# CPA AUD: Auditing and Attestation

Official Body: AICPA & NASBA | Time: 4 Hours | 2026 Blueprint

Free AUD Practice ->

**Passing Standard: 75 on a 0-99 psychometrically scaled score (Not a percentage)**

Section Format: 78 MCQs + 7 Task-Based Simulations (50% MCQ / 50% TBS) (Prometric)

## 1. OFFICIAL 2026 AUD BLUEPRINT DOMAINS & WEIGHTINGS

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|---|---|
| **AUD-I: Ethics, Professional Responsibilities & General Principles** | **Weight: 15-25%** |
| **AUD-II: Assessing Risk and Developing a Planned Response** | **Weight: 25-35%** |
| **AUD-III: Performing Further Procedures and Obtaining Evidence** | **Weight: 30-40%** |
| **AUD-IV: Forming Conclusions and Reporting** | **Weight: 10-20%** |

## 2. HIGH-YIELD AUD FORMULAS, ORDERING RULES & MNEMONICS

* **Audit Risk Model & Materiality**
  Audit Risk (AR) = Inherent Risk (IR) x Control Risk (CR) x Detection Risk (DR). Higher RMM (IR x CR) requires LOWER acceptable DR via more reliable, substantive year-end procedures.
* **AU-C 500 / 505 Audit Evidence Hierarchy**
  External evidence obtained directly by the auditor (e.g., electronic bank/AR confirmations, auditor observation) is far more reliable than internally generated schedules or management representations.
* **Modified Audit Opinions Matrix (AU-C 705)**
  Material misstatement: Not pervasive = Qualified ("except for"); Pervasive = Adverse. Scope limitation: Not pervasive = Qualified; Pervasive = Disclaimer of Opinion.
* **SSARS Engagements (AR-C 70 / 80 / 90)**
  Preparation: no report, no assurance, independence not required. Compilation: report issued, no assurance, disclose if not independent. Review: inquiry + analytical procedures, limited assurance, independence required.

**EXAM TRAP TO AVOID: Testing operating effectiveness of controls is NEVER performed when controls are poorly designed or when substantive procedures alone provide sufficient audit evidence more efficiently.**

**Test yourself on CPA AUD questions free (no credit card required) at VoraPrep:**

1. Practice AUD Free ->
2. Free AUD Diagnostic ->
3. Score Predictor ->