



POST-TEST for DHA UBO Program Webinar:

Audit Readiness

[broadcast 22 and 24 September 2020]

POST-TEST INSTRUCTIONS: View the recorded Webinar located at [UBO Learning Center Archived Webinars](#) and then complete all of the 10 questions below. Submit your answers via e-mail to webmeeting@federaladvisory.com with “Answers, Post Test “**Audit Readiness**” in the subject line (a read receipt for your records is recommended). If at least 70% of the questions are answered correctly, you will receive a Certificate of Approval with Index Number via email. If you receive a score of 69% or lower, you will be notified via email and may review the archived Webinar and resubmit the post-test. Results may take up to five business days. If you have any questions, please submit those as well to webmeeting@federaladvisory.com.

1. Fill in the Blank: An _____ is an official inspection of an individual's or organization's accounts, typically by an independent body.
2. GFEBS stands for which accounting system?
 - a. General Federal Enterprise Business System
 - b. General Fund Enterprise Business System
 - c. General Fiduciary Enterprise Business System
 - d. None of the above
3. Name the two types of A/R in governmental accounting:
 - a. _____
 - b. _____
4. Federal Financial Management Improvement Act (FFMIA) of 1996 requires _____ to comply:
 - a. Some federal agencies to comply
 - b. All federal agencies to comply
 - c. All states
 - d. None of the above
5. A/R are reported on the annual audited financial statements.
 - a. True
 - b. False
6. Medical A/R was previously being reported by the SMA activities.
 - a. True
 - b. False
7. How did DHP do in the FY 2019 Audit?
 - a. DHP (including DHA-CRM): 100 NFRs



**POST-TEST for DHA UBO and DQMC Program Webinar:
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- b. DHP (including DHA-CRM): 190 NFRs
 - c. DHP (excluding DHA-CRM): 140 NFRs
 - d. DHP (excluding DHA-CRM): 190 NFRs
8. All funds collected by _____ are retained by your MTF.
- a. TPC
 - b. TPC, MSA, MAC
 - c. MAC
 - d. All of the above
9. Name 3 of the 4 Intra-Governmental Accounts Receivable (100% Collected) in FY 2020 (as of 30 June 2020)
- a. _____
 - b. _____
 - c. _____
10. An adverse audit opinion means financial statements have been _____.