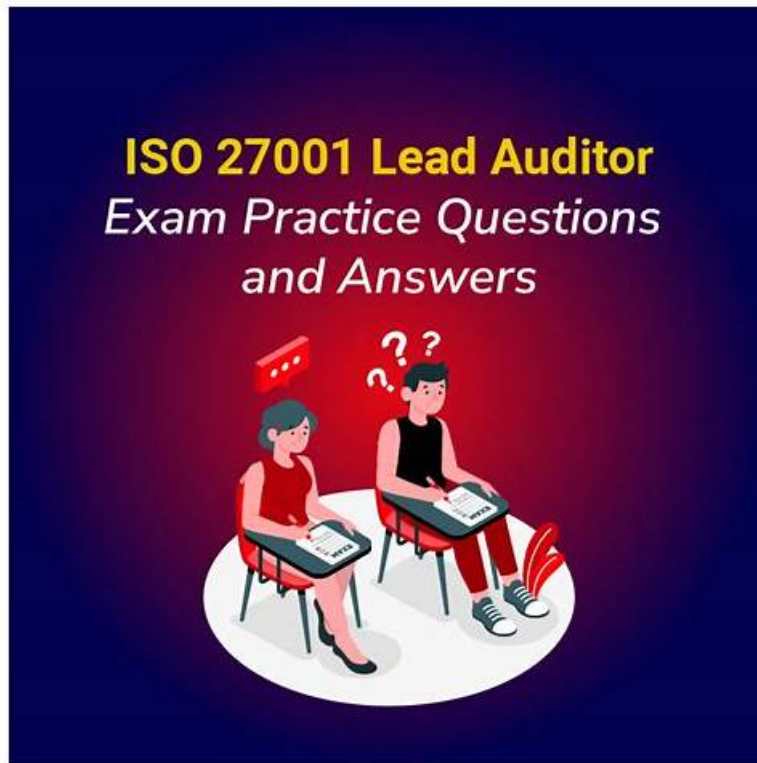


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**PECB Certified ISO/IEC 27001 Lead Auditor exam (ISO-IEC-27001-Lead-**

## Auditor 中文版) Sample Questions (Q103-Q108):

### NEW QUESTION # 103

下列哪一項是組織環境的定義？

- A. 對可能影響組織實現其目標的願望的內部和外部問題的控制
- **B. 可能影響組織制定和實現其目標的方法的內部和外部問題的組合**
- C. 可能影響組織制定和實現其目標的方法的內部和外部問題的複雜性
- D. 協調可能對組織的成功產生正面或負面影響的內部和外部問題

**Answer: B**

Explanation:

The context of the organisation is the business environment in which the organisation operates and defines its information security management system (ISMS). It includes the internal and external factors and conditions that can influence the organisation's information security objectives, strategies, and policies. The context of the organisation helps the organisation to identify the scope, boundaries, and requirements of the ISMS, as well as the interested parties and their expectations. The context of the organisation is determined by considering both internal and external issues, such as the organisational structure, culture, values, mission, vision, objectives, strategies, resources, capabilities, processes, activities, products, services, markets, customers, competitors, suppliers, partners, regulators, laws, regulations, standards, guidelines, best practices, risks, opportunities, threats, vulnerabilities, etc.

Reference: ISO 27001:2022 Clause 4 Context of the organization, ISO 27001 Requirement 4.1 - Understanding the Context of the Organisation, ISO 27001 context of the organization - How to define it - Advisera

### NEW QUESTION # 104

下列哪兩項敘述是正確的？

- **A. 審核計畫描述了為特定時間範圍並針對特定目的而規劃的一組一項或多項審核的安排。**
- B. 審核計畫描述了為特定時間範圍規劃並針對特定目的的一組一個或多個審核的安排。
- C. 審核小組負責人負責管理審核計畫。
- D. 一旦達成一致，審核計畫就固定下來，在審核過程中不能更改。
- **E. 審核計劃描述了審核的活動和安排。**
- F. 審核計劃描述了審核的活動和安排。

**Answer: A,E**

Explanation:

The two true statements are B and E. According to ISO 19011:2022, the audit plan describes the arrangements for a set of one or more audits planned for a specific time frame and directed towards a specific purpose<sup>1</sup>, while the audit programme describes the activities and arrangements for an audit<sup>2</sup>. The other options are either false or irrelevant. The responsibility for managing the audit programme rests with the audit programme manager, not the audit team leader (A)<sup>3</sup>. The audit plan can be changed during the conducting of the audit if necessary, with the agreement of the audit client and the auditee<sup>4</sup>. The audit programme and the audit plan are not the same thing, so D and F are incorrect. Reference: 1: ISO 19011:2022, Guidelines for auditing management systems, Clause 3.8 \n2: ISO 19011:2022, Guidelines for auditing management systems, Clause 3.9 \n3: ISO 19011:2022, Guidelines for auditing management systems, Clause 5.3.1 \n4: ISO 19011:2022, Guidelines for auditing management systems, Clause 6.4.2

### NEW QUESTION # 105

下列哪兩個選項不參與第一方審核？

- **A. 來自認證機構的審核小組**
- B. 在組織中接受過訓練的審核員
- C. 諮詢機構的審核員
- **D. 認證機構審核員**
- E. 接受過 CQI 和 IRCA 計畫訓練的審核員
- F. 經過CQI及IRCA認證的審核員

**Answer: A,D**

Explanation:

A first-party audit is an internal audit in which the organization's own staff or contractors check the conformity and effectiveness of

the ISMS. A certification body auditor and an audit team from an accreditation body are external auditors who conduct audits for the purpose of certification or accreditation. They do not participate in a first-party audit, but rather in a third-party audit. Reference: First & Second Party Audits - operational services, The ISO 27001 Audit Process | Blog | OneTrust, The ISO 27001 Audit Process | A Beginner's Guide - IAS USA

#### NEW QUESTION # 106

在啟動審計活動之前，審計員會考慮被審計方的背景、關鍵流程和期望。運用了哪一項審計原則？

- A. 應有的專業謹慎
- B. 誠信
- C. 專業懷疑論

**Answer: A**

Explanation:

Comprehensive and Detailed In-Depth

A . Correct Answer:

Due professional care refers to auditors carefully considering all relevant factors before initiating an audit.

In this scenario, the auditors assessed the auditee's context, processes, and expectations, which aligns with ISO 19011:2018 Clause 4 (Principles of Auditing: Due Professional Care).

B . Incorrect:

Professional skepticism is about challenging evidence and avoiding assumptions, not about contextual planning.

C . Incorrect:

Integrity refers to acting honestly and ethically, which is not the focus here.

Relevant Standard Reference:

ISO 19011:2018 Clause 4.5 (Due Professional Care)

#### NEW QUESTION # 107

審計結果是根據審計標準對收集的審計證據進行評估的結果。評估以下潛在的審計證據格式並選擇可接受的兩種。

- A. IT 經理的事實陳述
- B. 對測試結果進行未簽署的手寫更改
- C. 系統工程師的言論，無法驗證
- D. 有關 IT 審核結果的記錄資訊
- E. IT 經理與系統工程師之間對話的錄音
- F. 觀察先前錄製的演示危險活動表現的視頻

**Answer: D,F**

Explanation:

According to the ISO/IEC 27001 Lead Auditor exam preparation guide<sup>1</sup>, audit evidence can be in various formats, such as records, statements of fact, or other information that is relevant and verifiable. Audit evidence can be collected by means of interviews, observation, sampling, testing, or other techniques. However, not all formats of audit evidence are acceptable or reliable. For example, unsigned hand written changes to test results (A) are not verifiable and may indicate tampering or falsification. Statements by a system engineer that cannot be verified (D) are also not reliable and may be biased or inaccurate. An audio recording of a dialog between the IT manager and a system engineer (F) may not be relevant to the audit criteria or may violate the confidentiality or consent of the parties involved. A statement of facts by the IT manager (B) may be relevant and verifiable, but it is not sufficient as audit evidence unless it is supported by other sources of information. Therefore, the two acceptable formats of audit evidence are documented information on results of IT audits and observation of a previously recorded video demonstrating the performance of a hazardous activity (E), as they are relevant to the audit criteria and can be verified by other means. Reference: 1: <https://pecb.com/pdf/exam-preparation-guides/pecb-iso-iec-27001-lead-auditor-exam-preparation-guide.pdf> (page 9)

#### NEW QUESTION # 108

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