

# APS Reliable Dumps, Reliable APS Exam Simulations

Answer	Question	Answer	Question	Answer	Question
<b>Answer: C</b>	<b>NEW QUESTION # 33</b> What type of camera is recommended to be used in an extremely hot environment? <ul style="list-style-type: none"><li>A: Camera that uses IR</li><li>B: Camera that uses V</li><li>C: Camera that uses IR and V</li><li>D: Camera that uses R</li></ul>	<b>Answer: C</b>	<b>NEW QUESTION # 34</b> IP10 and IP12 means that the camera <ul style="list-style-type: none"><li>A: Is ruggedized</li><li>B: Can be placed in an outdoor</li><li>C: Is designed for tough environments</li><li>D: Is resistant to dust and stopping water</li></ul>	<b>Answer: D</b>	<b>NEW QUESTION # 35</b> An installation with an Axis P1344 experiences image flickering. How can this be resolved? <ul style="list-style-type: none"><li>A: Changing the camera's exposure setting</li><li>B: Adding white light to the scene</li><li>C: Adding IR light to the scene</li><li>D: Changing the camera's white balance</li></ul>
<b>Answer: A</b>		<b>NEW QUESTION # 36</b> What setting in a compensated lighting scenario, such as a camera in side lighting and through bright sunlight, would an operator would adapt the scene to provide the highest image detail? <ul style="list-style-type: none"><li>A: Axis P1310</li><li>B: Axis P1324</li><li>C: Axis P1326</li><li>D: Axis P1364</li></ul>		<b>Answer: D</b>	<b>NEW QUESTION # 37</b>
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## **IOFM Accredited Payables Specialist (APS) Certification Exam Sample Questions (Q72-Q77):**

### **NEW QUESTION # 72**

When auditing expense reports, one thing to pay particular attention to is:

- A. Highly itemized receipt details
- B. Restaurant receipts that include client names
- **C. Amounts just below the approval threshold**
- D. Airfare expenses in combination with hotel costs

**Answer: C**

Explanation:

When auditing T&E expense reports, a key red flag is amounts just below the approval threshold, as employees may intentionally submit expenses slightly under the limit to avoid additional scrutiny or approval, potentially masking fraudulent or non-compliant claims. This practice, known as "threshold manipulation," requires close attention during audits.

The web source from Tipalti states: "During T&E audits, pay particular attention to expenses just below the approval threshold, as employees may manipulate amounts to bypass additional review, indicating potential fraud." This directly supports Option C. The other options are less critical:

\* Restaurant receipts with client names (A) may be useful for substantiation but are not a primary audit concern.

\* Highly itemized receipt details (B) are desirable for clarity, not a red flag.

\* Airfare with hotel costs (D) is a common combination and not inherently suspicious.

The IOFM APS Certification Program covers "Travel and Entertainment (T&E)," including auditing techniques for expense reports. The curriculum's focus on "peer-tested best practices" aligns with scrutinizing amounts just below approval thresholds to detect potential fraud.

References:

IOFM Accounts Payable Specialist (APS) Certification Program, covering Travel and Entertainment (T&E) Tipalti: "During T&E audits, pay particular attention to expenses just below the approval threshold"

### **NEW QUESTION # 73**

Payments by U.S. companies to U.S. unincorporated service providers must be reported to the IRS if they equal or exceed which of the following dollar amounts?

- **A. \$600**
- B. \$1,000
- C. \$500
- D. \$300

**Answer: A**

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers IRS Form 1099 reporting requirements for payments to U.S. unincorporated service providers (e.g., independent contractors, freelancers). Payments for services totaling \$600 or more in a calendar year must be reported on Form 1099-NEC (Nonemployee Compensation), ensuring the IRS can track income for tax purposes.

\* Option A (\$600): Correct. The IRS requires Form 1099-NEC for payments of \$600 or more to unincorporated U.S. service providers, such as individuals or partnerships, for services rendered.

\* Option B (\$1,000): Incorrect. The \$600 threshold applies, not \$1,000.

\* Option C (\$500): Incorrect. The threshold is \$600, not \$500.

\* Option D (\$300): Incorrect. The threshold is \$600, not \$300.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states, "Payments of \$600 or more to U.S. unincorporated service providers must be reported on Form 1099-NEC, per IRS regulations." The Master Guide to Form 1099 Compliance specifies, "The \$600 threshold applies to nonemployee compensation paid to individuals, sole proprietors, or partnerships, requiring a 1099-NEC filing." The training video reinforces this, noting, "AP ensures 1099-NEC forms are issued for payments of \$600 or more to track contractor income."

#### NEW QUESTION # 74

Sales and use taxes are levied by which of the following? I. Cities and towns; II. Federal government; III. States.

- A. I and III only
- B. I, II, and III
- C. II and III only
- D. III only

#### Answer: A

Explanation:

The Tax and Regulatory Compliance topic in the APS Certification Program covers sales and use taxes, which are imposed on the sale or use of goods and services. In the U.S., sales and use taxes are levied by states and, in many cases, cities and towns (local jurisdictions). The federal government does not impose sales or use taxes, as this authority is reserved for state and local governments.

\* Item I (Cities and towns): Many cities and towns impose local sales taxes, often in addition to state taxes, to fund municipal services. This is a valid taxing authority.

\* Item II (Federal government): The federal government does not levy sales or use taxes; it imposes taxes like income or excise taxes. This is not a valid taxing authority for sales and use taxes.

\* Item III (States): States are the primary authorities for sales and use taxes, setting rates and rules for taxable transactions. This is a valid taxing authority.

\* Option A (II and III only): Incorrect, as Item II is not a valid taxing authority.

\* Option B (III only): Incorrect, as Item I is also a valid taxing authority.

\* Option C (I and III only): Correct, as only states and local jurisdictions (cities and towns) levy sales and use taxes.

\* Option D (I, II, and III): Incorrect, as Item II is not a valid taxing authority.

Reference to IOFM APS Documents: The APS e-textbook under Tax and Regulatory Compliance states, "Sales and use taxes are levied by states and local jurisdictions, such as cities and towns, but not by the federal government." The training video discusses AP's role in managing sales tax compliance, noting that

"states and local governments set sales tax rates, while the federal government does not impose such taxes."

#### NEW QUESTION # 75

Examples of preventive controls include each of the following EXCEPT:

- A. Account reconciliation
- B. Dollar limits on use of P-card
- C. Use of approved vendor lists
- D. T&E expenditure guidelines

#### Answer: A

Explanation:

The Internal Control topic in the APS Certification Program distinguishes between preventive and detective controls. Preventive controls are proactive measures designed to stop errors or fraud before they occur, such as approved vendor lists, P-card limits, and T&E guidelines. Account reconciliation, however, is a detective control, as it identifies errors or discrepancies after transactions have occurred.

\* Option A (Use of approved vendor lists): Approved vendor lists prevent unauthorized payments by ensuring only validated vendors are paid. This is a preventive control.

\* Option B (Dollar limits on use of P-card): Dollar limits restrict P-card spending, preventing unauthorized or excessive purchases. This is a preventive control.

\* Option C (T&E expenditure guidelines): T&E guidelines set rules for allowable expenses, preventing non-compliant spending. This is a preventive control.

\* Option D (Account reconciliation): Reconciliation involves reviewing accounts to detect errors or fraud after transactions are recorded. This is a detective control, not preventive. Correct answer.

Reference to IOFM APS Documents: The APS e-textbook under Internal Controls defines preventive controls as "measures like approved vendor lists, P-card limits, and T&E policies that prevent errors or fraud." It contrasts these with detective controls, stating, "Account reconciliation is a detective control that identifies discrepancies post-transaction." The training video reinforces this by listing preventive controls in AP and citing reconciliation as a detective measure.

## NEW QUESTION # 76

Each of the following is a goal of a vendor management program, EXCEPT:

- A. Compliance with laws and regulations
- B. Collecting spend information for procurement
- C. Reducing duplicate payments
- D. Streamlining sales and use tax process

**Answer: D**

Explanation:

The Vendor Master Filetopic in the APS Certification Program outlines the goals of a vendor management program, which include preventing duplicate payments, ensuring compliance with laws (e.g., IRS reporting), and collecting spend data for procurement. Streamlining sales and use tax processes, while related to AP, is typically handled through tax compliance systems or purchasing processes, not the vendor management program, which focuses on vendor data and relationships.

\* Option A (Reducing duplicate payments): A key goal, achieved by maintaining accurate vendor master file data to avoid duplicate vendor entries.

\* Option B (Streamlining sales and use tax process): Not a primary goal. Sales tax processes are managed separately, often through AP or procurement systems, not the vendor management program.

Correct answer.

\* Option C (Collecting spend information for procurement): A goal, as vendor management provides data on spending patterns, aiding procurement negotiations.

\* Option D (Compliance with laws and regulations): A goal, ensuring vendor data supports IRS reporting (e.g., 1099s) and sanction list compliance.

Reference to IOFM APS Documents: The APS e-textbook under Vendor Master Filestates, "Vendor management programs aim to reduce duplicate payments, ensure regulatory compliance, and collect spend data for procurement, but sales tax processes are typically managed outside vendor management." The training video notes, "Vendor management focuses on accurate data to prevent errors like duplicates and support compliance, not directly on tax processes."

## NEW QUESTION # 77

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