



# Certified Information Systems Auditor

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#### **QUESTION 1**

Which of the following would provide management with the MOST reasonable assurance that a new data warehouse will meet the needs of the organization?

- A. Integrating data requirements into the system development life cycle (SDLC)
- B. Appointing data stewards to provide effective data governance
- C. Classifying data quality issues by the severity of their impact to the organization
- D. Facilitating effective communication between management and developers

#### Correct Answer: A

A data warehouse is a centralized repository of data that is collected from various sources and organized for analysis and reporting purposes. A data warehouse can help an organization gain insights into its business performance, trends,

and opportunities. However, building a data warehouse requires careful planning, design, and implementation to ensure that it meets the needs of the organization. One of the best practices that would provide management with the most

reasonable assurance that a new data warehouse will meet the needs of the organization is A. Integrating data requirements into the system development life cycle (SDLC). The SDLC is a framework that defines the phases and activities

involved in developing a software system, such as planning, analysis, design, testing, deployment, and maintenance1. By integrating data requirements into the SDLC, an organization can ensure that the data warehouse is aligned with the

business objectives and expectations, and that it delivers value to the end users.

Some of the benefits of integrating data requirements into the SDLC are:

It helps to identify and prioritize the key business questions and metrics that the data warehouse should support2.

It helps to define and validate the data sources, models, structures, and quality standards that the data warehouse should follow3. It helps to design and implement the data integration, transformation, and loading processes that the data

warehouse should use4. It helps to test and verify the functionality, performance, and accuracy of the data warehouse before deploying it to production.

It helps to monitor and maintain the data warehouse after deployment and incorporate feedback and changes as needed.

#### **QUESTION 2**

An IS auditor reviewing an organization\\'s IT systems finds that the organization frequently purchases systems that are incompatible with the technologies already in the organization.

Which of the following is the MOST likely reason?

A. Ineffective risk management policy



- B. Lack of enterprise architecture (EA)
- C. Lack of a maturity model
- D. Outdated enterprise resource planning (ERP) system

Correct Answer: B

## **QUESTION 3**

What are the different types of Audits?

- A. Compliance, financial, operational, forensic and integrated
- B. Compliance, financial, operational, G9 and integrated
- C. Compliance, financial, SA1, forensic and integrated
- D. Compliance, financial, operational, forensic and capability

#### Correct Answer: A

Compliance, financial, operational, forensic and integrated are different types of audit.

For your exam you should know the information below:

What is an audit?

An audit in general terms is a process of evaluating an individual or organization\\'s accounts. This is usually done by an independent auditing body. Thus, audit involves a competent and independent person obtaining evidence and evaluating

it objectively with regard to a given entity, which in this case is the subject of audit, in order to establish conformance to a given set of standards. Audit can be on a person, organization, system, enterprise, project or product.

**Compliance Audit** 

A compliance audit is a comprehensive review of an organization\\'s adherence to regulatory guidelines. Independent accounting, security or IT consultants evaluate the strength and thoroughness of compliance preparations. Auditors review

security polices, user access controls and risk management procedures over the course of a compliance audit. Compliance audit include specific tests of controls to demonstrate adherence to specific regulatory or industry standard. These

audits often overlap traditional audits, but may focus on particular system or data.

What, precisely, is examined in a compliance audit will vary depending upon whether an organization is a public or private company, what kind of data it handles and if it transmits or stores sensitive financial data. For instance, SOX

requirements mean that any electronic communication must be backed up and secured with reasonable disaster recovery infrastructure. Health care providers that store or transmit e-health records, like personal health information, are

subject to HIPAA requirements. Financial services companies that transmit credit card data are subject to PCI DSS



requirements. In each case, the organization must be able to demonstrate compliance by producing an audit trail, often

generated by data from event log management software.

#### Financial Audit

A financial audit, or more accurately, an audit of financial statements, is the verification of the financial statements of a legal entity, with a view to express an audit opinion. The audit opinion is intended to provide reasonable assurance, but not

absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective

independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and

consequently reduce the cost of capital of the preparer of the financial statements.

#### **Operational Audit**

Operational Audit is a systematic review of effectiveness, efficiency and economy of operation. Operational audit is a future-oriented, systematic, and independent evaluation of organizational activities. In Operational audit financial data may

be used, but the primary sources of evidence are the operational policies and achievements related to organizational objectives. Operational audit is a more comprehensive form of an Internal audit.

The Institute of Internal Auditor (IIA) defines Operational Audit as a systematic process of evaluating an organization\\'s effectiveness, efficiency and economy of operations under management\\'s control and reporting to appropriate persons the

results of the evaluation along with recommendations for improvement.

#### Objectives

To appraise the effectiveness and efficiency of a division, activity, or operation of the entity in meeting organizational goals.

To understand the responsibilities and risks faced by an organization.

To identify, with management participation, opportunities for improving control.

To provide senior management of the organization with a detailed understanding of the Operations.

#### Integrated Audits

An integrated audit combines financial and operational audit steps. An integrated audit is also performed to assess overall objectives within an organization, related to financial information and asset, safeguarding, efficiency and or internal

auditors and would include compliance test of internal controls and substantive audit step.

# IS Audit

An information technology audit, or information systems audit, is an examination of the management controls within an Information technology (IT) infrastructure. The evaluation of obtained evidence determines if the information systems



are

safeguarding assets, maintaining data integrity, and operating effectively to achieve the organization\\'s goals or objectives. These reviews may be performed in conjunction with a financial statement audit, internal audit, or other form of

attestation engagement.

The primary functions of an IT audit are to evaluate the systems that are in place to guard an organization\\'s information. Specifically, information technology audits are used to evaluate the organization\\'s ability to protect its information assets

and to properly dispense information to authorized parties. The IT audit aims to evaluate the following:

Will the organization\\'s computer systems be available for the business at all times when required? (known as availability) Will the information in the systems be disclosed only to authorized users? (known as security and confidentiality) Will

the information provided by the system always be accurate, reliable, and timely? (measures the integrity) In this way, the audit hopes to assess the risk to the company\\'s valuable asset (its information) and establish methods of minimizing

those risks.

Forensic Audit

Forensic audit is the activity that consists of gathering, verifying, processing, analyzing of and reporting on data in order to obtain facts and/or evidence - in a predefined context - in the area of legal/financial disputes and or irregularities

(including fraud) and giving preventative advice.

The purpose of a forensic audit is to use accounting procedures to collect evidence for the prosecution or investigation of financial crimes such as theft or fraud. Forensic audits may be conducted to determine if wrongdoing occurred, or to

gather materials for the case against an alleged criminal.

The following answers are incorrect:

Compliance, financial, operational, forensic and integrated are different types of audits. G9, SA1 and capability are not the audit types.

Reference:

CISA Review Manual 2014 Page number 47

http://searchcompliance.techtarget.com/definition/compliance-audit

http://en.wikipedia.org/wiki/Financial\_audit

http://en.wikipedia.org/wiki/Operational\_auditing

http://en.wikipedia.org/wiki/Information\_technology\_audit

http://www.investorwords.com/16445/forensic\_audit.html



## **QUESTION 4**

Which of the following tasks would cause the GREATEST segregation of duties (SoD) concern if performed by the person who reconciles the organization\\'s device inventory?

- A. Tracking devices used for spare parts
- B. Creating the device policy
- C. vlssuing devices to employees
- D. Approving the issuing of devices

Correct Answer: C

# **QUESTION 5**

Which of the following should an IS auditor review FIRST when planning a customer data privacy audit?

- A. Legal and compliance requirements
- B. Customer agreements
- C. Data classification
- D. Organizational policies and procedures

Correct Answer: D

The organizational policies and procedures are the first source of guidance for an IS auditor when planning a customer data privacy audit. They provide the framework and objectives for ensuring compliance with legal and regulatory requirements, customer agreements and data classification. The IS auditor should review them first to understand the scope, roles and responsibilities, standards and controls related to customer data privacy in the organization. The other options are also important, but they are secondary sources of information that should be reviewed after the organizational policies and procedures. References: CISA Review Manual (Digital Version) 1, Chapter 2: Governance and Management of Information Technology, Section 2.5: Privacy Principles and Policies.

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