EXAMTOPICS

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Question #1 *Topic 1*

Based on the GAO Standards for internal Control in the Federal Government, fraud risk factors include all of the following except:

A. intuition.

B. incentive.

C. attitude.

D. opportunity.

Suggested Answer: *A*

Community vote distribution

A (100%)

levithomas650 Most Recent 1 month, 4 weeks ago

Selected Answer: A

Correct answer: A — Intuition.

GAO fraud-risk factors are incentive or pressure, opportunity, and attitude or rationalization. Intuition is not one of the recognized factors.

upvoted 1 times

Question #2 *Topic 1*

Which statement describes the interaction between the authorizing and appropriating committees of Congress with regard to defense bills?

A. Authorizing committees must adhere to decisions made by the appropriating committees.

B. Appropriating committees generally adhere to decisions made by the authorizing committees unless the authorization chairperson grants a waiver.

C. Appropriating committees generally adhere to decisions made by the authorizing committees but are not required to do so.

D. Appropriating committees must adhere to decisions made by the authorizing committees.

Suggested Answer: *C*

Currently there are no comments in this discussion, be the first to comment!

Question #3 *Topic 1*

Which is not a legal responsibility of the Government Accountability Office (GAO)?

A. Auditing federal agencies on all matters related to receipt, disbursement, and use of public money

B. Reviewing each executive branch deferral or rescission of budget authority

C. Reviewing and evaluating the results of government programs and activities

D. Administering and maintaining finance and accounting programs of independent agencies of the executive branch

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #4 *Topic 1*

According to OMB Circular A-123, agencies are required to submit a management assurance statement and corrective actions for their annual Performance and Accountability Report within:

A. 30 days.

B. 45 days.

C. 60 days.

D. 90 days.

Suggested Answer: *C*

Currently there are no comments in this discussion, be the first to comment!

Question #5 *Topic 1*

Installation planning for civilian workforce expansion and recruitment during contingencies and emergencies should include all of the following except:

A. employees from other federal agencies.

B. military retirees over age 60.

C. DoD civilian retirees.

D. military personnel.

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #6 *Topic 1*

When does the Budget Formulation phase of the Planning, Program, Budget, and Execution System (PPBES) end?

A. When the President sends the budget to Congress on the first Monday in February.

B. When the Office of Management and Budget (OMB) sends guidance to the Executive Branch agencies in the spring.

C. When the President signs the National Defense Authorization Act (NDAA).

D. When OMB sends the Passback to the Executive Branch agencies in late November.

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #7 *Topic 1*

Which term describes the personal financial burden that Certifying Officers and Disbursing Officers carry for repaying incorrect payments, certifications, and disbursements from their personal funds?

A. Presumption of Negligence

B. Payment Reclamation Responsibility

C. Additional Adverse Accountability

D. Pecuniary Liability

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #8 *Topic 1*

Which statute states that appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law?

A. Time

B. Amount

C. Anti-Deficiency

D. Purpose

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #9 *Topic 1*

Which component of the GAO Standards for Internet Control in the Federal Government ensures that management and employees have a positive attitude regarding controls?

A. Monitoring

B. Control environment

C. Control activities

D. Information and communications

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #10 *Topic 1*

What OMB Circular establishes federal policy for the review of competition of commercial activities?

A. A-11

B. A-14

C. A-76

D. A-130

Suggested Answer: *C*

Currently there are no comments in this discussion, be the first to comment!

Question #11 *Topic 1*

Who may grant budget authority through appropriations?

A. Office of Management and Budget

B. Congress

C. The Senate

D. The President

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #12 *Topic 1*

Which of the following is not a risk profile component?

A. Identification of objectives

B. Inherent risk assessment

C. Proposed risk modifier

D. Current risk response

Suggested Answer: *A*

Currently there are no comments in this discussion, be the first to comment!

Question #13 *Topic 1*

What is the formula to obtain the turnover rate?

A. # of filled positions /# of employees who left during a year

B. # of employees who left during a year /# of positions

C. # of employees who left during a year /# of filled positions

D. # of positions /# of employees who left during a year

Suggested Answer: *C*

Currently there are no comments in this discussion, be the first to comment!

Question #14 *Topic 1*

Not more than 200,000 members of the Selected Reserve and the Individual Ready Reserve may be on active duty under this section at any one time, of whom not more than 30,000 may be members of the Individual Ready Reserve. Of the choices below, which best described the statement?

A. Manpower Management

B. Resource Management

C. Government Civilian Management

D. Physical Management

Suggested Answer: *A*

Currently there are no comments in this discussion, be the first to comment!

Question #15 *Topic 1*

What is not included in the DoD manpower utilization policy?

A. Where military-unique skills are essential for successful performance of the required duties

B. Where military incumbency is required by law

C. Where military authority or discipline is necessary to the position

D. Where civilian or contractor personnel costs would be too expensive

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #16 *Topic 1*

When the budget was first developed, a Command required a particular type of communication system and money was appropriated for it. Now that it is the execution year, the Command no longer uses that communication system and wants to use that money for another type of communication system. This type of action is called:

A. reprogramming.

B. repurposing.

C. reapportionment.

D. transfer.

Suggested Answer: *A*

Currently there are no comments in this discussion, be the first to comment!

Question #17 *Topic 1*

What is the maximum number of Selected Reserve troops the Military Department Secretaries can involuntarily activate other than in times of war or for preplanned missions in support of a combatant command (CCMD)?

A. 365

B. 30,000

C. 60,000

D. 200,000

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #18 *Topic 1*

What functions may a federal agency conduct during a lapse in appropriations?

A. Functions that use other than annual appropriations

B. Functions required to process personnel compensation

C. Functions not necessarily implied by law

D. Functions expressly authorized by agency heads

Suggested Answer: *A*

Currently there are no comments in this discussion, be the first to comment!

Question #19 *Topic 1*

The 1993 Government Performance and Results Act (GPRA) as amended by the GPRA Modernization Act of 2010 required agencies to do what?

A. To prepare and submit audited financial statements

B. To require systems to support full-cost reporting and full disclosure of financial data

C. To submit strategic plans, set performance targets, and report actual performance

D. To apply accounting standards to produce consistency in financial reporting

Suggested Answer: *C*

Currently there are no comments in this discussion, be the first to comment!

Question #20 *Topic 1*

Which one of the following is one of the five components of internal controls?

A. Surveying

B. Control environment

C. Threat assessment

D. Reviewing

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #21 *Topic 1*

What is the final phase of the budget system of the United States Government?

A. Action by the Congress

B. Execution of enacted budget laws

C. OMB review of requirements

D. Formulation of the President's budget

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #22 *Topic 1*

A supervisor of an accounting section decides to treat four subordinates to a lunch at a first class restaurant. Under current United States Government ethics guidelines, what is the maximum amount, if any, the supervisor can spend on each person's lunch?

A. $10

B. $20

C. $50

D. No limit

Suggested Answer: *D*

Federal ethics rules (5 CFR 2635 Subpart C) restrict gifts from an employee to an official superior, not gifts from a superior to subordinates. A supervisor may therefore treat subordinates to lunch with no dollar limit under these rules.

Currently there are no comments in this discussion, be the first to comment!

Question #23 *Topic 1*

In which month does the Office of Management and Budget release the Circular A-11 (Preparation, Submission, and Execution of the Federal Budget)?

A. March

B. April

C. May

D. June

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #24 *Topic 1*

Which article of the US Constitution on establishes the Legislative Branch of the federal government that all federal legislative powers are vested in the Congress?

A. Article 1

B. Article 2

C. Article 3

D. Article 4

Suggested Answer: *A*

Currently there are no comments in this discussion, be the first to comment!

Question #25 *Topic 1*

Which component of internal control should occur as a normal course of business using periodic reviews, reconciliations or comparisons of data as part of the regular assigned duties of personnel?

A. Risk assessment

B. Information and communication

C. Control environment

D. Monitoring

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #26 *Topic 1*

What is the primary legislative objective of the Congressional Budget and Impoundment Control Act of 1974?

A. To adjust the federal fiscal year for all branches of government

B. To establish the Bureau of the Budget

C. To establish the Government Accountability Office

D. To establish the budget committee in the House and Senate

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!

Question #27 *Topic 1*

In what manner may an agency's unobligated Research, Development, Test and Evaluation (RDT&E) balance be used?

A. The balance is not available for current obligations.

B. The balance is available for current obligations and upward adjustments to prior year contracts.

C. The balance is available only for upward adjustments.

D. The balance is available for obligations in both the first year and the second year of the appropriation.

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #28 *Topic 1*

Which of the following statements is true about the Economy Act?

A. Government employees are prohibited from purchasing first class airline tickets when traveling on government business.

B. If the performing agency has not incurred obligations to fill an order, the ordering activity must deobligate (recover) funds at the end of the period of availability.

C. The ordering agency is required to pay the performing agency less than the actual costs of the goods and services provided.

D. Commercial suppliers are required to provide federal agencies certain discounts not available to the general public.

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #29 *Topic 1*

The role of the Supreme Court includes all of the following except:

A. providing final court of appeal from lower courts, both state and federal.

B. ruling on cases involving only violations of state law.

C. establishing lower federal courts.

D. ruling on cases involving only violations of federal law.

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #30 *Topic 1*

The Appropriations Act provides:

A. revenue levels.

B. budget authority.

C. authorization of programs and program levels.

D. debt ceiling levels.

Suggested Answer: *B*

Currently there are no comments in this discussion, be the first to comment!

Question #31 *Topic 1*

Who makes the ultimate determination on whether a sequestration is necessary and how long it should last?

A. Office of Management and Budget

B. Congressional Budget Office

C. Office of the Under Secretary of Defense (Comptroller)

D. President of the United States

Suggested Answer: *D*

Currently there are no comments in this discussion, be the first to comment!