

CISA Sample Exam Answers and Justifications

1. Which of the following would an IS auditor **FIRST** reference when performing an IS audit?
- A. Implemented procedures
 - B. Approved policies
 - C. Internal standards
 - D. Documented practices

B is the correct answer.

Justifications:

- A. Procedures are implemented in accordance with policy.
 - B. Policies are high-level documents that represent the corporate philosophy of an organization. Internal standards, procedures and practices are subordinate to policy.**
 - C. Standards are subordinate to policy.
 - D. Practices are subordinate to policy.
2. De-normalization of the relational database would **PRIMARILY** result in:
- A. referential integrity issues.
 - B. increased database optimization.
 - C. increased data redundancy.**
 - D. loss of table indexes.

C is the correct answer.

Justifications:

- A. De-normalization may affect data integrity, but it would not affect referential integrity. Referential integrity is affected by the use of primary and foreign keys.
- B. Databases are not optimized by de-normalization. Although performance may improve, data redundancy may result in other non-optimal consequences.
- C. When a database is normalized, the data is spread across tables. When the database is de-normalized, the tables will have duplicate data as there is a fewer number of tables to store the data. An IS auditor would expect to see an increased size in the database as a result of the data redundancy.**
- D. Indexing is independent of normalization.

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