

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

## JOMO KENYATTA UNIVERSITY

**OF**

**AGRICULTURE AND TECHNOLOGY**

# University Examinations 2015/2016

**FOURTH YEAR SECOND SEMESTER EXAMINATION FOR THE DEGREE OF BACHELOR OF SCIENCE IN INFORMATION TECHNOLOGY**

**BBT 2203 : AUDITING OF INFORMATION SYSTEMS**

**DATE: DECEMBER 2015 TIME: 2 HOURS**

**INSTRUCTIONS: ANSWER QUESTION ONE (COMPULSORY) AND ANY OTHER**

**TWO QUESTIONS.**

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**QUESTION ONE (30 MARKS)**

(a) Explain the term information systems. [3 marks]

(b) Explain information system audit. In your answer include at least three benefits of auditing an information system. [5 marks]

(c) Compare the following administrative controls:

1. Policies and standards. [2 marks]
2. Segregation of functions and supervision of duties. [2 marks]

(d) In the past IS auditors used to audit around the computers. Today the trend has changed. Explain the following audit processes: [6 marks]

1. Audit around the computer.
2. Audit through a computer.
3. Audit with a computer.

(e) Explain the main security concern areas of an information system as listed below:

[6 marks]

1. Confidentiality.
2. Integrity.
3. Availability.

(f) Security controls can be classified by several criteria. Explain.

1. According to the time that they act, relative to a security incident.

[3 marks]

1. According to their nature. [3 marks]

**QUESTION TWO (20 MARKS)**

(a) Define the following: [5 marks]

1. IS audit plan.
2. IS audit team.
3. IS audit report.

(b) Today’s information systems are complex and have many components that piece together to make a business solution. Discuss the major elements of an IS audit.

[15 marks]

**QUESTION THREE (20 MARKS)**

(a) Distinguish between preventive, detective and corrective controls as used in securing information systems. [5 marks]

(b) An information system auditor has a wide arrays of auditing tools that he can use during an audit. Explain at least five. [15 marks]

**QUESTION FOUR (20 MARKS)**

(a) Describe application processing controls under the following areas: [1 mark]

1. Input controls.
2. Processing controls.
3. Output controls.

(b) As an internal IS auditor for the Quick manufacturing company, you are participating in the auditing of the company’s information system. Discuss five specific procedures that you might embark on before reaching a conclusion. [15 marks]

**QUESTION FIVE (20 MARKS)**

(a) Identify five components of an information system. Explain the type of security threats each face. [10 marks]

(b) Describe the following internal control systems components: [10 marks]

1. Control environment.
2. Risk assessment.
3. Information and communication.
4. Monitoring.
5. Control activities.