



JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY
SCHOOL OF INFORMATICS AND INNOVATIVE SYSTEMS
UNIVERSITY EXAMINATION FOR THE DEGREE OF DOCTOR OF PHILOSOPHY
IN IT SECURITY AND AUDIT
1ST YEAR 1ST SEMESTER 2018/2019 ACADEMIC YEAR
KISUMU CAMPUS

COURSE CODE: IIT 6114

COURSE TITLE: ASSURANCE CONTROLS AND COMPLIANCE MANAGEMENT

EXAM VENUE: STREAM: IT SECURITY

DATE: 13/08/19 EXAM SESSION: 9.00 – 12.00NOON

TIME: 3 HOURS

INSTRUCTIONS

- 1. Answer THREE questions**
- 2. Question 1 is compulsory**
- 3. Candidates are advised not to write on the question paper**
- 4. Candidates must hand in their answer booklets to the invigilator while in the examination room**

QUESTION ONE 20 MARKS

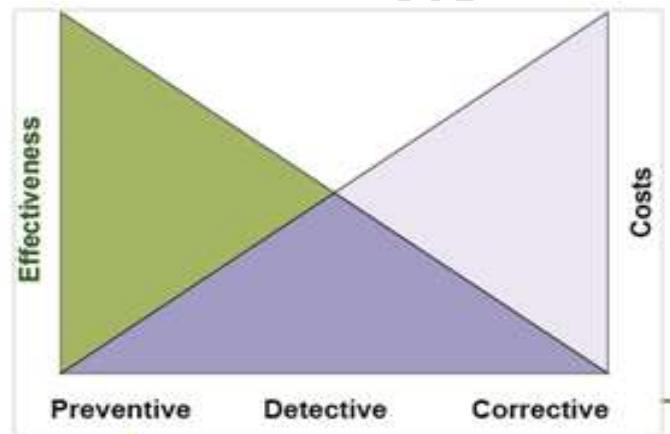
- a) For Internal Control process to provide reasonable assurance, the three relating objectives must be achieved. Discuss the three relating objectives. (6 marks)
- b) What are the characteristics of Internal Controls? (8 marks)
- c) How is COSO's original internal control framework established in 1992 different from COSO framework that was updated in May 2013? (6 marks)

QUESTION TWO 20 MARKS

- a) Explain the five integrated components of internal control and show how they relate to the main objectives at all levels of the organization as stipulated in the updated COSO framework? (20 marks)

QUESTION THREE 20 MARKS

- a) Once a risk assessment is completed, and the impact and likelihood are determined, we can then determine which strategy to choose to deal with the risk. Discuss the five risk strategies that can be employed to deal with the risk. (10 marks)
- b) Provide a clear interpretation of how the three control activities relate as shown in the diagram below. (10 marks)



QUESTION FOUR 20 MARKS

- a) How can policies and procedures be used to provide management with reasonable assurance that the company achieves its objectives and goals (6 marks)
- b) What are the two considerations that Reasonable assurance should involve? (4 marks)
- c) Discuss the application of COBIT framework in the compliance assurance process. (10 marks)

QUESTION FIVE 20 MARKS

Discuss the role of compliance assurance in the organizational governance