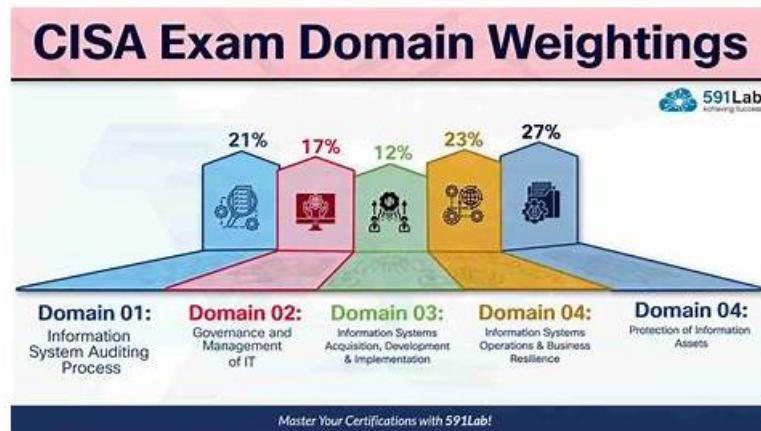


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ISACA Certified Information Systems Auditor Sample Questions (Q348-Q353):

NEW QUESTION # 348

An IS auditor has assessed a payroll service provider's security policy and finds significant topics are missing. Which of the following is the auditor's BEST course of action?

- A. Recommend the service provider update their policy.
- B. Notify the service provider of the discrepancies.
- C. Recommend replacement of the service provider.
- D. Report the risk to internal management.

Answer: D

Explanation:

Section: The process of Auditing Information System

Explanation

NEW QUESTION # 349

An IS auditor is renewing the deployment of a new automated system. Which of the following findings presents the MOST significant

risk?

- A. Data from the legacy system is not migrated correctly to the new system
- B. The new system is not platform agnostic
- **C. Users have not been trained on the new system**
- D. The new system has resulted in layoffs of key experienced personnel

Answer: C

NEW QUESTION # 350

Which of the following ensures the availability of transactions in the event of a disaster?

- A. Send tapes daily containing transactions offsite.
- B. Send tapes hourly containing transactions offsite,
- C. Capture transactions to multiple storage devices.
- **D. Transmit transactions offsite in real time.**

Answer: D

Explanation:

Explanation/Reference:

Explanation:

The only way to ensure availability of all transactions is to perform a real-time transmission to an offsite facility. Choices A and B are not in real time and, therefore, would not include all the transactions. Choice C does not ensure availability at an offsite location.

NEW QUESTION # 351

An e-commerce company wants to ensure customers can update payment information securely through their phones. On which servers should Transport Layer Security (TLS) certificates be installed?

- **A. Web servers**
- B. Database servers
- C. Proxy servers
- D. Application servers

Answer: A

NEW QUESTION # 352

Which of the following provides the BEST evidence of the validity and integrity of logs in an organization's security information and event management (SIEM) system?

- A. Compliance testing
- **B. Substantive testing**
- C. Variable sampling
- D. Stop-or-go sampling

Answer: B

Explanation:

Substantive testing provides the best evidence of the validity and integrity of logs in an organization's security information and event management (SIEM) system, because it is a type of audit testing that directly examines the accuracy, completeness, and reliability of the data and transactions recorded in the logs. Substantive testing can involve various methods, such as re-performance, inspection, observation, inquiry, or computer-assisted audit techniques (CAATs), to verify the existence, occurrence, valuation, ownership, presentation, and disclosure of the log data. Substantive testing can also detect any errors, omissions, alterations, or manipulations of the log data that may indicate fraud or misstatement.

Compliance testing (A) is not the best evidence of the validity and integrity of logs in an organization's SIEM system, because it is a type of audit testing that evaluates the design and effectiveness of the internal controls that are implemented to ensure compliance with laws, regulations, policies, and procedures. Compliance testing can involve various methods, such as walkthroughs, questionnaires, checklists, or flowcharts, to assess the adequacy, consistency, and operation of the internal controls. Compliance

testing can provide assurance that the log data are generated and processed in accordance with the established rules and standards, but it does not directly verify the accuracy and reliability of the log data itself².

Stop-or-go sampling (B) is not a type of audit testing, but a type of sampling technique that auditors use to select a sample from a population for testing. Stop-or-go sampling is a sequential sampling technique that allows auditors to stop testing before reaching the predetermined sample size if the results are satisfactory or conclusive. Stop-or-go sampling can reduce the audit cost and time by avoiding unnecessary testing, but it can also increase the sampling risk and uncertainty by relying on a smaller sample³. Stop-or-go sampling does not provide any evidence of the validity and integrity of logs in an organization's SIEM system by itself; it depends on the type and quality of the audit tests performed on the selected sample.

Variable sampling (D) is not a type of audit testing, but a type of sampling technique that auditors use to estimate a numerical characteristic of a population for testing. Variable sampling is a statistical sampling technique that allows auditors to measure the amount or rate of error or deviation in a population by using quantitative methods. Variable sampling can provide precise and objective results by using mathematical formulas and confidence intervals⁴. Variable sampling does not provide any evidence of the validity and integrity of logs in an organization's SIEM system by itself; it depends on the type and quality of the audit tests performed on the selected sample.

References:

Audit Testing Procedures - 5 Types and Their Use Cases

5 Types of Testing Methods Used During Audit Procedures | I.S. Partners Stop-or-Go Sampling Definition Variable Sampling Definition

NEW QUESTION # 353

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