

# 2026 CMMC-CCA Reliable Exam Guide | Professional 100% Free Certified CMMC Assessor (CCA) Exam Exam Lab Questions

## Question 1 of 100

The flexible budget for production of copper wire by Metalworks, Inc., includes a budget based on 50,000 units produced per month. For this level of production, indirect materials are \$206,000, indirect labor is \$148,000, utilities are \$18,000, depreciation is \$64,000, and supervision is \$5,000. In the month of January, they spent \$205,472 for indirect materials, \$149,594 for indirect labor, and \$19,650 for utilities to make 50,000 units of wire. What was their difference in variable costs for January?

- A. \$2,716 unfavorable. ✓
- B. \$2,716 favorable.
- C. \$1,066 favorable.
- D. \$1,066 unfavorable.

### Explanation:

(Choice A) Correct. Flexible budgets are prepared after a period is over to show budgeted amounts for the actual level of activity achieved. Fixed costs are the same in a static budget and flexible budget as fixed costs do not change when activity changes. Variable costs in a flexible budget will be different from variable costs in a static budget to the extent that actual activity level differs from the activity level used to prepare the static budget. Variable costs for Metalworks include indirect materials, indirect labor, and utilities. Depreciation and supervision are fixed costs. The total variable costs in the flexible budget are \$372,000 (\$206,000 + \$148,000 + \$18,000) and the actual total variable costs are \$374,716 (\$205,472 + \$149,594 + \$19,650). Since actual spending is higher than the flexible budget amount by \$2,716 (\$374,716 - \$372,000), there is a \$2,716 unfavorable variance.

(Choice B) Incorrect. Variable costs for Metalworks include indirect materials, indirect labor, and utilities. Depreciation and supervision are fixed costs. The total variable costs in the flexible budget are \$372,000 (\$206,000 + \$148,000 + \$18,000) and the actual total variable costs are \$374,716 (\$205,472 + \$149,594 + \$19,650). While there is a variance of \$2,716 (\$374,716 - \$372,000), it is not favorable, as actual spending is higher than the flexible budget amount.

(Choice C) Incorrect. Variable costs for Metalworks include indirect materials, indirect labor, and utilities. Depreciation and supervision are fixed costs. If utilities are omitted, total variable costs in the flexible budget would be \$354,000 (\$206,000 + \$148,000) and the actual total variable costs would be \$355,066 (\$205,472 + \$149,594). This would result in a variance of \$1,066 (\$355,066 - \$354,000). However, it would be unfavorable, not favorable, since actual spending would be higher than the flexible budget. In addition, utilities need to be included in the variable costs.

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## Cyber AB CMMC-CCA Exam Syllabus Topics:

Topic	Details
Topic 1	<ul style="list-style-type: none"> <li>Evaluating Organizations Seeking Certification (OSC) against CMMC Level 2 Requirements: This section of the exam measures skills of cybersecurity assessors and focuses on evaluating the environments of organizations seeking certification at CMMC Level 2. It covers understanding differences between logical and physical settings, recognizing constraints in cloud, hybrid, on-premises, single, and multi-site environments, and knowing what environmental exclusions apply for Level 2 assessments.</li> </ul>

Topic 2	<ul style="list-style-type: none"> <li>• CMMC Level 2 Assessment Scoping: This section of the exam measures skills of cybersecurity assessors and revolves around determining the proper scope of a CMMC assessment. It involves analyzing and categorizing Controlled Unclassified Information (CUI) assets, interpreting the Level 2 scoping guidelines, and making accurate judgments in scenario-based exercises to define what assets and systems fall within assessment boundaries.</li> </ul>
Topic 3	<ul style="list-style-type: none"> <li>• Assessing CMMC Level 2 Practices: This section of the exam measures skills of cybersecurity assessors in evaluating whether organizations meet the required practices of CMMC Level 2. It emphasizes applying CMMC model constructs, understanding model levels, domains, and implementation, and using evidence to determine compliance with established cybersecurity practices.</li> </ul>
Topic 4	<ul style="list-style-type: none"> <li>• CMMC Assessment Process (CAP): This section of the exam measures skills of compliance professionals and tests knowledge of the full assessment lifecycle. It covers the steps needed to plan, prepare, conduct, and report on a CMMC Level 2 assessment, including the phases of execution and how to document and follow up on findings in alignment with DoD and CMMC-AB expectations.</li> </ul>

### >> CMMC-CCA Reliable Exam Guide <<

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## Cyber AB Certified CMMC Assessor (CCA) Exam Sample Questions (Q47-Q52):

### NEW QUESTION # 47

John, a CCA, has been assigned by his C3PAO to conduct a CMMC assessment for an OSC. During the assessment, John notices that the OSC's security practices leave much to be desired. After speaking with the OSC's IT staff, John offers to connect them with a vendor he knows who sells a vulnerability management tool that could address some of their weaknesses. According to the CMMC CoPC, which of the following best describes John's actions?

- A. John acted appropriately by trying to help the OSC improve its security posture.
- B. John did not show respect for intellectual property.
- C. John violated the principles of professionalism and objectivity by soliciting business for a third-party vendor while serving on the Assessment Team
- D. John's actions were deemed acceptable since he did not directly profit from connecting the OSC with the vendor.

**Answer: C**

Explanation:

Comprehensive and Detailed in Depth Explanation:

The CoPC prohibits CCAs from soliciting business or offering vendor recommendations during assessments, violating Professionalism and Objectivity. Option A (appropriate) ignores this. Option B (IP) is unrelated.

Option C (no profit) doesn't excuse the violation. Option D is correct.

Extract from Official Document (CoPC):

\* Paragraph 3.3(4) - Proper Use of Methods (pg. 7): "Do not solicit business for third-party vendors while serving on an Assessment Team." References:

CMMC Code of Professional Conduct, Paragraph 3.3(4).

### NEW QUESTION # 48

When interviewing a contractor's CISO, they inform you that they have documented procedures addressing security assessment

planning in their security assessment and authorization policy. The policy indicates that the contractor undergoes regular security audits and penetration testing to assess the posture of its security controls every ten months. The policy also states that after every four months, the contractor tests its incident response plan and regularly updates its monitoring tools. Impressed by the contractor's policy implementation, you decide to chat with various personnel involved in security functionalities. You realize that although it is documented in the policy, the contractor has not audited their security systems in over two years. How many points would you score the contractor's implementation of the practice CA.L2-3.12.1 - Security Control Assessment?

- A. 0
- **B. 1**
- C. 2
- D. 3

**Answer: B**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

CA.L2-3.12.1 requires "periodically assessing security controls to determine effectiveness." The policy defines a 10-month cycle, but no audits have occurred in over two years, failing the implementation objective.

Per the DoD Scoring Methodology, this 5-point practice scores -5 (Not Met) when not fully implemented, as partial compliance isn't recognized. The CMMC guide stresses actual execution over documented intent.

Extract from Official CMMC Documentation:

\* CMMC Assessment Guide Level 2 (v2.0), CA.L2-3.12.1: "Assess controls at defined frequency."

\* DoD Scoring Methodology: "5-point practice: Met = +5, Not Met = -5."

Resources:

\* [https://dodcio.defense.gov/Portals/0/Documents/CMMC/AG\\_Level2\\_MasterV2.0\\_FINAL\\_202112016\\_508.pdf](https://dodcio.defense.gov/Portals/0/Documents/CMMC/AG_Level2_MasterV2.0_FINAL_202112016_508.pdf)

#### NEW QUESTION # 49

A company has a firewall to regulate how data flows into and out of its network. Based on an interview with their IT staff, all connections to their systems are logged, and suspicious traffic generates alerts. Examination of which artifact should give the CCA the details on how these are implemented?

- **A. Boundary protection procedures**
- B. Physical access logs
- C. Configuration management policy
- D. Account management document

**Answer: A**

Explanation:

The control SC.L2-3.13.5: Boundary Protection requires that organizations monitor and control communications at the external boundary and at key internal boundaries. The CMMC Assessment Guide states that assessors should examine boundary protection procedures to verify logging, monitoring, and alerting are defined and implemented. Physical access logs, account management documents, and configuration management policies do not provide details of how network boundaries are monitored and protected.

Exact extracts:

\* "Assessment Objectives ... Determine if: \* external boundary and key internal boundaries are defined; \* communications are monitored and controlled at boundaries; \* traffic is checked for unauthorized transfer of information; and \* boundary protection devices are configured and managed."

\* "Potential Assessment Methods: Examine ... boundary protection policy; boundary protection procedures; system security plan; configuration settings for boundary protection devices; logs of boundary protection devices." Why the other options are incorrect:

\* A (Physical access logs): Relates to facility entry, not network boundary protection.

\* C (Account management document): Addresses user account lifecycle, not firewall and traffic control.

\* D (Configuration management policy): Governs system changes, not firewall logging/alerting controls.

References (CCA documents / Study Guide):

\* CMMC Assessment Guide - Level 2, SC.L2-3.13.5 "Boundary Protection."

\* NIST SP 800-171 Rev. 2, 3.13.5.

#### NEW QUESTION # 50

During your review of an OSC's system security control, you focus on CMMC practice SC.L2-3.13.9 - Connections Termination.

The OSC uses a custom web application for authorized personnel to access CUI remotely. Users log in with usernames and passwords. The application is hosted on a dedicated server within the company's internal network. The server operating system utilizes default settings for connection timeouts.

Network security is managed through a central firewall, but no specific rules are configured for terminating inactive connections associated with the CUI access application. Additionally, there is no documented policy or procedure outlining a defined period of inactivity for terminating remote access connections. Interviews with IT personnel reveal that they rely solely on users to remember to log out of the application after completing their work. Based on the scenario, what is the MOST concerning aspect from a CMMC compliance perspective regarding CMMC practice SC.L2-3.13.9 - Connections Termination?

- A. The server operating system utilizes default settings for connection timeouts, which may be insufficient
- **B. The lack of a documented policy or a defined period of inactivity for terminating remote access connections creates uncertainty and inconsistency**
- C. The application is hosted on a dedicated server within the company's internal network
- D. Users log in with usernames and passwords, potentially lacking multi-factor authentication

**Answer: B**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

SC.L2-3.13.9 requires "terminating connections after a defined period of inactivity." The absence of a documented policy and defined inactivity period (C) is most concerning, as it fails the practice's core requirement, leaving termination inconsistent and user-dependent. Hosting location (A) is neutral, MFA (B) relates to AC.L2-3.1.3, and default timeouts (D) are a symptom of the policy gap. The CMMC guide prioritizes defined inactivity controls.

Extract from Official CMMC Documentation:

\* CMMC Assessment Guide Level 2 (v2.0), SC.L2-3.13.9: "Define and document inactivity period for termination; lack thereof is non-compliant."

\* NIST SP 800-171A, 3.13.9: "Examine policy for defined inactivity period." Resources:

\* [https://dodcio.defense.gov/Portals/0/Documents/CMMC/AG\\_Level2\\_MasterV2.](https://dodcio.defense.gov/Portals/0/Documents/CMMC/AG_Level2_MasterV2.0_FINAL_202112016_508.pdf)

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## NEW QUESTION # 51

A company seeking Level 2 certification has several telecommunications closets throughout its office building. The closets contain network systems and devices that are used to transmit CUI. Which method would be BEST to ensure that only authorized personnel can access the network systems and devices housed within the closets?

- A. Install keypad door locks on the closet doors and only provide the code to IT department personnel.
- B. Label the door with "Authorized Personnel Only" and maintain an authorized personnel list.
- C. Install security cameras to monitor closet entrances and maintain an authorized personnel list.
- **D. Install locks with badge readers on the closet doors and maintain an authorized list.**

**Answer: D**

Explanation:

CMMC requires physical access to systems containing or transmitting CUI to be limited to authorized individuals and for access records to be maintained. Badge readers with unique identification provide individual accountability, access control enforcement, and auditable access logs, which are stronger than labels, cameras, or keypads.

Exact Extracts:

\* PE.L2-3.10.1: "Limit physical access to organizational systems, equipment, and the respective operating environments to authorized individuals."

\* PE.L2-3.10.5: "Maintain audit logs of physical access."

\* CMMC Assessment Guide: "Badge systems with access control lists and logs are considered a best method for meeting physical access requirements." Why the other options are not correct:

\* A: Labels and lists do not prevent unauthorized access.

\* C: Cameras monitor but do not restrict access; they are detective, not preventive.

\* D: Keypads do not provide individual accountability (codes can be shared).

References:

CMMC Assessment Guide - Level 2, Version 2.13: PE.L2-3.10.1 and PE.L2-3.10.5 (pp. 153-159).

NIST SP 800-171A: Physical access protection objectives.

## NEW QUESTION # 52

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