

# AGA GFMC認證考古題



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要想一次性通過AGA GFMC 認證考試您必須得有一個好的準備和一個完整的知識結構。VCESoft為你提供的資源正好可以完全滿足你的需求。

## AGA GFMC 考試大綱：

主題	簡介
主題 1	<ul style="list-style-type: none"><li>Internal Control: This section of the exam measures the capabilities of compliance officers and internal auditors in implementing and evaluating internal control systems. It includes knowledge of COSO frameworks, OMB standards, and audit procedures aimed at fraud prevention and legal compliance. Candidates must understand roles and responsibilities related to internal control, risk assessment, reporting mechanisms, and enterprise risk management frameworks.</li></ul>
主題 2	<ul style="list-style-type: none"><li>Financial Management Functions: This section of the exam measures the competencies of public sector finance officers and treasury analysts in managing financial operations in government environments. It covers essential areas such as cash flow practices, investment strategy, debt recovery, and procurement processes. Candidates are expected to understand property and inventory systems, evaluate IT-based financial systems, and apply emerging technologies. Shared services and project management principles are also included as foundational knowledge areas.</li></ul>
主題 3	<ul style="list-style-type: none"><li>Auditing: This section of the exam measures the auditing knowledge of financial controllers and government auditors. It focuses on audit standards, types of audits, the audit process, and the responsibilities of both auditors and auditees. Key topics include audit preparation, follow-up, independence, materiality, and the scope of the Single Audit Act. Candidates are also expected to be familiar with fieldwork, reporting, and confidentiality concerns relevant to public sector audits.</li></ul>

主題 4	<ul style="list-style-type: none"> <li>• Performance Measurement</li> <li>• Metrics</li> <li>• Service Efforts and Accomplishments: This section of the exam measures the ability of program managers and strategic planners to align performance indicators with organizational outcomes. It covers the integration of financial and non-financial metrics with strategic goals, the importance of transparency and accountability, and how performance data informs budgetary decisions. Candidates must understand stakeholder engagement, baseline setting, legal compliance, and benchmark creation.</li> </ul>
主題 5	<ul style="list-style-type: none"> <li>• Financial and Managerial Analysis Techniques: This section of the exam measures the skills of budget analysts and financial managers in using quantitative tools and data to assess financial decisions. It includes techniques like trend and ratio analysis, forecasting, regression, and data analytics. It also tests understanding of data sources, reliability, and how forensic auditing can be used for deeper insight into financial activities.</li> </ul>

>> GFMC認證資料 <<

## GFMC資訊 - GFMC認證考試解析

永遠不要說你已經盡力了。這個對每個人的忠告，就算你認為自己沒有能力通過苛刻的AGA的GFMC考試認證。因為就算你沒有通過AGA的GFMC考試認證，你可以找一個快捷又方便省時又不費力的培訓工具，來幫助你通過AGA的GFMC考試認證，VCESoft AGA的GFMC考試培訓資料就是個很不錯的黃金培訓資料，它可以幫助你順利通過考試，保證100%通過，而且價格很合理，保證你利用了它會受益匪淺，所以說永遠不要說自己已經盡力了，不放棄下一秒就是希望，趕緊抓住你的希望吧，就在VCESoft AGA的GFMC考試培訓資料裏。

## 最新的 Government Financial Manager GFMC 免費考試真題 (Q115-Q120):

### 問題 #115

A federal government agency that expends beyond its appropriation is in violation of the

- A. Federal Financial Management Improvement Act.
- B. Sarbanes-Oxley Act.
- C. Federal Managers' Financial Integrity Act.
- **D. Antideficiency Act.**

答案：D

解題說明：

\* Antideficiency Act Overview:

\* The Antideficiency Act (31 U.S.C. §§ 1341, 1342, 1517) prohibits federal agencies from:

\* Obliging or expending funds in excess of their appropriations.

\* Entering into contracts without sufficient appropriated funds.

\* Violating the Act is a serious matter, and agencies are required to report such violations to Congress and the President.

\* Explanation of Answer Choices:

\* A. Federal Managers' Financial Integrity Act: Incorrect. This Act requires agencies to assess internal controls, not monitor appropriations.

\* B. Federal Financial Management Improvement Act: Incorrect. This Act focuses on improving financial systems, not budgetary compliance.

\* C. Antideficiency Act: Correct. This Act directly prohibits expenditures beyond appropriations.

\* D. Sarbanes-Oxley Act: Incorrect. This Act applies to corporate financial reporting, not federal appropriations.

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Antideficiency Act (31 U.S.C. §§ 1341, 1342, 1517).

GAO, Principles of Federal Appropriations Law.

### 問題 #116

When planning for local government financial statement audit, what data source should the auditor consider first?

- A. fund financial statements
- **B. previous audit findings**
- C. government-wide financial statements
- D. reconciliations between fund financial statements

答案： B

解題說明：

\* Importance of Prior Audit Findings:

\* When planning a local government financial statement audit, auditors should first review previous audit findings to identify recurring issues, control weaknesses, or non-compliance areas. This helps auditors focus on areas of higher risk and guides the development of an effective audit strategy.

\* Explanation of Answer Choices:

\* A. Government-wide financial statements: Important, but these are reviewed after identifying risk areas from prior findings.

\* B. Fund financial statements: These are part of the audit process but not the starting point for planning.

\* C. Reconciliations between fund financial statements: These are analyzed during the audit but come later in the process.

\* D. Previous audit findings: Correct. Reviewing past findings ensures the auditor addresses previously identified risks and compliance issues.

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GAO, Government Auditing Standards (Yellow Book).

AICPA, Audit Planning and Risk Assessment Best Practices.

#### 問題 #117

A variable that would influence management's decision to hire contractors to perform management control evaluations is

- **A. lack of management expertise.**
- B. suspicion of internal fraud.
- C. knowledge of systemic deficiencies.
- D. availability of qualified contractors.

答案： A

解題說明：

Why Hire Contractors for Management Control Evaluations?

Management may decide to bring in external contractors when there are gaps in the organization's capacity to perform evaluations internally. One key factor is the lack of management expertise—if management lacks the necessary knowledge or experience to evaluate controls effectively, it may outsource this task to qualified contractors.

Why Other Options Are Incorrect:

\* B. Availability of Qualified Contractors: While availability is a factor, it's not a variable that influences the decision to outsource. Instead, it's a logistical consideration once the decision has been made.

\* C. Suspicion of Internal Fraud: Suspicion of fraud may lead to investigations, but hiring contractors to evaluate controls is driven by expertise gaps rather than fraud concerns.

\* D. Knowledge of Systemic Deficiencies: If management already has knowledge of systemic deficiencies, they may focus on remediation rather than outsourcing evaluations.

References and Documents:

\* GAO Standards for Internal Control in the Federal Government (Green Book): Emphasizes the need for knowledgeable personnel to evaluate controls.

\* GAGAS (Yellow Book): Highlights the role of external expertise in cases where internal expertise is insufficient.

#### 問題 #118

A material weakness in internal control over financial reporting is defined as a deficiency that

- A. results in a misstatement to the basic financial statements.
- B. results in a material misstatement in other accompanying financial information.
- C. did not allow management to perform their assigned responsibility to prevent, detect and correct misstatements in a timely manner.
- **D. creates a reasonable possibility of a material misstatement to the financial statements that will not be detected in a timely manner.**

答案： D

解題說明：

Definition of a Material Weakness:

According to auditing standards, a material weakness in internal control over financial reporting is a deficiency or combination of deficiencies that creates a reasonable possibility of a material misstatement in the financial statements that will not be prevented or detected on a timely basis.

Key Characteristics of a Material Weakness:

- \* Reasonable Possibility: The likelihood of a misstatement is more than remote but less than certain.
- \* Material Misstatement: The error or omission could impact the decisions of users relying on the financial statements.
- \* Timely Detection: The deficiency allows errors to go undetected for an extended period, potentially affecting financial statement reliability.

Why Other Options Are Incorrect:

- \* A. A misstatement in the basic financial statements may result from a material weakness, but the definition focuses on the reasonable possibility, not the actual result.
- \* B. A material weakness impacts the financial statements, not "other accompanying financial information."
- \* C. While timely detection is part of the issue, the definition focuses on the reasonable possibility of a misstatement, not management's inability to perform specific duties.

References and Documents:

- \* GAAS (AICPA SAS No. 115): Provides the formal definition of material weaknesses and guidance for auditors in evaluating control deficiencies.
- \* COSO Framework: Emphasizes the need for effective internal controls to mitigate material misstatement risks.

#### 問題 #119

As a way to ensure fiduciary responsibility, a government entity should include which of the following in its investment policy?

- A. prices and performance of its investment securities
- **B. permissible and non-permissible investment securities**
- C. key and non-key investment security controls
- D. historical allocations of investment securities

答案： B

解題說明：

Why Include Permissible and Non-Permissible Investment Securities?

- \* An investment policy outlines the guidelines and restrictions for managing an entity's investments, ensuring compliance with laws and protecting public funds.
- \* Listing permissible (e.g., government bonds, treasury securities) and non-permissible investments ensures clarity about what the entity can and cannot invest in, helping to mitigate risk and maintain fiduciary responsibility.

Why Other Options Are Incorrect:

- \* A. Prices and performance of investment securities: This information is important for monitoring investments but does not belong in the policy itself.
- \* C. Historical allocations of investment securities: Historical data informs decision-making but is not relevant to the rules governing investments.
- \* D. Key and non-key investment security controls: While controls are critical, they are part of the implementation process, not the investment policy.

References and Documents:

- \* GAO Investment Policy Guidelines: Recommends specifying permissible investments to ensure fiduciary responsibility.
- \* GFOA Best Practices in Investment Management: Emphasizes clear investment guidelines in the policy.

#### 問題 #120

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儘管當時在市場上有許多 AGA 方面的書籍，但沒有一本是百分之百介紹實際操作的。許多關於 AGA 配置方面的書也只包括配置的某些部分，並不提供足夠的信息使讀者能完整地建立和測試配置。而 VCESoft 的 GFMC 考題助您一次輕鬆通過 AGA 考試。我們提供的 GFMC 考古題含蓋了當前最新的真實考題，並且全部附有正確答案。如果您正在準備考試，它將是最佳的學習助手，是您通過考試取得 GFMC 認證的捷徑。

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