

**BINDURA UNIVERSITY OF SCIENCE EDUCATION**  
**FACULTY OF SCIENCE AND ENGINEERING**  
**DEPARTMENT OF COMPUTER SCIENCE**  
**BSc HONS DEGREE IN SOFTWARE ENGINEERING**  
**BSc HONS DEGREE IN NETWORK ENGINEERING**  
**INFORMATION SYSTEMS AUDITING - NWE211 / SWE213 / IT211**  
**2 HOURS 30 MINUTES**

**INSTRUCTION TO CANDIDATES**

**MAR 2024**

Answer all questions.  
Total marks are 100.

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**Question 1**

- a. Explain the sole purpose of an Information System (IS) Audit? [5]
- b. Discuss any five contents of an information system audit charter. [10]
- c. Discuss the various issues that are of primary concerns for an auditor involved in information system audit [10]

**Question 2**

- a. "In On-line systems, conventional audit trail is difficult and almost impossible." State the reasons why this is so. [4]
- b. An auditor has submitted a SOX audit report comprising 12 exceptions to the client, who has disagreed with the audit's findings. The audit client is disappointed and requests the auditor to dismiss any six findings from the audit report. The client offers the auditor an exchange of 20,183 GBP for the elimination. A review of the findings revealed that all the findings were valid. How can the auditor proceed? [10]
- c. Mashonaland Furniture's Company receives orders from customers either by telephone, facsimile or electronic data interchange. A clerk then transcribes the order into one of the company's order form to be keyed into the order entry system.

You being the information system auditor of the company, suggest various internal control procedures to be adopted to prevent inaccurate or unauthorized source data entry? [10]

**Question 3**

- a. Explain the activities covered during the planning stage of an audit process. [12]
- b. Define the 'three Es' of a value for money audit. [3]

**Question 4**

- a. A company has decided to outsource the IS audit function. Explain the reasons why some organisations outsource information systems audit activity. State three advantages and three disadvantages of outsourcing the audit function. [6]
- b. The auditor would consider the most appropriate audit approach, specifically to follow a system-based audit approach or a substantive approach. Explain the following manners in which the auditor acquires audit evidence:
  - i. Auditing around the computer [5]
  - ii. Auditing through the computer [5]
  - iii. Auditing with the computer [5]

**Question 5**

Providing a sound and comprehensive reference of good practices is one of the ways in which COBIT framework delivers to its stakeholders the most complete and up-to-date guidance on governance and management of enterprise IT. Describe five principles of COBIT in brief. [15]

\*\*\*\* END OF EXAM\*\*\*\*