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

1. Name 2 financial management responsibilities of the UBO:
2. Name at least one everyday financial transaction that can take place in a MTF:

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1. Name one reason financial statements are important.

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1. Fill in the Blank: The \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ was issued under the authority of DoD Instruction 7000.14, “DoD Financial Management Policy and Procedures”.
2. What three conditions typically present when fraud is committed?
   1. Incentives/Pressures
   2. Opportunities
   3. Attitudes/Rationalizations
   4. All of the Above
   5. None of the Above
3. True or False. As part of the financial retention requirements, all financial records, both paper and electronic, must be retained for 6 years and 3 months after the close of the fiscal year involved.
   1. True
   2. False
4. Fill in the Blanks. Audits are performed to ascertain the \_\_\_\_\_\_\_\_\_\_\_\_and \_\_\_\_\_\_\_\_\_ of information provided by an entity.
5. List 3 of the 4 types of audits.
6. In a disclaimer of opinion, the auditor expresses an opinion on the financial statements.
   1. True
   2. False
7. What does it mean to be audit ready?
   1. The organization is adhering to appropriate accounting standards and policy
   2. Business processes are sustainable, traceable and repeatable
   3. Proper documentation and processes are in place
   4. A, B, and C
   5. None of the above