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## ISACA COBIT 2019 Foundation Sample Questions (Q29-Q34):

### NEW QUESTION # 29

What is the role of the internal audit function when defining the EGIT target state?

- A. Prepare the detailed business case and high-level program plan.
- B. Align targeted process improvement solutions to enterprise goals.
- C. Develop and communicate a change enablement plan and objectives.
- **D. Provide advice and assist with target-state positioning and gap priorities.**

**Answer: D**

Explanation:

According to the ISACA COBIT 2019 official Manual, the internal audit function must provide advice and assistance with target-state positioning and gap priorities when defining the EGIT target state. The internal audit function must provide objective, independent and unbiased advice on the positioning of the target state, as well as on the prioritization of gaps to be addressed. This advice must be based on the internal audit function's knowledge of the enterprise's strategic objectives, as well as its understanding of the processes, risks and control environment.

#### NEW QUESTION # 30

Within the principles for a governance system, the value generated from the use of I&T reflects:

- A. maximized financial benefits to the investment portfolio.
- B. the ratio of costs versus achieved service levels.
- C. a balance among benefits, risk and resources.

**Answer: C**

Explanation:

Explanation

The value generated from the use of I&T reflects a balance among benefits, risk and resources. This is based on the principle of balance, which states that "governance of enterprise I&T should ensure that stakeholder needs, conditions and options are evaluated to determine balanced, agreed-on enterprise objectives to be achieved; setting direction through prioritization and decision making; and monitoring performance and compliance against agreed-on direction and objectives" 1. Value generation is not only about maximizing financial benefits or minimizing costs or risks, but also about optimizing them in relation to the expected outcomes7.

References: 1: COBIT 2019 Framework: Introduction and Methodology, page 23 7: COBIT 2019 Framework: Governance and Management Objectives, page 19

#### NEW QUESTION # 31

Which of the following figures BEST illustrates the context of an enterprise governance of information and technology (EGIT) system?

- A. ☐
- B. ☒
- C. ☐
- D. ☐

**Answer: B**

Explanation:

Explanation

The figure in option C best illustrates the context of an enterprise governance of information and technology (EGIT) system because it shows how the EGIT system is influenced by the enterprise's internal and external environment, and how it influences the enterprise's governance system and IT-related goals. The figure also shows the four EGIT domains: Evaluate, Direct and Monitor (EDM), Align, Plan and Organize (APO), Build, Acquire and Implement (BAI), and Deliver, Service and Support (DSS). The figure is based on the COBIT

2019 Framework1, page 23. References: 1: COBIT 2019 Framework | Digital | English

#### NEW QUESTION # 32

Enterprise governance of information and technology (EGIT) is an integral part of:

- A. financial governance.
- B. risk governance.
- C. corporate governance.

**Answer: C**

#### NEW QUESTION # 33

Which of the following is the PRIMARY benefit or output derived from setting targeted capability levels and performing a capability-

level gap analysis for selected processes?

- **A. Identification of process improvement opportunities**
- B. Development of a business case outline
- C. Identification and mitigation of all identified risks
- D. Development of enterprise goals that align to established targets

**Answer: A**

Explanation:

The capability levels are a measure of how well an enterprise performs its information and technology governance and management processes in terms of process attributes such as process performance, process definition, process deployment, process measurement, process control, process optimization etc. The capability levels range from 0 (incomplete) to 5 (optimizing), indicating the degree of maturity and effectiveness of an enterprise's information and technology governance and management processes. The targeted capability levels are the desired levels of performance that an enterprise wants to achieve for its information and technology governance and management processes, based on its strategy, objectives, needs, and expectations. The targeted capability levels provide a basis for defining the improvement goals and objectives for the processes. The capability-level gap analysis is a process that involves comparing the current capability levels of an enterprise's information and technology governance and management processes with the targeted capability levels, and identifying the gaps or differences between them. The capability-level gap analysis helps to determine the improvement actions and initiatives that are required to close the gaps and achieve the targeted capability levels. The primary benefit or output derived from setting targeted capability levels and performing a capability-level gap analysis for selected processes is identification of process improvement opportunities. This means that by setting targeted capability levels and performing a capability-level gap analysis for selected processes, an enterprise can identify the areas of weakness or inefficiency in its information and technology governance and management processes, and determine the potential solutions or enhancements that can improve its process performance, quality, value, etc. This will also help to align the information and technology governance system with the enterprise's strategy and objectives. References: :

COBIT 2019 Design Guide: page 53-54 : COBIT 2019 Process Assessment Model: page 11-13

## **NEW QUESTION # 34**

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