CPA ISC: Information Systems and Controls (Discipline)

Official Body: AICPA & NASBA | Time: 4 Hours | 2026 Blueprint

Free ISC Practice ->

Passing Standard: 75 on a 0-99 psychometrically scaled score (Not a percentage)

Section Format: 82 MCQs + 6 Task-Based Simulations (60% MCQ / 40% TBS) (Prometric)

1. OFFICIAL 2026 ISC BLUEPRINT DOMAINS & WEIGHTINGS

ISC-I: Information Systems and Data Management	**Weight: 35-45%**
ISC-II: Security, Confidentiality, and Availability (SOC, NIST, COSO)	**Weight: 35-45%**
ISC-III: SOC Engagements (SOC 1, SOC 2, SOC 3 Trust Services Criteria)	**Weight: 15-25%**

2. HIGH-YIELD ISC FORMULAS, ORDERING RULES & MNEMONICS

*** SOC 1 vs SOC 2 vs SOC 3 Reports**

SOC 1 = ICFR at service org (user auditors). SOC 2 = Security, Availability, Processing Integrity, Confidentiality, Privacy (restricted use). SOC 3 = general-use summary seal. Type 1 = design at date; Type 2 = operating effectiveness over period.

*** Access Control, RBAC & Change Management**

Least privilege + segregation of duties (developers never push directly to production without independent approval). MFA + encryption in transit (TLS 1.3) and at rest (AES-256).

*** Disaster Recovery: RTO vs RPO**

Recovery Time Objective (RTO) = max tolerable downtime before business impact. Recovery Point Objective (RPO) = max tolerable data loss window (drives backup replication frequency).

*** Relational Databases & Normalization**

Primary key uniquely identifies rows (never null); Foreign key enforces referential integrity. 3NF eliminates repeating groups (1NF), partial dependencies (2NF), and transitive dependencies (3NF).

EXAM TRAP TO AVOID: A SOC 1 Type 1 or SOC 2 Type 1 report NEVER allows a user auditor to reduce control risk because Type 1 does not test operating effectiveness over a period.

Test yourself on CPA ISC questions free (no credit card required) at VoraPrep:

1. Practice ISC Free ->
2. Free ISC Diagnostic ->
3. Score Predictor ->