



THE CO-OPERATIVE UNIVERSITY OF KENYA
SPECIAL / SUPPLEMENTARY EXAMINATION JULY -2023
EXAMINATION FOR BACHELOR OF BUSINESS WITH INFORMATION TECHNOLOGY
UNIT CODE: BCIT 4255

UNIT TITLE: INFORMATION SYSTEMS AUDIT

DATE: FRIDAY 21ST JULY, 2023

TIME: 8:30 AM – 10:30 AM

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INSTRUCTIONS:

- Answer question ONE (compulsory) and any other TWO questions

QUESTION ONE [30 Marks]

- (a) Discuss any two characteristics of a system auditor? (2 Marks)
- (b) The framework for the ISACA IS Standards provides for multiple levels as follows:
- i. Standards
 - ii. Guidelines
 - iii. Procedure

Describe each of the above the above and give one example each. (6 Marks)

- (c) Audit planning consists of both short and long-term planning.
- i. Describe each type mentioned above. (2 Marks)
 - ii. There are four major factors affecting planning. Describe them (8 Marks)
- (d) Overview of the Risk-Based Approach consists of several steps. Describe them as they follow one another and elaborate each step. (5 Marks)
- (e)
- i. What are the internal controls in relationship to system auditing? (2 Marks)
 - ii. Discuss any two internal controls in your organization relating to a corresponding business risk. (2 Marks)
- (f) Discuss any three functions of data forensics in system auditing. (3 Marks)

QUESTION TWO.

- (a) Controls are generally categorized into three major classifications. Mention these three and give an example of each in relation to information systems environment. (6 Marks)
- (b)
- i. What do you understand COBIT? (2 Marks)
 - ii. COBIT is grouped into four major domains. Name them and give an example of each. (8 Marks)
- (c) Identify any four benefits of an organization having an information auditor. (4 Marks)

QUESTION THREE.

- (a) Describe the fraud triangle. Show the caused and possible controls for each to reduce risks in an organization. (8 Marks)
- (b) Discuss in details the Information Systems Audit process. (10 Marks)
- (c) An information system auditor encounters several computer forensic scenarios in the course of his work. Discus two common scenarios in the field. (2 Marks)

QUESTION FOUR.

- (a) Describe any six steps that guide an auditor while undertaking the audit tasks. (6 Marks)
- (b) Outline four procedures for testing and evaluating information systems controls. (4 Marks)
- (c) Describe three guidelines that assist system auditors detect and deter fraud occurrences in an organization. (6 Marks)
- (d) Discuss when and how an information system firm should retain a data forensic expert. (4 Marks)

QUESTION FIVE.

- (a) Briefly state three characteristics of a biometric system. (3 Marks)
- (b) There are numerous factors that a system auditor ought to put into consideration when undertaking their duties. Discuss any three. (3 Marks)
- (c) Discuss five steps a data forensics firm goes through while reviewing a case. (5 Marks)
- (d) Discuss three functions and facilities build-in to well-designed computer systems to make the system auditor's job easier. (9 Marks)