

PRACTICE EXAM 5: MANAGEMENT AUDITOR TRAINEE SIMULATION (100 QUESTIONS)

This practice exam contains 100 multiple-choice questions. Select the single best answer for each question. A score of 70 percent is the established passing benchmark for this simulation. No fixed official time limit is stated here; work carefully and review each response before consulting the answer key.

1. Scenario 1: Which action best preserves auditor independence when reviewing a program managed by a close relative?

- A. Continue because technical skill eliminates any conflict
- B. Ask the relative to approve the audit procedures
- C. Limit documentation of the relationship to avoid distraction
- D. Disclose the relationship and withdraw from that assignment

2. Scenario 2: What is the primary purpose of professional skepticism during an audit?

- A. Critically assess evidence instead of accepting explanations without support
- B. Assume management is dishonest throughout the engagement
- C. Replace all judgment with a fixed checklist
- D. Reject every document prepared by the audited unit

3. Scenario 3: An auditor discovers a minor error unrelated to the audit objective. What is the most appropriate initial response?

- A. Expand the audit automatically to every transaction
- B. Assess its significance and document the disposition
- C. Ignore the error because it is outside scope
- D. Publicly report the employee who made it

4. Scenario 4: Which situation most clearly creates an appearance-of-independence threat?

- A. Using sampling software approved by the audit director
- B. Interviewing staff from several organizational levels
- C. Auditing a process the auditor designed and implemented last month
- D. Reviewing prior findings before planning new tests

5. Scenario 5: Why should an audit team collectively possess suitable competence?

- A. Each auditor must hold every possible professional credential
- B. The engagement requires knowledge and skills sufficient for its objectives
- C. Competence permits the team to omit supervisory review
- D. Competence guarantees that fraud will always be detected

6. Scenario 6: Which action best preserves auditor independence when reviewing a program managed by a close relative?

- A. Continue because technical skill eliminates any conflict
- B. Ask the relative to approve the audit procedures
- C. Disclose the relationship and withdraw from that assignment
- D. Limit documentation of the relationship to avoid distraction

7. An audit sample found 18 exceptions among 120 transactions. What is the sample exception rate?

- A. 15%
- B. 10%
- C. 12%
- D. 18%

8. Scenario 8: An auditor discovers a minor error unrelated to the audit objective. What is the most appropriate initial response?

- A. Expand the audit automatically to every transaction
- B. Ignore the error because it is outside scope
- C. Publicly report the employee who made it
- D. Assess its significance and document the disposition

9. Scenario 9: Which situation most clearly creates an appearance-of-independence threat?

- A. Auditing a process the auditor designed and implemented last month
- B. Using sampling software approved by the audit director
- C. Interviewing staff from several organizational levels
- D. Reviewing prior findings before planning new tests

10. Scenario 10: Why should an audit team collectively possess suitable competence?

- A. Each auditor must hold every possible professional credential
- B. The engagement requires knowledge and skills sufficient for its objectives
- C. Competence permits the team to omit supervisory review
- D. Competence guarantees that fraud will always be detected

11. Scenario 11: Which action best preserves auditor independence when reviewing a program managed by a close relative?

- A. Continue because technical skill eliminates any conflict
- B. Ask the relative to approve the audit procedures
- C. Limit documentation of the relationship to avoid distraction
- D. Disclose the relationship and withdraw from that assignment

12. Scenario 12: What is the primary purpose of professional skepticism during an audit?

- A. Assume management is dishonest throughout the engagement
- B. Replace all judgment with a fixed checklist
- C. Critically assess evidence instead of accepting explanations without support
- D. Reject every document prepared by the audited unit

13. Scenario 13: An auditor discovers a minor error unrelated to the audit objective. What is the most appropriate initial response?

- A. Expand the audit automatically to every transaction
- B. Ignore the error because it is outside scope
- C. Assess its significance and document the disposition
- D. Publicly report the employee who made it

14. A program spent \$684,000 of an \$800,000 appropriation. What percentage remained unspent?

- A. 12.5%
- B. 15.5%
- C. 85.5%
- D. 14.5%

15. Scenario 15: Why should an audit team collectively possess suitable competence?

- A. The engagement requires knowledge and skills sufficient for its objectives
- B. Each auditor must hold every possible professional credential
- C. Competence permits the team to omit supervisory review
- D. Competence guarantees that fraud will always be detected

16. Scenario 16: Which control best separates incompatible cash-receipt duties?

- A. One employee receives, records, deposits, and reconciles cash
- B. One employee opens mail while another records and deposits receipts
- C. The cashier prepares the monthly bank reconciliation
- D. The accounting clerk keeps unsigned blank checks

17. Scenario 17: What does a risk assessment ordinarily consider first?

- A. The likelihood and impact of events that could prevent objectives
- B. Only losses that occurred during the prior fiscal year
- C. The number of employees assigned to each department
- D. Whether every process uses identical control forms

18. Scenario 18: Which condition is the strongest fraud-risk indicator in procurement?

- A. Sequential purchase orders approved by different managers
- B. Repeated split purchases just below competitive-bidding thresholds
- C. Seasonal increases supported by operating schedules
- D. Documented emergency purchases reviewed after the event

19. Scenario 19: A control is properly designed but rarely performed. How should the auditor classify the weakness?

- A. A design strength because the written procedure is adequate
- B. No weakness because management intended proper operation
- C. An operating-effectiveness problem because the control is not consistently executed
- D. An inherent-risk reduction unrelated to control performance

20. Scenario 20: Which control most directly addresses unauthorized vendor-master changes?

- A. Allowing buyers to edit vendor records when invoices arrive
- B. Deleting the vendor-change history after monthly closing

- C. Sharing one administrator account among purchasing staff
- D. Independent approval and logged review of each vendor change

21. Scenario 21: Which control best separates incompatible cash-receipt duties?

- A. One employee receives, records, deposits, and reconciles cash
- B. One employee opens mail while another records and deposits receipts
- C. The cashier prepares the monthly bank reconciliation
- D. The accounting clerk keeps unsigned blank checks

22. An auditor selects every 25th item from a population of 5,000 records. How many items are selected?

- A. 125 items
- B. 250 items
- C. 500 items
- D. 200 items

23. Scenario 23: Which condition is the strongest fraud-risk indicator in procurement?

- A. Sequential purchase orders approved by different managers
- B. Seasonal increases supported by operating schedules
- C. Repeated split purchases just below competitive-bidding thresholds
- D. Documented emergency purchases reviewed after the event

24. Scenario 24: A control is properly designed but rarely performed. How should the auditor classify the weakness?

- A. An operating-effectiveness problem because the control is not consistently executed
- B. A design strength because the written procedure is adequate
- C. No weakness because management intended proper operation

D. An inherent-risk reduction unrelated to control performance

25. Scenario 25: Which control most directly addresses unauthorized vendor-master changes?

- A. Allowing buyers to edit vendor records when invoices arrive
- B. Deleting the vendor-change history after monthly closing
- C. Independent approval and logged review of each vendor change
- D. Sharing one administrator account among purchasing staff

26. Scenario 26: Which control best separates incompatible cash-receipt duties?

- A. One employee receives, records, deposits, and reconciles cash
- B. The cashier prepares the monthly bank reconciliation
- C. The accounting clerk keeps unsigned blank checks
- D. One employee opens mail while another records and deposits receipts

27. Scenario 27: What does a risk assessment ordinarily consider first?

- A. Only losses that occurred during the prior fiscal year
- B. The likelihood and impact of events that could prevent objectives
- C. The number of employees assigned to each department
- D. Whether every process uses identical control forms

28. Scenario 28: Which condition is the strongest fraud-risk indicator in procurement?

- A. Repeated split purchases just below competitive-bidding thresholds
- B. Sequential purchase orders approved by different managers
- C. Seasonal increases supported by operating schedules
- D. Documented emergency purchases reviewed after the event

29. Invoices totaled \$96,000, including \$7,680 in unsupported charges. What percentage was unsupported?

- A. 6%
- B. 10%
- C. 12%
- D. 8%

30. Scenario 30: Which control most directly addresses unauthorized vendor-master changes?

- A. Allowing buyers to edit vendor records when invoices arrive
- B. Deleting the vendor-change history after monthly closing
- C. Independent approval and logged review of each vendor change
- D. Sharing one administrator account among purchasing staff

31. Scenario 31: What is the best reason to conduct a preliminary survey before detailed testing?

- A. To finalize conclusions before evidence is gathered
- B. To understand operations, risks, controls, and potential audit focus
- C. To replace interviews with written questionnaires
- D. To guarantee that the original scope never changes

32. Scenario 32: A well-designed audit objective should be stated in terms that are primarily what?

- A. Specific, answerable, and linked to the engagement purpose
- B. Broad enough to include every organizational activity
- C. Identical to the audited unit's mission statement
- D. Limited to procedures already used in prior audits

33. Scenario 33: When should an auditor revise the audit program?

- A. When emerging evidence changes assessed risks or necessary procedures
- B. Only after the final report has been issued
- C. Whenever an interviewee disagrees with a preliminary observation
- D. Never, because approved programs must remain unchanged

34. Scenario 34: Which fieldwork practice provides the strongest supervision trail?

- A. Oral comments remembered by the senior auditor
- B. Unmarked workpapers stored in personal folders
- C. Documented review notes showing resolution and reviewer approval
- D. A final report without links to supporting evidence

35. Scenario 35: Management restricts access to essential records. What should the auditor do first?

- A. Invent substitute values so testing can continue
- B. Document the limitation and promptly discuss its effect with appropriate officials
- C. Quietly omit the affected objective from the report
- D. Assume the missing records support management's position

36. Scenario 36: What is the best reason to conduct a preliminary survey before detailed testing?

- A. To finalize conclusions before evidence is gathered
- B. To replace interviews with written questionnaires
- C. To guarantee that the original scope never changes
- D. To understand operations, risks, controls, and potential audit focus

37. A unit processed 2,400 claims in 300 staff-hours. What was its average productivity?

- A. 6 claims per staff-hour

- B. 8 claims per staff-hour
- C. 10 claims per staff-hour
- D. 12 claims per staff-hour

38. Scenario 38: When should an auditor revise the audit program?

- A. When emerging evidence changes assessed risks or necessary procedures
- B. Only after the final report has been issued
- C. Whenever an interviewee disagrees with a preliminary observation
- D. Never, because approved programs must remain unchanged

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- A. Invent substitute values so testing can continue
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- A. To finalize conclusions before evidence is gathered
- B. To understand operations, risks, controls, and potential audit focus
- C. To replace interviews with written questionnaires
- D. To guarantee that the original scope never changes

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- A. Broad enough to include every organizational activity
- B. Identical to the audited unit's mission statement
- C. Specific, answerable, and linked to the engagement purpose
- D. Limited to procedures already used in prior audits

43. Scenario 43: When should an auditor revise the audit program?

- A. Only after the final report has been issued
- B. Whenever an interviewee disagrees with a preliminary observation
- C. Never, because approved programs must remain unchanged
- D. When emerging evidence changes assessed risks or necessary procedures

44. A control failed on 9 of 150 tested payments. What was the control failure rate?

- A. 6%
- B. 4%
- C. 8%
- D. 9%

45. Scenario 45: Management restricts access to essential records. What should the auditor do first?

- A. Invent substitute values so testing can continue
- B. Quietly omit the affected objective from the report
- C. Document the limitation and promptly discuss its effect with appropriate officials
- D. Assume the missing records support management's position

46. Scenario 46: Which evidence is generally most persuasive for confirming a bank balance?

- A. An unsigned spreadsheet prepared by the cashier
- B. A verbal estimate from the program manager
- C. A photocopy supplied without reconciliation
- D. A confirmation received directly from the financial institution

47. Scenario 47: What makes audit evidence sufficient?

- A. It was collected only through interviews
- B. Its quantity is adequate to support findings and conclusions
- C. It agrees with management's preferred conclusion
- D. It eliminates every possible uncertainty

48. Scenario 48: A finding's condition describes which element?

- A. What the auditor found through observation or testing
- B. What should exist under the applicable criterion
- C. Why the difference probably occurred
- D. What consequence resulted from the difference

49. Scenario 49: Why should workpapers cross-reference findings to supporting tests?

- A. To prevent supervisors from reviewing sampling decisions
- B. To substitute indexing for complete documentation
- C. To create a clear trail from evidence to reported conclusions
- D. To allow unsupported statements in the final report

50. Scenario 50: Which sampling approach best supports projection to a population?

- A. A convenience sample chosen from easily reached records

- B. A probability sample in which items have known selection chances
- C. A judgment sample limited to unusual high-dollar items
- D. A haphazard sample without a defined selection method

51. Scenario 51: Which evidence is generally most persuasive for confirming a bank balance?

- A. An unsigned spreadsheet prepared by the cashier
- B. A verbal estimate from the program manager
- C. A photocopy supplied without reconciliation
- D. A confirmation received directly from the financial institution

52. Annual supply cost increased from \$240,000 to \$276,000. What was the percentage increase?

- A. 15%
- B. 12%
- C. 18%
- D. 36%

53. Scenario 53: A finding's condition describes which element?

- A. What should exist under the applicable criterion
- B. Why the difference probably occurred
- C. What the auditor found through observation or testing
- D. What consequence resulted from the difference

54. Scenario 54: Why should workpapers cross-reference findings to supporting tests?

- A. To create a clear trail from evidence to reported conclusions
- B. To prevent supervisors from reviewing sampling decisions
- C. To substitute indexing for complete documentation
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- A. A convenience sample chosen from easily reached records
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- A. Its quantity is adequate to support findings and conclusions
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- D. It eliminates every possible uncertainty

58. Scenario 58: A finding's condition describes which element?

- A. What should exist under the applicable criterion
- B. Why the difference probably occurred
- C. What consequence resulted from the difference
- D. What the auditor found through observation or testing

59. Four branch error rates were 2%, 6%, 4%, and 8%. What was their unweighted mean?

- A. 4%
- B. 6%
- C. 5%
- D. 20%

60. Scenario 60: Which sampling approach best supports projection to a population?

- A. A convenience sample chosen from easily reached records
- B. A probability sample in which items have known selection chances
- C. A judgment sample limited to unusual high-dollar items
- D. A haphazard sample without a defined selection method

61. Scenario 61: Which financial statement reports assets, liabilities, and net position at a point in time?

- A. The statement of cash flows for the period
- B. The budget-to-actual operating schedule
- C. The statement of changes in net position
- D. The statement of financial position or balance sheet

62. Scenario 62: What is the normal effect of recording annual depreciation expense?

- A. Cash decreases and contributed capital increases
- B. Expense increases and the asset's carrying amount decreases
- C. Revenue increases and accumulated depreciation decreases
- D. Liabilities decrease and cash flow from financing rises

63. Scenario 63: Which cost is most likely variable within a relevant operating range?

- A. Annual rent fixed by a long-term lease

- B. Straight-line depreciation on an owned building
- C. Supplies consumed in direct proportion to service volume
- D. The salary of a permanent agency director

64. Scenario 64: Why is a bank reconciliation an important accounting control?

- A. It explains differences between recorded cash and the bank's balance
- B. It converts all outstanding checks into expenses
- C. It authorizes vendors before purchase orders are issued
- D. It proves every cash transaction was economical

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- A. Expense increases and the asset's carrying amount decreases
- B. Cash decreases and contributed capital increases
- C. Revenue increases and accumulated depreciation decreases
- D. Liabilities decrease and cash flow from financing rises

67. A sample of 80 contracts contains 12 missing approvals. How many had documented approval?

- A. 12 contracts
- B. 68 contracts
- C. 64 contracts
- D. 72 contracts

68. Scenario 68: Why is a bank reconciliation an important accounting control?

- A. It converts all outstanding checks into expenses
- B. It authorizes vendors before purchase orders are issued
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- D. It explains differences between recorded cash and the bank's balance

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- D. It proves every cash transaction was economical

73. Scenario 73: Which measure best represents the middle value in an ordered data set?

- A. The arithmetic mean
- B. The median
- C. The range
- D. The variance

74. A program's cost was \$1,260,000 for 7,000 services. What was the average cost per service?

- A. 160 dollars
- B. 175 dollars
- C. 200 dollars
- D. 180 dollars

75. Scenario 75: What does a strong positive correlation between two variables establish by itself?

- A. Association, but not necessarily a cause-and-effect relationship
- B. Definitive proof that one variable causes the other
- C. Evidence that both variables must have identical values
- D. Confirmation that no third factor can influence either variable

76. Scenario 76: Why should an auditor investigate an extreme outlier?

- A. Every outlier must be deleted before analysis

- B. Outliers always prove the population is normally distributed
- C. It may indicate error, fraud, a rare event, or a valid exception
- D. An outlier guarantees the control failed intentionally

77. Scenario 77: Which measure best represents the middle value in an ordered data set?

- A. The arithmetic mean
- B. The range
- C. The median
- D. The variance

78. Scenario 78: When is a trend comparison most useful to an auditor?

- A. When definitions change every period without reconciliation
- B. When consistent period data can reveal unusual changes requiring inquiry
- C. When only one unsupported observation is available
- D. When the auditor wants to avoid investigating causes

79. Scenario 79: What does a strong positive correlation between two variables establish by itself?

- A. Definitive proof that one variable causes the other
- B. Evidence that both variables must have identical values
- C. Confirmation that no third factor can influence either variable
- D. Association, but not necessarily a cause-and-effect relationship

80. Scenario 80: Why should an auditor investigate an extreme outlier?

- A. It may indicate error, fraud, a rare event, or a valid exception
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- C. Outliers always prove the population is normally distributed
- D. An outlier guarantees the control failed intentionally

81. Scenario 81: Which measure best represents the middle value in an ordered data set?

- A. The arithmetic mean
- B. The range
- C. The median
- D. The variance

82. A team completed 360 audit hours against a 450-hour budget. What percentage of budgeted hours was used?

- A. 75%
- B. 85%
- C. 90%
- D. 80%

83. Scenario 83: What does a strong positive correlation between two variables establish by itself?

- A. Definitive proof that one variable causes the other
- B. Association, but not necessarily a cause-and-effect relationship
- C. Evidence that both variables must have identical values
- D. Confirmation that no third factor can influence either variable

84. Scenario 84: Why should an auditor investigate an extreme outlier?

- A. It may indicate error, fraud, a rare event, or a valid exception
- B. Every outlier must be deleted before analysis
- C. Outliers always prove the population is normally distributed
- D. An outlier guarantees the control failed intentionally

85. Scenario 85: Which question most directly addresses program effectiveness?

- A. Whether every employee used the same office supplies
- B. Whether the program achieved its intended outcomes
- C. Whether the budget was printed in color
- D. Whether invoices were filed alphabetically

86. Scenario 86: Economy primarily concerns an agency's ability to do what?

- A. Acquire resources of appropriate quality at reasonable cost
- B. Maximize activities regardless of their usefulness
- C. Eliminate all controls that slow purchasing
- D. Spend the entire appropriation before year-end

87. Scenario 87: Efficiency compares outputs most directly with what?

- A. The number of pages in the audit report
- B. The age of the program's authorizing statute
- C. The resources used to produce those outputs
- D. The preferences of individual service recipients

88. Scenario 88: Why should performance measures be linked to program objectives?

- A. So managers can replace evidence with favorable anecdotes
- B. So every program reports the same unrelated indicator
- C. So auditors can avoid evaluating data reliability
- D. So reported results indicate progress toward intended public outcomes

89. Collections were \$540,000 against a \$600,000 target. What percentage of the target was achieved?

- A. 80%
- B. 85%
- C. 90%
- D. 95%

90. Scenario 90: Economy primarily concerns an agency's ability to do what?

- A. Acquire resources of appropriate quality at reasonable cost
- B. Maximize activities regardless of their usefulness
- C. Eliminate all controls that slow purchasing
- D. Spend the entire appropriation before year-end

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- A. So managers can replace evidence with favorable anecdotes
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- D. So reported results indicate progress toward intended public outcomes

93. Scenario 93: Which wording is most appropriate for a well-supported audit finding?

- A. Management obviously never cares about proper authorization
- B. Records showed 18 of 60 sampled approvals were missing
- C. Everyone knows the approval process is completely broken

D. The unit probably loses money in every transaction

94. Scenario 94: What is the strongest organization for a concise audit recommendation?

- A. State the responsible action, desired result, and accountable party
- B. Repeat the finding without identifying a corrective step
- C. List every interview statement regardless of relevance
- D. Use technical language that obscures who should act

95. Scenario 95: Why should an auditor distinguish fact from inference in a report?

- A. Inferences never belong in professional analysis
- B. Facts do not require any supporting documentation
- C. Readers must see what evidence proves and what reasoning concludes
- D. The distinction allows evidence contrary to findings to be omitted

96. A recommendation reduced annual processing cost from \$500,000 to \$425,000. What was the annual savings rate?

- A. 10%
- B. 20%
- C. 25%
- D. 15%

97. Scenario 97: Which wording is most appropriate for a well-supported audit finding?

- A. Records showed 18 of 60 sampled approvals were missing
- B. Management obviously never cares about proper authorization
- C. Everyone knows the approval process is completely broken
- D. The unit probably loses money in every transaction

98. Scenario 98: What is the strongest organization for a concise audit recommendation?

- A. Repeat the finding without identifying a corrective step
- B. List every interview statement regardless of relevance
- C. State the responsible action, desired result, and accountable party
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- B. Facts do not require any supporting documentation
- C. The distinction allows evidence contrary to findings to be omitted
- D. Readers must see what evidence proves and what reasoning concludes

100. Scenario 100: Which response best addresses management's disagreement with a finding?

- A. Delete the finding whenever management objects
- B. Evaluate the response objectively and revise only when evidence warrants
- C. Ignore the response because audit conclusions are final
- D. Add stronger adjectives without gathering more support

Practice Exam 5: Answer Key and Explanations

1. D — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

2. A — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a

defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

3. B — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

4. C — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

5. B — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

6. C — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

7. A — The keyed result, 15%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

8. D — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

9. A — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

10. B — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

11. D — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

12. C — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

13. C — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

14. D — The keyed result, 14.5%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

15. A — The keyed response best applies the central principle tested in auditing standards and ethics. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

16. B — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

17. A — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a

defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

18. B — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

19. C — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

20. D — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

21. B — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

22. D — The keyed result, 200 items, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

23. C — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

24. A — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

25. C — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

26. D — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

27. B — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

28. A — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

29. D — The keyed result, 8%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

30. C — The keyed response best applies the central principle tested in internal controls and risk. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

31. B — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

32. A — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a

defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

33. A — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

34. C — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

35. B — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

36. D — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

37. B — The keyed result, 8 claims per staff-hour, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

38. A — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

39. C — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

40. D — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

41. B — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

42. C — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

43. D — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

44. A — The keyed result, 6%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

45. C — The keyed response best applies the central principle tested in audit planning and fieldwork. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

46. D — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

47. B — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a

defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

48. A — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

49. C — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

50. B — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

51. D — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

52. A — The keyed result, 15%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

53. C — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

54. A — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

55. D — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

56. B — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

57. A — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

58. D — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

59. C — The keyed result, 5%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

60. B — The keyed response best applies the central principle tested in evidence and documentation. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

61. D — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

62. B — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a

defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

63. C — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

64. A — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

65. C — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

66. A — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

67. B — The keyed result, 68 contracts, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

68. D — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

69. C — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

70. D — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

71. A — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

72. B — The keyed response best applies the central principle tested in accounting and cost concepts. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

73. B — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

74. D — The keyed result, 180 dollars, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

75. A — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

76. C — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

77. C — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a

defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

78. B — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

79. D — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

80. A — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

81. C — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

82. D — The keyed result, 80%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

83. B — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

84. A — The keyed response best applies the central principle tested in quantitative analysis. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

85. B — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

86. A — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

87. C — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

88. D — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

89. C — The keyed result, 90%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

90. A — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

91. B — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

92. D — The keyed response best applies the central principle tested in performance and public-sector auditing. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support

needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

93. B — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

94. A — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

95. C — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

96. D — The keyed result, 15%, follows by applying the stated rate or difference calculation to the original quantities. The other values reflect common errors involving subtraction, denominators, or conversion from a decimal to a percentage. Independent recomputation confirms one matching option and preserves a transparent audit trail. A reviewer can reproduce the result directly from the question data.

97. A — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

98. C — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

99. D — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.

100. B — The keyed response best applies the central principle tested in reporting and reasoning. It addresses the audit objective while preserving adequate evidence, accountability, and professional judgment. The other options confuse related concepts, weaken control, or omit support needed for a defensible conclusion. Auditors should document this reasoning so supervisors can trace the conclusion to relevant procedures and evidence.