

CPSA Practice Test Questions and Answers

1. What is the primary focus of the Certified Public Sector Auditor (CPSA) certification?

- A) Private sector financial auditing
- B) Government and public sector auditing standards and practices
- C) Tax preparation and compliance
- D) Corporate consulting services

2. Which standard governs performance auditing in the public sector?

- A) PCAOB auditing standards
- B) Government Auditing Standards (Yellow Book)
- C) International Financial Reporting Standards
- D) Sarbanes-Oxley Act requirements

3. What is the most important independence requirement for public sector auditors?

- A) Financial relationships with audit clients only
- B) Both personal and external independence from audited entities and officials
- C) Independence from political parties only
- D) Independence requirements are not applicable in public sector

4. Which type of audit focuses on evaluating economy, efficiency, and effectiveness of government programs?

- A) Financial statement audit only
- B) Performance audit (operational audit)
- C) Compliance audit exclusively
- D) Tax audit procedures

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

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