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## PECB Certified ISO/IEC 27001 Lead Auditor exam (ISO-IEC-27001-Lead-Auditor中文版) Sample Questions (Q175-Q180):

### NEW QUESTION # 175

下列關於審計報告的四項敘述是正確的？

- A. 審核報告應始終由客戶審核、註明日期並簽名為“已接受”
- B. 不再需要的審計報告可以作為組織一般廢棄物的一部分進行銷毀
- C. 審核報告應由審核小組組長依審核小組的意見製作
- D. 審計報告應首先發送給組織的最高管理層，因為其內容可能會令人尷尬
- E. 審核報告應僅證明不合格狀況
- F. 審核報告應包含或引用審核計劃
- G. 審核報告應在商定的時間範圍內生成
- H. 審計報告應假定適合廣泛傳播，除非特別標示為機密

**Answer: A,C,F,G**

Explanation:

According to the PECB Candidate Handbook for ISO/IEC 27001 Lead Auditor, the audit reports should be produced by the audit team leader with input from the audit team, as they are responsible for collecting and analysing the audit evidence<sup>1</sup>. The audit reports should also include or refer to the audit plan, as it provides the basis for the audit objectives, scope, criteria, and methodology<sup>2</sup>. Furthermore, the audit reports should be produced within an agreed timescale, as it is part of the audit programme management and ensures timely communication of the audit results<sup>3</sup>. Additionally, the audit reports should always be reviewed by the client, dated, and signed as 'accepted', as it confirms the audit completion and the formal agreement on the audit findings and conclusions<sup>4</sup>.

The other statements are false because:

Audit reports should not be sent to the organisation's top management first because their contents could be embarrassing, as this would compromise the audit impartiality and confidentiality<sup>5</sup>. Audit reports should be distributed according to the audit programme procedures and the audit plan.

Audit reports should not be assumed suitable for general circulation unless they are specifically marked confidential, as this would violate the audit confidentiality and the protection of personal information. Audit reports should be treated as confidential documents and only shared with the authorised parties.

Audit reports should not only evidence nonconformity, as this would limit the audit scope and value. Audit reports should also evidence conformity, improvement opportunities, good practices, and audit observations.

Audit reports that are no longer required should not be destroyed as part of the organisation's general waste, as this would pose a risk to the audit confidentiality and the information security. Audit reports should be retained, disposed, or destroyed according to the audit programme procedures and the applicable legal requirements.

#### NEW QUESTION # 176

您收到一封電子郵件，要求您發送姓名、電子郵件和密碼等訊息，才能繼續使用您的電子郵件帳戶。如果您不發送此類訊息，您的電子郵件帳戶將被停用。這個場景呈現了什麼？

- A. 未經授權的威脅行為類型
- B. 威脅訊息類型的妥協
- C. 人員類型的漏洞

**Answer: A**

Explanation:

The scenario described is a classic example of a phishing attack, which is a type of social engineering threat where attackers masquerade as a trustworthy entity in an electronic communication. The goal is to trick individuals into providing sensitive information. This represents an unauthorized action type of threat because it involves an attacker attempting to gain unauthorized access to personal information. Reference: = This understanding of phishing as a threat is consistent with the principles of information security management systems and is supported by resources that describe phishing attacks and their prevention

#### NEW QUESTION # 177

為什麼在初次接觸時要考慮重要性？

- A. 確定審核持續時間
- B. 合理保證審核能夠成功完成
- C. 定義最小化偵測風險的流程

**Answer: B**

Explanation:

Materiality should be considered during the initial contact to obtain reasonable assurance that the audit can be successfully

completed. Determining materiality helps establish the threshold for the significance of audit findings, ensuring that the audit focuses on substantial issues that could impact the audit conclusions.

### NEW QUESTION # 178

下列哪兩項是有效的審計結論？

- A. 兩次內部審核的糾正措施尚未完成
- B. 適用範圍基於 ISO/IEC 27001 2013 版，而非 2022 版
- C. ISMS 入門訓練不提供惡意軟體預防的指導
- **D. 組織的 ISMS 目標符合 ISO/IEC 27001:2022 的要求**
- **E. ISMS 政策已有效傳達給組織**
- F. 風險登記冊自 202X 年 6 月以來尚未更新

**Answer: D,E**

Explanation:

The two statements that are valid audit conclusions are:

\*The ISMS policy has been effectively communicated to the organisation

\*The organisation's ISMS objectives meet the requirements of ISO/IEC 27001:2022 According to ISO 19011:2018, an audit conclusion is the outcome of an audit, provided by the audit team after considering the audit objectives and all audit findings<sup>1</sup>. An audit conclusion can be positive or negative, depending on whether the audit criteria are fulfilled or not. An audit conclusion can also include recommendations for improvement or recognition of good practices.

The statements D and E are valid audit conclusions, because they express the outcome of the audit based on the audit criteria and findings. For example:

\*Statement D is a positive audit conclusion, because it indicates that the organisation has fulfilled the requirement of clause 5.2.2 of ISO/IEC 27001:2022, which states that the ISMS policy must be communicated within the organisation and to relevant interested parties<sup>2</sup>. The audit team must have obtained sufficient and appropriate audit evidence to support this conclusion, such as records of communication, awareness activities, feedback, etc.

\*Statement E is a positive audit conclusion, because it indicates that the organisation has fulfilled the requirement of clause 6.2 of ISO/IEC 27001:2022, which states that the organisation must establish ISMS objectives that are consistent with the ISMS policy and relevant to the information security risks<sup>3</sup>. The audit team must have obtained sufficient and appropriate audit evidence to support this conclusion, such as records of objective setting, risk assessment, alignment with policy, etc.

The other statements are not valid audit conclusions, because they do not express the outcome of the audit based on the audit criteria and findings. They are rather examples of audit findings, which are the results of the evaluation of the collected audit evidence against the audit criteria<sup>4</sup>. Audit findings can indicate either conformity or nonconformity with the audit criteria, or opportunities for improvement. For example:

\*Statement A is a negative audit finding, because it indicates a nonconformity with the requirement of clause 7.2.2 of ISO/IEC 27001:2022, which states that the organisation must provide information security awareness education and training to persons under its control<sup>5</sup>. The audit team must have identified and documented this nonconformity, and reported it to the auditee.

\*Statement B is a negative audit finding, because it indicates a nonconformity with the requirement of clause 6.1.2 of ISO/IEC 27001:2022, which states that the organisation must maintain and review the information security risk assessment at planned intervals or when significant changes occur<sup>6</sup>. The audit team must have identified and documented this nonconformity, and reported it to the auditee.

\*Statement C is a negative audit finding, because it indicates a nonconformity with the requirement of clause 10.1 of ISO/IEC 27001:2022, which states that the organisation must take action to eliminate the causes of nonconformities and prevent recurrence<sup>7</sup>. The audit team must have identified and documented this nonconformity, and reported it to the auditee.

\*Statement F is a negative audit finding, because it indicates a nonconformity with the requirement of clause 6.1.3 of ISO/IEC 27001:2022, which states that the organisation must determine the controls that are necessary to implement the risk treatment plan, and document them in the statement of applicability<sup>8</sup>. The audit team must have identified and documented this nonconformity, and reported it to the auditee.

References: 1: ISO 19011:2018, 3.15; 2: ISO/IEC 27001:2022, 5.2.2; 3: ISO/IEC 27001:2022, 6.2; 4: ISO 19011:2018, 3.14; 5: ISO/IEC 27001:2022, 7.2.2; 6: ISO/IEC 27001:2022, 6.1.2; 7: ISO/IEC 27001:2022, 10.1; 8: ISO/IEC 27001:2022, 6.1.3; : ISO 19011:2018; : ISO/IEC 27001:2022; : ISO/IEC 27001:2022; : ISO 19011:2018; : ISO/IEC 27001:2022; : ISO/IEC 27001:2022; : ISO/IEC 27001:2022; : ISO/IEC 27001:2022

### NEW QUESTION # 179

AppFolk 是一家軟體開發公司，正在尋求 ISO/IEC 27001 認證。都包括在內。這是可以接受的嗎？

- A. 不，對被審核方所在工業部門不重要的部門可以排除在審核範圍之外
- **B. 不，審核範圍應反映 ISMS 涵蓋的組織的所有部門**
- C. 是的，審核和 ISMS 範圍不一定需要相同

**Answer: B**

Explanation:

No, the audit scope should reflect all of the organization's divisions that are covered by the ISMS. If the ISMS scope stated that it includes the whole company, the audit scope should align with this unless specifically justified and agreed upon by all stakeholders.

References: ISO/IEC 27001:2013, Clause 4.3 (Determining the scope of the information security management system)

## NEW QUESTION # 180

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