



**PAMIBIA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**

FACULTY OF COMPUTING AND INFORMATICS

DEPARTMENT OF INFORMATICS

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| QUALIFICATIONS: Bachelor of Computer Science | |
| QUALIFICATION CODE: 07BACS | LEVEL: 6 |
| COURSE CODE: SAU620S | COURSE: System Audit |
| DATE: January 2024 | SESSION: 1 |
| DURATION: 3 Hours | MARKS: 100 |

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| SUPPLEMENTARY/SECOND OPPORTUNITY EXAMINATION QUESTION PAPER | |
| EXAMINERS: | Dr Munyaradzi Maravanyika |
| MODERATOR(S): | Mr Julius Silaa |

**THIS MEMORANDUM CONSISTS OF 2 PAGES
(INCLUDING THIS FRONT PAGE)**

INSTRUCTIONS FOR THE EXAMINER/MODERATOR

1. Answer all questions.
2. When writing, consider the following: The style should be to inform rather than impress.
3. Information should be brief and accurate.
4. Please ensure that your writing is legible, neat and presentable.

1. List and describe the four main objectives of an IT Audit. [25 marks]

2. What are CAATs in auditing? [5 marks]

3. A software development company has existed for only two years. Because the company is new, programmers are working extra hours and spending much time developing new products that can be sold to customers. All the programmers are busy, leaving little time for manager-employee interviews and oversight. Programmers are appointed on a contract basis and paid a fixed rate per hour. Performance bonuses are paid annually based on the programmers' contribution to new products during the year. The company does not advertise for new programmers, as they have a pool of friends and family of existing staff members to select from. The culture of the company is trusting, with very few rules. A new person starting there only has to sign an agreement not to transfer company software secrets to other organisations. A staff member was fired recently, but although the reason was rumoured to be fraudulent behaviour, nobody knew why.

REQUIRED

Identify the weaknesses in the software company's operating procedures that would encourage fraudulent behaviour and briefly describe why this would be the case for each weakness. (20 marks)

4. The term end-user computing refers to the situation where users have intelligent computers on their desktops (i.e., computers with their own CPU processing capabilities) and applications that allow them to develop their own processing and reporting systems. End-user computing has given users greater control over the processing and presentation of their data. Conversely, end-user computing has reduced the control exercised by central IT departments.

a) Discuss the risks and challenges associated with end-user computing, clearly outlining the auditor's role in mitigating some risks. [25 marks]

b) What are some of the controls an auditor may encounter in auditing Network and Internet Controls [25 marks]

END OF PAPER