

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

## JOMO KENYATTA UNIVERSITY

**OF**

**AGRICULTURE AND TECHNOLOGY**

# University Examinations 2014/2015

**YEAR IV SEMESTER II EXAMINATION FOR THE DEGREE OF BACHELOR OF BUSINESS INFORMATION TECHNOLOGY**

**BIT 2318: INFORMATION SYSTEMS AUDIT**

**DATE: AUGUST 2015 TIME: 2 HOURS**

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

**ANY OTHER TWO QUESTIONS.**

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**QUESTION ONE (30 MARKS)**

(a) State and explain five types of reports that are written at the end of an audit. (10 marks)

(b) Define the following terms as used in information system audit.

i) CAAT

ii) COBIT

iii) CAATT

iv) Audit

v) Automated Data Processing (10 marks)

(c) Describe some objectives of ISA. (10 marks)

(d) Highlight five reasons why it is necessary to employ computer forensics during an audit. (5 marks)

**QUESTION TWO (20 MARKS)**

(a) Describe five types of risks that might compromise application

controls. (5 marks)

(b) Highlight the general steps used in an IT audit process. (5 marks)

(c) Define some qualities of a good IT auditors. (5 marks)

(d) Highlight some programs that are used as audit software. (5 marks)

**QUESTION THREE (20 MARKS)**

(a) Differentiate between the following with relevant examples:

i) Audit with the computer

ii) Audit through the computer

iii) Audit around the computer (6 marks)

(b) Define four different types of auditing. (4 marks)

(c) Describe how ISACA helps in giving governance. (10 marks)

**QUESTION FOUR (20 MARKS)**

(a) Explain five types of ISA. (10 marks)

(b) Highlight and explain the steps that are followed in computer

forensics. (5 marks)

(c) Describe risk assessment and state five advantages of risk

assessment. (5 marks)

**QUESTION FIVE (20 MARKS)**

(a) Discuss the sampling methods used in auditing of information

systems. (10 marks)

(b) Explain the objectives of controls within a government data

processing. (10 marks)