

Top High CGFM Quality | Reliable AGA CGFM: Certified Government Financial Manager (CGFM) 100% Pass



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As is known to us, getting the newest information is very important for all people to pass the exam and get the certification in the shortest time. In order to help all customers gain the newest information about the CGFM exam, the experts and professors from our company designed the best CGFM Study Materials. The IT experts will update the system every day. If there is new information about the exam, you will receive an email about the newest information about the CGFM study materials.

The CGFM certification program is open to individuals who have a minimum of a bachelor's degree from an accredited institution and at least two years of professional-level experience in government financial management. Certified Government Financial Manager (CGFM) certification exam consists of three modules, each of which is designed to test the candidate's knowledge and skills in a specific area of government financial management. CGFM Exam is administered by the AGA, and candidates must pass all three modules to earn the CGFM certification.

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CGFM Test Questions Vce | CGFM Exam Simulations

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The CGFM exam consists of three modules, each of which covers a different area of government financial management. The first module covers governmental accounting, financial reporting, and budgeting. The second module covers management and control of public funds, including internal control, auditing, and financial management systems. The third module focuses on ethics, including government ethics, professional ethics, and ethical leadership.

AGA-CGFM is a professional certification program established by the Association of Government Accountants (AGA) for individuals involved in government financial management. The CGFM Certification validates one's expertise in financial management in the public sector, including federal, state, and local governments, as well as not-for-profit organizations that receive government funding.

AGA Certified Government Financial Manager (CGFM) Sample Questions (Q27-Q32):

NEW QUESTION # 27

If a government or nonprofit annually collects \$ 2 million, what is the per occurrence deductibles?

- A. None of these
- B. 2,300
- C. 2,200
- D. 2,000

Answer: D

NEW QUESTION # 28

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

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

Answer: A

Explanation:

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.

NEW QUESTION # 29

Assume an invoice with credit terms of 2%/10, net30. The interest charge is 2% of \$1000, or \$20; the principal is \$980; and the days of principal borrowed are the 20 days of credit. What is the interest rate offered if the discount is taken?

- A. 37%
- B. 37.23%
- C. 37.35%
- D. 37.33%

Answer: B

NEW QUESTION # 30

In Government Organizations, a modified approach for depreciation is used. This modified approach expenses maintenance cost and capitalizes additions and improvements, but it does not record depreciation charges. The logic behind the modified approach is:

- A. All of these
- **B. That buildings have an indefinite useful life, making depreciated charges unnecessary.**
- C. Changes in fiduciary assets
- D. Changes in proprietary fund statement of revenues, expenses, and charges in fund assets.

Answer: B

NEW QUESTION # 31

have no donor-imposed restrictions as compared to permanently restricted assets (include endowments and assets such as land and artwork) that are restricted as long as the organization as the organization has custody of them.

- A. There are no assets
- B. Net Assets
- C. Temporarily rusticated assets
- **D. Unrestricted assets**

Answer: D

NEW QUESTION # 32

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