

Q59. Which of the following is an appropriate description of a checkpoint during the audit of a control for reducing the risk of system trouble regarding the application of a software patch?

- a) A database administrator is appointed and master data management procedures are specified.
- b) Capacity planning procedures are set out.
- c) Hardware maintenance records are created and managed by system administrators.
- d) The system's operation status is properly checked before commencing full-time operations.

Q60. Which of the following is subject to system audits that evaluate and verify internal controls related to IT?

- a) Methods for ensuring accuracy when the sales department inputs into and updates the database
- b) The process by which the business planning department leads the creation of a mid-term business plan
- c) The results of employee personnel evaluations led by the personnel department
- d) The status of production equipment review conducted by the manufacturing department for the purpose of reducing defects

Q59. Which of the following is the most appropriate point to be checked in the audit of a system test?

- a) The test cases were created comprehensively.
- b) The test plan was approved only by the responsible person on the user's side.
- c) The test was performed in an environment where the actual business operations are performed.
- d) The test was performed only by the person in charge on the user's side.

Q60. The director requested a system auditor to audit the operating status of an accounting system that was developed by the information systems department and is operated by the accounting department. Which of the following is the most appropriate description concerning the system auditor for this audit?

- a) The system auditor must be a certified public accountant because the accounting system must conform to the various standards of business accounting.
- b) The system auditor must be a person who belongs to neither the information systems department nor the accounting department to guarantee independence.
- c) The system auditor must report directly to the accounting department manager because the accounting system handles highly confidential information.
- d) The system auditor must report directly to the information systems department manager to perform system audits efficiently.

Q62. In an evaluation of an IT investment, a preliminary evaluation, an interim evaluation, and a posteriori evaluation are conducted in accordance with the planning, execution, and completion of individual projects. Which of the following is a description of the preliminary evaluation?

- a) A variance between the plan and results as well as its cause are analyzed in detail, and it is determined whether a change is required in the investment amount or the effect goal.
- b) An effect goal is set on the basis of the investment purpose, and the information that is required to make a decision on whether it is possible to execute is provided to higher-level management.
- c) Milestones when the investment effect should be attained and the data collection method that is required for the evaluation are planned in advance, and an evaluation is made at the times of those milestones.
- d) The achievement status of the effect goal that was set in advance is evaluated, and improvement measures for achieving the objective is considered when required.

Q59. In the system design stage, which of the following is the point to be checked during the audit of control for reducing the risk of non-fulfillment of user requirements?

- a) All programming should be performed in accordance with the specified standards and conventions.
- b) The program specifications should be created on the basis of the system design documents.
- c) The test plan should be created on the basis of the system test requirements and must also be approved by the responsible person of the system operations department.
- d) The user department should participate in the review of system design.

Q60. When IT controls are classified into preventive controls and detective controls, which of the following is to be classified as a detective control?

- a) A data entry manual is created, and the persons in charge of data entry are trained.
- b) A data entry screen is designed so that operation errors are unlikely to occur.
- c) Access rights are assigned only to the person in charge of data entry.
- d) An output list resulting from data entry is cross-checked with the input form.

Q57. Which of the following is the most appropriate description about the backup of data on a disk that is connected to a server?

- a) All data are backed up on the day the system commences full operations, and only frequently updated data are backed up thereafter to shorten the work time.
- b) Data distributed and stored in multiple files are backed up when a series of update processes to the files are completed.
- c) Data whose frequency of use are low after a certain period of time are deleted from the current disk, and the data that have been backed up are also deleted.
- d) Important data are backed up by overwriting data on the same media, so that the backup media are not mistaken.

Q58. Which of the following is the most appropriate description about a system auditor?

- a) The entire interview must be conducted by one (1) system auditor, because discrepancies may occur in the record if multiple auditors are involved.
- b) The system auditor must instruct the department being audited to implement improvement measures for deficiencies identified during the interview.
- c) The system auditor must make an effort to obtain documents and records that support the information obtained from the department being audited during the interview.
- d) The system auditor must select interviewees from administrators who have been an auditor within the department being audited.

Q59. Which of the following is the most appropriate measure that a management executive must take to secure the appearance of independence for an internal system auditor?

- a) Assigning the system auditor to the internal audit department
- b) Making it compulsory for the system auditor to undergo continuous learning of IT
- c) Setting up an auditing-skills training system for the system auditor
- d) Specifying and publishing the knowledge and experience necessary for the system auditor

Q60. When software asset management is audited, which of the following activities is the most appropriate?

- a) It is checked to see if compatibility with existing systems is evaluated at the time of installation.
- b) It is checked to see if evidence, such as a software-license certificate, is properly retained.
- c) It is checked to see if failures are localized via database partitioning or other methods.
- d) It is checked to see if the organizational and functional structure of the software provider is considered.

Q58. Among situations that are identified as results of performing an ISMS internal audit on the basis of ISO/IEC 27001:2013 (Information security management systems—Requirements), which of the following is a situation that the auditor should record in the audit report as a finding?

- a) After a risk assessment was performed, risk acceptance criteria were determined.
- b) An incident of erroneous disposal of personal information was reported to a competent authority with specified procedures.
- c) Spyware was detected by a malware scan, and it was disinfected.
- d) The use of a USB memory was permitted in accordance with defined procedures.

Q59. An information security audit was performed about the security when backup media that contain confidential information are handed over to a vendor for external storage. Among situations that are identified as a result of this audit, which of the following is a situation that the auditor should record in the audit report as a finding?

- a) The person in charge at the outsourcer describes the date and details in a dedicated record book and gets a stamp of receipt from the vendor each time the media is handed over.
- b) The person in charge at the outsourcer puts the backup media in a cardboard box and hands it over to the vendor.
- c) The responsible person at the outsourcer concludes a contract that requires confirmation of the storage status of media at the vendor at every set period, and then the media is handed over.
- d) The responsible person at the outsourcer concludes an outsourcing contract that includes confidentiality provisions with the vendor, and then the media is handed over.

Q60. In the system design stage, which of the following is the point to be checked during the audit of control for reducing the risk of non-fulfillment of user requirements?

- a) Programming must be performed in accordance with the specified conventions.
- b) The program specifications must be created on the basis of the system design.
- c) The test plan must be created on the basis of the system test requirements, and must also be approved by the responsible person in the system operations department.
- d) The user department must participate in the review of the system design.

Q59. Which of the following is an appropriate activity for a system auditor?

- a) The auditor moves forward with the preparation of an audit report because the initially scheduled period finished in the middle of an investigation.
- b) The auditor orders improvements for problems that are found in the course of each investigation.
- c) The auditor points out items that need to be improved regarding problems found during the investigation.
- d) The auditor summarizes audit opinions for matters that have not been fully investigated, on the basis of his or her past experience.

Q60. Among the implementation structures of a system audit, which of the following is the most important **to avoid** from the standpoint of the independence of a system auditor?

- a) Mr. *A* of the general affairs department, who was appointed as a member of the audit team, audits the status of entrance and exit control for the general affairs department together with other team members.
- b) Mr. *B* of the audit department audits the status of personal information management by an external contractor to whom his company outsources business operations that deal with personal information.
- c) Mr. *C*, who was transferred to the audit department five (5) years ago from a development manager position in the information system department, audits the status of Internet use in the marketing department.
- d) Mr. *D* of the legal department cooperates with an auditor in an audit of the validity of an outsourcing contract in response to a request from the audit department.

Q61. In an information security audit, which of the following is a check item for confirming availability?

- a) Appropriate performance of error checking for data entry
- b) Encryption of databases
- c) Managing and maintaining the level of SLA that defines downtime
- d) Prohibiting the taking of external storage media out of the company without permission

Q58. Which of the following is the system audit implementation structure that should be avoided from the standpoint of independence of the system auditors?

- a) A person, who five (5) years ago was transferred to the audit department from a development manager position in the information systems department, audits the status of the Internet usage in the marketing department.
- b) A person in the audit department audits the status of the personal information management in the external contractor to whom personal information handling is outsourced.
- c) A person in the general affairs department, who is appointed as a member of the audit team, audits the status of the entrance and exit control in the general affairs department, together with the other members.
- d) A person in the legal department, in response to a request by the audit department, cooperates with the auditors in auditing of the validity of the outsourcing contracts.

Q59. Which of the following is an appropriate activity that is undertaken by a system auditor who audits access control?

- a) Confirmation of the management status of the access control concerning the data
- b) Creation and storage of a management table for the access control concerning the software
- c) Establishment of a management policy for the access control concerning the network
- d) Implementation of the operations management for the access control concerning the hardware

Q60. Which of the following is subject to system audits that evaluate and verify the internal control related to IT?

- a) The methods for ensuring accuracy in the processes of input and update of a database performed by the sales department
- b) The process for the creation of a mid-term business plan by the business planning department
- c) The results of the employee personnel evaluations by the personnel department
- d) The status of the production equipment review conducted by the manufacturing department for the purpose of reducing defects

Q59. Among the statuses found through auditing the operation management of the system operations, which of the following must be described in the audit report as a finding?

- a) The operator decides a daily operation plan and approves it himself.
- b) The operator records the exception handling that occurs during the operation.
- c) The person responsible for operations checks the operation records created by the operator.
- d) The person responsible for operations stores the operation records by specifying the time period.

Q60. Which of the following is the most appropriate description concerning an interview that is conducted by a system auditor?

- a) The administrator of the audited department, who has experience in auditing tasks, is selected as the interviewee.
- b) The entire interview is conducted by one (1) system auditor, because discrepancies may occur in the record if multiple auditors are involved.
- c) The system auditor instructs the audited department to take improvement measures for deficiencies found during the interview.
- d) The system auditor makes an effort to obtain documents and records that support the information obtained from the audited department during the interview.

Q61. Which of the following is an explanation of audit work papers?

- a) It is a compilation of the information security promissory letter that is presented to the audited department when the auditor implements an audit.
- b) It is a compilation of the standards and guidelines used by the auditor for implementing an audit.
- c) It is a document that must be disclosed along with the audit report to prove that the auditor has fulfilled his obligations with proper attention.
- d) It is an execution record of the auditing procedure implemented by an auditor, and it forms the basis of the audit opinion.

Q58. Which of the following is the most appropriate purpose for which a system auditor exchanges opinions with an audited department with respect to the draft version of an audit report?

- a) In order to confirm that there are no factual errors in the findings and recommendations to be described in the audit report.
- b) In order to issue the audit report to the audited department before the audit report is submitted to the person who is requesting the audit.
- c) In order to receive the approval of the responsible person of the audited department with respect to the recommendations described in the audit report.
- d) In order to substitute with an additional investigation concerning the audit report for which the investigation is insufficient, by orally confirming with the audited department.

Q59. Which of the following is a checkpoint for auditing the control of the risk of information leakage, falsification, and unauthorized use of documents concerning a system?

- a) Creating the necessary documents even in prototype development
- b) Standardizing documents
- c) Taking measures in order to ensure the confidentiality of documents
- d) Updating documents without delay as changes are made in the system

Q60. Which of the following is an appropriate description concerning the implementation of a system audit?

- a) For an audit of the development status of an information systems department, the audit team consists of members of the information systems department who are familiar with the details of the development.
- b) In order to enable the person requesting the audit to issue improvement instructions on the basis of the audit report, the system auditor reports the audit results to the person requesting the audit.
- c) When a system audit is performed as part of an operations audit, the audit team consists of members of the user department.
- d) When a system auditor accepts the help of other experts, the experts become responsible for decisions concerning the scope and methods of support, as well as the audit result.

Q60. In an information security audit, which of the following is a check item for confirming availability?

- a) Error checks during data input to be performed appropriately.
- b) Interruption duration to be managed so that the standard of the SLA specifying the interruption duration can be satisfied
- c) The database to be encrypted
- d) The unauthorized removal of an external memory medium to be prohibited

Q61. Which of the following situation is judged as appropriate when conducting an audit on a Business Continuity Plan (BCP)?

- a) A BCP having the same standard level is applied to all business operations without any prioritization.
- b) An emergency contact list of employees is created and updated to the latest version.
- c) During normal times, the BCP is not disclosed to employees.
- d) The important documents are stored collectively at one place without making copies.

Q59. Which of the following is an appropriate activity that is undertaken by a system auditor who audits access control?

- a) Confirmation of the management status of access control concerning data
- b) Creation and storage of a management table for access control concerning software
- c) Establishment of a management policy for access control concerning the network
- d) Implementation of operations for access control concerning hardware

Q60. Which of the following is a checkpoint during audit of a control for reducing the risk of system trouble during the application of a software patch?

- a) A database administrator is appointed, and the management procedures of master data are specified.
- b) A hardware management ledger is created, which is managed by system administrators.
- c) System operation is properly checked before commencing full-time operations.
- d) The procedures of capacity planning are specified.

Q61. When data sheets issued by a business operations department are entered in a system in an information system department, which of the following is an appropriate task executed by the information system department?

- a) The data sheets are retained in the information system department until the due date for processing, and confirmation including a check of the number of sheets received is performed for all sheets collectively just before the due date.
- b) To enable the business operations department to check the processing results of each data sheet, the processing results list is sent to the business operations department.
- c) To prevent unauthorized use or leakage of confidential information, data sheets are disposed of immediately after completion of data entry.
- d) When the data sheet contains an error, and only when the error is obvious, the data sheet is corrected and an entry is made at the judgment of only the person in charge of data entry.

Q58. When a version management system for source code is installed, which of the following is an appropriate check point to be added for the confidentiality of the source code during the system audit?

- a) The access control settings of the version management system are appropriate.
- b) The installation cost of the version management system is at a proper level.
- c) The results of the change registered in the version management system are approved by the person in charge.
- d) The version management system is selected by the development department.

Q59. Which of the following is an appropriate description of the implementation structure of a system audit?

- a) For an audit of the development progress in an information systems department, the audit team consists of members of the information systems department who are familiar with the details of the development.
- b) In order to enable the person requesting the audit to issue improvement instructions on the basis of the audit report, the system auditor reports the audit results to the person requesting the audit.
- c) When an audit of the information system is performed as a part of the business operations audit, the audit team is formed by the members of the user's department.
- d) When the system auditor accepts the help of an expert, the decisions concerning the range of support, methods, and audit results is the responsibility of the expert.

Q60. Which of the following is a check point for auditing control in relation to the accuracy of the processing logic of a spreadsheet?

- a) A backup of the spreadsheet is stored.
- b) The person who creates and uses the spreadsheet is the same.
- c) The program of the spreadsheet is documented and verified.
- d) The users of the spreadsheet are defined.

Q62. Among the items to be written into an audit report by a system auditor, which of the following deviates from the scope of work of an auditor?

- a) Judging the urgency of improvements
- b) Ordering improvements
- c) Pointing out improvements
- d) Recommending improvements

Q63. When software asset management is audited, which of the following is the most appropriate point to be checked?

- a) Checking to see whether compatibility with existing systems is evaluated at the time of installation
- b) Checking to see whether evidence, such as a software license certificate, is properly retained
- c) Checking to see whether failures are localized through database partitioning or other methods
- d) Checking to see whether the organizational and functional structure of the software provider is taken into consideration

Q64. Which of the following is subject to system audits that evaluate and verify internal control related to IT?

- a) The methods for ensuring accuracy in the processes of input and update of the database being done by the sales department
- b) The process of creation of a mid-term business plan being led by the business planning department
- c) The results of employee personnel evaluations being led by the personnel department
- d) The status of production equipment review being conducted by the manufacturing department for the purpose of reducing defects

Q61. Which of the following is an appropriate description concerning an interview conducted during a system audit?

- a) Efforts are made to get documents and records that support the information which has been obtained from the departments under audit through the interview.
- b) The departments under audit are immediately instructed to take measures for the improvement of deficiencies identified during the interview.
- c) The interview is conducted by one system auditor because some sort of discrepancy may arise in records if multiple auditors are involved.
- d) The interviewee is selected from the managers of the departments under audit who are familiar with the business operations to be audited.

Q62. Which of the following is an appropriate description concerning the role of a system auditor?

- a) It is to assure the preparation and operations regarding the control of the information system or to give advice on these, from a standpoint of professional standpoint independent from the audit target.
- b) It is to evaluate the performance of the information system and to issue an audit working paper to the system users.
- c) It is to instruct the testing staff to improve defects found during the comprehensive test for the information system.
- d) It is to test if processes are performed according to the plan and then to approve the release.

Q60. Which of the following is an appropriate explanation of an audit working paper?

- a) It is a compilation of the auditor's own security promissory letter that is presented to the audited department or other related party prior to conducting an audit.
- b) It is a compilation of the standards and guidelines that are used for examination by the auditor.
- c) It is a document that the auditor uses as the basis of his/her judgment, which must be disclosed along with the audit report.
- d) It is an implementation record of the auditing procedure performed by an auditor, which forms the basis of the audit opinion.

Q61. Which of the following is an appropriate description concerning the implementation structure of a system audit?

- a) In order to enable the person requesting the audit to issue improvement instructions based on the audit report, the system auditor reports the audit results to the person requesting the audit.
- b) When an audit of the information system is performed as part of the operations audit, the audit team is formed by the members of the user department.
- c) When the status of development in the information systems department is to be audited, the audit team is formed by the members of that department who have full knowledge of the development details.
- d) When the system auditor takes the help of another expert, the decision concerning the range of support, methods, and audit results is made under the responsibility of that expert.

Q62. In the system design stage, which of the following is the point to be checked during the audit of control for reducing the risk of non-fulfillment of user requirements?

- a) All programming should be performed in accordance with the specified standards and conventions.
- b) The program specifications should be created on the basis of the system design documents.
- c) The test plan should be created on the basis of the system test requirements, and must also be approved by the responsible person of the system operations department.
- d) The user department should participate in the review of system design.

Q61. Among the situations that are checked during an audit of the methods of transmitting highly confidential information to a business partner by e-mail, which of the following is an appropriate situation from the viewpoint of preventing information leakage?

- a) A password is set for an attached file containing confidential information prior to being sent to the partner by e-mail, and the password is transferred in another way.
- b) A password is set for an attached file containing confidential information, and the password is described in the body text of the same e-mail that is sent to the partner.
- c) Confidential information is directly described in the body text of an e-mail that is sent to the partner.
- d) Confidential information is uploaded to the public Web site of the company, and the URL of the corresponding page is sent to the partner by e-mail.

Q62. Which of the following is an appropriate activity that is undertaken by a system auditor who makes an audit of access control?

- a) Creation and storage of management records for access control concerning software
- b) Establishment of a management policy for access control concerning network
- c) Implementation of operations management for access control concerning hardware
- d) Verification of the management status of access control concerning data

Q63. Among the system audit items concerning master file management, which of the following is pertinent to availability?

- a) The maintenance of the master file can be performed only by a person who has a privileged account.
- b) The server with dual-redundancy technology is used to store the master file in order to improve fault tolerance.
- c) The system has functions that can collectively do the searching and processing of several data items of the master file.
- d) The system provides the function that makes it possible to check data input to the master file.

Q64. Which of the following is a situation where the independence of a system auditor is maintained?

- a) A system auditor is recruited from an auditing firm and placed as an internal auditor, and is asked to audit the business system development of the company.
- b) The auditing department of the IT vendor to whom the business system operations of the company are outsourced is requested and put in charge of external auditing of the business system operations of the company.
- c) The staff member of the sales department is appointed as a member of the audit team, and is asked to audit the measures for the protection of personal information in the sales department.
- d) The staff member who has developed a system in the system department is moved to the auditing department, and is put in charge of auditing the maintenance of the system.

Q61. When a version control system for source code is installed, which of the following is an appropriate item that should be added to system audit processes in order to check the confidentiality of the source code?

- a) The access control of the version control system must be set appropriately.
- b) The content in the version control system must be approved by the person in charge.
- c) The installation cost of the version control system must be at an acceptable level.
- d) The version control system must be selected by the development department.

Q62. Which of the following is an appropriate way of selecting systems that are subject to an audit based on risk assessment?

- a) All systems are subject to the audit in the order of the start date and time of operations.
- b) Based on the implementation structure of an audit, systems for which the audit can actually be carried out are subject to the audit.
- c) Systems that are randomly selected from all systems without any preconditions attached are subject to the audit.
- d) Systems that have a high possibility of occurrence of a problem and are significantly affected by the problem are subject to the audit.

Q61. When an audit is performed on the reliability of programming, which of the following is the most appropriate item to be reported as a finding?

- a) A third party other than the programmer who creates the program performs the integration test.
- b) The programmer performs programming based on the program design specifications.
- c) The programmer selects a subset of unit test items from all the program logic paths on a sampling basis.
- d) The programming team leader records and stores the execution results of the unit test.

Q62. When a department that outsources system development must undergo a system audit concerning “progress management” of the outsourcing partner, which of the following is an appropriate set of materials that should be submitted?

- a) Business reports received periodically from the outsourcing partner, and documents showing the verification result of the business reports
- b) Documents clearly specifying the method of acceptance inspection of deliverables
- c) Documents clearly specifying the method of collection and disposal of data and other materials
- d) Documents indicating that software is deposited with a third party (escrow agent)

Q63. In a system audit, which of the following acts as audit evidence?

- a) Findings described in the audit report by the audit team
- b) Individual audit plans created by the audit team
- c) Minutes of the meeting held by the audit team to collect the audit opinions
- d) System operation records obtained by the audit team from the audited department

Q63. In the stage of system design, when an audit is performed on the control for reducing the risk that user requirements are not met, which of the following is a point to be checked?

- a) Checking if programming is performed in accordance with the specified conventions and standards
- b) Checking if the program specifications are created based on the system design documents
- c) Checking if the test plan is created based on the system test requirements, and the manager's approval of the system operations department is obtained
- d) Checking if the user department participates in the review of the system design documents

Q64. When IT control is classified into preventive control and detective control, which of the following is applicable to detective control?

- a) A data entry manual is created, and the persons in charge of data entry are trained.
- b) A data entry screen is designed so that operation errors are unlikely to occur.
- c) Access rights are assigned only to the person in charge of data entry.
- d) An output list resulting from data entry is cross-checked with the input form.

Q61. Which of the following is an appropriate description concerning the implementation structure of a system audit?

- a) For an audit of development status in an information systems department, the audit team consists of department members familiar with the details of the development.
- b) When the auditor receives support from another expert, the expert is responsible for the scope of the support, the methods, and the judgment of the audit results.
- c) The auditor reports the results of the audit to the requester so that the requester can give instructions for improvement based on the audit report.
- d) When an information system audit is performed as part of a business operations audit, the audit team consists of staff members of the user department.

Q62. Which of the following is an appropriate description concerning an interview or a hearing that is conducted during a system audit?

- a) The auditor should instruct the department under audit to take improvement measures for deficiencies identified during the interview.
- b) The auditor should make an effort to get documents and records that confirm the information obtained from the department under audit during the interview.
- c) The entire interview should be conducted by a single auditor, because discrepancies may occur in the record if multiple auditors are involved.
- d) The interviewee should be selected from managers of the department under audit who are knowledgeable about the business operations to be audited.

Q63. Which of the following is an appropriate measure that management takes to guarantee the apparent independence of internal system auditors?

- a) Establishing the learning system of audit techniques for auditors
- b) Making it obligatory for auditors to learn about IT continuously
- c) Placing the department of auditors under the direct control of management
- d) Specifying and announcing the knowledge and experience that auditors need

Q62. When a hearing is conducted during a system audit, which of the following is the appropriate action to be taken by a system auditor?

- a) When a difference of opinion arises with the auditee department during the hearing, thorough consultations are conducted until the audited party is convinced.
- b) When a problematic matter is found as a result of the hearing, backup data is collected and on-site investigations are conducted.
- c) When the auditee department has several persons subject to the hearing, the auditor intensively hears from the person of the highest rank.
- d) When the current status based on the hearing is regarded as a problem, some technical advice on the ideal status is given to the auditee department.

Q63. Which of the following is pertinent to an audit finding in an audit of a user acceptance test?

- a) The environment in which the user acceptance test is conducted is separated from the actual production environment so as not to interrupt business operations.
- b) The test cases are prepared to ensure that all user requirements are implemented properly and correctly from the viewpoint of users.
- c) The test is conducted by the information systems department without involving users, and the test results are approved by the person in charge of the department.
- d) The test is conducted with the participation of users who are familiar with the business operations concerned.

Q64. From the viewpoint of internal controls, which of the following is a framework that can secure data integrity by means of a check and balance system in the organization?

- a) In order to implement an efficient data entry system that meets the business needs, the information systems department develops such a data entry system and enters data.
- b) The information systems department remains independent of the user departments that enter data, in order to ensure that the user departments can maintain the precision and accuracy of data.
- c) The staff members of the information systems department remain in the same department for a long time so that they can secure data consistency in system development by taking advantage of their experience.
- d) When the staff members of the information systems department are transferred to another department, they take the relevant reference materials with them so as to make contribution in an emergency such as a system failure.

Q62. Which of the following is a situation where the independence of system auditors is maintained?

- a) Appointing system auditors hired from an auditing company as internal auditors and having them audit internal business system development
- b) Appointing the staff members of the sales department as members of the audit team and having them audit the measures that the sales department has in place to protect personal information
- c) Requesting the auditing department of the IT vendor, to which the operations of the internal business system are outsourced, to perform an external audit of internal business system operations
- d) Transferring the staff members of the systems department to the auditing department and having them audit the maintenance of the system that they developed when they worked in the systems department

Q63. Among the system audit items related to master file management, which of the following is pertinent to availability?

- a) Only those who are assigned a privilege account are allowed to maintain the master file.
- b) The server storing the master file is duplicated to improve fault tolerance.
- c) The system has a function for checking data input to the master file.
- d) The system has a function for searching and editing multiple data items of the master file collectively.

Q64. Which of the following is an appropriate responsibility of a system auditor for problems found during an audit?

- a) Correcting on his or her own the problems found
- b) Instructing the audited department to correct the problems found
- c) Reporting the problems found to the audit requester
- d) Reporting the problems found to the user departments of the system

Q66. Which of the following is an appropriate description concerning the role of a system auditor?

- a) It is to assure the full preparation and operations regarding the control of the information system or to give advice on them, from a professional standpoint independent from the audit target.
- b) It is to evaluate the performance of the information system and to issue an audit working paper to the system users.
- c) It is to instruct the testing staff to improve defects found during the comprehensive test for the information system.
- d) It is to test if processes are performed according to the plan and then to approve the release.

Q67. When IT controls are classified into the two categories of preventive control and detective control, which of the following falls into the category of detective control for discovering data entry errors or unauthorized actions?

- a) Designing a data entry screen so that users are unlikely to make operational errors
- b) Limiting the number of data entry staff and granting them access permission
- c) Matching the output list of data entry results with the data entry sheets
- d) Preparing a data entry manual and providing training for data entry staff

Q3. What is the value of the postfix expression below? Here, A, B, C, and D are operands whose values are 4, 3, 5, and 6, respectively. Symbols “+”, “−”, “×”, and “÷” are arithmetic operators for addition, subtraction, multiplication, and division, respectively.

$$A B 2 \times + D B \div C \times -$$

a) -3

b) 0

c) 3

d) $40/3$