

GFMC Vorbereitungsfragen - GFMC Prüfungsfragen



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ExamFragen hat sich stetig entwickelt. Unsere Antriebe werden von unseren Kunden, die mit Hilfe unserer Produkte die IT-Zertifizierung erworben haben, gegeben. Heute wird die AGA GFMC Prüfungssoftware von zahllosen Kunden geprüft und anerkannt. Die Software hilft ihnen, die Zertifizierung der AGA GFMC zu erwerben. Auf unserer offiziellen Webseite können Sie die Demo kostenfrei downloaden und probieren. Wir erwarten Ihre Anerkennung. Innerhalb einem Jahr nach Ihrem Kauf werden wir Ihnen Informationen über den Aktualisierungsstand der AGA GFMC rechtzeitig geben. Ihre Vorbereitungsprozess der Prüfung wird deshalb bestimmt leichter!

Wir alle wissen, dass die AGA GFMC Zertifizierungsprüfung in der IT-Branche eine zentrale Position darstellt. Aber die Kernfrage ist, dass es schwer ist, ein AGA GFMC Zertifikat zu erhalten. Wir wissen genau, dass im Internet relevanten Prüfungsmaterialien von guter Qualität fehlen. Die Examsfragen und Antworten von ExamFragen können allen an den Zertifizierungsprüfungen teilnehmenden Prüflingen irgendwann die notwendigen Informationen liefern. Wir versprechen Ihnen, dass Sie Ihre AGA GFMC Zertifizierungsprüfung einmalig bestehen können.

>> GFMC Vorbereitungsfragen <<

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Auf unterschiedliche Art und Weise kann man verschiedene Zwecke erfüllen. Was wichtig ist, dass man welchen Weg einschlägt. Viele Leute beteiligen sich an der AGA GFMC Zertifizierungsprüfung, um seine Lebens- und Arbeitsumstände zu verbessern. Wie alle wissen, dass es nicht so leicht ist, die AGA GFMC (Examination 3: Governmental Financial Management and Control (GFMC)) Zertifizierungsprüfung zu bestehen. Für die Prüfung verwendet man viel Energie und Zeit. Traurigerweise haben sie die AGA GFMC Prüfung noch nicht bestanden.

AGA Examination 3: Governmental Financial Management and Control (GFMC) GFMC Prüfungsfragen mit Lösungen (Q47-Q52):

47. Frage

A purchasing officer is asked to select a vendor to provide office supplies. Which of the following vendors should be selected?

- A. the highest priced qualified bidder with the highest quality products
- B. the third lowest priced qualified bidder who is pending state disbarment
- C. the second lowest priced qualified bidder
- **D. the mayor's high school classmate's company with the lowest qualified bid**

Antwort: D

Begründung:

Why Select the Lowest Qualified Bidder?

- * Procurement rules in government require selecting the lowest qualified bidder to ensure fairness, cost-efficiency, and compliance with procurement regulations.
 - * If the mayor's high school classmate's company meets the qualification criteria and provides the lowest bid, there is no conflict of interest unless favoritism or improper influence is proven.
- Why Other Options Are Incorrect:
- * B. Second lowest priced qualified bidder: Selecting the second lowest bidder without justification violates the principle of fairness and cost-efficiency.
 - * C. Third lowest bidder pending state disbarment: This vendor is not a qualified bidder due to pending disbarment.
 - * D. Highest priced qualified bidder with the highest quality products: If quality specifications are already met by lower bidders, selecting the highest-priced bidder is unjustifiable.
- References and Documents:
- * Federal Acquisition Regulation (FAR): Requires selecting the lowest qualified bidder.
 - * GAO Guide on Procurement Standards: Emphasizes fairness and cost-effectiveness in vendor selection.

48. Frage

Who holds primary responsibility for establishing internal controls?

- A. internal auditors
- **B. management**
- C. accountants
- D. audit committee

Antwort: B

Begründung:

- * Responsibility for Internal Controls:
 - * Management holds the primary responsibility for establishing, implementing, and maintaining an organization's internal control system.
 - * This responsibility is outlined in frameworks such as COSO's Internal Control - Integrated Framework and the GAO's Green Book.
 - * Roles of Other Parties:
 - * A. Accountants: While accountants may assist in designing or assessing controls, they are not primarily responsible.
 - * B. Internal auditors: Their role is to evaluate the effectiveness of controls, not establish them.
 - * D. Audit committee: Provides oversight but does not implement or design controls.
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- COSO, Internal Control - Integrated Framework.
GAO, Standards for Internal Control in the Federal Government (Green Book).

49. Frage

Which of the following is an example of an internal control weakness?

- A. The contract department staff awards contracts and maintains a database for vendor information.
- **B. Management policy allows project managers to oversee controls of companies in which they have a material interest.**
- C. The budget department staff is responsible for preparing the budget and for reporting on budget cost variances.
- D. The accounting department has one clerk prepare vendor payments and another clerk reconcile bank accounts.

Antwort: B

Begründung:

- * Definition of Internal Control Weakness: Internal control weaknesses occur when controls fail to prevent or detect errors, fraud, or conflicts of interest. Allowing project managers to oversee companies in which they have a material interest introduces a conflict of interest, undermining internal controls.
- * Explanation of Answer Choices:
- * A. The contract department staff awards contracts and maintains a database for vendor information: While not ideal, this does not automatically signal a critical control weakness.
- * B. Management policy allows project managers to oversee controls of companies in which they have a material interest: Correct. This represents a serious conflict of interest and lack of independence.
- * C. The budget department staff is responsible for preparing the budget and for reporting on budget cost variances: This may indicate concentration of duties but is less severe than a direct conflict of interest.
- * D. The accounting department has one clerk prepare vendor payments and another clerk reconcile bank accounts: This

demonstrates good segregation of duties, not a weakness.

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COSO, Internal Control - Integrated Framework.

GAO, Standards for Internal Control in the Federal Government (Green Book).

50. Frage

What is the basis for determining materiality for financial audits?

- A. The entity's main provider of resources typically sets materiality levels for financial reporting.
- **B. The auditor establishes materiality based on whether a misstatement would influence the judgement made by a reasonable user of the financial statements.**
- C. The auditee determines what is material based on their understanding of how the financial statements may be used by third parties.
- D. The auditor sets a standard percentage for all entities by transaction class.

Antwort: B

Begründung:

* Definition of Materiality:

* In financial audits, materiality is the threshold above which a misstatement or omission could influence the economic decisions of users of financial statements.

* Auditors consider the needs of reasonable users when determining materiality, focusing on what would influence their decision-making.

* Explanation of Answer Choices:

* A. The auditee determines what is material: Incorrect. The auditor, not the auditee, is responsible for determining materiality.

* B. The auditor establishes materiality based on whether a misstatement would influence the judgment made by a reasonable user of the financial statements: Correct. This aligns with auditing standards, such as those in the Yellow Book and AICPA guidance.

* C. The entity's main provider of resources typically sets materiality levels: Incorrect.

Materiality is not determined by resource providers but by the auditor based on the needs of users.

* D. The auditor sets a standard percentage for all entities by transaction class: Incorrect.

Materiality varies depending on the entity and its financial circumstances.

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GAO, Government Auditing Standards (Yellow Book).

AICPA, Auditing Standards - Materiality in Planning and Performing an Audit.

51. Frage

A local government is reviewing the performance of a contractor that is collecting trash for the county.

Performance can be measured based upon the cost

- A. per employee.
- **B. per ton of trash collected.**
- C. per mile travelled.
- D. comparison with closest comparable jurisdiction.

Antwort: B

Begründung:

Why Measure Performance Based on Cost per Ton of Trash Collected?

* Cost per ton of trash collected is a direct, objective, and quantifiable measure of the contractor's performance. It reflects how efficiently the contractor is operating relative to the amount of trash being managed.

* This measure aligns with the principle of output-based performance evaluation, which focuses on results (e.g., tons of trash collected) rather than inputs or unrelated factors.

Why Other Options Are Incorrect:

* A. Per mile traveled: Mileage is not directly tied to performance; it depends on the route structure and geography, not the quantity of trash collected.

* C. Comparison with closest comparable jurisdiction: While this may provide context, it is not a specific performance measure.

* D. Per employee: Employee count does not directly measure performance or efficiency in trash collection operations.

References and Documents:

* GAO Guide on Contract Performance Evaluation: Recommends using measurable and outcome-based metrics like cost per ton

* Best Practices in Local Government Contracting (AGA): Highlights output-based measures for evaluating contractor performance.

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