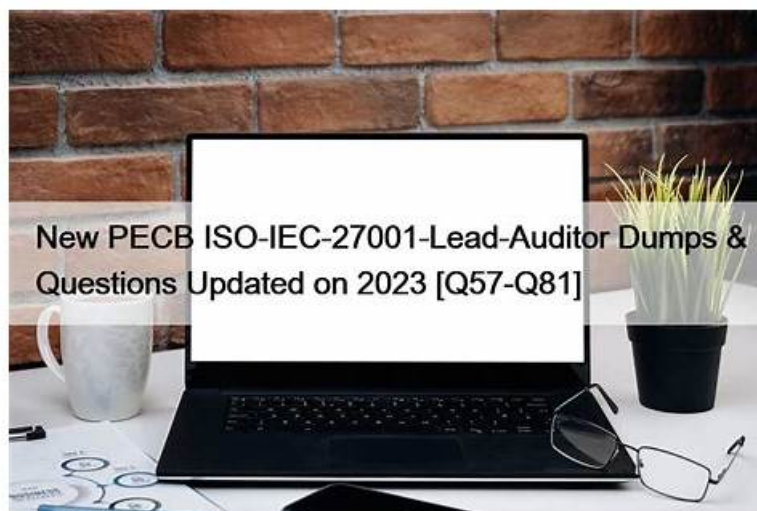


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## Top Latest ISO-IEC-27001-Lead-Auditor-CN Braindumps Files | Reliable ISO-IEC-27001-Lead-Auditor-CN Trustworthy Exam Content: PECB Certified ISO/IEC 27001 Lead Auditor exam (ISO-IEC-27001-Lead-Auditor 中文版)

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## PECB Certified ISO/IEC 27001 Lead Auditor exam (ISO-IEC-27001-Lead-Auditor 中文版) Sample Questions (Q248-Q253):

### NEW QUESTION # 248

應根據審計標準審查下列哪一項以確定審計結果？

- A. 審核目標
- B. 審核範圍
- C. 審核結論
- **D. 審計證據**

**Answer: D**

Explanation:

\*Audit Findings: These are the results of evaluating collected audit evidence against the predetermined audit criteria.

\*Audit Evidence: Objective, verifiable information gathered through interviews, observations, document reviews, etc., that supports the audit findings.

\*Audit Criteria: The standards, policies, procedures, or requirements of the ISMS that are used as benchmarks for the audit.

The Process: Auditors compare collected audit evidence against the audit criteria to determine whether there is conformity or nonconformity, leading them to generate audit findings.

References:

\*ISO/IEC 27001:2022, Section 9.2 (Internal Audit): Discusses the process of gathering audit evidence and documenting nonconformities (which form a basis for audit findings).

\*ISO 19011:2018 Guidelines for auditing management systems: Provides a broader framework for audit processes, emphasizing the role of audit evidence in generating findings.

### NEW QUESTION # 249

外部審計師收到了對研究開發公司進行 ISMS 審計的邀請。在接受之前，他們與被審計方的內部稽核師（他們的朋友）討論了先前的審計報告。這是可以接受的嗎？

- **A. 不，審計師即使在決定是否接受審計委託時也應保持客觀性**
- B. 不可以，外部審核員只能與認證機構討論被審核方之前的審核報告
- C. 是的，審核員可以在接受審核委託之前審查並討論先前的審核報告

**Answer: A**

Explanation:

No, the auditor should uphold objectivity even when deciding whether to accept the audit mandate or not. Discussing previous audit reports with a friend who is an internal auditor at the auditee may compromise the external auditor's objectivity and independence.

### NEW QUESTION # 250

選出最能完成句子的單字：

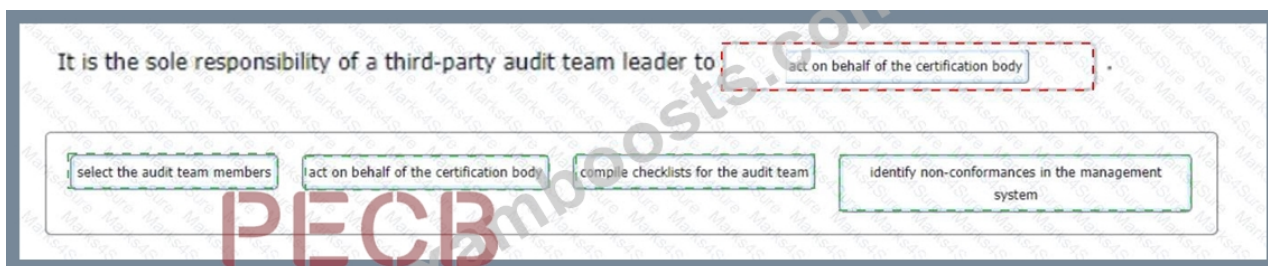
要使用最佳單字完成句子，請按一下要完成的空白部分，使其以紅色突出顯示，然後從下面的選項中按一下適用的文字。或者，您可以將該選項拖曳到適當的空白部分。

It is the sole responsibility of a third-party audit team leader to **PECB**.

select the audit team members	act on behalf of the certification body	compile checklists for the audit team	identify non-conformances in the management system
-------------------------------	---	---------------------------------------	--

**Answer:**

Explanation:



Explanation:



\* A third-party audit team leader is a person who leads an audit team that conducts audits on behalf of an external organization, such as a certification body, that provides certification or accreditation services to other organizations<sup>12</sup>.

\* One of the main responsibilities of a third-party audit team leader is to act on behalf of the certification body, which means to represent its interests, policies, and procedures during the audit process<sup>12</sup>.

\* Acting on behalf of the certification body involves communicating with the audit client and the auditee, planning and conducting the audit, reporting and evaluating the audit results, and making recommendations for certification or accreditation decisions<sup>12</sup>.

\* Acting on behalf of the certification body also requires maintaining professional integrity, impartiality, confidentiality, and competence throughout the audit process<sup>12</sup>.

References =

\* ISO 19011:2022 Guidelines for auditing management systems

\* ISO/IEC 17021-1:2022 Conformity assessment - Requirements for bodies providing audit and certification of management systems - Part 1: Requirements

## NEW QUESTION # 251

在管理系統審核的背景下，請確定收集和驗證資訊的典型流程的順序。第一個已經為你完成了。

In the context of a management system audit, please identify the sequence of a typical process of collecting and verifying information. The first one has been done for you.

- Identifying the source of information
- 
- 
- 
- 
- 
- 

To complete the sequence, click on the blank section you want to complete so that it is highlighted in red, and then click on the applicable text from the options below. Alternatively, you may drag and drop the options to the appropriate blank section.

Options:

- Sampling the available data
- Evaluating evidence against the audit criteria
- Making audit conclusions
- Verifying objective evidence
- Gathering audit evidence
- Recording audit findings

Answer:

Explanation:

In the context of a management system audit, please identify the sequence of a typical process of collecting and verifying information. The first one has been done for you.

- Identifying the source of information
- Gathering audit evidence
- Sampling the available data
- Verifying objective evidence
- Evaluating evidence against the audit criteria
- Recording audit findings
- Making audit conclusions

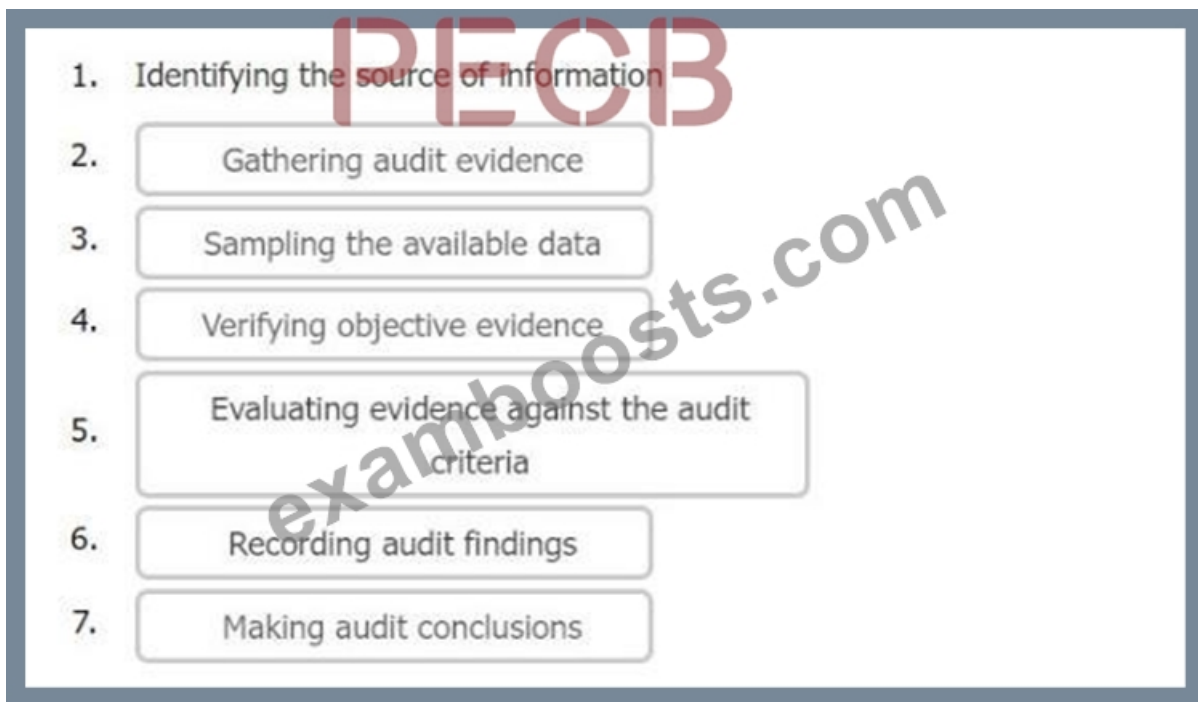
To complete the sequence, click on the blank section you want to complete so that it is highlighted in red, and then click on the applicable text from the options below. Alternatively, you may drag and drop the options to the appropriate blank section.

Options:

- Sampling the available data
- Evaluating evidence against the audit criteria
- Making audit conclusions
- Verifying objective evidence
- Gathering audit evidence
- Recording audit findings

Explanation:





\* Identifying the source of information (already given)

\* Gathering audit evidence: This involves collecting information from various sources such as documents, records, interviews, and observations.

\* Sampling the available data: Due to the vast amount of information available, auditors typically use sampling techniques to select representative data for closer scrutiny.

\* Verifying objective evidence: This involves checking the accuracy, completeness, and reliability of the collected evidence.

\* Evaluating evidence against the audit criteria: Auditors compare the collected evidence to the established criteria (e.g., standards, policies, procedures) to assess compliance and effectiveness.

\* Recording audit findings: This involves documenting the results of the evaluation, including observations, conclusions, and recommendations.

\* Making audit conclusions: Based on the recorded findings, auditors formulate overall conclusions about the status of the management system.

Therefore, the correct sequence is:

1. Identifying the source of information 2. Gathering audit evidence 3. Sampling the available data 4.

Verifying objective evidence 5. Evaluating evidence against the audit criteria 6. Recording audit findings 7.

Making audit conclusions

#### NEW QUESTION # 252

當組織需要確定內部稽核計畫所需的資源時，下列哪一個問題不會影響其預期結果的實現？

- A. 有能力的審核員和技術專家。
- B. 必要的文件資訊的可用性。
- C. 不同時區的影響。
- D. 審核計畫經理可以存取資訊安全管理系統經理的能力記錄。

**Answer: D**

Explanation:

While competence is important for an effective ISMS, the specific competence records of the ISMS manager are less relevant when determining resources for the internal audit program. The focus should be on resources directly related to the audit process itself.

Here's why the other options matter:

\* A . Availability of competent auditors and technical experts: Crucial for conducting thorough audits and accurately assessing the ISMS.

\* C . Availability of the necessary documented information: Essential for auditors to review policies, procedures, and records related to the ISMS.

\* D . Impact of different time zones: Can affect scheduling, coordination, and communication during the audit, potentially requiring additional resources.

Reference:

\* ISO/IEC 27001:2022, Section 9.2 (Internal Audit): Emphasizes the need for competent auditors and emphasizes planning the audit program

## NEW QUESTION # 253

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