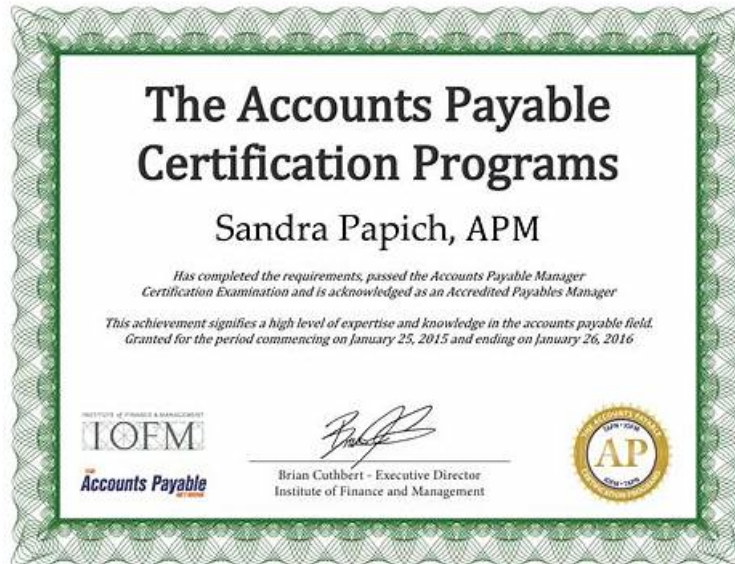# Free PDF Quiz 2026 IOFM APS: Accredited Payables Specialist (APS) Certification Exam–High-quality Reliable Exam Test

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IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q10-Q15):

NEW QUESTION # 10
Where circumstances do not permit implementing ideal controls, an organization should put in place the next- best alternative, commonly referred to as:

- A. Compensating controls
- B. Interim controls
- C. Secondary controls

- D. Stop-gap controls

Answer: A

Explanation:
TheInternal Controlstopic in the IOFM APS Certification Program covers the design and implementation of internal controls to mitigate risks. When ideal controls (e.g., full segregation of duties) are not feasible due to resource constraints or organizational structure,compensating controlsare implemented as alternative measures to achieve similar risk mitigation. These controlsprovide additional checks or oversight to compensate for the absence of primary controls.
* Option A (Interim controls): Interim controls imply temporary measures, not necessarily designed to compensate for missing ideal controls. This is incorrect.
* Option B (Stop-gap controls): Stop-gap controls are ad-hoc, temporary fixes, not a formal term in the COSO framework or AP practices. This is incorrect.
* Option C (Secondary controls): Secondary controls are not a recognized term in internal control frameworks; they imply less critical controls, not alternatives. This is incorrect.
* Option D (Compensating controls): Correct. Compensating controls are alternative measures implemented when ideal controls are not practical, ensuring adequate risk mitigation.
Reference to IOFM APS Documents: The APS e-textbook underInternal Controlsstates, "When ideal controls cannot be implemented, compensating controls provide alternative risk mitigation, such as additional reviews or approvals to address control gaps." The training video discusses compensating controls in the context of COSO and SOX, noting their use in small organizations where segregation of duties is challenging.

NEW QUESTION # 11

Which of the following techniques is NOT recommended to help protect confidential data?

- A. Shred unneeded paper documents or put them in a secure disposal container
- B. When approached at your desk, turn off your monitor and turn papers face down
- C. When leaving your work area even briefly, lock your computer down
- D. Save reports to a portable USB drive and give that to the requestor instead of emailing them

Answer: D

Explanation:
Protecting confidential data in accounts payable requires secure practices to prevent unauthorized access.
Locking your computer when leaving your work area (Option A), turning off your monitor and securing papers when approached (Option C), and shredding or securely disposing of unneeded documents (Option D) are recommended techniques to safeguard sensitive information. However, saving reports to a portable USB drive and giving it to a requestor (Option B) is not recommended, as USB drives are easily lost, stolen, or compromised, posing a significant security risk compared to secure email or file-sharing systems.
The web source from Esker states: "To protect confidential AP data, lock computers when unattended, secure physical documents, and use secure disposal methods. Avoid using portable devices like USB drives for data transfer due to security risks." This directly supports Options A, C, and D, while identifying Option B as an insecure practice.
The IOFM APS Certification Program covers "Internal Controls," including data security practices. The curriculum's emphasis on "peer-tested best practices" aligns with secure data handling, ruling out the use of USB drives for sensitive reports.
References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Esker: "To protect confidential AP data, lock computers when unattended, secure physical documents...
Avoid using portable devices like USB drives"

NEW QUESTION # 12

Assigning a user name and password is one method of:

- A. Optical character recognition
- B. Security lockdown
- C. Data authentication
- D. Robotic process automation

Answer: C

Explanation:

Assigning a user name and password is a method of data authentication, which verifies the identity of users accessing systems or data to ensure only authorized individuals can perform actions. This is a fundamental security control in accounts payable to protect sensitive financial information. Optical character recognition (Option A) is used for extracting data from documents, robotic process automation (Option B) automates repetitive tasks, and security lockdown (Option D) refers to broader measures like restricting system access during a breach, not specifically user authentication.

The web source from Esker states: "Data authentication, such as assigning user names and passwords, ensures that only authorized personnel can access sensitive AP systems and data." This directly supports Option C.

The IOFM APS Certification Program covers "Internal Controls," including security measures like authentication to protect AP processes. The curriculum's focus on "peer-tested best practices" aligns with using user names and passwords as a standard authentication method.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Esker: "Data authentication, such as assigning user names and passwords, ensures that only authorized personnel can access sensitive AP systems"

NEW QUESTION # 13

Which of the following statements best describes the meaning of data integrity?

- A. The data has been tested for accuracy
- B. The data has not been altered
- C. The data was encrypted using an algorithm
- D. The data comes with a digital signature

Answer: B

Explanation:

Data integrity refers to the assurance that data remains accurate, complete, and unaltered throughout its lifecycle, whether during storage, processing, or transmission. It ensures that data is free from unauthorized modifications or corruption. While testing for accuracy (Option D) is related, data integrity specifically focuses on preventing unauthorized changes (Option A). A digital signature (Option B) or encryption (Option C) are security measures that may support data integrity but do not define it.

The web source from Corcentric states: "Data integrity means that data remains unaltered and consistent, ensuring it is free from unauthorized modifications or errors." This directly supports Option A.

The IOFM APS Certification Program covers "Internal Controls," including data security and integrity in AP processes. The curriculum's focus on "peer-tested best practices" aligns with the definition of data integrity as preventing unauthorized alterations.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Internal Controls Corcentric: "Data integrity means that data remains unaltered and consistent"

NEW QUESTION # 14

Benefits of ACH include each of the following, EXCEPT:

- A. ACH replaces having to issue paper checks
- B. ACH speeds up payment processing time
- C. ACH eliminates the need for vendor verification
- D. ACH reduces the cost of invoice processing

Answer: C

Explanation:

Automated Clearing House (ACH) payments offer several benefits, including replacing paper checks (Option A), speeding up payment processing compared to checks (Option D), and reducing costs associated with manual payment methods. However, ACH does not eliminate the need for vendor verification (Option C), as organizations must still validate vendor bank details to prevent fraud and ensure accurate payments.

The web source from Tipalti states: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required to ensure secure transactions." This confirms that Options A, D, and indirectly B (through overall cost reduction) are benefits, while Option C is not.

The IOFM APS Certification Program covers "Payments," including ACH as a cost-effective payment method. The curriculum's focus on "peer-tested best practices" emphasizes the benefits of ACH but also the importance of vendor validation, aligning with the exclusion of Option C.

References:
IOFM Accounts Payable Specialist (APS) Certification Program, covering Payments Tipalti: "ACH payments reduce costs by replacing paper checks, speed up payment processing, and improve efficiency... However, proper vendor verification is still required"

NEW QUESTION # 15

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