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PECB Certified ISO/IEC 27001 Lead Auditor exam (ISO-IEC-27001-Lead-Auditor中文版) Sample Questions (Q339-Q344):

NEW QUESTION # 339

在定義以下內容時，評估與不合格和不遵守法律和合約要求相關的成本：

- A. 審計風險
- B. 重要性

- C. 合理保證

Answer: B

Explanation:

Materiality in the context of an audit involves assessing what level of nonconformities or failures, including those related to legal and contractual compliance, would be significant enough to affect the audit conclusions.

Costs related to these issues are considered when determining materiality.

References: ISO 19011:2018, Guidelines for auditing management systems

NEW QUESTION # 340

EquiBank 正在接受其財務管理系統的外部審計。審計員評估 EquiBank 財務軟體處理的交易邏輯。為了確保準確性，他們使用模擬來驗證軟體應用程式中程式設計的操作、計算和控制。使用哪種類型的電腦輔助審計技術 (CAAT) ？

- A. 實用軟體
- B. 繪圖和製圖軟體應用程式
- C. 資料測試

Answer: C

Explanation:

Comprehensive and Detailed In-Depth

C . Correct Answer:

Data test techniques simulate transactions within financial software to verify logic, calculations, and programmed controls.

ISO 19011:2018 recognizes CAATs as audit tools that validate data processing integrity.

A . Incorrect:

Plotting and cartography software is used for geospatial analysis, not financial transaction testing.

B . Incorrect:

Utility software supports general IT functions but does not conduct audit simulations.

Relevant Standard Reference:

ISO 19011:2018 Clause 6.4.10 (Use of CAATs in Auditing)

NEW QUESTION # 341

您是經驗豐富的審核團隊領導，指導審核員進行培訓。

您的團隊目前正在對代表外部客戶儲存資料的組織進行第三方監督審核。接受培訓的審核員的任務是審查適用性聲明 (SoA) 中列出並在現場實施的人員控制措施。

從以下內容中選擇您希望接受培訓的審核員審查的四項控制措施。

- A. 資訊安全意識、教育與培訓
- B. 組織的業務連續性安排
- C. 保密與保密協議
- D. 現場閉路電視和門禁系統的運行
- E. 如何實施針對惡意軟體的防護
- F. 對人員進行驗證檢查
- G. 機構對資訊刪除的安排
- H. 遠距工作安排

Answer: A,C,F,H

Explanation:

The four controls from the list that the auditor in training should review are:

*

A . Confidentiality and nondisclosure agreements: This control requires the organisation to ensure that all employees, contractors, and third parties who have access to sensitive information sign appropriate agreements that oblige them to protect the confidentiality and integrity of such information. This is especially important for an organisation that stores data on behalf of external clients, as it demonstrates its commitment to safeguarding their information assets and complying with their contractual obligations.

* C . Information security awareness, education and training: This control requires the organisation to provide regular and relevant information security awareness, education and training to all employees, contractors, and third parties who have access to the

organisation's information systems and information assets. This is essential for ensuring that they are aware of their roles and responsibilities, the information security policies and procedures, the potential threats and risks, and the best practices for preventing and responding to information security incidents.

* D . Remote working arrangements: This control requires the organisation to establish and implement policies and procedures for managing the information security risks associated with remote working arrangements, such as teleworking, mobile working, or working from home. This includes defining the conditions and requirements for remote working, such as the authorised devices, applications, and networks, the encryption and authentication methods, the backup and recovery procedures, and the reporting and monitoring mechanisms. This is important for an organisation that stores data on behalf of external clients, as it ensures that the information security level is maintained regardless of the location of the workers and the devices they use.

* E . The conducting of verification checks on personnel: This control requires the organisation to conduct appropriate verification checks on the background, qualifications, and references of all employees, contractors, and third parties who have access to the organisation's information systems and information assets. This is necessary for verifying their identity, suitability, and trustworthiness, and for preventing the hiring of unauthorised or malicious individuals who could compromise the information security of the organisation and its clients.

NEW QUESTION # 342

問題:

下列哪一種情況構成威脅?

- A. 員工使用其合法憑證存取未經授權的文件
- B. 網路攻擊者利用組織防火牆軟體中的零時差漏洞滲透到網路中。
- C. 組織未能為其雲端服務實施多因素身份驗證 (MFA)。

Answer: B

Explanation:

Comprehensive and Detailed In-Depth Explanation:

* C. Correct Answer - This is a Threat. A cyberattack exploiting a zero-day vulnerability is an active security threat, as it causes harm to the organization.

* A. Employee accessing unauthorized files is a vulnerability (insider risk) rather than an external threat.

* B. Lack of MFA is a security weakness (vulnerability), not a threat.

This aligns with ISO/IEC 27001:2022 Annex A Control A.8.25 (Assessment and Decision on Information Security Events).

NEW QUESTION # 343

下列哪兩項工作文件不是認證審核員進行審核計畫時所需要的?

- A. 審計計劃
- B. 範例計劃
- C. 一份清單
- D. 外部提供者列表
- E. 組織的財務報表
- F. IT經理的職業經歷

Answer: E,F

Explanation:

Audit planning for certification audits is defined by ISO 19011:2018, clause 6.3 (Preparing audit activities) and ISO/IEC 27006.

Key audit planning documents include:

* Audit plan (mandatory, prepared by team leader)

* Checklists (supporting tool for consistency and coverage of requirements)

* List of external providers (required to check compliance with ISO/IEC 27001 Annex A.5.19 - supplier relationships and A.5.20 - supplier agreements)

* Sample plans (used when sampling evidence across sites, processes, or records is needed, especially in Stage 2 audits) However, the following are not required:

* B. Career history of the IT manager - Personnel competence may be verified during interviews and evidence review, but an auditor does not need career histories as part of audit planning. ISO 19011 only requires access to competence records if needed but not CVs.

* F. Organisation's financial statement - Financial performance is not part of ISMS audit planning unless it relates to identified risks or contractual obligations. ISO/IEC 27001 focuses on information security risks, not financial audit compliance.

ISO 19011:2018 (clause 6.3.2) clearly defines the required planning inputs as:

- * Audit objectives, scope, and criteria
- * Audit team roles and responsibilities
- * Allocation of resources
- * Information about the auditee's ISMS (e.g., documented scope, processes, external provider relationships, relevant legal/regulatory requirements) There is no mention of personnel CVs or financial statements being required.

Final Correct Answer: B and F

References:

ISO 19011:2018, clause 6.3 (Preparing audit activities)

ISO/IEC 27006:2015, section 9.2 (Audit planning requirements for ISMS certification bodies)

NEW QUESTION # 344

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