

Exam Questions CISA

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NEW QUESTION 1

- (Topic 1)

Which of the following would be the BEST method for ensuring that critical fields in a master record have been updated properly?

- A. Field checks
- B. Control totals
- C. Reasonableness checks
- D. A before-and-after maintenance report

Answer: D

Explanation:

A before-and-after maintenance report is the best answer because a visual review would provide the most positive verification that updating was proper.

NEW QUESTION 2

- (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 3

- (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 4

- (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 5

- (Topic 1)

Which of the following data validation edits is effective in detecting transposition and transcription errors?

- A. Range check
- B. Check digit
- C. Validity check
- D. Duplicate check

Answer: B

Explanation:

A check digit is a numeric value that is calculated mathematically and is appended to data to ensure that the original data have not been altered or an incorrect, but valid, value substituted. This control is effective in detecting transposition and transcription errors.

NEW QUESTION 6

- (Topic 1)

The MOST significant level of effort for business continuity planning (BCP) generally is required during the:

- A. testing stag
- B. evaluation stag
- C. maintenance stag
- D. early stages of plannin

Answer: D

Explanation:

Company.com in the early stages of a BCP will incur the most significant level of program development effort, which will level out as the BCP moves into maintenance, testing and evaluation stages. It is during the planning stage that an IS auditor will play an important role in obtaining senior management's commitment to resources and assignment of BCP responsibilities.

NEW QUESTION 7

- (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 8

- (Topic 1)

Which of the following types of data validation editing checks is used to determine if a field contains data, and not zeros or blanks?

- A. Check digit
- B. Existence check
- C. Completeness check
- D. Reasonableness check

Answer: C

Explanation:

A completeness check is used to determine if a field contains data and not zeros or blanks.

NEW QUESTION 9

- (Topic 1)

Which of the following tests is an IS auditor performing when a sample of programs is selected to determine if the source and object versions are the same?

- A. A substantive test of program library controls
- B. A compliance test of program library controls
- C. A compliance test of the program compiler controls
- D. A substantive test of the program compiler controls

Answer: B

Explanation:

A compliance test determines if controls are operating as designed and are being applied in a manner that complies with management policies and procedures. For example, if the IS auditor is concerned whether program library controls are working properly, the IS auditor might select a sample of programs to determine if the source and object versions are the same. In other words, the broad objective of any compliance test is to provide auditors with reasonable assurance that a particular control on which the auditor plans to rely is operating as the auditor perceived it in the preliminary evaluation.

NEW QUESTION 10

- (Topic 1)

To affix a digital signature to a message, the sender must first create a message digest by applying a cryptographic hashing algorithm against:

- A. the entire message and thereafter enciphering the message digest using the sender's private ke
- B. any arbitrary part of the message and thereafter enciphering the message digest using the sender's private ke
- C. the entire message and thereafter enciphering the message using the sender's private ke
- D. the entire message and thereafter enciphering the message along with the message digest using the sender's private ke

Answer: A

Explanation:

A digital signature is a cryptographic method that ensures data integrity, authentication of the message, and non-repudiation. To ensure these, the sender first creates a message digest by applying a cryptographic hashing algorithm against the entire message and thereafter enciphers the message digest using the sender's private key. A message digest is created by applying a cryptographic hashing algorithm against the entire message not on any arbitrary part of the message. After creating the message digest, only the message digest is enciphered using the sender's private key, not the message.

NEW QUESTION 10

- (Topic 1)

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

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

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 15

- (Topic 1)

The use of a GANTT chart can:

- A. aid in scheduling project task
- B. determine project checkpoint
- C. ensure documentation standard
- D. direct the post-implementation revie

Answer: A

Explanation:

A GANTT chart is used in project control. It may aid in the identification of needed checkpoints but its primary use is in scheduling. It will not ensure the completion of documentation nor will it provide direction for the post-implementation review.

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/multiplexor

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 BEST describes the necessary documentation for an enterprise product reengineering (EPR) software installation?

- A. Specific developments only
- B. Business requirements only
- C. All phases of the installation must be documented
- D. No need to develop a customer specific documentation

Answer: C

Explanation:

A global enterprise product reengineering (EPR) software package can be applied to a business to replace, simplify and improve the quality of IS processing. Documentation is intended to help understand how, why and which solutions that have been selected and implemented, and therefore must be specific to the project. Documentation is also intended to support quality assurance and must be comprehensive.

NEW QUESTION 20

- (Topic 1)

Which of the following is a telecommunication device that translates data from digital form to analog form and back to digital?

- A. Multiplexer
- B. Modem
- C. Protocol converter
- D. Concentrator

Answer: B

Explanation:

A modem is a device that translates data from digital to analog and back to digital.

NEW QUESTION 21

- (Topic 1)

A hardware control that helps to detect errors when data are communicated from one computer to another is known as a:

- A. duplicate chec
- B. table looku
- C. validity chec
- D. parity chec

Answer: D

Explanation:

A parity check will help to detect data errors when data are read from memory or communicated from one computer to another. A one-bit digit (either 0 or 1) is added to a data item to indicate whether the sum of that data item's bit is odd or even. When the parity bit disagrees with the sum of the other bits, an error report is generated.

NEW QUESTION 22

- (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 24

- (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 implementatio
- 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 26

- (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 authorit

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 27

- (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 31

- (Topic 1)

IS auditors are MOST likely to perform compliance tests of internal controls if, after their initial evaluation of the controls, they conclude that control risks are within the acceptable limits. True or false?

- A. True
- B. False

Answer: A

Explanation:

IS auditors are most likely to perform compliance tests of internal controls if, after their initial evaluation of the controls, they conclude that control risks are within the acceptable limits. Think of it this way: If any reliance is placed on internal controls, that reliance must be validated through compliance testing. High control risk results in little reliance on internal controls, which results in additional substantive testing.

NEW QUESTION 36

- (Topic 1)

As compared to understanding an organization's IT process from evidence directly collected, how valuable are prior audit reports as evidence?

- A. The same valu
- B. Greater valu
- C. Lesser valu
- D. Prior audit reports are not relevan

Answer: C

Explanation:

Prior audit reports are considered of lesser value to an IS auditor attempting to gain an understanding of an organization's IT process than evidence directly collected.

NEW QUESTION 38

- (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 42

- (Topic 1)

The use of statistical sampling procedures helps minimize:

- A. Detection risk
- B. Business risk

- C. Controls risk
- D. Compliance risk

Answer: A

Explanation:

The use of statistical sampling procedures helps minimize detection risk.

NEW QUESTION 46

- (Topic 1)

A primary benefit derived from an organization employing control self-assessment (CSA) techniques is that it can:

- A. Identify high-risk areas that might need a detailed review later
- B. Reduce audit costs
- C. Reduce audit time
- D. Increase audit accuracy

Answer: C

Explanation:

A primary benefit derived from an organization employing control self-assessment (CSA) techniques is that it can identify high-risk areas that might need a detailed review later.

NEW QUESTION 49

- (Topic 1)

What type of approach to the development of organizational policies is often driven by risk assessment?

- A. Bottom-up
- B. Top-down
- C. Comprehensive
- D. Integrated

Answer: B

Explanation:

A bottom-up approach to the development of organizational policies is often driven by risk assessment.

NEW QUESTION 50

- (Topic 1)

Who is accountable for maintaining appropriate security measures over information assets?

- A. Data and systems owners
- B. Data and systems users
- C. Data and systems custodians
- D. Data and systems auditors

Answer: A

Explanation:

Data and systems owners are accountable for maintaining appropriate security measures over information assets.

NEW QUESTION 51

- (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)

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 57

- (Topic 1)

Batch control reconciliation is a _____ (fill in the blank) control for mitigating risk of inadequate segregation of duties.

- A. Detective
- B. Corrective
- C. Preventative
- D. Compensatory

Answer: D

Explanation:

Batch control reconciliations is a compensatory control for mitigating risk of inadequate segregation of duties.

NEW QUESTION 59

- (Topic 1)

If senior management is not committed to strategic planning, how likely is it that a company's implementation of IT will be successful?

- A. IT cannot be implemented if senior management is not committed to strategic planning
- B. More likely
- C. Less likely
- D. Strategic planning does not affect the success of a company's implementation of IT

Answer: C

Explanation:

A company's implementation of IT will be less likely to succeed if senior management is not committed to strategic planning.

NEW QUESTION 61

- (Topic 1)

Which of the following could lead to an unintentional loss of confidentiality? Choose the BEST answer.

- A. Lack of employee awareness of a company's information security policy
- B. Failure to comply with a company's information security policy
- C. A momentary lapse of reason
- D. Lack of security policy enforcement procedures

Answer: A

Explanation:

Lack of employee awareness of a company's information security policy could lead to an unintentional loss of confidentiality.

NEW QUESTION 64

- (Topic 1)

What topology provides the greatest redundancy of routes and the greatest network fault tolerance?

- A. A star network topology
- B. A mesh network topology with packet forwarding enabled at each host
- C. A bus network topology
- D. A ring network topology

Answer: B

Explanation:

A mesh network topology provides a point-to-point link between every network host. If each host is configured to route and forward communication, this topology provides the greatest redundancy of routes and the greatest network fault tolerance.

NEW QUESTION 68

- (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 71

- (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 73

- (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 74

- (Topic 1)

What increases encryption overhead and cost the most?

- A. A long symmetric encryption key
- B. A long asymmetric encryption key
- C. A long Advance Encryption Standard (AES) key
- D. A long Data Encryption Standard (DES) key

Answer: B

Explanation:

A long asymmetric encryption key (public key encryption) increases encryption overhead and cost. All other answers are single shared symmetric keys.

NEW QUESTION 78

- (Topic 1)

What type of cryptosystem is characterized by data being encrypted by the sender using the recipient's public key, and the data then being decrypted using the recipient's private key?

- A. With public-key encryption, or symmetric encryption
- B. With public-key encryption, or asymmetric encryption
- C. With shared-key encryption, or symmetric encryption
- D. With shared-key encryption, or asymmetric encryption

Answer: B

Explanation:

With public key encryption or asymmetric encryption, data is encrypted by the sender using the recipient's public key; the data is then decrypted using the recipient's private key.

NEW QUESTION 79

- (Topic 1)

How does the SSL network protocol provide confidentiality?

- A. Through symmetric encryption such as RSA
- B. Through asymmetric encryption such as Data Encryption Standard, or DES
- C. Through asymmetric encryption such as Advanced Encryption Standard, or AES
- D. Through symmetric encryption such as Data Encryption Standard, or DES

Answer: D

Explanation:

The SSL protocol provides confidentiality through symmetric encryption such as Data Encryption Standard, or DES.

NEW QUESTION 84

- (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 88

- (Topic 1)

Regarding digital signature implementation, which of the following answers is correct?

- A. A digital signature is created by the sender to prove message integrity by encrypting the message with the sender's private ke
- B. Upon receiving the data, the recipient can decrypt the data using the sender's public ke
- C. A digital signature is created by the sender to prove message integrity by encrypting the message with the recipient's public ke
- D. Upon receiving the data, the recipient can decrypt the data using the recipient's public ke
- E. A digital signature is created by the sender to prove message integrity by initially using a hashing algorithm to produce a hash value or message digest from the entire message content
- F. Upon receiving the data, the recipient can independently create i
- G. A digital signature is created by the sender to prove message integrity by encrypting the message with the sender's public ke
- H. Upon receiving the data, the recipient can decrypt the data using the recipient's private ke

Answer: C

Explanation:

A digital signature is created by the sender to prove message integrity by initially using a hashing algorithm to produce a hash value, or message digest, from the entire message contents. Upon receiving the data, the recipient can independently create its own message digest from the data for comparison and data integrity validation. Public and private are used to enforce confidentiality. Hashing algorithms are used to enforce integrity.

NEW QUESTION 89

- (Topic 1)

What are often the primary safeguards for systems software and data?

- A. Administrative access controls
- B. Logical access controls
- C. Physical access controls
- D. Detective access controls

Answer: B

Explanation:

Logical access controls are often the primary safeguards for systems software and data.

Which of the following is often used as a detection and deterrent control against Internet

attacks? A. Honeypots B. CCTV C. VPN D. VLAN Answer: A Honeypots are often used as a detection and deterrent control against Internet attacks.

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 94

- (Topic 1)

Who is ultimately responsible and accountable for reviewing user access to systems?

- A. Systems security administrators
- B. Data custodians
- C. Data owners
- D. Information systems auditors

Answer: C

Explanation:

Data owners are ultimately responsible and accountable for reviewing user access to systems.

NEW QUESTION 96

- (Topic 1)

Which of the following is MOST critical during the business impact assessment phase of business continuity planning?

- A. End-user involvement
- B. Senior management involvement
- C. Security administration involvement
- D. IS auditing involvement

Answer: A

Explanation:

End-user involvement is critical during the business impact assessment phase of business continuity planning.

NEW QUESTION 98

- (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 99

- (Topic 1)

What influences decisions regarding criticality of assets?

- A. The business criticality of the data to be protected
- B. Internal corporate politics
- C. The business criticality of the data to be protected, and the scope of the impact upon the organization as a whole
- D. The business impact analysis

Answer: C

Explanation:

Criticality of assets is often influenced by the business criticality of the data to be protected and by the scope of the impact upon the organization as a whole. For example, the loss of a network backbone creates a much greater impact on the organization as a whole than the loss of data on a typical user's workstation.

NEW QUESTION 102

- (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 105

- (Topic 1)

What is a primary high-level goal for an auditor who is reviewing a system development project?

- A. To ensure that programming and processing environments are segregated
- B. To ensure that proper approval for the project has been obtained
- C. To ensure that business objectives are achieved
- D. To ensure that projects are monitored and administrated effectively

Answer: C

Explanation:

A primary high-level goal for an auditor who is reviewing a systems-development project is to ensure that business objectives are achieved. This objective guides all other systems development objectives.

NEW QUESTION 108

- (Topic 1)

Whenever an application is modified, what should be tested to determine the full impact of the change? Choose the BEST answer.

- A. Interface systems with other applications or systems
- B. The entire program, including any interface systems with other applications or systems
- C. All programs, including interface systems with other applications or systems
- D. Mission-critical functions and any interface systems with other applications or systems

Answer: B

Explanation:

Whenever an application is modified, the entire program, including any interface systems with other applications or systems, should be tested to determine the full impact of the change.

NEW QUESTION 109

- (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 112

- (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 115

- (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 119

- (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 122

- (Topic 1)

What can be used to help identify and investigate unauthorized transactions? Choose the BEST answer.

- A. Postmortem review
- B. Reasonableness checks
- C. Data-mining techniques
- D. Expert systems

Answer: C

Explanation:

Data-mining techniques can be used to help identify and investigate unauthorized transactions.

NEW QUESTION 126

- (Topic 1)

What must an IS auditor understand before performing an application audit? Choose the BEST answer.

- A. The potential business impact of application risk
- B. Application risks must first be identified
- C. Relative business processes
- D. Relevant application risk

Answer: C

Explanation:

An IS auditor must first understand relative business processes before performing an application audit.

NEW QUESTION 131

- (Topic 1)

A transaction journal provides the information necessary for detecting unauthorized _____ (fill in the blank) from a terminal.

- A. Deletion
- B. Input
- C. Access
- D. Duplication

Answer: B

Explanation:

A transaction journal provides the information necessary for detecting unauthorized input from a terminal.

NEW QUESTION 132

- (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 135

- (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 138

- (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 141

- (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 145

- (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 146

- (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 148

- (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 152

- (Topic 1)

Who is responsible for implementing cost-effective controls in an automated system?

- A. Security policy administrators
- B. Business unit management
- C. Senior management
- D. Board of directors

Answer: B

Explanation:

Business unit management is responsible for implementing cost-effective controls in an automated system.

NEW QUESTION 155

- (Topic 1)

Ensuring that security and control policies support business and IT objectives is a primary objective of:

- A. An IT security policies audit
- B. A processing audit
- C. A software audit
- D. A vulnerability assessment

Answer: A

Explanation:

Ensuring that security and control policies support business and IT objectives is a primary objective of an IT security policies audit.

NEW QUESTION 156

- (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 157

- (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 161

- (Topic 1)

Who should be responsible for network security operations?

- A. Business unit managers
- B. Security administrators
- C. Network administrators
- D. IS auditors

Answer: B

Explanation:

Security administrators are usually responsible for network security operations.

NEW QUESTION 163

- (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 164

- (Topic 1)

Which of the following are effective in detecting fraud because they have the capability to consider a large number of variables when trying to resolve a problem? Choose the BEST answer.

- A. Expert systems
- B. Neural networks
- C. Integrated synchronized systems
- D. Multitasking applications

Answer: B

Explanation:

Neural networks are effective in detecting fraud because they have the capability to consider a large number of variables when trying to resolve a problem.

NEW QUESTION 169

- (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 173

- (Topic 1)

What type(s) of firewalls provide(s) the greatest degree of protection and control because both firewall technologies inspect all seven OSI layers of network traffic?

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

Answer: C

Explanation:

An application-layer gateway, or proxy firewall, and stateful-inspection firewalls provide the greatest degree of protection and control because both firewall technologies inspect all seven OSI layers of network traffic.

NEW QUESTION 177

- (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 181

- (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 186

- (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 191

- (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 195

- (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 196

- (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 201

- (Topic 1)

What process is used to validate a subject's identity?

- A. Identification
- B. Nonrepudiation
- C. Authorization
- D. Authentication

Answer: D

Explanation:

Authentication is used to validate a subject's identity.

NEW QUESTION 204

- (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 205

- (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 210

- (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 213

- (Topic 1)

Which of the following is of greatest concern when performing an IS audit?

- A. Users' ability to directly modify the database
- B. Users' ability to submit queries to the database
- C. Users' ability to indirectly modify the database
- D. Users' ability to directly view the database

Answer: A

Explanation:

A major IS audit concern is users' ability to directly modify the database.

NEW QUESTION 217

- (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 219

- (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 222

- (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 227

- (Topic 1)

If a database is restored from information backed up before the last system image, which of the following is recommended?

- A. The system should be restarted after the last transactio
- B. The system should be restarted before the last transactio
- C. The system should be restarted at the first transactio
- D. The system should be restarted on the last transactio

Answer: B

Explanation:

If a database is restored from information backed up before the last system image, the system should be restarted before the last transaction because the final transaction must be reprocessed.

NEW QUESTION 230

- (Topic 1)

An off-site processing facility should be easily identifiable externally because easy identification helps ensure smoother recovery. True or false?

- A. True
- B. False

Answer: B

Explanation:

An off-site processing facility should not be easily identifiable externally because easy identification would create an additional vulnerability for sabotage.

NEW QUESTION 234

- (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 239

- (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 243

- (Topic 1)

Mitigating the risk and impact of a disaster or business interruption usually takes priority over transference of risk to a third party such as an insurer. True or false?

- A. True
- B. False

Answer: A

Explanation:

Mitigating the risk and impact of a disaster or business interruption usually takes priority over transferring risk to a third party such as an insurer.

NEW QUESTION 248

- (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 249

- (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 254

- (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 259

- (Topic 1)

An IS auditor should carefully review the functional requirements in a systems-development project to ensure that the project is designed to:

- A. Meet business objectives
- B. Enforce data security
- C. Be culturally feasible
- D. Be financially feasible

Answer: A

Explanation:

An IS auditor should carefully review the functional requirements in a systems-development project to ensure that the project is designed to meet business objectives.

NEW QUESTION 261

- (Topic 1)

When should application controls be considered within the system-development process?

- A. After application unit testing
- B. After application module testing
- C. After applications systems testing
- D. As early as possible, even in the development of the project's functional specifications

Answer: D

Explanation:

Application controls should be considered as early as possible in the system-development process, even in the development of the project's functional specifications.

NEW QUESTION 266

- (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 267

- (Topic 1)

Which of the following uses a prototype that can be updated continually to meet changing user or business requirements?

- A. PERT
- B. Rapid application development (RAD)
- C. Function point analysis (FPA)
- D. GANTT

Answer: B

Explanation:

Rapid application development (RAD) uses a prototype that can be updated continually to meet changing user or business requirements.

NEW QUESTION 272

- (Topic 1)

What is the most common reason for information systems to fail to meet the needs of users? Choose the BEST answer.

- A. Lack of funding
- B. Inadequate user participation during system requirements definition
- C. Inadequate senior management participation during system requirements definition
- D. Poor IT strategic planning

Answer: B

Explanation:

Inadequate user participation during system requirements definition is the most common reason for information systems to fail to meet the needs of users.

NEW QUESTION 274

- (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 276

- (Topic 1)

When should plans for testing for user acceptance be prepared? Choose the BEST answer.

- A. In the requirements definition phase of the systems-development project
- B. In the feasibility phase of the systems-development project
- C. In the design phase of the systems-development project
- D. In the development phase of the systems-development project

Answer: A

Explanation:

Plans for testing for user acceptance are usually prepared in the requirements definition phase of the systems-development project.

NEW QUESTION 279

- (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 281

- (Topic 1)

Authentication techniques for sending and receiving data between EDI systems is crucial to prevent which of the following? Choose the BEST answer.

- A. Unsynchronized transactions
- B. Unauthorized transactions
- C. Inaccurate transactions
- D. Incomplete transactions

Answer: B

Explanation:

Authentication techniques for sending and receiving data between EDI systems are crucial to prevent unauthorized transactions.

NEW QUESTION 282

- (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 284

- (Topic 1)

Which of the following exploit vulnerabilities to cause loss or damage to the organization and its assets?

- A. Exposures
- B. Threats
- C. Hazards
- D. Insufficient controls

Answer: B

Explanation:

Threats exploit vulnerabilities to cause loss or damage to the organization and its assets.

NEW QUESTION 287

- (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 291

- (Topic 1)

Whenever business processes have been re-engineered, the IS auditor attempts to identify and quantify the impact of any controls that might have been removed, or controls that might not work as effectively after business process changes. True or false?

- A. True
- B. False

Answer: A

Explanation:

Whenever business processes have been re-engineered, the IS auditor should attempt to identify and quantify the impact of any controls that might have been removed, or controls that might not work as effectively after business process changes.

NEW QUESTION 292

- (Topic 1)

When should an application-level edit check to verify that availability of funds was completed at the electronic funds transfer (EFT) interface?

- A. Before transaction completion
- B. Immediately after an EFT is initiated
- C. During run-to-run total testing
- D. Before an EFT is initiated

Answer: D

Explanation:

An application-level edit check to verify availability of funds should be completed at the electronic funds transfer (EFT) interface before an EFT is initiated.

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 297

- (Topic 1)

Data edits are implemented before processing and are considered which of the following? Choose the BEST answer.

- A. Deterrent integrity controls
- B. Detective integrity controls
- C. Corrective integrity controls
- D. Preventative integrity controls

Answer: D

Explanation:

Data edits are implemented before processing and are considered preventive integrity controls.

NEW QUESTION 301

- (Topic 1)

Processing controls ensure that data is accurate and complete, and is processed only through which of the following? Choose the BEST answer.

- A. Documented routines
- B. Authorized routines
- C. Accepted routines
- D. Approved routines

Answer: B

Explanation:

Processing controls ensure that data is accurate and complete, and is processed only through authorized routines.

NEW QUESTION 305

- (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 309

- (Topic 2)

Which of the following is a substantive test?

- A. Checking a list of exception reports
- B. Ensuring approval for parameter changes
- C. Using a statistical sample to inventory the tape library
- D. Reviewing password history reports

Answer: C

Explanation:

A substantive test confirms the integrity of actual processing. A substantive test would determine if the tape library records are stated correctly. A compliance test determines if controls are being applied in a manner that is consistent with management policies and procedures. Checking the authorization of exception reports, reviewing authorization for changing parameters and reviewing password history reports are all compliance tests.

NEW QUESTION 312

- (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 staf
- C. staff will be exposed to a variety of technologie
- 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 313

- (Topic 2)

The MAJOR advantage of the risk assessment approach over the baseline approach to information security management is that it ensures:

- A. information assets are overprotecte
- B. a basic level of protection is applied regardless of asset valu
- C. appropriate levels of protection are applied to information asset
- D. an equal proportion of resources are devoted to protecting all information asset

Answer: C

Explanation:

Full risk assessment determines the level of protection most appropriate to a given level of risk, while the baseline approach merely applies a standard set of protection regardless of risk. There is a cost advantage in not overprotecting information. However, an even bigger advantage is making sure that no information assets are over- or underprotected. The risk assessment approach will ensure an appropriate level of protection is applied, commensurate with the level of risk and asset value and, therefore, considering asset value. The baseline approach does not allow more resources to be directed toward the assets at greater risk, rather than equally directing resources to all assets.

NEW QUESTION 315

- (Topic 2)

Which of the following sampling methods is MOST useful when testing for compliance?

- A. Attribute sampling
- B. Variable sampling
- C. Stratified mean per unit
- D. Difference estimation

Answer: A

Explanation:

Attribute sampling is the primary sampling method used for compliance testing. Attribute sampling is a sampling model that is used to estimate the rate of occurrence of a specific quality (attribute) in a population and is used in compliance testing to confirm whether the quality exists. The other choices are used in substantive testing, which involves testing of details or quantity.

NEW QUESTION 316

- (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 availabl
- B. Access controls establish accountability for e-mail activit
- C. Data classification regulates what information should be communicated via e-mai
- D. Within the enterprise, a clear policy for using e-mail ensures that evidence is availabl

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 321

- (Topic 2)

The PRIMARY purpose of audit trails is to:

- A. improve response time for user
- B. establish accountability and responsibility for processed transaction
- C. improve the operational efficiency of the syste
- D. provide useful information to auditors who may wish to track transactions

Answer: B

Explanation:

Enabling audit trails helps in establishing the accountability and responsibility of processed transactions by tracing transactions through the system. The objective of enabling software to provide audit trails is not to improve system efficiency, since it often involves additional processing which may in fact reduce response time for users. Enabling audit trails involves storage and thus occupies disk space. Choice D is also a valid reason; however, it is not the primary reason.

NEW QUESTION 325

- (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 328

- (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 333

- (Topic 2)

An IS auditor is evaluating management's risk assessment of information systems. The IS auditor should FIRST review:

- A. the controls already in place
- B. the effectiveness of the controls in place
- C. the mechanism for monitoring the risks related to the asset
- D. the threats/vulnerabilities affecting the asset

Answer: D

Explanation:

One of the key factors to be considered while assessing the risks related to the use of various information systems is the threats and vulnerabilities affecting the assets. The risks related to the use of information assets should be evaluated in isolation from the installed controls. Similarly, the effectiveness of the controls should be considered during the risk mitigation stage and not during the risk assessment phase. A mechanism to continuously monitor the risks related to assets should be put in place during the risk monitoring function that follows the risk assessment phase.

NEW QUESTION 336

- (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 339

- (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 wor
- C. reasonable assurance that all items will be covered by the audi
- D. sufficient assurance that all items will be covered during the audit wor

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 343

- (Topic 2)

An IS auditor should use statistical sampling and not judgment (nonstatistical) sampling, when:

- A. the probability of error must be objectively quantifie
- B. the auditor wishes to avoid sampling ris
- C. generalized audit software is unavailabl
- D. the tolerable error rate cannot be determine

Answer: A

Explanation:

Given an expected error rate and confidence level, statistical sampling is an objective method of sampling, which helps an IS auditor determine the sample size and quantify the probability of error (confidence coefficient). Choice B is incorrect because sampling risk is the risk of a sample not being representative of the population. This risk exists for both judgment and statistical samples. Choice C is incorrect because statistical sampling does not require the use of generalized audit software. Choice D is incorrect because the tolerable error rate must be predetermined for both judgment and statistical sampling.

NEW QUESTION 348

- (Topic 2)

During the planning stage of an IS audit, the PRIMARY goal of an IS auditor is to:

- A. address audit objective
- B. collect sufficient evidenc
- C. specify appropriate test
- D. minimize audit resource

Answer: A

Explanation:

ISACA auditing standards require that an IS auditor plan the audit work to address the audit objectives. Choice B is incorrect because the auditor does not collect evidence in the planning stage of an audit. Choices C and D are incorrect because they are not the primary goals of audit planning. The activities described in choices B, C and D are all undertaken to address audit objectives and are thus secondary to choice A.

NEW QUESTION 352

- (Topic 2)

When selecting audit procedures, an IS auditor should use professional judgment to ensure that:

- A. sufficient evidence will be collecte
- B. all significant deficiencies identified will be corrected within a reasonable perio
- C. all material weaknesses will be identifie
- D. audit costs will be kept at a minimum leve

Answer: A

Explanation:

Procedures are processes an IS auditor may follow in an audit engagement. In determining the appropriateness of any specific procedure, an IS auditor should use professional judgment appropriate to the specific circumstances. Professional judgment involves a subjective and often qualitative evaluation of conditions arising in the course of an audit. Judgment addresses a grey area where binary (yes/no) decisions are not appropriate and the auditor's past experience plays a key role in making a judgment. ISACA's guidelines provide information on how to meet the standards when performing IS audit work. Identifying material weaknesses is the result of appropriate competence, experience and thoroughness in planning and executing the audit and not of professional judgment. Professional judgment is not a primary input to the financial aspects of the audit.

NEW QUESTION 353

- (Topic 2)

An IS auditor evaluating logical access controls should FIRST:

- A. document the controls applied to the potential access paths to the syste
- B. test controls over the access paths to determine if they are functiona
- C. evaluate the security environment in relation to written policies and practices

D. obtain an understanding of the security risks to information processing

Answer: D

Explanation:

When evaluating logical access controls, an IS auditor should first obtain an understanding of the security risks facing information processing by reviewing relevant documentation, by inquiries, and by conducting a risk assessment. Documentation and evaluation is the second step in assessing the adequacy, efficiency and effectiveness, thus identifying deficiencies or redundancy in controls. The third step is to test the access paths to determine if the controls are functioning. Lastly, the IS auditor evaluates the security environment to assess its adequacy by reviewing the written policies, observing practices and comparing them to appropriate security best practices.

NEW QUESTION 354

- (Topic 2)

In an IS audit of several critical servers, the IS auditor wants to analyze audit trails to discover potential anomalies in user or system behavior. Which of the following tools are MOST suitable for performing that task?

- A. CASE tools
- B. Embedded data collection tools
- C. Heuristic scanning tools
- D. Trend/variance detection tools

Answer: D

Explanation:

Trend/variance detection tools look for anomalies in user or system behavior, for example, determining whether the numbers for prenumbered documents are sequential or increasing. CASE tools are used to assist software development. Embedded (audit) data collection software is used for sampling and to provide production statistics. Heuristic scanning tools can be used to scan for viruses to indicate possible infected code.

NEW QUESTION 356

- (Topic 2)

An IS auditor is evaluating a corporate network for a possible penetration by employees. Which of the following findings should give the IS auditor the GREATEST concern?

- A. There are a number of external modems connected to the network
- B. Users can install software on their desktop
- C. Network monitoring is very limited
- D. Many user IDs have identical passwords

Answer: D

Explanation:

Exploitation of a known user ID and password requires minimal technical knowledge and exposes the network resources to exploitation. The technical barrier is low and the impact can be very high; therefore, the fact that many user IDs have identical passwords represents the greatest threat. External modems represent a security risk, but exploitation still depends on the use of a valid user account. While the impact of users installing software on their desktops can be high (for example, due to the installation of Trojans or key-logging programs), the likelihood is not high due to the level of technical knowledge required to successfully penetrate the network. Although network monitoring can be a useful detective control, it will only detect abuse of user accounts in special circumstances and is, therefore, not a first line of defense.

NEW QUESTION 361

- (Topic 2)

Which of the following should be of MOST concern to an IS auditor?

- A. Lack of reporting of a successful attack on the network
- B. Failure to notify police of an attempted intrusion
- C. Lack of periodic examination of access rights
- D. Lack of notification to the public of an intrusion

Answer: A

Explanation:

Not reporting an intrusion is equivalent to an IS auditor hiding a malicious intrusion, which would be a professional mistake. Although notification to the police may be required and the lack of a periodic examination of access rights might be a concern, they do not represent as big a concern as the failure to report the attack. Reporting to the public is not a requirement and is dependent on the organization's desire, or lack thereof, to make the intrusion known.

NEW QUESTION 363

- (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 365

- (Topic 2)

Which audit technique provides the BEST evidence of the segregation of duties in an IS department?

- A. Discussion with management
- B. Review of the organization chart
- C. Observation and interviews
- D. Testing of user access rights

Answer: C

Explanation:

By observing the IS staff performing their tasks, an IS auditor can identify whether they are performing any incompatible operations, and by interviewing the IS staff, the auditor can get an overview of the tasks performed. Based on the observations and interviews the auditor can evaluate the segregation of duties. Management may not be aware of the detailed functions of each employee in the IS department; therefore, discussion with the management would provide only limited information regarding segregation of duties. An organization chart would not provide details of the functions of the employees. Testing of user rights would provide information about the rights they have within the IS systems, but would not provide complete information about the functions they perform.

NEW QUESTION 366

- (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 371

- (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 recommendation

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 375

- (Topic 2)

An IS auditor performing a review of an application's controls would evaluate the:

- A. efficiency of the application in meeting the business processes
- B. impact of any exposures discovered
- C. business processes served by the application
- D. application's optimization

Answer: B

Explanation:

An application control review involves the evaluation of the application's automated controls and an assessment of any exposures resulting from the control weaknesses. The other choices may be objectives of an application audit but are not part of an audit restricted to a review of controls.

NEW QUESTION 378

- (Topic 2)

Which of the following online auditing techniques is most effective for the early detection of errors or irregularities?

- A. Embedded audit module
- B. Integrated test facility
- C. Snapshots
- D. Audit hooks

Answer: D

Explanation:

The audit hook technique involves embedding code in application systems for the examination of selected transactions. This helps an IS auditor to act before an error or an irregularity gets out of hand. An embedded audit module involves embedding specially-written software in the organization's host application system so that application systems are monitored on a selective basis. An integrated test facility is used when it is not practical to use test data, and snapshots are used when an audit trail is required.

NEW QUESTION 379

- (Topic 2)

When assessing the design of network monitoring controls, an IS auditor should FIRST review network:

- A. topology diagram
- B. bandwidth usage
- C. traffic analysis report
- D. bottleneck location

Answer: A

Explanation:

The first step in assessing network monitoring controls should be the review of the adequacy of network documentation, specifically topology diagrams. If this information is not up to date, then monitoring processes and the ability to diagnose problems will not be effective.

NEW QUESTION 383

- (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 388

- (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 390

- (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 395

- (Topic 2)

An IS auditor issues an audit report pointing out the lack of firewall protection features at the perimeter network gateway and recommends a vendor product to address this vulnerability. The IS auditor has failed to exercise:

- A. professional independence
- B. organizational independence
- C. technical competence
- D. professional competence

Answer: A

Explanation:

When an IS auditor recommends a specific vendor, they compromise professional independence. Organizational independence has no relevance to the content of an audit report and should be considered at the time of accepting the engagement. Technical and professional competence is not relevant to the requirement of independence.

NEW QUESTION 399

- (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 standard
- 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 403

- (Topic 2)

In the process of evaluating program change controls, an IS auditor would use source code comparison software to:

- A. examine source program changes without information from IS personnel
- B. detect a source program change made between acquiring a copy of the source and the comparison run
- C. confirm that the control copy is the current version of the production program
- D. ensure that all changes made in the current source copy are detected

Answer: A

Explanation:

An IS auditor has an objective, independent and relatively complete assurance of program changes because the source code comparison will identify changes. Choice B is incorrect, because the changes made since the acquisition of the copy are not included in the copy of the software. Choice C is incorrect, as an IS auditor will have to gain this assurance separately. Choice D is incorrect, because any changes made between the time the control copy was acquired and the source code comparison is made will not be detected.

NEW QUESTION 407

- (Topic 2)

Which of the following should an IS auditor use to detect duplicate invoice records within an invoice master file?

- A. Attribute sampling
- B. Generalized audit software (GAS)
- C. Test data
- D. Integrated test facility (ITF)

Answer: B

Explanation:

Generalized audit software (GAS) would enable the auditor to review the entire invoice file to look for those items that meet the selection criteria. Attribute sampling would aid in identifying records meeting specific conditions, but would not compare one record to another to identify duplicates. To detect duplicate invoice records the IS auditor should check all of the items that meet the criteria and not just a sample of the items. Test data are used to verify program processing, but will not identify duplicate records. An integrated test facility (ITF) allows the IS auditor to test transactions through the production system, but would not compare records to identify duplicates.

NEW QUESTION 408

- (Topic 2)

During the collection of forensic evidence, which of the following actions would MOST likely result in the destruction or corruption of evidence on a compromised system?

- A. Dumping the memory content to a file
- B. Generating disk images of the compromised system
- C. Rebooting the system
- D. Removing the system from the network

Answer: C

Explanation:

Rebooting the system may result in a change in the system state and the loss of files and important evidence stored in memory. The other choices are appropriate actions for preserving evidence.

NEW QUESTION 410

- (Topic 2)

An IS auditor who was involved in designing an organization's business continuity plan (BCP) has been assigned to audit the plan. The IS auditor should:

- A. decline the assignmen
- B. inform management of the possible conflict of interest after completing the audit assignmen
- C. inform the business continuity planning (BCP) team of the possible conflict of interest prior to beginning the assignmen
- D. communicate the possibility of conflict of interest to management prior to starting the assignmen

Answer: D

Explanation:

Communicating the possibility of a conflict of interest to management prior to starting the assignment is the correct answer. A possible conflict of interest, likely to affect the auditor's independence, should be brought to the attention of management prior to starting the assignment. Declining the assignment is not the correct answer because the assignment could be accepted after obtaining management approval. Informing management of the possible conflict of interest after completion of the audit assignment is not correct because approval should be obtained prior to commencement and not after the completion of the assignment. Informing the business continuity planning (BCP) team of the possible conflict of interest prior to starting of the assignment is not the correct answer since the BCP team would not have the authority to decide on this issue.

NEW QUESTION 415

- (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 beingchecked 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 findin
- B. advise the manager of probable risks without recording the observations, as the control weaknesses are minor one
- C. record the observations and the risk arising from the collective weaknesse
- D. apprise the departmental heads concerned with each observation and properly document it in the repor

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 affect of the control weakness. Advising the local manager without reporting the facts and observations would conceal the findings from other stakeholders.

NEW QUESTION 420

- (Topic 2)

During an exit interview, in cases where there is disagreement regarding the impact of a finding, an IS auditor should:

- A. ask the auditee to sign a release form accepting full legal responsibilit
- B. elaborate on the significance of the finding and the risks of not correcting i
- C. report the disagreement to the audit committee for resolutio
- D. accept the auditee's position since they are the process owner

Answer: B

Explanation:

If the auditee disagrees with the impact of a finding, it is important for an IS auditor to elaborate and clarify the risks and exposures, as the auditee may not fully appreciate the magnitude of the exposure. The goal should be to enlighten the auditee or uncover new information of which an IS auditor may not have been aware. Anything that appears to threaten the auditee will lessen effective communications and set up an adversarial relationship. By the same token, an IS auditor should not automatically agree just because the auditee expresses an alternate point of view.

NEW QUESTION 424

- (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 reinforce

- 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 assessment

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 429

- (Topic 3)

An IT steering committee should review information systems PRIMARILY to assess:

- A. whether IT processes support business requirement
- B. if proposed system functionality is adequate
- C. the stability of existing software
- D. the complexity of installed technology

Answer: A

Explanation:

The role of an IT steering committee is to ensure that the IS department is in harmony with the organization's mission and objectives. To ensure this, the committee must determine whether IS processes support the business requirements. Assessing proposed additional functionality and evaluating software stability and the complexity of technology are too narrow in scope to ensure that IT processes are, in fact, supporting the organization's goals.

NEW QUESTION 433

- (Topic 3)

The MOST likely effect of the lack of senior management commitment to IT strategic planning is:

- A. a lack of investment in technology
- B. a lack of a methodology for systems development
- C. technology not aligning with the organization's objective
- D. an absence of control over technology contract

Answer: C

Explanation:

A steering committee should exist to ensure that the IT strategies support the organization's goals. The absence of an information technology committee or a committee not composed of senior managers would be an indication of a lack of top-level management commitment. This condition would increase the risk that IT would not be aligned with the organization's strategy.

NEW QUESTION 438

- (Topic 3)

Involvement of senior management is MOST important in the development of:

- A. strategic plan
- B. IS policies
- C. IS procedure
- D. standards and guideline

Answer: A

Explanation:

Strategic plans provide the basis for ensuring that the enterprise meets its goals and objectives. Involvement of senior management is critical to ensuring that the plan adequately addresses the established goals and objectives. IS policies, procedures, standards and guidelines are all structured to support the overall strategic plan.

NEW QUESTION 443

- (Topic 3)

Effective IT governance will ensure that the IT plan is consistent with the organization's:

- A. business plan
- B. audit plan
- C. security plan
- D. investment plan

Answer: A

Explanation:

To govern IT effectively, IT and business should be moving in the same direction, requiring that the IT plans are aligned with an organization's business plans. The

audit and investment plans are not part of the IT plan, while the security plan should be at a corporate level.

NEW QUESTION 445

- (Topic 3)

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

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

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 447

- (Topic 3)

Which of the following IT governance best practices improves strategic alignment?

- A. Supplier and partner risks are manage
- B. A knowledge base on customers, products, markets and processes is in plac
- C. A structure is provided that facilitates the creation and sharing of business informatio
- D. Top management mediate between the imperatives of business and technolog

Answer: D

Explanation:

Top management mediating between the imperatives of business and technology is an IT strategic alignment best practice. Supplier and partner risks being managed is a risk management best practice. A knowledge base on customers, products, markets and processes being in place is an IT value delivery best practice. An infrastructure being provided to facilitate the creation and sharing of business information is an IT value delivery and risk management best practice.

NEW QUESTION 448

- (Topic 3)

Which of the following is the MOST important element for the successful implementation of IT governance?

- A. Implementing an IT scorecard
- B. Identifying organizational strategies
- C. Performing a risk assessment
- D. Creating a formal security policy

Answer: B

Explanation:

The key objective of an IT governance program is to support the business, thus the identification of organizational strategies is necessary to ensure alignment between IT and corporate governance. Without identification of organizational strategies, the remaining choices-even if implemented-would be ineffective.

NEW QUESTION 451

- (Topic 3)

The ultimate purpose of IT governance is to:

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

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 456

- (Topic 3)

Which of the following would BEST provide assurance of the integrity of new staff?

- A. Background screening
- B. References
- C. Bonding

D. Qualifications listed on a resume

Answer: A

Explanation:

A background screening is the primary method for assuring the integrity of a prospective staff member. References are important and would need to be verified, but they are not as reliable as background screening. Bonding is directed at due-diligence compliance, not at integrity, and qualifications listed on a resume may not be accurate.

NEW QUESTION 459

- (Topic 3)

When an employee is terminated from service, the MOST important action is to:

- A. hand over all of the employee's files to another designated employee
- B. complete a backup of the employee's work
- C. notify other employees of the termination
- D. disable the employee's logical access

Answer: D

Explanation:

There is a probability that a terminated employee may misuse access rights; therefore, disabling the terminated employee's logical access is the most important action to take. All the work of the terminated employee needs to be handed over to a designated employee; however, this should be performed after implementing choice D. All the work of the terminated employee needs to be backed up and the employees need to be notified of the termination of the employee, but this should not precede the action in choice D.

NEW QUESTION 464

- (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 467

- (Topic 3)

When segregation of duties concerns exist between IT support staff and end users, what would be a suitable compensating control?

- A. Restricting physical access to computing equipment
- B. Reviewing transaction and application logs
- C. Performing background checks prior to hiring IT staff
- D. Locking user sessions after a specified period of inactivity

Answer: B

Explanation:

Only reviewing transaction and application logs directly addresses the threat posed by poor segregation of duties. The review is a means of detecting inappropriate behavior and also discourages abuse, because people who may otherwise be tempted to exploit the situation are aware of the likelihood of being caught. Inadequate segregation of duties is more likely to be exploited via logical access to data and computing resources rather than physical access. Choice C is a useful control to ensure IT staff are trustworthy and competent but does not directly address the lack of an optimal segregation of duties. Choice D acts to prevent unauthorized users from gaining system access, but the issue of a lack of segregation of duties is more the misuse (deliberately or inadvertently) of access privileges that have officially been granted.

NEW QUESTION 470

- (Topic 3)

Which of the following activities performed by a database administrator (DBA) should be performed by a different person?

- A. Deleting database activity logs
- B. Implementing database optimization tools
- C. Monitoring database usage
- D. Defining backup and recovery procedures

Answer: A

Explanation:

Since database activity logs record activities performed by the database administrator (DBA), deleting them should be performed by an individual other than the DBA. This is a compensating control to aid in ensuring an appropriate segregation of duties and is associated with the DBA's role. A DBA should perform the other activities as part of the normal operations.

NEW QUESTION 474

- (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 478

- (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 482

- (Topic 3)

Which of the following would an IS auditor consider to be the MOST important when evaluating an organization's IS strategy? That it:

- A. has been approved by line management
- B. does not vary from the IS department's preliminary budget
- C. complies with procurement procedure
- D. supports the business objectives of the organization

Answer: D

Explanation:

Strategic planning sets corporate or department objectives into motion. Both long-term and short-term strategic plans should be consistent with the organization's broader plans and business objectives for attaining these goals. Choice A is incorrect since line management prepared the plans.

NEW QUESTION 486

- (Topic 3)

An IS auditor reviewing an organization's IT strategic plan should FIRST review:

- A. the existing IT environment
- B. the business plan
- C. the present IT budget
- D. current technology trend

Answer: B

Explanation:

The IT strategic plan exists to support the organization's business plan. To evaluate the IT strategic plan, an IS auditor would first need to familiarize themselves with the business plan.

NEW QUESTION 488

- (Topic 3)

The advantage of a bottom-up approach to the development of organizational policies is that the policies:

- A. are developed for the organization as a whole

- B. are more likely to be derived as a result of a risk assessment
- C. will not conflict with overall corporate policy
- D. ensure consistency across the organization

Answer: B

Explanation:

A bottom-up approach begins by defining operational-level requirements and policies, which are derived and implemented as the result of risk assessments. Enterprise-level policies are subsequently developed based on a synthesis of existing operational policies. Choices A, C and D are advantages of a top-down approach for developing organizational policies. This approach ensures that the policies will not be in conflict with overall corporate policy and ensure consistency across the organization.

NEW QUESTION 493

- (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 exist
- B. Specific user accountability cannot be established
- C. Unauthorized users may have access to originate, modify or delete data
- D. Audit recommendations may not be implemented

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 495

- (Topic 3)

Which of the following should be included in an organization's IS security policy?

- A. A list of key IT resources to be secured
- B. The basis for access authorization
- C. Identity of sensitive security features
- D. Relevant software security features

Answer: B

Explanation:

The security policy provides the broad framework of security, as laid down and approved by senior management. It includes a definition of those authorized to grant access and the basis for granting the access. Choices A, B and C are more detailed than that which should be included in a policy.

NEW QUESTION 497

- (Topic 3)

The management of an organization has decided to establish a security awareness program. Which of the following would MOST likely be a part of the program?

- A. Utilization of an intrusion detection system to report incidents
- B. Mandating the use of passwords to access all software
- C. Installing an efficient user log system to track the actions of each user
- D. Training provided on a regular basis to all current and new employees

Answer: D

Explanation:

Utilizing an intrusion detection system to report on incidents that occur is an implementation of a security program and is not effective in establishing a security awareness program. Choices B and C do not address awareness. Training is the only choice that is directed at security awareness.

NEW QUESTION 500

- (Topic 3)

A comprehensive and effective e-mail policy should address the issues of e-mail structure, policy enforcement, monitoring and:

- A. recovery
- B. retention
- C. rebuilding
- D. reuse

Answer: B

Explanation:

Besides being a good practice, laws and regulations may require that an organization keep information that has an impact on the financial statements. The prevalence of lawsuits in which e-mail communication is held in the same regard as the official form of classic 'paper' makes the retention of corporate e-mail a necessity. All e-mail generated on an organization's hardware is the property of the organization, and an e-mail policy should address the retention of messages,

considering both known and unforeseen litigation. The policy should also address the destruction of e-mails after a specified time to protect the nature and confidentiality of the messages themselves. Addressing the retention issue in the e-mail policy would facilitate recovery, rebuilding and reuse.

NEW QUESTION 502

- (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 504

- (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 508

- (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 510

- (Topic 3)

An IS auditor is reviewing a project to implement a payment system between a parent bank and a subsidiary. The IS auditor should FIRST verify that the:

- A. technical platforms between the two companies are interoperabl
- B. parent bank is authorized to serve as a service provide
- C. security features are in place to segregate subsidiary trade
- D. subsidiary can join as a co-owner of this payment syste

Answer: B

Explanation:

Even between parent and subsidiary companies, contractual agreement(s) should be in place to conduct shared services. This is particularly important in highly regulated organizations such as banking. Unless granted to serve as a service provider, it may not be legal for the bank to extend business to the subsidiary companies. Technical aspects should always be considered; however, this can be initiated after confirming that the parent bank can serve as a service provider. Security aspects are another important factor; however, this should be considered after confirming that the parent bank can serve as a service provider. The ownership of the payment system is not as important as the legal authorization to operate the system.

NEW QUESTION 513

- (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 516

- (Topic 3)

Which of the following BEST supports the prioritization of new IT projects?

- A. Internal control self-assessment (CSA)
- B. Information systems audit
- C. Investment portfolio analysis
- D. Business risk assessment

Answer: C

Explanation:

It is most desirable to conduct an investment portfolio analysis, which will present not only a clear focus on investment strategy, but will provide the rationale for terminating nonperforming IT projects. Internal control self-assessment {CSA} may highlight noncompliance to the current policy, but may not necessarily be the best source for driving the prioritization of IT projects. Like internal CSA, IS audits may provide only part of the picture for the prioritization of IT projects. Businessrisk analysis is part of the investment portfolio analysis but, by itself, is not the best method for prioritizing new IT projects.

NEW QUESTION 520

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