



COLLEGE OF BUSINESS, PEACE, LEADERSHIP AND GOVERNANCE

NCIS 309: INFORMATION SYSTEMS AUDIT AND CONTROL

END OF FIRST SEMESTER EXAMINATIONS

NOVEMBER 2022

LECTURER: MRS L. TEMBANI-FUNDISI

DURATION: 3 HOURS

INSTRUCTIONS

Section A compulsory

Answer ANY 3 (three) Questions in **Section B**

All question carries equal marks (25)

Start each answer on a fresh page

Logical answering, smartness and use of examples will earn more marks

Section A (compulsory)

ABC Limited is a marketing company having multiple branches across India. The company is planning to expand its business by opening new branches in India as well as in abroad. With such expansion of business and related activities thereon, the company wants to ensure Information Technology compliance with the help of implementation of COBIT 5. The company has invited proposals from various vendors for the purchase of hardware and software to support the proposed expansion. The Board of Directors wants to follow the best practices in areas of Governance, which are adopted across the industry, in the activities of the company. You are appointed as a consultant in the company. Please answer the following queries raised by the management of ABC Limited.

Questions

- (a) What are the various methods to validate the vendor's proposal received in respect of the hardware and software purchase? (5)
- (b) As the consultant of the company, you are asked to explain the major benefits of IT Governance to the Board of Directors. (10)
- (c) COBIT 5 provides key management practices for ensuring compliance with external compliance as relevant to the enterprise. Explain the key management practices to help the management of the company to ensure IT compliance. (10)

Section B (answer any 3 questions)

Question One

- a) Explain what IT auditing is and summarize its two broad groupings. (5)
- b) Describe current IT auditing trends, and identify the needs to have an IT audit. (10)
- c) Explain the various roles of the IT auditor. (10)

Question Two

- a) Would restriction of access to the building perimeter be sufficient to restrict access to computer facilities? Explain your answer (3)
- b) Explain the relationship between, authentication, identification and authorization. (6)
- c) Explain the three types of data validation checks (6)
- d) From a control perspective, explain the database control (5)
- e) What are the features of output control system (5)

Question Three

- a) Outline some general guidelines in the design of questionnaires and interviews in evidence collections. (12)
- b) Explain the various techniques used for gathering evidence (13)

Question Four

- a) Define EDP and its impact on Internal Audit (5)
- b) Define what Computer-Assisted Audit Techniques (CAATs) are , and explain any 5 examples of CAATS (20)

END OF EXAMINATION