MASINDE MULIRO UNIVERSITY OF

SCIENCE AND TECHNOLOGY
(MMUST)

MAIN CAMPUS

UNIVERSITY EXAMINATIONS

2021/2022 ACADEMIC YEAR

DEGREE SEMESTER TWO SPECIAL/SUPLIMENTARY EXAMINATION

FOR THE DEGREE

OF

BSc Knowledge Management and Information Systems

COURSE CODE: BIK 421

COURSE TITLE: INFORMATION SYSTEM AUDIT & CONTROL

DATE: MONDAY 01-08-2022   **TIME: 8:00A.M-10:00A.M**

INSTRUCTIONS TO CANDIDATES

Question ONE is compulsory
Answer THREE (3) questions
TIME: 2 Hours

Question One (COMPULSARY) [30 Marks]

a) Define the meaning of the term Information System Audit [2 marks]
b) Outline the categories of GAAS standards as a requirement for Auditing [4 marks]
c) Explain FOUR types of IT Audit [4 marks]
d) Outline FOUR Common pitfalls in the documenting of risk assessments during IT Audits [4 marks]

e) During IT Audits, we have various parties involved in the process with defined roles and responsivities. Outline FOUR players their Roles and Responsibilities [4 marks]
f) Describe the major INDUSTRY Standards and Guidelines for IS Auditing [4 marks]

g) describe FOUR merits of Computer-Assisted Audit Techniques (CAATS) to a given firm [4 marks]

h) When planning for an audit there are key procedures to follow. Describe the steps that can be followed for a risk-based approach to making an audit plan [4 marks]

Question Two [20 Marks]

a) Elements of controls that should be considered when evaluating control strength are classified as Preventive, Detective and Corrective key characteristics ,Discuss THREE major key characteristics of corrective as an element [6 marks]
b) Discuss FIVE risks associated with inadequate change controls in an IS setup [10 marks]
c) Explain FOUR RISKS that might occur in a system with Weak process controls [4 marks]

Question Three [20 Marks]

a) Explain FIVE software tools used in IT Auditing as evidence collection [10 marks]
b) One of the key IT auditing objectives is to ensures that the attributes of data or information are maintained. Explain FIVE attributes of data or information that needs to be maintained [10 marks]

Question Four [20 Marks]

a) You are the secretariat for the auditing team tasked to create an IT audit checklist for an organisation to guide in the auditing process. Describe FIVE checklist items you will focus in this audit [10marks]
b) Physical evidence is obtained by observing and is key when contacting any Audit. Discuss FIVE methods that are generally used for collection of audit evidence. [10 marks]

Question Five [20 Marks]

a) Describe the key roles of IT operations control in IT Auditing [10marks]
b) Use of computer tools during auditing is important to address and attain main objectives. Discuss FIVE Computer-assisted Audit Techniques used during Auditing process [10 marks]