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Exam Questions CISA

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NEW QUESTION 1
- (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 2
- (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 3
- (Topic 3)
Which of the following should an IS auditor ensure is classified at the HIGHEST level of sensitivity?

A. Server room access history
B. Emergency change records
C. IT security incidents
D. Penetration test results

Answer: D

Explanation:
The IS auditor should ensure that penetration test results are classified at the highest level of sensitivity, because they contain detailed information about the vulnerabilities and weaknesses of the IT systems and networks, as well as the methods and tools used by the testers to exploit them. Penetration test results can be used by malicious actors to launch cyberattacks or cause damage to the organization if they are disclosed or accessed without authorization. Therefore, they should be protected with the highest level of confidentiality, integrity and availability. The other options are not as sensitive as penetration test results, because they either do not reveal as much information about the IT security posture, or they are already known or reported by the organization. References: CISA Review Manual (Digital Version)1, Chapter 5, Section 5.2.4

NEW QUESTION 4
- (Topic 3)
Which of the following should be of GREATEST concern to an IS auditor reviewing a network printer disposal process?

A. Disposal policies and procedures are not consistently implemented
B. Evidence is not available to verify printer hard drives have been sanitized prior to disposal.
C. Business units are allowed to dispose printers directly to
D. Inoperable printers are stored in an unsecured area.

Answer: B

Explanation:

The greatest concern for an IS auditor reviewing a network printer disposal process is that evidence is not available to verify printer hard drives have been sanitized prior to disposal. This can expose sensitive data to unauthorized parties and cause data breaches. Disposal policies and procedures not being consistently implemented or business units being allowed to dispose printers directly to vendors are compliance issues, but not as critical as data protection. Inoperable printers being stored in an unsecured area is a physical security issue, but not as severe as data leakage. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 387

NEW QUESTION 5
- (Topic 3)
Which of the following is MOST important for an IS auditor to look for in a project feasibility study?

A. An assessment of whether requirements will be fully met
B. An assessment indicating security controls will operate effectively
C. An assessment of whether the expected benefits can be achieved
D. An assessment indicating the benefits will exceed the implement

Answer: C

Explanation:
The most important thing for an IS auditor to look for in a project feasibility study is an assessment of whether the expected benefits can be achieved. A project feasibility study is a preliminary analysis that evaluates the viability and suitability of a proposed project based on various criteria, such as technical, economic, legal, operational, and social factors. The expected benefits are the positive outcomes and value that the project aims to deliver to the organization and its stakeholders. The IS auditor should verify whether the project feasibility study has clearly defined and quantified the expected benefits, and whether it has assessed the likelihood and feasibility of achieving them within the project scope, budget, schedule, and quality parameters. The other options are also important for an IS auditor to look for in a project feasibility study, but not as important as an assessment of whether the expected benefits can be achieved, because they either focus on specific aspects of the project rather than the overall value proposition, or they assume that the project will be implemented rather than evaluating its viability. References:
CISA Review Manual (Digital Version)1, Chapter 4, Section 4.2.1

NEW QUESTION 6
- (Topic 3)
An IS auditor finds that capacity management for a key system is being performed by IT with no input from the business The auditor's PRIMARY concern would be:

A. failure to maximize the use of equipment
B. unanticipated increase in business s capacity needs.
C. cost of excessive data center storage capacity
D. impact to future business project funding.

Answer: B

Explanation:
The auditor’s primary concern when capacity management for a key system is being performed by IT with no input from the business would be an unanticipated increase in business’s capacity needs. This could result in performance degradation, service disruption or customer dissatisfaction if IT is not able to provide sufficient capacity to meet the business demand. Failure to maximize the use of equipment, cost of excessive data center storage capacity or impact to future business project funding are secondary concerns that relate to resource optimization or budget allocation, but not to service
delivery or customer satisfaction. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 374

NEW QUESTION 7
- (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 8
- (Topic 3)
Which of the following would BEST ensure that a backup copy is available for restoration of mission critical data after a disaster"

A. Use an electronic vault for incremental backups
B. Deploy a fully automated backup maintenance system.
C. Periodically test backups stored in a remote location
D. Use both tape and disk backup systems

Answer: C

Explanation:
The best way to ensure that a backup copy is available for restoration of mission critical data after a disaster is to periodically test backups stored in a remote location. Testing backups is essential to verify that the backup copies are valid, complete, and recoverable. Testing backups also helps to identify any issues or errors that may affect the backup process or the restoration of data. Storing backups in a remote location is important to protect the backup copies from physical damage, theft, or unauthorized access that may occur at the primary site. Using an electronic vault for incremental backups, deploying a fully automated backup maintenance system, or using both tape and disk backup systems are not sufficient to ensure that a backup copy is available for restoration of mission critical data after a disaster, as they do not address the need for testing backups or storing them in a remote location. References: Backup and Recovery of Data: The Essential Guide | Veritas, The Truth About Data Backup for Mission-Critical Environments - DATAVERSITY.

NEW QUESTION 9
- (Topic 3)
An IS auditor discovers that an IT organization serving several business units assigns equal priority to all initiatives, creating a risk of delays in securing project funding Which of the following would be MOST helpful in matching demand for projects and services with available resources in a way that supports business objectives?

A. Project management
B. Risk assessment results
C. IT governance framework
D. Portfolio management

Answer: D

Explanation:
The most helpful tool in matching demand for projects and services with available resources in a way that supports business objectives is portfolio management. Portfolio management is the process of selecting, prioritizing, balancing and aligning IT projects and services with the strategic goals and value proposition of the organization3. Portfolio management helps the IT organization to allocate resources efficiently and effectively, to deliver value to the business units, and to align IT initiatives with business strategies. Project management, risk assessment results and IT governance framework are also important tools, but they are not as helpful as portfolio management in matching demand and supply of IT projects and services. References:
? CISA Review Manual, 27th Edition, page 721
? CISA Review Questions, Answers & Explanations Database - 12 Month
Subscription

NEW QUESTION 10
- (Topic 3)
An organization has made a strategic decision to split into separate operating entities to improve profitability. However, the IT infrastructure remains shared between the entities. Which of the following would BEST help to ensure that IS audit still covers key risk areas within the IT environment as part of its annual plan?

A. Increasing the frequency of risk-based IS audits for each business entity
B. Developing a risk-based plan considering each entity's business processes
C. Conducting an audit of newly introduced IT policies and procedures
D. Revising IS audit plans to focus on IT changes introduced after the split

Answer: B

Explanation:
Developing a risk-based plan considering each entity’s business processes would best help to ensure that IS audit still covers key risk areas within the IT environment as part of its annual plan. A risk-based plan is a plan that prioritizes the audit activities based on the level of risk associated with each area or process. A risk-based plan can help to allocate the audit resources more efficiently and effectively, and provide more assurance and value to the stakeholders1. By considering each entity’s business processes, the IS audit can identify and assess the specific risks and controls that affect the IT environment of each entity, and tailor the audit objectives, scope, and procedures accordingly. This can help to address the unique needs and expectations of each entity, and ensure that the IS audit covers the key risk areas that are relevant and significant to each entity’s operations, performance, and compliance2.
The other options are not as effective as developing a risk-based plan considering each entity’s business processes in ensuring that IS audit still covers key risk areas within the IT environment as part of its annual plan. Option A, increasing the frequency of risk-based IS audits for each business entity, is not a feasible or efficient solution, as it may increase the audit costs and workload, and create duplication or overlap of audit efforts. Option C, conducting an audit of newly introduced IT policies and procedures, is a limited and narrow approach, as it may not cover all the aspects or dimensions of the IT environment that may have changed or been affected by the split. Option D, revising IS audit plans to focus on IT changes introduced after the split, is a reactive and short-term approach, as it may not reflect the current or future state of the IT environment or the business objectives of each entity.
References:
? ISACA, CISA Review Manual, 27th Edition, 2019
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription
? Risk-Based Audit Planning: A Guide for Internal Audit1
? Risk-Based Audit Approach: Definition & Example

NEW QUESTION 10
- (Topic 3)
When reviewing a data classification scheme, it is MOST important for an IS auditor to determine if.

A. each information asset is to a assigned to a different classification.
B. the security criteria are clearly documented for each classification

C. Senior IT managers are identified as information owner.
D. the information owner is required to approve access to the asset

Answer: B

Explanation:
When reviewing a data classification scheme, it is most important for an IS auditor to determine if the security criteria are clearly documented for each classification. This will help the IS auditor to evaluate if the data classification scheme is consistent, comprehensive, and aligned with the organizational objectives and regulatory requirements. The security criteria should define the level of confidentiality, integrity, and availability for each data classification, as well as the corresponding controls such as access control, rights management, and cryptographic protection1. The other options are less important or incorrect because:
? A. Each information asset is not necessarily assigned to a different classification. Data classification schemes usually have a limited number of categories, such as “Sensitive,” “Confidential,” and “Public,” and multiple information assets can belong to the same category2.
? C. Senior IT managers are not necessarily identified as information owners. Information owners are typically the business units or functions that create, use, or maintain the information assets, and they may or may not be senior IT managers3.
? D. The information owner is not required to approve access to the asset. The information owner is responsible for defining the access requirements and rules for the asset, but the actual approval of access requests may be delegated to other roles, such as data custodians or administrators3. References: Simplify and Contextualize Your Data Classification Efforts - ISACA, 3.7: Establish and Maintain a Data Classification Scheme, Data Classification and Practices - NIST, CISA Exam Content Outline | CISA Certification | ISACA

NEW QUESTION 11
- (Topic 3)
An organization is disposing of a system containing sensitive data and has deleted all files from the hard disk. An IS auditor should be concerned because:

A. deleted data cannot easily be retrieved.
B. deleting the files logically does not overwrite the files' physical data.
C. backup copies of files were not deleted as well.
D. deleting all files separately is not as efficient as formatting the hard disk.

Answer: B

Explanation:
An IS auditor should be concerned because deleting the files logically does not overwrite the files’ physical data. Deleting a file from a hard disk only removes the reference or pointer to the file from the file system, but does not erase the actual data stored on the disk sectors. The deleted data can still be recovered using special tools or techniques until it is overwritten by new data. This poses a risk of data leakage, theft, or misuse if the hard disk falls into the wrong hands. To securely dispose of a system containing sensitive data, the hard disk should be wiped or sanitized using methods that overwrite or destroy the physical data beyond recovery. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 14
- (Topic 3)
The PRIMARY benefit of information asset classification is that it:

A. prevents loss of assets.
B. helps to align organizational objectives.
C. facilitates budgeting accuracy.
D. enables risk management decisions.

Answer: D

Explanation:
The primary benefit of information asset classification is that it enables risk management decisions. Information asset classification helps to identify the value, sensitivity and criticality of information assets, and to determine the appropriate level of protection and controls required for them. This facilitates risk assessment and risk treatment processes, and ensures that information assets are aligned with business objectives and regulatory requirements. Preventing loss of assets, helping to align organizational objectives or facilitating budgeting accuracy are secondary benefits of information asset classification, but not the main purpose. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 300

NEW QUESTION 17
- (Topic 3)
During the planning phase of a data loss prevention (DLP) audit, management expresses a concern about mobile computing. Which of the following should the IS auditor identity as the associated risk?

A. The use of the cloud negatively impacting IT availably
B. Increased need for user awareness training
C. Increased vulnerability due to anytime, anywhere accessibility
D. Lack of governance and oversight for IT infrastructure and applications

Answer: C

Explanation:
The associated risk of mobile computing that an IS auditor should identify during the planning phase of a data loss prevention (DLP) audit is increased vulnerability due to anytime, anywhere accessibility. Mobile computing refers to the use of portable devices, such as laptops, tablets, smartphones, or wearable devices, that can access data and applications over wireless networks from any location6. Mobile computing enables greater flexibility, productivity, and convenience for users, but also poses significant security challenges for organizations. One of these challenges is increased vulnerability due to anytime, anywhere accessibility. This means that mobile devices are exposed to a higher risk of loss, theft, damage, or unauthorized access than stationary devices7. If mobile devices contain or access sensitive data without proper protection, such as encryption or authentication, they could result in data leakage or breach in case of compromise8. Therefore, an IS auditor should identify this risk as part of a DLP audit. The other options are less relevant or incorrect because:
? A. The use of cloud negatively impacting IT availability is not an associated risk of mobile computing that an IS auditor should identify during the planning phase of a DLP audit, as it is more related to cloud computing than mobile computing. Cloud computing refers to the delivery of computing services, such as data storage or processing, over the Internet from remote servers. Cloud computing may enable or support mobile computing by providing access to data and applications from

any device or location, but it does not necessarily imply mobile computing. The use of cloud may negatively impact IT availability if there are disruptions or outages in the cloud service provider's network or infrastructure, but this is not a direct
consequence of mobile computing.
? B. Increased need for user awareness training is not an associated risk of mobile computing that an IS auditor should identify during the planning phase of a DLP audit, as it is more of a control or mitigation measure than a risk. User awareness training refers to educating users about security policies, procedures, and best practices for using mobile devices and protecting data. User awareness training may help to reduce the risk of data loss or breach due to mobile computing by increasing user knowledge and responsibility, but it does not eliminate or prevent the risk.
? D. Lack of governance and oversight for IT infrastructure and applications is not an associated risk of mobile computing that an IS auditor should identify during the planning phase of a DLP audit, as it is more of a general or organizational risk than a specific or technical risk. Governance and oversight refer to the establishment and implementation of policies, standards, and procedures for managing IT resources and aligning them with business objectives. Lack of governance and oversight for IT infrastructure and applications may affect the security and performance of mobile devices and data, but it is not a direct or inherent result of mobile computing. References: Mobile Computing - ISACA, Mobile Computing Device Threats, Vulnerabilities and Risk Factors Are Ubiquitous - ISACA, Data Loss Prevention—Next Steps - ISACA, [Cloud Computing - ISACA], [Cloud Computing Risk Assessment - ISACA], [User Awareness Training - ISACA], [Governance and Oversight - ISACA]

NEW QUESTION 20
- (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 22
- (Topic 3)
An organization allows its employees lo use personal mobile devices for work. Which of the following would BEST maintain information security without compromising employee privacy?

A. Installing security software on the devices
B. Partitioning the work environment from personal space on devices
C. Preventing users from adding applications
D. Restricting the use of devices for personal purposes during working hours

Answer: B

Explanation:
Partitioning the work environment from personal space on devices. This would best maintain information security without compromising employee privacy by creating a separate and secure area on the personal mobile devices for work-related data and applications. This way, the organization can protect its information from unauthorized access, loss, or leakage, while respecting the employees' personal data and preferences on their own devices.
The other options are not as effective as option B in balancing information security and employee privacy. Option A, installing security software on the devices, is a good practice but may not be sufficient to prevent data breaches or comply with regulatory requirements. Option C, preventing users from adding applications, is too restrictive and may interfere with the employees' personal use of their devices. Option D, restricting the use of devices for personal purposes during working hours, is impractical and difficult to enforce. References:
? ISACA, CISA Review Manual, 27th Edition, 2019
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription
? Personal Cellphone Privacy at Work1
? Protecting your personal information and privacy on a company phone2
? Mobile Devices and Protected Health Information (PHI)3
? Using your personal phone for work? Here's how to separate your apps and data4
? 9 Ways to Improve Mobile Security and Privacy in the Age of Remote Work5

NEW QUESTION 24
- (Topic 3)
A warehouse employee of a retail company has been able to conceal the theft of inventory items by entering adjustments of either damaged or lost stock items lo the inventory system. Which control would have BEST prevented this type of fraud in a retail environment?

A. Separate authorization for input of transactions
B. Statistical sampling of adjustment transactions
C. Unscheduled audits of lost stock lines
D. An edit check for the validity of the inventory transaction

Answer: A

Explanation:
Separate authorization for input of transactions. This control would have best prevented this type of fraud in a retail environment by ensuring that the warehouse employee who handles the inventory items does not have the authority to enter adjustments to the inventory system. This would create a segregation of duties that would reduce the risk of collusion and concealment of theft.
The other options are not as effective as option A in preventing this type of fraud. Option B, statistical sampling of adjustment transactions, is a detective control that may help identify fraudulent transactions after they have occurred, but it does not prevent them from happening in the first place. Option C, unscheduled audits of lost stock lines, is also a detective control that may reveal discrepancies between the physical and recorded inventory, but it does not address the root cause of

the fraud. Option D, an edit check for the validity of the inventory transaction, is a preventive control that may help verify the accuracy and completeness of the transaction data, but it does not prevent unauthorized or fraudulent adjustments.
References:
? ISACA, CISA Review Manual, 27th Edition, 2019
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription
? Different Types of Inventory Fraud and How to Prevent Them1
? 6 Ways to Prevent Inventory Fraud in Your Business2

NEW QUESTION 29
- (Topic 3)
During a security audit, an IS auditor is tasked with reviewing log entries obtained from an enterprise intrusion prevention system (IPS). Which type of risk would be associated with the potential for the auditor to miss a sequence of logged events that could indicate an error in the IPS configuration?

A. Sampling risk
B. Detection risk
C. Control risk
D. Inherent risk

Answer: B

Explanation:
The type of risk associated with the potential for the auditor to miss a sequence of logged events that could indicate an error in the IPS configuration is detection risk. 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. Detection risk can be affected by factors such as the nature, timing, and extent of the audit procedures, the quality and sufficiency of the audit evidence, and the auditor's professional judgment and competence. Detection risk can be reduced by applying appropriate audit techniques, such as sampling, testing, observation, inquiry, and analysis. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 34
- (Topic 3)
An IS auditor has found that a vendor has gone out of business and the escrow has an older version of the source code. What is the auditor's BEST recommendation for the organization?

A. Analyze a new application that moots the current re
B. Perform an analysis to determine the business risk
C. Bring the escrow version up to date.
D. Develop a maintenance plan to support the application using the existing code

Answer: C

Explanation:
This means that the organization should obtain the source code from the escrow agent and compare it with the current version of the application that they are using. The organization should then identify and apply any changes or updates that are missing or different in the escrow version, so that it matches the current version. This way, the organization can ensure that they have a complete and accurate copy of the source code that reflects their current needs and requirements. Bringing the escrow version up to date can help the organization to avoid or reduce the risks and costs associated with using an outdated or incompatible version of the source code. For example, an older version of the source code may have bugs, errors, or vulnerabilities that could affect the functionality, security, or performance of the application.
An older version of the source code may also lack some features, enhancements, or integrations that could improve the usability, efficiency, or value of the application. An older version of the source code may also not comply with some standards, regulations, or contracts that could affect the quality, reliability, or legality of the application1.
The other options are not as good as bringing the escrow version up to date for the organization. Option A, analyzing a new application that meets the current requirements, is a possible option but it may be more time-consuming, expensive, and risky than updating the existing application. The organization may have to go through a complex and lengthy process of selecting, acquiring, implementing, testing, and migrating to a new application, which could disrupt their operations and performance. The organization may also have to deal with compatibility, interoperability, or data quality issues when switching to a new application2. Option B, performing an analysis to determine the business risk, is a necessary step but not a recommendation for the organization. The organization should already be aware of the business risk of using an application whose vendor has gone out of business and whose escrow has an older version of the source code. The organization should focus on finding and implementing a solution to mitigate or eliminate this risk3. Option D, developing a maintenance plan to support the application using the existing code, is not a feasible option because it assumes that the organization has access to the existing code. However, this is not the case because the vendor has gone out of business and the escrow has an older version of the source code. The organization cannot support or maintain an application without having a complete and accurate copy of its source code. References:
? How Important Is Source Code Escrow - ISACA1
? The What and Why of Source Code Escrow2
? Unlocking Source Code In Escrow 2023: A Guide To Secure Software3

NEW QUESTION 38
- (Topic 3)
During a follow-up audit, an IS auditor finds that some critical recommendations have the IS auditor's BEST course of action?

A. Require the auditee to address the recommendations in full.
B. Adjust the annual risk assessment accordingly.
C. Evaluate senior management's acceptance of the risk.
D. Update the audit program based on management's acceptance of risk.

Answer: C

Explanation:
The best course of action for an IS auditor who finds that some critical recommendations have not been implemented is to evaluate senior management's acceptance of the risk. The IS auditor should understand the reasons why the recommendations have not been implemented and the implications for the organization's risk exposure. The IS auditor should also verify that senior management has formally acknowledged and accepted the residual risk and has

documented the rationale and justification for their decision. The IS auditor should communicate the findings and the risk acceptance to the audit committee and other relevant stakeholders. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 39
- (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 42
- (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 46
- (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 48
- (Topic 3)
An organization has outsourced the development of a core application. However, the organization plans to bring the support and future maintenance of the application back in- house. Which of the following findings should be the IS auditor's GREATEST concern?

A. The cost of outsourcing is lower than in-house development.
B. The vendor development team is located overseas.
C. A training plan for business users has not been developed.
D. The data model is not clearly documented.

Answer: D

Explanation:
The finding that should be the IS auditor’s greatest concern is that the data model is not clearly documented. A data model is a representation of the structure, relationships, and constraints of the data used by an application. It is a vital component of the software development process, as it helps to ensure the accuracy, consistency, and quality of the data1. A clear and comprehensive documentation of the data model is essential for the maintenance and support of the application, as it facilitates the understanding, modification, and troubleshooting of the data and the application logic2.
If the organization plans to bring the support and future maintenance of the application back in-house, it will need to have access to the data model documentation from the vendor. Without it, the organization may face difficulties in transferring the knowledge and skills from the vendor to the in-house team, as well as in adapting and enhancing the application to meet changing business needs and requirements3. The lack of data model documentation may also increase the risk of errors, inconsistencies, and inefficiencies in the data and the application performance2.
The other findings are not as concerning as the lack of data model documentation, because they do not directly affect the quality and maintainability of the application. The cost of outsourcing is lower than in-house development is a benefit rather than a risk for the organization, as it implies that outsourcing has helped to save time and money for the organization4. The vendor development team is located overseas is a common practice in outsourcing, and it does not necessarily imply a lower quality or a higher risk of the application. However, it may pose some challenges in terms of communication, coordination, and cultural differences, which can be managed by establishing clear expectations, roles, and responsibilities, as well as using effective tools and methods for communication and collaboration5. A training plan for business users has not been developed is a gap that should be addressed by the organization before deploying the application, as it may affect the user acceptance and satisfaction of the application. However, it does not directly impact the quality or maintainability of the application itself. References:
? What is Data Modeling? Definition & Types | Informatica1
? Data Modeling Best Practices: Documentation | erwin2
? Data Model Documentation - an overview | ScienceDirect Topics3
? Outsourcing App Development Pros and Cons – Droids On Roids4
? 8 Risks of Software Development Outsourcing & Their Solutions - Acropolium5
? Software Training Plan: How to Create One for Your Business - Elinext

NEW QUESTION 49
- (Topic 3)
Which of the following would be of GREATEST concern when reviewing an organization's security information and event management (SIEM) solution?

A. SIEM reporting is customized.
B. SIEM configuration is reviewed annually
C. The SIEM is decentralized.
D. SIEM reporting is ad hoc.

Answer: C

Explanation:
The greatest concern that the IS auditor should have when reviewing an organization’s security information and event management (SIEM) solution is that the SIEM is decentralized. This is because a decentralized SIEM can pose challenges for collecting, correlating, analyzing and reporting on security events and incidents from multiple sources and locations. A decentralized SIEM can also increase the complexity and cost of maintaining and updating the SIEM components, as well as the risk of inconsistent or incomplete security monitoring and response. The IS auditor should recommend that the organization adopts a centralized or hybrid SIEM architecture that can provide a holistic and integrated view of the security posture and activities across the organization. The other findings are not as concerning as a decentralized SIEM, because they can be addressed by implementing best practices and standards for SIEM reporting and configuration. References: CISA Review Manual (Digital Version)1, Chapter 5, Section 5.2.4

NEW QUESTION 50
- (Topic 3)
An IS auditor is reviewing processes for importing market price data from external data providers. Which of the following findings should the auditor consider MOST critical?

A. The quality of the data is not monitored.
B. Imported data is not disposed frequently.
C. The transfer protocol is not encrypted.
D. The transfer protocol does not require authentication.

Answer: A

Explanation:
The most critical finding that the IS auditor should consider when reviewing processes for importing market price data from external data providers is that the quality of the data is not monitored. This is because market price data is essential for financial transactions, risk management, valuation and reporting, and any errors or inaccuracies in the data can have significant impact on the organization’s performance, reputation and compliance. The IS auditor should ensure that the organization has established quality criteria and controls for the imported data, such as validity, completeness, timeliness, consistency and accuracy, and that the data is regularly checked and verified against these criteria. The other findings are also important, but not as critical as data quality. References: CISA Review Manual (Digital Version)1, Chapter 5, Section 5.2.7

NEW QUESTION 55
- (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 60
- (Topic 3)
Which of the following is MOST important when planning a network audit?

A. Determination of IP range in use
B. Analysis of traffic content
C. Isolation of rogue access points
D. Identification of existing nodes

Answer: D

Explanation:
The most important factor when planning a network audit is to identify the existing nodes on the network. Nodes are devices or systems that are connected to the network and can communicate with each other. Nodes can include servers, workstations, routers, switches, firewalls, printers, scanners, cameras, etc. Identifying the existing nodes on the network will help the auditor to determine the scope, objectives, and methodology of the audit. It will also help the auditor to assess the network topology, architecture, performance, security, and compliance. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 61
- (Topic 3)
An externally facing system containing sensitive data is configured such that users have either read-only or administrator rights. Most users of the system have administrator access. Which of the following is the GREATEST risk associated with this situation?

A. Users can export application logs.
B. Users can view sensitive data.
C. Users can make unauthorized changes.
D. Users can install open-licensed software.

Answer: C

Explanation:
The greatest risk associated with having most users with administrator access to an externally facing system containing sensitive data is that users can make unauthorized changes to the system or the data, which could compromise the integrity, confidentiality, and availability of the system and the data. Users can export application logs, view sensitive data, and install open-licensed software are also risks, but they are not as severe as unauthorized changes. References: ISACA CISA Review Manual 27th Edition Chapter 4

NEW QUESTION 65
- (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 68
- (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 73
- (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 74
- (Topic 3)
Which of the following should be of GREATEST concern for an IS auditor reviewing an organization's disaster recovery plan (DRP)?

A. The DRP has not been formally approved by senior management.
B. The DRP has not been distributed to end users.
C. The DRP has not been updated since an IT infrastructure upgrade.
D. The DRP contains recovery procedures for critical servers only.

Answer: C

Explanation:
The greatest concern for an IS auditor reviewing an organization’s disaster recovery plan (DRP) is that the DRP has not been updated since an IT infrastructure upgrade. This could render the DRP obsolete or ineffective, as it may not reflect the current configuration, dependencies or recovery requirements of the IT systems. The IS auditor should ensure that the DRP is reviewed and updated regularly to align with any changes in the IT environment. The DRP has not been formally approved by senior management is a concern for an IS auditor reviewing an organization’s DRP, but it is not as critical as ensuring that the DRP is up to date and valid. The DRP has not been distributed to end users or the DRP contains recovery procedures for critical servers only are issues that relate to the communication or scope of the DRP, but not to its validity or effectiveness. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 389

NEW QUESTION 78
- (Topic 2)
Which of the following is the MOST important reason to classify a disaster recovery plan (DRP) as confidential?

A. Ensure compliance with the data classification policy.
B. Protect the plan from unauthorized alteration.
C. Comply with business continuity best practice.
D. Reduce the risk of data leakage that could lead to an attack.

Answer: D

Explanation:
The most important reason to classify a disaster recovery plan (DRP) as confidential is to reduce the risk of data leakage that could lead to an attack. A DRP contains sensitive information about the organization's IT infrastructure, systems, processes, and procedures for recovering from a disaster. If this information falls into the wrong hands, it could be exploited by malicious actors to launch targeted attacks, sabotage recovery efforts, or extort ransom. Therefore, a DRP should be protected from unauthorized access, disclosure, modification, or destruction.
The other options are not as important as reducing the risk of data leakage that could lead to an attack:
? Ensuring compliance with the data classification policy is a good practice, but it is not a sufficient reason to classify a DRP as confidential. The data classification policy should reflect the level of risk and impact associated with each type of data, and a DRP should be classified as confidential based on its potential harm if compromised.
? Protecting the plan from unauthorized alteration is a valid concern, but it is not a primary reason to classify a DRP as confidential. A DRP should be protected from unauthorized alteration by implementing access controls, audit trails, version control, and change management processes. Classifying a DRP as confidential may deter some unauthorized alterations, but it does not prevent them.
? Complying with business continuity best practice is a desirable goal, but it is not a compelling reason to classify a DRP as confidential. Business continuity best practice may recommend classifying a DRP as confidential, but it does not mandate it. The decision to classify a DRP as confidential should be based on a risk assessment and a cost-benefit analysis.

NEW QUESTION 79
- (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 84
- (Topic 2)
Due to a recent business divestiture, an organization has limited IT resources to deliver critical projects Reviewing the IT staffing plan against which of the following would BEST guide IT management when estimating resource requirements for future projects?

A. Human resources (HR) sourcing strategy
B. Records of actual time spent on projects
C. Peer organization staffing benchmarks
D. Budgeted forecast for the next financial year

Answer: B

Explanation:
The best source of information for IT management to estimate resource requirements for future projects is the records of actual time spent on projects. This data can provide a realistic and reliable basis for forecasting future resource needs based on historical trends and patterns. The records of actual time spent on projects can also help IT management to identify any gaps or inefficiencies in resource allocation and utilization. The human resources (HR) sourcing strategy is not a good source of information for estimating resource requirements for future projects, as it may not reflect the actual demand and availability of IT resources. The peer organization staffing benchmarks are not a good source of information for estimating resource requirements for future projects, as they may not account for the specific characteristics and needs of each organization. The budgeted forecast for the next financial year is not a good source of information for estimating resource requirements for future projects, as it may not be based on accurate or realistic assumptions. References:
? CISA Review Manual, 27th Edition, pages 465-4661
? CISA Review Questions, Answers & Explanations Database, Question ID: 263

NEW QUESTION 87
- (Topic 2)
An IS auditor is conducting a review of a data center. Which of the following observations could indicate an access control Issue?

A. Security cameras deployed outside main entrance
B. Antistatic mats deployed at the computer room entrance
C. Muddy footprints directly inside the emergency exit
D. Fencing around facility is two meters high

Answer: C

Explanation:
An IS auditor is conducting a review of a data center. An observation that could indicate an access control issue is muddy footprints directly inside the emergency exit. Access control is a process that ensures that only authorized entities or individuals can access or use an information system or resource, and prevents

unauthorized access or use. Access control can be implemented using various methods or mechanisms, such as physical, logical, administrative, etc. Muddy footprints directly inside the emergency exit could indicate an access control issue, as they could suggest that someone has entered the data center through the emergency exit without proper authorization or authentication, and potentially compromised the security or integrity of the data center. Security cameras deployed outside main entrance is not an observation that could indicate an access control issue, but rather a control that could enhance access control, as security cameras are devices that capture and record video footage of the surroundings, and can help monitor and deter unauthorized access or activity. Antistatic mats deployed at the computer room entrance is not an observation that could indicate an access control issue, but rather a control that could prevent static electricity damage, as antistatic mats are devices that dissipate or reduce static charges from people or objects, and can help protect electronic equipment from electrostatic discharge (ESD). Fencing around facility is two meters high is not an observation that could indicate an access control issue, but rather a control that could improve physical security, as fencing is a barrier that encloses or surrounds an area, and can help prevent unauthorized entry or intrusion.

NEW QUESTION 92
- (Topic 2)
Which of the following is the BEST reason for an organization to use clustering?

A. To decrease system response time
B. To Improve the recovery lime objective (RTO)
C. To facilitate faster backups
D. To improve system resiliency

Answer: D

Explanation:
Clustering is a technique that groups multiple servers or nodes together to act as one system, providing high availability, scalability, and load balancing for applications or services. Clustering can improve system resiliency, which is the ability of a system to withstand or recover from failures or disruptions without compromising its functionality or performance. Clustering can achieve this by providing redundancy and fault tolerance for critical components or processes, enabling automatic failover and recovery in case of node failures, distributing workload among multiple nodes to avoid overloading or bottlenecks, and allowing dynamic addition or removal of nodes to meet changing demand or capacity needs. Clustering may also decrease system response time by improving performance and efficiency through load balancing and parallel processing, but this is not its primary purpose. Clustering may facilitate faster backups by enabling concurrent backup operations across multiple nodes, but this is not its main benefit. Clustering may improve the recovery time objective (RTO), which is the maximum acceptable time for restoring a system or service after a disruption, by reducing the downtime and data loss caused by failures, but this is not the best reason for using clustering, as there may be other factors that affect the RTO, such as backup frequency, recovery procedures, and testing methods.

NEW QUESTION 93
- (Topic 2)
Which of the following documents should specify roles and responsibilities within an IT audit organization?

A. Organizational chart
B. Audit charier
C. Engagement letter
D. Annual audit plan

Answer: B

Explanation:
The audit charter is a document that defines the purpose, scope, authority, and responsibility of an IT audit organization. The audit charter should specify roles and responsibilities within an IT audit organization, such as who is accountable for approving the audit plan, who is responsible for conducting the audits, who is authorized to access the audit evidence, and who is accountable for reporting the audit results. The organizational chart, the engagement letter, and the annual audit plan are also important documents for an IT audit organization, but they do not specify roles and responsibilities as clearly and comprehensively as the audit charter.

NEW QUESTION 94
- (Topic 2)
Which of the following BEST protects an organization's proprietary code during a joint- development activity involving a third party?

A. Statement of work (SOW)
B. Nondisclosure agreement (NDA)
C. Service level agreement (SLA)
D. Privacy agreement

Answer: B

Explanation:
A nondisclosure agreement (NDA) is the best way to protect an organization’s proprietary code during a joint-development activity involving a third party. An NDA is a legal contract that binds the parties involved in a joint-development activity to keep confidential any information, data or materials that are shared or exchanged during the activity. An NDA specifies what constitutes confidential information, how it can be used, disclosed or protected, how long it remains confidential, what are the exceptions and remedies for breach of confidentiality, and other terms and conditions. An NDA can help to protect an organization’s proprietary code from being copied, modified, distributed or exploited by unauthorized parties without its consent or knowledge. The other options are not as effective as option B, as they do not address confidentiality issues specifically. A statement of work (SOW) is a document that defines the scope, objectives, deliverables, tasks, roles, responsibilities, timelines and costs of a joint-development activity, but it does not cover confidentiality issues explicitly. A service level agreement (SLA) is a document that defines the quality, performance and availability standards and metrics for a service provided by one party to another party in a joint-development activity, but it does not cover confidentiality issues explicitly. A privacy agreement is a document that defines how personal information collected from customers or users is collected, used, disclosed and protected by one party or both parties in a joint-development activity, but it does not cover confidentiality issues related to proprietary code. References: CISA Review Manual (Digital Version) , Chapter 3: Information Systems Acquisition, Development & Implementation, Section 3.2: Project Management Practices.

NEW QUESTION 96
- (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 99
- (Topic 2)
Which of the following is the BEST indicator of the effectiveness of an organization's incident response program?

A. Number of successful penetration tests
B. Percentage of protected business applications
C. Financial impact per security event
D. Number of security vulnerability patches

Answer: C

Explanation:
The best indicator of the effectiveness of an organization's incident response program is the financial impact per security event. This metric measures the direct and indirect costs associated with security incidents, such as loss of revenue, reputation damage, legal fees, recovery expenses, and fines. By reducing the financial impact per security event, the organization can demonstrate that its incident response program is effective in mitigating the consequences of security breaches and restoring normal operations as quickly as possible. Number of successful penetration tests, percentage of protected business applications, and number of security vulnerability patches are indicators of the security posture of the organization, but they do not reflect the effectiveness of the incident response program. References: ISACA Journal Article: Measuring Incident Response Effectiveness

NEW QUESTION 103
- (Topic 2)
The PRIMARY focus of a post-implementation review is to verify that:

A. enterprise architecture (EA) has been complied with.
B. user requirements have been met.
C. acceptance testing has been properly executed.
D. user access controls have been adequately designed.

Answer: B

Explanation:
The primary focus of a post-implementation review is to verify that user requirements have been met. User requirements are specifications that define what users need or expect from a system or service, such as functionality, usability, reliability, etc. User requirements are usually gathered and documented at the beginning of a project, and used as a basis for designing, developing, testing, and implementing a system or service. A post-implementation review is an evaluation that assesses whether a system or service meets its objectives and delivers its expected benefits after it has been implemented. The primary focus of a post-implementation review is to verify that user requirements have been met, as this can indicate whether the system or service satisfies the user needs and expectations, provides value and quality to the users, and supports the user goals and tasks. Enterprise architecture (EA) has been complied with is a possible focus of a post- implementation review, but it is not the primary one. EA is a framework that defines how an organization's business processes, information systems, and technology infrastructure are aligned and integrated to support its vision and strategy. EA has been complied with, as this can indicate whether the system or service fits with the organization's current and future state, and follows the organization's standards and principles. Acceptance testing has been properly executed is a possible focus of a post-implementation review, but it is not the primary one. Acceptance testing is a process that verifies whether a system or service meets the user requirements and expectations before it is accepted by the users or stakeholders. Acceptance testing has been properly executed, as this can indicate whether the system or service has been tested and validated by the users or stakeholders, and whether any issues or defects have been identified and resolved. User access controls have been adequately designed is a possible focus of a post-implementation review, but it is not the primary one. User access controls are mechanisms that ensure that only authorized users can access or use a system or service, and prevent unauthorized access or use. User access controls have been adequately designed, as this can indicate whether the system or service has appropriate security and privacy measures in place, and whether any risks or threats have been mitigated.

NEW QUESTION 104
- (Topic 2)
Which of the following is MOST important for an IS auditor to do during an exit meeting with an auditee?

A. Ensure that the facts presented in the report are correct
B. Communicate the recommendations lo senior management
C. Specify implementation dates for the recommendations.
D. Request input in determining corrective action.

Answer: A

Explanation:
Ensuring that the facts presented in the report are correct is the most important thing for an IS auditor to do during an exit meeting with an auditee. An IS auditor should confirm that the audit findings and observations are accurate, complete, and supported by sufficient evidence, as well as that the auditee understands and agrees with them. This will help to avoid any misunderstandings or disputes later on, as well as to enhance the credibility and quality of the audit report. The other options are less important things for an IS auditor to do during an exit meeting, as they may involve communicating the recommendations to senior management, specifying implementation dates for the recommendations, or requesting input in determining corrective action. References:
? CISA Review Manual (Digital Version), Chapter 2, Section 2.5.21
? CISA Review Questions, Answers & Explanations Database, Question ID 222

NEW QUESTION 105
- (Topic 2)
Which of the following is the BEST source of information for an IS auditor to use as a baseline to assess the adequacy of an organization's privacy policy?

A. Historical privacy breaches and related root causes
B. Globally accepted privacy best practices
C. Local privacy standards and regulations
D. Benchmark studies of similar organizations

Answer: C

Explanation:
The best source of information for an IS auditor to use as a baseline to assess the adequacy of an organization’s privacy policy is the local privacy standards and regulations. Privacy standards and regulations are legal requirements that specify how personal data should be collected, processed, stored, shared, and disposed of by organizations. By using local privacy standards and regulations as a baseline, the IS auditor can ensure that the organization’s privacy policy complies with the applicable laws and protects the rights and interests of data subjects. Historical privacy breaches and related root causes, globally accepted privacy best practices, and benchmark studies of similar organizations are useful sources of information for improving an organization’s privacy policy, but they are not as authoritative and relevant as local privacy standards and regulations. References: CISA Review Manual (Digital Version): Chapter 2 - Governance and Management of Information Technology

NEW QUESTION 107
- (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 112
- (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 113
- (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 118
- (Topic 2)
A project team has decided to switch to an agile approach to develop a replacement for an existing business application. Which of the following should an IS auditor do FIRST to ensure the effectiveness of the protect audit?

A. Compare the agile process with previous methodology.
B. Identify and assess existing agile process control
C. Understand the specific agile methodology that will be followed.
D. Interview business process owners to compile a list of business requirements

Answer: C

Explanation:
Understanding the specific agile methodology that will be followed is the first step that an IS auditor should do to ensure the effectiveness of the project audit. An IS auditor should familiarize themselves with the agile approach, principles, practices, and tools that will be used by the project team, as well as the roles and responsibilities of the project stakeholders. This will help the IS auditor to identify and assess the relevant risks and controls for the project audit. The other options are not the first steps that an IS auditor should do, but rather possible subsequent actions that may depend on the specific agile methodology. References:
? CISA Review Manual (Digital Version), Chapter 4, Section 4.3.21
? CISA Review Questions, Answers & Explanations Database, Question ID 211

NEW QUESTION 120
- (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 121
- (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 123
- (Topic 2)
Which of the following observations would an IS auditor consider the GREATEST risk when conducting an audit of a virtual server farm tor potential software vulnerabilities?

A. Guest operating systems are updated monthly
B. The hypervisor is updated quarterly.
C. A variety of guest operating systems operate on one virtual server
D. Antivirus software has been implemented on the guest operating system only.

Answer: D

Explanation:
Antivirus software has been implemented on the guest operating system only is the observation that an IS auditor would consider the greatest risk when conducting an audit of a virtual server farm for potential software vulnerabilities. A virtual server farm is a collection of servers that run multiple virtual machines (VMs) on a single physical host using a software layer called a hypervisor. A guest operating system is the operating system installed on each VM. Antivirus software is a software program that detects and removes malicious software from a computer system. If antivirus software has been implemented on the guest operating system only, it means that the hypervisor and the host operating system are not protected from malware attacks, which could compromise the security and availability of all VMs running on the same host. Therefore, antivirus software should be implemented on both the guest and host operating systems as well as on the hypervisor. References: CISA Review Manual, 27th Edition, page 378

NEW QUESTION 126
- (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 129
- (Topic 2)
Which of the following is MOST helpful for measuring benefits realization for a new system?

A. Function point analysis
B. Balanced scorecard review
C. Post-implementation review
D. Business impact analysis (BIA)

Answer: C

Explanation:
This is the most helpful method for measuring benefits realization for a new system, because it involves evaluating the actual outcomes and impacts of the system after it has been implemented and used for a certain period of time. A post-implementation review can compare the actual benefits with the expected benefits that were defined in the business case or the benefits realization plan, and identify any gaps, issues, or opportunities for improvement. A post-implementation review can also assess the effectiveness, efficiency, and satisfaction of the system's users, stakeholders, and customers, and provide feedback and recommendations for future enhancements or changes.
The other options are not as helpful as post-implementation review for measuring benefits realization for a new system:
? Function point analysis. This is a technique that measures the size and complexity
of a software system based on the number and types of functions it provides. Function point analysis can help estimate the cost, effort, and time required to develop, maintain, or enhance a software system, but it does not measure the actual benefits or value that the system delivers to the organization or its users.
? Balanced scorecard review. This is a strategic management tool that measures the
performance of an organization or a business unit based on four perspectives: financial, customer, internal process, and learning and growth. A balanced scorecard review can help align the organization's vision, mission, and goals with its activities and outcomes, but it does not measure the specific benefits or impacts of a new system.
? Business impact analysis (BIA). This is a process that identifies and evaluates the potential effects of a disruption or disaster on the organization's critical business functions and processes. A BIA can help determine the recovery priorities, objectives, and strategies for the organization in case of an emergency, but it does not measure the benefits or value of a new system.

NEW QUESTION 131
- (Topic 2)
Following a security breach in which a hacker exploited a well-known vulnerability in the domain controller, an IS audit has been asked to conduct a control assessment. the auditor's BEST course of action would be to determine if:

A. the patches were updated.
B. The logs were monitored.
C. The network traffic was being monitored.

D. The domain controller was classified for high availability.

Answer: B

Explanation:
The auditor's best course of action after a security breach in which a hacker exploited a well-known vulnerability in the domain controller is to determine if the logs were monitored. Log monitoring is an essential control for detecting and responding to security incidents, especially when known vulnerabilities exist in the system. The auditor should assess if the logs were properly configured, collected, reviewed, analyzed, and acted upon by the responsible parties. Updating patches, monitoring network traffic, and classifying domain controllers for high availability are also important controls, but they are not directly related to the detection and response of the security breach. References:
? CISA Review Manual (Digital Version), page 301
? CISA Questions, Answers & Explanations Database, question ID 3340

NEW QUESTION 132
- (Topic 2)
When testing the adequacy of tape backup procedures, which step BEST verifies that regularly scheduled Backups are timely and run to completion?

A. Observing the execution of a daily backup run
B. Evaluating the backup policies and procedures
C. Interviewing key personnel evolved In the backup process
D. Reviewing a sample of system-generated backup logs

Answer: D

Explanation:
Reviewing a sample of system-generated backup logs is the best step to verify that regularly scheduled backups are timely and run to completion. Backup logs are records that document the details and results of backup operations, such as the date, time, duration, status, errors, and exceptions. By reviewing a sample of backup logs, the IS auditor can check whether the backups are performed according to the schedule and whether they are completed successfully or not. The other steps do not provide as much evidence or assurance as reviewing backup logs, as they do not show the actual outcome or performance of backup operations. References: CISA Review Manual, 27th Edition, page 247

NEW QUESTION 134
- (Topic 2)
During a follow-up audit, it was found that a complex security vulnerability of low risk was not resolved within the agreed-upon timeframe. IT has stated that the system with the identified vulnerability is being replaced and is expected to be fully functional in two months Which of the following is the BEST course of action?

A. Require documentation that the finding will be addressed within the new system
B. Schedule a meeting to discuss the issue with senior management
C. Perform an ad hoc audit to determine if the vulnerability has been exploited
D. Recommend the finding be resolved prior to implementing the new system

Answer: A

Explanation:
Requiring documentation that the finding will be addressed within the new system is the best course of action for a follow-up audit. An IS auditor should obtain evidence that the complex security vulnerability of low risk will be resolved in the new system and that there is a reasonable timeline for its implementation. The other options are not appropriate courses of action, as they may be too costly, time-consuming, or impractical for a low-risk finding. References:
? CISA Review Manual (Digital Version), Chapter 2, Section 2.5.31
? CISA Review Questions, Answers & Explanations Database, Question ID 209

NEW QUESTION 138
- (Topic 2)
Which of the following is the GREATEST risk associated with storing customer data on a web server?

A. Data availability
B. Data confidentiality
C. Data integrity
D. Data redundancy

Answer: B

Explanation:
The greatest risk associated with storing customer data on a web server is data confidentiality. Data confidentiality is the property that ensures that data are accessible only to authorized entities or individuals, and protected from unauthorized disclosure or exposure. Storing customer data on a web server poses a high risk to data confidentiality, as web servers are exposed to the internet and may be vulnerable to various types of attacks or breaches that can compromise the security and privacy of customer data, such as hacking, phishing, malware, denial of service (DoS), etc. Customer data may contain sensitive or personal information that can cause harm or damage to customers or the organization if disclosed or exposed, such as identity theft, fraud, reputation loss, legal liability, etc. Data availability is the property that ensures that data are accessible and usable by authorized entities or individuals when needed. Data availability is a risk associated with storing customer data on a web server, as web servers may experience failures or disruptions that can affect the accessibility and usability of customer data, such as hardware faults, network issues, power outages, etc. However, data availability is not the greatest risk associated with storing customer data on a web server, as it does not affect the security and privacy of customer data. Data integrity is the property that ensures that data are accurate and consistent, and protected from unauthorized modification or corruption. Data integrity is a risk associated with storing customer data on a web server, as web servers may be subject to attacks or errors that can affect the accuracy and consistency of customer data, such as injection attacks, tampering, replication issues, etc. However, data integrity is not the greatest risk associated with storing customer data on a web server, as it does not affect the security and privacy of customer data. Data redundancy is the condition of having duplicate or unnecessary data in a database or system. Data redundancy is not a risk associated with storing customer data on a web server, but rather a result of poor database design or management.

NEW QUESTION 143
- (Topic 2)

When planning an audit to assess application controls of a cloud-based system, it is MOST important tor the IS auditor to understand the.

A. architecture and cloud environment of the system.
B. business process supported by the system.
C. policies and procedures of the business area being audited.
D. availability reports associated with the cloud-based system.

Answer: B

Explanation:
The business process supported by the system is the most important factor for an IS auditor to understand when planning an audit to assess application controls of a cloud-based system. An IS auditor should have a clear understanding of the business objectives, requirements, and risks of the process, as well as the expected outputs and outcomes of the system. This will help the IS auditor to determine the scope, objectives, and criteria of the audit, as well as to identify and evaluate the key application controls that ensure the effectiveness, efficiency, and reliability of the process. The other options are less important factors that may provide additional information or context for the audit, but not its primary focus. References:
? CISA Review Manual (Digital Version), Chapter 5, Section 5.31
? CISA Review Questions, Answers & Explanations Database, Question ID 212

NEW QUESTION 147
- (Topic 2)
The BEST way to determine whether programmers have permission to alter data in the production environment is by reviewing:

A. the access control system's log settings.
B. how the latest system changes were implemented.
C. the access control system's configuration.
D. the access rights that have been granted.

Answer: D

Explanation:
The best way to determine whether programmers have permission to alter data in the production environment is by reviewing the access rights that have been granted. Access rights are permissions or privileges that define what actions or operations a user can perform on an information system or resource. By reviewing the access rights that have been granted to programmers, an IS auditor can verify whether they have been authorized to modify data in the production environment, which is where live data and applications are stored and executed. The access control system’s log settings are parameters that define what events or activities are recorded by the access control system, which is a system that enforces the access rights and policies of an information system or resource. The access control system’s log settings are not the best way to determine whether programmers have permission to alter data in the production environment, as they do not indicate what permissions or privileges have been granted to programmers. How the latest system changes were implemented is a process that describes how software updates or modifications are deployed to the production environment. How the latest system changes were implemented is not the best way to determine whether programmers have permission to alter data in the production environment, as it does not indicate what permissions or privileges have been granted to programmers. The access control system’s configuration is a set of rules or parameters that define how the access control system operates and functions. The access control system’s configuration is not the best way to determine whether programmers have permission to alter data in the production environment, as it does not indicate what permissions or privileges have been granted to programmers.

NEW QUESTION 151
- (Topic 2)
Which of the following business continuity activities prioritizes the recovery of critical functions?

A. Business continuity plan (BCP) testing
B. Business impact analysis (BIA)
C. Disaster recovery plan (DRP) testing
D. Risk assessment

Answer: B

Explanation:
A business impact analysis (BIA) is a process that identifies and evaluates the potential effects or consequences of disruptions or disasters on an organization’s critical business functions or processes. A BIA can help prioritize the recovery of critical functions by assessing their importance and urgency for the organization’s operations, objectives, and stakeholders, and determining their recovery time objectives (RTOs), which are the maximum acceptable time for restoring a function after a disruption. A business continuity plan (BCP) testing is a process that verifies and validates the effectiveness and readiness of a BCP, which is a document that outlines the strategies and procedures for ensuring the continuity of critical business functions in the event of a disruption or disaster. A BCP testing does not prioritize the recovery of critical functions, but rather evaluates how well they are recovered according to the BCP. A disaster recovery plan (DRP) testing is a process that verifies and validates the effectiveness and readiness of a DRP, which is a document that outlines the technical and operational steps for restoring the IT systems and infrastructure that support critical business functions in the event of a disruption or disaster. A DRP testing does not prioritize the recovery of critical functions, but rather evaluates how well they are supported by the IT systems and infrastructure according to the DRP. A risk assessment is a process that identifies and analyzes the potential threats and vulnerabilities that could affect an organization’s critical business functions or processes. A risk assessment does not prioritize the recovery of critical functions, but rather estimates their likelihood and impact of being disrupted by various risk scenarios.

NEW QUESTION 156
- (Topic 2)
An IS auditor is reviewing security controls related to collaboration tools for a business unit responsible for intellectual property and patents. Which of the following observations should be of MOST concern to the auditor?

A. Training was not provided to the department that handles intellectual property and patents
B. Logging and monitoring for content filtering is not enabled.
C. Employees can share files with users outside the company through collaboration tools.
D. The collaboration tool is hosted and can only be accessed via an Internet browser

Answer: B

Explanation:

The observation that should be of most concern to the auditor when reviewing security controls related to collaboration tools for a business unit responsible for intellectual property and patents is that employees can share files with users outside the company through collaboration tools. Collaboration tools are software or hardware devices that enable users to communicate, cooperate, and coordinate with each other on a common task or project. Collaboration tools can facilitate information sharing and knowledge exchange among users, but they can also pose security risks if not properly controlled or managed. Employees can share files with users outside the company through collaboration tools, as this can compromise the security and confidentiality of intellectual property and patents, which are valuable and sensitive assets of the organization. Employees may share files with unauthorized or untrusted users who may misuse or disclose the intellectual property and patents, either intentionally or unintentionally. This can cause harm or damage to the organization, such as loss of competitive advantage, reputation, revenue, or legal rights. Training was not provided to the department that handles intellectual property and patents is a possible observation that could indicate a security issue related to collaboration tools for a business unit responsible for intellectual property and patents, but it is not the most concerning one. Training is an activity that educates and instructs users on how to use collaboration tools effectively and securely,
such as how to access, share, store, and protect information using collaboration tools. Training was not provided to the department that handles intellectual property and patents, as this can affect the awareness and competence of users on collaboration tools, and increase the likelihood of errors or mistakes that may compromise the security or quality of information. However, this observation may not be directly related to collaboration tools, as it may apply to any information system or resource used by the department. Logging and monitoring for content filtering is not enabled is a possible observation that could indicate a security issue related to collaboration tools for a business unit responsible for intellectual property and patents, but it is not the most concerning one. Logging and monitoring are processes that record and analyze the events or activities that occur on an information system or network, such as user actions, system operations, data changes, errors, alerts, etc. Content filtering is a technique that blocks or allows access to certain types of information based on predefined criteria or rules, such as keywords, categories, sources, etc. Logging and monitoring for content filtering is not enabled, as this can affect the auditability, accountability, and visibility of collaboration tools, and prevent detection or investigation of security incidents or violations related to information sharing using collaboration tools. However, this observation may not be specific to collaboration tools, as it may affect any information system or network that uses content filtering. The collaboration tool is hosted and can only be accessed via an Internet browser is a possible observation that could indicate a security issue related to collaboration tools for a business unit responsible for intellectual property and patents, but it is not the most concerning one. A hosted collaboration tool is a type of cloud-based service that provides collaboration functionality over the Internet without requiring installation or maintenance on local devices. An Internet browser is a software application that enables users to access and interact with web-based content or services. The collaboration tool is hosted and can only be accessed via an Internet browser, as this can affect the availability and reliability of collaboration tools, and introduce security or privacy risks for information sharing using collaboration tools. However, this observation may not be unique to collaboration tools, as it may apply to any cloud-based service that uses an Internet browser.

NEW QUESTION 160
- (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 164
- (Topic 2)
Which of the following is the BEST way for an organization to mitigate the risk associated with third-party application performance?

A. Ensure the third party allocates adequate resources to meet requirements.
B. Use analytics within the internal audit function
C. Conduct a capacity planning exercise
D. Utilize performance monitoring tools to verify service level agreements (SLAs)

Answer: D

Explanation:
The best way for an organization to mitigate the risk associated with third- party application performance is to utilize performance monitoring tools to verify service level agreements (SLAs). Performance monitoring tools are software or hardware devices that measure and report the performance of an application or system, such as speed, availability, reliability, etc. Performance monitoring tools can help mitigate the risk associated with third-party application performance, by allowing the organization to verify whether the third-party provider is meeting the SLAs, which are contracts or agreements that define the expected level and quality of service for an application or system. Performance monitoring tools can also help identify and resolve any performance issues or problems that may arise from the third-party application. Ensuring the third party allocates adequate resources to meet requirements is a possible way to mitigate the risk associated with third-party application performance, but it is not the best one, as it may not be feasible or effective depending on the availability, cost, and suitability of the resources. Using analytics within the internal audit function is a possible way to mitigate the risk associated with third-party application performance, but it is not the best one, as it may not be timely or relevant depending on the frequency, scope, and quality of the analytics. Conducting a capacity planning exercise is a possible way to mitigate the risk associated with third-party application performance, but it is not the best one, as it may not be accurate or reliable depending on the assumptions, methods, and data used for the capacity planning.

NEW QUESTION 169
- (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 173
- (Topic 2)
An employee loses a mobile device resulting in loss of sensitive corporate data. Which o(the following would have BEST prevented data leakage?

A. Data encryption on the mobile device
B. Complex password policy for mobile devices
C. The triggering of remote data wipe capabilities
D. Awareness training for mobile device users

Answer: A

Explanation:
The best way to prevent data leakage from a lost mobile device is data encryption on the mobile device. Data encryption is a technique that transforms data into an unreadable format using a secret key or algorithm. Data encryption protects data from unauthorized access or disclosure in case of loss or theft of a mobile device. Complex password policy for mobile devices, triggering of remote data wipe capabilities, and awareness training for mobile device users are useful measures to enhance data security on mobile devices, but they do not prevent data leakage as effectively as data encryption. A complex password policy can be bypassed by brute force attacks or password cracking tools. Remote data wipe capabilities depend on network connectivity and device power availability. Awareness training for mobile device users can reduce human errors or negligence, but it cannot guarantee compliance or behavior change. References: CISA Review Manual (Digital Version): Chapter 5 - Information Systems Operations and Business Resilience

NEW QUESTION 176
- (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 177
- (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 182
- (Topic 2)
The due date of an audit project is approaching, and the audit manager has determined that only 60% of the audit has been completed. Which of the following should the audit manager do FIRST?

A. Determine where delays have occurred
B. Assign additional resources to supplement the audit
C. Escalate to the audit committee
D. Extend the audit deadline

Answer: A

Explanation:
The first thing that the audit manager should do when faced with a situation where only 60% of the audit has been completed and the due date is approaching is to determine where delays have occurred. This can help the audit manager to identify and analyze the root causes of the delays, such as unexpected issues, scope changes, resource constraints, communication problems, etc., and evaluate their impact on the audit objectives, scope, quality, and timeline. Based on this analysis, the audit manager can then decide on the best course of action to address the delays and complete the audit successfully. Assigning additional resources to supplement the audit is a possible option for resolving delays in an audit project, but it is not the first thing that the audit manager should do, as it may not be feasible or effective depending on the availability, cost, and suitability of the additional resources. Escalating to the audit committee is a possible option for

communicating delays in an audit project and seeking guidance or support from senior management, but it is not the first thing that the audit manager should do, as it may not be necessary or appropriate depending on the severity and urgency of the delays. Extending the audit deadline is a possible option for accommodating delays in an audit project and ensuring sufficient time for completing the audit tasks and activities, but it is not the first thing that the audit manager should do, as it may not be possible or desirable depending on the contractual obligations, stakeholder expectations, and regulatory requirements.

NEW QUESTION 186
- (Topic 2)
A manager Identifies active privileged accounts belonging to staff who have left the organization. Which of the following is the threat actor In this scenario?

A. Terminated staff
B. Unauthorized access
C. Deleted log data
D. Hacktivists

Answer: A

Explanation:
A threat actor is an entity or individual that poses a potential harm or danger to an organization's information systems or data. Terminated staff are the threat actors in this scenario, as they are former employees who may still have active privileged accounts that grant them access to sensitive or critical information or resources of the organization. Terminated staff may abuse their access privileges or credentials to compromise the confidentiality, integrity, or availability of the information systems or data, either intentionally or unintentionally. Unauthorized access is a threat event or action that occurs when an unauthorized entity or individual gains access to an organization's information systems or data without permission or authorization. Unauthorized access is not a threat actor, but rather a result of a threat actor's activity. Deleted log data is a threat consequence or impact that occurs when log data, which are records of events or activities that occur on an information system or network, are erased or corrupted by a threat actor. Deleted log data can affect the auditability, accountability, and visibility of the information system or network, and prevent detection or investigation of security incidents. Deleted log data is not a threat actor, but rather a result of a threat actor's activity. Hacktivists are threat actors who use hacking techniques to promote a political or social cause or agenda. Hacktivists are not the threat actors in this scenario, as there is no indication that they are involved in this case.

NEW QUESTION 187
- (Topic 2)
Which of the following is the MOST appropriate and effective fire suppression method for an unstaffed computer room?

A. Water sprinkler
B. Fire extinguishers
C. Carbon dioxide (CO2)
D. Dry pipe

Answer: C

Explanation:
The most appropriate and effective fire suppression method for an un-staffed computer room is carbon dioxide (CO2). Carbon dioxide is a gaseous clean agent that extinguishes fire by displacing oxygen and reducing the combustion process. Carbon dioxide is suitable for un-staffed computer rooms because it does not leave any residue, damage, or corrosion on the electronic equipment, and it does not require water or other chemicals that could harm the environment or human health. However, carbon dioxide can pose a risk of asphyxiation to any person who may enter the computer room during or after the discharge, so proper safety precautions and warning signs should be in place.
The other options are not as appropriate or effective as carbon dioxide for an un-staffed computer room:
? Water sprinkler. This is a common fire suppression method that uses water to cool down and extinguish fire. However, water sprinkler is not suitable for un-staffed computer rooms because it can cause severe damage to the electronic equipment, such as short circuits, corrosion, or data loss. Water sprinkler can also create a risk of electric shock to any person who may enter the computer room during or after the discharge.
? Fire extinguishers. These are portable devices that contain a pressurized agent that can be sprayed on a fire to put it out. However, fire extinguishers are not effective for un-staffed computer rooms because they require manual operation by a trained person who can identify the type and location of the fire, and use the appropriate extinguisher. Fire extinguishers can also cause damage to the electronic equipment if they contain water or chemical agents.
? Dry pipe. This is a type of sprinkler system that uses pressurized air or nitrogen in the pipes instead of water until a fire is detected. When a fire is detected, the air or nitrogen is released and water flows into the pipes and sprinklers. However, dry pipe is not ideal for un-staffed computer rooms because it still uses water as the extinguishing agent, which can damage the electronic equipment as mentioned above. Dry pipe also has a slower response time than wet pipe sprinkler systems, which can allow the fire to spread more quickly.

NEW QUESTION 191
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