



**NAMIBIA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**

Faculty of Computing and Informatics

Department of Computer Science

QUALIFICATION: Bachelor of Computer Science	
QUALIFICATION CODE: 07BACS	LEVEL: 6
COURSE: Systems Audit	COURSE CODE: SAU620S
DATE: November 2022	SESSION: 1
DURATION: 2 hours 30 minutes	MARKS: 100

FIRST OPPORTUNITY EXAMINATION QUESTION PAPER	
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THIS QUESTION PAPER CONSISTS OF 6 PAGES

(Including this front page)

INSTRUCTIONS

1. Answer ALL the questions.
2. Write clearly and neatly.
3. Number the answers clearly.
4. When answering questions you should be guided by the allocation of marks. Do not give too few or too many facts in your answers.

SECTION A: True/False. (5 marks)

Choose the correct option.

- 1) High-level and detailed generic statements of minimum good control are known as control objectives. TRUE/FALSE
- 2) Code of ethics define mandatory requirements for IS auditing and reporting. TRUE/FALSE
- 3) The "Assessment" phase in the IT audit process involves defining the audit scope, objectives and internal control questionnaire. TRUE/FALSE
- 4) The ITIL framework is directed specifically toward service management, a part of that is, itself, directed toward the governance of service delivery. TRUE/FALSE
- 5) Patents refer to Intellectual Property rights to design or expression that distinguishes a product/service. TRUE/FALSE

SECTION B: Select the correct option. (5 marks)

1) Which of the following is not a component of COSO's defined internal control standards in providing assurance to achieving business objectives ?

- a) Sound Control Environment
- b) Sound Risk Assessment Process
- c) Sound internal Control Activities
- d) Sound Information and Communications Systems

2) Basic concerns or risks in On-Line Transaction Processing (OLTP) system would include all the following except.

- a) Accuracy
- b) Dependability
- c) Security
- d) Unauthorized access

3. Which of the following is not an objective of internal controls ?

- a) Compliance with Policies and Regulations
- b) Reliability and Integrity of Information
- c) Safeguarding of Audit Personnel
- d) Effectiveness and Efficiency of Operations

4. The transfer of structured data, by agreed message standards, from one computer system to another without human intervention is known as

- a) CoSo
- b) PCI
- c) EDI
- d) MST

5. define mandatory requirements for IS auditing and reporting.

- a) Guidelines
- b) Standards
- c) Policies
- d) Procedures

SECTION C: (90 marks)

1. Introduction to Systems Audit [10 Marks]

- a) What are the primary objectives of IS Auditing? [5 Marks]
- b) State three professional certifying bodies/organisations for IS auditors. [3 Marks]
- c) Name two primary control objectives of early batch systems. [2 Marks]

2. IT Audit Process: Technology and audit [21 Marks]

- a) Engagement planning is an essential component which ensures a successful audit and achieving flexibility in identifying control objectives and risks. Briefly explain three tasks involved in the engagement planning phase. [3 Marks]

b) According to NIST SP 800-39, risk management is classified at 3 levels, what are the three levels of security risk in the Information Technology (IT) function ? [3 marks]

c) The audit program provides for the collection of what audit evidence? [3 Marks]

d) Define IS Auditing, and in chronological order, name and briefly explain the four main stages in an IT audit process. [10 Marks]

d) List and explain two internal control types. [2 Marks]

3. Standards and Guidelines for IS auditing [13]

a) The framework for the IT auditing standards provides multiple levels of guidance, that is, standards, guidelines and procedures. Briefly define the three levels. [3]

b) Name two Standards or Guidelines for IT Auditing. [2 Marks]

c) When conducting IT risks analysis, what are the possible sources of threats? [3 Marks]

d) Information Systems Auditors are required to sign an ethics code of conduct. Briefly define code of ethics and state why it is important to you as an IS Auditor. [3 Marks]

e) What is the objective of the IS Auditing Guidelines? [2 Marks]

4. Information systems/information technology governance [9 Marks]

a. Briefly define project lifecycle and list two project lifecycle models. [3 Marks]

b. CoCo is an Audit body Intended to translate COSO controls into practical, implementable activities. State four ways in which CoCo promotes the treatment of IS risks. [4 Marks]

c. The Payment Card Industry Security Standards Council developed a set of standards to encourage cardholder data security and facilitate the adoption of consistent data security measures on a global basis. State two directives defined by the standard. [2 Marks]

5. Audit and development of application controls [5 Marks]

- a) What are some of the problems associated with the use of CAATS? [2 Marks]

- b) Each database in IDEA has several properties associated with it; which are accessible from the Properties window. List and explain one property of your choice. [2 Marks]

- c) State the importance of Audit trails in IS Auditing. [1 Mark]

6. Information Technology Service Delivery and Support. [10 Marks]

- a) Briefly define a Service-Level Agreement (SLA) and state three objectives. [4 Marks]

- b) Which type of auditing permits auditors to monitor an organization's systems using appropriate sensors and digital agents? [1 Mark]

- c) Define change control and state its' core objective. [3 Marks]

- d) As an IS Auditor, state any two tasks that needs to be carried out when auditing a change control. [2 Marks]

7. Auditing UNIX and Windows. [13 Marks]

- a) Define password shadowing and state the benefit of implementing it [3 Marks]

- b) Passwords are vulnerable to which attacks? State three [3 Marks]

- c) When does it become absolutely necessary to store encrypted passwords on both UNIX and Windows platforms? [2 Mark]

- d) Give any three examples of UNIX daemons. [3 Marks]

- e) Give two aspects the systems administrator should check for problem areas on a random basis. [2 Marks]

8. Investigating IT fraud [9 Marks]

a) What constitutes a forensic response toolkit? [2 Marks]

b) State the difference between Browser hijacking and SQL injection [4 Marks]

b) In relation to IS Auditing, state three reasons why cyber fraud prosecution fails? [3 Marks]

[THE END]