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**Financial**

**CGFM**

*Certified Government Financial Manager (CGFM)*



**QUESTION: 198**

Most States require that local government engage the services of an \_\_\_\_\_ firm to audit their financial statements.

- A. Government accountability office
- B. Certified public accounting firm
- C. Government finance officers association
- D. None of these

**Answer: B**

**QUESTION: 199**

The auditor(s) should:

- I- Adequately plan the work and properly supervise assistants
- II- Properly study internal accounting controls to determine their reliability

These points are the part of

- A. General Standards
- B. Field work Standards
- C. Reporting Standards
- D. All of these

**Answer: B**

**QUESTION: 200**

The auditors provide \_\_\_\_\_ of the reliability of the financial statements.

- A. Reasonable assurance
- B. Sample
- C. Material misstatement
- D. None of these

**Answer: A**

**QUESTION: 201**

Which of the following opinions is not expressed by auditors as to whether financial statements are expressed fairly in all material respects with respect to generally accepted accounting principles?

- A. Unqualified opinion
- B. Qualified opinion
- C. Disclaimer
- D. Reversal opinion

**Answer:** D

**QUESTION:** 202

If a reportable condition might result in a material misstatement of financial statements, then it must be noted as a:

- A. Material weakness
- B. Unqualified report
- C. Revised situation
- D. Adverse condition

**Answer:** A

**QUESTION:** 203

Which of the following danger sign/s help to detect Auditors' fraud?

- A. Borrowing small amounts from fellow employees
- B. Pronounced criticism of others, endeavoring to divert suspicion
- C. Replying to Questions with unreasonable explanations
- D. All of these

**Answer:** D



# SAMPLE QUESTIONS

*These questions are for demo purpose only. **Full version** is up to date and contains actual questions and answers.*

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