



MASINDE MULIRO UNIVERSITY OF

SCIENCE AND TECHNOLOGY
(MMUST)

MAIN CAMPUS

UNIVERSITY EXAMINATIONS

2021/2022 ACADEMIC YEAR

DEGREE SEMESTER TWO MAIN EXAMINATION

FOR THE DEGREE

OF

BSc Knowledge Management and Information Systems

COURSE CODE: BIK 421

COURSE TITLE: INFORMATION SYSTEM AUDIT & CONTROL

DATE: 19/04/2022

TIME: 8:00-10:00AM

INSTRUCTIONS TO CANDIDATES

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

MMUST observes ZERO tolerance to examination cheating
This Paper Consists of 2 Printed Pages. Please Turn Over.



Question One (COMPULSARY) [30 Marks]

- a) Distinguish between IT Audit and Finance 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 responsibilities. Identify and Explain FOUR players their Roles and Responsibilities [4 marks]
- f) Name the INDUSTRY Standards and Guidelines for IS Auditing [4 marks]
- g) Explain FOUR benefits of Computer-Assisted Audit Techniques (CAATS) to an organisation [4 marks]
- h) In IT Auditing ,critical elements of an access control mechanism demands that Resources, files and facilities receive maximum protection, Explain FOUR resources and files that need this protection [4 marks]

Question Two [20 Marks]

- a) Describe in detail THREE major security control types [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 steps used by Auditors involved in Risk management process [8 marks]
- b) One of the key IT auditing objectives is to ensure that the attributes of data or information are maintained. Discuss the SIX attributes of data or information that needs to be maintained [12 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. Discuss 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) Explain FOUR examples of Computer Operations Controls [8marks]
- b) What are Computer-assisted Audit Techniques? Explain FIVE Computer-assisted Audit Techniques used during Auditing process [12 marks]