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Exam Questions CISA

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NEW QUESTION 1
- (Topic 3)
Which of the following is the MOST efficient way to identify segregation of duties violations in a new system?

A. Review a report of security rights in the system.
B. Observe the performance of business processes.
C. Develop a process to identify authorization conflicts.
D. Examine recent system access rights violations.

Answer: A

Explanation:
The most efficient way to identify segregation of duties violations in a new system is to review a report of security rights in the system. Segregation of duties is a control principle that aims to prevent or detect errors, fraud, or abuse by ensuring that no single individual has the ability to perform incompatible or conflicting functions or activities within a system or process. A report of security rights in the system can provide a comprehensive and accurate overview of the roles, responsibilities, and access levels assigned to different users or groups in the system, and can help to identify any potential segregation of duties violations or risks. The other options are not as efficient as reviewing a report of security rights in the system, because they either rely on observation or testing rather than analysis, or they focus on existing rather than potential violations. References: CISA Review Manual (Digital Version)1, Chapter 5, Section 5.2.2

NEW QUESTION 2
- (Topic 3)
A review of Internet security disclosed that users have individual user accounts with Internet service providers (ISPs) and use these accounts for downloading business data. The organization wants to ensure that only the corporate network is used. The organization should FIRST:

A. use a proxy server to filter out Internet sites that should not be accessed.
B. keep a manual log of Internet access.
C. monitor remote access activities.
D. include a statement in its security policy about Internet use.

Answer: D

Explanation:
The first step that the organization should take to ensure that only the corporate network is used for downloading business data is to include a statement in its security policy about Internet use. A security policy is a document that defines the rules, expectations, and overall approach that an organization uses to maintain the confidentiality, integrity, and availability of its data1. A security policy should clearly state the acceptable and unacceptable use of Internet resources, such as personal accounts with ISPs, and the consequences of violating the policy. A security policy also helps to guide the implementation of technical controls, such as proxy servers, firewalls, or monitoring tools, that can enforce the policy and prevent or detect unauthorized Internet access.
The other options are not the first step that the organization should take, but rather subsequent or complementary steps that depend on the security policy. Using a proxy server to filter out Internet sites that should not be accessed is a technical control that can help implement the security policy, but it does not address the root cause of why users are using personal accounts with ISPs. Keeping a manual log of Internet access is a monitoring technique that can help audit the compliance with the security policy, but it does not prevent or deter users from using personal accounts with ISPs. Monitoring remote access activities is another monitoring technique that can help detect unauthorized Internet access, but it does not specify what constitutes unauthorized access or how to respond to it.
References:
? ISACA CISA Review Manual 27th Edition (2019), page 247
? What is a Security Policy? Definition, Elements, and Examples - Varonis1

NEW QUESTION 3
- (Topic 3)
What should an IS auditor do FIRST when management responses to an in-person internal control questionnaire indicate a key internal control is no longer effective?

A. Determine the resources required to make the control effective.
B. Validate the overall effectiveness of the internal control.
C. Verify the impact of the control no longer being effective.
D. Ascertain the existence of other compensating controls.

Answer: D

Explanation:
The first thing that an IS auditor should do when management responses to an in-person internal control questionnaire indicate a key internal control is no longer effective is to ascertain the existence of other compensating controls. Compensating controls are alternative controls that provide reasonable assurance of achieving the same objective as the original control. The IS auditor should verify whether there are any compensating controls in place that can mitigate the risk of the key control being ineffective, and evaluate their adequacy and effectiveness. The other options are not the first steps, because they either require more information about the compensating controls, or they are actions to be taken after identifying and assessing the compensating controls. References: CISA Review Manual (Digital Version)1, Chapter 2, Section 2.2.3

NEW QUESTION 4
- (Topic 3)
Which of the following should be the IS auditor's PRIMARY focus, when evaluating an organization's offsite storage facility?

A. Shared facilities
B. Adequacy of physical and environmental controls
C. Results of business continuity plan (BCP) test
D. Retention policy and period

Answer: B

Explanation:

The IS auditor's primary focus when evaluating an organization's offsite storage facility should be the adequacy of physical and environmental controls. Physical and environmental controls are essential to protect the offsite storage facility from unauthorized access, theft, fire, water damage, pests or other hazards that could compromise the integrity and availability of backup media. Shared facilities is something that the IS auditor should consider when evaluating the offsite storage facility, but it is not the primary focus. Results of business continuity plan (BCP) test or retention policy and period are things that the IS auditor should review when evaluating the organization's BCP or backup strategy, not the offsite storage facility itself. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 388

NEW QUESTION 5
- (Topic 3)
Which of the following would be an appropriate role of internal audit in helping to establish an organization's privacy program?

A. Analyzing risks posed by new regulations
B. Developing procedures to monitor the use of personal data
C. Defining roles within the organization related to privacy
D. Designing controls to protect personal data

Answer: A

Explanation:
An appropriate role of internal audit in helping to establish an organization's privacy program is analyzing risks posed by new regulations. A privacy program is a set of policies, procedures, and controls that aim to protect the personal data of individuals from unauthorized or unlawful collection, use, disclosure, or disposal. A privacy program should comply with the applicable laws and regulations that govern the privacy rights and obligations of individuals and organizations, such as the General Data Protection Regulation (GDPR) or the California Consumer Privacy Act (CCPA). New regulations may introduce new requirements or changes that affect the organization's privacy program and expose it to potential compliance risks or penalties. Therefore, internal audit can help to establish an organization's privacy program by analyzing the risks posed by new regulations and providing assurance, advice, or recommendations on how to address them1. The other options are less appropriate or incorrect because:
? B. Developing procedures to monitor the use of personal data is not an appropriate role of internal audit in helping to establish an organization's privacy program, as it is more of a management or operational role. Internal audit should not be involved in designing or implementing the organization's privacy program, as it would compromise its independence and objectivity. Internal audit should provide assurance on the effectiveness and efficiency of the organization's privacy program, but not create or execute it2.
? C. Defining roles within the organization related to privacy is not an appropriate role of internal audit in helping to establish an organization's privacy program, as it is more of a governance or strategic role. Internal audit should not be involved in setting or approving the organization's privacy strategy, objectives, or policies, as it would compromise its independence and objectivity. Internal audit should provide assurance on the alignment and compliance of the organization's privacy program with its strategy, objectives, and policies, but not define or approve them2.
? D. Designing controls to protect personal data is not an appropriate role of internal audit in helping to establish an organization's privacy program, as it is more of a management or operational role. Internal audit should not be involved in designing or implementing the organization's privacy program, as it would compromise its independence and objectivity. Internal audit should provide assurance on the adequacy and effectiveness of the organization's privacy program, but not design or implement it2. References: ISACA Introduces New Audit Programs for Business Continuity/Disaster …, Best Practices for Privacy Audits - ISACA, ISACA Produces New Audit and Assurance Programs for Data Privacy and …

NEW QUESTION 6
- (Topic 3)
An IS auditor finds that the process for removing access for terminated employees is not documented What is the MOST significant risk from this observation?

A. Procedures may not align with best practices
B. Human resources (HR) records may not match system access.
C. Unauthorized access cannot he identified.
D. Access rights may not be removed in a timely manner.

Answer: D

Explanation:
The most significant risk from this observation is that access rights may not be removed in a timely manner. If the process for removing access for terminated employees is not documented, there is no clear guidance or accountability for who, how, when, and what actions should be taken to revoke the access rights of the employees who leave the organization. This could result in delays, inconsistencies, or omissions in removing access rights, which could allow terminated employees to retain unauthorized access to the organization's systems and data. This could compromise the security, confidentiality, integrity, and availability of the information assets. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 7
- (Topic 3)
An IS auditor notes that the previous year's disaster recovery test was not completed within the scheduled time frame due to insufficient hardware allocated by a third-party vendor. Which of the following provides the BEST evidence that adequate resources are now allocated to successfully recover the systems?

A. Service level agreement (SLA)
B. Hardware change management policy
C. Vendor memo indicating problem correction
D. An up-to-date RACI chart

Answer: A

Explanation:
The best evidence that adequate resources are now allocated to successfully recover the systems is a service level agreement (SLA). An SLA is a contract between a service provider and a customer that defines the scope, quality, and terms of the service delivery. An SLA should include measurable and verifiable indicators of the service performance, such as availability, reliability, capacity, security, and recovery. An SLA should also specify the roles, responsibilities, and expectations of both parties, as well as the remedies and penalties for non-compliance. An SLA can help to ensure that the third- party vendor has allocated sufficient hardware and other resources to meet the recovery objectives and requirements of the organization. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 8
- (Topic 3)
Which of the following is MOST critical for the effective implementation of IT governance?

A. Strong risk management practices
B. Internal auditor commitment
C. Supportive corporate culture
D. Documented policies

Answer: C

Explanation:
The most critical factor for the effective implementation of IT governance is a supportive corporate culture. A supportive corporate culture is one that fosters collaboration, communication and commitment among all stakeholders involved in IT governance processes. A supportive corporate culture also promotes a shared vision, values and goals for IT governance across the organization. Strong risk management practices, internal auditor commitment or documented policies are important elements for IT governance implementation, but they are not sufficient without a supportive corporate culture. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 41

NEW QUESTION 9
- (Topic 3)
Which of the following is MOST important for an IS auditor to confirm when reviewing an organization's plans to implement robotic process automation (RPA> to automate routine business tasks?

A. The end-to-end process is understood and documented.
B. Roles and responsibilities are defined for the business processes in scope.
C. A benchmarking exercise of industry peers who use RPA has been completed.
D. A request for proposal (RFP) has been issued to qualified vendors.

Answer: A

Explanation:
The most important thing for an IS auditor to confirm when reviewing an organization’s plans to implement robotic process automation (RPA) to automate routine business tasks is that the end-to-end process is understood and documented. This is because RPA involves the use of software robots or digital workers to mimic human actions and execute predefined rules and workflows. Therefore, it is essential that the IS auditor verifies that the organization has a clear and accurate understanding of the current state of the process, the desired state of the process, the inputs and outputs, the exceptions and errors, the roles and responsibilities, and the performance measures12. Without a proper documentation of the end-to-end process, the organization may face challenges in designing, developing, testing, deploying, and monitoring the RPA solution3. References:
1: CISA Review Manual (Digital Version), Chapter 4: Information Systems Operations and Business Resilience, Section 4.2: IT Service Delivery and Support, page 211 2: CISA Online Review Course, Module 4: Information Systems Operations and Business
Resilience, Lesson 4.2: IT Service Delivery and Support 3: ISACA Journal Volume 5, 2019, Article: Robotic Process Automation: Benefits, Risks and Controls

NEW QUESTION 10
- (Topic 3)
What is the GREATEST concern for an IS auditor reviewing contracts for licensed software that executes a critical business process?

A. The contract does not contain a right-to-audit clause.
B. An operational level agreement (OLA) was not negotiated.
C. Several vendor deliverables missed the commitment date.
D. Software escrow was not negotiated.

Answer: D

Explanation:
The greatest concern for an IS auditor reviewing contracts for licensed software that executes a critical business process is that software escrow was not negotiated. Software escrow is an arrangement where a third-party holds a copy of the source code and documentation of a licensed software in a secure location. The software escrow agreement specifies the conditions under which the licensee can access the escrowed materials, such as in case of bankruptcy, termination, or breach of contract by the licensor. Software escrow is important for ensuring the continuity and availability of a critical business process that depends on a licensed software. Without software escrow, the licensee may face significant risks and challenges in maintaining, modifying, or recovering the software in case of any disruption or dispute with the licensor. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 10
- (Topic 3)
Which of the following audit procedures would be MOST conclusive in evaluating the effectiveness of an e-commerce application system's edit routine?

A. Review of program documentation
B. Use of test transactions
C. Interviews with knowledgeable users
D. Review of source code

Answer: B

Explanation:
The most conclusive audit procedure for evaluating the effectiveness of an e- commerce application system’s edit routine is to use test transactions. A test transaction is a simulated input that is processed by the system to verify its output and performance1. By using test transactions, an auditor can directly observe how the edit routine checks the validity, accuracy, and completeness of data entered by users, and how it handles incorrect or invalid data. A test transaction can also help measure the efficiency, reliability, and security of the edit routine, as well as identify any errors or weaknesses in the system.
The other options are not as conclusive as using test transactions, as they rely on indirect or secondary sources of information. Reviewing program documentation is an audit procedure that involves examining the written description of the system’s design, specifications, and functionality2. However, program documentation

may not reflect the actual implementation or operation of the system, and it may not reveal any discrepancies or defects in the edit routine. Interviews with knowledgeable users is an audit procedure that involves asking questions to the people who use or manage the system3. However, interviews with knowledgeable users may not provide sufficient or objective evidence of the edit routine's effectiveness, and they may be influenced by personal opinions or biases. Reviewing source code is an audit procedure that involves analyzing the programming language and logic of the system4. However, reviewing source code may not be feasible or practical for complex or large systems, and it may not demonstrate how the edit routine performs in real scenarios.

NEW QUESTION 15
- (Topic 3)
Which of the following types of environmental equipment will MOST likely be deployed below the floor tiles of a data center?

A. Temperature sensors
B. Humidity sensors
C. Water sensors
D. Air pressure sensors

Answer: C

Explanation:
Water sensors are devices that can detect the presence of water or moisture in a given area. They are often deployed below the floor tiles of a data center to monitor for any water leaks that may damage the equipment or cause electrical hazards. Water sensors can alert the data center staff or trigger an automatic response to prevent or mitigate the water leakage.
The other options are not likely to be deployed below the floor tiles of a data center. Temperature sensors and humidity sensors are usually deployed above the floor tiles to measure the ambient conditions of the data center and ensure optimal cooling and ventilation. Air pressure sensors are typically deployed at the air vents or ducts to monitor the airflow and pressure distribution in the data center.
References:
? Data Center Environmental Monitoring
? Water Detection in Data Centers

NEW QUESTION 19
- (Topic 3)
Which of the following BEST describes an audit risk?

A. The company is being sued for false accusations.
B. The financial report may contain undetected material errors.
C. Employees have been misappropriating funds.
D. Key employees have not taken vacation for 2 years.

Answer: B

Explanation:
The best description of an audit risk is that the financial report may contain undetected material errors. Audit risk is the risk that the auditor expresses an inappropriate opinion on the financial report when it contains material misstatements or errors. Audit risk consists of three components: inherent risk, control risk, and detection risk. Inherent risk is the susceptibility of an assertion or a control to a material misstatement or error due to factors such as complexity, volatility, fraud, or human error. Control risk is the risk that a material misstatement or error will not be prevented or detected by the internal controls. Detection risk is the risk that the auditor's procedures will not detect a material misstatement or error that exists in an assertion or a control. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 20
- (Topic 3)
An audit identified that a computer system is not assigning sequential purchase order numbers to order requests. The IS auditor is conducting an audit follow-up to determine if management has reserved this finding. Which of two following is the MOST reliable follow- up procedure?

A. Review the documentation of recant changes to implement sequential order numbering.
B. Inquire with management if the system has been configured and tested to generate sequential order numbers.
C. Inspect the system settings and transaction logs to determine if sequential order numbers are generated.
D. Examine a sample of system generated purchase orders obtained from management

Answer: C

Explanation:
The most reliable follow-up procedure to determine if management has resolved the finding of non-sequential purchase order numbers is to inspect the system settings and transaction logs to determine if sequential order numbers are generated. This will provide direct evidence of the system's functionality and compliance with the audit recommendation. The other options are less reliable because they rely on indirect evidence or information obtained from management, which may not be accurate or complete. References: CISA Review Manual (Digital Version), Standards, Guidelines, Tools and Techniques

NEW QUESTION 24
- (Topic 3)
Which of the following is the PRIMARY advantage of using visualization technology for corporate applications?

A. Improved disaster recovery
B. Better utilization of resources
C. Stronger data security
D. Increased application performance

Answer: B

Explanation:
Visualization technology is the use of software and hardware to create graphical representations of data, such as charts, graphs, maps, images, etc. Visualization

technology can help users to understand, analyze, and communicate complex and large amounts of data in an intuitive and engaging way1.
One of the primary advantages of using visualization technology for corporate applications is that it can improve the utilization of resources, such as time, money, human capital, and physical assets. Some of the ways that visualization technology can achieve this are:
? Visualization technology can help users to quickly and easily explore, filter, and
interact with data, reducing the need for manual data processing and analysis1. This can save time and effort for both data producers and consumers, and allow them to focus on more value-added tasks.
? Visualization technology can help users to discover patterns, trends, outliers,
correlations, and causations in data that may otherwise be hidden or overlooked in traditional reports or tables1. This can enable users to make better and faster decisions based on data-driven insights, and optimize their strategies and actions accordingly.
? Visualization technology can help users to communicate and share data more
effectively and persuasively with different audiences, such as customers, partners, investors, regulators, etc1. This can enhance the reputation and credibility of the organization, and foster collaboration and innovation among stakeholders.
? Visualization technology can help users to monitor and measure the performance
and impact of their activities, products, services, or processes1. This can help users to identify problems or opportunities for improvement, and adjust their plans or actions accordingly.
? Visualization technology can help users to create engaging and interactive
experiences for their customers or end-users1. This can increase customer satisfaction and loyalty, and generate more revenue or value for the organization.
Therefore, using visualization technology for corporate applications can help organizations to better utilize their resources and achieve their goals.
References:
? ISACA, CISA Review Manual, 27th Edition, 2019
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription
? TechRadar Blog, Best data visualization tools of 20232
? IBM Blog, What is Data Visualization?3
? TDWI Blog, Data Visualization Technology4
? Tableau Blog, What are the advantages and disadvantages of data visualization?

NEW QUESTION 28
- (Topic 3)
Which of the following BEST facilitates the legal process in the event of an incident?

A. Right to perform e-discovery
B. Advice from legal counsel
C. Preserving the chain of custody
D. Results of a root cause analysis

Answer: C

Explanation:
The best way to facilitate the legal process in the event of an incident is to preserve the chain of custody of the evidence. The chain of custody is a record of who handled, accessed, or modified the evidence, when, where, how, and why. The chain of custody helps to ensure the integrity, authenticity, and admissibility of the evidence in a court of law. The chain of custody also helps to prevent tampering, alteration, or loss of evidence that could compromise the investigation or the prosecution. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 33
- (Topic 3)
A review of an organization's IT portfolio revealed several applications that are not in use. The BEST way to prevent this situation from recurring would be to implement.

A. A formal request for proposal (RFP) process
B. Business case development procedures
C. An information asset acquisition policy
D. Asset life cycle management.

Answer: D

Explanation:
Asset life cycle management is a technique of asset management where facility managers maximize the usable life of assets through planning, purchasing, using, maintaining, and disposing of assets1. The main aim of asset life cycle management is to reduce costs and increase productivity by optimizing the performance, reliability, and lifespan of assets2. Asset life cycle management can help prevent the situation of having unused applications by ensuring that the applications are aligned with the business needs, objectives, and strategies, and that they are regularly reviewed, updated, or retired as necessary3.
The other options are not as effective as asset life cycle management for preventing unused applications. A formal request for proposal (RFP) process is a method of soliciting bids from potential vendors or suppliers for a project or service. A RFP process can help select the best application for a specific requirement, but it does not ensure that the application will be used or maintained throughout its lifecycle. Business case development procedures are a set of steps that involve defining the problem, analyzing the alternatives, and proposing a solution for a project or initiative. Business case development procedures can help justify the need and value of an application, but they do not guarantee that the application will be utilized or supported after its implementation. An information asset acquisition policy is a document that outlines the rules and standards for acquiring information assets such as applications. An information asset acquisition policy can help ensure that the applications are acquired in a consistent and compliant manner, but it does not address how the applications will be managed or disposed of after their acquisition.

NEW QUESTION 35
- (Topic 3)
Which of the following is the BEST way to ensure that business continuity plans (BCPs) will work effectively in the event of a major disaster?

A. Prepare detailed plans for each business function.
B. Involve staff at all levels in periodic paper walk-through exercises.
C. Regularly update business impact assessments.
D. Make senior managers responsible for their plan sections.

Answer: B

Explanation:
The best way to ensure that business continuity plans (BCPs) will work effectively in the event of a major disaster is to involve staff at all levels in periodic paper walk-through exercises. This means that the BCPs are tested and validated by the people who will execute them in a real situation, and any gaps, errors, or inconsistencies can be identified and corrected. Paper walk-through exercises are also a good way to raise awareness and train staff on their roles and responsibilities in a BCP scenario, as well as to evaluate the feasibility and effectiveness of the recovery strategies1.
The other options are not the best ways to ensure that BCPs will work effectively, because they do not involve testing or validating the plans. Preparing detailed plans for each business function is important, but it does not guarantee that the plans are realistic, practical, or aligned with the overall business objectives and priorities2. Regularly updating business impact assessments is also essential, but it does not ensure that the BCPs are aligned with the current business environment and risks2. Making senior managers responsible for their plan sections is a good way to assign accountability and authority, but it does not ensure that the plan sections are coordinated and integrated with each other2.
References:
? Best Practice Guide: Business Continuity Planning (BCP)3
? Best Practices for Creating a Business Continuity Plan1
? Business Continuity Plan Best Practices

NEW QUESTION 38
- (Topic 3)
The PRIMARY objective of value delivery in reference to IT governance is to:

A. promote best practices
B. increase efficiency.
C. optimize investments.
D. ensure compliance.

Answer: C

Explanation:
The primary objective of value delivery in reference to IT governance is to optimize investments. Value delivery is one of the five focus areas of IT governance that aims to ensure that IT delivers expected benefits to stakeholders and enables business value creation. Value delivery involves aligning IT investments with business objectives and strategies, managing IT performance and benefits realization, optimizing IT costs and risks, and enhancing IT innovation and agility. Value delivery helps to maximize the return on investment (ROI) and value for money (VFM) of IT resources and capabilities. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 42
- (Topic 3)
Which of the following is MOST important when implementing a data classification program?

A. Understanding the data classification levels
B. Formalizing data ownership
C. Developing a privacy policy
D. Planning for secure storage capacity

Answer: B

Explanation:
Data classification is the process of organizing data into categories based on its sensitivity, value, and risk to the organization. Data classification helps to ensure that data is protected according to its importance and regulatory requirements. Data classification also enables data owners to make informed decisions about data access, retention, and disposal.
To implement a data classification program, it is most important to formalize data ownership. Data owners are the individuals or business units that have the authority and responsibility for the data they create or use. Data owners should be involved in defining the data classification levels, assigning the appropriate classification to their data, and ensuring that the data is handled according to the established policies and procedures. Data owners should also review and update the data classification periodically or when there are changes in the data or its usage.
The other options are not as important as formalizing data ownership when implementing a data classification program. Understanding the data classification levels is necessary, but it is not sufficient without identifying the data owners who will apply them. Developing a privacy policy is a good practice, but it is not specific to data classification. Planning for secure storage capacity is a technical consideration, but it does not address the business and legal aspects of data classification.
References:
? ISACA, CISA Review Manual, 27th Edition, 2020, page 247
? Data Classification: What It Is and How to Implement It

NEW QUESTION 45
- (Topic 3)
Which of the following is MOST important to ensure that electronic evidence collected during a forensic investigation will be admissible in future legal proceedings?

A. Restricting evidence access to professionally certified forensic investigators
B. Documenting evidence handling by personnel throughout the forensic investigation
C. Performing investigative procedures on the original hard drives rather than images of the hard drives
D. Engaging an independent third party to perform the forensic investigation

Answer: B

Explanation:
The most important factor to ensure that electronic evidence collected during a forensic investigation will be admissible in future legal proceedings is to document evidence handling by personnel throughout the forensic investigation. Documentation is essential to establish the chain of custody, prove the integrity and authenticity of the evidence, and demonstrate compliance with legal and ethical standards. Documentation should include information such as the date, time, location, source, destination, method, purpose, result, and authorization of each action performed on the evidence. Documentation should also include any observations, findings, assumptions, limitations, or exceptions encountered during the investigation. References:

? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 46
- (Topic 3)
Which of the following controls BEST ensures appropriate segregation of duties within an accounts payable department?

A. Restricting program functionality according to user security profiles
B. Restricting access to update programs to accounts payable staff only
C. Including the creator's user ID as a field in every transaction record created
D. Ensuring that audit trails exist for transactions

Answer: D

Explanation:
Segregation of duties (SoD) is a key internal control that aims to prevent fraud and errors by ensuring that no single individual can perform incompatible or conflicting tasks within a business process. SoD reduces the risk of unauthorized or improper transactions, manipulation of data, or misappropriation of assets.
In the accounts payable department, SoD involves separating the following functions: invoice processing, payment authorization, payment execution, and reconciliation. For example, the person who approves an invoice should not be the same person who issues the payment or reconciles the bank statement.
One of the best ways to ensure appropriate SoD within the accounts payable department is to restrict program functionality according to user security profiles. This means that each user of the accounts payable system should have a unique login and password, and should only have access to the functions that are relevant to their role and responsibilities. For instance, an invoice processor should not be able to approve payments or modify vendor records. This way, the system can enforce SoD and prevent unauthorized or fraudulent activities.
The other options are not as effective as restricting program functionality according to user security profiles. Restricting access to update programs to accounts payable staff only is a general access control measure, but it does not address the SoD issue within the accounts payable department. Including the creator's user ID as a field in every transaction record created is a useful audit trail feature, but it does not prevent users from performing incompatible functions. Ensuring that audit trails exist for transactions is a detective control that can help identify and investigate any irregularities, but it does not prevent them from occurring in the first place.

NEW QUESTION 50
- (Topic 2)
What is the Most critical finding when reviewing an organization's information security management?

A. No dedicated security officer
B. No official charier for the information security management system
C. No periodic assessments to identify threats and vulnerabilities
D. No employee awareness training and education program

Answer: C

Explanation:
The most critical finding when reviewing an organization's information security management is no periodic assessments to identify threats and vulnerabilities. Periodic assessments are essential for ensuring that the organization's information security policies, procedures, standards, and controls are aligned with the current and emerging risks and threats that may affect its information assets. Without periodic assessments, the organization may not be aware of its actual security posture, gaps, or weaknesses, and may not be able to take appropriate measures to mitigate or prevent potential security incidents. No dedicated security officer, no official charter for the information security management system, and no employee awareness training and education program are also findings that may indicate some deficiencies in the organization's information security management, but they are not as critical as no periodic assessments to identify threats and vulnerabilities. References: ISACA CISA Review Manual 27th Edition, page 343.

NEW QUESTION 52
- (Topic 2)
An organization has assigned two now IS auditors to audit a now system implementation. One of the auditors has an IT-related degree, and one has a business degree. Which ol the following is MOST important to meet the IS audit standard for proficiency?

A. The standard is met as long as one member has a globally recognized audit certification.
B. Technical co-sourcing must be used to help the new staff.
C. Team member assignments must be based on individual competencies.
D. The standard is met as long as a supervisor reviews the new auditors' work.

Answer: C

Explanation:
Team member assignments based on individual competencies is the most important factor to meet the IS audit standard for proficiency. Proficiency is the ability to apply knowledge, skills and experience to perform audit tasks effectively and efficiently. The IS audit standard for proficiency requires that IS auditors must possess the knowledge, skills and discipline to perform audit tasks in accordance with applicable standards, guidelines and procedures. Team member assignments based on individual competencies is a way to ensure that each IS auditor is assigned to audit tasks that match their level of proficiency, and that the audit team as a whole has sufficient and appropriate proficiency to conduct the audit. The other options are not as important as option C, as they do not ensure that the IS auditors have the required proficiency to perform audit tasks. Having a globally recognized audit certification is a way to demonstrate proficiency in IS auditing, but it does not guarantee that the IS auditor has the specific knowledge, skills and experience needed for a particular audit task or system. Technical co-sourcing is a way to supplement the proficiency of the IS audit team by hiring external experts or consultants to perform certain audit tasks or functions, but it does not replace the need for internal IS auditors to have adequate proficiency. Having a supervisor review the new auditors' work is a way to ensure quality and accuracy of the audit work, but it does not ensure that the new auditors have the necessary proficiency to perform audit tasks independently or competently. References: CISA Review Manual (Digital Version) , Chapter 1: Information Systems Auditing Process, Section 1.4: Audit Skills and Competencies.

NEW QUESTION 55
- (Topic 2)
Which of the following would be an appropriate rote of internal audit in helping to establish an organization's privacy program?

A. Analyzing risks posed by new regulations
B. Designing controls to protect personal data
C. Defining roles within the organization related to privacy
D. Developing procedures to monitor the use of personal data

Answer: A

Explanation:
Analyzing risks posed by new regulations is an appropriate role of internal audit in helping to establish an organization's privacy program. An internal auditor can provide assurance and advisory services on the compliance and effectiveness of the privacy program, as well as identify and assess the potential risks and impacts of new or changing privacy regulations. The other options are not appropriate roles of internal audit, but rather the responsibilities of the management, the information security officer, or the privacy officer. References:
? CISA Review Manual (Digital Version), Chapter 7, Section 7.4.21
? CISA Review Questions, Answers & Explanations Database, Question ID 216

NEW QUESTION 59
- (Topic 2)
Which of the following is the BEST audit procedure to determine whether a firewall is configured in compliance with the organization's security policy?

A. Reviewing the parameter settings
B. Reviewing the system log
C. Interviewing the firewall administrator
D. Reviewing the actual procedures

Answer: A

Explanation:
The best audit procedure to determine whether a firewall is configured in compliance with the organization's security policy is reviewing the parameter settings. Parameter settings are values or options that define how a firewall operates and functions, such as rules, filters, ports, protocols, etc. By reviewing the parameter settings of a firewall, an IS auditor can verify whether they match with the organization's security policy, which is a document that outlines the security objectives, requirements, and guidelines for an organization's information systems and resources. Reviewing the system log is a possible audit procedure to determine whether a firewall is configured in compliance with the organization's security policy, but it is not the best one, as a system log records events or activities that occur on a firewall, such as connections, requests, responses, errors, alerts, etc., and may not indicate whether they comply with the organization's security policy. Interviewing the firewall administrator is a possible audit procedure to determine whether a firewall is configured in compliance with the organization's security policy, but it is not the best one, as a firewall administrator may not provide accurate or reliable information about the firewall configuration, and may have conflicts of interest or ulterior motives. Reviewing the actual procedures is a possible audit procedure to determine whether a firewall is configured in compliance with the organization's security policy, but it is not the best one, as actual procedures describe how a firewall is configured and maintained, such as installation, testing, updating, etc., and may not reflect whether they comply with the organization's security policy.

NEW QUESTION 63
- (Topic 2)
An internal audit department recently established a quality assurance (QA) program. Which of the following activities Is MOST important to include as part of the QA program requirements?

A. Long-term Internal audit resource planning
B. Ongoing monitoring of the audit activities
C. Analysis of user satisfaction reports from business lines
D. Feedback from Internal audit staff

Answer: B

Explanation:
Ongoing monitoring of the audit activities is the most important activity to include as part of the quality assurance (QA) program requirements for an internal audit department. An IS auditor should perform regular reviews and evaluations of the audit processes, methods, standards, and outcomes to ensure that they comply with the QA program objectives and criteria. This will help to maintain and improve the quality and consistency of the audit services and deliverables. The other options are less important activities to include as part of the QA program requirements, as they may involve long-term resource planning, user satisfaction reports, or feedback from internal audit staff. References:
? CISA Review Manual (Digital Version), Chapter 2, Section 2.61
? CISA Review Questions, Answers & Explanations Database, Question ID 224

NEW QUESTION 67
- (Topic 2)
The waterfall life cycle model of software development is BEST suited for which of the following situations?

A. The protect requirements are wall understood.
B. The project is subject to time pressures.
C. The project intends to apply an object-oriented design approach.
D. The project will involve the use of new technology.

Answer: A

Explanation:
The waterfall life cycle model of software development is best suited for situations where the project requirements are well understood. The waterfall life cycle model is a sequential and linear approach to software development that consists of several phases, such as planning, analysis, design, implementation, testing, and maintenance. Each phase depends on the completion and approval of the previous phase before proceeding to the next phase. The waterfall life cycle model is best suited for situations where the project requirements are well understood, as it assumes that the requirements are clear, stable, and fixed at the beginning of the project, and do not change significantly throughout the project. The project is subject to time pressures is not a situation where the waterfall life cycle model of software development is best suited, as it may not be flexible or agile enough to accommodate changes or adjustments in the project schedule or timeline. The waterfall life cycle model may involve long delays or dependencies between phases, and may not allow for early feedback or delivery of software products. The project intends to apply an object-oriented design approach is not a situation where the waterfall life cycle model of software development is best suited, as it may

not be compatible or effective with the object-oriented design approach. The object-oriented design approach is a technique that models software as a collection of interacting objects that have attributes and behaviors. The object-oriented design approach may require iterative and incremental development methods that allow for dynamic and adaptive changes in software design and functionality. The project will involve the use of new technology is not a situation where the waterfall life cycle model of software development is best suited, as it may not be able to cope with the uncertainty or complexity of new technology. The waterfall life cycle model may not allow for sufficient exploration or experimentation with new technology, and may not be able to handle changes or issues that arise from new technology.

NEW QUESTION 68
- (Topic 2)
The IS quality assurance (OA) group is responsible for:

A. ensuring that program changes adhere to established standards.
B. designing procedures to protect data against accidental disclosure.
C. ensuring that the output received from system processing is complete.
D. monitoring the execution of computer processing tasks.

Answer: A

Explanation:
The IS quality assurance (QA) group is responsible for ensuring that program changes adhere to established standards. Program changes are modifications made to software applications or systems to fix errors, improve performance, add functionality, or meet changing requirements. Program changes should follow established standards for documentation, authorization, testing, implementation, and review. The IS QA group is responsible for verifying that program changes comply with these standards and meet the expected quality criteria. Designing procedures to protect data against accidental disclosure; ensuring that the output received from system processing is complete; and monitoring the execution of computer processing tasks are not responsibilities of the IS QA group. References: [ISACA CISA Review Manual 27th Edition], page 304.

NEW QUESTION 71
- (Topic 2)
An IS auditor Is reviewing a recent security incident and is seeking information about me approval of a recent modification to a database system's security settings Where would the auditor MOST likely find this information?

A. System event correlation report
B. Database log
C. Change log
D. Security incident and event management (SIEM) report

Answer: C

Explanation:
A change log is a record of all changes made to a system or application, including the date, time, description, and approval of each change. A change log can help an IS auditor to trace the source and authorization of a modification to a system’s security settings. A system event correlation report is a tool that analyzes data from multiple sources to identify patterns and anomalies that indicate potential security incidents. A database log is a record of all transactions and activities performed on a database, such as queries, updates, and backups. A security incident and event management (SIEM) report is a tool that collects, analyzes, and reports on data from various sources to detect and respond to security incidents.

NEW QUESTION 76
- (Topic 2)
While auditing a small organization's data classification processes and procedures, an IS auditor noticed that data is often classified at the incorrect level. What is the MOST effective way for the organization to improve this situation?

A. Use automatic document classification based on content.
B. Have IT security staff conduct targeted training for data owners.
C. Publish the data classification policy on the corporate web portal.
D. Conduct awareness presentations and seminars for information classification policies.

Answer: B

Explanation:
This is the most effective way for the organization to improve its data classification processes and procedures, because data owners are the ones who are responsible for assigning the appropriate level of classification to the data they create, collect, or manage. Data owners should be aware of the data classification policy, the criteria for each level of classification, and the implications of misclassification. IT security staff can provide tailored training for data owners based on their roles, functions, and types of data they handle.
The other options are not as effective as having IT security staff conduct targeted training for data owners:
? Use automatic document classification based on content. This is a possible option, but it may not be feasible or accurate for a small organization. Automatic document classification is a process that uses artificial intelligence or machine learning to analyze the content of a document and assign a class label based on predefined rules or models. However, this process may require a lot of resources, expertise, and maintenance, and it may not capture all the nuances and context of the data. The IS auditor should also verify the reliability and validity of the automatic document classification system.
? Publish the data classification policy on the corporate web portal. This is a good practice, but it is not enough to improve the data classification situation. Publishing the data classification policy on the corporate web portal can increase the visibility and accessibility of the policy, but it does not ensure that data owners will read, understand, and follow it. The IS auditor should also monitor and enforce the compliance with the policy.
? Conduct awareness presentations and seminars for information classification policies. This is a useful measure, but it is not the most effective one. Conducting awareness presentations and seminars can raise the general awareness and knowledge of information classification policies among all employees, but it may not address the specific needs and challenges of data owners. The IS auditor should also provide more in-depth and practical training for data owners.

NEW QUESTION 78
- (Topic 2)
Which of the following is MOST important to consider when scheduling follow-up audits?

A. The efforts required for independent verification with new auditors

B. The impact if corrective actions are not taken
C. The amount of time the auditee has agreed to spend with auditors
D. Controls and detection risks related to the observations

Answer: B

Explanation:
The impact if corrective actions are not taken is the most important factor to consider when scheduling follow-up audits. An IS auditor should prioritize the follow-up audits based on the risk and potential consequences of not addressing the audit findings and recommendations. The other options are less important factors that may affect the timing and scope of the follow-up audits, but not their necessity or urgency. References:
? CISA Review Manual (Digital Version), Chapter 2, Section 2.5.31
? CISA Review Questions, Answers & Explanations Database, Question ID 207

NEW QUESTION 82
- (Topic 2)
Which of the following is MOST important for an IS auditor to verify when evaluating an organization's firewall?

A. Logs are being collected in a separate protected host
B. Automated alerts are being sent when a risk is detected
C. Insider attacks are being controlled
D. Access to configuration files Is restricted.

Answer: A

Explanation:
A firewall is a device or software that monitors and controls the incoming and outgoing network traffic based on predefined rules. A firewall can help protect an organization’s network and information systems from unauthorized or malicious access, by filtering or blocking unwanted or harmful packets. The most important thing for an IS auditor to verify when evaluating an organization’s firewall is that the logs are being collected in a separate protected host. Logs are records of events or activities that occur on a system or network, such as connections, requests, responses, errors, and alerts. Logs can provide valuable information for auditing, monitoring, troubleshooting, and investigating security incidents. However, logs can also be tampered with, deleted, or corrupted by attackers or insiders who want to hide their tracks or evidence of their actions. Therefore, it is essential that logs are stored in a separate host that is isolated and secured from the network and the firewall itself, to prevent unauthorized access or modification of the logs. Automated alerts are being sent when a risk is detected is a good practice for enhancing the security and efficiency of a firewall, but it is not the most important thing for an IS auditor to verify, as alerts may not always be accurate, timely, or actionable. Insider attacks are being controlled is a desirable outcome for a firewall, but it is not the most important thing for an IS auditor to verify, as insider attacks may involve other factors or methods that bypass or compromise the firewall, such as social engineering, credential theft, or physical access. Access to configuration files is restricted is a critical control for ensuring the security and integrity of a firewall, but it is not the most important thing for an IS auditor to verify, as configuration files may not reflect the actual state or performance of the firewall.

NEW QUESTION 86
- (Topic 2)
Which of the following environments is BEST used for copying data and transformation into a compatible data warehouse format?

A. Testing
B. Replication
C. Staging
D. Development

Answer: C

Explanation:
The best environment for copying data and transforming it into a compatible data warehouse format is the staging environment. The staging environment is a temporary area where data from various sources are extracted, transformed, and loaded (ETL) before being moved to the data warehouse. The staging environment allows for data cleansing, validation, integration, and standardization without affecting the source or target systems. The testing environment is not suitable for copying data and transforming it into a compatible data warehouse format, as it is used for verifying and validating the functionality and performance of applications or systems. The replication environment is not suitable for copying data and transforming it into a compatible data warehouse format, as it is used for creating identical copies of data or systems for backup or recovery purposes. The development environment is not suitable for copying data and transforming it into a compatible data warehouse format, as it is used for creating or modifying applications or systems. References:
? CISA Review Manual, 27th Edition, pages 475-4761
? CISA Review Questions, Answers & Explanations Database, Question ID: 2642

NEW QUESTION 87
- (Topic 2)
A now regulation requires organizations to report significant security incidents to the regulator within 24 hours of identification. Which of the following is the IS auditor’s BEST recommendation to facilitate compliance with the regulation?

A. Establish key performance indicators (KPIs) for timely identification of security incidents.
B. Engage an external security incident response expert for incident handling.
C. Enhance the alert functionality of the intrusion detection system (IDS).
D. Include the requirement in the incident management response plan.

Answer: D

Explanation:
The best recommendation for the IS auditor to facilitate compliance with the new regulation is to include the requirement in the incident management response plan. An incident management response plan is a document that defines the roles, responsibilities, processes, and procedures for responding to security incidents. By including the new regulation in the plan, the IS auditor can ensure that the organization is aware of the reporting obligation, has a clear workflow for notifying the regulator within 24 hours, and has the necessary documentation and evidence to support the report.
The other options are not as effective as including the requirement in the incident management response plan:
? Establishing key performance indicators (KPIs) for timely identification of security incidents is a good practice, but it does not guarantee compliance with the regulation. KPIs are metrics that measure the performance of a process or activity, but they do not specify how to perform it. The IS auditor should also provide

guidance on how to identify and report security incidents within 24 hours.
? Engaging an external security incident response expert for incident handling is a possible option, but it may not be feasible or cost-effective. The organization may not have the budget or time to hire an external expert, or may prefer to handle the incidents internally. The IS auditor should also evaluate the qualifications and trustworthiness of the external expert, and ensure that they comply with the regulation and other contractual or legal obligations.
? Enhancing the alert functionality of the intrusion detection system (IDS) is a useful measure, but it is not sufficient to comply with the regulation. An IDS is a tool that monitors network traffic for malicious activity and alerts the network administrator or takes preventive action. However, an IDS may not detect all types of security incidents, or may generate false positives or negatives. The IS auditor should also consider other sources of incident detection, such as logs, reports, audits, or user feedback.

NEW QUESTION 92
- (Topic 2)
In order to be useful, a key performance indicator (KPI) MUST

A. be approved by management.
B. be measurable in percentages.
C. be changed frequently to reflect organizational strategy.
D. have a target value.

Answer: D

Explanation:
A key performance indicator (KPI) is a quantifiable measure of performance over time for a specific objective1. KPIs help organizations and teams track their progress and achievements towards their strategic goals. To be useful, a KPI must have a target value, which is the desired level of performance or outcome that the organization or team aims to achieve. A target value provides a clear direction and a benchmark for measuring success or failure. Without a target value, a KPI is meaningless, as it does not indicate whether the performance is good or bad, or how far or close the organization or team is from reaching their objective.

NEW QUESTION 95
- (Topic 2)
An organization plans to receive an automated data feed into its enterprise data warehouse from a third-party service provider. Which of the following would be the BEST way to prevent accepting bad data?

A. Obtain error codes indicating failed data feeds.
B. Purchase data cleansing tools from a reputable vendor.
C. Appoint data quality champions across the organization.
D. Implement business rules to reject invalid data.

Answer: D

Explanation:
The best way to prevent accepting bad data from a third-party service provider is to implement business rules to reject invalid data. Business rules are logical statements that define the data quality requirements and standards for the organization. By implementing business rules, the organization can ensure that only data that meets the predefined criteria is accepted into the enterprise data warehouse. Obtaining error codes indicating failed data feeds, purchasing data cleansing tools from a reputable vendor, and appointing data quality champions across the organization are useful measures to improve data quality, but they do not prevent accepting bad data in the first place. References:
ISACA Journal Article: Data Quality Management

NEW QUESTION 100
- (Topic 2)
An accounting department uses a spreadsheet to calculate sensitive financial transactions. Which of the following is the MOST important control for maintaining the security of data in the spreadsheet?

A. There Is a reconciliation process between the spreadsheet and the finance system
B. A separate copy of the spreadsheet is routinely backed up
C. The spreadsheet is locked down to avoid inadvertent changes
D. Access to the spreadsheet is given only to those who require access

Answer: D

Explanation:
Access to the spreadsheet is given only to those who require access is the most important control for maintaining the security of data in the spreadsheet. An IS auditor should ensure that the principle of least privilege is applied to limit the access to sensitive financial data and prevent unauthorized disclosure, modification, or deletion. The other options are less important controls that may enhance the accuracy, availability, or integrity of data in the spreadsheet, but not its security. References:
? CISA Review Manual (Digital Version), Chapter 6, Section 6.31
? CISA Review Questions, Answers & Explanations Database, Question ID 210

NEW QUESTION 103
- (Topic 2)
Which of the following activities provides an IS auditor with the MOST insight regarding potential single person dependencies that might exist within the organization?

A. Reviewing vacation patterns
B. Reviewing user activity logs
C. Interviewing senior IT management
D. Mapping IT processes to roles

Answer: D

Explanation:

Mapping IT processes to roles is an activity that provides an IS auditor with the most insight regarding potential single person dependencies that might exist within the organization. Single person dependencies occur when only one person has the knowledge, skills, or access rights to perform a critical IT function. Mapping IT processes to roles can help to identify such dependencies and assess their impact on the continuity and security of IT operations. The other activities do not provide as much insight into single person dependencies, as they do not show the relationship between IT processes and roles. References: CISA Review Manual, 27th Edition, page 94

NEW QUESTION 104
- (Topic 2)
Which of the following findings from an IT governance review should be of GREATEST concern?

A. The IT budget is not monitored
B. All IT services are provided by third parties.
C. IT value analysis has not been completed.
D. IT supports two different operating systems.

Answer: C

Explanation:
IT value analysis has not been completed is a finding from an IT governance review that should be of greatest concern. IT value analysis is a process of measuring and demonstrating the contribution of IT to the organization's goals and objectives. An IS auditor should be concerned about the lack of IT value analysis, as it may indicate that the IT investments and resources are not aligned with the business needs and expectations, or that the IT performance and outcomes are not monitored and evaluated. The other options are less critical findings that may not have a significant impact on the IT governance. References:
? CISA Review Manual (Digital Version), Chapter 5, Section 5.11
? CISA Review Questions, Answers & Explanations Database, Question ID 218

NEW QUESTION 105
- (Topic 2)
IT disaster recovery time objectives (RTOs) should be based on the:

A. maximum tolerable loss of data.
B. nature of the outage
C. maximum tolerable downtime (MTD).
D. business-defined criticality of the systems.

Answer: D

Explanation:
IT disaster recovery time objectives (RTOs) are the maximum acceptable
time that an IT system can be unavailable after a disaster before it causes unacceptable consequences for the business. IT RTOs should be based on the business-defined criticality of the systems, which reflects how important they are for supporting the business processes and functions. The maximum tolerable loss of data, the nature of the outage, and the maximum tolerable downtime (MTD) are also factors that affect the IT RTOs, but they are not the primary basis for determining them.

NEW QUESTION 107
- (Topic 2)
A month after a company purchased and implemented system and performance monitoring software, reports were too large and therefore were not reviewed or acted upon The MOST effective plan of action would be to:

A. evaluate replacement systems and performance monitoring software.
B. restrict functionality of system monitoring software to security-related events.
C. re-install the system and performance monitoring software.
D. use analytical tools to produce exception reports from the system and performance monitoring software

Answer: D

Explanation:
Using analytical tools to produce exception reports from the system and performance monitoring software is the most effective plan of action for a company that purchased and implemented system and performance monitoring software. Exception reports are reports that highlight deviations or anomalies from predefined thresholds or standards. Using analytical tools to produce exception reports can help to reduce the size and complexity of the system and performance monitoring reports, as well as to focus on the most relevant and critical information for review and action. The other options are less effective plans of action, as they may involve unnecessary costs, risks, or efforts. References:
? CISA Review Manual (Digital Version), Chapter 4, Section 4.2.21
? CISA Review Questions, Answers & Explanations Database, Question ID 219

NEW QUESTION 108
- (Topic 2)
Which of the following occurs during the issues management process for a system development project?

A. Contingency planning
B. Configuration management
C. Help desk management
D. Impact assessment

Answer: D

Explanation:
Impact assessment is an activity that occurs during the issues management process for a system development project. Issues management is a process of identifying, analyzing, resolving, and monitoring issues that may affect the project scope, schedule, budget, or quality. Impact assessment is a technique of evaluating the severity and priority of an issue, as well as its implications for the project objectives and deliverables. The other options are not activities that occur

during the issues management process, but rather related to other processes such as contingency planning, configuration management, or help desk management. References:
? CISA Review Manual (Digital Version), Chapter 4, Section 4.3.31
? CISA Review Questions, Answers & Explanations Database, Question ID 217

NEW QUESTION 111
- (Topic 2)
To enable the alignment of IT staff development plans with IT strategy, which of the following should be done FIRST?

A. Review IT staff job descriptions for alignment
B. Develop quarterly training for each IT staff member.
C. Identify required IT skill sets that support key business processes
D. Include strategic objectives m IT staff performance objectives

Answer: C

Explanation:
Identifying required IT skill sets that support key business processes is the first step to enable the alignment of IT staff development plans with IT strategy. An IT strategy is a plan that defines how IT will support the organization's goals and objectives. Identifying required IT skill sets means determining the knowledge, abilities, and competencies that IT staff need to perform their roles and responsibilities effectively and efficiently. This can help to align IT staff development plans with IT strategy, as well as to identify and address any skill gaps or needs within the IT workforce. The other options are not the first steps to enable alignment, but rather possible subsequent actions that may depend on the required IT skill sets. References:
? CISA Review Manual (Digital Version), Chapter 5, Section 5.11
? CISA Review Questions, Answers & Explanations Database, Question ID 229

NEW QUESTION 114
- (Topic 2)
Stress testing should ideally be earned out under a:

A. test environment with production workloads.
B. production environment with production workloads.
C. production environment with test data.
D. test environment with test data.

Answer: A

Explanation:
Stress testing is a type of performance testing that evaluates the behavior and reliability of a system under extreme conditions, such as high workload, limited resources, or concurrent users. Stress testing should ideally be carried out under a test environment with production workloads, as this would simulate the most realistic and demanding scenario for the system without affecting the actual production environment. A production environment with production workloads is not suitable for stress testing, as it could cause disruption or damage to the system and its users. A production environment with test data is not suitable for stress testing, as it could compromise the integrity and security of the production data. A test environment with test data is not suitable for stress testing, as it could underestimate the potential issues and risks that could occur in the production environment. References:
? CISA Review Manual, 27th Edition, pages 471-4721
? CISA Review Questions, Answers & Explanations Database, Question ID: 261

NEW QUESTION 117
- (Topic 2)
An IS auditor concludes that an organization has a quality security policy. Which of the following is MOST important to determine next? The policy must be:

A. well understood by all employees.
B. based on industry standards.
C. developed by process owners.
D. updated frequently.

Answer: A

Explanation:
The most important thing to determine next after concluding that an organization has a quality security policy is whether the policy is well understood by all employees. A security policy is a document that defines the objectives, scope, roles, responsibilities, and rules for information security within an organization. A quality security policy is one that is clear, concise, consistent, comprehensive, and aligned with business goals and requirements. However, a quality security policy is useless if it is not well understood by all employees who are expected to comply with it. Therefore, the IS auditor should assess the level of awareness and understanding of the security policy among employees and identify any gaps or issues that need to be addressed. The other options are not as important as ensuring that the security policy is well understood by all employees, as they do not directly affect the implementation and effectiveness of the security policy. References: CISA Review Manual, 27th Edition, page 317

NEW QUESTION 119
- (Topic 2)
In an online application which of the following would provide the MOST information about the transaction audit trail?

A. File layouts
B. Data architecture
C. System/process flowchart
D. Source code documentation

Answer: C

Explanation:
The most information about the transaction audit trail in an online application can be obtained by reviewing the system/process flowchart. A system/process

flowchart is a diagram that illustrates the sequence of steps, activities, or events that occur within or affect a system or process. A system/process flowchart can provide the most information about the transaction audit trail in an online application, by showing how transactions are initiated, processed, recorded, and completed, and identifying the inputs, outputs, controls, and dependencies involved in each transaction. File layouts are specifications that define how data are structured or organized on a file or database. File layouts can provide some information about the transaction audit trail in an online application, by showing what data elements are stored or retrieved for each transaction, but they do not provide information about how transactions are executed or tracked. Data architecture is a framework that defines how data are collected, stored, managed, and used within an organization or system. Data architecture can provide some information about the transaction audit trail in an online application, by showing what data sources, models, standards, and policies are used for each transaction, but they do not provide information about how transactions are performed or monitored. Source code documentation is a description or explanation of the source code of a software program or application. Source code documentation can provide some information about the transaction audit trail in an online application, by showing what logic, algorithms, or functions are used for each transaction, but they do not provide information about how transactions are handled or audited.

NEW QUESTION 123
- (Topic 2)
Which of the following should an IS auditor review FIRST when planning a customer data privacy audit?

A. Legal and compliance requirements
B. Customer agreements
C. Data classification
D. Organizational policies and procedures

Answer: D

Explanation:
The organizational policies and procedures are the first source of guidance for an IS auditor when planning a customer data privacy audit. They provide the framework and objectives for ensuring compliance with legal and regulatory requirements, customer agreements and data classification. The IS auditor should review them first to understand the scope, roles and responsibilities, standards and controls related to customer data privacy in the organization. The other options are also important, but they are secondary sources of information that should be reviewed after the organizational policies and procedures. References: CISA Review Manual (Digital Version) 1, Chapter 2: Governance and Management of Information Technology, Section 2.5: Privacy Principles and Policies.

NEW QUESTION 128
- (Topic 2)
An organization recently implemented a cloud document storage solution and removed the ability for end users to save data to their local workstation hard drives. Which of the following findings should be the IS auditor's GREATEST concern?

A. Users are not required to sign updated acceptable use agreements.
B. Users have not been trained on the new system.
C. The business continuity plan (BCP) was not updated.
D. Mobile devices are not encrypted.

Answer: C

Explanation:
This should be the IS auditor’s greatest concern, because it means that the organization has not considered the potential impact of the cloud document storage solution on its ability to continue its operations in the event of a disruption or disaster. A BCP is a document that outlines the procedures and actions to be taken in order to maintain or resume critical business functions during and after a crisis. A BCP should be updated whenever there is a significant change in the organization’s IT infrastructure, systems, processes, or dependencies, such as implementing a cloud document storage solution. The IS auditor should verify that the BCP reflects the current state of the organization’s IT environment, and that it addresses the risks, challenges, and opportunities associated with the cloud document storage solution.
The other options are not as concerning as the BCP not being updated:
? Users are not required to sign updated acceptable use agreements. This is a minor concern, but it does not pose a major threat to the organization’s business continuity. Acceptable use agreements are documents that define the rules and guidelines for using IT resources, such as the cloud document storage solution. Users should sign updated acceptable use agreements to acknowledge their responsibilities and obligations, and to comply with the organization’s policies and standards. However, this does not affect the organization’s ability to continue its operations in a crisis.
? Users have not been trained on the new system. This is a moderate concern, but it does not jeopardize the organization’s business continuity. Training users on the new system is important to ensure that they can use it effectively and efficiently, and to avoid errors or misuse that could compromise the security or performance of the system. However, this does not prevent the organization from accessing or restoring its data in a crisis.
? Mobile devices are not encrypted. This is a serious concern, but it does not directly impact the organization’s business continuity. Encrypting mobile devices is a security measure that protects the data stored on them from unauthorized access or disclosure in case of loss or theft. However, this does not affect the availability or integrity of the data stored in the cloud document storage solution, which should have its own encryption mechanisms.

NEW QUESTION 130
- (Topic 2)
During an audit of a financial application, it was determined that many terminated users' accounts were not disabled. Which of the following should be the IS auditor's NEXT step?

A. Perform substantive testing of terminated users' access rights.
B. Perform a review of terminated users' account activity
C. Communicate risks to the application owner.
D. Conclude that IT general controls ate ineffective.

Answer: B

Explanation:
The IS auditor’s next step after determining that many terminated users’ accounts were not disabled is to perform a review of terminated users’ account activity. This means that the IS auditor should check whether any of the terminated users’ accounts were accessed or used after their termination date, which could indicate unauthorized or fraudulent activity. The IS auditor should also assess the impact and risk of such activity on the confidentiality, integrity, and availability of IT resources and data. The other options are not as appropriate as performing a review of terminated users’ account activity, as they do not provide sufficient evidence or assurance of the extent and effect of the problem.
References: CISA Review Manual, 27th Edition, page 240

NEW QUESTION 133
- (Topic 2)
An organization has developed mature risk management practices that are followed across all departments What is the MOST effective way for the audit team to leverage this risk management maturity?

A. Implementing risk responses on management's behalf
B. Integrating the risk register for audit planning purposes
C. Providing assurances to management regarding risk
D. Facilitating audit risk identification and evaluation workshops

Answer: B

Explanation:
The most effective way for the audit team to leverage the risk management maturity of the organization is to integrate the risk register for audit planning purposes. The risk register is a document that records the identified risks, their likelihood, impact, and mitigation strategies for a project or an organization. By using the risk register, the audit team can align their audit objectives, scope, and procedures with the organization's risk profile and priorities. This will help the audit team to provide more value-added and relevant assurance and recommendations to the management and stakeholders.
Some of the web sources that support this answer are:
? Audit Maturity And Risk Management | Ideagen
? Building a Mature Enterprise Risk Management Plan | AuditBoard
? CISA Certified Information Systems Auditor – Question0551

NEW QUESTION 136
- (Topic 2)
Due to system limitations, segregation of duties (SoD) cannot be enforced in an accounts payable system. Which of the following is the IS auditor's BEST recommendation for a compensating control?

A. Require written authorization for all payment transactions
B. Restrict payment authorization to senior staff members.
C. Reconcile payment transactions with invoices.
D. Review payment transaction history

Answer: A

Explanation:
Requiring written authorization for all payment transactions is the IS auditor's best recommendation for a compensating control in an environment where segregation of duties (SoD) cannot be enforced in an accounts payable system. SoD is a principle that requires different individuals or functions to perform different tasks or roles in a business process, such as initiating, approving, recording and reconciling transactions. SoD reduces the risk of errors, fraud and misuse of resources by preventing any single person or function from having excessive or conflicting authority or responsibility. A compensating control is a control that mitigates or reduces the risk associated with the absence or weakness of another control. Requiring written authorization for all payment transactions is a compensating control that provides an independent verification and approval of each transaction before it is processed by the accounts payable system. This control can help to detect and prevent unauthorized, duplicate or erroneous payments, and to ensure compliance with policies and procedures. The other options are not as effective as option A, as they do not provide an independent verification or approval of payment transactions. Restricting payment authorization to senior staff members is a control that limits the number of people who can authorize payments, but it does not prevent them from initiating or processing payments themselves, which could violate SoD. Reconciling payment transactions with invoices is a control that verifies that the payments match the invoices, but it does not prevent unauthorized, duplicate or erroneous payments from being processed by the accounts payable system. Reviewing payment transaction history is a control that monitors and analyzes the payment transactions after they have been processed by the accounts payable system, but it does not prevent unauthorized, duplicate
or erroneous payments from occurring in the first place. References: CISA Review Manual
(Digital Version) , Chapter 5: Protection of Information Assets, Section 5.2: Logical Access.

NEW QUESTION 137
- (Topic 2)
Which of the following weaknesses would have the GREATEST impact on the effective operation of a perimeter firewall?

A. Use of stateful firewalls with default configuration
B. Ad hoc monitoring of firewall activity
C. Misconfiguration of the firewall rules
D. Potential back doors to the firewall software

Answer: C

NEW QUESTION 139
- (Topic 2)
Which of the following is a detective control?

A. Programmed edit checks for data entry
B. Backup procedures
C. Use of pass cards to gain access to physical facilities
D. Verification of hash totals

Answer: D

Explanation:
Verification of hash totals is a detective control. A detective control is a control that aims to identify and report errors or irregularities that have already occurred. Verification of hash totals is a technique that compares the hash values of data before and after transmission or processing to detect any changes or corruption. The other options are examples of other types of controls, such as programmed edit checks (preventive), backup procedures (recovery), and use of pass cards (preventive). References: CISA Review Manual, 27th Edition, page 223

NEW QUESTION 144
- (Topic 2)
In an online application, which of the following would provide the MOST information about the transaction audit trail?

A. System/process flowchart
B. File layouts
C. Data architecture
D. Source code documentation

Answer: C

Explanation:
In an online application, data architecture provides the most information about the transaction audit trail, as it describes how data are created, stored, processed, accessed and exchanged among different components of the application. Data architecture includes data models, schemas, dictionaries, metadata, standards and policies that define the structure, quality, integrity, security and governance of data. Data architecture can help the IS auditor to trace the origin, flow, transformation and destination of data in an online transaction, and to identify the key data elements, attributes and relationships that are relevant for audit purposes. A system/process flowchart is a graphical representation of the sequence of steps or activities that are performed by a system or process. A system/process flowchart can provide some information about the transaction audit trail, but it is not as detailed or comprehensive as data architecture. A system/process flowchart shows the inputs, outputs, decisions and actions of a system or process, but it does not show the data elements, attributes and relationships that are involved in each step or activity. A file layout is a specification of the format and structure of a data file. A file layout can provide some information about the transaction audit trail, but it is not as detailed or comprehensive as data architecture. A file layout shows the fields, types, lengths and positions of data in a file, but it does not show the origin, flow, transformation and destination of data in an online transaction. Source code documentation is a description of the logic, functionality and purpose of a program or module written in a programming language. Source code documentation can provide some information about the transaction audit trail, but it is not as detailed or comprehensive as data architecture. Source code documentation shows the instructions, variables and parameters that are used to perform calculations and operations on data, but it does not show the data elements, attributes and relationships that are involved in each instruction or operation. References: CISA Review Manual (Digital Version) 1, Chapter 4: Information Systems Operations and Business Resilience, Section 4.2: Data Administration Practices.

NEW QUESTION 149
- (Topic 2)
An IS auditor is analyzing a sample of accesses recorded on the system log of an application. The auditor intends to launch an intensive investigation if one exception is found Which sampling method would be appropriate?

A. Discovery sampling
B. Judgmental sampling
C. Variable sampling
D. Stratified sampling

Answer: A

Explanation:
Discovery sampling is an appropriate sampling method for an IS auditor who intends to launch an intensive investigation if one exception is found. Discovery sampling is a type of attribute sampling that determines the sample size based on an acceptable risk of not finding at least one occurrence of an attribute when a given rate of occurrence exists in a population. Discovery sampling can be used by an IS auditor who wants to detect fraud or errors that have a low probability but high impact on an audit objective. The other options are not appropriate sampling methods for this purpose, as they may involve judgmental sampling, variable sampling, or stratified sampling. References:
? CISA Review Manual (Digital Version), Chapter 2, Section 2.31
? CISA Review Questions, Answers & Explanations Database, Question ID 230

NEW QUESTION 152
- (Topic 2)
An IS auditor is reviewing the release management process for an in-house software development solution. In which environment Is the software version MOST likely to be the same as production?

A. Staging
B. Testing
C. Integration
D. Development

Answer: A

Explanation:
A staging environment is a replica of the production environment that is used to test and verify software before deploying it to production. A staging environment is most likely to have the same software version as production, as it mimics the real-world conditions and configurations that will be encountered in production. A testing environment is a separate environment that is used to perform various types of testing on software, such as functional testing, performance testing, security testing, etc. A testing environment may not have the same software version as production, as it may undergo frequent changes or updates based on testing results or feedback. An integration environment is a separate environment that is used to combine and test software components or modules from different developers or sources, to ensure that they work together as expected. An integration environment may not have the same software version as production, as it may involve different versions or branches of software from different sources. A development environment is a separate environment that is used by developers to create and modify software code. A development environment may not have the same software version as production, as it may contain unfinished or untested code that has not been released yet.

NEW QUESTION 154
- (Topic 2)
An IS auditor learns the organization has experienced several server failures in its distributed environment. Which of the following is the BEST recommendation to limit the potential impact of server failures in the future?

A. Redundant pathways
B. Clustering
C. Failover power

D. Parallel testing

Answer: B

Explanation:
Clustering is a technique that allows multiple servers to work together as a single system, providing high availability, load balancing, and fault tolerance. Clustering can limit the potential impact of server failures in a distributed environment, as it can automatically switch the workload to another server in the cluster if one server fails, without interrupting the service. Redundant pathways, failover power, and parallel testing are also useful for improving the reliability and availability of servers, but they do not directly address the issue of server failures.

NEW QUESTION 155
- (Topic 2)
Which of the following controls BEST ensures appropriate segregation of dudes within an accounts payable department?

A. Ensuring that audit trails exist for transactions
B. Restricting access to update programs to accounts payable staff only
C. Including the creator's user ID as a field in every transaction record created
D. Restricting program functionality according to user security profiles

Answer: D

Explanation:
Restricting program functionality according to user security profiles is the best control for ensuring appropriate segregation of duties within an accounts payable department. An IS auditor should verify that the access rights and permissions of the accounts payable staff are based on their roles and responsibilities, and that they are not able to perform incompatible or conflicting functions such as creating, approving, or paying invoices. This will help to prevent fraud, errors, or abuse of authority within the accounts payable process. The other options are less effective controls for ensuring segregation of duties, as they may involve audit trails, access restrictions, or user identification. References:
? CISA Review Manual (Digital Version), Chapter 6, Section 6.31
? CISA Review Questions, Answers & Explanations Database, Question ID 223

NEW QUESTION 159
- (Topic 2)
For an organization that has plans to implement web-based trading, it would be MOST important for an IS auditor to verify the organization's information security plan includes:

A. attributes for system passwords.
B. security training prior to implementation.
C. security requirements for the new application.
D. the firewall configuration for the web server.

Answer: C

Explanation:
For an organization that has plans to implement web-based trading, it would be most important for an IS auditor to verify that the organization’s information security plan includes security requirements for the new application. Security requirements are statements that define what security features and functions are needed to protect the confidentiality, integrity, and availability of the web-based trading application and its data. Security requirements should be identified and documented during the planning phase of the application development life cycle, before any design or coding activities take place. Attributes for system passwords, security training prior to implementation, and firewall configuration for the web server are also important aspects of information security, but they are not as essential as security requirements for ensuring that the web-based trading application meets its security objectives.

NEW QUESTION 162
- (Topic 2)
Which of the following should an IS auditor consider FIRST when evaluating firewall rules?

A. The organization's security policy
B. The number of remote nodes
C. The firewalls' default settings
D. The physical location of the firewalls

Answer: A

Explanation:
This should be the first thing that an IS auditor considers when evaluating firewall rules, because it defines the objectives, standards, and guidelines for securing the organization’s network and information assets. The firewall rules should be aligned with the organization’s security policy, and reflect the level of risk and protection required for each type of network traffic, system, or data. The IS auditor should compare the firewall rules with the security policy, and identify any discrepancies, gaps, or conflicts that could compromise the security or performance of the network.
The other options are not as important as the organization’s security policy when evaluating firewall rules:
? The number of remote nodes. This is a factor that may affect the complexity and scalability of the firewall rules, but it is not a primary consideration for the IS auditor. Remote nodes are devices or systems that connect to the network from outside locations, such as teleworkers, mobile users, or branch offices. The IS auditor should ensure that the firewall rules provide adequate security and access control for remote nodes, but this depends on the organization’s security policy and business needs.
? The firewalls’ default settings. These are the predefined configurations that come with the firewall devices or software, and that determine how they handle network traffic by default. The IS auditor should review the firewalls’ default settings, and verify that they are appropriate and secure for the organization’s network environment. However, the firewalls’ default settings may not match the organization’s security policy or specific requirements, and may need to be customized or overridden by firewall rules.
? The physical location of the firewalls. This is a factor that may affect the placement and design of the firewall rules, but it is not a critical consideration for the IS auditor. The physical location of the firewalls refers to where they are installed or deployed in relation to the network topology, such as at the network perimeter, between network segments, or on individual hosts. The IS auditor should ensure that the firewall rules are consistent and coordinated across different locations, but this depends on the organization’s security policy and network architecture.

NEW QUESTION 166
- (Topic 2)
An IS auditor is reviewing an industrial control system (ICS) that uses older unsupported technology in the scope of an upcoming audit. What should the auditor consider the MOST significant concern?

A. Attack vectors are evolving for industrial control systems.
B. There is a greater risk of system exploitation.
C. Disaster recovery plans (DRPs) are not in place.
D. Technical specifications are not documented.

Answer: B

Explanation:
The most significant concern for an IS auditor when reviewing an industrial control system (ICS) that uses older unsupported technology in the scope of an upcoming audit is that there is a greater risk of system exploitation. System exploitation is an attack that occurs when an unauthorized entity or individual takes advantage of a vulnerability or weakness in a system to compromise its security or functionality. System exploitation can cause harm or damage to the system or its users, such as data loss, corruption, theft, manipulation, denial of service (DoS), etc. An ICS that uses older unsupported technology poses a high risk of system exploitation, as older technology may have known or unknown vulnerabilities or defects that have not been patched or fixed by the vendor or manufacturer, and unsupported technology may not receive any updates or support from the vendor or manufacturer in case of issues or incidents. Attack vectors are evolving for industrial control systems is a possible concern for an IS auditor when reviewing an ICS that uses older unsupported technology in the scope of an upcoming audit, but it is not the most significant one. Attack vectors are methods or pathways that attackers use to gain access to or attack a system. Attack vectors are evolving for industrial control systems, as attackers are developing new techniques or tools to target ICSs that are increasingly connected and complex. However, this concern may not be specific to older unsupported technology, as it may affect any ICS regardless of its technology level. Disaster recovery plans (DRPs) are not in place is a possible concern for an IS auditor when reviewing an ICS that uses older unsupported technology in the scope of an upcoming audit, but it is not the most significant one. DRPs are documents that outline the technical and operational steps for restoring the IT systems and infrastructure that support critical functions or processes in the event of a disruption or disaster. DRPs are not in place, as they may affect the availability and continuity of the ICS and its functions or processes in case of a failure or incident. However, this concern may not be related to older unsupported technology, as it may apply to any ICS regardless of its technology level. Technical specifications are not documented is a possible concern for an IS auditor when reviewing an ICS that uses older unsupported technology in the scope of an upcoming audit, but it is not the most significant one. Technical specifications are documents that describe the technical characteristics or requirements of a system or component, such as functionality, performance, design, etc. Technical specifications are not documented, as they may affect the understanding, maintenance, and improvement of the ICS and its components. However, this concern may not be associated with older unsupported technology, as it may affect any ICS regardless of its technology level.

NEW QUESTION 170
- (Topic 2)
To develop meaningful recommendations 'or findings, which of the following is MOST important 'or an IS auditor to determine and understand?

A. Root cause
B. Responsible party
C. impact
D. Criteria

Answer: A

Explanation:
Root cause is the most important thing for an IS auditor to determine and understand to develop meaningful recommendations for findings. A root cause is the underlying factor or condition that leads to a problem or issue. A finding is a statement that describes a problem or issue identified during an audit. A recommendation is a suggestion or advice that aims to address or resolve a finding. To develop meaningful recommendations for findings, an IS auditor should determine and understand the root cause of each finding, as this can help to identify the most effective and appropriate actions to prevent or correct the problem or issue. The other options are not as important as determining and understanding the root cause, as they do not directly address or resolve the finding. References: CISA Review Manual, 27th Edition, page 434

NEW QUESTION 171
- (Topic 2)
Which of the following should be of MOST concern to an IS auditor reviewing the public key infrastructure (PKI) for enterprise email?

A. The certificate revocation list has not been updated.
B. The PKI policy has not been updated within the last year.
C. The private key certificate has not been updated.
D. The certificate practice statement has not been published

Answer: A

NEW QUESTION 173
- (Topic 2)
Which of the following would MOST effectively ensure the integrity of data transmitted over a network?

A. Message encryption
B. Certificate authority (CA)
C. Steganography
D. Message digest

Answer: D

Explanation:
The most effective way to ensure the integrity of data transmitted over a network is to use a message digest. A message digest is a cryptographic function that generates a unique and fixed-length value (also known as a hash or checksum) from any input data. The message digest can be used to verify that the data has not been altered or corrupted during transmission by comparing it with the message digest generated at the destination. Message encryption is a method of protecting the confidentiality of data transmitted over a network by transforming it into an unreadable format using a secret key. Message encryption does not ensure the integrity of data, as it does not prevent or detect unauthorized modifications. Certificate authority (CA) is an entity that issues and manages digital

certificates that bind public keys to identities. CA does not ensure the integrity of data, as it does not prevent or detect unauthorized modifications. Steganography is a technique of hiding data within other data, such as images or audio files. Steganography does not ensure the integrity of data, as it does not prevent or detect unauthorized modifications. References:
? CISA Review Manual, 27th Edition, pages 383-3841
? CISA Review Questions, Answers & Explanations Database, Question ID: 258

NEW QUESTION 177
- (Topic 2)
After the merger of two organizations, which of the following is the MOST important task for an IS auditor to perform?

A. Verifying that access privileges have been reviewed
B. investigating access rights for expiration dates
C. Updating the continuity plan for critical resources
D. Updating the security policy

Answer: A

Explanation:
The most important task for an IS auditor to perform after the merger of two organizations is to verify that access privileges have been reviewed. Access privileges are the permissions granted to users, groups, or roles to access, modify, or manage IT resources, such as systems, applications, data, or networks. After a merger, the IS auditor should ensure that the access privileges of both organizations are aligned with the new business objectives, policies, and processes, and that there are no conflicts, overlaps, or gaps in the access rights. The IS auditor should also verify that the access privileges are based on the principle of least privilege, which means that users are granted only the minimum level of access required to perform their tasks.
The other options are not as important as verifying that access privileges have been reviewed:
? Investigating access rights for expiration dates is a useful task, but it is not the most important one. Expiration dates are the dates when access rights are automatically revoked or suspended after a certain period of time or after a specific event. The IS auditor should check that the expiration dates are set appropriately and enforced consistently, but this is not as critical as reviewing the access privileges themselves.
? Updating the continuity plan for critical resources is a necessary task, but it is not the most urgent one. A continuity plan is a document that outlines the procedures and actions to be taken in the event of a disruption or disaster that affects the availability of IT resources. The IS auditor should update the continuity plan to reflect the changes and dependencies introduced by the merger, but this can be done after verifying that the access privileges are secure and compliant.
? Updating the security policy is an essential task, but it is not the most immediate one. A security policy is a document that defines the rules and guidelines for securing IT resources and protecting information assets. The IS auditor should update the security policy to incorporate the best practices and standards of both organizations, and to address any new risks or threats posed by the merger, but this can be done after verifying that the access privileges are aligned with the policy.

NEW QUESTION 178
- (Topic 2)
During an exit interview, senior management disagrees with some of me facts presented m the draft audit report and wants them removed from the report. Which of the following would be the auditor's BEST course of action?

A. Revise the assessment based on senior management's objections.
B. Escalate the issue to audit management.
C. Finalize the draft audit report without changes.
D. Gather evidence to analyze senior management's objections

Answer: D

Explanation:
The auditor’s best course of action when senior management disagrees with some of the facts presented in the draft audit report is to gather evidence to analyze senior management’s objections. The auditor should not revise the assessment, escalate the issue, or finalize the report without changes until they have evaluated the validity and relevance of senior management’s objections and resolved any discrepancies or misunderstandings. The auditor should maintain a professional and objective attitude and seek to present a fair and accurate audit report based on sufficient and appropriate evidence. References:
? CISA Review Manual (Digital Version), page 372
? CISA Questions, Answers & Explanations Database, question ID 3338

NEW QUESTION 179
- (Topic 2)
An IS auditor has been asked to audit the proposed acquisition of new computer hardware. The auditor’s PRIMARY concern Is that:

A. the implementation plan meets user requirements.
B. a full, visible audit trail will be Included.
C. a dear business case has been established.
D. the new hardware meets established security standards

Answer: C

Explanation:
The IS auditor’s primary concern when auditing the proposed acquisition of new computer hardware is that a clear business case has been established. A business case is a document that justifies the need, feasibility, and benefits of a proposed project or investment. A clear business case can help to ensure that the acquisition of new computer hardware is aligned with the organization’s goals, objectives, and requirements, and that it provides value for money and return on investment. The other options are not as important as establishing a clear business case, as they do not address the rationale or justification for acquiring new computer hardware. References: CISA Review Manual, 27th Edition, page 467

NEW QUESTION 182
- (Topic 2)
Which of the following is the BEST indicator of the effectiveness of signature-based intrusion detection systems (IDS)?

A. An increase in the number of identified false positives
B. An increase in the number of detected Incidents not previously identified

C. An increase in the number of unfamiliar sources of intruders
D. An increase in the number of internally reported critical incidents

Answer: B

Explanation:
Signature-based intrusion detection systems (IDS) are systems that compare network traffic with predefined patterns of known attacks, called signatures. The effectiveness of signature-based IDS depends on how well they can detect new or unknown attacks that are not in their signature database. Therefore, an increase in the number of detected incidents not previously identified is the best indicator of the effectiveness of signature-based IDS, as it shows that they can recognize novel or modified attacks.

NEW QUESTION 183
- (Topic 2)
Which of the following are BEST suited for continuous auditing?

A. Low-value transactions
B. Real-lime transactions
C. Irregular transactions
D. Manual transactions

Answer: B

Explanation:
Continuous auditing is a method of performing audit-related activities on a real-time or near real-time basis. Continuous auditing is best suited for real-time transactions, such as online banking, e-commerce, or electronic funds transfer, that require immediate verification and assurance. Low-value transactions are not necessarily suitable for continuous auditing, as they may not pose significant risks or require frequent monitoring. Irregular transactions are not suitable for continuous auditing, as they may not occur frequently or consistently enough to justify the use of continuous auditing techniques. Manual transactions are not suitable for continuous auditing, as they may not be captured or processed by automated systems that enable continuous auditing. References:
? CISA Review Manual, 27th Edition, pages 307-3081
? CISA Review Questions, Answers & Explanations Database, Question ID: 253

NEW QUESTION 187
- (Topic 2)
Which of the following is the BEST source of information tor an IS auditor to use when determining whether an organization's information security policy is adequate?

A. Information security program plans
B. Penetration test results
C. Risk assessment results
D. Industry benchmarks

Answer: C

Explanation:
The best source of information for an IS auditor to use when determining whether an organization’s information security policy is adequate is the risk assessment results. The risk assessment results provide the auditor with an overview of the organization’s risk profile, including the identification, analysis, and evaluation of the risks that affect the confidentiality, integrity, and availability of the information assets. The auditor can use the risk assessment results to compare the organization’s information security policy with the risk appetite, risk tolerance, and risk treatment strategies of the organization. The auditor can also use the risk assessment results to evaluate if the information security policy is aligned with the organization’s objectives, requirements, and regulations.
Some of the web sources that support this answer are:
? Performance Measurement Guide for Information Security
? ISO 27001 Annex A.5 - Information Security Policies
? [CISA Certified Information Systems Auditor – Question0551]

NEW QUESTION 188
- (Topic 1)
Which of the following is the MOST important benefit of involving IS audit when implementing governance of enterprise IT?

A. Identifying relevant roles for an enterprise IT governance framework
B. Making decisions regarding risk response and monitoring of residual risk
C. Verifying that legal, regulatory, and contractual requirements are being met
D. Providing independent and objective feedback to facilitate improvement of IT processes

Answer: D

Explanation:
The most important benefit of involving IS audit when implementing governance of enterprise IT is providing independent and objective feedback to facilitate improvement of IT processes. Governance of enterprise IT is the process of ensuring that IT supports the organization’s strategy, goals, and objectives in an effective, efficient, ethical, and compliant manner. IS audit can provide value to governance of enterprise IT by assessing the alignment of IT with business needs, evaluating the performance and value delivery of IT, identifying risks and issues related to IT, recommending corrective actions and best practices, and monitoring the implementation and effectiveness of IT governance activities. IS audit can also provide assurance that IT governance processes are designed and operating in accordance with relevant standards, frameworks, laws, regulations, and contractual obligations. Identifying relevant roles for an enterprise IT governance framework is a benefit of involving IS audit when implementing governance of enterprise IT, but not the most important one. IS audit can help define and clarify the roles and responsibilities of various stakeholders involved in IT governance, such as board members, senior management, business units, IT function, external parties, etc. IS audit can also help ensure that these roles are aligned with the organization’s strategy, goals, and objectives, and that they have adequate authority, accountability, communication, and reporting mechanisms. However, this benefit is more related to the design phase of IT governance implementation than to the ongoing monitoring and improvement phase. Making decisions regarding risk response and monitoring of residual risk is a benefit of involving IS audit when implementing governance of enterprise IT, but not the most important one. IS audit can help identify and assess the risks associated with IT activities and processes, such as
strategic risks, operational risks, compliance risks, security risks, etc. IS audit can also help evaluate the effectiveness of risk management practices and controls

implemented by management to mitigate or reduce these risks. However, this benefit is more related to the assurance function of IS audit than to its advisory function. Verifying that legal, regulatory, and contractual requirements are being met is a benefit of involving IS audit when implementing governance of enterprise IT, but not the most important one. IS audit can help verify that IT activities and processes comply with applicable laws, regulations, and contractual obligations, such as data protection laws, privacy laws, cybersecurity laws, industry standards, service level agreements, etc. IS audit can also help identify and report any instances of noncompliance or violations that could result in legal or reputational consequences for the organization. However, this benefit is more related to the assurance function of IS audit than to its advisory function. References: ISACA CISA Review Manual 27th Edition, page 283

NEW QUESTION 190
- (Topic 1)
Which of the following will be the MOST effective method to verify that a service vendor keeps control levels as required by the client?

A. Conduct periodic on-site assessments using agreed-upon criteria.
B. Periodically review the service level agreement (SLA) with the vendor.
C. Conduct an unannounced vulnerability assessment of vendor's IT systems.
D. Obtain evidence of the vendor's control self-assessment (CSA).

Answer: A

Explanation:
The most effective method to verify that a service vendor keeps control levels as required by the client is to conduct periodic on-site assessments using agreed-upon criteria. On-site assessments can provide direct evidence of whether the vendor’s controls are operating effectively and consistently in accordance with the client’s expectations and requirements. Agreed-upon criteria can ensure that the assessments are objective, relevant, and reliable. The other options are not as effective as on-site assessments in verifying the vendor’s control levels. Periodically reviewing the SLA with the vendor can help monitor whether the vendor meets its contractual obligations and service standards, but it does not provide assurance of whether the vendor’s controls are adequate or sufficient. Conducting an unannounced vulnerability assessment of vendor’s IT systems can help identify any weaknesses or gaps in the vendor’s security controls, but it may violate the terms and conditions of the vendor-client relationship or cause operational disruptions. Obtaining evidence of the vendor’s CSA can provide some indication of whether the vendor’s controls are self-monitored and reported, but it does not verify whether the vendor’s controls are independent or accurate. References: CISA Review Manual (Digital Version), Chapter 5, Section 5.4

NEW QUESTION 191
- (Topic 1)
Which of the following MOST effectively minimizes downtime during system conversions?

A. Phased approach
B. Direct cutover
C. Pilot study
D. Parallel run

Answer: D

Explanation:
The most effective way to minimize downtime during system conversions is to use a parallel run. A parallel run is a method of system conversion where both the old and new systems operate simultaneously for a period of time until the new system is verified to be functioning correctly. This reduces the risk of errors, data loss, or system failure during conversion and allows for a smooth transition from one system to another. References: CISA Review Manual, 27th Edition, page 467

NEW QUESTION 195
- (Topic 1)
An organization has outsourced its data processing function to a service provider. Which of the following would BEST determine whether the service provider continues to meet the organization s objectives?

A. Assessment of the personnel training processes of the provider
B. Adequacy of the service provider's insurance
C. Review of performance against service level agreements (SLAs)
D. Periodic audits of controls by an independent auditor

Answer: C

Explanation:
Reviewing the performance against service level agreements (SLAs) would best determine whether the service provider continues to meet the organization’s objectives, as SLAs define the expected level of service, quality, availability, and responsibilities of both parties. Assessment of the personnel training processes of the provider, adequacy of the service provider’s insurance, and periodic audits of controls by an independent auditor are important aspects of outsourcing, but they do not directly measure the performance of the service provider against the organization’s objectives. References: CISA Review Manual (Digital Version), Chapter 3, Section 3.5.2

NEW QUESTION 196
- (Topic 1)
Which of the following should an IS auditor recommend as a PRIMARY area of focus when an organization decides to outsource technical support for its external customers?

A. Align service level agreements (SLAs) with current needs.
B. Monitor customer satisfaction with the change.
C. Minimize costs related to the third-party agreement.
D. Ensure right to audit is included within the contract.

Answer: A

Explanation:
The primary area of focus when an organization decides to outsource technical support for its external customers is to align service level agreements (SLAs) with current needs. SLAs are contracts that define the scope, quality, and expectations of the services provided by the vendor, as well as the remedies or penalties for

non-compliance. SLAs are essential for ensuring that the outsourced technical support meets the customer's requirements and satisfaction, as well as the organization's objectives and standards. By aligning SLAs with current needs, the organization can specify the key performance indicators (KPIs), metrics, and targets that reflect the desired outcomes and value of the technical support. This can also help to monitor and evaluate the vendor's performance, identify gaps or issues, and implement corrective actions or improvements.
References:
? Service Level Agreement (SLA) Examples and Template
? What is an SLA? Best practices for service-level agreements

NEW QUESTION 199
- (Topic 1)
The implementation of an IT governance framework requires that the board of directors of an organization:

A. Address technical IT issues.
B. Be informed of all IT initiatives.
C. Have an IT strategy committee.
D. Approve the IT strategy.

Answer: D

Explanation:
IT governance is a framework that defines the roles, responsibilities, and processes for aligning IT strategy with business strategy. The board of directors of an organization is ultimately accountable for IT governance and has the authority to approve the IT strategy. The board of directors does not need to address technical IT issues, be informed of all IT initiatives, or have an IT strategy committee, as these tasks can be delegated to other stakeholders or committees within the organization.

NEW QUESTION 204
- (Topic 1)
An organization has recently acquired and implemented intelligent-agent software for granting loans to customers. During the post-implementation review, which of the following is the MOST important procedure for the IS auditor to perform?

A. Review system and error logs to verify transaction accuracy.
B. Review input and output control reports to verify the accuracy of the system decisions.
C. Review signed approvals to ensure responsibilities for decisions of the system are welldefined.
D. Review system documentation to ensure completeness.

Answer: B

Explanation:
Reviewing input and output control reports to verify the accuracy of the system decisions is the most important procedure for the IS auditor to perform during the post-implementation review of intelligent-agent software for granting loans to customers, because it can help identify any errors or anomalies in the system logic or data that may affect the quality and reliability of the system outcomes. Reviewing system and error logs, signed approvals, and system documentation are also important procedures, but they are not as critical as verifying the accuracy of the system decisions. References: CISA Review Manual (Digital Version), Chapter 4, Section 4.2.21

NEW QUESTION 207
- (Topic 1)
Which of the following should be done FIRST when planning a penetration test?

A. Execute nondisclosure agreements (NDAs).
B. Determine reporting requirements for vulnerabilities.
C. Define the testing scope.
D. Obtain management consent for the testing.

Answer: D

Explanation:
The first step when planning a penetration test is to obtain management consent for the testing. This is because a penetration test involves simulating a cyberattack against the organization's systems and networks, which may have legal, ethical, and operational implications. Without proper authorization from management, a penetration test may violate laws, policies, contracts, or service level agreements. Management consent also helps define the objectives, scope, and boundaries of the test, as well as the roles and responsibilities of the testers and the stakeholders. Obtaining management consent for the testing also demonstrates due care and due diligence on the part of the testers and the organization.
Executing nondisclosure agreements (NDAs), determining reporting requirements for vulnerabilities, and defining the testing scope are important steps when planning a penetration test, but they are not the first step. These steps should be done after obtaining management consent for the testing, as they depend on the approval and involvement of management and other parties.

NEW QUESTION 211
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