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Exam Questions CISA

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

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

Answer: A

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

NEW QUESTION 2
- (Topic 3)
Which of the following should be performed FIRST before key performance indicators (KPIs) can be implemented?

A. Analysis of industry benchmarks
B. Identification of organizational goals
C. Analysis of quantitative benefits
D. Implementation of a balanced scorecard

Answer: B

Explanation:
The first thing that should be performed before key performance indicators (KPIs) can be implemented is the identification of organizational goals. This is because KPIs are measurable values that demonstrate how effectively an organization is achieving its key business objectives4. Therefore, it is necessary that the organization defines its goals clearly and aligns them with its vision, mission, and strategy. By identifying its goals, the organization can then determine what KPIs are relevant and meaningful to measure its progress and performance . References: 4: CISA Review Manual (Digital Version), Chapter 2: Governance and Management of IT, Section 2.3: Benefits Realization, page 77 : CISA Online Review Course, Module 2: Governance and Management of IT, Lesson 2.3: Benefits Realization : ISACA Journal Volume 1, 2020, Article: How to Measure Anything in IT Governance

NEW QUESTION 3
- (Topic 3)
Which of the following would an IS auditor recommend as the MOST effective preventive control to reduce the risk of data leakage?

A. Ensure that paper documents arc disposed security.
B. Implement an intrusion detection system (IDS).
C. Verify that application logs capture any changes made.
D. Validate that all data files contain digital watermarks

Answer: D

Explanation:
Digital watermarks are hidden marks or codes that can be embedded into digital files, such as images, videos, audio, or documents. They can be used to identify the source, owner, or authorized user of the data, as well as to track any unauthorized copying or distribution of the data. Digital watermarks can help prevent data leakage by deterring potential leakers from sharing sensitive data or by providing evidence of data leakage if it occurs.
The other options are not as effective as digital watermarks in preventing data leakage. Ensuring that paper documents are disposed securely can reduce the risk of physical data leakage, but it does not address the digital data leakage that is more prevalent in today’s environment. Implementing an intrusion detection system (IDS) can help detect and respond to cyberattacks that may cause data leakage, but it does not prevent data leakage from insiders or authorized users who have legitimate access to the data. Verifying that application logs capture any changes made can help audit and investigate data leakage incidents, but it does not prevent them from happening in the first place.
References:
? What is Data Leakage?
? What is Digital Watermarking?

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

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

Answer: B

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

evaluating the organization’s BCP or backup strategy, not the offsite storage facility itself. References: ISACA, CISA Review Manual, 27th Edition, 2018, page 388

NEW QUESTION 5
- (Topic 3)
Which of the following should be of GREATEST concern to an IS auditor reviewing an organization's business continuity plan (BCP)?

A. The BCP's contact information needs to be updated
B. The BCP is not version controlled.
C. The BCP has not been approved by senior management.
D. The BCP has not been tested since it was first issued.

Answer: D

Explanation:
The greatest concern for an IS auditor reviewing an organization’s business continuity plan (BCP) is that the BCP has not been tested since it was first issued. A BCP is a document that describes how an organization will continue its critical business functions in the event of a disruption or disaster. A BCP should include information such as roles and responsibilities, recovery strategies, resources, procedures, communication plans, and backup arrangements3. Testing the BCP is a vital step in ensuring its validity, effectiveness, and readiness. Testing the BCP involves simulating various scenarios and executing the BCP to verify whether it meets its objectives and requirements. Testing the BCP can also help to identify and correct any gaps, errors, or weaknesses in the BCP before they become issues during a real incident4. Therefore, an IS auditor should be concerned if the BCP has not been tested since it was first issued, as it may indicate that the BCP is outdated, inaccurate, incomplete, or ineffective. The other options are less concerning or incorrect because:
? A. The BCP’s contact information needs to be updated is not a great concern for an IS auditor reviewing an organization’s BCP, as it is a minor issue that can be easily fixed. Contact information refers to the names, phone numbers, email addresses, or other details of the people involved in the BCP execution or communication. Contact information needs to be updated regularly to reflect any changes in personnel or roles. While having outdated contact information may cause some delays or confusion during a BCP activation, it does not affect the overall validity or effectiveness of the BCP.
? B. The BCP is not version controlled is not a great concern for an IS auditor reviewing an organization’s BCP, as it is a moderate issue that can be improved. Version control refers to the process of tracking and managing changes made to the BCP over time. Version control helps to ensure that only authorized changes are made to the BCP and that there is a clear record of who made what changes when and why. Version control also helps to avoid conflicts or inconsistencies among different versions of the BCP. While having no version control may cause some difficulties or risks in maintaining and updating the BCP, it does not affect the overall validity or effectiveness of the BCP.
? C. The BCP has not been approved by senior management is not a great concern for an IS auditor reviewing an organization’s BCP, as it is a high-level issue that can be resolved. Approval by senior management refers to the formal endorsement and support of the BCP by the top executives or leaders of the organization. Approval by senior management helps to ensure that the BCP is aligned with the organization’s strategy, objectives, and priorities, and that it has sufficient resources and authority to be implemented. Approval by senior management also helps to increase the awareness and commitment of the organization’s stakeholders to the BCP. While having no approval by senior management may affect the credibility and acceptance of the BCP, it does not affect the overall validity or effectiveness of the BCP. References: Working Toward a Managed, Mature Business Continuity Plan - ISACA, ISACA Introduces New Audit Programs for Business Continuity/Disaster …, Disaster Recovery and Business Continuity Preparedness for Cloud-based …

NEW QUESTION 6
- (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 7
- (Topic 3)
A company has implemented an IT segregation of duties policy. In a role-based environment, which of the following roles may be assigned to an application developer?

A. IT operator
B. System administration
C. Emergency support
D. Database administration

Answer: C

Explanation:
Segregation of duties (SOD) is a core internal control and an essential component of an effective risk management strategy. SOD emphasizes sharing the responsibilities of key business processes by distributing the discrete functions of these processes to multiple people and departments, helping to reduce the risk of possible errors and fraud1.
SOD is especially important in IT security, where granting excessive system access to one person or group can lead to harmful consequences, such as data breaches, identity theft, or bypassing security controls2. SOD breaks IT-related tasks into four separate function categories: authorization, custody, recordkeeping, and reconciliation1. Ideally, no one person or department holds responsibility in multiple categories.
In a role-based environment, where access privileges are granted based on predefined roles, it is important to ensure that the roles are designed and assigned in a way that supports SOD. For example, the person who develops an application should not also be the one who tests it, deploys it, or maintains it.
Therefore, an application developer should not be assigned the roles of IT operator, system administration, or database administration, as these roles may conflict

with their development role and create opportunities for misuse or abuse of the system. The only role that may be assigned to an application developer without violating SOD is emergency support, which is a temporary role that allows the developer to access the system in case of a critical issue that requires immediate resolution3. However, even this role should be granted with caution and monitored closely to ensure compliance with SOD policies. References:
? ISACA, CISA Review Manual, 27th Edition, 2019, page 2824
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription, QID 1066692
? Hyperproof Blog, Segregation of Duties: What it is and Why it's Important1
? Advisera Blog, Segregation of duties in your ISMS according to ISO 27001A.6.1.23

NEW QUESTION 8
- (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 9
- (Topic 3)
Management receives information indicating a high level of risk associated with potential flooding near the organization's data center within the next few years. As a result, a decision has been made to move data center operations to another facility on higher ground. Which approach has been adopted?

A. Risk avoidance
B. Risk transfer
C. Risk acceptance
D. Risk reduction

Answer: A

Explanation:
The approach adopted by management in this scenario is risk
avoidance. Risk avoidance is the elimination of a risk by discontinuing or not undertaking an activity that poses a threat to the organization3. By moving data center operations to another facility on higher ground, management is avoiding the potential flooding risk that could disrupt or damage the data center. Risk transfer, risk acceptance and risk reduction are other possible approaches for dealing with risks, but they do not apply in this case. References:
? CISA Review Manual, 27th Edition, page 641
? 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)
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 12
- (Topic 3)
What Is the BEST method to determine if IT resource spending is aligned with planned project spending?

A. Earned value analysis (EVA)
B. Return on investment (ROI) analysis
C. Gantt chart
D. Critical path analysis

Answer: A

Explanation:
The best method to determine if IT resource spending is aligned with planned project spending is earned value analysis (EVA). EVA is a technique that compares the actual cost, schedule, and scope of a project with the planned or budgeted values. EVA can help to measure the project progress and performance, and identify any variances or deviations from the baseline plan1.
EVA uses three basic values to calculate the project status: planned value (PV), earned value (EV), and actual cost (AC). PV is the amount of work that was expected to be completed by a certain date, according to the project plan. EV is the amount of work that was actually completed by that date, measured in terms of the budgeted cost. AC is the amount of money that was actually spent to complete the work by that date1.
By comparing these values, EVA can determine if the project is on track, ahead, or behind schedule and budget. EVA can also calculate various indicators, such as cost variance (CV), schedule variance (SV), cost performance index (CPI), and schedule performance index (SPI), to quantify the magnitude and direction of the variances. EVA can also forecast the future performance and completion of the project, based on the current trends and assumptions1.
The other options are not as effective as EVA in determining if IT resource spending is aligned with planned project spending. Option B, return on investment (ROI) analysis, is a technique that evaluates the profitability or efficiency of an investment, by comparing the benefits or revenues with the costs. ROI analysis can help to justify or prioritize a project, but it does not measure the actual progress or performance of the project against the plan2. Option C, Gantt chart, is a tool that displays the tasks, durations, dependencies, and milestones of a project in a graphical format. Gantt chart can help to plan and monitor a project schedule, but it does not show the actual cost or scope of the project3. Option D, critical path analysis, is a technique that identifies the longest sequence of tasks or activities that must be completed on time for the project to finish on schedule. Critical path analysis can help to optimize and control a project schedule, but it does not account for the actual cost or scope of the project4.
References:
? Earned Value Analysis & Management (EVA/EVM) – Definition & Formulae1
? Return on Investment (ROI) Formula2
? What Is a Gantt Chart?3
? Critical Path Method for Project Management

NEW QUESTION 14
- (Topic 3)
An IS auditor finds that the process for removing access for terminated employees is not documented What is the MOST significant risk from this observation?

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

Answer: D

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

NEW QUESTION 15
- (Topic 3)
Which of the following should be the FRST step when developing a data toes prevention (DIP) solution for a large organization?

A. Identify approved data workflows across the enterprise.
B. Conduct a threat analysis against sensitive data usage.
C. Create the DLP pcJc.es and templates
D. Conduct a data inventory and classification exercise

Answer: D

Explanation:
The first step when developing a data loss prevention (DLP) solution for a large organization is to conduct a data inventory and classification exercise. This step is essential to identify the types, locations, owners, and sensitivity levels of the data that need to be protected by the DLP solution. A data inventory and classification exercise helps to define the scope, objectives, and requirements of the DLP solution, as well as to prioritize the data protection efforts based on the business value and risk of the data. A data inventory and classification exercise also enables the organization to comply with relevant laws and regulations regarding data privacy and security.
The other options are not the first step when developing a DLP solution, but rather subsequent steps that depend on the outcome of the data inventory and classification exercise. Identifying approved data workflows across the enterprise is a step that helps to design and implement the DLP policies and controls that match the business processes and data flows. Conducting a threat analysis against sensitive data usage is a step that helps to assess and mitigate the risks associated with data leakage, theft, or misuse. Creating the DLP policies and templates is a step that helps to enforce the data protection rules and standards across the organization.
References:
? ISACA CISA Review Manual 27th Edition (2019), page 247
? Data Loss Prevention—Next Steps - ISACA1
? What is data loss prevention (DLP)? | Microsoft Security

NEW QUESTION 18
- (Topic 3)
An IS auditor reviewing security incident processes realizes incidents are resolved and closed, but root causes are not investigated. Which of the following should be the MAJOR concern with this situation?

A. Abuses by employees have not been reported.
B. Lessons learned have not been properly documented
C. vulnerabilities have not been properly addressed
D. Security incident policies are out of date.

Answer: C

Explanation:
The major concern with the situation where security incidents are resolved and closed, but root causes are not investigated, is that vulnerabilities have not been properly addressed. Vulnerabilities are weaknesses or gaps in the security posture of an organization that can be exploited by threat actors to compromise its systems, data, or operations. If root causes are not investigated, vulnerabilities may remain undetected or unresolved, allowing attackers to exploit them again or use them as entry points for further attacks. This can result in repeated or escalated security incidents that can cause more damage or disruption to the organization.
The other options are not as major as the concern about vulnerabilities, but rather secondary or related issues that may arise from the lack of root cause analysis. Abuses by employees have not been reported is a concern that may indicate a lack of awareness, accountability, or monitoring of insider threats. Lessons learned have not been properly documented is a concern that may indicate a lack of improvement, learning, or feedback from security incidents. Security incident policies are out of date is a concern that may indicate a lack of alignment, review, or update of security incident processes.
References:
? ISACA CISA Review Manual 27th Edition (2019), page 254
? Why Root Cause Analysis is Crucial to Incident Response (IR) - Avertium3
? Root Cause Analysis Steps and How it Helps Incident Response …

NEW QUESTION 21
- (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 26
- (Topic 3)
An IS auditor notes that the previous year's disaster recovery test was not completed within the scheduled time frame due to insufficient hardware allocated by a third-party vendor. Which of the following provides the BEST evidence that adequate resources are now allocated to successfully recover the systems?

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

Answer: A

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

NEW QUESTION 27
- (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 28
- (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 29
- (Topic 3)
An IS auditor finds that application servers had inconsistent security settings leading to potential vulnerabilities. Which of the following is the BEST recommendation by the IS auditor?

A. Improve the change management process
B. Establish security metrics.
C. Perform a penetration test
D. Perform a configuration review

Answer: D

Explanation:
The best recommendation by the IS auditor for finding that application servers had inconsistent security settings leading to potential vulnerabilities is to perform a configuration review. A configuration review is an audit procedure that involves examining and verifying the security settings and parameters of application servers against predefined standards or best practices. A configuration review can help to identify and remediate any deviations, inconsistencies, or misconfigurations that may expose the application servers to unauthorized access, exploitation, or compromise6. A configuration review can also help to ensure compliance with security policies and regulations, as well as enhance the performance and availability of application servers. The other options are less effective or incorrect because:
? A. Improving the change management process is not the best recommendation by the IS auditor for finding that application servers had inconsistent security settings leading to potential vulnerabilities, as it does not address the root cause of the problem or provide a specific solution. While improving the change management process may help to prevent future inconsistencies or misconfigurations in application server settings, it does not ensure that the existing ones are detected and corrected.
? B. Establishing security metrics is not the best recommendation by the IS auditor for finding that application servers had inconsistent security settings leading to potential vulnerabilities, as it does not address the root cause of the problem or provide a specific solution. While establishing security metrics may help to measure and monitor the security performance and posture of application servers, it does not ensure that the existing inconsistencies or misconfigurations in application server settings are detected and corrected.
? C. Performing a penetration test is not the best recommendation by the IS auditor for finding that application servers had inconsistent security settings leading to potential vulnerabilities, as it does not address the root cause of the problem or provide a specific solution. While performing a penetration test may help to simulate and evaluate the impact of an attack on application servers, it does not ensure that the existing inconsistencies or misconfigurations in application server settings are detected and corrected. References: Configuring system to use application server security - IBM, Application Security Risk: Assessment and Modeling - ISACA, Five Key Components of an Application Security Program - ISACA, ISACA Practitioner Guidelines for Auditors - SSH, SCADA Cybersecurity Framework - ISACA

NEW QUESTION 30
- (Topic 3)
An IS auditor reviewing the threat assessment tor a data center would be MOST concerned if:

A. some of the identified throats are unlikely to occur.
B. all identified throats relate to external entities.
C. the exercise was completed by local management.
D. neighboring organizations operations have been included.

Answer: C

Explanation:
An IS auditor reviewing the threat assessment for a data center would be most concerned if the exercise was completed by local management, because this could introduce bias, conflict of interest, or lack of expertise in the assessment process. A threat assessment is a systematic method of identifying and evaluating the potential threats that could affect the availability, integrity, or confidentiality of the data center and its assets. A threat assessment should be conducted by an independent and qualified team that has the necessary skills, knowledge, and experience to perform a comprehensive and objective analysis of the data center's environment, vulnerabilities, and risks1.
The other options are not as concerning as option C for an IS auditor reviewing the threat assessment for a data center. Option A, some of the identified threats are unlikely to occur, is not a problem as long as the likelihood and impact of each threat are properly estimated and prioritized. A threat assessment should consider all possible scenarios, even if they have a low probability of occurrence, to ensure that the data center is prepared for any eventuality2. Option B, all identified threats relate to external entities, is not a flaw as long as the assessment also considers internal threats, such as human errors, malicious insiders, or equipment failures. External threats are often more visible and severe than internal threats, but they are not the only source of risk for a data center3. Option D, neighboring organizations' operations have been included, is not a mistake as long as the assessment also focuses on the data center's own operations. Neighboring organizations' operations may have an impact on the data center's security and availability, especially if they share physical or network infrastructure or resources. A threat assessment should take into account the interdependencies and interactions between the data center and its external environment4.
References:
? ISACA, CISA Review Manual, 27th Edition, 2019
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription
? Data Center Threats and Vulnerabilities1
? Datacenter threat, vulnerability, and risk assessment2
? Data Centre Risk Assessment3

NEW QUESTION 32
- (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 37
- (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 38
- (Topic 3)
Which of the following is necessary for effective risk management in IT governance?

A. Local managers are solely responsible for risk evaluation.
B. IT risk management is separate from corporate risk management.
C. Risk management strategy is approved by the audit committee.
D. Risk evaluation is embedded in management processes.

Answer: D

Explanation:
The necessary condition for effective risk management in IT governance is that risk evaluation is embedded in management processes. Risk evaluation is the process of comparing the results of risk analysis with risk criteria to determine whether the risk and/or its magnitude is acceptable or tolerable. Risk evaluation should be integrated into the management processes of planning, implementing, monitoring, and reviewing the IT activities and resources. This will ensure that risk management is aligned with the business objectives, strategies, and values, and that risk responses are timely, appropriate, and effective. References:
? CISA Review Manual (Digital Version)
? CISA Questions, Answers & Explanations Database

NEW QUESTION 39
- (Topic 3)
Which of the following is MOST important for an IS auditor to confirm when reviewing an organization's plans to implement robotic process automation (RPA> to automate routine business tasks?

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

Answer: A

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

NEW QUESTION 40
- (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 43
- (Topic 3)
An IS auditor has discovered that a software system still in regular use is years out of date and no longer supported the auditee has stated that it will take six months until the software is running on the current version. Which of the following is the BEST way to reduce the immediate risk associated with using an unsupported version of the software?

A. Verify all patches have been applied to the software system's outdated version
B. Close all unused ports on the outdated software system.
C. Segregate the outdated software system from the main network.
D. Monitor network traffic attempting to reach the outdated software system.

Answer: C

Explanation:
The best way to reduce the immediate risk associated with using an unsupported version of the software is to segregate the outdated software system from the main network. An unsupported software system may have unpatched vulnerabilities that could be exploited by attackers to compromise the system or access sensitive data. By isolating the system from the rest of the network, the organization can limit the exposure and impact of a potential breach. Verifying all patches have been applied to the outdated software system, closing all unused ports on the outdated software system and monitoring network traffic attempting to reach the outdated software system are also good practices, but they do not address the root cause of the risk, which is the lack of vendor support and updates.
References:
? CISA Review Manual, 27th Edition, page 2951
? CISA Review Questions, Answers & Explanations Database - 12 Month Subscription

NEW QUESTION 44
- (Topic 3)
Which of the following BEST describes an audit risk?

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

Answer: B

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

NEW QUESTION 48
- (Topic 3)
An audit identified that a computer system is not assigning sequential purchase order numbers to order requests. The IS auditor is conducting an audit follow-up to determine if management has reserved this finding. Which of two following is the MOST reliable follow- up procedure?

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

Answer: C

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

NEW QUESTION 50
- (Topic 3)
Which of the following is MOST important to determine during the planning phase of a cloud-based messaging and collaboration platform acquisition?

A. Role-based access control policies
B. Types of data that can be uploaded to the platform
C. Processes for on-boarding and off-boarding users to the platform
D. Processes for reviewing administrator activity

Answer: B

Explanation:
The most important thing to determine during the planning phase of a cloud- based messaging and collaboration platform acquisition is the types of data that can be uploaded to the platform. This is because different types of data may have different security, privacy, and compliance requirements, depending on the nature, sensitivity, and value of the data. For example, personal data, financial data, health data, or intellectual property data may be subject to various laws and regulations that govern how they can be collected, stored, processed, and shared in the cloud. Therefore, it is essential to identify and classify the types of data that will be uploaded to the platform, and ensure that the platform meets the organization's policies and standards for data protection1.
The other options are not as important as the types of data that can be uploaded to the platform during the planning phase of a cloud-based messaging and collaboration platform acquisition. Option A, role-based access control policies, is a mechanism that defines who can access what data and resources on the platform based on their roles and responsibilities. Role-based access control policies are important for ensuring data security and accountability, but they can be designed and implemented after the platform is acquired2. Option C, processes for on-boarding and off-boarding users to the platform, are procedures that enable or disable user accounts and access rights on the platform. Processes for on-boarding and off-boarding users are important for managing user identities and lifecycles, but they can be developed and executed after the platform is acquired3. Option D, processes for reviewing administrator activity, are methods that monitor and audit the actions and events performed by administrators on the
platform. Processes for reviewing administrator activity are important for detecting and preventing unauthorized or malicious activities, but they can be established and performed after the platform is acquired4.
References:
? Cloud Messaging and Collaboration Services - Maryland.gov DoIT4
? MessageBird acquires real-time notifications and in-app messaging platform Pusher for $35M | TechCrunch2
? Symphony to lead financial market communications with the acquisition of Cloud9 Technologies3
? Cloud messaging and collaboration | Sumo Logic

NEW QUESTION 52
- (Topic 3)
Which of the following provides the BEST providence that outsourced provider services are being properly managed?

A. The service level agreement (SLA) includes penalties for non-performance.
B. Adequate action is taken for noncompliance with the service level agreement (SLA).
C. The vendor provides historical data to demonstrate its performance.
D. Internal performance standards align with corporate strategy.

Answer: B

Explanation:
Adequate action taken for noncompliance with the service level agreement (SLA) provides the best evidence that outsourced provider services are being properly managed. This shows that the organization is monitoring the performance of the provider and enforcing the terms of the SLA.
The other options are not as convincing as evidence of proper management. Option A, the SLA includes penalties for non-performance, is a good practice but does not guarantee that the penalties are actually applied or that the performance is satisfactory. Option C, the vendor provides historical data to demonstrate its performance, is not reliable because the data may be biased or inaccurate. Option D, internal performance standards align with corporate strategy, is irrelevant to the question of outsourced provider management. References:
? ISACA, CISA Review Manual, 27th Edition, 2019, page 2821
? ISACA, CISA Review Questions, Answers & Explanations Database - 12 Month Subscription, QID 1066692

NEW QUESTION 54
- (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 56

- (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 58
- (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 59
- (Topic 3)
When verifying the accuracy and completeness of migrated data for a new application system replacing a legacy system. It is MOST effective for an IS auditor to review;

A. data analytics findings.
B. audit trails
C. acceptance lasting results
D. rollback plans

Answer: A

Explanation:
When verifying the accuracy and completeness of migrated data for a new application system replacing a legacy system, it is most effective for an IS auditor to review data analytics findings. Data analytics is a technique that uses software tools and statistical methods to analyze large volumes of data and identify patterns, anomalies, errors or inconsistencies. Data analytics can help to compare the source and target data sets, validate the data quality and integrity, and detect any data loss or corruption during the migration process. The other options are not as effective, because audit trails only record the actions performed on the data, acceptance testing results only verify the functionality of the new system, and rollback plans only provide contingency measures in case of migration failure.
References: CISA Review Manual (Digital Version)1, Chapter 5, Section 5.2.6

NEW QUESTION 62
- (Topic 3)
Which of the following is the BEST metric to measure the alignment of IT and business strategy?

A. Level of stakeholder satisfaction with the scope of planned IT projects

B. Percentage of enterprise risk assessments that include IT-related risk
C. Percentage of stat satisfied with their IT-related roles
D. Frequency of business process capability maturity assessments

Answer: B

Explanation:
The best metric to measure the alignment of IT and business strategy is the percentage of enterprise risk assessments that include IT-related risk. This metric indicates how well the organization identifies and manages the IT risks that could affect its strategic objectives and performance. A high percentage of enterprise risk assessments that include IT-related risk shows that the organization considers IT as an integral part of its business strategy and aligns its IT resources and capabilities with its business needs and goals. References: : CISA Review Manual (Digital Version), Chapter 2: Governance and Management of IT, Section 2.2: IT Strategy, page 67 : CISA Online Review Course, Module 2: Governance and Management of IT, Lesson 2.2: IT Strategy

NEW QUESTION 64
- (Topic 3)
Which of the following would be MOST useful when analyzing computer performance?

A. Statistical metrics measuring capacity utilization
B. Operations report of user dissatisfaction with response time
C. Tuning of system software to optimize resource usage
D. Report of off-peak utilization and response time

Answer: A

Explanation:
Computer performance is the measure of how well a computer system can execute tasks and applications within a given time frame. Computer performance can be affected by various factors, such as hardware specifications, software configuration, network conditions, and user behavior. To analyze computer performance, it is important to use statistical metrics that can quantify the capacity utilization of the system resources, such as CPU, memory, disk, and network. These metrics can help identify the bottlenecks, inefficiencies, and anomalies that may degrade the performance of the system. Examples of such metrics include CPU utilization, memory usage, disk throughput, network bandwidth, and response time.
The other options are not as useful as statistical metrics when analyzing computer performance. An operations report of user dissatisfaction with response time is a subjective measure that may not reflect the actual performance of the system. Tuning of system software to optimize resource usage is a corrective action that can improve performance, but it is not a method of analysis. A report of off-peak utilization and response time is a limited snapshot that may not capture the peak performance or the average performance of the system.
References:
? What is Computer Performance?
? How to Measure Computer Performance

NEW QUESTION 67
- (Topic 3)
Which of the following is MOST appropriate to prevent unauthorized retrieval of confidential information stored in a business application system?

A. Apply single sign-on for access control
B. Implement segregation of duties.
C. Enforce an internal data access policy.
D. Enforce the use of digital signatures.

Answer: C

Explanation:
The most appropriate control to prevent unauthorized retrieval of confidential information stored in a business application system is to enforce an internal data access policy. A data access policy defines who can access what data, under what conditions and for what purposes. It also specifies the roles and responsibilities of data owners, custodians and users, as well as the security measures and controls to protect data confidentiality, integrity and availability. By enforcing a data access policy, the organization can ensure that only authorized personnel can retrieve confidential information from the business application system. Applying single sign-on for access control, implementing segregation of duties and enforcing the use of digital signatures are also useful controls, but they are not sufficient to prevent unauthorized data retrieval without a clear and comprehensive data access policy. References:
? CISA Review Manual, 27th Edition, page 2301
? CISA Review Questions, Answers & Explanations Database - 12 Month Subscription2

NEW QUESTION 71
- (Topic 3)
Which of the following is the BEST way to ensure that business continuity plans (BCPs) will work effectively in the event of a major disaster?

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

Answer: B

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

References:
? Best Practice Guide: Business Continuity Planning (BCP)3
? Best Practices for Creating a Business Continuity Plan1
? Business Continuity Plan Best Practices

NEW QUESTION 76
- (Topic 3)
The PRIMARY objective of value delivery in reference to IT governance is to:

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

Answer: C

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

NEW QUESTION 80
- (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 82
- (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 83
- (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 86
- (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 88
- (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 91
- (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 95
- (Topic 2)
When an IS audit reveals that a firewall was unable to recognize a number of attack attempts, the auditor's BEST recommendation is to place an intrusion detection system (IDS) between the firewall and:

A. the organization's web server.
B. the demilitarized zone (DMZ).
C. the organization's network.
D. the Internet

Answer: D

Explanation:
The best recommendation is to place an intrusion detection system (IDS) between the firewall and the Internet. An IDS is a device or software that monitors network traffic for malicious activity and alerts the network administrator or takes preventive action. By placing an IDS between the firewall and the Internet, the IS auditor can enhance the security of the network perimeter and detect any attack attempts that the firewall was unable to recognize.
The other options are not as effective as placing an IDS between the firewall and the Internet:
? Placing an IDS between the firewall and the organization’s web server would not
protect the web server from external attacks that bypass the firewall. The web server should be placed in a demilitarized zone (DMZ), which is a separate network segment that isolates public-facing servers from the internal network.
? Placing an IDS between the firewall and the demilitarized zone (DMZ) would not protect the DMZ from external attacks that bypass the firewall. The DMZ should be protected by two firewalls, one facing the Internet and one facing the internal network, with an IDS monitoring both sides of each firewall.
? Placing an IDS between the firewall and the organization’s network would not protect the organization’s network from external attacks that bypass the firewall. The organization’s network should be protected by a firewall that blocks unauthorized traffic from entering or leaving the network, with an IDS monitoring both sides of the firewall.

NEW QUESTION 98
- (Topic 2)
An organization has recently implemented a Voice-over IP (VoIP) communication system. Which ot the following should be the IS auditor's PRIMARY concern?

A. A single point of failure for both voice and data communications
B. Inability to use virtual private networks (VPNs) for internal traffic
C. Lack of integration of voice and data communications
D. Voice quality degradation due to packet toss

Answer: A

Explanation:
The IS auditor’s primary concern when an organization has recently implemented a Voice-over IP (VoIP) communication system is a single point of failure for both voice and data communications. VoIP is a technology that allows voice communication over IP networks such as the internet. VoIP can offer benefits such as lower costs, higher flexibility, and better integration with other applications. However, VoIP also introduces risks such as dependency on network availability, performance, and security. If both voice and data communications share the same network infrastructure and devices, then a single point of failure can affect both services simultaneously and cause significant disruption to business operations. Therefore, the IS auditor should evaluate the availability and redundancy of the network components and devices that support VoIP communication. The other options are not as critical as a single point of failure for both voice and data communications, as they do not pose a direct threat to business continuity. References: CISA Review Manual, 27th Edition, page 385

NEW QUESTION 101
- (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 105
- (Topic 2)

Which of the following is the GREATEST security risk associated with data migration from a legacy human resources (HR) system to a cloud-based system?

A. Data from the source and target system may be intercepted.
B. Data from the source and target system may have different data formats.
C. Records past their retention period may not be migrated to the new system.
D. System performance may be impacted by the migration

Answer: A

Explanation:
The greatest security risk associated with data migration from a legacy human resources (HR) system to a cloud-based system is data from the source and target system may be intercepted. Data interception is an attack that occurs when an unauthorized entity or individual captures or accesses data that are being transmitted or stored on an information system or network. Data interception can compromise the confidentiality and integrity of data, and cause harm or damage to data owners or users. Data migration from a legacy HR system to a cloud-based system involves transferring data from one system or location to another system or location over a network connection. This poses a high risk of data interception, as data may be exposed or vulnerable during transit or storage on unsecured or untrusted networks or systems. Data from the source and target system may have different data formats is a possible challenge associated with data migration from a legacy HR system to a cloud-based system, but it is not a security risk. Data formats are specifications that define how data are structured or encoded on an information system or network. Data formats may vary depending on different systems or platforms. Data migration may require converting data from one format to another format to ensure compatibility and interoperability between systems. Records past their retention period may not be migrated to the new system is a possible outcome associated with data migration from a legacy HR system to a cloud-based system, but it is not a security risk. Retention period is a duration that defines how long data should be kept or stored on an information system or network before being deleted or destroyed. Retention period may depend on various factors such as legal requirements, business needs, storage capacity, etc. Data migration may involve deleting or destroying data that are past their retention period to reduce the volume or complexity of data to be transferred or to comply with regulations or policies. System performance may be impacted by the migration is a possible impact associated with data migration from a legacy HR system to a cloud-based system, but it is not a security risk. System performance is a measure of how well an information system or network functions or operates, such as speed, reliability, availability, etc. System performance may be affected by data migration, as data migration may consume significant resources or bandwidth, cause interruptions or delays, or introduce errors or inconsistencies.

NEW QUESTION 109
- (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 112
- (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 113
- (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 114
- (Topic 2)
An internal audit department recently established a quality assurance (QA) program. Which of the following activities Is MOST important to include as part of the QA program requirements?

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

Answer: B

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

NEW QUESTION 117
- (Topic 2)
The IS quality assurance (OA) group is responsible for:

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

Answer: A

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

NEW QUESTION 121
- (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 126
- (Topic 2)
While auditing a small organization's data classification processes and procedures, an IS auditor noticed that data is often classified at the incorrect level. What is the MOST effective way for the organization to improve this situation?

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

Answer: B

Explanation:

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

NEW QUESTION 127
- (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 129
- (Topic 2)
Which of the following is MOST important for an IS auditor to verify when evaluating an organization's firewall?

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

Answer: A

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

NEW QUESTION 133
- (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 137
- (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 141
- (Topic 2)
An accounting department uses a spreadsheet to calculate sensitive financial transactions. Which of the following is the MOST important control for maintaining the security of data in the spreadsheet?

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

Answer: D

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

NEW QUESTION 142
- (Topic 2)
IT disaster recovery time objectives (RTOs) should be based on the:

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

Answer: D

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

NEW QUESTION 145
- (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 147
- (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 150
- (Topic 2)
To enable the alignment of IT staff development plans with IT strategy, which of the following should be done FIRST?

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

Answer: C

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

NEW QUESTION 153
- (Topic 2)
Stress testing should ideally be earned out under a:

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

Answer: A

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

NEW QUESTION 158
- (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 163
- (Topic 2)
An IS auditor concludes that an organization has a quality security policy. Which of the following is MOST important to determine next? The policy must be:

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

Answer: A

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

NEW QUESTION 164
- (Topic 2)
A third-party consultant is managing the replacement of an accounting system. Which of the following should be the IS auditor's GREATEST concern?

A. Data migration is not part of the contracted activities.
B. The replacement is occurring near year-end reporting
C. The user department will manage access rights.
D. Testing was performed by the third-party consultant

Answer: C

Explanation:
The greatest concern for an IS auditor in this scenario is that the user department will manage access rights to the new accounting system. This could pose a significant risk of unauthorized access, segregation of duties violations, data tampering and fraud. The IS auditor should ensure that access rights are defined, approved and monitored by an independent function, such as IT security or internal audit. The other options are not as concerning as option C, as they can be mitigated by other controls or procedures. Data migration is an important part of the system replacement project, but it can be performed by another party or verified by the IS auditor. The timing of the replacement near year-end reporting is a challenge, but it can be managed by proper planning, testing and contingency plans. Testing performed by the third-party consultant is acceptable, as long as it is reviewed and validated by the IS auditor or another independent party.
References: CISA Review Manual (Digital Version) 1, Chapter 3: Information Systems Acquisition, Development & Implementation, Section 3.4: System Implementation.

NEW QUESTION 167
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