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- Which statement is incorrect when auditing as a C-IT environment?
 - A C-IT environment exists when a computer of any type or size is involved in the processing by the entity of financial information of significance to the audit, whether that computer is operated by the entity or by a third party.
 - The auditor should consider how a C-IT environment affects the audit.
 - The use of a computer changes the processing, storage and communications of financial information and may affect the accounting and internal control systems employed by the entity.
 - A C-IT environment changes the overall objective and scope of an audit.
- Which of the following concepts distinguishes the retention of computerized audit documents from the traditional hard copy form?
 - Analyses, conclusions and recommendations are filed on electronic media and are therefore subject to computer system controls and security procedures.
 - Enhanced support for all findings is expected and provided to local management during the closing conference and to each person receiving the final report.
 - Computerized data files can be used as computer audit procedures.
 - Audit programs can be standardized to eliminate the need for a preliminary survey at each location.
- Responsibility for the control of end-user computing rests at the organizational, departmental and individual user level. A direct responsibility of the individual user is:
 - Acquisition of hardware and software.
 - Taking equipment inventories.
 - Strategic planning of end-user computing.
 - Physical security computer hardware.
- Which of the following is least likely a risk characteristic associated with C-IT environments?
 - Errors embedded in an application's program logic maybe difficult to manually detect on a timely basis.
 - Many control procedures that would ordinarily be performed by separate individuals in manual systems maybe concentrated in C-IT.
 - The potential unauthorized access to data or to alter them without visible evidence maybe greater.
 - Inclusion of changes in the master file is exclusively handled by respective users.
- Personal computers are susceptible to theft, physical damage, unauthorized access or misuse of equipment. Which of the following is least likely a physical security to protect access to personal computers when not in use?
 - Using door locks or other security protection during non-business hours.
 - Plugging the personal computer to a battery using security cables.
 - Locking the personal computer as a protective cabinet or shell.
 - Using anti-virus software programs.
- Which of the following significance and complexity of the C-IT activities should an auditor least understand?
 - The organizational structure of the client's C-IT activities.
 - Lack of transaction trails.
 - The significance and complexity of computer processing in each significant accounting application.
 - The use of software packages instead of customized software.
- Which of the following is not likely a control over removable storage media to prevent misplacement, alteration without authorization or destruction?
 - Using cryptography, which is the process of transforming programs and information into an unintelligible form.
 - Placing responsibility for such media under personnel whose responsibilities include duties of software maintenance or operations.
 - Using a program and data file check-in and check-out system and locking the designated storage locations.
 - Keeping current copies of databases, compact disks or back-up tapes and hard disks in a fireproof container, either on-site, off-site or both.
- To achieve audit efficiency and effectiveness with a personal computer, the two crucial requirements are:
 - The appropriate audit task for personal computer applications and the appropriate software to perform the individual audit tasks.

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