

**W1-2-60-1-6**

**JOMO KENYATTA UNIVERSITY**

**OF**

**AGRICULTURE AND TECHNOLOGY**

**UNIVERSITY EXAMINATIONS 2015/2016**

**YEAR 1 SEMESTER I SPECIAL/SUPPLEMENTARY EXAMINATION FOR THE DEGREE OF BACHELOR OF BUSINESS INFORMATION TECHNOLOGY**

**BBT 2208: AUDITING OF INFORMATION SYSTEMS**

**DATE: August 2016 TIME: 2 HOURS**

**INSTRUCTIONS: Answer question ONE and any other TWO questions**

**QUESTION ONE**

1. i. State what is meant by a test of control. (2marks)

ii. Outline two examples of tests that would be undertaken during audit of a company. (2marks)

1. i. Explain what is meant by the term ‘substantive test’ (3marks)

ii. Give examples of substantive test that you would use (3marks)

1. State your understanding of the following documents available in an enterprise by outlining their features and their respective sources and compliance levels;
2. Procedure
3. Standards
4. Policies
5. Guideline
6. GAS (general Audit Softwares) (20marks)

**QUESTION TWO**

1. Describe the following terms exhaustively
2. Computer Audit software (CAS)
3. Embedded Audit modules
4. Audit around the computer
5. Audit through the computer (12marks)
6. i. Explain what you understand by the term fraud in an organization (2marks)

ii. List any three parties responsible for fraud detection (3marks)

1. State the role of computer audit specialist (CAS) in IS/IT audit exercise (3marks)

**QUESTION THREE**

1. The Capability Maturity Model (CMM) is a method for evaluating and measuring the maturity of business process in organizations. Describe the four scale levels of one the model. (8marks)
2. Outline four key steps in the establishment of IT Governance structure. (8marks)
3. State two roles of an internal auditor in an organization (4marks)

**QUESTION FOUR**

1. What is the difference between compliance testing and substantive testing? (4marks)
2. What do the following acronyms mean to the expectation of level of service during recovery
3. RTO
4. SDO
5. RPO
6. ITO (4marks)
7. Outline key challenges in It governance (4marks)
8. Outline four methods for audit evidence collection (4marks)
9. State any four advantages of any of the method listed in (d) above (4marks)

**QUESTION FIVE**

There are ten practice areas in the business continuity model according to DRILL and Business continuity institute (BCI) it is the job of the business continuity/disaster recovery planner to determine whether the focus will be disaster recovery for the building or business continuity for revenue. This type of planning uses a very specialized version of project management. Describe five practice areas. (20marks)