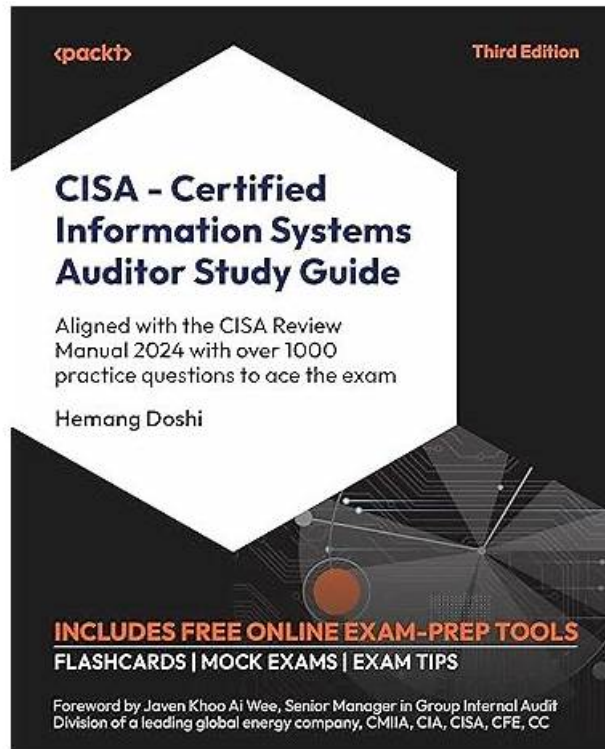


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## ISACA Certified Information Systems Auditor Sample Questions (Q1386-Q1391):

### NEW QUESTION # 1386

Which of the following is MOST important to successfully implement a corporate data classification program?

- **A. Approve a data classification policy.**
- B. Select a data loss prevention (DLP) product.
- C. Conduct a privacy impact assessment (PIA).
- D. Identify industry best practices.

**Answer: A**

Explanation:

The most important factor for successful implementation of a corporate data classification program is having an approved data classification policy. ISACA guidance emphasizes that data classification must be directed and supported by top management and aligned with business objectives. Without a formally approved policy, the organization lacks authority, consistency, accountability, and an enterprise-wide basis for implementation.

Option D is correct because a policy provides the official framework that defines classification levels, ownership responsibilities, handling rules, protection expectations, and enforcement expectations. ISACA policy guidance also notes that enterprise policies formally document and communicate required and prohibited activities. A data classification program cannot be consistently implemented without this governance foundation.

Option A is useful but secondary. Best practices can help shape the design of the program, but they do not substitute for an approved internal policy. Organizations need formal internal direction before best practices can be operationalized consistently.

Option B is important in privacy-sensitive environments, but a privacy impact assessment is not the main prerequisite for a general corporate data classification program. A PIA addresses privacy risks in specific processing activities, while classification is a broader governance mechanism for all forms of data.

Option C is also not the most important. A DLP product may support enforcement, but tools should follow policy, not replace it. ISACA generally frames policy and governance as the foundation on which technical controls are later implemented.

Therefore, D is the best answer because policy approval is the key governance step that enables a corporate data classification program to be implemented successfully across the enterprise.

References (Official ISACA):

\* ISACA Journal, Security Adjustments to Strengthen the Bond Between Risk Registers and Information

- data classification should be built under the direction of top management and aligned with business objectives.

\* ISACA Journal, same article - data classification should be approved by top management.

\* ISACA, New Policy Template Library Toolkit Equips Organizations to Build and Customize Policies

- policies formally document and communicate required and prohibited activities.

\* ISACA, Practical Data Security and Privacy for GDPR and CCPA - data discovery and classification are critical, but they need governance support.

### NEW QUESTION # 1387

An auditee disagrees with a recommendation for corrective action that appears in the draft engagement report. Which of the following is the IS auditor's BEST course of action when preparing the final report?

- A. Come to an agreement prior to issuing the final report.
- B. Exclude the disputed recommendation from the final engagement report
- **C. Include the position supported by senior management in the final engagement report**
- D. Ensure the auditee's comments are included in the working papers

**Answer: C**

#### **NEW QUESTION # 1388**

Which of the following BEST demonstrates to an IS auditor that an organization has implemented effective risk management processes?

- A. A business impact analysis (BIA) has been completed.
- B. Critical business assets have additional controls.
- C. The inventory of IT assets includes asset classification.
- **D. The risk register is reviewed periodically.**

**Answer: D**

#### **NEW QUESTION # 1389**

Which of the following is the BEST indication of effective IT investment management?

- **A. IT investments are mapped to specific business objectives**
- B. IT investments are implemented and monitored following a system development life cycle (SDLC)
- C. Key performance indicators (KPIs) are defined for each business requiring IT Investment
- D. The IT Investment budget is significantly below industry benchmarks

**Answer: A**

#### **NEW QUESTION # 1390**

During an audit of payment services of a branch based in a foreign country, a large global bank's audit team identifies an opportunity to use data analytics techniques to identify abnormal payments. Which of the following is the team's MOST important course of action?

- A. Request the data from the branch as the team audit charter covers the country where it is based.
- B. Agree on a data extraction and sharing strategy with the IT team of the audited branch.
- **C. Consult the legal department to understand the procedure for requesting data from a different jurisdiction.**
- D. Conduct a walk through of the analytical strategy with stakeholders of the audited branch to obtain their buy-in.

**Answer: C**

Explanation:

The audit team's most important course of action is to consult the legal department to understand the procedure for requesting data from a different jurisdiction, as this will ensure that the data analytics techniques are compliant with the applicable laws and regulations of both countries<sup>12</sup>. Requesting data from a foreign branch may involve legal risks such as data privacy, data sovereignty, and data protection<sup>34</sup>, and the audit team should seek legal guidance before proceeding with the data extraction and analysis.

References

1: Data Analytics and Auditing Standards 2: Data Analytics and the Audit Process 3: Data Privacy and Data Protection: US Law and Legislation 4: Data Sovereignty: What It Is and Why It Matters

#### **NEW QUESTION # 1391**

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