

# Certified Government Auditing Professional (CGAP®) Examination Study Guide Third Edition

von  
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## **Domains for the CGAP Examination**

The CGAP examination topics are divided into four domains:

- I. Standards, Governance, and Risk/Control Frameworks
- II. Government Auditing Practice
- III. Government Auditing Skills and Techniques
- IV. Government Auditing Environment

### **Domain 1 — Standards, Governance, and Risk/Control Frameworks: 10-20%**

- A. Standards
  - 1. Role of a comprehensive set of auditing/evaluation standards (A)
  - 2. Application of appropriate standards in all assignments (P)
  - 3. Role and impact of other auditing standards (standards of public accounting bodies, quality assurance bodies, etc.) and their relationship with the above standards (A)
- B. Governance
  - 1. Governance in the public sector (e.g., audit committee, code of conduct, open government, public scrutiny, equity, accountability) (P)
  - 2. Role of audit within the governance structure (P)
- C. Risk/Control Frameworks (e.g., COSO, CoCo)
  - 1. Role of frameworks (A)
  - 2. Elements of a risk/control framework (P)
  - 3. Application of frameworks (P)
- D. IIA Code of Ethics (P)

### **Domain 2 — Government Auditing Practice: 35-45%**

- A. Management of the Audit Function
  - 1. Need for a formal document of purpose, authority, and responsibility (P)
  - 2. Policies and procedures (A)
  - 3. Quality assurance (A)
  - 4. Planning (A)
  - 5. Staffing (A)
  - 6. Marketing the audit function (A)
  - 7. Mission/role/outcome of audit function within government (A)
- B. Types of Audit Services
  - 1. Audits of compliance (P)
  - 2. Audits of performance/value-for-money/operations (e.g., economy, efficiency, effectiveness) (P)

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3. Audits of financial statements (A)
  4. Audits of financial systems (P)
  5. Audits of information and related technology (P)
  6. Consulting/assistance services (e.g., non-audit advisory services) (A)
  7. Integrity services (e.g., Fraud, Waste, and Abuse) (P)
- C. Processes for Delivery of Audit Services
1. Management of individual projects (P)
  2. Planning (The role of laws, regulations, rules, and ordinances in your planning process should be considered in the planning process) (P)
  3. Risk and control assessment practices (P)
  4. Performing the engagement (P)
  5. Communicating results (P)
  6. Monitoring results (follow-up) (P)

### **Domain 3 — Government Auditing Methodologies and Skills: 20-25%**

- A. Management Concepts and Techniques (A)
- B. Performance Measurement (P)
- C. Program Evaluation (A)
- D. Quantitative Methods (e.g., statistical methods and analytical review) (P)
- E. Qualitative Methods (e.g., questionnaires, interviews, and flow charts) (P)
- F. Methods for the Identification and Investigation of Integrity Violations (P)
- G. Research/Data Collection Techniques (P)
- H. Analytical Skills (e.g., distinguish between significant and insignificant information) (P)

### **Domain 4 — Government Auditing Environment: 25-35%**

- A. Performance Management (P)
- B. Financial Management
  1. Unique requirements in accounting for and reporting on government financial operations (P)
  2. Principles of taxation and revenue generation (P)
  3. Unique aspects of governmental budgeting (e.g., encumbrances, earmarking) (P)
  4. Government accounting (e.g., fund accounting, resource accounting) (P)
  5. Legal restrictions on sources and uses of funds (e.g., voted funds, conditional grants, revenues) (A)
  6. Investment restrictions for public funds (A)
  7. Activity-based costing/cost-allocation (A)
- C. Implications of Various Service Delivery Methods
  1. Direct delivery by government employees (P)
  2. Grants (P)

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3. Contracts (P)
  4. Joint Ventures/Partnerships/Authorities/Special Operating Agencies/Quasi-governmental (A)
  5. Privatization (A)
- D. Implications of Delivering Services to Citizens
1. Due process rights of clients/citizens (P)
  2. Confidentiality/privacy/rights of clients/citizens (P)
  3. Issues arising from the methods of funding/delivering services (condition that client receiving service may not be the party paying for the services; ability-to-pay principle; user pay; eligibility requirements; limitations on services available; entitlements; etc.) (A)
  4. Reality of conflicting missions (e.g., satisfy both developers and environmentalists, keep families together and kids safe) (A)
  5. Issues associated with at-risk populations (e.g., multiple, interacting causes and conditions; difficulty of measuring prevention) (A)
- E. Unique Characteristics of Human Resources Management (A)
- F. Unique Purchasing and Procurement Requirements (P)

### Standards Tested on the CGAP Exam

- The Institute of Internal Auditors' (IIA) Professional Practices Framework (P) (Includes the Code of Ethics, *International Standards for the Professional Practice of Internal Auditing*, Practice Advisories, and Development and Practice Aids)
- International Organization of Supreme Audit Institutions (INTOSAI) Standards and Code of Ethics (A)

### Additional standards tested on the CGAP exam for candidates taking the exam in the United States:

- Generally Accepted Government Auditing Standards (GAGAS/Yellow Book) (P)

### Key

P = Candidates must exhibit proficiency (thorough understanding; ability to apply concepts) in these topic areas.

A = Candidates must exhibit awareness (knowledge of terminology and fundamentals) in these topic areas.