



COMPUTER SECURITY & AUDIT ASSURANCE (23CY705)

WORKSHEET

UNIT-II

INTERNAL CONTROL AND INFORMATION SYSTEM AUDIT

A. MCQs

1. Internal controls help organizations: [b]
 - a) Increase threats
 - b) Achieve objectives
 - c) Reduce productivity
 - d) Avoid audits
2. Detective controls: [b]
 - a) Prevent attacks
 - b) Detect incidents
 - c) Recover data
 - d) Encrypt information
3. Antivirus software is a: [a]
 - a) Preventive Control
 - b) Detective Control
 - c) Corrective Control
 - d) Physical Control
4. Backup restoration is: [c]
 - a) Preventive Control
 - b) Detective Control
 - c) Corrective Control
 - d) Administrative Control
5. CAAT stands for: [a]
 - a) Computer-Assisted Audit Tools and Techniques
 - b) Computer Access Audit Tool
 - c) Computer Audit Application Tool
 - d) Computer Analysis Audit Technique

B. Fill in the Blanks

1. Internal controls reduce organizational (Risk)
2. Log monitoring is a (Detective) control.
3. Data restoration is a (Corrective) control.
4. CAATs improve audit (Efficiency)
5. Information system audits evaluate IT (Controls)

C. Tutorial Problems

Problem 1

A company experiences unauthorized access to its database.

Questions:

- Which internal control failed?
- What detective controls could identify the issue?
- Suggest corrective actions.

Problem 2

An auditor uses ACL software.

Questions:

- What type of tool is ACL?
- Explain its advantages in auditing.