

# GAFRB시험덤프, GAFRB높은통과율시험대비공부문제

EMC DEP-3CR1 PowerProtect Cyber Recovery Exam 3

질문 # 26  
An enterprise customer needs a Cyber Recovery solution to be implemented. As an outcome from a previous workshop, the following backup environment needs to be protected to the CR Vault.  
Location 1: 4 PowerProtect DDs  
Location 2: 4 PowerProtect DDs  
Location 3: 2 PowerProtect DDs  
Location 4: 2 PowerProtect DDs  
The customer wants to implement a CR Vault in a 5th location.  
How many Cyber Recovery systems must be installed at a minimum level?

- A. 0
- B. 1
- C. 2
- D. 3

정답 B

질문 # 27  
What vault status is displayed if none of the PowerProtect DD systems in the CR Vault are able to communicate with the Cyber Recovery software?

- A. Unknown
- B. Unlocked
- C. Locked
- D. Degraded

정답 B

질문 # 28  
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DEP-3CR1 시험대비덤프최신자료 & DEP-3CR1 높은통과율시험대비덤프공부

그 외, Itexamdump GAFRB 시험 문제집 일부가 지금은 무료입니다: <https://drive.google.com/open?id=1-vGZPTY1eyHJ3ytLs--j-ocdd30hA42>

많은 사이트에서도 무료 AGA GAFRB덤프데모를 제공합니다.우리도 마찬가지입니다.여러분은 그러한 AGA GAFRB데모들을 보시고 다시 우리의 덤프와 비교하시면, 우리의 덤프는 다른 사이트덤프와 차원이 다른 덤프임을 아시될것입니다, 우리Itexamdump에서 제공되는 덤프는 100%보장 도를 자랑하며,여러분은 시험패스로 인해 성공과 더 가까워 졌답니다

우리Itexamdump 사이트에서AGA GAFRB관련자료의 일부 문제와 답 등 샘플을 제공함으로 여러분은 무료로 다운받아 체험해보실 수 있습니다.체험 후 우리의Itexamdump에 신뢰감을 느끼게 됩니다.빨리 우리 Itexamdump의 덤프를 만나보세요.

>> GAFRB시험덤프 <<

## 최근 인기시험 GAFRB시험덤프 덤프공부

Itexamdump의 AGA GAFRB덤프를 구매하기전 우선 pdf버전 덤프샘플을 다운받아 덤프문제를 공부해보시면 Itexamdump덤프품질에 신뢰가 느껴질것입니다. Itexamdump의 AGA GAFRB덤프가 고객님의 시험패스에 조금이나마 도움이 되신다면 행복으로 느끼겠습니다.

## AGA GAFRB 시험요강:

주제	소개
주제 1	<ul style="list-style-type: none"> <li>State and Local Financial Accounting and Reporting: This section of the exam measures skills of public sector accountants and focuses on applying GASB standards to define reporting entities and component units. It explores the structure and purpose of various fund types and the basis of accounting for each. Candidates must understand the format and content of the Annual Comprehensive Financial Report and the purpose of popular reports for public transparency.</li> </ul>
주제 2	<ul style="list-style-type: none"> <li>Governmental Financial Accounting, Reporting and Budgeting: General Knowledge: This section of the exam measures skills of government financial analysts and covers the unique aspects of governmental accounting that distinguish it from private sector practices, such as service over profit and the critical role of the budget. It emphasizes the objectives of financial reporting in the public sector, the role of standard-setting bodies like GASB, FASB, FASAB, and IPSASB, and the due process for setting accounting standards. It also includes knowledge of interperiod equity, budgetary compliance, sustainability, and the characteristics of quality financial information.</li> </ul>
주제 3	<ul style="list-style-type: none"> <li>Federal Financial Accounting and Reporting: This section of the exam measures skills of government financial analysts and covers the roles of FASAB, OMB, Treasury, and GAO in federal accounting. It includes an understanding of federal budgetary terminology and the federal budgetary equation. The section differentiates between budgetary and proprietary accounting and outlines the structure and use of various federal fund types. It explains how to record key budgetary transactions like appropriations and obligations and proprietary transactions such as payroll and depreciation.</li> </ul>

## 최신 Government Financial Manager GAFRB 무료 샘플문제 (Q62-Q67):

### 질문 # 62

State Medicaid caseloads have been exceeding projections for the past two months. Review of the data indicates the increase is likely to continue, leading to the need for significant supplemental appropriations before the end of the fiscal year. Based upon this information, what is the first action the state director of Medicaid should take?

- **A. Inform the governor of the situation and options for addressing the shortfall.**
- B. Inform the legislative counsel bureau about the potential over-expenditure.
- C. Impose a hiring freeze and hold all spending approvals for contracts and purchases on the affected departments.
- D. Confer with the chairmen or staff directors of the House and Senate appropriations committees concerning the need to call a legislative special session.

정답: A

### 설명:

The first and most appropriate action for the state Medicaid director is to inform the governor. This ensures that executive leadership is aware of the fiscal shortfall early and can weigh in on how to proceed. The governor plays a central role in budget planning and proposing supplemental appropriations.

While informing legislators or freezing spending may be necessary later, those steps should occur after executive leadership has been notified and involved in decision-making.

Relevant References:

GFOA Best Practices - Budget Monitoring and Adjustment

State Budget Procedures Manuals (varies by state, but consistent in escalation path) National Association of State Budget Officers (NASBO) Guidance A). Inform the governor of the situation and options for addressing the shortfall

### 질문 # 63

An agency offers service for a fee; bad debts have historically averaged 5% of each year's fee revenue. During the past fiscal year, \$1.1 million in fee revenue was recorded and \$1 million in fees was collected. What is the bad debt expense recorded for the past fiscal year?

- A. \$ 5,000
- B. \$ 50,000

- C. \$100,000
- D. \$ 55,000

**정답: D**

**설명:**

The agency uses accrual accounting, meaning bad debt expense should be recognized based on the revenue earned, not the cash collected. The historical bad debt rate is 5%.

Fee revenue recorded = \$1.1 million

Bad debt expense =  $5\% \times \$1,100,000 = \$55,000$

This matches the standard accounting treatment under FASAB SFFAS No. 1, where the expense is estimated and recognized in the same period as the related revenue.

Relevant References:

FASAB SFFAS No. 1 - Accounting for Selected Assets and Liabilities

GAAP treatment for allowance for doubtful accounts

Treasury Financial Manual - Accounts Receivable Accounting

C). \$55,000

#### 질문 # 64

What is the maximum period of subscription-based information technology agreement (SBITA), including any options to extend, that is classified as short term?

- A. 24 months
- B. 18 months
- C. 6 months
- D. 12 months

**정답: D**

**설명:**

According to GASB Statement No. 96 (Subscription-Based Information Technology Arrangements or SBITAs), a subscription agreement is considered "short-term" if the maximum possible term (including renewal options) is 12 months or less.

Short-term SBITAs are not reported as subscription liabilities and are accounted for as outflows (expenses or expenditures) when incurred.

Relevant References:

GASB Statement No. 96 - SBITAs (Issued May 2020)

GASB Implementation Guide No. 2021-1 - Q&A on SBITAs

GFOA Advisory - Cloud Computing and Subscription Agreements

B). 12 months

#### 질문 # 65

In state and local financial audits, material weaknesses must be reported to the

- A. governing body.
- B. legislature.
- C. local media.
- D. taxpayers.

**정답: A**

**설명:**

What Are Material Weaknesses?

\* A material weakness in internal control is a deficiency or combination of deficiencies that creates a reasonable possibility of a material misstatement in the financial statements that would not be prevented or detected in a timely manner.

\* In the context of state and local financial audits, material weaknesses must be reported to those charged with governance, as they are responsible for oversight and corrective actions.

Why Is the Governing Body the Correct Answer?

\* The governing body (e.g., city council, county board, or state commission) is directly responsible for overseeing the entity's financial operations and ensuring accountability. Reporting material weaknesses to them ensures that corrective actions can be implemented

to strengthen internal controls.

\* Auditors communicate such findings through an audit report or a management letter addressed to the governing body.

Why Other Options Are Incorrect:

\* A. Legislature: The legislature may have oversight of state budgets and appropriations but is not the direct governing body for financial audits.

\* C. Taxpayers: While transparency is important, material weaknesses are not directly reported to taxpayers. They may be disclosed in public audit reports, but taxpayers are not the primary audience.

\* D. Local media: Material weaknesses are not formally reported to the media; their disclosure depends on the entity's public reporting processes.

References and Documents:

\* GAO Yellow Book (GAGAS): Requires auditors to report material weaknesses to those charged with governance.

\* GASB (Governmental Accounting Standards Board): Emphasizes the importance of communicating significant audit findings to governing bodies.

\* AICPA Audit Standards (AU-C 265): Requires auditors to communicate material weaknesses to management and those charged with governance.

### 질문 # 66

If an internal service fund needs to develop an hourly billing rate, the calculation should include

- A. the replacement cost of equipment purchased during the year.
- B. the acquisition cost of equipment purchased during the year.
- C. all materials purchased during the year, even if the materials were not consumed.
- D. all materials consumed during the year.

정답: D

설명:

An internal service fund is used to account for goods or services provided by one department or agency to other departments or agencies of the governmental unit, typically on a cost-reimbursement basis.

To establish accurate billing rates (e.g., hourly rates), the fund must use actual costs of providing services.

This includes materials consumed, labor, depreciation, and overhead. Materials purchased but not used should not be included in the rate calculation for the current period.

Relevant Standards and References:

FASAB SFFAS No. 4, Managerial Cost Accounting

GASB Codification Section 1800, Internal Service Funds

GFOA Best Practices - Internal Service Fund Rate Setting

Therefore, Option A is correct.

### 질문 # 67

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