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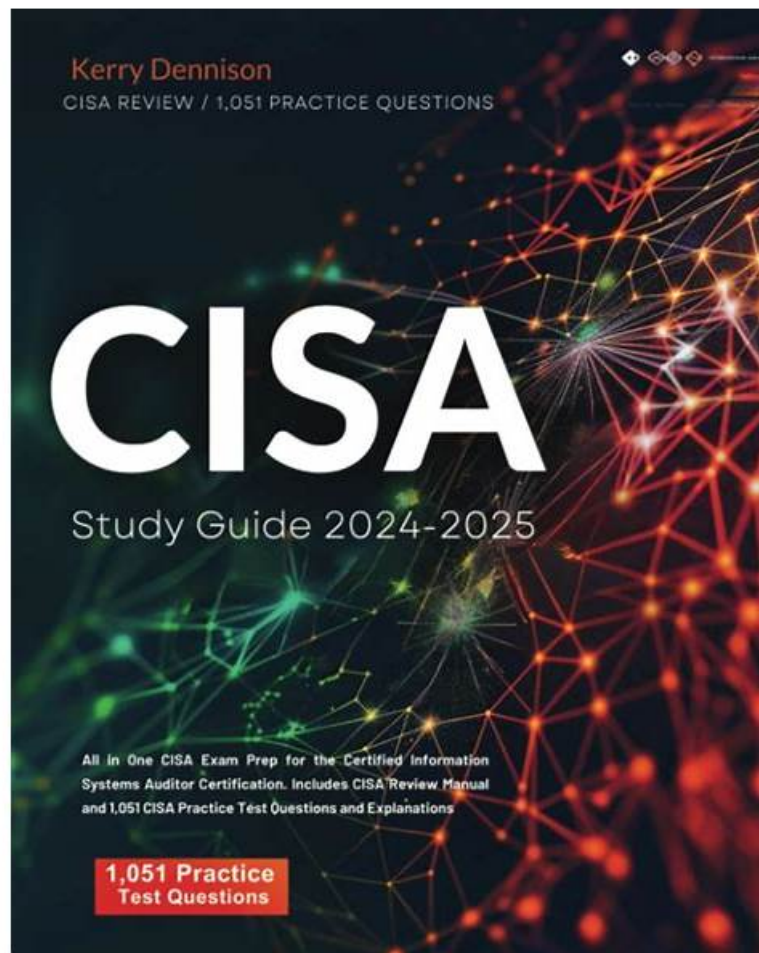
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ISACA Certified Information Systems Auditor Sample Questions (Q1124-Q1129):

NEW QUESTION # 1124
Which of the following observations should be of concern to an IS auditor performing a review of an organization's IT governance structure?

- A. The chief information officer is prohibited from making capital decisions regarding IT.
- B. There are no IT subject matter expects on the board of directors.
  D18912E1457D5D1DDCBD40AB3BF70D5D
- C. The chief risk officer is also the chief information officer.
- D. The IT steering committee has oversight of the IT budget.

Answer: C

NEW QUESTION # 1125
A new privacy regulation requires a customer's privacy information to be deleted within 72 hours, if requested.
Which of the following would be an IS auditor's GREATEST concern regarding compliance to this regulation?

- A. Outdated online privacy policies
- B. Incomplete backup and retention policies
- C. Lack of knowledge of where customers' information is saved
- D. End user access to applications with customer information

Answer: C

NEW QUESTION # 1126
A small organization does not have enough employees to implement adequate segregation of duties in accounts payable. Which of the following is the BEST compensating control to mitigate the risk associated with this situation?

- A. Rotation of duties among existing personnel
- B. Regular reconciliation of key transactions approved by a supervisor
- C. Review of transactions exceeding a specific threshold
- D. Supervisory review of logs to detect changes in vendors

Answer: D

NEW QUESTION # 1127
Which of the following is the MOST important consideration when evaluating the data retention policy for a global organization with regional offices in multiple countries?

- A. The policy aligns with global best practices.
- B. The policy aligns with business goals and objectives.
- C. The policy aligns with corporate policies and practices.
- D. The policy aligns with local laws and regulations.

Answer: D

NEW QUESTION # 1128

An IS auditor is planning an audit of an organization's risk management practices. Which of the following would provide the MOST useful information about risk appetite?

- A. Prior audit reports
- B. Risk policies
- C. Risk assessments
- D. Management assertion

Answer: B

Explanation:
Risk appetite is the amount and type of risk that an organization is willing to accept in pursuit of its objectives. Risk appetite reflects the organization's risk culture, strategy, and tolerance, and guides the organization's risk management practices. The most useful information about risk appetite can be obtained from the risk policies, which are the documents that define the organization's risk management framework, principles, objectives, roles, responsibilities, and processes. Risk policies also establish the criteria and thresholds for identifying, assessing, prioritizing, mitigating, and monitoring risks, as well as the reporting and escalation mechanisms for risk issues. By reviewing the risk policies, an IS auditor can evaluate whether they are consistent, comprehensive, and aligned with the organization's risk appetite and whether they provide clear guidance and direction for managing risks effectively.
The other options are not correct because they are either not the most useful or not relevant to risk appetite.
Risk assessments are the processes of identifying, analyzing, and evaluating the risks that may affect the organization's objectives. Risk assessments provide information about the current risk profile and exposure of the organization, but they do not indicate the organization's risk appetite or preferences. Prior audit reports are the documents that summarize the findings, recommendations, and conclusions of previous audits. Prior audit reports may provide information about the past performance and issues of the organization's risk management practices, but they do not reflect the organization's risk appetite or expectations. Management assertion is a statement or declaration made by management about the accuracy, completeness, validity, or reliability of a certain fact or data. Management assertion may provide information about the management's confidence or opinion on a specific risk or issue, but it does not represent the organization's risk appetite or criteria.

NEW QUESTION # 1129

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