



**NAMIBIA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**

QUALIFICATION : POSTGRADUATE CERTIFICATE IN INFORMATICS (INFORMATION SYSTEMS AUDIT)	
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DURATION: 3 HOURS	MARKS: 100

FIRST OPPORTUNITY EXAMINATION QUESTION PAPER	
EXAMINER:	Ms. Sinte Mutelo
MODERATOR:	Mr. Paduleni Ndilula

THIS QUESTION PAPER CONSISTS OF 9 PAGES
(Including this front page)

INSTRUCTIONS:

1. Answer ALL the questions.
2. Write clearly and neatly.
3. Number the answers.

PERMISSIBLE MATERIALS:

1. Examination paper.
2. Examination script.

SECTION A MULTIPLE CHOICE

[20]

1. Anis an overarching document that covers the entire scope of an audit activities in an entity.
 - A. Audit Charter
 - B. Engagement letter
 - C. Service Level Agreement
 - D. Data implementation

2. An IS Auditor observes that an enterprise has outsourced software development to a third party that is a start-up company. To ensure that the enterprise's investment in software is protected, which of the following should be recommended by the IS auditor?
 - A. Due diligence should be performed on the software vendor.
 - B. A quarterly audit of the vendor facilities should be performed.
 - C. There should be a source code escrow agreement in place.
 - D. A high penalty clause should be included in the contract

3. Which organisations set forth this Code of Professional Ethics to guide the professional and personal conduct of members of the association and/or its certification holders.
 - A. CISA
 - B. ITAF
 - C. ISACA
 - D. ISO

4. Having controls to review system logs on a monthly basis is an example of a:
 - A. Preventive control
 - B. Corrective control
 - C. Detective control
 - D. Hire to retire business process

5. Procuring new laptops for the finance department is part of which business process

- A. Record to report
 - B. Hire to retire
 - C. Order to cash
 - D. None of the above
6. Which of the following is an example of an automated control?
- A. The IT managers review audit logs on a weekly basis
 - B. The Finance team performs a reconciliation of manual journal entries
 - C. The system is configured to revoke access assigned to terminated users on the last working day.
 - D. Management performs a recertification of users on a quarterly basis.
7. System-generated reports obtained when performing an audit are referred to as:
- A. IPE
 - B. PIE
 - C. ICE
 - D. IDE
8. The procedures performed by an auditor when testing a control should be documented in a:
- A. Working paper
 - B. Audit charter
 - C. Management letter
 - D. None of the above
9. ACL and Data Analytics is an example of
- A. Manual audit procedures
 - B. Data governance
 - C. Computer-assisted audit techniques
 - D. None of the above

10. Which of the following is an example of a collection technique?

- A. Reviewing
- B. Piggybacking
- C. Inspection
- D. None of the above

11. What should be considered in a business case?

- A. The system design.
- B. The return on investment.
- C. The testing plan.
- D. The data migration plan.

12. A challenge commonly associated with the Agile development model is

- A. Lack of communication.
- B. Lack of documentation.
- C. Lack of testing.
- D. Lack of resources.

13. What is the purpose of performing a post-implementation review?

- A. To gather requirements.
- B. To assess whether objectives have been met.
- C. To identify future iterations.
- D. None of the above.

14. Requiring a password, fingerprint scan and an access badge to access an application is an example of?

- A. Multifactor authentication.
- B. Single sign-on.
- C. Two-factor authentication.
- D. Native authentication.

15. What is the purpose of a firewall?

- A. Restrict incoming and outgoing traffic.
- B. Identify phishing attacks.
- C. Prevent piggybacking.
- D. Allow remote access.

16.: are automated checks that make sure data is entered correctly

- A. Control
- B. Edit check
- C. Physical barriers
- D. Transaction authorization

17. Knowingly and objectively not taking action, provided the risk satisfies the organization's policy and criteria for risk acceptance is referenced to:

- A. Risk mitigation
- B. Risk acceptance
- C. Risk avoidance
- D. Risk sharing

18. Means that the business goals and objectives align directly with the objectives of the organisation.

- A. IT governance
- B. Strategic Governance
- C. Enterprise Governance of IT (EGIT)
- D. GEIT

19. These are detailed steps and actions that support the policy objectives [1]

- A. Procedure
- B. Guidelines
- C. Standards

D. Policies

20. Is the bedrock or first gate to access a corporate network or information system? [1]

A. Password

B. Authentication

C. Firewall

D. network

QUESTION 2

1. Ethics help implement the standards.
2. For effective audit planning, it is important that the IS auditor has a thorough understanding of business process applications and controls.
3. Practical knowledge of the business environment and business objectives is unnecessary to plan a risk-based audit.
4. Internal controls provide reasonable assurance to management about the achievement of business objectives.
5. Risk may be accepted if, for example, it is assessed that the risk is low.
6. Technical implementations are the tools and software that logically enforce controls (such as passwords).
7. Auditing is defined as verifying specific controls.
8. EGIT is a component of corporate governance focused specifically on IT-related decisions.
9. Business case and feasibility study needs to be performed after an organisation invests in the implementation of an information system.
10. A successful business continuity program helps the company achieve its strategic goals.

SECTION C STRUCTURED QUESTIONS **[70]**

QUESTION 3: Short answers **[25]**

1 . Define the following terminologies [5]

- a. Internal Control
- b. Audit charter
- c. Enterprise governance of IT (EGIT)
- d. A disaster recovery plan
- e. A policy

2. List the important information to be included in the audit charter. [5]

3. If the system or its data were lost, the system's functionality would be unavailable, resulting in a loss of your ability to track outstanding receivables or post new payments. What are some internal controls that would mitigate this risk? [6]

4. Discuss the consequences of IT control failure? [6]

5. What is the purpose of EGIT **is to ensure that:** [3]

QUESTION 4: STRUCTURED QUESTIONS: LONG ANSWERS **[45]**

1. Based on understanding the difference between an internal and external audit that you have gained in ISA, identify and highlight three differences between an internal and external audit. [9]

2. Governance Enterprise of IT has become very important to the Namibian institutions for the following reasons: list any five reasons [5]

3. What areas of importance does an IS Auditor need to know to perform their audit tasks in IT Governance? [10]

9. Analyse the activities an IS Auditor plays while auditing the business continuity plan? [6]

10 . In an essay format determine what the IS Auditor should be of interest when auditing physical controls: [10]

11. When it comes to emerging technology, the IS auditor should understand the nature of the usage of the technology within the organization. Evaluate information system audit considerations for emerging technology. [5]

END OF EXAMINATION