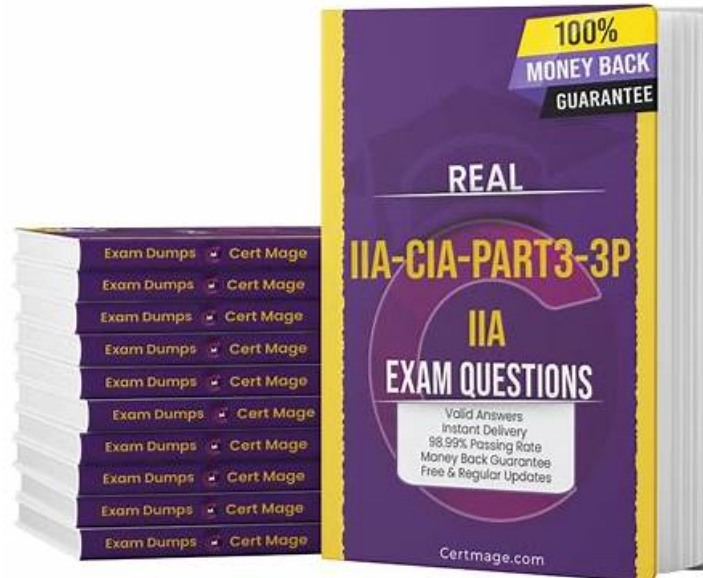


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IIA Internal Audit Function Sample Questions (Q509-Q514):

NEW QUESTION # 509

Which of the following is a cybersecurity monitoring activity intended to deter disruptive codes from being installed on an organizations systems?

- A. Wireless access controls
- B. Boundary defense
- **C. Malware defense.**
- D. Penetration tests

Answer: C

Explanation:

* Malware Defense as a Cybersecurity Monitoring Activity:

* Malware defense refers to the use of antivirus software, endpoint detection and response (EDR), behavior analysis, and real-time monitoring to detect and block malicious code before it can be installed on an organization's systems.

* It helps prevent infections from viruses, ransomware, spyware, trojans, and worms that can disrupt business operations.

* IIA GTAG (Global Technology Audit Guide) on Cybersecurity states that monitoring tools should proactively detect and neutralize threats before they can execute malicious actions.

* A. Boundary defense (Incorrect)

* Boundary defense includes firewalls, intrusion detection/prevention systems (IDS/IPS), and network segmentation, which control external access but do not directly monitor and remove malware.

* Malware can still enter through phishing emails, infected USB drives, or compromised internal systems.

* C. Penetration tests (Incorrect)

* Penetration tests simulate attacks to identify vulnerabilities, but they do not actively monitor and prevent malware from being installed.

* They help improve security but are not a continuous monitoring activity.

* D. Wireless access controls (Incorrect)

* Wireless security helps prevent unauthorized network access, but it does not specifically monitor and block malware installation.

* Malware can still spread via legitimate access points, infected devices, or phishing attacks.

Explanation of Answer Choice B (Correct Answer):Explanation of Incorrect Answers:Conclusion:To deter disruptive codes (malware) from being installed, organizations should implement continuous malware defense (Option B), including antivirus software, endpoint security, and behavioral analytics.

IIA References:

* IIA GTAG - Cybersecurity

* IIA Standard 2120 - Risk Management

NEW QUESTION # 510

Which of the following data analytics tools would be applied by an internal audit activity positioned at the lowest level of maturity?

- **A. Spreadsheets.**
- B. Software integrated with central data warehouse
- C. Data visualization applications.
- D. Workflow and data capture technology

Answer: A

NEW QUESTION # 511

Which of the following is a security feature that involves the use of hardware and software to filter or prevent specific information from moving between the inside network and the outside network?

- A. Architecture model
- B. Virtual private network
- C. Authorization
- **D. Firewall**

Answer: D

Explanation:

Reference: IIA Business Knowledge for Internal Auditing, IT General Controls section.

NEW QUESTION # 512

Which of the following pieces of information is useful to an internal auditor who is conducting a risk assessment for an e-commerce project?

- I. The business plan for the e-commerce project
- II. The level of functionality required to meet the end user's needs as well as management's objectives.
- III. The results of a risk assessment performed to evaluate impact of internal and external forces RRR.

- **A. I, II, and III.**
- B. I and II only.
- C. II and III only.
- D. I and III only.

Answer: A

Explanation:

The IIA's SAC publication can assist the internal auditor in audit planning and risk assessment. It includes a list of e-commerce areas that should be of interest to an internal auditor who is undertaking an engagement and assessing risks. The questions for the internal auditor to consider are listed in PA 2100-6, Control and Audit Implications of E-commerce Activities. All of the information given constitutes answers to some of the questions listed.

NEW QUESTION # 513

Unsecured loans are loans:

- **A. Granted on the basis of a company's credit standing.**
- B. That do not have to be repaid for over one year.
- C. Backed by mortgaged assets.
- D. That appear to be too risky for most lenders to consider.

Answer: A

NEW QUESTION # 514

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