

Exam Questions CISA

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NEW QUESTION 1

- (Topic 1)

IS management has decided to rewrite a legacy customer relations system using fourth generation languages (4GLs). Which of the following risks is MOST often associated with system development using 4GLs?

- A. Inadequate screen/report design facilities
- B. Complex programming language subsets
- C. Lack of portability across operating systems
- D. Inability to perform data intensive operations

Answer: D

Explanation:

4GLs are usually not suitable for data intensive operations. Instead, they are used mainly for graphic user interface (GUI) design or as simple query/report generators.

NEW QUESTION 2

- (Topic 1)

Which of the following is a dynamic analysis tool for the purpose of testing software modules?

- A. Blackbox test
- B. Desk checking
- C. Structured walk-through
- D. Design and code

Answer: A

Explanation:

A blackbox test is a dynamic analysis tool for testing software modules. During the testing of software modules a blackbox test works first in a cohesive manner as one single unit/entity, consisting of numerous modules and second, with the user data that flows across software modules. In some cases, this even drives the software behavior.

NEW QUESTION 3

- (Topic 1)

Which of the following is MOST likely to result from a business process reengineering (BPR) project?

- A. An increased number of people using technology
- B. Significant cost savings, through a reduction in the complexity of information technology
- C. A weaker organizational structures and less accountability
- D. Increased information protection (IP) risk will increase

Answer: A

Explanation:

A BPR project more often leads to an increased number of people using technology, and this would be a cause for concern. Incorrect answers:
B. As BPR is often technology oriented, and this technology is usually more complex and volatile than in the past, cost savings do not often materialize in this area.
D. There is no reason for IP to conflict with a BPR project, unless the project is not run properly.

NEW QUESTION 4

- (Topic 1)

Which of the following devices extends the network and has the capacity to store frames and act as a storage and forward device?

- A. Router
- B. Bridge
- C. Repeater
- D. Gateway

Answer: B

Explanation:

A bridge connects two separate networks to form a logical network (e.g., joining an ethernet and token network) and has the storage capacity to store frames and act as a storage and forward device. Bridges operate at the OSI data link layer by examining the media access control header of a data packet.

NEW QUESTION 5

- (Topic 1)

Which of the following is a benefit of using callback devices?

- A. Provide an audit trail
- B. Can be used in a switchboard environment
- C. Permit unlimited user mobility
- D. Allow call forwarding

Answer: A

Explanation:

A callback feature hooks into the access control software and logs all authorized and unauthorized access attempts, permitting the follow-up and further review of potential breaches. Call forwarding (choice D) is a means of potentially bypassing callback control. By dialing through an authorized phone number from an unauthorized phone number, a perpetrator can gain computer access. This vulnerability can be controlled through callback systems that are available.

NEW QUESTION 6

- (Topic 1)

A call-back system requires that a user with an id and password call a remote server through a dial-up line, then the server disconnects and:

- A. dials back to the user machine based on the user id and password using a telephone number from its databas
- B. dials back to the user machine based on the user id and password using a telephone number provided by the user during this connectio
- C. waits for a redial back from the user machine for reconfirmation and then verifies the user id and password using its databas
- D. waits for a redial back from the user machine for reconfirmation and then verifies the user id and password using the sender's databas

Answer: A

Explanation:

A call-back system in a net centric environment would mean that a user with an id and password calls a remote server through a dial-up line first, and then the server disconnects and dials back to the user machine based on the user id and password using a telephone number from its database. Although the server can depend upon its own database, it cannot know the authenticity of the dialer when the user dials again. The server cannot depend upon the sender's database to dial back as the same could be manipulated.

NEW QUESTION 7

- (Topic 1)

Structured programming is BEST described as a technique that:

- A. provides knowledge of program functions to other programmers via peer review
- B. reduces the maintenance time of programs by the use of small-scale program module
- C. makes the readable coding reflect as closely as possible the dynamic execution of the progra
- D. controls the coding and testing of the high-level functions of the program in the development proces

Answer: B

Explanation:

A characteristic of structured programming is smaller, workable units. Structured programming has evolved because smaller, workable units are easier to maintain. Structured programming is a style of programming which restricts the kinds of control structures. This limitation is not crippling. Any program can be written with allowed control structures. Structured programming is sometimes referred to as go-to-less programming, since a go-to statement is not allowed. This is perhaps the most well known restriction of the style, since go-to statements were common at the time structured programming was becoming more popular. Statement labels also become unnecessary, except in languages where subroutines are identified by labels.

NEW QUESTION 8

- (Topic 1)

An offsite information processing facility having electrical wiring, air conditioning and flooring, but no computer or communications equipment is a:

- A. cold sit
- B. warm sit
- C. dial-up sit
- D. duplicate processing facilit

Answer: A

Explanation:

A cold site is ready to receive equipment but does not offer any components at the site in advance of the need.

NEW QUESTION 9

- (Topic 1)

A number of system failures are occurring when corrections to previously detected errors are resubmitted for acceptance testing. This would indicate that the maintenance team is probably not adequately performing which of the following types of testing?

- A. Unit testing
- B. Integration testing
- C. Design walk-throughs
- D. Configuration management

Answer: B

Explanation:

A common system maintenance problem is that errors are often corrected quickly (especially when deadlines are tight), units are tested by the programmer, and then transferred to the acceptance test area. This often results in system problems that should have been detected during integration or system testing. Integration testing aims at ensuring that the major components of the system interface correctly.

NEW QUESTION 10

- (Topic 1)

Which of the following network configuration options contains a direct link between any two host machines?

- A. Bus
- B. Ring
- C. Star
- D. Completely connected (mesh)

Answer: D

Explanation:

A completely connected mesh configuration creates a direct link between any two host machines.

NEW QUESTION 10

- (Topic 1)

A data administrator is responsible for:

- A. maintaining database system software
- B. defining data elements, data names and their relationships
- C. developing physical database structure
- D. developing data dictionary system software

Answer: B

Explanation:

A data administrator is responsible for defining data elements, data names and their relationship. Choices A, C and D are functions of a database administrator (DBA)

NEW QUESTION 12

- (Topic 1)

An IS auditor reviewing the key roles and responsibilities of the database administrator (DBA) is LEAST likely to expect the job description of the DBA to include:

- A. defining the conceptual schema
- B. defining security and integrity checks
- C. liaising with users in developing data models
- D. mapping data models to the internal schema

Answer: D

Explanation:

A DBA only in rare instances should be mapping data elements from the data model to the internal schema (physical data storage definitions). To do so would eliminate data independence for application systems. Mapping of the data model occurs with the conceptual schema since the conceptual schema represents the enterprisewide view of data within an organization and is the basis for deriving an end-user department data model.

NEW QUESTION 15

- (Topic 1)

A critical function of a firewall is to act as a:

- A. special router that connects the Internet to a LAN
- B. device for preventing unauthorized users from accessing the LAN
- C. server used to connect authorized users to private trusted network resources
- D. proxy server to increase the speed of access to authorized users

Answer: B

Explanation:

A firewall is a set of related programs, located at a network gateway server, that protects the resources of a private network from users of other networks. An enterprise with an intranet that allows its workers access to the wider Internet installs a firewall to prevent outsiders from accessing its own private data resources and for controlling the outside resources to which its own users have access. Basically, a firewall, working closely with a router program, filters all network packets to determine whether or not to forward them toward their destination. A firewall includes or works with a proxy server that makes network requests on behalf of workstation users. A firewall is often installed in a specially designated computer separate from the rest of the network so no incoming request can get directed to private network resources.

NEW QUESTION 18

- (Topic 1)

Which of the following translates e-mail formats from one network to another so that the message can travel through all the networks?

- A. Gateway
- B. Protocol converter
- C. Front-end communication processor
- D. Concentrator/multiplexer

Answer: A

Explanation:

A gateway performs the job of translating e-mail formats from one network to another so messages can make their way through all the networks.

NEW QUESTION 19

- (Topic 1)

Which of the following systems-based approaches would a financial processing company employ to monitor spending patterns to identify abnormal patterns and report them?

- A. A neural network
- B. Database management software
- C. Management information systems
- D. Computer assisted audit techniques

Answer: A

Explanation:

A neural network will monitor and learn patterns, reporting exceptions for investigation.

NEW QUESTION 22

- (Topic 1)

For which of the following applications would rapid recovery be MOST crucial?

- A. Point-of-sale system
- B. Corporate planning
- C. Regulatory reporting
- D. Departmental chargeback

Answer: A

Explanation:

A point-of-sale system is a critical online system that when inoperable will jeopardize the ability of Company.com to generate revenue and track inventory properly.

NEW QUESTION 24

- (Topic 1)

A malicious code that changes itself with each file it infects is called a:

- A. logic bom
- B. stealth viru
- C. trojan hors
- D. polymorphic viru

Answer: D

Explanation:

A polymorphic virus has the capability of changing its own code, enabling it to have many different variants. Since they have no consistent binary pattern, such viruses are hard to identify.

NEW QUESTION 28

- (Topic 1)

An organization having a number of offices across a wide geographical area has developed a disaster recovery plan (DRP). Using actual resources, which of the following is the MOST costeffective test of the DRP?

- A. Full operational test
- B. Preparedness test
- C. Paper test
- D. Regression test

Answer: B

Explanation:

A preparedness test is performed by each local office/area to test the adequacy of the preparedness of local operations for the disaster recovery.

NEW QUESTION 31

- (Topic 1)

The IS auditor learns that when equipment was brought into the data center by a vendor, the emergency power shutoff switch was accidentally pressed and the UPS was engaged. Which of the following audit recommendations should the IS auditor suggest?

- A. Relocate the shut off switc
- B. Install protective cover
- C. Escort visitor
- D. Log environmental failure

Answer: B

Explanation:

A protective cover over the switch would allow it to be accessible and visible, but would prevent accidental activation.

NEW QUESTION 36

- (Topic 1)

Company.com has contracted with an external consulting firm to implement a commercial financial system to replace its existing in-house developed system. In reviewing the proposed development approach, which of the following would be of GREATEST concern?

- A. Acceptance testing is to be managed by user
- B. A quality plan is not part of the contracted deliverable
- C. Not all business functions will be available on initial implementation
- D. Prototyping is being used to confirm that the system meets business requirement

Answer: B

Explanation:

A quality plan is an essential element of all projects. It is critical that the contracted supplier be required to produce such a plan. The quality plan for the proposed development contract should be comprehensive and encompass all phases of the development and include which business functions will be included and when. Acceptance is normally managed by the user area, since they must be satisfied that the new system will meet their requirements. If the system is large, a phased-in approach to implementing the application is a reasonable approach. Prototyping is a valid method of ensuring that the system will meet business requirements.

NEW QUESTION 38

- (Topic 1)

In a public key infrastructure (PKI), the authority responsible for the identification and authentication of an applicant for a digital certificate (i.e., certificate subjects) is the:

- A. registration authority (RA).
- B. issuing certification authority (CA).
- C. subject C
- D. policy management authority

Answer: A

Explanation:

A RA is an entity that is responsible for identification and authentication of certificate subjects, but the RA does not sign or issue certificates. The certificate subject usually interacts with the RA for completing the process of subscribing to the services of the certification authority in terms of getting identity validated with standard identification documents, as detailed in the certificate policies of the CA. In the context of a particular certificate, the issuing CA is the CA that issued the certificate. In the context of a particular CA certificate, the subject CA is the CA whose public key is certified in the certificate.

NEW QUESTION 42

- (Topic 1)

Which of the following is a data validation edit and control?

- A. Hash totals
- B. Reasonableness checks
- C. Online access controls
- D. Before and after image reporting

Answer: B

Explanation:

A reasonableness check is a data validation edit and control, used to ensure that data conforms to predetermined criteria.

NEW QUESTION 46

- (Topic 1)

What is the PRIMARY purpose of audit trails?

- A. To document auditing efforts
- B. To correct data integrity errors
- C. To establish accountability and responsibility for processed transactions
- D. To prevent unauthorized access to data

Answer: C

Explanation:

The primary purpose of audit trails is to establish accountability and responsibility for processed transactions.

NEW QUESTION 47

- (Topic 1)

After an IS auditor has identified threats and potential impacts, the auditor should:

- A. Identify and evaluate the existing controls
- B. Conduct a business impact analysis (BIA)
- C. Report on existing controls
- D. Propose new controls

Answer: A

Explanation:

After an IS auditor has identified threats and potential impacts, the auditor should then identify and evaluate the existing controls.

NEW QUESTION 48

- (Topic 1)

Proper segregation of duties prohibits a system analyst from performing quality-assurance functions. True or false?

- A. True
- B. False

Answer: A

Explanation:

Proper segregation of duties prohibits a system analyst from performing quality-assurance functions.

NEW QUESTION 52

- (Topic 1)

What should an IS auditor do if he or she observes that project-approval procedures do not exist?

- A. Advise senior management to invest in project-management training for the staff
- B. Create project-approval procedures for future project implementations
- C. Assign project leaders
- D. Recommend to management that formal approval procedures be adopted and documented

Answer: D

Explanation:

If an IS auditor observes that project-approval procedures do not exist, the IS auditor should recommend to management that formal approval procedures be adopted and documented.

NEW QUESTION 54

- (Topic 1)

Who is ultimately accountable for the development of an IS security policy?

- A. The board of directors
- B. Middle management
- C. Security administrators
- D. Network administrators

Answer: A

Explanation:

The board of directors is ultimately accountable for the development of an IS security policy.

NEW QUESTION 55

- (Topic 1)

A core tenant of an IS strategy is that it must:

- A. Be inexpensive
- B. Be protected as sensitive confidential information
- C. Protect information confidentiality, integrity, and availability
- D. Support the business objectives of the organization

Answer: D

Explanation:

Above all else, an IS strategy must support the business objectives of the organization.

NEW QUESTION 57

- (Topic 1)

How is the time required for transaction processing review usually affected by properly implemented Electronic Data Interface (EDI)?

- A. EDI usually decreases the time necessary for review
- B. EDI usually increases the time necessary for review
- C. Cannot be determined
- D. EDI does not affect the time necessary for review

Answer: A

Explanation:

Electronic data interface (EDI) supports intervendedor communication while decreasing the time necessary for review because it is usually configured to readily identify errors requiring follow-up.

NEW QUESTION 59

- (Topic 1)

Why does the IS auditor often review the system logs?

- A. To get evidence of password spoofing
- B. To get evidence of data copy activities
- C. To determine the existence of unauthorized access to data by a user or program
- D. To get evidence of password sharing

Answer: C

Explanation:

When trying to determine the existence of unauthorized access to data by a user or program, the IS auditor will often review the system logs.

NEW QUESTION 61

- (Topic 1)

How is risk affected if users have direct access to a database at the system level?

- A. Risk of unauthorized access increases, but risk of untraceable changes to the database decrease
- B. Risk of unauthorized and untraceable changes to the database increase
- C. Risk of unauthorized access decreases, but risk of untraceable changes to the database increase
- D. Risk of unauthorized and untraceable changes to the database decrease

Answer: B

Explanation:

If users have direct access to a database at the system level, risk of unauthorized and untraceable changes to the database increases.

NEW QUESTION 65

- (Topic 1)

What is the most common purpose of a virtual private network implementation?

- A. A virtual private network (VPN) helps to secure access between an enterprise and its partners when communicating over an otherwise unsecured channel such as the Internet
- B. A virtual private network (VPN) helps to secure access between an enterprise and its partners when communicating over a dedicated T1 connection
- C. A virtual private network (VPN) helps to secure access within an enterprise when communicating over a dedicated T1 connection between network segments within the same facility
- D. A virtual private network (VPN) helps to secure access between an enterprise and its partners when communicating over a wireless connection

Answer: A

Explanation:

A virtual private network (VPN) helps to secure access between an enterprise and its partners when communicating over an otherwise unsecured channel such as the Internet.

NEW QUESTION 69

- (Topic 1)

What benefit does using capacity-monitoring software to monitor usage patterns and trends provide to management? Choose the BEST answer.

- A. The software can dynamically readjust network traffic capabilities based upon current usage
- B. The software produces nice reports that really impress management
- C. It allows users to properly allocate resources and ensure continuous efficiency of operation
- D. It allows management to properly allocate resources and ensure continuous efficiency of operation

Answer: D

Explanation:

Using capacity-monitoring software to monitor usage patterns and trends enables management to properly allocate resources and ensure continuous efficiency of operations.

NEW QUESTION 74

- (Topic 1)

What are used as a countermeasure for potential database corruption when two processes attempt to simultaneously edit or update the same information? Choose the BEST answer.

- A. Referential integrity controls
- B. Normalization controls
- C. Concurrency controls
- D. Run-to-run totals

Answer: A

Explanation:

Concurrency controls are used as a countermeasure for potential database corruption when two processes attempt to simultaneously edit or update the same

information.

NEW QUESTION 76

- (Topic 1)

Which of the following best characterizes "worms"?

- A. Malicious programs that can run independently and can propagate without the aid of a carrier program such as email
- B. Programming code errors that cause a program to repeatedly dump data
- C. Malicious programs that require the aid of a carrier program such as email
- D. Malicious programs that masquerade as common applications such as screensavers or macro-enabled Word documents

Answer: A

Explanation:

Worms are malicious programs that can run independently and can propagate without the aid of a carrier program such as email.

NEW QUESTION 77

- (Topic 1)

Which of the following are effective controls for detecting duplicate transactions such as payments made or received?

- A. Concurrency controls
- B. Reasonableness checks
- C. Time stamps
- D. Referential integrity controls

Answer: C

Explanation:

Time stamps are an effective control for detecting duplicate transactions such as payments made or received.

NEW QUESTION 82

- (Topic 1)

Which of the following is a good control for protecting confidential data residing on a PC?

- A. Personal firewall
- B. File encapsulation
- C. File encryption
- D. Host-based intrusion detection

Answer: C

Explanation:

File encryption is a good control for protecting confidential data residing on a PC.

NEW QUESTION 86

- (Topic 1)

Which of the following would provide the highest degree of server access control?

- A. A mantrap-monitored entryway to the server room
- B. Host-based intrusion detection combined with CCTV
- C. Network-based intrusion detection
- D. A fingerprint scanner facilitating biometric access control

Answer: D

Explanation:

A fingerprint scanner facilitating biometric access control can provide a very high degree of server access control.

NEW QUESTION 89

- (Topic 1)

Which of the following BEST characterizes a mantrap or deadman door, which is used as a deterrent control for the vulnerability of piggybacking?

- A. A monitored double-doorway entry system
- B. A monitored turnstile entry system
- C. A monitored doorway entry system
- D. A one-way door that does not allow exit after entry

Answer: A

Explanation:

A monitored double-doorway entry system, also referred to as a mantrap or deadman door, is used as a deterrent control for the vulnerability of piggybacking.

NEW QUESTION 92

- (Topic 1)

Which of the following is an effective method for controlling downloading of files via FTP? Choose the BEST answer.

- A. An application-layer gateway, or proxy firewall, but not stateful inspection firewalls
- B. An application-layer gateway, or proxy firewall
- C. A circuit-level gateway
- D. A first-generation packet-filtering firewall

Answer: B

Explanation:

Application-layer gateways, or proxy firewalls, are an effective method for controlling downloading of files via FTP. Because FTP is an OSI application-layer protocol, the most effective firewall needs to be capable of inspecting through the application layer.

NEW QUESTION 97

- (Topic 1)

Establishing data ownership is an important first step for which of the following processes? Choose the BEST answer.

- A. Assigning user access privileges
- B. Developing organizational security policies
- C. Creating roles and responsibilities
- D. Classifying data

Answer: D

Explanation:

To properly implement data classification, establishing data ownership is an important first step.

NEW QUESTION 100

- (Topic 1)

Which of the following typically focuses on making alternative processes and resources available for transaction processing?

- A. Cold-site facilities
- B. Disaster recovery for networks
- C. Diverse processing
- D. Disaster recovery for systems

Answer: D

Explanation:

Disaster recovery for systems typically focuses on making alternative processes and resources available for transaction processing.

NEW QUESTION 101

- (Topic 1)

Which type of major BCP test only requires representatives from each operational area to meet to review the plan?

- A. Parallel
- B. Preparedness
- C. Walk-thorough
- D. Paper

Answer: C

Explanation:

Of the three major types of BCP tests (paper, walk-through, and preparedness), a walk-through test requires only that representatives from each operational area meet to review the plan.

NEW QUESTION 105

- (Topic 1)

With the objective of mitigating the risk and impact of a major business interruption, a disasterrecovery plan should endeavor to reduce the length of recovery time necessary, as well as costs associated with recovery. Although DRP results in an increase of pre-and post-incident operational costs, the extra costs are more than offset by reduced recovery and business impact costs. True or false?

- A. True
- B. False

Answer: A

Explanation:

With the objective of mitigating the risk and impact of a major business interruption, a disaster-recovery plan should endeavor to reduce the length of recovery time necessary and the costs associated with recovery. Although DRP results in an increase of pre-and post-incident operational costs, the extra costs are more than offset by reduced recovery and business impact costs.

NEW QUESTION 110

- (Topic 1)

Of the three major types of off-site processing facilities, what type is often an acceptable solution for preparing for recovery of noncritical systems and data?

- A. Cold site
- B. Hot site
- C. Alternate site

D. Warm site

Answer: A

Explanation:

A cold site is often an acceptable solution for preparing for recovery of noncritical systems and data.

NEW QUESTION 113

- (Topic 1)

Any changes in systems assets, such as replacement of hardware, should be immediately recorded within the assets inventory of which of the following? Choose the BEST answer.

- A. IT strategic plan
- B. Business continuity plan
- C. Business impact analysis
- D. Incident response plan

Answer: B

Explanation:

Any changes in systems assets, such as replacement of hardware, should be immediately recorded within the assets inventory of a business continuity plan.

NEW QUESTION 117

- (Topic 1)

Obtaining user approval of program changes is very effective for controlling application changes and maintenance. True or false?

- A. True
- B. False

Answer: A

Explanation:

Obtaining user approval of program changes is very effective for controlling application changes and maintenance.

NEW QUESTION 118

- (Topic 1)

The quality of the metadata produced from a data warehouse is _____ in the warehouse's design. Choose the BEST answer.

- A. Often hard to determine because the data is derived from a heterogeneous data environment
- B. The most important consideration
- C. Independent of the quality of the warehoused databases
- D. Of secondary importance to data warehouse content

Answer: B

Explanation:

The quality of the metadata produced from a data warehouse is the most important consideration in the warehouse's design.

NEW QUESTION 119

- (Topic 1)

Who assumes ownership of a systems-development project and the resulting system?

- A. User management
- B. Project steering committee
- C. IT management
- D. Systems developers

Answer: A

Explanation:

User management assumes ownership of a systems-development project and the resulting system.

NEW QUESTION 120

- (Topic 1)

If an IS auditor observes that individual modules of a system perform correctly in development project tests, the auditor should inform management of the positive results and recommend further:

- A. Documentation development
- B. Comprehensive integration testing
- C. Full unit testing
- D. Full regression testing

Answer: B

Explanation:

If an IS auditor observes that individual modules of a system perform correctly in development project tests, the auditor should inform management of the positive results and recommend further comprehensive integration testing.

NEW QUESTION 121

- (Topic 1)

What is a reliable technique for estimating the scope and cost of a software-development project?

- A. Function point analysis (FPA)
- B. Feature point analysis (FPA)
- C. GANTT
- D. PERT

Answer: A

Explanation:

A function point analysis (FPA) is a reliable technique for estimating the scope and cost of a software-development project.

NEW QUESTION 126

- (Topic 1)

Which of the following is a program evaluation review technique that considers different scenarios for planning and control projects?

- A. Function Point Analysis (FPA)
- B. GANTT
- C. Rapid Application Development (RAD)
- D. PERT

Answer: D

Explanation:

PERT is a program-evaluation review technique that considers different scenarios for planning and control projects.

NEW QUESTION 130

- (Topic 1)

Fourth-Generation Languages (4GLs) are most appropriate for designing the application's graphical user interface (GUI). They are inappropriate for designing any intensive data-calculation procedures. True or false?

- A. True
- B. False

Answer: A

Explanation:

Fourth-generation languages(4GLs) are most appropriate for designing the application's graphical user interface (GUI). They are inappropriate for designing any intensive data-calculation procedures.

NEW QUESTION 134

- (Topic 1)

Network environments often add to the complexity of program-to-program communication, making the implementation and maintenance of application systems more difficult. True or false?

- A. True
- B. False

Answer: A

Explanation:

Network environments often add to the complexity of program-to-program communication, making application systems implementation and maintenance more difficult.

NEW QUESTION 139

- (Topic 1)

When storing data archives off-site, what must be done with the data to ensure data completeness?

- A. The data must be normalize
- B. The data must be validate
- C. The data must be parallel-teste
- D. The data must be synchronize

Answer: D

Explanation:

When storing data archives off-site, data must be synchronized to ensure data completeness.

NEW QUESTION 142

- (Topic 1)

An intentional or unintentional disclosure of a password is likely to be evident within control logs. True or false?

- A. True
- B. False

Answer: B

Explanation:

An intentional or unintentional disclosure of a password is not likely to be evident within control logs.

NEW QUESTION 145

- (Topic 1)

When are benchmarking partners identified within the benchmarking process?

- A. In the design stage
- B. In the testing stage
- C. In the research stage
- D. In the development stage

Answer: C

Explanation:

Benchmarking partners are identified in the research stage of the benchmarking process.

NEW QUESTION 146

- (Topic 1)

Parity bits are a control used to validate:

- A. Data authentication
- B. Data completeness
- C. Data source
- D. Data accuracy

Answer: B

Explanation:

Parity bits are a control used to validate data completeness.

NEW QUESTION 151

- (Topic 1)

The traditional role of an IS auditor in a control self-assessment (CSA) should be that of a(n):

- A. Implementor
- B. Facilitator
- C. Developer
- D. Sponsor

Answer: B

Explanation:

The traditional role of an IS auditor in a control self-assessment (CSA) should be that of a facilitator.

NEW QUESTION 156

- (Topic 1)

Which of the following is the MOST critical step in planning an audit?

- A. Implementing a prescribed auditing framework such as COBIT
- B. Identifying current controls
- C. Identifying high-risk audit targets
- D. Testing controls

Answer: C

Explanation:

In planning an audit, the most critical step is identifying the areas of high risk.

NEW QUESTION 157

- (Topic 1)

To properly evaluate the collective effect of preventative, detective, or corrective controls within a process, an IS auditor should be aware of which of the following? Choose the BEST answer.

- A. The business objectives of the organization
- B. The effect of segregation of duties on internal controls
- C. The point at which controls are exercised as data flows through the system
- D. Organizational control policies

Answer: C

Explanation:

When evaluating the collective effect of preventive, detective, or corrective controls within a process, an IS auditor should be aware of the point at which controls are exercised as data flows through the system.

NEW QUESTION 158

- (Topic 1)

Which of the following is of greatest concern to the IS auditor?

- A. Failure to report a successful attack on the network
- B. Failure to prevent a successful attack on the network
- C. Failure to recover from a successful attack on the network
- D. Failure to detect a successful attack on the network

Answer: A

Explanation:

Lack of reporting of a successful attack on the network is a great concern to an IS auditor.

NEW QUESTION 163

- (Topic 1)

An advantage of a continuous audit approach is that it can improve system security when used in time-sharing environments that process a large number of transactions. True or false?

- A. True
- B. False

Answer: A

Explanation:

It is true that an advantage of a continuous audit approach is that it can improve system security when used in time-sharing environments that process a large number of transactions.

NEW QUESTION 168

- (Topic 1)

If an IS auditor finds evidence of risk involved in not implementing proper segregation of duties, such as having the security administrator perform an operations function, what is the auditor's primary responsibility?

- A. To advise senior management
- B. To reassign job functions to eliminate potential fraud
- C. To implement compensator control
- D. Segregation of duties is an administrative control not considered by an IS auditor

Answer: A

Explanation:

An IS auditor's primary responsibility is to advise senior management of the risk involved in not implementing proper segregation of duties, such as having the security administrator perform an operations function.

NEW QUESTION 170

- (Topic 1)

When auditing third-party service providers, an IS auditor should be concerned with which of the following? Choose the BEST answer.

- A. Ownership of the programs and files
- B. A statement of due care and confidentiality, and the capability for continued service of the service provider in the event of a disaster
- C. A statement of due care
- D. Ownership of programs and files, a statement of due care and confidentiality, and the capability for continued service of the service provider in the event of a disaster

Answer: D

Explanation:

When auditing third-party service providers, an auditor should be concerned with ownership of programs and files, a statement of due care and confidentiality, and the capability for continued service of the service provider in the event of a disaster.

NEW QUESTION 173

- (Topic 1)

When performing an IS strategy audit, an IS auditor should review both short-term (one-year) and long-term (three-to five-year) IS strategies, interview appropriate corporate management personnel, and ensure that the external environment has been considered. The auditor should especially focus on procedures in an audit of IS strategy. True or false?

- A. True
- B. False

Answer: B

Explanation:

When performing an IS strategy audit, an IS auditor should review both short-term (one-year) and long-term (three-to five-year) IS strategies, interview appropriate corporate management personnel, and ensure that the external environment has been considered.

NEW QUESTION 177

- (Topic 1)

Allowing application programmers to directly patch or change code in production programs increases risk of fraud. True or false?

- A. True
- B. False

Answer: A

Explanation:

Allowing application programmers to directly patch or change code in production programs increases risk of fraud.

NEW QUESTION 179

- (Topic 1)

Proper segregation of duties does not prohibit a quality control administrator from also being responsible for change control and problem management. True or false?

- A. True
- B. False

Answer: A

Explanation:

Proper segregation of duties does not prohibit a quality-control administrator from also being responsible for change control and problem management.

NEW QUESTION 183

- (Topic 1)

The directory system of a database-management system describes:

- A. The access method to the data
- B. The location of data AND the access method
- C. The location of data
- D. Neither the location of data NOR the access method

Answer: B

Explanation:

The directory system of a database-management system describes the location of data and the access method.

NEW QUESTION 188

- (Topic 1)

Proper segregation of duties prevents a computer operator (user) from performing security administration duties. True or false?

- A. True
- B. False

Answer: A

Explanation:

Proper segregation of duties prevents a computer operator (user) from performing security administration duties.

NEW QUESTION 189

- (Topic 1)

How do modems (modulation/demodulation) function to facilitate analog transmissions to enter a digital network?

- A. Modems convert analog transmissions to digital, and digital transmission to analog
- B. Modems encapsulate analog transmissions within digital, and digital transmissions within analog
- C. Modems convert digital transmissions to analog, and analog transmissions to digital
- D. Modems encapsulate digital transmissions within analog, and analog transmissions within digital

Answer: A

Explanation:

Modems (modulation/demodulation) convert analog transmissions to digital, and digital transmissions to analog, and are required for analog transmissions to enter a digital network.

NEW QUESTION 192

- (Topic 1)

What supports data transmission through split cable facilities or duplicate cable facilities?

- A. Diverse routing
- B. Dual routing
- C. Alternate routing
- D. Redundant routing

Answer: A

Explanation:

Diverse routing supports data transmission through split cable facilities, or duplicate cable facilities.

NEW QUESTION 196

- (Topic 1)

Which of the following can degrade network performance? Choose the BEST answer.

- A. Superfluous use of redundant load-sharing gateways
- B. Increasing traffic collisions due to host congestion by creating new collision domains
- C. Inefficient and superfluous use of network devices such as switches
- D. Inefficient and superfluous use of network devices such as hubs

Answer: D

Explanation:

Inefficient and superfluous use of network devices such as hubs can degrade network performance.

NEW QUESTION 200

- (Topic 1)

What is an effective control for granting temporary access to vendors and external support personnel? Choose the BEST answer.

- A. Creating user accounts that automatically expire by a predetermined date
- B. Creating permanent guest accounts for temporary use
- C. Creating user accounts that restrict logon access to certain hours of the day
- D. Creating a single shared vendor administrator account on the basis of least-privileged access

Answer: A

Explanation:

Creating user accounts that automatically expire by a predetermined date is an effective control for granting temporary access to vendors and external support personnel.

NEW QUESTION 201

- (Topic 1)

Which of the following help(s) prevent an organization's systems from participating in a distributed denial-of-service (DDoS) attack? Choose the BEST answer.

- A. Inbound traffic filtering
- B. Using access control lists (ACLs) to restrict inbound connection attempts
- C. Outbound traffic filtering
- D. Recentralizing distributed systems

Answer: C

Explanation:

Outbound traffic filtering can help prevent an organization's systems from participating in a distributed denial-of-service (DDoS) attack.

NEW QUESTION 205

- (Topic 1)

What is a common vulnerability, allowing denial-of-service attacks?

- A. Assigning access to users according to the principle of least privilege
- B. Lack of employee awareness of organizational security policies
- C. Improperly configured routers and router access lists
- D. Configuring firewall access rules

Answer: C

Explanation:

Improperly configured routers and router access lists are a common vulnerability for denial-of-service attacks.

NEW QUESTION 206

- (Topic 1)

Which of the following is a passive attack method used by intruders to determine potential network vulnerabilities?

- A. Traffic analysis
- B. SYN flood
- C. Denial of service (DoS)
- D. Distributed denial of service (DoS)

Answer: A

Explanation:

Traffic analysis is a passive attack method used by intruders to determine potential network vulnerabilities. All others are active attacks.

NEW QUESTION 211

- (Topic 1)

What is a callback system?

- A. It is a remote-access system whereby the remote-access server immediately calls the user back at a predetermined number if the dial-in connection fail

- B. It is a remote-access system whereby the user's application automatically redials the remoteaccess server if the initial connection attempt fail
- C. It is a remote-access control whereby the user initially connects to the network systems via dial-up access, only to have the initial connection terminated by the server, which then subsequently dials the user back at a predetermined number stored in the server's configuration databas
- D. It is a remote-access control whereby the user initially connects to the network systems via dial-up access, only to have the initial connection terminated by the server, which then subsequently allows the user to call back at an approved number for a limited period of tim

Answer: C

Explanation:

A callback system is a remote-access control whereby the user initially connects to the network systems via dial-up access, only to have the initial connection terminated by the server, which then subsequently dials the user back at a predetermined number stored in the server's configuration database.

NEW QUESTION 214

- (Topic 1)

Digital signatures require the sender to "sign" the data by encrypting the data with the sender's public key, to then be decrypted by the recipient using the recipient's private key. True or false?

- A. False
- B. True

Answer: B

Explanation:

Digital signatures require the sender to "sign" the data by encrypting the data with the sender's private key, to then be decrypted by the recipient using the sender's public key.

NEW QUESTION 217

- (Topic 1)

Which of the following provides the BEST single-factor authentication?

- A. Biometrics
- B. Password
- C. Token
- D. PIN

Answer: A

Explanation:

Although biometrics provides only single-factor authentication, many consider it to be an excellent method for user authentication.

NEW QUESTION 221

- (Topic 1)

What is used to provide authentication of the website and can also be used to successfully authenticate keys used for data encryption?

- A. An organizational certificate
- B. A user certificate
- C. A website certificate
- D. Authenticode

Answer: C

Explanation:

A website certificate is used to provide authentication of the website and can also be used to successfully authenticate keys used for data encryption.

NEW QUESTION 226

- (Topic 1)

What determines the strength of a secret key within a symmetric key cryptosystem?

- A. A combination of key length, degree of permutation, and the complexity of the data-encryption algorithm that uses the key
- B. A combination of key length, initial input vectors, and the complexity of the data-encryption algorithm that uses the key
- C. A combination of key length and the complexity of the data-encryption algorithm that uses the key
- D. Initial input vectors and the complexity of the data-encryption algorithm that uses the key

Answer: B

Explanation:

The strength of a secret key within a symmetric key cryptosystem is determined by a combination of key length, initial input vectors, and the complexity of the data-encryption algorithm that uses the key.

NEW QUESTION 228

- (Topic 1)

Which of the following should an IS auditor review to determine user permissions that have been granted for a particular resource? Choose the BEST answer.

- A. Systems logs
- B. Access control lists (ACL)
- C. Application logs
- D. Error logs

Answer: B

Explanation:

IS auditors should review access-control lists (ACL) to determine user permissions that have been granted for a particular resource.

NEW QUESTION 230

- (Topic 1)

What should IS auditors always check when auditing password files?

- A. That deleting password files is protected
- B. That password files are encrypted
- C. That password files are not accessible over the network
- D. That password files are archived

Answer: B

Explanation:

IS auditors should always check to ensure that password files are encrypted.

NEW QUESTION 231

- (Topic 1)

Using the OSI reference model, what layer(s) is/are used to encrypt data?

- A. Transport layer
- B. Session layer
- C. Session and transport layers
- D. Data link layer

Answer: C

Explanation:

User applications often encrypt and encapsulate data using protocols within the OSI session layer or farther down in the transport layer.

NEW QUESTION 235

- (Topic 1)

Which of the following is the most fundamental step in preventing virus attacks?

- A. Adopting and communicating a comprehensive antivirus policy
- B. Implementing antivirus protection software on users' desktop computers
- C. Implementing antivirus content checking at all network-to-Internet gateways
- D. Inoculating systems with antivirus code

Answer: A

Explanation:

Adopting and communicating a comprehensive antivirus policy is the most fundamental step in preventing virus attacks. All other antivirus prevention efforts rely upon decisions established and communicated via policy.

NEW QUESTION 240

- (Topic 1)

Rather than simply reviewing the adequacy of access control, appropriateness of access policies, and effectiveness of safeguards and procedures, the IS auditor is more concerned with effectiveness and utilization of assets. True or false?

- A. True
- B. False

Answer: B

Explanation:

Instead of simply reviewing the effectiveness and utilization of assets, an IS auditor is more concerned with adequate access control, appropriate access policies, and effectiveness of safeguards and procedures.

NEW QUESTION 242

- (Topic 1)

If a programmer has update access to a live system, IS auditors are more concerned with the programmer's ability to initiate or modify transactions and the ability to access production than with the programmer's ability to authorize transactions. True or false?

- A. True
- B. False

Answer: A

Explanation:

If a programmer has update access to a live system, IS auditors are more concerned with the programmer's ability to initiate or modify transactions and the ability to access production than with the programmer's ability to authorize transactions.

NEW QUESTION 244

- (Topic 1)

Organizations should use off-site storage facilities to maintain _____ (fill in the blank) of current and critical information within backup files. Choose the BEST answer.

- A. Confidentiality
- B. Integrity
- C. Redundancy
- D. Concurrency

Answer: C

Explanation:

Redundancy is the best answer because it provides both integrity and availability. Organizations should use off-site storage facilities to maintain redundancy of current and critical information within backup files.

NEW QUESTION 247

- (Topic 1)

The purpose of business continuity planning and disaster-recovery planning is to:

- A. Transfer the risk and impact of a business interruption or disaster
- B. Mitigate, or reduce, the risk and impact of a business interruption or disaster
- C. Accept the risk and impact of a business
- D. Eliminate the risk and impact of a business interruption or disaster

Answer: B

Explanation:

The primary purpose of business continuity planning and disaster-recovery planning is to mitigate, or reduce, the risk and impact of a business interruption or disaster. Total elimination of risk is impossible.

NEW QUESTION 250

- (Topic 1)

Which of the following is the dominating objective of BCP and DRP?

- A. To protect human life
- B. To mitigate the risk and impact of a business interruption
- C. To eliminate the risk and impact of a business interruption
- D. To transfer the risk and impact of a business interruption

Answer: A

Explanation:

Although the primary business objective of BCP and DRP is to mitigate the risk and impact of a business interruption, the dominating objective remains the protection of human life.

NEW QUESTION 253

- (Topic 1)

How can minimizing single points of failure or vulnerabilities of a common disaster best be controlled?

- A. By implementing redundant systems and applications onsite
- B. By geographically dispersing resources
- C. By retaining onsite data backup in fireproof vaults
- D. By preparing BCP and DRP documents for commonly identified disasters

Answer: B

Explanation:

Minimizing single points of failure or vulnerabilities of a common disaster is mitigated by geographically dispersing resources.

NEW QUESTION 254

- (Topic 1)

Off-site data storage should be kept synchronized when preparing for recovery of time-sensitive data such as that resulting from which of the following? Choose the BEST answer.

- A. Financial reporting
- B. Sales reporting
- C. Inventory reporting
- D. Transaction processing

Answer: D

Explanation:

Off-site data storage should be kept synchronized when preparing for the recovery of timesensitive data such as that resulting from transaction processing.

NEW QUESTION 259

- (Topic 1)

What is an acceptable recovery mechanism for extremely time-sensitive transaction processing?

- A. Off-site remote journaling
- B. Electronic vaulting
- C. Shadow file processing
- D. Storage area network

Answer: C

Explanation:

Shadow file processing can be implemented as a recovery mechanism for extremely time-sensitive transaction processing.

NEW QUESTION 262

- (Topic 1)

What protects an application purchaser's ability to fix or change an application in case the application vendor goes out of business?

- A. Assigning copyright to the organization
- B. Program back doors
- C. Source code escrow
- D. Internal programming expertise

Answer: C

Explanation:

Source code escrow protects an application purchaser's ability to fix or change an application in case the application vendor goes out of business.

NEW QUESTION 264

- (Topic 1)

Who is ultimately responsible for providing requirement specifications to the software-development team?

- A. The project sponsor
- B. The project members
- C. The project leader
- D. The project steering committee

Answer: A

Explanation:

The project sponsor is ultimately responsible for providing requirement specifications to the software-development team.

NEW QUESTION 267

- (Topic 1)

What should regression testing use to obtain accurate conclusions regarding the effects of changes or corrections to a program, and ensuring that those changes and corrections have not introduced new errors?

- A. Contrived data
- B. Independently created data
- C. Live data
- D. Data from previous tests

Answer: D

Explanation:

Regression testing should use data from previous tests to obtain accurate conclusions regarding the effects of changes or corrections to a program, and ensuring that those changes and corrections have not introduced new errors.

NEW QUESTION 270

- (Topic 1)

What is used to develop strategically important systems faster, reduce development costs, and still maintain high quality? Choose the BEST answer.

- A. Rapid application development (RAD)
- B. GANTT
- C. PERT
- D. Decision trees

Answer: A

Explanation:

Rapid application development (RAD) is used to develop strategically important systems faster, reduce development costs, and still maintain high quality.

NEW QUESTION 274

- (Topic 1)

What kind of testing should programmers perform following any changes to an application or system?

- A. Unit, module, and full regression testing
- B. Module testing
- C. Unit testing

D. Regression testing

Answer: A

Explanation:

Programmers should perform unit, module, and full regression testing following any changes to an application or system.

NEW QUESTION 276

- (Topic 1)

Who is responsible for the overall direction, costs, and timetables for systems-development projects?

- A. The project sponsor
- B. The project steering committee
- C. Senior management
- D. The project team leader

Answer: B

Explanation:

The project steering committee is responsible for the overall direction, costs, and timetables for systems-development projects.

NEW QUESTION 279

- (Topic 1)

Above almost all other concerns, what often results in the greatest negative impact on the implementation of new application software?

- A. Failing to perform user acceptance testing
- B. Lack of user training for the new system
- C. Lack of software documentation and run manuals
- D. Insufficient unit, module, and systems testing

Answer: A

Explanation:

Above almost all other concerns, failing to perform user acceptance testing often results in the greatest negative impact on the implementation of new application software.

NEW QUESTION 282

- (Topic 1)

Input/output controls should be implemented for which applications in an integrated systems environment?

- A. The receiving application
- B. The sending application
- C. Both the sending and receiving applications
- D. Output on the sending application and input on the receiving application

Answer: C

Explanation:

Input/output controls should be implemented for both the sending and receiving applications in an integrated systems environment

NEW QUESTION 287

- (Topic 1)

After identifying potential security vulnerabilities, what should be the IS auditor's next step?

- A. To evaluate potential countermeasures and compensatory controls
- B. To implement effective countermeasures and compensatory controls
- C. To perform a business impact analysis of the threats that would exploit the vulnerabilities
- D. To immediately advise senior management of the findings

Answer: C

Explanation:

After identifying potential security vulnerabilities, the IS auditor's next step is to perform a business impact analysis of the threats that would exploit the vulnerabilities.

NEW QUESTION 292

- (Topic 1)

Business process re-engineering often results in _____ automation, which results in _____ number of people using technology. Fill in the blanks.

- A. Increased; a greater
- B. Increased; a fewer
- C. Less; a fewer
- D. Increased; the same

Answer: A

Explanation:

Business process re-engineering often results in increased automation, which results in a greater number of people using technology.

NEW QUESTION 293

- (Topic 1)

_____ (fill in the blank) should be implemented as early as data preparation to support data integrity at the earliest point possible.

- A. Control totals
- B. Authentication controls
- C. Parity bits
- D. Authorization controls

Answer: A

Explanation:

Control totals should be implemented as early as data preparation to support data integrity at the earliest point possible.

NEW QUESTION 295

- (Topic 1)

What is used as a control to detect loss, corruption, or duplication of data?

- A. Redundancy check
- B. Reasonableness check
- C. Hash totals
- D. Accuracy check

Answer: C

Explanation:

Hash totals are used as a control to detect loss, corruption, or duplication of data.

NEW QUESTION 296

- (Topic 1)

What is a data validation edit control that matches input data to an occurrence rate? Choose the BEST answer.

- A. Accuracy check
- B. Completeness check
- C. Reasonableness check
- D. Redundancy check

Answer: C

Explanation:

A reasonableness check is a data validation edit control that matches input data to an occurrence rate.

NEW QUESTION 300

- (Topic 1)

An IS auditor is using a statistical sample to inventory the tape library. What type of test would this be considered?

- A. Substantive
- B. Compliance
- C. Integrated
- D. Continuous audit

Answer: A

Explanation:

Using a statistical sample to inventory the tape library is an example of a substantive test.

NEW QUESTION 302

- (Topic 2)

An IS auditor is reviewing access to an application to determine whether the 10 most recent "new user" forms were correctly authorized. This is an example of:

- A. variable samplin
- B. substantive testin
- C. compliance testin
- D. stop-or-go samplin

Answer: C

Explanation:

Compliance testing determines whether controls are being applied in compliance with policy. This includes tests to determine whether new accounts were appropriately authorized. Variable sampling is used to estimate numerical values, such as dollar values. Substantive testing substantiates the integrity of actual processing, such as balances on financial statements. The development of substantive tests is often dependent on the outcome of compliance tests. If compliance tests indicate that there are adequate internal controls, then substantive tests can be minimized. Stop-or-go sampling allows a test to be stopped as early as possible and is not appropriate for checking whether procedures have been followed.

NEW QUESTION 305

- (Topic 2)

The decisions and actions of an IS auditor are MOST likely to affect which of the following risks?

- A. Inherent
- B. Detection
- C. Control
- D. Business

Answer: B

Explanation:

Detection risks are directly affected by the auditor's selection of audit procedures and techniques. Inherent risks are not usually affected by an IS auditor. Control risks are controlled by the actions of the company's management. Business risks are not affected by an IS auditor.

NEW QUESTION 308

- (Topic 2)

Which of the following is a benefit of a risk-based approach to audit planning? Audit:

- A. scheduling may be performed months in advance
- B. budgets are more likely to be met by the IS audit staff
- C. staff will be exposed to a variety of technologies
- D. resources are allocated to the areas of highest concern

Answer: D

Explanation:

The risk-based approach is designed to ensure audit time is spent on the areas of highest risk. The development of an audit schedule is not addressed by a risk-based approach. Audit schedules may be prepared months in advance using various scheduling methods. A risk approach does not have a direct correlation to the audit staff meeting time budgets on a particular audit, nor does it necessarily mean a wider variety of audits will be performed in a given year.

NEW QUESTION 309

- (Topic 2)

Which of the following is the MOST likely reason why e-mail systems have become a useful source of evidence for litigation?

- A. Multiple cycles of backup files remain available
- B. Access controls establish accountability for e-mail activities
- C. Data classification regulates what information should be communicated via e-mail
- D. Within the enterprise, a clear policy for using e-mail ensures that evidence is available

Answer: A

Explanation:

Backup files containing documents that supposedly have been deleted could be recovered from these files. Access controls may help establish accountability for the issuance of a particular document, but this does not provide evidence of the e-mail. Data classification standards may be in place with regards to what should be communicated via e-mail, but the creation of the policy does not provide the information required for litigation purposes.

NEW QUESTION 313

- (Topic 2)

The PRIMARY advantage of a continuous audit approach is that it:

- A. does not require an IS auditor to collect evidence on system reliability while processing is taking place
- B. requires the IS auditor to review and follow up immediately on all information collected
- C. can improve system security when used in time-sharing environments that process a large number of transactions
- D. does not depend on the complexity of an organization's computer system

Answer: C

Explanation:

The use of continuous auditing techniques can improve system security when used in time-sharing environments that process a large number of transactions, but leave a scarce paper trail. Choice A is incorrect since the continuous audit approach often does require an IS auditor to collect evidence on system reliability while processing is taking place. Choice B is incorrect since an IS auditor normally would review and follow up only on material deficiencies or errors detected. Choice D is incorrect since the use of continuous audit techniques depends on the complexity of an organization's computer systems.

NEW QUESTION 317

- (Topic 2)

When developing a risk-based audit strategy, an IS auditor should conduct a risk assessment to ensure that:

- A. controls needed to mitigate risks are in place
- B. vulnerabilities and threats are identified
- C. audit risks are considered
- D. a gap analysis is appropriate

Answer: B

Explanation:

In developing a risk-based audit strategy, it is critical that the risks and vulnerabilities be understood. This will determine the areas to be audited and the extent of coverage. Understanding whether appropriate controls required to mitigate risks are in place is a resultant effect of an audit. Audit risks are inherent aspects of auditing, are directly related to the audit process and are not relevant to the risk analysis of the environment to be audited. A gap analysis would normally be done to compare the actual state to an expected or desirable state.

NEW QUESTION 322

- (Topic 2)

To ensure that audit resources deliver the best value to the organization, the FIRST step would be to:

- A. schedule the audits and monitor the time spent on each audit
- B. train the IS audit staff on current technology used in the company
- C. develop the audit plan on the basis of a detailed risk assessment
- D. monitor progress of audits and initiate cost control measures

Answer: C

Explanation:

Monitoring the time (choice A) and audit programs (choice D), as well as adequate training (choice B), will improve the IS audit staff's productivity (efficiency and performance), but that which delivers value to the organization are the resources and efforts being dedicated to, and focused on, the higher-risk areas.

NEW QUESTION 324

- (Topic 2)

An organization's IS audit charter should specify the:

- A. short- and long-term plans for IS audit engagements
- B. objectives and scope of IS audit engagement
- C. detailed training plan for the IS audit staff
- D. role of the IS audit function

Answer: D

Explanation:

An IS audit charter establishes the role of the information systems audit function. The charter should describe the overall authority, scope, and responsibilities of the audit function. It should be approved by the highest level of management and, if available, by the audit committee. Short-term and long-term planning is the responsibility of audit management. The objectives and scope of each IS audit should be agreed to in an engagement letter. A training plan, based on the audit plan, should be developed by audit management.

NEW QUESTION 328

- (Topic 2)

In planning an audit, the MOST critical step is the identification of the:

- A. areas of high risk
- B. skill sets of the audit staff
- C. test steps in the audit
- D. time allotted for the audit

Answer: A

Explanation:

When designing an audit plan, it is important to identify the areas of highest risk to determine the areas to be audited. The skill sets of the audit staff should have been considered before deciding and selecting the audit. Test steps for the audit are not as critical as identifying the areas of risk, and the time allotted for an audit is determined by the areas to be audited, which are primarily selected based on the identification of risks.

NEW QUESTION 331

- (Topic 2)

The extent to which data will be collected during an IS audit should be determined based on the:

- A. availability of critical and required information
- B. auditor's familiarity with the circumstance
- C. auditee's ability to find relevant evidence
- D. purpose and scope of the audit being done

Answer: D

Explanation:

The extent to which data will be collected during an IS audit should be related directly to the scope and purpose of the audit. An audit with a narrow purpose and scope would result most likely in less data collection, than an audit with a wider purpose and scope. The scope of an IS audit should not be constrained by the ease of obtaining the information or by the auditor's familiarity with the area being audited. Collecting all the required evidence is a required element of an IS audit, and the scope of the audit should not be limited by the auditee's ability to find relevant evidence.

NEW QUESTION 336

- (Topic 2)

While planning an audit, an assessment of risk should be made to provide:

- A. reasonable assurance that the audit will cover material item
- B. definite assurance that material items will be covered during the audit work
- C. reasonable assurance that all items will be covered by the audit
- D. sufficient assurance that all items will be covered during the audit work

Answer: A

Explanation:

The ISACA IS Auditing Guideline G15 on planning the IS audit states, 'An assessment of risk should be made to provide reasonable assurance that material items will be adequately covered during the audit work. This assessment should identify areas with a relatively high risk of the existence of material problems.' Definite assurance that material items will be covered during the audit work is an impractical proposition. Reasonable assurance that all items will be covered during the audit work is not the correct answer, as material items need to be covered, not all items.

NEW QUESTION 337

- (Topic 2)

In the course of performing a risk analysis, an IS auditor has identified threats and potential impacts. Next, the IS auditor should:

- A. identify and assess the risk assessment process used by management
- B. identify information assets and the underlying system
- C. disclose the threats and impacts to management
- D. identify and evaluate the existing control

Answer: D

Explanation:

It is important for an IS auditor to identify and evaluate the existing controls and security once the potential threats and possible impacts are identified. Upon completion of an audit an IS auditor should describe and discuss with management the threats and potential impacts on the assets.

NEW QUESTION 340

- (Topic 2)

Which of the following would normally be the MOST reliable evidence for an auditor?

- A. A confirmation letter received from a third party verifying an account balance
- B. Assurance from line management that an application is working as designed
- C. Trend data obtained from World Wide Web (Internet) sources
- D. Ratio analysts developed by the IS auditor from reports supplied by line management

Answer: A

Explanation:

Evidence obtained from independent third parties almost always is considered to be the most reliable. Choices B, C and D would not be considered as reliable.

NEW QUESTION 344

- (Topic 2)

During a review of a customer master file, an IS auditor discovered numerous customer name duplications arising from variations in customer first names. To determine the extent of the duplication, the IS auditor would use:

- A. test data to validate data input
- B. test data to determine system sort capabilities
- C. generalized audit software to search for address field duplication
- D. generalized audit software to search for account field duplication

Answer: C

Explanation:

Since the name is not the same (due to name variations), one method to detect duplications would be to compare other common fields, such as addresses. A subsequent review to determine common customer names at these addresses could then be conducted. Searching for duplicate account numbers would not likely find duplications, since customers would most likely have different account numbers for each variation. Test data would not be useful to detect the extent of any data characteristic, but simply to determine how the data were processed.

NEW QUESTION 346

- (Topic 2)

Which of the following would be the BEST population to take a sample from when testing program changes?

- A. Test library listings
- B. Source program listings
- C. Program change requests
- D. Production library listings

Answer:

D

Explanation:

The best source from which to draw any sample or test of system information is the automated system. The production libraries represent executables that are approved and authorized to process organizational data. Source program listings would be time-intensive. Program change requests are the documents used to initiate change; there is no guarantee that the request has been completed for all changes. Test library listings do not represent the approved and authorized executables.

NEW QUESTION 348

- (Topic 2)

Data flow diagrams are used by IS auditors to:

- A. order data hierarchically
- B. highlight high-level data definition
- C. graphically summarize data paths and storage
- D. portray step-by-step details of data generation

Answer: C**Explanation:**

Data flow diagrams are used as aids to graph or chart data flow and storage. They trace the data from its origination to destination, highlighting the paths and storage of data. They do not order data in any hierarchy. The flow of the data will not necessarily match any hierarchy or data generation order.

NEW QUESTION 352

- (Topic 2)

An IS auditor reviews an organizational chart PRIMARILY for:

- A. an understanding of workflow
- B. investigating various communication channels
- C. understanding the responsibilities and authority of individuals
- D. investigating the network connected to different employees

Answer: C**Explanation:**

An organizational chart provides information about the responsibilities and authority of individuals in the organization. This helps an IS auditor to know if there is a proper segregation of functions. A workflow chart would provide information about the roles of different employees. A network diagram will provide information about the usage of various communication channels and will indicate the connection of users to the network.

NEW QUESTION 353

- (Topic 2)

Which of the following is an advantage of an integrated test facility (ITF)?

- A. It uses actual master files or dummies and the IS auditor does not have to review the source of the transactions
- B. Periodic testing does not require separate test processes
- C. It validates application systems and tests the ongoing operation of the system
- D. The need to prepare test data is eliminated

Answer: B**Explanation:**

An integrated test facility creates a fictitious entity in the database to process test transactions simultaneously with live input. Its advantage is that periodic testing does not require separate test processes. However, careful planning is necessary, and test data must be isolated from production data.

NEW QUESTION 355

- (Topic 2)

An IS auditor evaluates the test results of a modification to a system that deals with payment computation. The auditor finds that 50 percent of the calculations do not match predetermined totals. Which of the following would MOST likely be the next step in the audit?

- A. Design further tests of the calculations that are in error
- B. Identify variables that may have caused the test results to be inaccurate
- C. Examine some of the test cases to confirm the result
- D. Document the results and prepare a report of findings, conclusions and recommendations

Answer: C**Explanation:**

An IS auditor should next examine cases where incorrect calculations occurred and confirm the results. After the calculations have been confirmed, further tests can be conducted and reviewed. Report preparation, findings and recommendations would not be made until all results are confirmed.

NEW QUESTION 356

- (Topic 2)

While conducting an audit, an IS auditor detects the presence of a virus. What should be the IS auditor's next step?

- A. Observe the response mechanism
- B. Clear the virus from the network
- C. Inform appropriate personnel immediately
- D. Ensure deletion of the virus

Answer: C

Explanation:

The first thing an IS auditor should do after detecting the virus is to alert the organization to its presence, then wait for their response. Choice A should be taken after choice C. This will enable an IS auditor to examine the actual workability and effectiveness of the response system. An IS auditor should not make changes to the system being audited, and ensuring the deletion of the virus is a management responsibility.

NEW QUESTION 360

- (Topic 2)

A substantive test to verify that tape library inventory records are accurate is:

- A. determining whether bar code readers are installed
- B. determining whether the movement of tapes is authorized
- C. conducting a physical count of the tape inventory
- D. checking if receipts and issues of tapes are accurately recorded

Answer: C

Explanation:

A substantive test includes gathering evidence to evaluate the integrity of individual transactions, data or other information. Conducting a physical count of the tape inventory is a substantive test. Choices A, B and D are compliance tests.

NEW QUESTION 362

- (Topic 2)

When performing a computer forensic investigation, in regard to the evidence gathered, an IS auditor should be MOST concerned with:

- A. analysis
- B. evaluation
- C. preservation
- D. disclosure

Answer: C

Explanation:

Preservation and documentation of evidence for review by law enforcement and judicial authorities are of primary concern when conducting an investigation. Failure to properly preserve the evidence could jeopardize the acceptance of the evidence in legal proceedings. Analysis, evaluation and disclosure are important but not of primary concern in a forensic investigation.

NEW QUESTION 367

- (Topic 2)

An IS auditor interviewing a payroll clerk finds that the answers do not support job descriptions and documented procedures. Under these circumstances, the IS auditor should:

- A. conclude that the controls are inadequate
- B. expand the scope to include substantive testing
- C. place greater reliance on previous audit
- D. suspend the audit

Answer: B

Explanation:

If the answers provided to an IS auditor's questions are not confirmed by documented procedures or job descriptions, the IS auditor should expand the scope of testing the controls and include additional substantive tests. There is no evidence that whatever controls might exist are either inadequate or adequate. Placing greater reliance on previous audits or suspending the audit are inappropriate actions as they provide no current knowledge of the adequacy of the existing controls.

NEW QUESTION 371

- (Topic 2)

The PRIMARY reason an IS auditor performs a functional walkthrough during the preliminary phase of an audit assignment is to:

- A. understand the business process
- B. comply with auditing standards
- C. identify control weaknesses
- D. plan substantive testing

Answer: A

Explanation:

Understanding the business process is the first step an IS auditor needs to perform. Standards do not require an IS auditor to perform a process walkthrough. Identifying control weaknesses is not the primary reason for the walkthrough and typically occurs at a later stage in the audit, while planning for substantive testing is performed at a later stage in the audit.

NEW QUESTION 375

- (Topic 2)

Which of the following audit techniques would BEST aid an auditor in determining whether there have been unauthorized program changes since the last authorized program update?

- A. Test data run
- B. Code review
- C. Automated code comparison
- D. Review of code migration procedures

Answer: C

Explanation:

An automated code comparison is the process of comparing two versions of the same program to determine whether the two correspond. It is an efficient technique because it is an automated procedure. Test data runs permit the auditor to verify the processing of preselected transactions, but provide no evidence about unexercised portions of a program. Code review is the process of reading program source code listings to determine whether the code contains potential errors or inefficient statements. A code review can be used as a means of code comparison but it is inefficient. The review of code migration procedures would not detect program changes.

NEW QUESTION 378

- (Topic 2)

After initial investigation, an IS auditor has reasons to believe that fraud may be present. The IS auditor should:

- A. expand activities to determine whether an investigation is warranted
- B. report the matter to the audit committee
- C. report the possibility of fraud to top management and ask how they would like to proceed
- D. consult with external legal counsel to determine the course of action to be taken

Answer: A

Explanation:

An IS auditor's responsibilities for detecting fraud include evaluating fraud indicators and deciding whether any additional action is necessary or whether an investigation should be recommended. The IS auditor should notify the appropriate authorities within the organization only if it has determined that the indicators of fraud are sufficient to recommend an investigation. Normally, the IS auditor does not have authority to consult with external legal counsel.

NEW QUESTION 381

- (Topic 2)

Which of the following would be the MOST effective audit technique for identifying segregation of duties violations in a new enterprise resource planning (ERP) implementation?

- A. Reviewing a report of security rights in the system
- B. Reviewing the complexities of authorization objects
- C. Building a program to identify conflicts in authorization
- D. Examining recent access rights violation cases

Answer: C

Explanation:

Since the objective is to identify violations in segregation of duties, it is necessary to define the logic that will identify conflicts in authorization. A program could be developed to identify these conflicts. A report of security rights in the enterprise resource planning (ERP) system would be voluminous and time consuming to review; therefore, this technique is not as effective as building a program. As complexities increase, it becomes more difficult to verify the effectiveness of the systems and complexity is not, in itself, a link to segregation of duties. It is good practice to review recent access rights violation cases; however, it may require a significant amount of time to truly identify which violations actually resulted from an inappropriate segregation of duties.

NEW QUESTION 384

- (Topic 2)

Which of the following would an IS auditor use to determine if unauthorized modifications were made to production programs?

- A. System log analysis
- B. Compliance testing
- C. Forensic analysis
- D. Analytical review

Answer: B

Explanation:

Determining that only authorized modifications are made to production programs would require the change management process be reviewed to evaluate the existence of a trail of documentary evidence. Compliance testing would help to verify that the change management process has been applied consistently. It is unlikely that the system log analysis would provide information about the modification of programs. Forensic analysis is a specialized technique for criminal investigation. An analytical review assesses the general control environment of an organization.

NEW QUESTION 388

- (Topic 2)

During a change control audit of a production system, an IS auditor finds that the change management process is not formally documented and that some migration procedures failed. What should the IS auditor do next?

- A. Recommend redesigning the change management process
- B. Gain more assurance on the findings through root cause analysis
- C. Recommend that program migration be stopped until the change process is documented
- D. Document the finding and present it to management

Answer: B

Explanation:

A change management process is critical to IT production systems. Before recommending that the organization take any other action (e.g., stopping migrations, redesigning the change management process), the IS auditor should gain assurance that the incidents reported are related to deficiencies in the change management process and not caused by some process other than change management.

NEW QUESTION 389

- (Topic 2)

During an implementation review of a multiuser distributed application, an IS auditor finds minor weaknesses in three areas—the initial setting of parameters is improperly installed, weak passwords are being used and some vital reports are not being checked properly. While preparing the audit report, the IS auditor should:

- A. record the observations separately with the impact of each of them marked against each respective finding
- B. advise the manager of probable risks without recording the observations, as the control weaknesses are minor ones
- C. record the observations and the risk arising from the collective weaknesses
- D. apprise the departmental heads concerned with each observation and properly document it in the report

Answer: C

Explanation:

Individually the weaknesses are minor; however, together they have the potential to substantially weaken the overall control structure. Choices A and D reflect a failure on the part of an IS auditor to recognize the combined effect of the control weakness. Advising the local manager without reporting the facts and observations would conceal the findings from other stakeholders.

NEW QUESTION 390

- (Topic 2)

The success of control self-assessment (CSA) highly depends on:

- A. having line managers assume a portion of the responsibility for control monitoring
- B. assigning staff managers the responsibility for building, but not monitoring, controls
- C. the implementation of a stringent control policy and rule-driven control
- D. the implementation of supervision and the monitoring of controls of assigned duties

Answer: A

Explanation:

The primary objective of a CSA program is to leverage the internal audit function by shifting some of the control monitoring responsibilities to the functional area line managers. The success of a control self-assessment (CSA) program depends on the degree to which line managers assume responsibility for controls. Choices B, C and D are characteristics of a traditional audit approach, not a CSA approach.

NEW QUESTION 394

- (Topic 2)

Which of the following is an attribute of the control self-assessment (CSA) approach?

- A. Broad stakeholder involvement
- B. Auditors are the primary control analysts
- C. Limited employee participation
- D. Policy driven

Answer: A

Explanation:

The control self-assessment (CSA) approach emphasizes management of and accountability for developing and monitoring the controls of an organization's business processes. The attributes of CSA include empowered employees, continuous improvement, extensive employee participation and training, all of which are representations of broad stakeholder involvement. Choices B, C and D are attributes of a traditional audit approach.

NEW QUESTION 399

- (Topic 2)

Which of the following is the key benefit of control self-assessment (CSA)?

- A. Management ownership of the internal controls supporting business objectives is reinforced
- B. Audit expenses are reduced when the assessment results are an input to external audit work
- C. Improved fraud detection since internal business staff are engaged in testing controls

D. Internal auditors can shift to a consultative approach by using the results of the assessments

Answer: A

Explanation:

The objective of control self-assessment is to have business management become more aware of the importance of internal control and their responsibility in terms of corporate governance. Reducing audit expenses is not a key benefit of control self-assessment (CSA). Improved fraud detection is important, but not as important as ownership, and is not a principal objective of CSA. CSA may give more insights to internal auditors, allowing them to take a more consultative role; however, this is an additional benefit, not the key benefit.

NEW QUESTION 404

- (Topic 3)

Which of the following is a function of an IS steering committee?

- A. Monitoring vendor-controlled change control and testing
- B. Ensuring a separation of duties within the information's processing environment
- C. Approving and monitoring major projects, the status of IS plans and budgets
- D. Liaising between the IS department and the end users

Answer: C

Explanation:

The IS steering committee typically serves as a general review board for major IS projects and should not become involved in routine operations; therefore, one of its functions is to approve and monitor major projects, the status of IS plans and budgets. Vendor change control is an outsourcing issue and should be monitored by IS management. Ensuring a separation of duties within the information's processing environment is an IS management responsibility. Liaising between the IS department and the end users is a function of the individual parties and not a committee.

NEW QUESTION 409

- (Topic 3)

IT governance is PRIMARILY the responsibility of the:

- A. chief executive office
- B. board of directors
- C. IT steering committee
- D. audit committee

Answer: B

Explanation:

IT governance is primarily the responsibility of the executives and shareholders (as represented by the board of directors). The chief executive officer is instrumental in implementing IT governance per the directions of the board of directors. The IT steering committee monitors and facilitates deployment of IT resources for specific projects in support of business plans. The audit committee reports to the board of directors and should monitor the implementation of audit recommendations.

NEW QUESTION 410

- (Topic 3)

As an outcome of information security governance, strategic alignment provides:

- A. security requirements driven by enterprise requirements
- B. baseline security following best practice
- C. institutionalized and commoditized solution
- D. an understanding of risk exposure

Answer: A

Explanation:

Information security governance, when properly implemented, should provide four basic outcomes: strategic alignment, value delivery, risk management and performance measurement. Strategic alignment provides input for security requirements driven by enterprise requirements. Value delivery provides a standard set of security practices, i.e., baseline security following best practices or institutionalized and commoditized solutions. Risk management provides an understanding of risk exposure.

NEW QUESTION 414

- (Topic 3)

The MAJOR consideration for an IS auditor reviewing an organization's IT project portfolio is the:

- A. IT budget
- B. existing IT environment
- C. business plan
- D. investment plan

Answer: C

Explanation:

One of the most important reasons for which projects get funded is how well a project meets an organization's strategic objectives. Portfolio management takes a holistic view of a company's overall IT strategy. IT strategy should be aligned with the business strategy and, hence, reviewing the business plan should be the major consideration. Choices A, B and D are important but secondary to the importance of reviewing the business plan.

NEW QUESTION 416

- (Topic 3)

When implementing an IT governance framework in an organization the MOST important objective is:

- A. IT alignment with the business
- B. accountability
- C. value realization with IT
- D. enhancing the return on IT investment

Answer: A

Explanation:

The goals of IT governance are to improve IT performance, to deliver optimum business value and to ensure regulatory compliance. The key practice in support of these goals is the strategic alignment of IT with the business (choice A). To achieve alignment, all other choices need to be tied to business practices and strategies.

NEW QUESTION 421

- (Topic 3)

The ultimate purpose of IT governance is to:

- A. encourage optimal use of IT
- B. reduce IT cost
- C. decentralize IT resources across the organization
- D. centralize control of IT

Answer: A

Explanation:

IT governance is intended to specify the combination of decision rights and accountability that is best for the enterprise. It is different for every enterprise. Reducing IT costs may not be the best IT governance outcome for an enterprise. Decentralizing IT resources across the organization is not always desired, although it may be desired in a decentralized environment. Centralizing control of IT is not always desired. An example of where it might be desired is an enterprise desiring a single point of customer contact.

NEW QUESTION 424

- (Topic 3)

What is the lowest level of the IT governance maturity model where an IT balanced scorecard exists?

- A. Repeatable but Intuitive
- B. Defined
- C. Managed and Measurable
- D. Optimized

Answer: B

Explanation:

Defined (level 3) is the lowest level at which an IT balanced scorecard is defined.

NEW QUESTION 427

- (Topic 3)

Responsibility for the governance of IT should rest with the:

- A. IT strategy committee
- B. chief information officer (CIO).
- C. audit committee
- D. board of directors

Answer: D

Explanation:

Governance is the set of responsibilities and practices exercised by the board and executive management with the goal of providing strategic direction, ensuring that objectives are achieved, ascertaining that risks are managed appropriately and verifying that the enterprise's resources are used responsibly. The audit committee, the chief information officer (CIO) and the IT strategy committee all play a significant role in the successful implementation of IT governance within an organization, but the ultimate accountability resides with the board of directors.

NEW QUESTION 432

- (Topic 3)

An IS auditor identifies that reports on product profitability produced by an organization's finance and marketing departments give different results. Further investigation reveals that the product definition being used by the two departments is different. What should the IS auditor recommend?

- A. User acceptance testing (UAT) occur for all reports before release into production

- B. Organizational data governance practices be put in place
- C. Standard software tools be used for report development
- D. Management sign-off on requirements for new reports

Answer: B

Explanation:

This choice directly addresses the problem. An organizationwide approach is needed to achieve effective management of data assets. This includes enforcing standard definitions of data elements, which is part of a data governance initiative. The other choices, while sound development practices, do not address the root cause of the problem described.

NEW QUESTION 433

- (Topic 3)

An IS auditor should be concerned when a telecommunication analyst:

- A. monitors systems performance and tracks problems resulting from program change
- B. reviews network load requirements in terms of current and future transaction volume
- C. assesses the impact of the network load on terminal response times and network data transfer rate
- D. recommends network balancing procedures and improvement

Answer: A

Explanation:

The responsibilities of a telecommunications analyst include reviewing network load requirements in terms of current and future transaction volumes (choice B), assessing the impact of network load or terminal response times and network data transfer rates (choice C), and recommending network balancing procedures and improvements (choice D). Monitoring systems performance and tracking problems as a result of program changes (choice A) would put the analyst in a self-monitoring role.

NEW QUESTION 438

- (Topic 3)

Which of the following controls would an IS auditor look for in an environment where duties cannot be appropriately segregated?

- A. Overlapping controls
- B. Boundary controls
- C. Access controls
- D. Compensating controls

Answer: D

Explanation:

Compensating controls are internal controls that are intended to reduce the risk of an existing or potential control weakness that may arise when duties cannot be appropriately segregated. Overlapping controls are two controls addressing the same control objective or exposure. Since primary controls cannot be achieved when duties cannot or are not appropriately segregated, it is difficult to install overlapping controls. Boundary controls establish the interface between the would-be user of a computer system and the computer system itself, and are individual-based, not role-based, controls. Access controls for resources are based on individuals and not on roles.

NEW QUESTION 442

- (Topic 3)

Which of the following is the BEST performance criterion for evaluating the adequacy of an organization's security awareness training?

- A. Senior management is aware of critical information assets and demonstrates an adequate concern for their protection
- B. Job descriptions contain clear statements of accountability for information security
- C. In accordance with the degree of risk and business impact, there is adequate funding for security effort
- D. No actual incidents have occurred that have caused a loss or a public embarrassment

Answer: B

Explanation:

Inclusion in job descriptions of security responsibilities is a form of security training and helps ensure that staff and management are aware of their roles with respect to information security. The other three choices are not criterion for evaluating security awareness training. Awareness is a criterion for evaluating the importance that senior management attaches to information assets and their protection. Funding is a criterion that aids in evaluating whether security vulnerabilities are being addressed, while the number of incidents that have occurred is a criterion for evaluating the adequacy of the risk management program.

NEW QUESTION 444

- (Topic 3)

Which of the following is normally a responsibility of the chief security officer (CSO)?

- A. Periodically reviewing and evaluating the security policy
- B. Executing user application and software testing and evaluation
- C. Granting and revoking user access to IT resources
- D. Approving access to data and applications

Answer: A

Explanation:

The role of a chief security officer (CSO) is to ensure that the corporate security policy and controls are adequate to prevent unauthorized access to the company assets, including data, programs and equipment. User application and other software testing and evaluation normally are the responsibility of the staff assigned to development and maintenance. Granting and revoking access to IT resources is usually a function of network or database administrators. Approval of access to data and applications is the duty of the data owner.

NEW QUESTION 447

- (Topic 3)

In reviewing the IS short-range (tactical) plan, an IS auditor should determine whether:

- A. there is an integration of IS and business staffs within project
- B. there is a clear definition of the IS mission and visio
- C. a strategic information technology planning methodology is in plac
- D. the plan correlates business objectives to IS goals and objective

Answer: A

Explanation:

The integration of IS and business staff in projects is an operational issue and should be considered while reviewing the short-range plan. A strategic plan would provide a framework for the IS short-range plan. Choices B, C and D are areas covered by a strategic plan.

NEW QUESTION 451

- (Topic 3)

In an organization, the responsibilities for IT security are clearly assigned and enforced and an IT security risk and impact analysis is consistently performed. This represents which level of ranking in the information security governance maturity model?

- A. Optimized
- B. Managed
- C. Defined
- D. Repeatable

Answer: B

Explanation:

Boards of directors and executive management can use the information security governance maturity model to establish rankings for security in their organizations. The ranks are nonexistent, initial, repeatable, defined, managed and optimized. When the responsibilities for IT security in an organization are clearly assigned and enforced and an IT security risk and impact analysis is consistently performed, it is said to be 'managed and measurable.'

NEW QUESTION 456

- (Topic 3)

When reviewing the IT strategic planning process, an IS auditor should ensure that the plan:

- A. incorporates state of the art technolog
- B. addresses the required operational control
- C. articulates the IT mission and visio
- D. specifies project management practice

Answer: C

Explanation:

The IT strategic plan must include a clear articulation of the IT mission and vision. The plan need not address the technology, operational controls or project management practices.

NEW QUESTION 460

- (Topic 3)

Which of the following is the GREATEST risk of an inadequate policy definition for ownership of data and systems?

- A. User management coordination does not exis
- B. Specific user accountability cannot be establishe
- C. Unauthorized users may have access to originate, modify or delete dat
- D. Audit recommendations may not be implemente

Answer: C

Explanation:

Without a policy defining who has the responsibility for granting access to specific systems, there is an increased risk that one could gain (be given) system access when they should not have authorization. By assigning authority to grant access to specific users, there is a better chance that business objectives will be properly supported.

NEW QUESTION 464

- (Topic 3)

The development of an IS security policy is ultimately the responsibility of the:

- A. IS departmen
- B. security committe
- C. security administrato
- D. board of director

Answer: D

Explanation:

Normally, the designing of an information systems security policy is the responsibility of top management or the board of directors. The IS department is responsible for the execution of the policy, having no authority in framing the policy. The security committee also functions within the broad security policy framed by the board of directors. The security administrator is responsible for implementing, monitoring and enforcing the security rules that management has established and authorized.

NEW QUESTION 468

- (Topic 3)

In an organization where an IT security baseline has been defined, an IS auditor should FIRST ensure:

- A. implementatio
- B. complianc
- C. documentatio
- D. sufficienc

Answer: D

Explanation:

An IS auditor should first evaluate the definition of the minimum baseline level by ensuring the sufficiency of controls. Documentation, implementation and compliance are further steps.

NEW QUESTION 472

- (Topic 3)

A top-down approach to the development of operational policies will help ensure:

- A. that they are consistent across the organizatio
- B. that they are implemented as a part of risk assessmen
- C. compliance with all policie
- D. that they are reviewed periodicall

Answer: A

Explanation:

Deriving lower level policies from corporate policies {a top-down approach} aids in ensuring consistency across the organization and consistency with other policies. The bottom-up approach to the development of operational policies is derived as a result of risk assessment. A top-down approach of itself does not ensure compliance and development does not ensure that policies are reviewed.

NEW QUESTION 475

- (Topic 3)

Which of the following would MOST likely indicate that a customer data warehouse should remain in-house rather than be outsourced to an offshore operation?

- A. Time zone differences could impede communications between IT team
- B. Telecommunications cost could be much higher in the first yea
- C. Privacy laws could prevent cross-border flow of informatio
- D. Software development may require more detailed specification

Answer: C

Explanation:

Privacy laws prohibiting the cross-border flow of personally identifiable information would make it impossible to locate a data warehouse containing customer information in another country. Time zone differences and higher telecommunications costs are more manageable. Software development typically requires more detailed specifications when dealing with offshore operations.

NEW QUESTION 480

- (Topic 3)

A retail outlet has introduced radio frequency identification (RFID) tags to create unique serial numbers for all products. Which of the following is the PRIMARY concern associated with this initiative?

- A. Issues of privacy
- B. Wavelength can be absorbed by the human body
- C. RFID tags may not be removable
- D. RFID eliminates line-of-sight reading

Answer: A

Explanation:

The purchaser of an item will not necessarily be aware of the presence of the tag. If a tagged item is paid for by credit card, it would be possible to tie the unique ID of that item to the identity of the purchaser. Privacy violations are a significant concern because RFID can carry unique identifier numbers. If desired it would be possible for a firm to track individuals who purchase an item containing an RFID. Choices B and C are concerns of less importance. Choice D is not a concern.

NEW QUESTION 483

- (Topic 3)

When developing a security architecture, which of the following steps should be executed FIRST?

- A. Developing security procedures
- B. Defining a security policy
- C. Specifying an access control methodology
- D. Defining roles and responsibilities

Answer: B

Explanation:

Defining a security policy for information and related technology is the first step toward building a security architecture. A security policy communicates a coherent security standard to users, management and technical staff. Security policies will often set the stage in terms of what tools and procedures are needed for an organization. The other choices should be executed only after defining a security policy.

NEW QUESTION 485

- (Topic 3)

An IS auditor finds that, in accordance with IS policy, IDs of terminated users are deactivated within 90 days of termination. The IS auditor should:

- A. report that the control is operating effectively since deactivation happens within the time frame stated in the IS policy
- B. verify that user access rights have been granted on a need-to-have basis
- C. recommend changes to the IS policy to ensure deactivation of user IDs upon termination
- D. recommend that activity logs of terminated users be reviewed on a regular basis

Answer: C

Explanation:

Although a policy provides a reference for performing IS audit assignments, an IS auditor needs to review the adequacy and the appropriateness of the policy. If, in the opinion of the auditor, the time frame defined for deactivation is inappropriate, the auditor needs to communicate this to management and recommend changes to the policy. Though the deactivation happens as stated in the policy, it cannot be concluded that the control is effective. Best practice would require that the ID of a terminated user be deactivated immediately. Verifying that user access rights have been granted on a need-to-have basis is necessary when permissions are granted. Recommending that activity logs of terminated users be reviewed on a regular basis is a good practice, but not as effective as deactivation upon termination.

NEW QUESTION 487

- (Topic 3)

Which of the following provides the best evidence of the adequacy of a security awareness program?

- A. The number of stakeholders including employees trained at various levels
- B. Coverage of training at all locations across the enterprise
- C. The implementation of security devices from different vendors
- D. Periodic reviews and comparison with best practices

Answer: D

Explanation:

The adequacy of security awareness content can best be assessed by determining whether it is periodically reviewed and compared to industry best practices. Choices A, B and C provide metrics for measuring various aspects of a security awareness program, but do not help assess the content.

NEW QUESTION 492

- (Topic 3)

Which of the following should an IS auditor recommend to BEST enforce alignment of an IT project portfolio with strategic organizational priorities?

- A. Define a balanced scorecard (BSC) for measuring performance
- B. Consider user satisfaction in the key performance indicators (KPIs)
- C. Select projects according to business benefits and risks
- D. Modify the yearly process of defining the project portfolio

Answer: C

Explanation:

Prioritization of projects on the basis of their expected benefit(s) to business, and the related risks, is the best measure for achieving alignment of the project portfolio to an organization's strategic priorities. Modifying the yearly process of the projects portfolio definition might improve the situation, but only if the portfolio definition process is currently not tied to the definition of corporate strategies; however, this is unlikely since the difficulties are in maintaining the alignment, and not in setting it up initially. Measures such as balanced scorecard (BSC) and key performance indicators (KPIs) are helpful, but they do not guarantee that the projects are aligned with business strategy.

NEW QUESTION 493

- (Topic 3)

An example of a direct benefit to be derived from a proposed IT-related business investment is:

- A. enhanced reputatio
- B. enhanced staff moral
- C. the use of new technolog
- D. increased market penetratio

Answer: D

Explanation:

A comprehensive business case for any proposed IT-related business investment should have clearly defined business benefits to enable the expected return to be calculated. These benefits usually fall into two categories: direct and indirect, or soft. Direct benefits usually comprise the quantifiable financial benefits that the new system is expected to generate. The potential benefits of enhanced reputation and enhanced staff morale are difficult to quantify, but should be quantified to the extent possible. IT investments should not be made just for the sake of new technology but should be based on a quantifiable business need.

NEW QUESTION 494

- (Topic 3)

To assist an organization in planning for IT investments, an IS auditor should recommend the use of:

- A. project management tool
- B. an object-oriented architectur
- C. tactical plannin
- D. enterprise architecture (EA).

Answer: D

Explanation:

Enterprise architecture (EA) involves documenting the organization's IT assets and processes in a structured manner to facilitate understanding, management and planning for IT investments. It involves both a current state and a representation of an optimized future state. In attempting to complete an EA, organizations can address the problem either from a technology perspective or a business process perspective. Project management does not consider IT investment aspects; it is a tool to aid in delivering projects. Object-oriented architecture is a software development methodology and does not assist in planning for IT investment, while tactical planning is relevant only after high-level IT investment decisions have been made.

NEW QUESTION 497

- (Topic 3)

In the context of effective information security governance, the primary objective of value delivery is to:

- A. optimize security investments in support of business objective
- B. implement a standard set of security practice
- C. institute a standards-based solutio
- D. implement a continuous improvement cultur

Answer: A

Explanation:

In the context of effective information security governance, value delivery is implemented to ensure optimization of security investments in support of business objectives. The tools and techniques for implementing value delivery include implementation of a standard set of security practices, institutionalization and commoditization of standards-based solutions, and implementation of a continuous improvement culture considering security as a process, not an event.

NEW QUESTION 501

- (Topic 3)

After the merger of two organizations, multiple self-developed legacy applications from both companies are to be replaced by a new common platform. Which of the following would be the GREATEST risk?

- A. Project management and progress reporting is combined in a project management office which is driven by external consultant
- B. The replacement effort consists of several independent projects without integrating the resource allocation in a portfolio management approac
- C. The resources of each of the organizations are inefficiently allocated while they are being familiarized with the other company's legacy system
- D. The new platform will force the business areas of both organizations to change their work processes, which will result in extensive training need

Answer: B

Explanation:

The efforts should be consolidated to ensure alignment with the overall strategy of the postmerger organization. If resource allocation is not centralized, the separate projects are at risk of overestimating the availability of key knowledge resources for the in-house developed legacy applications. In postmerger integration programs, it is common to form project management offices to ensure standardized and comparable information levels in the planning and reporting structures, and to centralized dependencies of project deliverables or resources. The experience of external consultants can be valuable since project management practices do not require in-depth knowledge of the legacy systems. This can free up resources for functional tasks. It is a good idea to first get familiar with the old systems, to understand what needs to be done in a migration and to evaluate the implications of technical decisions. In most cases, mergers result in application changes and thus in training needs as organizations and processes change to leverage the intended synergy effects of the merger.

NEW QUESTION 506

- (Topic 3)

Which of the following is the MOST important function to be performed by IS management when a service has been outsourced?

- A. Ensuring that invoices are paid to the provider

- B. Participating in systems design with the provider
- C. Renegotiating the provider's fees
- D. Monitoring the outsourcing provider's performance

Answer: D

Explanation:

In an outsourcing environment, the company is dependent on the performance of the service provider. Therefore, it is critical the outsourcing provider's performance be monitored to ensure that services are delivered to the company as required. Payment of invoices is a finance function, which would be completed per contractual requirements. Participating in systems design is a byproduct of monitoring the outsourcing provider's performance, while renegotiating fees is usually a one-time activity.

NEW QUESTION 510

- (Topic 3)

Is it appropriate for an IS auditor from a company that is considering outsourcing its IS processing to request and review a copy of each vendor's business continuity plan?

- A. Yes, because an IS auditor will evaluate the adequacy of the service bureau's plan and assist their company in implementing a complementary plan
- B. Yes, because based on the plan, an IS auditor will evaluate the financial stability of the service bureau and its ability to fulfill the contract
- C. No, because the backup to be provided should be specified adequately in the contract
- D. No, because the service bureau's business continuity plan is proprietary information

Answer: A

Explanation:

The primary responsibility of an IS auditor is to assure that the company assets are being safeguarded. This is true even if the assets do not reside on the immediate premises. Reputable service bureaus will have a well-designed and tested business continuity plan.

NEW QUESTION 515

- (Topic 3)

An IS auditor reviewing an outsourcing contract of IT facilities would expect it to define the:

- A. hardware configuration
- B. access control software
- C. ownership of intellectual property
- D. application development methodology

Answer: C

Explanation:

Of the choices, the hardware and access control software is generally irrelevant as long as the functionality, availability and security can be affected, which are specific contractual obligations. Similarly, the development methodology should be of no real concern. The contract must, however, specify who owns the intellectual property (i.e., information being processed, application programs). Ownership of intellectual property will have a significant cost and is a key aspect to be defined in an outsourcing contract.

NEW QUESTION 517

- (Topic 3)

To minimize costs and improve service levels an outsourcer should seek which of the following contract clauses?

- A. O/S and hardware refresh frequencies
- B. Gain-sharing performance bonuses
- C. Penalties for noncompliance
- D. Charges tied to variable cost metrics

Answer: B

Explanation:

Because the outsourcer will share a percentage of the achieved savings, gain-sharing performance bonuses provide a financial incentive to go above and beyond the stated terms of the contract and can lead to cost savings for the client. Refresh frequencies and penalties for noncompliance would only encourage the outsourcer to meet minimum requirements. Similarly, tying charges to variable cost metrics would not encourage the outsourcer to seek additional efficiencies that might benefit the client.

NEW QUESTION 520

- (Topic 3)

Which of the following is the BEST information source for management to use as an aid in the identification of assets that are subject to laws and regulations?

- A. Security incident summaries
- B. Vendor best practices
- C. CERT coordination center
- D. Significant contracts

Answer: D

Explanation:

Contractual requirements are one of the sources that should be consulted to identify the requirements for the management of information assets. Vendor best practices provides a basis for evaluating how competitive an enterprise is, while security incident summaries are a source for assessing the vulnerabilities associated with the IT infrastructure. CERT (www.cert.org) is an information source for assessing vulnerabilities within the IT infrastructure.

NEW QUESTION 523

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