

CGAP Practice Test Questions and Answers

1. What does CGAP stand for in government auditing?

- A) Certified Government Auditing Professional
- B) Certified Government Accounting Professional
- C) Central Government Audit Program
- D) Commercial Government Audit Practice

2. Which organization awards the CGAP certification?

- A) Government Accountability Office
- B) Institute of Internal Auditors (IIA)
- C) American Institute of CPAs
- D) Association of Government Accountants

3. What type of standards guide government auditing practices?

- A) Generally Accepted Auditing Standards (GAAS)
- B) Government Auditing Standards (Yellow Book)
- C) International Standards on Auditing
- D) Sarbanes-Oxley requirements

4. Which area is a key focus of government auditing?

- A) Compliance with laws and regulations
- B) Economy and efficiency of operations
- C) Effectiveness of programs
- D) All of the above

Answers: 1-A 2-B 3-B 4-D

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