

# Echte GFMC Fragen und Antworten der GFMC Zertifizierungsprüfung



Außerdem sind jetzt einige Teile dieser EchteFrage GFMC Prüfungsfragen kostenlos erhältlich: <https://drive.google.com/open?id=1qL79qcFb-HWgvdap57qJPeOSzKv0iKK>

Wollen Sie durch die AGA GFMC Zertifizierungsprüfung Ihre Position in der heutigen kunkurrenzfähigen IT-Branche und Ihre beruflichen Fähigkeiten verstärken? Dann müssen Sie mit breiten fachlichen Kenntnissen ausgerüstet sein. Und es ist nicht so einfach, die AGA GFMC Zertifizierungsprüfung zu bestehen. Vielleicht ist die AGA GFMC Zertifizierungsprüfung ein Sprungbrett, um im IT-Bereich befördert zu werden. Aber man braucht doch nicht, sich mit so viel Zeit und Energie für die Prüfung verwenden. Sie können unsere EchteFrage Produkte wählen, die speziellen Schulungsunterlagen für die IT-Zertifizierungsprüfungen bieten.

## AGA GFMC Prüfungsplan:

Thema	Einzelheiten
Thema 1	<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>

Thema 2	<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>
Thema 3	<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>
Thema 4	<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>
Thema 5	<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>

#### >> GFMC Demotesten <<

## GFMC Fragen Und Antworten & GFMC Testfagen

Nachdem Sie die Demo unserer AGA GFMC probiert haben, werden Sie sicherlich getrost sein. Sie brauchen nicht mehr Sorge darum machen, wie die Prüfungsunterlagen der AGA GFMC nachzusuchen. Außerdem brauchen Sie nicht bei der Vorbereitung darum sorgen, dass die Unterlagen veraltet sind, weil wir Ihnen einjährigen Aktualisierungsdienst gratis anbieten. Sofort nach der Aktualisierung der AGA GFMC Prüfungssoftware geben wir Ihnen Bescheid. Deshalb können Sie immer die neuesten Prüfungsunterlagen benutzen. Sie dürfen sich ohne Sorge auf die Prüfung konzentriert vorbereiten.

## AGA Examination 3: Governmental Financial Management and Control (GFMC) Prüfungsfragen mit Lösungen (Q68-Q73):

### 68. Frage

A state agency has begun a pilot program with a community action agency for a community-based approach to provide services to underserved areas. A review after the first year compared the number of families served by both agencies and identified efficiencies reached by having community involvement. What type of engagement was used to review the pilot program?

- A. attestation
- B. single audit
- C. performance audit**
- D. financial audit

### Antwort: C

Begründung:

\* Type of Engagement for Reviewing Pilot Programs:

\* A performance audit evaluates the effectiveness, efficiency, and economy of programs or operations.

\* In this case, the review of the pilot program assessed the number of families served and the efficiencies achieved through community involvement, which aligns with performance auditing objectives.

- \* Explanation of Answer Choices:
- \* A. Financial audit: Focuses on the accuracy of financial statements, not program effectiveness or efficiency.
- \* B. Single audit: Focuses on compliance with federal grant requirements, not program evaluation.
- \* C. Performance audit: Correct. This type of audit reviews program outcomes and operational efficiencies.
- \* D. Attestation: Provides assurance on specific subject matter but does not evaluate program performance.

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GAO, Government Auditing Standards (Yellow Book).  
Association of Government Accountants (AGA), Performance Auditing Best Practices.

## 69. Frage

According to OMB Circular A-50, who holds personal responsibility for ensuring that disagreements with audit findings and recommendations are resolved?

- A. inspector general
- B. audit follow-up official
- C. OMB deputy director for management
- D. comptroller general

### Antwort: B

Begründung:

What Does OMB Circular A-50 Require?

\* OMB Circular A-50 establishes policies for resolving and following up on audit findings and recommendations. It assigns personal responsibility to an audit follow-up official within the agency for ensuring that disagreements with audit findings are resolved and that corrective actions are implemented.

Why Is the Audit Follow-Up Official Responsible?

\* The follow-up official ensures the agency responds appropriately to audit findings, tracks corrective actions, and resolves disagreements in a timely manner. This ensures accountability and compliance with audit recommendations.

Why Other Options Are Incorrect:

\* A. Comptroller General: The Comptroller General leads the GAO and oversees audits but is not responsible for resolving disagreements within agencies.

\* B. OMB Deputy Director for Management: Provides guidance on audit policies but does not hold personal responsibility for resolving disagreements.

\* C. Inspector General: Performs audits and investigations but does not resolve disagreements over audit findings.

References and Documents:

\* OMB Circular A-50: Specifies that the audit follow-up official holds responsibility for resolving disagreements.

\* GAO Yellow Book: Discusses the roles and responsibilities of various officials in audit processes.

## 70. Frage

Government entity SEA reporting provides users of general purpose financial reports with an

- A. assessment of financial condition and results of operations.
- B. assessment of the accountability of the public administrators.
- C. evaluation of the effects of changes in public policy.
- D. evaluation of the efficiency and effectiveness of governmental programs.

### Antwort: D

Begründung:

\* Service Efforts and Accomplishments (SEA) Reporting:

\* SEA reporting is designed to provide non-financial performance information about the efficiency and effectiveness of government programs.

\* It evaluates how well resources are being used to achieve desired outcomes, helping stakeholders assess program performance and accountability.

\* Explanation of Answer Choices:

\* A. Evaluation of the effects of changes in public policy: Incorrect. SEA reporting does not focus on policy changes but on program performance.

\* B. Assessment of financial condition and results of operations: Incorrect. This is the role of financial statements, not SEA reports.

\* C. Assessment of the accountability of the public administrators: Incorrect. While SEA reports indirectly support accountability,

their main purpose is to assess program efficiency and effectiveness.

\* D. Evaluation of the efficiency and effectiveness of governmental programs: Correct. This is the primary focus of SEA reporting.  
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GASB, Concepts Statement No. 2: Service Efforts and Accomplishments Reporting.  
GFOA, Performance Reporting in Government.

## 71. Frage

An employee is set to receive a lumpsum payment of \$500,000 in ten years. The agency uses an opportunity rate of 12% for its investments. If inflation is 3%, how much must the agency invest today to cover the future lumpsum payment?

- A. \$160,986
- B. \$186,023
- C. \$440,000
- D. \$485,000

**Antwort: A**

Begründung:

What Are We Solving For?

\* We are determining the present value (PV) of a \$500,000 lump sum payment to be received in 10 years, using an opportunity rate of 12%. Inflation is not relevant here because the opportunity rate already reflects the expected return, including inflation adjustments.

Formula for Present Value:

The present value (PV) is calculated using the formula:

$$PV = FV \cdot \frac{1}{(1 + r)^n}$$

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