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The CISA certification is highly respected in the industry, and it is a valuable asset for professionals who want to advance their careers in information systems auditing, control, and security. Certified Information Systems Auditor certification is recognized by organizations around the world, and it is an excellent way for individuals to demonstrate their expertise and commitment to the field. Overall, the CISA Exam is a rigorous assessment of a candidate's knowledge, skills, and abilities in information systems auditing, control, and security, and it is an excellent way for professionals to differentiate themselves in the job market.

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The Certified Information Systems Auditor (CISA) certification is a globally recognized certification for professionals who audit, control, monitor, and assess an organization's information technology and business systems. Certified Information Systems Auditor certification is offered by the Information Systems Audit and Control Association (ISACA), a professional association that provides knowledge, certifications, and education in information systems governance, security, and audit. The CISA Certification is designed to ensure that the professionals who hold it possess the necessary knowledge and skills to conduct IT audits and evaluate the security and control of an organization's information systems.

ISACA Certified Information Systems Auditor Sample Questions (Q444-Q449):

NEW QUESTION # 444

When an organization outsources a payroll system to a cloud service provider, the IS auditor's PRIMARY concern should be the:

- A. service provider's platform is not compatible with legacy systems.

- B. service provider's data center is on the ground floor.
- C. service level agreement (SLA) is not reviewed annually.
- **D. lack of independent assurance from a third party.**

Answer: D

NEW QUESTION # 445

Which of the following is one most common way that spyware is distributed?

- A. as a virus.
- **B. as a trojan horse.**
- C. as a macro.
- D. as an Adware.
- E. None of the choices.
- F. as a device driver.

Answer: B

Explanation:

Section: Protection of Information Assets

Explanation:

One of the most common ways that spyware is distributed is as a Trojan horse, bundled with a piece of desirable software that the user downloads off the Web or a peer-to-peer file-trading network. When the user installs the software, the spyware is installed alongside.

NEW QUESTION # 446

Which of the following attacks is BEST detected by an intrusion detection system (IDS)?

- A. Spoofing
- B. Logic bomb
- **C. System scanning**
- D. Spamming

Answer: C

Explanation:

Section: Protection of Information Assets

NEW QUESTION # 447

Which of the following is BEST used for detailed testing of a business application's data and configuration files?

- A. Version control software
- B. Utility software
- C. Audit hooks
- **D. Audit analytics tool**

Answer: D

Explanation:

The best tool for detailed testing of a business application's data and configuration files is an audit analytics tool. An audit analytics tool is a software that helps auditors to analyze large sets of data and identify anomalies, trends, and patterns that are relevant to the audit objectives. An audit analytics tool can also provide audit evidence and support the auditor's professional judgment and conclusions.

Some of the benefits of using an audit analytics tool are:

It can improve the efficiency and effectiveness of the audit by reducing the time and effort required to perform manual tests and procedures.

It can enhance the quality and reliability of the audit by increasing the coverage and accuracy of the data analysis and testing.

It can enable the auditor to perform more complex and sophisticated tests and procedures that may not be possible or feasible with

traditional methods.

It can help the auditor to discover new insights and risks that may not be apparent or detectable with traditional methods.

Some examples of audit analytics tools are:

IDEA: A data analysis software that allows auditors to import, analyze, and visualize data from various sources and formats. It also offers features such as sampling, stratification, gap analysis, duplicate detection, Benford's law, and regression analysis.¹ ACL: A

data analysis software that helps auditors to access, analyze, and report on data from various sources and formats. It also offers features such as sampling, stratification, gap analysis, duplicate detection, Benford's law, regression analysis, and scripting.²

TeamMate Analytics: A data analysis software that integrates with Microsoft Excel and provides auditors with a range of tools and functions to perform data analysis and testing. It also offers features such as sampling, stratification, gap analysis, duplicate detection, Benford's law, regression analysis, and scripting.³

NEW QUESTION # 448

An organization has assigned two new IS auditors to audit a new system implementation. One of the auditors has an IT-related degree, and one has a business degree. Which of the following is MOST important to meet the IS audit standard for proficiency?

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

Answer: B

Explanation:

The IS audit standard for proficiency states that the IS auditor must have the knowledge, skills and experience needed to perform the audit work. This implies that the IS auditor must be competent in both the technical and business aspects of the audit subject matter. Therefore, team member assignments must be based on individual competencies, so that each auditor can perform the tasks that match their qualifications and expertise. This will also ensure that the audit objectives are met and the audit quality is maintained. Option B is incorrect because technical co-sourcing is not a requirement to meet the IS audit standard for proficiency. Co-sourcing is an option that may be used when the internal audit function lacks the necessary resources or skills to perform the audit work. However, co-sourcing does not guarantee that the new staff will acquire the proficiency needed for the audit. Moreover, co-sourcing may introduce additional risks and challenges, such as confidentiality, independence, communication and coordination issues. Option C is incorrect because having a globally recognized audit certification does not necessarily mean that the standard for proficiency is met. A certification is an indication of the auditor's knowledge and competence in a specific domain, but it does not cover all aspects of IS auditing. The auditor must also have relevant experience and continuous learning to maintain and enhance their proficiency. Furthermore, having one certified member does not ensure that the other members are also proficient. Option D is incorrect because having a supervisor review the new auditors' work is not sufficient to meet the IS audit standard for proficiency. A supervisor review is a quality assurance measure that helps to ensure that the audit work is performed in accordance with the standards and policies. However, a supervisor review does not substitute for the proficiency of the auditors who perform the work. The auditors must still have the necessary knowledge, skills and experience to conduct the audit tasks effectively and efficiently.

References:

CISA Online Review Course¹, Module 1: The Process of Auditing Information Systems, Lesson 2:

Mandatory Guidance, slide 8-9.

CISA Review Manual (Digital Version)², Chapter 1: The Process of Auditing Information Systems, Section 1.3: Mandatory Guidance, p. 24-25.

CISA Review Manual (Print Version), Chapter 1: The Process of Auditing Information Systems, Section 1.3: Mandatory Guidance, p. 24-25.

CISA Questions, Answers & Explanations Database³, Question ID: QAE_CISA_711.

NEW QUESTION # 449

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