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For example, United Airlines had to deal with a crisis with David Carroll's [Certified Application Associate - SAP SuccessFactors Career Development Planning and Mentoring 1H/2022](#) Taylor guitar, which was broken during a flight he took, I finally decided to keep this chapter, albeit with some major changes from previous editions.

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**NEW QUESTION: 1**

When designing a new private cloud platform, a cloud engineer wants to make sure the new hypervisor can be configured as fast as possible by cloning the OS from the other hypervisor. The engineer does not want to use local drives for the hypervisors. Which of the following storage types would BEST suit the engineer's needs?

- A. NAS
- B. SAN
- C. CAS
- D. DAS

**Answer: B**

**NEW QUESTION: 2**

This question presents independent factual situations an auditor might encounter in conducting an audit.

List B represents the report modifications (if any) that would be necessary. Select as the best answer for each item, the action the auditor normally would take. The report modifications in List B may be selected once, more than once, or not at all.

Assume:

- The auditor is independent.
- The auditor previously expressed an unqualified opinion on the prior year's financial statements.
- Only single-year (not comparative) statements are presented for the current year.
- The conditions for an unqualified opinion exist unless contradicted in the factual situations.
- The conditions stated in the factual situations are material.
- No report modifications are to be made except in response to the factual situation.

Item to Be Answered

A principal auditor decides to take responsibility for the work of another CPA who audited a wholly-owned subsidiary of the entity and issued an unqualified opinion. The total assets and revenues of the subsidiary represent 17% and 18%, respectively, of the total assets and revenues of the entity being audited.

List B

Report Modifications

- A. Issue the standard auditor's report without modification.
- B. Describe the circumstances in an explanatory paragraph following the opinion paragraph without modifying the three standard paragraphs.
- C. Describe the circumstances within the scope paragraph without adding an explanatory paragraph.

**D.** Describe the circumstances in an explanatory paragraph following the opinion paragraph and modify the opinion paragraph.

**E.** Describe the circumstances in an explanatory paragraph preceding the opinion paragraph and modify the opinion paragraph.

**F.** Describe the circumstances in an explanatory paragraph preceding the opinion paragraph without modifying the three standard paragraphs.

**G.** Describe the circumstances within the scope and opinion paragraphs without adding an explanatory paragraph.

**H.** Describe the circumstances in an explanatory paragraph preceding the opinion paragraph and modify the scope and opinion paragraphs.

**I.** Describe the circumstances in an explanatory paragraph following the opinion paragraph and modify the scope and opinion paragraphs.

**J.** Describe the circumstances within the opinion paragraph without adding an explanatory paragraph.

**Answer: A**

Explanation:

Explanation/Reference:

Explanation:

Choice "J" is the correct modification. When assuming responsibility for another auditor's work, the principal auditor should issue the standard auditor's report without modification.

**NEW QUESTION: 3**

**A.** Option D

**B.** Option B

**C.** Option C

**D.** Option A

**Answer: A**

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