Question 1

During a review of the accounts payable process, an internal auditor gathered all of the vendor payment transactions for the past 24 months. The auditor then used an analytics tool to identify the top five vendors that received the highest sum of payments.

Which of the following analytics techniques did the auditor apply?

Options:

A- Process analysis.

B- Process mining.

C- Data analysis.

D- Data mining.

Answer:

A

Question 2

What would an internal auditor do to ensure that a process to mitigate risk is in place for the organization's change management process?

Options:

A- Develop and enforce change policies to ensure employees are continually trained.

B- Apply a risk-based approach and impose segregation of duties related to the change management process.

C- Conduct a high-level threat analysis and implement a compensating control.

D- Validate authorization, segregation of duties, testing of changes, and approval to move changes into production.

Answer:

D

Question 3

Question Type: **MultipleChoice**

Which of the following best describes the primary objective of cybersecurity?

A- To protect the effective performance of IT general and application controls.

B- To regulate users' behavior in the web and cloud environment.

C- To prevent unauthorized access to information assets.

D- To secure application of protocols and authorization routines.

Answer:

C

Question 4

Question Type: **MultipleChoice**

Which of the following security controls would provide the most efficient and effective authentication for customers to access their online shopping account?

Options:

A- 12-digit password feature.

B- Security question feature.

C- Voice recognition feature.

D- Two-level sign-on feature.

Answer:

A

Question 5

Question Type: MultipleChoice

At what stage of project integration management would a project manager and project management team typically coordinate the various technical and organizational interfaces that exist in the project?

Options:

A- Project plan development.

B- Project plan execution.

C- Integrated change control.

D- Project quality planning.

Answer:

A

Question 6

Question Type: MultipleChoice

An organization is considering outsourcing its IT services, and the internal auditor is assessing the related risks. The auditor grouped the related risks into three categories:

Risks specific to the organization itself.

Risks specific to the service provider.

Risks shared by both the organization and the service provider.

Which of the following risks should the auditor classify as specific to the service provider?

Options:

A- Unexpected increases in outsourcing costs.

B- Loss of data privacy.

C- Inadequate staffing.

D- Violation of contractual terms.

Answer:

B

Question 7

While conducting audit procedures at the organization's data center, an internal auditor noticed the following:

Backup media was located on data center shelves.

Backup media was organized by date.

Backup schedule was one week in duration.

The system administrator was able to present restore logs.

Which of the following is reasonable for the internal auditor to conclude?

Options:

A- Backup media is not properly stored, as the storage facility should be off-site.

B- Backup procedures are adequate and appropriate according to best practices.

C- Backup media is not properly indexed, as backup media should be indexed by system, not date.

D- Backup schedule is not sufficient, as full backup should be conducted daily.

Answer:

D

Question 8

Question Type: MultipleChoice

An organization suffered significant damage to its local file and application servers as a result of a hurricane. Fortunately, the organization was able to recover all information backed up by its overseas third-party contractor.

Which of the following approaches has been used by the organization?

A- Application management.

B- Data center management.

C- Managed security services.

D- Systems integration.

Answer:

B

Question 9

Question Type: MultipleChoice

Which of the following types of budgets will best provide the basis for evaluating the organization's performance?

Options:

A- Cash budget.

B- Budgeted balance sheet.

C- Selling and administrative expense budget.

D- Budgeted income statement.

Answer:

B