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NEW QUESTION: 1

部稽核師在債務催收流程的諮詢工作中主要會採取下列哪一項行動？

- A. 檢 日記帳分錄的準確性和完整性。
- B. 將政策和程序與監管收集指南進行比較。
- C. 建議管理階層簡化應收帳款的記錄。
- D. 對債務催收流程進行檢 ，以確定是否有適當的職責分離

Answer: (SHOW ANSWER)

In a consulting engagement regarding a debt collections process, an internal auditor would primarily focus on advising management on streamlining the recording of accounts receivable. This action aims to add value by providing expert advice to improve the efficiency and effectiveness of the process, consistent with the IIA's guidelines on the role of internal auditors in consulting activities.

IIA Standard 1000 - Purpose, Authority, and Responsibility

NEW QUESTION: 2

根據 IIA 的道德準則，與審計客 有戀愛關係的 部稽核師違反了下列哪項行為規則？

- A. 保密。
- B. 獨立。
- C. 誠信。
- D. 客觀性。

Answer: (SHOW ANSWER)

An internal auditor who has a romantic relationship with an audit client violates the rule of objectivity.

Objectivity requires that auditors make balanced assessments of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments. A romantic relationship could impair an auditor's objectivity by creating a conflict of interest or the perception of bias. References: The IIA's Code of Ethics.

NEW QUESTION: 3

下列哪一項是首席審計執行官每五年以上進行一次外部評估的最適當理由？

- A. 組織的會計政策或程序的重大變更需要及時分析和回饋。
- B. 母公司的口部稽核活動同意每兩年進行一次互惠外部評估，以更低成本提供更大的保證。
- C. 更頻繁的外部評估可以作為口部評估的等效替代品。
- D. 高階管理層或口部稽核領導層的變動可能會改變對合規性的期望和承諾。

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 4

新的口部稽核活動正在考慮採用風險和控制框架。在此過程中，下列哪一項是最適當的考慮因素？

- A. 此架構不應由口部稽核活動開發
- B. 框架應適用於單一專案而非整個組織
- C. 框架應始終適合組織
- D. 框架應該需要更少的資源來實現

Answer: ([SHOW ANSWER](#))

The most appropriate consideration when adopting a risk and control framework for a new internal audit activity is that the framework should always be tailored to the organization. This ensures that the framework is relevant to the specific operational, cultural, and strategic contexts of the organization, which enhances its effectiveness in managing risk and improves the alignment of control processes with organizational objectives.

References: Best practices in risk management and internal control frameworks, such as those provided by COSO and ISO, which emphasize the importance of customizing frameworks to fit the unique needs and characteristics of the organization.

NEW QUESTION: 5

下列哪一項是組織可以實施的預防性控制措施，以減少應付帳款部門的詐欺活動？

- A. 為部門員工提供詐欺意識訓練。
- B. 劃分部門員工之間的職責。
- C. 要求口部稽核活動對部門的詐欺風險進行獨立評估。
- D. 請應付帳款員工簽署行為準則意識確認書。

Answer: B ([LEAVE A REPLY](#))

Segregation of duties is a preventive control designed to mitigate fraud by ensuring that no single individual has control over all phases of a financial transaction. This control reduces the risk of errors and fraud by requiring the involvement of multiple people in tasks such as authorization, custody of assets, and record-keeping.

Institute of Internal Auditors (IIA) - Practice Advisories on Fraud Prevention and Control

NEW QUESTION: 6

下列哪個參與領域允許內部稽核活動評估組織治理？

- A. 應付帳款。
- B. 品質控制。
- C. 道德活動。
- D. 法規遵循。

Answer: C (LEAVE A REPLY)

Organizational governance is the combination of processes and structures that help the organization achieve its objectives². Ethics activities are part of organizational governance, as they reflect the organization's values, culture, and ethical standards³. Internal audit can assess the ethics activities by evaluating the design and effectiveness of the ethics program, policies, and procedures, and providing assurance and advice on how to improve them⁴.

References:

1: CIA Exam Practice Questions - Certified Internal Auditor 2019

2: IIA Audit Tool - The Institute of Internal Auditors or The IIA1

3: Internal Audit Governance: Effective Governance through Internal Auditing

4: Corporate Governance & Internal Audit | Ideagen

NEW QUESTION: 7

下列哪一種情況描述了內部稽核活動在組織的風險管理流程中扮演的適當角色？

- A. 內部稽核設計並實施組織的控制措施以協助管理風險。
- B. 內部稽核設定組織的風險承受能力並提高整個組織的風險意識。
- C. 內部稽核評估組織的風險管理流程是否有效。
- D. 內部稽核負責保護組織的資產並防止損失發生。

Answer: C (LEAVE A REPLY)

The appropriate role for the internal audit activity in relation to an organization's risk management process is to provide assurance on the effectiveness of these processes. This involves evaluating whether risk management practices help the organization manage its risks within defined risk tolerance levels effectively and are aligned with the strategic goals. Internal audit should not be involved in designing controls or setting risk tolerance as this could impair their independence.

Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 8

一個組織用於企業社會責任措施的資源有限。哪種方法最適合用來決定如何使用這些資源？

- A. 支持多種環境經濟和社會舉措，以確保採取平衡的方法
- B. 調動員工和外部利害關係人，了解哪些事業最適合該組織
- C. 選擇支持組織整體策略目標的企業社會責任舉措

D. 進行財務分析，以確定在現有預算下可以產生最大影響的地方

Answer: C (LEAVE A REPLY)

The most suitable approach for an organization with limited resources to spend on corporate social responsibility (CSR) initiatives is to select initiatives that support the overall strategic goals of the organization. Aligning CSR initiatives with the organization's strategic goals ensures that resources are used effectively and contribute to long-term value creation. This approach helps in enhancing the organization's reputation, stakeholder engagement, and competitive advantage by focusing on areas where the organization can make the most significant impact in alignment with its mission and values. The IIA Standards: Standard 2010 - Planning: "The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals." IIA Practice Guide: "Assessing Organizational Governance in the Public Sector": Highlights the importance of aligning initiatives with strategic goals for effective governance.

NEW QUESTION: 9

根據 IIA 指南，新的內部稽核師應具備下列哪些能力？

- A. 行業特定的技術專業知識。
- B. 網路安全的專業知識，這是一個風險日益增加的領域。
- C. 了解 IT 風險與控制。
- D. 法務會計知識。

Answer: C (LEAVE A REPLY)

According to IIA guidance, a new internal auditor is expected to possess a broad understanding of IT risks and controls. This competency is crucial because:

* IT risks and controls are integral to the overall control environment and impact all areas of an organization.

* Knowledge of IT risks and controls enables auditors to assess the effectiveness of controls over information systems, data security, and technology infrastructure.

* As technology evolves, internal auditors must understand how to evaluate IT-related controls to provide relevant assurance and advisory services.

While technical industry-specific expertise, cybersecurity expertise, and forensic accounting knowledge are valuable, they are not core competencies expected of every new internal auditor according to IIA guidance.

The fundamental requirement is a solid grasp of IT risks and controls.

The Institute of Internal Auditors (IIA) Competency Framework.

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on IT Risks and Controls.

IIA's Global Internal Audit Competency Framework.

NEW QUESTION: 10

下列哪一項是控制環境中潛在問題的危險訊號？

- A. 編製財務報表時的職責分工
- B. 以佣金為基礎的薪酬結構
- C. 關鍵財務職位的流動率較低
- D. 存在舉報政策和詐欺熱線

Answer: B (LEAVE A REPLY)

A red flag for potential issues in the control environment is compensation structures that are based on commissions. Such compensation schemes can incentivize behavior that prioritizes personal gain over corporate integrity and compliance, potentially leading to unethical actions or manipulation of results to meet targets.

Internal control frameworks and literature on risk factors in control environments.

NEW QUESTION: 11

應實施下列哪一項來促進□部稽核活動的獨立性？

- A. □部稽核師不會審□他們以前工作過的區域
- B. □部稽核章程每年審□更新
- C. 首席審計執行長向董事會報告工作
- D. 管理階層不影響□部稽核活動提供的諮詢服務

Answer: C (LEAVE A REPLY)

To promote the independence of the internal audit activity, it is required that the chief audit executive reports functionally to the board. This structural alignment helps ensure that the internal audit function is not unduly influenced by management, which might be the subject of audits, and can freely report on its findings and recommendations without fear of reprisal.

The IIA's International Standards for the Professional Practice of Internal Auditing on independence and objectivity.

NEW QUESTION: 12

下列哪一項最可能損害□部稽核活動的組織獨立性？

- A. 首席審計執行長 (CAE) 在行政上向財務長報告。
- B. CAE 負責監督組織風險管理職能的有效性。
- C. CAE 在職能上向 CEO 報告。
- D. CAE 在過去五年負責管理財務部門。

Answer: (SHOW ANSWER)

The organizational independence of the internal audit activity is most likely to be impaired if the chief audit executive (CAE) reports administratively to the chief financial officer (CFO). Reporting to the CFO can create a conflict of interest and reduce the perceived and actual independence of the internal audit function, as the CFO has direct involvement in financial management and operations, which are common subjects of audits. This reporting structure could potentially limit the CAE's ability to report issues impartially and independently.

IIA's International Standards for the Professional Practice of Internal Auditing regarding organizational independence.

NEW QUESTION: 13

關於外部品質評估，下列哪一項敘述是正確的？

- A. 可以透過自我評估和獨立的外部驗證來執行，但必須每三年執行一次。
- B. 當任命新的首席審計執行官 (CAE) 時，應在CAE 任職的第一年進行外部品質評估。
- C. 外部品質評估必須至少每五年由合格的獨立評估員或評估團隊進行一次。
- D. 可以由組織外部的合格專業人員進行外部評估來取代內部評估。

Answer: (SHOW ANSWER)

IIA standards require that external quality assessments be conducted at least once every five years by an independent assessor. This ensures adherence to quality standards and strengthens the objectivity of the internal audit function.

NEW QUESTION: 14

首席審計執行官 (CAE) 已指派一名內部稽核師負責即將進行的工作。下列哪一項要求最可能表示內部稽核師被指派負責鑑證業務？

- A. 指定的內部稽核師必須確定業務的目標、範圍和技術。
- B. 如果內部稽核師不具備所需的技能、知識或其他能力，則首席稽核執行官必須親自獲得。
- C. 被指派的內部稽核師在執行業務時不得承擔管理職責。
- D. 指定的內部稽核師在執行任務時必須保持客觀。

Answer: C (LEAVE A REPLY)

The indication that an internal auditor was assigned to an assurance engagement is most strongly given by the requirement that the auditor must not assume management responsibilities while performing the engagement.

This aligns with the principles of objectivity and independence, which are critical in assurance engagements to provide unbiased and reliable conclusions. Taking on management responsibilities could compromise the auditor's objectivity by involving them in the operations they are auditing.

IIA's International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 15

下列哪些活動違反了 IIA 道德規範的原則？

- A. 內部稽核員正在保留有關組織資訊系統安全所進行工作的個人記錄，以供將來使用。
- B. 這個內部稽核師正在執行他五年前工作過的採購部門的業務。
- C. 內部稽核員正在使用最近參與的資訊來協助朋友的業務。
- D. 內部稽核員正在與政府監理機關討論涉及可疑供應商的相關資訊。

Answer: (SHOW ANSWER)

Using information from an engagement to assist a friend's business violates the IIA Code of Ethics, as it breaches confidentiality and objectivity. Internal auditors must maintain impartiality and not misuse information for personal or external advantage.

NEW QUESTION: 16

部稽核活動應如何促進組織控制的持續改善？

- A. 透過在審計工作期間評估各個流程中控制措施的實施情況
- B. 透過識別最重要的業務流程並為這些流程設計有效的控制
- C. 透過在整個組織 實施國際公認的 部控制框架
- D. 透過為負責業務流程的經理提供控制自我評估會議

Answer: (SHOW ANSWER)

The internal audit activity can promote continuous improvement of organizational controls by facilitating control self-assessment (CSA) sessions. These sessions involve managers and staff in evaluating the effectiveness of controls within their areas of responsibility. This approach not only promotes ownership of controls among process owners but also helps identify areas for improvement and fosters a culture of continuous improvement. By engaging managers in these assessments, internal auditors can help ensure that controls are understood, effective, and continually refined based on feedback and changes in the risk environment.

IIA Practice Guide: Control Self-Assessment

IIA Standard 2130: Control

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NEW QUESTION: 17

根據 IIA 指南，在使用成熟度模型方法評估組織的風險管理計畫時，通常會檢 下列哪些活動？

- A. 監控與審
- B. 性能測量。
- C. 設定上下文。
- D. 通訊。

Answer: A (LEAVE A REPLY)

According to the IIA guidance on using the maturity model for assessing an organization's risk management program, a key activity to examine is "Monitor and Review." This element evaluates how well the organization continues to monitor its risk environment and reviews the effectiveness of risk management strategies over time. It is crucial for ensuring that risk management adapts to changes and continues to align with organizational objectives.
Institute of Internal Auditors (IIA) - Guidance on Risk Management Maturity Models

NEW QUESTION: 18

在採購部門進行工作時，口部稽核師注意到部門主管的差旅報告顯示差旅費用很少，且沒有飯店、餐飲或交通費用。然而，審計員知道部門主管經常到世界各地與供應商會面並參觀他們的生口現場。下列哪一項是審計員最適當的下一步？

- A. 審計員應記錄此問題，以便在審計員工差旅費時進行跟進。
- B. 審計員應分析過去幾年組織供應商的趨勢和變化。
- C. 審計員應調口是否有任何有關高階管理層旅行的特殊安排。
- D. 審計員應分析部門主管存取的目的地清單以估算典型成本。

Answer: (SHOW ANSWER)

Given the unusual observation in the travel expenses reports, the most appropriate next step for the internal auditor is to investigate whether there are any special arrangements regarding senior management travel. This investigation could reveal explanations for the absence of typical travel-related expenses, such as pre-paid packages, special corporate arrangements, or even potentially unreported expenses, which could be critical for compliance and ethical standards.

Internal Auditing Standards on performing audit work and investigating anomalies.

NEW QUESTION: 19

下列哪一種專業發展策略最能體現口部稽核師的能力？

- A. 已完成的教育學分
- B. 專業組織會員資格
- C. 訂口相關專業資訊來源
- D. 專業發展與培訓計劃

Answer: D (LEAVE A REPLY)

The strategy for professional development that best demonstrates an internal auditor's competency is the creation and adherence to professional development and training plans. Such plans are tailored to the auditor's needs and goals and include a variety of learning activities and programs designed to maintain and enhance their auditing competencies. This comprehensive approach ensures continuous improvement and relevancy in the profession.

IIA's guidelines on Continuing Professional Development and standards for maintaining competency.

NEW QUESTION: 20

下列哪一項是旨在防止不良活動發生的控制的範例？

- A. 實體庫存盤點。
- B. 帳口對帳。
- C. 人員職責分離。
- D. 第三方銷售確認。

Answer: C (LEAVE A REPLY)

Segregation of personnel duties is a control that is designed to prevent an undesired activity from happening, such as errors, fraud, or misuse of resources. It means dividing the tasks and responsibilities related to a process or activity among different people, so that no one person has complete control over it². This reduces the opportunity and incentive for anyone to manipulate or falsify the data or transactions, and increases the chances of detection if they do³.

References:

1: Preventive Controls: What Are They & Why Are They Important?³

2: Segregation of Duties - The Institute of Internal Auditors or The IIA

3: Segregation of Duties - Wikipedia

NEW QUESTION: 21

下列哪一項是有關投資組合的風險偏好聲明的最佳範例？

- A. 對於超過 2000 萬英鎊的投資，我們將請求執行長批准；對於超過 000 萬美元的投資，我們將請求董事會批准。
- B. 我們將對沖 95% 的美國貨幣風險和 100% 的歐洲貨幣風險。
- C. 我們對投資收益波動的容忍度適中，目標風險價口為 5,000 萬新元。
- D. 我們將向風險委員會報告所有超過 1000 萬新元的信用損失以及所有超過 2000 萬新元的市場價口損失。

Answer: C (LEAVE A REPLY)

The best example of a risk appetite statement concerning an investment portfolio is one that explicitly states a tolerance level for investment earnings volatility, such as "We have a moderate tolerance for investment earnings volatility with a target value at risk of \$50 million." This statement directly addresses the organization's willingness to accept risk and quantifies it, which is characteristic of effective risk appetite statements.

IIA best practices on defining risk appetite, which recommend quantifying risk tolerance in financial terms to guide strategic decision-making.

NEW QUESTION: 22

審計委員會主席要求首席審計執行官在提交給審計委員會的年度報告中納入有關內部審計活動如何滿足應有專業謹慎要求的資訊。下列哪一項陳述適合包含在報告中？

- A. 在合作期間，已識別的風險已得到適當處理，並採取了必要的審計程序，以確保充分減輕任何威脅公司目標的風險，無論成本如何。

B. 在執行每項業務時都採取了應有的專業謹慎態度，以便識別和排列所有風險，並設計保證程序來相應地解決每個風險。

C. 為了履行提高和保護組織價值的使命並展示對管理的適當支持，內部審計活動計劃接受所有提議的管理諮詢業務。

D. 在工作期間，內部稽核師考慮了各種資料分析技術和相關的基於技術的稽核程序，並在適用時使用了這些技術和程序。

Answer: B (LEAVE A REPLY)

Due professional care is the care and skill expected of a reasonably prudent and competent internal auditor². It requires internal auditors to follow the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors (IIA), which includes the Code of Ethics and the Standards³. One of the aspects of due professional care is to perform risk-based audits, which means identifying and assessing the risks that may affect the organization's objectives, and designing and executing audit procedures that provide reasonable assurance on the effectiveness of risk management and internal control⁴. Therefore, option B is an appropriate statement to include in the report to demonstrate how the internal audit activity meets its requirement for due professional care.

References:

1: Standard 1220 - Due Professional Care

2: Due professional care definition

3: What is due professional care in internal audit?

4: Standard 1220 - Due Professional Care - The Institute of Internal Auditors or The IIA

NEW QUESTION: 23

下列何者是內部稽核師在執行第三方風險管理工作時應考慮的策略風險？

A. 物理安全

B. 知識資產損失

C. 成本超支

D. 利益衝突

Answer: (SHOW ANSWER)

Loss of intellectual property is a significant strategic risk that internal auditors should consider when performing a third-party risk management engagement. This risk can have substantial implications for the organization's competitive advantage, reputation, and financial performance. Ensuring that third parties have adequate controls to protect intellectual property is essential for mitigating this risk. Internal auditors should evaluate the effectiveness of these controls and the potential impact of intellectual property loss on the organization's strategic objectives.

The IIA Standards: Standard 2120 - Risk Management: "The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes." IIA Practice Guide: "Auditing Third-party Risk Management": Highlights the

importance of assessing strategic risks, including intellectual property protection, in third-party relationships.

NEW QUESTION: 24

諮詢業務與鑑證業務之間的主要差異是什麼？

- A. 所提供服務的性質在口部稽核章程中定義。
- B. 口部稽核師在進行工作時必須保持客觀。
- C. 參與的目標和範圍通常由管理階層指導。
- D. 口部稽核師可以承擔管理職責。

Answer: C (LEAVE A REPLY)

In a consulting engagement, the internal auditors collaborate with management to determine the objectives and scope. In contrast, for assurance engagements, the internal audit activity sets the objectives and scope independently to provide an unbiased assessment. References:

* IIA Standard 2010: Planning.

* IIA Practice Guide: Consulting Services.

NEW QUESTION: 25

口部稽核師將為組織執行下列哪項諮詢活動？

- A. 為組織口新上任的口部稽核師提供建議，指導他們如何制定下一財年的審計計畫策略
- B. 評估該組織的企業社會責任計畫是否實現了其減少碳排放的年度目標。
- C. 向組織的部門經理介紹如何在日常營運中實施風險管理流程。
- D. 與高階管理層溝通，以便更了解新的採購控制如何最大限度地縮短付款處理時間。

Answer: (SHOW ANSWER)

Consulting engagements are designed to add value and improve an organization's operations through advice and counsel. Briefing the organization's department managers on how to implement risk management processes into their daily operations is a prime example of a consulting activity. It involves providing expertise and support to enhance the managers' understanding and implementation of risk management, which is aligned with the IIA's definition of consulting services.

IIA Practice Advisory 1000-1: Nature of Work

NEW QUESTION: 26

「不應該採取任何可能以某種方式傷害最不幸的人的行動」這項原則體現了下列哪一項更普遍的道德原則？

- A. 功利主義利益。
- B. 個人美德。
- C. 宗教禁令。
- D. 分配正義。

Answer: D (LEAVE A REPLY)

The principle that "no action should be taken that may harm in some way the least fortunate people" is an expression of distributive justice. Distributive justice is concerned with the fair and equitable distribution of benefits and burdens among members of a society. It emphasizes the need to protect the interests of the most vulnerable and ensure that they are not disproportionately harmed by actions or policies. This ethical principle aligns with the idea of fairness and equity in decision-making, aiming to create a just and balanced distribution of resources and opportunities.

Ethical Principles in Business: Concepts and Cases: Discusses various ethical principles, including distributive justice, which focuses on the fair allocation of resources and benefits. The IIA Code of Ethics: Emphasizes the importance of fairness and equity in the conduct of internal auditors.

NEW QUESTION: 27

□部稽核活動被要求提供與實施擬議的新庫存管理系統相關的風險的諮詢服務。下列哪一項是□部稽核活動接受此業務時的關鍵考量？

- A. 請庫存經理確定計畫的工作是否足以滿足諮詢參與目標。
- B. 確保用於傳達諮詢業務結果的方法與董事會的首選方法一致。
- C. 確定從所要求的評估中獲得的利益是否超過提供諮詢服務的成本。
- D. 使用電子郵件和電話交談來傳達參與結果，因為這些可能被證明是最有效的溝通方法。

Answer: C (LEAVE A REPLY)

When asked to provide consulting services regarding the risks related to implementing a proposed new inventory management system, the internal audit activity should consider whether the benefits derived from the requested assessment would exceed the cost of providing the consulting service. This ensures that the engagement adds value to the organization, aligning with the principles of efficiency and effectiveness in internal auditing. The IIA's guidance on conducting consulting engagements and assessing value and benefits relative to cost.

NEW QUESTION: 28

若設計不當，下列哪一種詐欺防制措施最有可能引發不良行為？

- A. 揭露外部商業活動
- B. 道德培訓計劃
- C. 補償計劃
- D. 離職面談

Answer: C (LEAVE A REPLY)

Compensation programs, if improperly designed, are most likely to trigger undesired adverse behavior. They can incentivize the wrong actions or behaviors if they are overly aggressive or misaligned with the organization's ethical standards or long-term goals. For instance, excessively performance-based incentives might encourage short-term gains at the expense of long-term stability, leading to risky or unethical behavior.

References: Institute of Internal Auditors (IIA) - Practice Guide: Assessing Organizational Governance in the Private Sector

NEW QUESTION: 29

在發布最終審計報告後，專案主管收到管理層贈送的昂貴禮物，以表彰她對改善業務所做的貢獻，如果接受該禮物，下列哪一項是正確的？

- A. 此專案主管違反了 IIA 道德規範中的誠信原則。
- B. 此專案主管違反了 IIA 道德規範中的客觀性原則。
- C. 此專案主管違反了 IIA 道德規範中的保密原則。
- D. 該專案主管沒有違反 IIA 道德規範的任何原則。

Answer: B (LEAVE A REPLY)

If the engagement supervisor accepts an expensive gift from management after the issuance of a final audit report, it violates The IIA's Code of Ethics principle of objectivity. Objectivity requires auditors to maintain an unbiased mental attitude and avoid conflicts of interest or unduly influenced behaviors. Accepting gifts can compromise the perceived or actual independence of the auditor, influencing decisions or outcomes of audits in favor of the gift giver.

The IIA's Code of Ethics on Objectivity.

NEW QUESTION: 30

一家組織正在進行詐欺風險評估，作為其風險管理計劃的一部分。組織最有可能先執行下列哪一個步驟？

- A. 辨識相關的詐欺風險因素。
- B. 識別潛在的詐欺計劃。
- C. 確定預防和偵測詐欺的現有控制措施。
- D. 透過數據分析辨識危險訊號。

Answer: A (LEAVE A REPLY)

The first step in conducting a fraud risk assessment is to identify relevant fraud risk factors (Option A). This involves understanding the internal and external factors that could influence the likelihood and impact of fraud within the organization. Identifying these risk factors sets the foundation for subsequent steps, such as identifying potential fraud schemes, existing controls, and red flags. This approach aligns with the guidance provided in the IIA's Practice Guide on Managing the Business Risk of Fraud, which outlines the process of conducting comprehensive fraud risk assessments starting with identifying risk factors.

IIA Practice Guide: Managing the Business Risk of Fraud
COSO Framework for Fraud Risk Management

NEW QUESTION: 31

下列何者最能證明符合與繼續專業發展相關的 IIA 標準？

- A. 以繼續教育學分的形式保留訓練證據
- B. 向 IIA 尋求有關內部稽核最佳實務的指導
- C. 保留根據發展規劃進行的監管審計
- D. 將某些專業領域作為發展規劃的一部分來考慮

Answer: (SHOW ANSWER)

Best demonstrating conformance with IIA standards related to continuing professional development involves retaining evidence of training in the form of continuing education credits. This approach directly aligns with The IIA's requirements for auditors to maintain their professional competencies through ongoing professional development, for which continuing education credits are a measurable and verifiable method.

IIA's guidelines on Continuing Professional Development.

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NEW QUESTION: 32

下列何者最能證明內部稽核活動的目的、權力和責任符合標準？

- A. 討論並向董事會正式提交內部稽核章程
- B. 外部稽核師對內部稽核活動的目的、權限和責任的證明
- C. 高階管理層批准內部稽核活動依照最初設計運行
- D. 由首席審計執行官完成的內部稽核活動自我評估

Answer: A (LEAVE A REPLY)

The best demonstration of conformance with the Standards regarding the internal audit activity's purpose, authority, and responsibility is the discussion and formal presentation of the internal audit charter to the board of directors. This ensures that the board is fully aware of and agrees with the internal audit's defined role within the organization, thereby establishing a clear basis for its operations and scope of work.

References: The IIA's International Standards for the Professional Practice of Internal Auditing on Charter requirements.

NEW QUESTION: 33

大型組織的首席審計執行官 (CAE) 正在準備職位描述，以招募五名新的一般內部審計人員、兩名新的 IT 審計師和一名高級審計師。CAE 可能會如何描述一般內部稽核職位的 IT 要求？

- A. 候選人必須能應用資料分析工具方法

- B. 候選人必須能評估 IT 治理和網路安全框架。
- C. 候選人必須能理解與 IT 相關的風險和一般控制
- D. 候選人必須能執行 Web 伺服器、應用程式和資料庫測試程式。

Answer: (SHOW ANSWER)

For general internal audit staff positions, the chief audit executive (CAE) is likely to describe IT requirements as needing to understand IT-related risk and general controls. This requirement is essential for general auditors to evaluate how IT risks impact broader organizational risks and understand basic IT controls without necessarily needing the specialized skills to evaluate IT governance or perform technical IT testing. General hiring practices for internal auditors as advised by the IIA, focusing on foundational IT knowledge suitable for general audit roles.

NEW QUESTION: 34

下列哪一項有關風險管理的敘述是正確的？

- A. 在參與計劃期間進行的高級風險評估是一個詳細的逐步分析過程
- B. 必須聘請外部審計師來評估詐欺的可能性以及組織如何管理詐欺風險
- C. 如果風險以其他方式降低到可接受的水平，則缺乏控制是可以接受的
- D. 內部稽核師負責管理組織的風險

Answer: C (LEAVE A REPLY)

The statement that a lack of controls is acceptable if the risk is reduced to an acceptable level in some other way is true. Risk management involves identifying, assessing, and responding to risks to achieve the objectives of the organization. If a risk can be mitigated to an acceptable level through alternative means other than traditional controls, such as risk avoidance or risk transfer, this approach can be deemed acceptable.

Risk management standards and frameworks, such as COSO and ISO 31000.

NEW QUESTION: 35

下列哪一項應該在監督組織的道德氛圍方面發揮主導作用？

- A. 內部稽核活動
- B. 營運管理
- C. 高階管理層
- D. 董事會

Answer: D (LEAVE A REPLY)

The board of directors should play a leading role in overseeing the ethical atmosphere of an organization. As the highest governance body, the board has the ultimate responsibility for setting the organization's tone at the top, including its ethical culture and practices. This responsibility includes overseeing senior management to ensure that ethical policies and practices are developed, communicated, and enforced throughout the organization.

IIA guidance on governance and ethical oversight.

NEW QUESTION: 36

關於口部稽核活動的品質保證和改進計劃，下列哪一項必須向董事會報告？

- A. 組織口部稽核師的獨立性聲明。
- B. 與評估團隊的會議記錄（如果已識別並討論了關鍵風險）。
- C. 執行品質評估的頻率。
- D. 先前進行的口部評估的摘要。

Answer: (SHOW ANSWER)

According to the International Standards for the Professional Practice of Internal Auditing, the internal audit activity must have a quality assurance and improvement program that covers all aspects of the internal audit activity. This program should include both internal and external assessments. The chief audit executive must report the results of the quality assurance and improvement program to senior management and the board, including the frequency of quality assessments. This ensures that the board is aware of how often quality assessments are conducted, ensuring continuous improvement and adherence to standards. References: The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 1312 - External Assessments, and Standard 1320 - Reporting on the Quality Assurance and Improvement Program.

NEW QUESTION: 37

舉報人向口部稽核通報了組織員工與主要供應商之間存在利益衝突的情況。應先執行下列哪一個步驟？

- A. 採訪舉報人指定的員工。
- B. 了解員工的角色、職責、與供應商的關係。
- C. 將涉嫌詐欺的情況通知高階管理層、董事會和外部審計師
- D. 審口所有向供應商發出的訂單以調口潛在的詐欺行為。

Answer: (SHOW ANSWER)

The first step in addressing a notification from a whistleblower about a conflict of interest should be to gain an understanding of the employee's role, responsibilities, and relationship with the supplier. This step is critical before conducting interviews or notifying others, as it helps establish the context for the investigation, ensuring that further steps are informed and targeted effectively.

IIA guidance on handling whistleblower claims and conducting internal investigations.

NEW QUESTION: 38

董事會要求首席審計執行長 (CAE) 為新系統實施專案提供諮詢服務。關於此場景，下列哪一項敘述是正確的？

- A. CAE 應避免在風險管理流程中做出有關風險因應的決策。
- B. 在風險管理流程中，CAE 只能提供諮詢服務，而不能提供保證服務
- C. 在這種特殊情況下，CAE 可能會代表管理階層管理專案風險
- D. 在這種特殊情況下，CAE 應避免對風險管理流程提供保證

Answer: A (LEAVE A REPLY)

In the scenario where the board requests the chief audit executive (CAE) to provide consulting services for a new systems implementation project, the CAE should avoid making decisions on risk responses within risk management processes. The CAE's role is to provide independent and objective assurance and consulting services. Making decisions on risk responses would impair the CAE's independence and objectivity, which are crucial for the internal audit function. Instead, the CAE can provide advice and recommendations on risk management practices while ensuring that management retains responsibility for decision-making.

The IIA Standards: Standard 1112 - Chief Audit Executive Roles Beyond Internal Auditing: "If the CAE has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity." The IIA Practice Guide: "Independence and Objectivity": Discusses the importance of maintaining independence and objectivity in consulting engagements.

NEW QUESTION: 39

組織的詐欺政策和程序規定口部稽核活動不承擔進行詐欺調口的主要責任，事實上，應避免參與調口。下列哪一項活動對於該組織的口部稽核師來口是可以接受的？

- A. 評估詐欺調口的有效性
- B. 監督和監控高階管理層管理詐欺風險的方法
- C. 為組織口的詐欺風險管理定下基調
- D. 評估財務報表是否不存在因詐欺導致的重大錯報

Answer: A (LEAVE A REPLY)

If the internal audit activity is not primarily responsible for conducting fraud investigations and should refrain from involvement in them, it would still be considered acceptable for internal auditors to evaluate the effectiveness of fraud investigations. This role aligns with the audit's function of providing independent assurance on the effectiveness of risk management and control processes within the organization.

IIA standards on the role of internal auditing in fraud risk management, which specify that internal auditors may assess the effectiveness and contribute to the improvement of fraud detection and investigation processes.

NEW QUESTION: 40

董事會已要求首席審計執行官 (CAE) 評估管理層制定的道德計劃的有效性。下列哪一項是 CAE 採取的最適當的行動？

- A. 將組織道德計畫的設計與最佳實踐進行比較。
- B. 驗證行為準則和相關政策是否存在並已傳達。
- C. 使用員工調口來評估道德計畫是否達到了預期的結果。
- D. 將道德計畫的代價與所取得的成果進行比較。

Answer: C (LEAVE A REPLY)

To evaluate the effectiveness of ethical programs, the most appropriate action for the CAE is to use employee surveys to assess whether the ethical programs are achieving desired outcomes (Option C). Surveys provide direct feedback from employees on the effectiveness and impact of ethical programs, offering insights into whether the programs are understood, accepted, and adhered to by the workforce. This approach aligns with the IIA Standards, specifically Standard 2110: Governance, which includes evaluating the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities.

IIA Standards, Standard 2110: Governance

IIA Practice Guide: Evaluating Ethics-related Programs and Activities

NEW QUESTION: 41

根據 NA 指導，首席審計執行長(CAE) 的下列哪項實務最能增強內部稽核活動的組織獨立性？

- A. CAE 審計並批准年度審計計劃。
- B. CAE 每年至少與 CEO 私下會面一次。
- C. CAE 每年至少與董事會私下會面一次。
- D. CAE 向董事會報告審計人員的績效評估和薪酬。

Answer: C (LEAVE A REPLY)

According to IIA guidance, the practice by the chief audit executive (CAE) that best enhances the organizational independence of the internal audit activity is meeting privately with the board at least annually.

This practice ensures that the internal audit activity can operate independently of management and directly report and discuss significant matters with the board, which is critical for maintaining its independence and objectivity.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 42

舉報人向首席審計執行官 (CAE) 揭露了高階管理層可能存在欺詐行為的詳細指控。儘管首席審計官在該領域有一些經驗，但她還是選擇聘請外部詐欺專家來進行調查。當財務長要求為這筆支出辯護時，下列哪一項陳述代表了CAE 的最佳回應？

- A. 首席審計官引用了標準並解釋說，為了保護她的獨立性，她需要與調查保持隔離。
- B. 首席審計執行官引用標準並解釋說，內部審計活動在需要時必須獲得有能力的協助。
- C. CAE 引用了標準並解釋說，為了保護她的客觀性，她需要與調查保持隔離。
- D. 首席行政官 (CAE) 描述了指控的具體內容，以強調情況的重要性以及專家調查的必要性。

Answer: (SHOW ANSWER)

According to the IIA Standards, the chief audit executive (CAE) must ensure that internal audit activities are performed with competence and due professional care. If the internal

audit team lacks the necessary knowledge or skills to perform all or part of the work, the CAE must obtain competent advice and assistance.

Thus, the CAE's best response to defend the expenditure for an external fraud expert is to refer to the Standards, explaining that the internal audit activity must obtain competent assistance if needed to ensure the investigation is conducted effectively and professionally.

IIA Standard 1210: Proficiency

NEW QUESTION: 43

根據 HA 指導，下列哪一項關於小型口部稽核活動的獨立性和客觀性的敘述是正確的？

- A. 首席審計執行長 (CAE) 可以考慮在審計報告中加入關於獨立性的免責聲明。
- B. 首席審計執行長 (CAE) 可能會考慮讓那些具備適當審計實務知識的人員更參與其中。
- C. 符合本標準並不取決於口部稽核活動的規模。
- D. 由於口部稽核活動規模較小，每七年進行一次外部評估是可以接受的。

Answer: C (LEAVE A REPLY)

The IIA Standards state that conformance with standards related to independence and objectivity is not dependent upon the size of the internal audit activity. All internal audit functions, regardless of their size, must adhere to the principles of independence and objectivity to ensure that their work is unbiased and free from undue influence. This is fundamental to the credibility and reliability of the internal audit activity's work and findings. While small internal audit activities may face unique challenges, such as resource limitations, these challenges do not exempt them from maintaining these core principles. The IIA's International Standards for the Professional Practice of Internal Auditing (Standards) - Standard 1100 on Independence and Objectivity.

NEW QUESTION: 44

下列哪一項最終對口部稽核活動人員的持續專業發展負責？

- A. 口部稽核員個人。
- B. 首席審計執行官。
- C. 董事會。
- D. 執行長。

Answer: B (LEAVE A REPLY)

The chief audit executive (CAE) is responsible for ensuring the professional development of the internal audit staff. This responsibility includes providing opportunities for ongoing training and development to maintain and enhance their competencies. References:

* IIA Standard 1230: Continuing Professional Development.

* IIA Practice Guide: Continuing Professional Development for Internal Auditors.

NEW QUESTION: 45

組織董事會的下列哪些行為可能會損害內部稽核活動的獨立性？

- A. 核准首席審計執行官 (CAE) 的任命和薪酬方案
- B. 要求 CAE 的報告首先由高階管理層審閱和批准。
- C. 每年批准內部稽核活動的資源和稽核計畫。
- D. 向高階管理層和 CAE 詢問年度內部稽核計畫的範圍。

Answer: B (LEAVE A REPLY)

This action by the organization's board would potentially impair the internal audit activity's independence, because it would create a reporting threat that could undermine the CAE's ability to communicate the results of internal audit engagements objectively and directly to the board or the audit committee². The CAE should have unrestricted access to the board or the audit committee, and should not be subject to any undue influence or interference from senior management in reporting the internal audit findings, opinions, and recommendations³.

References:

1: Standard 1110 - Organizational Independence - The Institute of Internal Auditors or The IIA

2: Independence and Objectivity - The Institute of Internal Auditors or The IIA

3: Position paper: Independence and objectivity | Delivering internal audit | Resources | IIA
An internal auditor is assigned to an assurance engagement.

NEW QUESTION: 46

根據 IIA 指導，下列哪一項正確描述了風險管理架構流程要素方法中概述的標準風險處理？

- A. 風險規避 風險分擔 控制的應用， 風險應用
- B. 風險規避 風險識別 應用控制 風險接受。
- C. 風險識別 風險評估 風險規避 風險監控
- D. 風險識別、風險評估、控制應用、風險接受

Answer: (SHOW ANSWER)

According to IIA guidance, the standard risk treatments outlined in the process element approach of the framework for risk management include the following steps:

- * Risk Identification: Identifying potential risks that could affect the achievement of objectives.
- * Risk Assessment: Evaluating the identified risks in terms of their likelihood and impact.
- * Application of Controls: Implementing measures to mitigate or manage the identified risks.
- * Risk Acceptance: Deciding to accept the risk when it falls within the organization's risk appetite or tolerance levels.

These steps are part of a structured approach to managing risks, ensuring that risks are systematically identified, assessed, and managed through appropriate controls and that acceptance of residual risks is aligned with the organization's strategic objectives and risk appetite.

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NEW QUESTION: 47

下列哪種情況是最令人擔憂的危險信號或可能有詐欺的跡象？

- A. 員工因全勤而獲得獎金
- B. 在過去 18 個月中，三名財務長在晉升至該職位後離開了該組織
- C. 本組織不對第三方服務提供者進行任何盡職調查
- D. 三個競爭對手利潤豐厚，但第四個規模相當的競爭對手已接近破產極限

Answer: (SHOW ANSWER)

The scenario where three chief financial officers have left the organization after being promoted to the position over the past 18 months presents the most concerning red flag for possible fraud or other serious issues. Such turnover at a high level, especially in a critical financial role, could indicate underlying problems such as financial mismanagement, conflict, or fraud. References: Institute of Internal Auditors (IIA) - Practice Guide: Assessing Fraud Risks

NEW QUESTION: 48

根據 11A 道德規範，在傳達結果方面需要滿足下列哪一項要求？

- A. 內部稽核師應向組織內的適當人員提供重要信息，但不得洩露可能對組織造成損害的機密事項。
- B. 內部稽核師應揭露在最後一次業務溝通日之前所獲得的所有重要資訊。
- C. 內部稽核師應在既定的時間和預算參數內取得所有重要資訊。
- D. 內部稽核師應揭露可能扭曲審計活動報告的重要事實。

Answer: B (LEAVE A REPLY)

According to the IIA's International Standards for the Professional Practice of Internal Auditing (Standards)

2420.A1, it is stated that the internal auditor must disclose all material information obtained by the date of the final engagement communication, which could impact the engagement conclusion or decision-making process. This ensures that all relevant facts are communicated to stakeholders appropriately.

NEW QUESTION: 49

在應有的專業謹慎方面，對內部稽核師的期望是什麼？

- A. 審計師在不考慮成本的情況下提供保證服務
- B. 審計師有效地執行保證服務以識別所有風險
- C. 審計師執行實現業務目標所需的保證服務
- D. 審計師提供保證服務以保證所有重大風險都已解決

Answer: (SHOW ANSWER)

According to the IIA's definition of due professional care, internal auditors are expected to perform assurance services that are needed to achieve the engagement's objectives. This includes considering the cost of assurance in relation to the benefits. The standard does not require auditors to identify all risks or guarantee that all significant risks will be addressed, as absolute assurance in any auditing context is unattainable.

IIA Standard on Due Professional Care.

NEW QUESTION: 50

根據 NA 指導，下列哪一項描述了在組織內實施環境和社會保障措施的主要原因？

- A. 內用三重底線報告功能。
- B. 促進風險評估的進行。
- C. 實現並維持永續發展。
- D. 為了滿足監理和合規要求。

Answer: C (LEAVE A REPLY)

According to guidance on corporate responsibility and sustainability, the primary reason to implement environmental and social safeguards within an organization is to achieve and maintain sustainable development. These safeguards help ensure that the organization's operations do not adversely affect the environment or society, supporting long-term sustainability goals, which is a core aspect of modern corporate governance and ethics. Sustainability and environmental management guidance from international standards such as ISO 14001 and the Global Reporting Initiative (GRI).

NEW QUESTION: 51

第三方供應商的可疑勞工行為使該組織面臨聲譽風險和監管風險。該組織的哪些風險管理實務最有可能無效？

- A. 該組織確保第三方供應商為所要求的服務提供最優惠的價格。
- B. 該組織對所提供的服務進行了品質控制審計，以確保符合行業標準。
- C. 該組織在投標審計過程中對所有供應商進行了盡職調查。
- D. 該組織計劃發布有關第三方供應商勞工實踐的決議。

Answer: C (LEAVE A REPLY)

The organization's risk management practices that were most likely ineffective in the scenario described involve the due diligence review of vendors during the bid review process. Effective due diligence would typically include an assessment of all potential risks associated with a vendor, including reputational and regulatory risks stemming from labor practices. Failure in this area suggests that the due diligence process was not thorough enough to identify these risks.

Risk management frameworks and guidelines that emphasize the importance of comprehensive vendor due diligence as part of an organization's risk management practices.

NEW QUESTION: 52

□部稽核部門負責進行詐欺調查。在審計過程中發現了一個潛在的詐欺案例。首席審計执行官任命一名首席調查員。下列哪一項最有可能是下一步？

- A. 請□部稽核員收集所有相關資訊證據
- B. 先辨識並訪談證人，然後再訪談潛在嫌疑犯
- C. 對最脆弱的區域進行詐欺風險評估。
- D. 確定我所需的能力並評估團隊成員是否有利益衝突。

Answer: D (LEAVE A REPLY)

After a potential fraud instance is identified and a lead investigator is appointed, the most likely next step is to determine the competencies needed for the investigation team and assess whether any team members have a conflict of interest. This step ensures that the investigation is conducted by appropriately skilled and unbiased personnel, which is crucial for maintaining the integrity and effectiveness of the investigation process.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF), Practice Guide:

Assessing Fraud Risks

NEW QUESTION: 53

根據 IIA 指南，□部稽核師需要滿足下列哪項能力要求？

1. 充分考慮當前的活動、趨勢和新出現的問題，以有效地履行其專業職責。
2. 能□向管理階層和董事會提供相關建議和推薦。
3. 了解關鍵的 IT 風險和控制，並能□使用基於技術的審計技術識別詐欺行為。
4. 履行聘用期間個人職責所需的知識、技能和其他能力。

- A. 僅限 1 和 4。
- B. 僅 1、2 和 3。
- C. 僅限 1、2 和 4。
- D. 僅限 2、3 和 4

Answer: C (LEAVE A REPLY)

The requirements for proficiency, according to the IIA guidance, include sufficient consideration of current activities, trends, and emerging issues (1), providing relevant

advice and recommendations to management and the board (2), and possessing the necessary knowledge, skills, and other competencies for their responsibilities during engagements (4). These elements ensure that internal auditors are well-prepared and effective in their roles.

IIA's International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 54

下列哪一項可能會增加組織控制環境的風險？

- A. 強而有力的董事會監督。
- B. 以激勵為基礎的薪酬結構。
- C. 員工流動率低於平均。
- D. 實施詐欺熱線。

Answer: (SHOW ANSWER)

Incentive-based compensation structures can increase risks to the organization's control environment by potentially motivating undesirable behaviors such as taking undue risks or manipulating results to meet targets that trigger compensation rewards. This can undermine the integrity of controls and reporting within the organization.

Governance and risk management literature, including studies and guidance on compensation structures and their impact on organizational behavior and risk.

NEW QUESTION: 55

關於口部稽核活動的品質保證和改進計劃，首席審計執行長會將下列哪些主題列入季度董事會會議議程？

- A. 口部和外部品質評估的範圍和頻率。
- B. 年口將評估的審計業務清單。
- C. 年口指派執行口部評估的口部稽核人員的數量和資格。
- D. 合格評估團隊的薪資結構。

Answer: A (LEAVE A REPLY)

The chief audit executive (CAE) would include the scope and frequency of both internal and external quality assessments on the quarterly board meeting agenda as part of the internal audit activity's quality assurance and improvement program. This topic is essential for ensuring the board is informed about the mechanisms in place to maintain and enhance the quality of the internal audit function. Regular updates on quality assessments help the board understand the effectiveness of the internal audit activity and its commitment to continuous improvement.

The IIA's International Standards for the Professional Practice of Internal Auditing (Standards) - Standard

1311: Internal Assessments and Standard 1312: External Assessments.

The IIA's Quality Assessment Manual.

NEW QUESTION: 56

□部稽核部門已完成對樣本交易的分析，以確定是否有重複計費。根據 If A 指南，下列何者最能證明□部稽核師在審□期間履行了應有的專業謹慎？

- A. □部稽核師未發現重複計費的情況，並得出結論認為該領域不存在重大風險
- B. □部稽核員記錄了資料測試的範圍和方法。
- C. □部稽核員與管理階層討論如何保護資料。
- D. □部稽核師從專案主管收到了正式的績效回饋。

Answer: B (LEAVE A REPLY)

According to IIA guidance, demonstrating due professional care includes adequately planning and supervising the engagement, and documenting the scope and methodology of the audit procedures performed. Option B best demonstrates that internal auditors exercised due professional care by documenting the scope and methodology of the data testing, which is essential for ensuring the engagement's objectives are achieved, and any conclusions drawn are well-supported.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 57

下列哪一項敘述最能反映組織的風險成熟度與□部稽核活動在風險管理流程中的諮詢角色之間的關聯？

- A. 當組織的風險成熟度較高時，□部稽核活動不太可能提供與風險管理相關的諮詢服務
- B. 當組織的風險成熟度較低時，□部稽核活動不太可能提供與風險管理相關的諮詢服務
- C. 當組織具有較高的風險成熟度時，□部稽核活動更有可能提供與風險管理相關的諮詢服務
- D. 組織的風險成熟度與□部稽核活動在風險管理過程中的諮詢角色程度之間通常沒有關聯

Answer: A (LEAVE A REPLY)

When an organization has a high level of risk maturity, the internal audit activity is less likely to provide consulting services related to risk management. In highly mature risk environments, organizations typically have well-established risk management processes and capabilities, thereby reducing the need for consulting services from internal audit in this area. Instead, internal audit may focus more on assurance services over the existing risk management processes to ensure they are functioning as intended.

Risk management and internal audit literature discussing the relationship between organizational risk maturity and the role of internal audit.

NEW QUESTION: 58

新任命的**首席審計執行官 (CAE)** 的任務是在組織□創建新的□部審計活動。首席審計執行官需要在新的□部稽核章程中納入下列哪一項□容？

- A. 需要提供年度成本分析來證明□部稽核活動的合理性
- B. □部稽核活動將為組織執行的具體任務
- C. 董事會對□部稽核活動的監督角色與職責

D. 指導口部稽核活動監理合規性評估的相關法規

Answer: C (LEAVE A REPLY)

An internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. According to IIA standards, the charter should also establish the internal audit activity's position within the organization, including the nature of the chief audit executive's functional reporting relationship with the board. This helps ensure that the internal audit activity has sufficient authority and resources, and that there is appropriate oversight by the board.

The Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF) - Standards regarding audit charter

NEW QUESTION: 59

某組織正在考慮購買新的銀行軟體系統，並已要求口部稽核部門對該系統進行評估。兩年前，一名被指派執行該專案的口部稽核師在該軟體公司工作，熟悉該系統設計的優點和缺點。關於審計師客觀性受損，下列哪一項是正確的？

- A. 這種情況不需要採取任何與審核員客觀性相關的行動。
- B. 審核員應拒口執行審核，因為可能有個人利益衝突。
- C. 審計師必須向首席審計執行官揭露這種情況可能會損害她的客觀性。
- D. 審核員只能提供諮詢服務，不能提供保證。

Answer: B (LEAVE A REPLY)

While internal auditors are not primarily fraud investigators, their role does include a responsibility to demonstrate adequate professional skepticism. This means being alert to conditions that may indicate possible fraud or error while performing audit engagements. Demonstrating skepticism is essential in enabling auditors to conduct thorough and effective audits, especially concerning fraud risks.

Institute of Internal Auditors (IIA) - Practice Advisories on Fraud and Professional Skepticism.

NEW QUESTION: 60

口部稽核師未能識別母公司與子公司之間的交易。最有可能失敗的原因是什麼？

- A. 審核員誤解了審核目標。
- B. 審核員缺乏專業懷疑精神。
- C. 審核員的實地工作沒有得到適當的監督。
- D. 審核員缺乏對組織的了解。

Answer: D (LEAVE A REPLY)

One of the possible reasons for the failure to identify transactions between the parent organization and a subsidiary is that the auditor did not have sufficient knowledge of the group structure, the consolidation process, and the related party disclosure requirements². The auditor should obtain an understanding of the entity and its environment, including its internal control, as part of the risk assessment procedures³. This would help the auditor to

identify and assess the risks of material misstatement due to related party transactions, and design and perform appropriate audit procedures to address those risks⁴.

References:

1: IAS 24 - Related Party Disclosures⁵, p. 1 2: Group audit issues | P7 Advanced Audit and Assurance | ACCA ...², p. 1 3: INTERNATIONAL STANDARD ON AUDITING 315 (REVISED) IDENTIFYING AND ... - IFAC¹, p. 1 4: ISA 550 Related Parties - IAASB, p. 1

NEW QUESTION: 61

□部稽核團隊在鑑證工作中分析了組織的風險價□模型，並提出了幾個有用的改進建議。管理階層對□部稽核團隊的工作印象深刻並要求採取進一步行動。下列哪一項要求的行動一旦實施將對□部稽核獨立性□生最嚴重的影響？

- A. 至少每半年評估一次模型的有效性。
- B. 修改模型輸入並根據結果建議行動方案。
- C. 利用所獲得的經驗來測試公司所使用的其他模型。
- D. 驗證模型輸出是否符合模型所述目的。

Answer: B (LEAVE A REPLY)

Modifying model inputs and suggesting courses of action based on outcomes would most severely impact the internal audit team's independence. This task crosses into management responsibilities, creating a conflict where auditors are effectively taking part in operations. This could compromise their ability to audit these areas impartially in the future.

IIA standards and guidelines on maintaining independence and objectivity in internal audit activities.

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NEW QUESTION: 62

關於資源有限的小型□部稽核活動如何展現應有的專業謹慎，下列哪一項敘述是正確的？

- A. 遵守適當的職業謹慎標準與小型審計□部活動無關。
- B. □部稽核活動由於規模較大，每年可能進行多次□部品質評估。
- C. □部稽核活動可以使用基於風險的稽核方法來確保充分關注。
- D. □部稽核團隊可以指導和監督具有相關知識的非稽核員工協助履行職責。

Answer: C (LEAVE A REPLY)

Due professional care is the care and skill expected of a reasonably prudent and competent internal auditor². It requires internal auditors to follow the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors (IIA), which includes the Code of Ethics and the Standards³. One of the aspects of due professional care is to perform risk-based audits, which means identifying and assessing the risks that may affect the organization's objectives, and designing and executing audit procedures that provide reasonable assurance on the effectiveness of risk management and internal control⁴. Therefore, option C is an appropriate statement to demonstrate how a small internal audit activity with limited resources can demonstrate due professional care by ensuring adequate focus on the most significant risks and areas.

References:

1: CIA Exam Practice Questions - Certified Internal Auditor 2019 2: Due professional care definition 3:

NEW QUESTION: 63

□部審計活動正在進行自我評估，作為其品質保證和改進計劃的一部分為了使□部審計活動符合標準，必須解決下列哪些觀察結果？

- A. □部稽核章程沒有明確哪些審計服務是外包的
- B. □部稽核章程未經法律部門審核
- C. □部稽核章程過去一年未經董事會批准
- D. □部稽核章程並未描述□部稽核活動的權限

Answer: C (LEAVE A REPLY)

For the internal audit activity to achieve conformance with the Standards, it is crucial that the internal audit charter has been approved by the board within the past year. Regular approval and review of the charter by the board ensure that it remains relevant and aligned with the organization's objectives and governance frameworks. This approval process is part of maintaining the necessary authority and scope as prescribed by The IIA standards. The IIA's International Standards for the Professional Practice of Internal Auditing on charter review and approval.

NEW QUESTION: 64

IIA 道德守則的下列哪一項原則意味著，當審計獨立性受到損害但尚未聲明時，□部稽核師應避免提供鑑證服務？

- A. 保密。
- B. 客觀性。
- C. 誠信。
- D. 能力。

Answer: B (LEAVE A REPLY)

The principle of objectivity in The IIA's Code of Ethics implies that internal auditors should refrain from performing assurance services when there is an impairment to audit independence that has not been declared.

Objectivity requires auditors to be unbiased and free from conflicts of interest, ensuring that their judgments are not compromised. If there is any impairment to independence, it must be declared to maintain the objectivity and credibility of the audit function.

The Institute of Internal Auditors (IIA) Code of Ethics.

IIA's International Professional Practices Framework (IPPF).

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on Ethics and Objectivity.

NEW QUESTION: 65

根據 NA 指導，下列哪一項關於典型詐欺計畫的敘述是正確的？

1. 當員工在某項對組織口生不利影響的交易中擁有未公開的個人經濟利益時，就會發生轉移。
2. 逃口是指組織故意在報口表上報告虛假或誤導性訊息，以減少應繳口款
3. 盜刷涉及從組織竊取現金或資口，通常透過調整組織的記錄來掩蓋
4. 當某人導致組織發放虛假商品或服務的付款時，就會發生支出詐欺

A. 1 和 3.B.

B. 1 和 4。

C. 2 和 3。

D. 2 和 4。

Answer: D (LEAVE A REPLY)

According to typical descriptions of fraud schemes, Tax evasion (intentional reporting of false or misleading information on a tax return by an organization to reduce taxes owed) and Disbursement fraud (occurs when a person causes the organization to issue a payment for fictitious goods or services) are true statements. These are common schemes that involve intentional misrepresentation to achieve financial gain at the expense of the organization or government.

Fraud examination and prevention literature and standards from professional organizations such as the Association of Certified Fraud Examiners (ACFE) and the Institute of Internal Auditors (IIA).

NEW QUESTION: 66

一位專案主管指出，口部稽核師與流程所有者的私人關係導致該審計師在該流程所有者負責的範圍口的審計期間給出了有利的、部分的評價。

根據 MA 指導，應使用下列哪一項來管理這種損害？

A. 口部稽核章程。

B. 員工紀律政策。

C. 職能審計委員會。

D. 功能性報告位置。

Answer: (SHOW ANSWER)

To manage the impairment caused by an internal auditor's personal relationship affecting audit impartiality, a functional audit committee should be utilized. The audit committee is responsible for ensuring the independence and objectivity of the internal audit function.

This committee can take actions such as reassigning the audit task, reviewing the affected audit work, or instituting additional oversight for audits in that area.

The IIA's Standards on objectivity and conflicts of interest (specifically standards relating to managing impairments to independence and objectivity).

NEW QUESTION: 67

部稽核員正在審 過去六個月的員工差旅費是否有詐欺行為。下列哪項測驗最能偵測出已申報個人旅行的情況？

- A. 驗證索賠是否已獲得適當的付款授權
- B. 驗證索賠是否有發票或其他文件的適當支援。
- C. 確認所有索賠均在組織的旅行政策限制範圍 。
- D. 協調針對業務的索賠，這些請求已獲得主管批准

Answer: D (LEAVE A REPLY)

The most effective way to detect fraudulent claims for personal travel as business expenses is by reconciling claims against the business requests approved by supervisors. This method helps to verify that each claim corresponds directly to an approved and legitimate business activity, which is a critical checkpoint in detecting fraud in travel expenses.

Institute of Internal Auditors (IIA) Standards and Guidelines.

NEW QUESTION: 68

關於組織治理保證，下列何者是 部稽核活動的適當角色？

- A. 評估對組織行為準則的遵守情況
- B. 監督治理與風險管理流程
- C. 動新的組織控制流程
- D. 提供組織治理活動的建議

Answer: (SHOW ANSWER)

The internal audit activity's appropriate role with regard to organizational governance assurance includes assessing compliance with the organization's code of conduct. This involves evaluating whether the organization's actions align with its stated ethical standards and conduct guidelines. This role is fundamental to assurance services, ensuring that governance processes reflect and enforce the organization's values and ethical standards as outlined in its code of conduct.

IIA Standard 2110 - Governance

NEW QUESTION: 69

下列哪一項是風險規避策略的範例？

- A. 外包薪資功能
- B. 在郵件收發室安裝攝影機
- C. 退出口品線
- D. 為所有固定資口投保

Answer: C (LEAVE A REPLY)

Exiting a product line is an example of risk avoidance. This strategy involves eliminating a specific threat or risk entirely by discontinuing the activity that generates the risk. In this context, ceasing operations of a product line effectively removes all associated risks related to that line of business.

Risk management strategies and concepts

NEW QUESTION: 70

下列何者最能體現在採購部門審計過程中應有的職業謹慎？

- A. 口部稽核員開始檢口採購申請是否獲得適當授權。當他發現不合規的情況時，他就停止了。他的結論是這些控制措施是無效的。
- B. 口部稽核員發現管理階層沒有遵循標準投標流程的情況。審計師評估了管理階層偏離標準做法的理由和支持文件的有效性，並確定該偏離是可以接受的。
- C. 口部稽核員選擇了金額大於 S5,000 的採購訂單樣本，這是組織要求招標流程的門檻。審計員取得了樣本中每個採購訂單的招標流程文件。
- D. 口部稽核員分析了管理階層提供的投標文件。管理階層表示，這些文件是發給單一來源供應商的採購訂單。根據分析和管理階層的聲明，口部稽核師確定採購流程是有效的。

Answer: (SHOW ANSWER)

Demonstrating due professional care involves thorough testing and evaluation of evidence. The internal auditor exhibited due professional care by selecting a sample of purchase orders above a specific threshold and obtaining documentation for each to verify compliance with the required bidding process. This methodical approach ensures that audit findings are based on sufficient, appropriate evidence and that conclusions about the effectiveness of controls are well-supported.

International Standards for the Professional Practice of Internal Auditing, particularly those related to due professional care and evidence evaluation.

NEW QUESTION: 71

誰對實施組織的治理體系負有最終責任？

- A. 利害關係人
- B. 董事會
- C. 首席執行官
- D. 口部稽核員

Answer: B (LEAVE A REPLY)

The board of directors has the ultimate responsibility for implementing the organization's governance system.

This includes overseeing the strategic direction and accountability mechanisms that align with good governance practices. The board ensures that governance structures and principles are clearly defined and effectively implemented, providing oversight to management activities. References: Corporate governance principles and guidelines, which often highlight the role of the board in setting and maintaining effective governance systems.

NEW QUESTION: 72

下列哪一項行為最能顯示內部稽核師表現出應有的專業謹慎？

- A. 測試整個群體，即使樣本就足夠了
- B. 利用技術和數據分析技術提高效率
- C. 透過專業發展增強知識、技能和其他能力
- D. 建立審核目標、執行審核測試並實施缺失的控制

Answer: C (LEAVE A REPLY)

An internal auditor exercises due professional care by enhancing knowledge, skills, and other competencies through ongoing professional development. This action is essential to maintain the necessary proficiency and competency in performing audit tasks, thereby ensuring the quality and effectiveness of the audit work aligns with professional standards and meets the evolving needs of the organization.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 73

關於內部稽核活動的品質保證與改善計畫 (QAIP)，下列哪一項敘述是正確的？

- A. 內部評估必須由首席審計執行官執行。
- B. 內部評估必須至少每五年進行一次。
- C. 允許與組織的外部審核員分享 QAIP 的結果。
- D. 持續監控的結果必須每年由獨立的外部評估員進行驗證。

Answer: C (LEAVE A REPLY)

The Internal Audit Activity's Quality Assurance and Improvement Program (QAIP) aims to ensure that the internal audit activities are carried out to the highest standards of quality and comply with the defined audit standards and practices. Sharing the results of the QAIP with the organization's external auditors is permissible and can enhance the understanding and reliance on audit processes. It aids in external audit planning and may contribute to more effective and streamlined audit practices across both internal and external teams.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 74

口部稽核師正在評估組織風險管理實務的有效性。她檢視風險管理是否是決策的一個組成部分，以及風險管理是否透明 是否能應對變化並解決不確定性。

根據 IIA 關於風險管理架構的指導，審計師最有可能使用下列哪一種方法？

- A. 關鍵原則方法。
- B. 關鍵績效指標法。
- C. 流程元素方法。
- D. 成熟度模型法。

Answer: A (LEAVE A REPLY)

NEW QUESTION: 75

組織的董事會沒有將資金存入保證利率較低的銀行帳戶，而是批准了一項提案，即投資一隻可能具有高預期回報率的股票，而無需採取任何風險緩解活動。這個決定體現了哪種風險概念？

- A. 風險偏好。
- B. 風險承受能力。
- C. 風險承受能力。
- D. 風險保留。

Answer: (SHOW ANSWER)

Risk appetite is the amount and type of risk that an organization is willing to accept in pursuit of its objectives². It reflects the organization's risk culture and strategy, and guides the risk assessment, response, and reporting processes³. In this case, the decision to invest in a stock that could have a high expected return rate without taking any risk mitigation activities illustrates a high risk appetite, as the organization is willing to accept a high level of uncertainty and volatility for a potential reward⁴.

References:

1: Risk Resources in Internal Audit | The IIA

2: Risk-based internal audit - Wikipedia

3: What is Risk Management in Internal Audit - ESG | The Report

4: Internal Audit 1 January 13, 2012 - vsu.edu

NEW QUESTION: 76

在審計業務期間，一名初級口部稽核師開始懷疑可能發生了涉及業務主管的朋友的詐欺行為。他向專案主管報告了自己的擔憂，專案主管不同意他的懷疑，並指示他繼續按計劃進行專案。鑑於這種情況，初級審計師最適當採取的行動是什麼？

- A. 在工作底稿中記錄並擴展測試。
- B. 根據更高級的審計員的口法，繼續按計劃進行參與。
- C. 向執法人員報告涉嫌詐欺行為並尋求經濟賠償。
- D. 將問題上報給首席稽核執行官。

Answer: D (LEAVE A REPLY)

In cases where a junior auditor suspects fraud involving an engagement supervisor's associate and the supervisor dismisses these concerns, the most appropriate and ethical action is to escalate the issue to a higher authority within the audit function, such as the chief audit executive (CAE). This ensures that the concern is objectively evaluated and that the auditor adheres to professional standards of independence and objectivity.

Institute of Internal Auditors (IIA) - Code of Ethics and International Standards for the Professional Practice of Internal Auditing

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NEW QUESTION: 77

農業組織的管理團隊優先考慮企業社會責任 (CSR) 措施。下列何者可視為企業社會責任活動？

- A. 向環保慈善機構提供一次性捐款，用於其擴張工作
- B. 組織組織志工定期提供農民種植技能分享
- C. 提供組織各級員工的特殊年終獎金
- D. 為組織的所有員工及其家人安排免費野餐

Answer: (SHOW ANSWER)

Organizing volunteers from the organization to provide periodic plantation skill sharing to farmers represents a corporate social responsibility (CSR) activity. This initiative not only supports community development but also aligns with sustainable agricultural practices, which is especially relevant for an agricultural organization.

This activity focuses on giving back to the community and enhancing sustainability, both key aspects of CSR.

Definitions and examples of CSR in industry guidelines

NEW QUESTION: 78

在組織中建立強大的風險管理框架的最終目標是什麼？

- A. 支持組織的風險文化，讓各級員工參與其中。
- B. 確保組織獲得更好的財務狀況。
- C. 協助組織辨識並減輕關鍵風險。
- D. 促進組織實現業務目標和目的。

Answer: (SHOW ANSWER)

The ultimate goal of establishing a robust risk management framework in an organization is to facilitate the achievement of the organization's business goals and objectives. A comprehensive risk management framework helps identify, assess, and mitigate risks that could impede the organization's ability to achieve its strategic objectives, ensuring that risks are managed in a way that supports the organization's overall mission and goals. The IIA Standards: Standard 2120 - Risk Management: "The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes." COSO Framework: Emphasizes that the purpose of risk management is to help organizations achieve their objectives and enhance performance through effective risk management practices.

NEW QUESTION: 79

根據 NA 指導，下列哪一項內容應記錄在內部稽核記錄中？

- A. 內部稽核活動應用的風險評估流程
- B. 內部稽核活動所使用的組織內部控制框架
- C. 內部稽核活動所提供的諮詢服務的性質
- D. 內部稽核活動所使用的績效評估流程

Answer: C (LEAVE A REPLY)

According to IIA guidance, the internal audit charter should document the nature of consulting services provided by the internal audit activity. This helps to define and communicate the scope and extent of consulting services that the internal audit is authorized to provide, thereby establishing clear boundaries and expectations for both the audit team and the rest of the organization.

IIA Standard 1000: Purpose, Authority, and Responsibility.

NEW QUESTION: 80

下列何者最能描述潛在臨時客座審計員候選人與即將進行的審計任務之間的匹配程度？

- A. 一位擁有兩年公共實務審計經驗的採購經理，負責領導合約管理審計
- B. 過去六個月在行銷部工作的通訊官，負責進行客戶忠誠度計畫審計
- C. 具有護理背景的社會責任經理參與公司辦公室和工廠設施的健康和安全審計
- D. 一位會計經理發現並舉報了應付帳款文員的詐欺行為，以對應付帳款進行績效審計

Answer: C (LEAVE A REPLY)

The most appropriate match between a potential temporary guest auditor candidate and an upcoming audit assignment is a manager of social responsibility who has a nursing background to participate in a health and safety audit for the corporate office and plant facilities. This candidate's background in nursing and current role related to social responsibility aligns well with the focus of a health and safety audit, leveraging relevant experience and knowledge. References: Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 81

在建築公司，如果團隊沒有違反安全規定，主管就有權獲得獎金。工人可以透過多種管道舉報事故和違規行為，並且所有舉報的違規行為都會受到調查。獎金支付計算由經理和安全主管批准。哪種控制措施最能解決主管為了獲得獎金而隱瞞團隊事故的風險？

- A. 對所有舉報的違規行為進行調查
- B. 獎金計算的授權流程
- C. 報告管道的多樣性
- D. 安全規則的存在

Answer: A (LEAVE A REPLY)

The control that best addresses the risk that supervisors might conceal accidents to receive bonuses is the investigation of all reported violations. This control ensures that incidents are independently verified and assessed, reducing the possibility for supervisors to manipulate or hide safety data to qualify for bonuses.

References: Best practices in fraud and misconduct control, which often emphasize the importance of independent investigations to verify compliance and enforce accountability.

NEW QUESTION: 82

在內部稽核章程中，下列哪一項關於首席審計執行長(CAE)的敘述與描述內部稽核活動*的職責最直接相關？

- A. 首席審計執行官應在職能上向董事會匯報，在行政上向財務長匯報
- B. 首席審計執行官和內部審計部門應能完全存取與審計業務相關的組織的所有記錄和人員
- C. 首席稽核執行長 (CAE) 和內部稽核活動在進行工作時應保持獨立性和客觀性。
- D. 首席審計執行官應定期報告內部審計活動相對於其計劃的執行情況

Answer: D (LEAVE A REPLY)

In an internal audit charter, the statement most directly related to describing the responsibilities of the internal audit activity is that the Chief Audit Executive (CAE) shall report periodically on the performance of the internal audit activity relative to its plan. This statement explicitly outlines a fundamental responsibility of the CAE and the audit activity, focusing on accountability and performance measurement against the planned objectives. IIA standards related to the roles and responsibilities included in the internal audit charter, which typically define the reporting obligations of the CAE as a reflection of the internal audit activity's duties and performance.

NEW QUESTION: 83

下列哪一種控制措施最能減輕投標過程中的詐欺風險？

- A. 由招標委員會開標。
- B. 限制提交投標的時間。
- C. 保留投標前會議記錄。
- D. 允許出價較高的人重新出價。

Answer: A (LEAVE A REPLY)

Having a bidding committee open the tender bids is the best control to mitigate the risk of fraud in the bidding process. This approach ensures transparency and reduces the risk of manipulative practices by involving multiple stakeholders in the bid opening, thereby preventing any single individual from influencing the outcome unduly.

Best practices in procurement and internal controls related to tender processes.

NEW QUESTION: 84

對於先前未在組織董事會任職的新董事會主席，應先採取下列哪個步驟來確保對董事會的有效領導？

- A. 主席應該了解公司目前的組織文化。
- B. 主席應該了解公司目前的風險管理系統。
- C. 主席應確定目前策略風險的適當性。
- D. 主席應該了解主要利害關係人的需求。

Answer: D (LEAVE A REPLY)

For a new board chair, the first step to ensure effective leadership involves gaining an understanding of the needs of key stakeholders. This foundational knowledge is critical as it shapes the chair's approach to governance, strategic alignment, and stakeholder engagement, providing a direct line of sight into the expectations and concerns that may influence the organization's direction.

Best governance practices and board leadership guidelines

NEW QUESTION: 85

一位業務部門經理對在其領域開展鑑證業務的內部審計師的能力印象深刻，並向該審計師提供了一份頗具吸引力的工作機會，讓他在審計完成後開始工作。這位審計師後來告訴她的主管審計師，她正在考慮這份工作機會。下列哪一項 IIA 道德規範原則最有可能被違反？

- A. 誠信
- B. 保密性
- C. 客觀性
- D. 未發生任何違規行為

Answer: (SHOW ANSWER)

The principle most likely violated in this scenario is objectivity. According to the IIA Code of Ethics, internal auditors must maintain an unbiased and impartial mindset in all aspects of their engagements. By considering a job offer from a business unit manager involved in an audit, the auditor risks compromising her ability to remain objective both during and after the audit process. This situation creates a conflict of interest that can influence the auditor's judgments, potentially leading to bias in audit findings or decisions.

The Institute of Internal Auditors (IIA) - Code of Ethics

NEW QUESTION: 86

關於組織的道德準則，下列哪一項敘述是正確的？

- A. 編寫時應主要考慮使用基於規則的方法。
- B. 它應該有兩種變體：一種適用於內部，一種適用於第三方
- C. 其營運有效性無法使用成熟度模型等傳統審計和評級系統進行測試。
- D. 所有員工應要求每年提供一份遵守行為準則的證明。

Answer: D (LEAVE A REPLY)

An organization's code of ethics typically requires an annual attestation of compliance with the code of conduct by all employees. This practice helps reinforce the importance of ethical standards and ensures that all employees are regularly reminded of their ethical obligations. It is a common element in effective ethics programs, serving both as a reminder and a mechanism for enforcing the code.

Best practices in corporate governance and ethics.

NEW QUESTION: 87

下列哪一項最能說明應有的專業謹慎原則？

- A. 內部稽核活動在所有稽核活動結束後對所有員工使用關鍵績效指標。
- B. 內部稽核師提供第三方保證，顯示他們的工作受到適當的監督
- C. 內部稽核師表示他們了解參與目標和範圍。
- D. 內部稽核師積極參與培訓和發展，以提高他們的技能

Answer: C (LEAVE A REPLY)

Due professional care requires internal auditors to understand the engagement objectives and scope fully, ensuring their work is thorough and appropriate for the given situation. It involves exercising appropriate diligence and professionalism during audits. References:

* IIA Standard 1220: Due Professional Care.

* IIA Practice Guide: Demonstrating Due Professional Care.

NEW QUESTION: 88

大量員工表示擔心大型製造廠的工作環境惡劣，這與該組織宣稱的寬容和開放溝通的文化形成鮮明對比。對於內部稽核師來說，下列哪一種方法最能有效評估組織是否支持寬容和開放溝通的文化？

- A. 評估工廠員工在社群媒體上與寬容和開放溝通相關的具體訊息
- B. 將工廠員工的薪資和福利與具有寬容和開放溝通文化的類似規模的組織的員工薪資和福利進行比較。
- C. 評估組織政策和程序，以獲得與鼓勵寬容和開放溝通相關的參考
- D. 與所有工廠員工和管理層舉行會議，討論寬容和開放的溝通

Answer: (SHOW ANSWER)

The most effective approach for an internal auditor to assess whether the organization supports a culture of tolerance and open communication, particularly in the context of reported issues within a large manufacturing plant, is to evaluate organization policies and procedures for references related to encouraging tolerance and open communication. This

method directly targets the formal expressions of the organization's values and rules, offering concrete evidence of stated commitments and practices.

Auditing cultural aspects and workplace environment involves reviewing formal policies and procedures to ensure they align with stated values, as recommended in IIA guidance on assessing organizational culture.

NEW QUESTION: 89

下列哪一項敘述最好地描述了□部稽核活動如何獲得合理的保證來識別和評估組織中的重大風險？

- A. □部稽核師審□組織的策略計畫、業務計畫和政策，並與董事會和高階管理層進行討論。
- B. □部稽核人員評估管理階層報告風險管理結果的充分性和及時性。
- C. □部稽核師與各級員工面談，確定組織的目標、重大風險和風險偏好是否充分闡述。
- D. □部稽核師審□最近完成的風險評估以及高階管理層、外部審計師和其他來源發布的相關報告。

Answer: A (LEAVE A REPLY)

Internal auditors obtain reasonable assurance that significant risks are identified and assessed primarily through comprehensive reviews of the organization's strategic plan, business plan, and policies. Discussions with the board and senior management further enrich the auditors' understanding of the strategic directions and risk management processes, ensuring that all significant risks are identified and effectively addressed in alignment with organizational objectives.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 90

一個組織正在測試用於數位資料儲存和安全的新 IT 系統。□部審計部門已被要求在諮詢業務中對該系統進行評估。儘管員工中的幾名□部稽核員有資格對 IT 系統進行基本評估，但卻沒有人熟悉新系統。下列哪一項是對潛在客戶的合理回應？

- 1. 拒□訂婚。
 - 2. 繼續執行業務，僅執行□部稽核師有資格執行的業務部分。
 - 3. 接受聘用並在聘用開始日期之前在□部培養額外的能力。
 - 4. 安排獲得有能力的IT審計專家的協助。
- A. 僅限 1 和 4。
 - B. 僅限 2 和 3。
 - C. 僅限 1、2 和 3。
 - D. 僅 1、3 和 4。

Answer: (SHOW ANSWER)

A legitimate response to the prospective client under these circumstances would be to decline the engagement due to lack of specific competencies or make arrangements to obtain assistance from a competent IT auditing expert. These options ensure that the internal audit activity maintains its professional competence and integrity by only

undertaking engagements where they can provide or ensure the required level of expertise.

IIA standards on professional competence and due care, which stipulate that internal auditors must have or obtain the necessary knowledge and skills to perform their tasks effectively, and if not, they should decline the engagement or seek expert assistance.

NEW QUESTION: 91

根據 IIA 指南，為了維持組織獨立性，內部稽核活動必須在下列哪些領域不受干擾？

- A. 監控資源。
- B. 補償首席審計執行官。
- C. 確定範圍。
- D. 分配內部成本。

Answer: (SHOW ANSWER)

To maintain organizational independence, the internal audit activity must be free from interference in determining the scope of their work. This independence is crucial for ensuring that the audit process is objective and unbiased, allowing auditors to assess areas they deem necessary without external pressures or limitations. This autonomy helps in providing an honest and accurate evaluation of the organization's controls, risk management, and governance processes.

The Institute of Internal Auditors (IIA) Standards, specifically Standard 1100 - Independence and Objectivity.

IIA's International Professional Practices Framework (IPPF).

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on Independence and Objectivity.

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NEW QUESTION: 92

下列哪一項最能描述大型零售店中為偵測收銀機支付詐欺而實施的控制措施？

- A. 區分商品處理與授權退款的職責
- B. 在收銀區張貼標誌，提示顧客索取並檢閱其銷售收據
- C. 定期清點收銀機中的現金並與預期金額進行比較
- D. 使用有防篡改磁帶的收銀機，並請經理處理作廢或退款

Answer: D (LEAVE A REPLY)

The best control to detect cash register disbursement fraud in a large retail store is using cash registers with internal tapes that are tamper-proof and require a manager to process voids or refunds. This control directly addresses the risk of cash misappropriation at the point of sale by adding a layer of oversight and security to the transactions, particularly those that are prone to manipulation like voids and refunds. References: Best practices in retail fraud prevention, which often include the use of technology and managerial oversight to control and monitor cash transactions.

NEW QUESTION: 93

一位□部稽核員記錄了幾起管理階層要求員工違反政策和程序的情況。下列哪一項是最適當的下一步？

- A. 向董事會報告不合規情況。
- B. 建議管理階層根據情況更新其政策和程序。
- C. 調□管理階層行動的理由。
- D. 建議該員工透過指定的舉報管道舉報，以便得到適當的處理

Answer: (SHOW ANSWER)

Before taking further action, the internal auditor should understand why management asked employees to act against policies and procedures. This could reveal underlying issues or misunderstandings that need to be addressed. References:

- * IIA's International Standards for the Professional Practice of Internal Auditing.
- * COSO Framework on Monitoring and Risk Assessment.

NEW QUESTION: 94

根據 IIA 指導，下列何者最適合幫助新□部稽核師了解其組織□□部稽核活動的性質和定位？

- A. □部稽核章程。
- B. □部稽核報告的範例。
- C. □部稽核政策與程序手冊。
- D. IIA 的國際專業實務架構。

Answer: (SHOW ANSWER)

The internal audit charter provides a formal definition of the internal audit activity's purpose, authority, and responsibility. It is foundational for helping new auditors understand their role and how internal audit functions within the organization.

NEW QUESTION: 95

下列哪一種做法通常對於保護□部稽核客觀性最有效？

- A. 確保在工作底稿中定期記錄審核員的技能和經驗。
- B. 績效評估很大程度上是基於顧客滿意度調□。
- C. 禁止審核員接受審核客□或潛在客□的禮物。

D. 確保審計師在營運和口部稽核職責之間取得平衡。

Answer: C (LEAVE A REPLY)

Protecting the objectivity of internal auditors is a crucial aspect of maintaining the integrity and reliability of the internal audit function. According to the International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 1120:

Individual Objectivity, internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest. Prohibiting auditors from accepting gifts from audit clients or potential clients (Option C) is a clear measure to prevent conflicts of interest and ensure that auditors remain objective and free from undue influence. This practice is in line with maintaining the highest level of ethical standards as per the IIA's Code of Ethics.

IIA Standards, Standard 1120: Individual Objectivity

IIA Code of Ethics

NEW QUESTION: 96

在一次薪資審計中，口部稽核員發現幾個與他職位相同的人卻賺得比他高得多的薪水。審計員記錄了每項損失的名稱和金額，並計劃根據這些資訊向首席審計執行官提出加薪請求。在這種情況下，下列哪一項IIA 道德規範原則被違反了？

- A. 能力。
- B. 客觀性。
- C. 誠信。
- D. 保密性

Answer: D (LEAVE A REPLY)

The scenario described involves a violation of the principle of confidentiality as defined in The IIA's Code of Ethics. The internal auditor misused information obtained during the course of an audit (salary data of colleagues) for personal gain (requesting a salary raise). This breaches the ethical principle of confidentiality, which mandates that auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so. The IIA's Code of Ethics on Confidentiality.

NEW QUESTION: 97

根據 IIA 指導，下列何者最能描述費用報銷詐欺？

- A. 現金入帳後被竊
- B. 在帳簿記錄之前竊取現金
- C. 透過虛假或誇大發票竊取資□
- D. 透過虛假里程旅行記錄和餐費竊取資□

Answer: D (LEAVE A REPLY)

Expense reimbursement fraud typically involves the theft of assets through the submission of false or inflated expense reports, such as fictitious mileage, travel logs, or meal charges. This type of fraud is categorized under the broader concept of asset misappropriation,

where employees use their position to steal from the organization through deceitful acts involving expense claims.

IIA Guidance on Types of Fraud

NEW QUESTION: 98

首席審計執行官 (CAE) 發現口部審計活動缺乏必要的技能來執行管理層對諮詢業務的請求。根據 IIA 指南, CAE 針對該請求應採取最適當的行動, 下列哪一項是最適當的?

- A. 將業務分配給更高階的口部稽核師。
- B. 拒口參與請求。
- C. 允許口部稽核員在執行業務時獲得所需的技能。
- D. 在整個專案過程中監督指定的口部稽核員。

Answer: (SHOW ANSWER)

When an internal audit activity lacks the necessary skills to perform a requested consulting engagement, the most appropriate action according to IIA guidance is for the Chief Audit Executive (CAE) to decline the engagement request. This decision ensures the integrity and quality of the audit service, adhering to the standard of only undertaking work where the internal audit staff possesses or has the ability to obtain the necessary knowledge and skills.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 99

某組織付款部門的口部審計發現, 該部門向合法供應商支付了多筆款項, 其中使用了屬於該部門員工的欺詐性銀行資訊。這些供應商最初設定了準確的銀行訊息, 但隨後被可以存取供應商管理系統的付款人員修改。下列哪一種控制措施可能會阻止對供應商銀行資訊的詐欺性修改?

- A. 管理層定期審口並驗證供應商主表 Tile 中的資訊。
- B. 更新供應商的銀行資訊需要管理階層的批准。
- C. 管理階層隨機審核付款樣本, 以驗證供應商銀行資訊的準確性。
- D. 需要管理層的批准才能處理付款。

Answer: (SHOW ANSWER)

The control that would have likely prevented the fraudulent modification of vendors' banking information is management's approval being required for updates to vendors' banking information. This control would provide a layer of verification and oversight, significantly reducing the risk of unauthorized and fraudulent changes.

Best practices in vendor management and internal controls over payment processes, as advocated by The IIA.

NEW QUESTION: 100

某組織的董事會已批准一項進軍新市場的擴張計畫。董事會承認，如果擴張不成功，該組織將遭受巨額金錢損失，包括法律費用、研發費用、租金費用和人力費用。下列哪一項已獲得董事會批准？

- A. 風險因應。
- B. 風險承受能力。
- C. 剩餘風險。
- D. 固有風險。

Answer: (SHOW ANSWER)

The board has approved the risk tolerance of the organization. Risk tolerance is the level of risk that an organization is willing to accept while pursuing its objectives before action is deemed necessary to reduce the risk. In this scenario, the board's acceptance of potential large monetary losses indicates their willingness to tolerate these losses in pursuit of expanding into a new market.

The IIA's guidance on risk management, specifically relating to defining and understanding risk appetite and risk tolerance.

NEW QUESTION: 101

□部稽核章程的下列哪一項規定是□部稽核活動獨立性最重要的因素？

- A. □部稽核活動職責的描述
- B. □部稽核的定義
- C. □部稽核活動權限聲明
- D. □部稽核活動報告結構的描述

Answer: (SHOW ANSWER)

The most important factor in the internal audit activity's independence specified in an internal audit charter is the description of the internal audit activity's reporting structure. This element defines to whom the chief audit executive reports functionally and administratively, which is critical to ensuring the independence and objectivity of the internal audit function from management and other potential sources of bias.

The IIA's International Standards for the Professional Practice of Internal Auditing on independence and objectivity.

NEW QUESTION: 102

下列哪一項敘述最能體現在鑑證業務中對應的專業謹慎的應用？

- A. 這次交戰發現了違規行為和不合規情況。
- B. 專案主管在監理覆核中未提出重大評論。
- C. 審計程序經過系統的規劃、執行和記錄。
- D. 參與目標旨在協助參與客□。

Answer: (SHOW ANSWER)

Demonstrating due professional care during an assurance engagement, according to IIA standards, includes systematically planning, executing, and documenting audit procedures.

This ensures that all aspects of the engagement are covered comprehensively and that findings and conclusions are well-supported and credible.

This approach aligns with the IIA's definition of due professional care, which emphasizes thoroughness and accuracy in the audit process.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 103

一名□部稽核員被指派到採購部門工作六個月，以深入了解採購流程。在這種情況下，應用了下列哪一種人員發展實務？

- A. 合作外包
- B. 入站輪換
- C. 客座審計員
- D. 出站輪換

Answer: D (LEAVE A REPLY)

The personnel development practice applied in this situation is 'outbound rotation.' This practice involves temporarily assigning staff from their usual roles into other departments or functions within the organization to gain a deeper understanding and knowledge of those areas. In this case, the internal auditor working in the procurement department to learn about the procurement process is a classic example of an outbound rotation. Human resources management practices and IIA guidelines on staff development

NEW QUESTION: 104

關於如何決定諮詢業務的範圍，下列哪一項敘述是正確的？

- A. 參與客□應該能□確定參與參與的範圍
- B. □部稽核師應確定一個不損害其客觀性的範圍
- C. 參與客□限制範圍的任何嘗試都應被視為範圍限制
- D. 範圍應包括檢視□部控制環境的有效性

Answer: A (LEAVE A REPLY)

In a consulting engagement, it is generally acceptable and often expected that the engagement client will determine the scope of the engagement to ensure that the consulting services meet their specific needs. This collaborative approach helps in aligning the audit services with the desired outcomes of the client while maintaining the flexibility needed in consulting engagements. However, the internal auditor must ensure that such scope setting does not impair their objectivity.

The IIA's Practice Advisories on Consulting Engagements

NEW QUESTION: 105

□部稽核活動負責進行詐欺調□。在審計期間發現了潛在的詐欺情況。首席審計執行官任命一名首席調□員。下一步最有可能採取下列哪一項措施？

- A. 請□部稽核師收集所有相關資訊和證據。

- B. 先辨識並訪談證人，然後再辨識並訪談潛在嫌疑人。
- C. 進行詐欺風險評估，以確定最脆弱的領域
- D. 確定所需的能力並評估團隊成員是否有利益衝突。

Answer: D (LEAVE A REPLY)

When a potential fraud instance is identified, the chief audit executive (CAE) appoints a lead investigator to manage the investigation. The next critical step is to determine the competencies needed for the investigation and assess whether the team members have any conflicts of interest. This ensures that the investigation team has the appropriate skills, knowledge, and objectivity to handle the case effectively. Ensuring there are no conflicts of interest is vital to maintain the integrity and credibility of the investigation process.

IIA Practice Guide: Internal Auditing and Fraud

IIA Standard 1210: Proficiency

IIA Standard 1120: Individual Objectivity

NEW QUESTION: 106

下列哪一項最能描述被稱為「適應性文化」的組織文化類型？

- A. 著重結果的文化，重視競爭力和個人主動性
- B. 在快速反應和高風險決策環境中出現的文化
- C. 一種對環境和健康議題參與度較低文化
- D. 高度重視參與和滿足員工需求的文化。

Answer: B (LEAVE A REPLY)

The 'adaptability culture' within an organization is best described as one that emerges in environments requiring quick response and high-risk decision-making. This type of culture is agile, allowing an organization to adapt rapidly to new challenges, market demands, or technological changes.

Robert E. Quinn and Kim S. Cameron's "Diagnosing and Changing Organizational Culture", which outlines different types of organizational cultures and their characteristics.

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NEW QUESTION: 107

若口部稽核活動不具備完成臨時鑑證業務的技能與能力，下列何者是可接受的解決方案？

- A. 由於當時缺乏合格的員工，禮貌地拒口參與
- B. 利用目前員工的最佳能力，依照要求完成參與工作
- C. 考慮在審核團隊中使用組織中其他部門的員工。
- D. 更改測試範圍以確保僅使用可用的員工熟練程度

Answer: A (LEAVE A REPLY)

If the internal audit activity lacks the necessary skills and competencies to complete an ad-hoc assurance engagement, the most appropriate and professional action is to politely decline the engagement due to a lack of qualified staff. This decision upholds the IIA's standards on professional proficiency and due professional care.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 108

下列哪一項敘述最能代表口部稽核師應有的專業謹慎要求？

- A. 口部稽核師不應為其先前負責的業務執行諮詢業務。
- B. 口部稽核師應執行保證程序，以確保識別所有重大風險
- C. 口部稽核師應該考慮與潛在利益相關的保證成本。
- D. 口部稽核員應制定口部稽核計畫以確認結果準確。

Answer: (SHOW ANSWER)

NEW QUESTION: 109

關於治理，下列哪一項是董事會層級的責任而非管理階層的責任？

- A. 取得外部財務、監管和口部審計的保證。
- B. 遵守法律、法規和規範。
- C. 在組織範圍口指派權限和責任。
- D. 監視和測量效能。

Answer: (SHOW ANSWER)

The board of directors is responsible for the oversight of the organization's governance framework, which includes obtaining assurance on external financial, regulatory, and internal audits. This responsibility is crucial for ensuring the integrity and accuracy of financial reporting and compliance with laws and regulations. Management, on the other hand, is responsible for operational activities, such as complying with laws, assigning authority, and monitoring performance. References:

* Institute of Internal Auditors (IIA) - Governance and oversight responsibilities.

* IIA's International Professional Practices Framework (IPPF).

NEW QUESTION: 110

下列哪一項最精確地描述了風險與控制架構口口部稽核活動的職責？

- A. 口部稽核活動構成有效風險管理的第一道防線。
- B. 口部稽核活動提供口部控制實施的指導。

- C. 內部稽核活動驗證管理階層是否履行了實施有效控制的責任。
- D. 內部稽核活動實施內部控制架構並就最佳實務向管理階層提供建議。

Answer: (SHOW ANSWER)

The primary responsibility of the internal audit activity within a risk and control framework is to verify that management has met its responsibility for implementing effective controls. This aligns with the IIA's definition of the internal audit function's role, which is to provide independent and objective assurance that an organization's risk management, governance, and internal control processes are operating effectively. The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 111

一家全球性組織的董事會發現，自去年以來，舉報的不道德行為案件數量有所增加。為了幫助董事會更了解組織內部的道德意識程度，應該採取下列哪些行動？

- A. 要求內部稽核部門執行與道德相關的保證業務。
- B. 提供員工內部道德相關訓練研討會。
- C. 向所有員工重申組織道德準則的重要性。
- D. 進行針對整個組織員工的道德實踐調查。

Answer: (SHOW ANSWER)

To assist the board in gaining a better understanding of the degree of ethics awareness within the organization, the most appropriate action would be to request the internal audit activity to perform an ethics-related assurance engagement. This type of engagement would directly assess the organization's ethical culture and practices, providing the board with a detailed and objective evaluation of ethics awareness and related issues throughout the organization.

IIA's guidance on the role of internal auditing in organizational ethics.

NEW QUESTION: 112

哪一項聲明準確描述了審計章程中概述的內部審計活動的權限？

- A. 首席審計執行長 (CAE) 應直接向董事會匯報，並在行政上向執行長報告。
- B. 執行長應每季向高階管理層和董事會提供績效更新。
- C. 內部稽核團隊應能充分接觸組織的記錄、實體財物以及進行審計工作所需的人員。
- D. 內部稽核活動應維持符合標準的品質保證和改善計畫。

Answer: C (LEAVE A REPLY)

The authority of the internal audit activity, as outlined in the audit charter, includes having full access to the organization's records, physical property, and personnel necessary to conduct audit engagements. This access is critical for the internal audit activity to perform its duties effectively and independently, ensuring that auditors can obtain the information and resources they need to evaluate the organization's processes and controls comprehensively.

The IIA Standards: Standard 1000 - Purpose, Authority, and Responsibility: "The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter... The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval." The IIA Practice Guide: "Understanding the Importance of the Internal Audit Charter": Emphasizes the necessity for the internal audit activity to have unrestricted access to organizational records, property, and personnel.

NEW QUESTION: 113

下列哪一項是損害□部稽核師獨立性的範例？

- A. □部稽核師延後報告重要的財務報表審計結果，直到他的父母出售其在公司的所有股票之後
- B. 組織重組後，□部稽核活動現在向財務長報告職能
- C. □部稽核活動的一位新成員曾擔任兩年應付帳款主管，被要求就新應付帳款系統的實施提供諮詢
- D. □部稽核師認為給定的資□負債表帳□中一定存在錯誤，因此決定擴大其測試範圍

Answer: B (LEAVE A REPLY)

The internal audit activity reporting functionally to the chief financial officer (CFO) can impair an internal auditor's independence. Functionally reporting to the CFO, who may be responsible for areas under audit, could create a conflict of interest and affect the auditor's ability to act independently. This arrangement can compromise the objectivity required for the internal audit function as outlined in the IIA standards.

IIA Standard 1110 - Organizational Independence

NEW QUESTION: 114

一位對審計報告評級不滿意的審計客□打電話給首席審計執行官 (CAE)，抱怨執行審計的□部審計師有偏見，因為他的配偶在審□領域工作，而這名配偶在被解僱員工名單上。下列哪一種措施最適合防止這種情況的發生？

- A. □動□部調□，以澄清是否有偏見的判斷。
- B. 要求□部稽核師揭露任何潛在的利益衝突。
- C. 要求審計客□揭露與審計師的任何潛在利益衝突。
- D. 要求人力資源經理提交所有未來求職者的數據，以便識別審計員的親屬。

Answer: B (LEAVE A REPLY)

To prevent situations where an internal auditor's impartiality could be questioned, it is essential to have a process in place that requires auditors to disclose any potential conflicts of interest. This helps to identify and address any relationships or circumstances that might compromise, or appear to compromise, the auditor's objectivity and independence. Ensuring that such disclosures are made before assignments are accepted can prevent conflicts of interest from affecting the audit process.

IIA Code of Ethics: Objectivity Principle

NEW QUESTION: 115

根據標準，下列哪一項可以證明口部稽核師的熟練程度？

- A. 業務團隊中的每位口部稽核師必須擁有與業務團隊中其他審計師相同程度的知識、技能和其他能力。
- B. 首席稽核執行官必須為每位口部稽核員配備一位具備完成稽核所需的知識、技能或其他能力的人員。
- C. 每位口部稽核師必須持有詐欺領域的一項或多項認證，並尋求與詐欺偵測和詐欺調口相關的持續專業發展。
- D. 每位口部稽核師必須對 IT 風險和控制有足口的了解，並且能口評估詐欺風險以及組織管理詐欺風險的方式。

Answer: (SHOW ANSWER)

NEW QUESTION: 116

下列哪一項最能描述為什麼首席審計執行官可能會尋求詐欺專家的服務來協助重大詐欺調口？

- A. 詐欺專家更有能力在法庭上擔任專家證人
- B. 詐欺專家能口更好地採取應有的專業謹慎
- C. 詐欺專家更擅長使用電腦輔助審計技術
- D. 詐欺專家更擅長使用犯罪現場調口技術

Answer: A (LEAVE A REPLY)

NEW QUESTION: 117

在COSO口部控制架構中，下列哪一個組成部分是其他組成部分的基礎？

- A. 控制活動。
- B. 控制環境。
- C. 風險評估。
- D. 監控

Answer: B (LEAVE A REPLY)

In the COSO internal control framework, the Control Environment component serves as the foundation for the other components. It sets the tone of an organization, influencing the control consciousness of its people. It is the basis for all other components of internal control, providing discipline and structure. The control environment includes the integrity, ethical values, and competence of the entity's people; management's philosophy and operating style; the way management assigns authority and responsibility, and organizes and develops its people; and the attention and direction provided by the board of directors. COSO Framework on Internal Control.

NEW QUESTION: 118

□部稽核活動的品質保證和改善計劃中哪些類型的評估需要持續監控以評估□部稽核活動的效率和有效性？

- A. 既不是□部評估也不是外部評估
- B. □部評估
- C. □部和外部評估
- D. 外部評估

Answer: (SHOW ANSWER)

Internal assessments are part of an internal audit activity's quality assurance and improvement program that requires ongoing monitoring to evaluate the internal audit activity's efficiency and effectiveness. These ongoing assessments help in continuously improving the performance and value of the internal audit function by ensuring that it operates effectively and adapts to changes in organizational needs and conditions. Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 119

根據 IIA 指導，下列哪些條件可以增強□部稽核活動的獨立性？

- A. 該組織建立有效的管理機構監督。
- B. 定期檢視□部稽核活動所執行工作的品質。
- C. 組織文化獎勵批判性和客觀性思考。
- D. 審計任務在□部稽核人員之間輪調。

Answer: A (LEAVE A REPLY)

NEW QUESTION: 120

下列哪一項業務被視為適當的諮詢服務？

- A. 商業銀行的□部稽核活動定期對分行的合規情況進行審計。
- B. □部稽核活動參與與 IT 稽核公司的外包安排，以測試資訊系統的安全性。
- C. □部稽核活動有助於對風險管理團隊進行一年兩次的風險識別方法訓練。
- D. □部稽核活動每年與外部稽核師合作，完成外部稽核活動所需的現場工作。

Answer: (SHOW ANSWER)

The most appropriate consulting service from the options provided is facilitating biannual training of the risk management team in risk identification methodologies. This is considered a consulting activity because it involves adding value and improving the organization's operations through training and development, a supportive role that falls squarely within the scope of consulting services as defined by the IIA.

IIA guidance on the nature of consulting services provided by internal audit activities.

NEW QUESTION: 121

下列哪一項被認為對□部稽核師的客觀性構成威脅？

- A. 審計員起草了她目前正在審計的區域的營運程序。
- B. 審計師獲得了董事會批准的獎金。

- C. 指定的審計員為組織推薦了操作程序。
- D. 指派的審計師三年前已退出同一業務活動

Answer: A (LEAVE A REPLY)

Drafting operational procedures for an area and then auditing the same area is considered a threat to an internal auditor's objectivity because the auditor may be auditing their own work. This situation presents a self-review threat, where the auditor's independence can be compromised as they might be biased towards the procedures they themselves have created.

IIA Standard 1120 - Objectivity, which states that internal auditors should not audit their own work or provide assurance on activities for which they were previously responsible.

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NEW QUESTION: 122

考慮到組織範圍內的風險管理和內部控制系統的概念，內部稽核活動整體可以考慮下列哪一種控制類型？

- A. 事務級控制。
- B. 管理監督控制。
- C. 治理控制。
- D. 進程級控制。

Answer: (SHOW ANSWER)

The internal audit activity can be considered a type of governance control. Governance controls are those that are designed to ensure that the overall direction, administration, and control of an organization are maintained.

The internal audit provides assurance on the effectiveness of governance, risk management, and internal controls.

The IIA's guidance on the role of internal auditing in enterprise-wide risk management.

NEW QUESTION: 123

內部稽核師未能識別母公司與子公司之間的交易。最有可能失敗的原因是什麼？

- A. 審核員誤解了審核目標。
- B. 審核員缺乏專業懷疑精神。

- C. 審核員的實地工作沒有得到適當的監督。
- D. 審核員缺乏對組織的了解。

Answer: D (LEAVE A REPLY)

The most likely reason for an internal auditor failing to identify transactions between the parent organization and a subsidiary is a lack of understanding of the organization. Understanding the organizational structure, including relationships between parent and subsidiary entities, is crucial for identifying and evaluating intercompany transactions. A thorough knowledge of the organization's operations, financial arrangements, and business processes enables auditors to recognize and properly assess such transactions during their audit engagements.

The Institute of Internal Auditors (IIA) Standards, specifically Standard 1210 - Proficiency. IIA's International Professional Practices Framework (IPPF).

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on Understanding the Business and Audit Planning.

NEW QUESTION: 124

下列哪一項準確地描述了固有風險的概念？

- A. 控制措施到位且有效運作時所存在的風險因素
- B. 假設未採取任何控制措施的內部風險因素
- C. 無法緩解的風險因素，因為它們是流程固有的
- D. 假設沒有採取任何控制措施，內部和外部風險因素的純粹狀態組合

Answer: D (LEAVE A REPLY)

Inherent risk refers to the exposure or possibility of an adverse outcome arising in an activity or environment, assuming no controls are in place to mitigate it. This risk exists independently of any action by the organization and considers both internal and external risk factors in their natural, uncontrolled state.

Institute of Internal Auditors (IIA) Glossary and Standards.

NEW QUESTION: 125

在對公司費用進行審計期間，內部稽核師使用數據分析進行了測試，並發現了違反公司費用政策的行為。發現該問題的審計師認為這是潛在的詐欺交易，並通知了財務長(CFO)。財務長駁回了這一擔憂，因為他不了解所執行的數據分析測試，而且交易價格較低鑑於這種情況，該內部稽核師應該尋求提高哪些技能或能力？

- A. 評估詐欺風險的技能。
- B. 了解關鍵 IT 風險與控制
- C. 溝通和談判等軟技能。
- D. 了解並瞭解公司的費用政策

Answer: C (LEAVE A REPLY)

Given that the CFO dismissed the concern due to a lack of understanding of the data analytics test and the perceived insignificance of the transaction, the internal auditor

should improve soft skills, specifically communication and negotiation. Enhancing these skills would help the auditor better explain the significance of findings and persuade management of the need to address such issues, regardless of transaction value.
Institute of Internal Auditors (IIA) - Competency Framework for Internal Auditors

NEW QUESTION: 126

下列哪一種詐欺計劃通常是帳外詐欺*？

- A. 薪資詐欺
- B. 支出詐欺
- C. 腐敗
- D. 資訊不實陳述

Answer: D (LEAVE A REPLY)

Information misrepresentation is often considered an off-book fraud. Off-book fraud refers to deceptive activities that do not directly involve the organization's accounting systems but relate to the misrepresentation or manipulation of information outside of recorded transactions. This type of fraud might involve falsifying business records, misstating facts to stakeholders, or other forms of deceit not directly reflected in financial records. Fraud examination and financial forensics literature, which often categorize information misrepresentation under off-book schemes.

NEW QUESTION: 127

下列哪一項政策可促進內部稽核的客觀性？

- A. 首席審計執行長 (CAE) 向執行長匯報工作
- B. CAE 的薪酬由財務長批准
- C. CAF 的任命由執行長決定
- D. 執行長向營運長進行行政匯報

Answer: (SHOW ANSWER)

Reporting functionally to the CEO can promote internal audit objectivity. This arrangement helps ensure that the Chief Audit Executive (CAE) has the necessary independence from the areas being audited and sufficient authority to carry out audit responsibilities effectively. While ideally, the CAE should report functionally to the board for maximum objectivity, reporting to the CEO is a common practice that supports operational independence from direct operational management, such as the CFO or COO. IIA guidance on reporting lines and independence.

NEW QUESTION: 128

對於面臨業務中斷和相應財務損失的組織來說，下列哪一種預防控制措施最有效？

- A. 制定應對突發狀況的業務連續性計畫。
- B. 為組織投保以防財務損失。
- C. 依賴第三方雲端解決方案提供者來提供組織的系統。

D. 透過購買衍生性商品來對沖公司資□。

Answer: (SHOW ANSWER)

A business continuity plan (BCP) is a preventive control that aims to ensure the continuity of critical business functions and processes in the event of a disruption or disaster². A BCP identifies the potential risks and impacts that could affect the organization, and outlines the strategies and actions to mitigate them and resume normal operations as soon as possible³. A BCP can help organizations to reduce the financial losses and reputational damages caused by business interruptions, and enhance their resilience and preparedness⁴.

References:

1: Business continuity: Managing disaster and disruption² 2: Preventive controls⁵ 3: 25 Key Financial Controls for Small Businesses³ 4: 5 Steps To Protect Your Business From Supply Chain Disruptions⁴

NEW QUESTION: 129

在製定有效的治理體系時，董事會最應該採取的第一步是：下列哪一項？

- A. 確定組織的整體風險偏好。
- B. 建立治理委員會。
- C. 將權力委託給高階主管。
- D. 確定關鍵利害關係人及其期望

Answer: D (LEAVE A REPLY)

The most appropriate first step for the board to take when developing an effective system of governance is to identify key stakeholders and their expectations. Understanding stakeholders' expectations is fundamental to defining the governance framework that aligns with these needs and establishing the organization's strategic objectives and policies.

IIA guidance on effective governance frameworks.

NEW QUESTION: 130

下列哪一項是□部稽核師表現出應有的專業謹慎的最佳方式？

- A. 以與其他審慎審計師在類似情況下相同的程度進行審計
- B. 在參與期間尋求參與主管的回饋
- C. 以提供□對合規保證的方式執行□部稽核工作
- D. 在參與期間請求並接收客□回饋調□

Answer: A (LEAVE A REPLY)

The best way for an internal auditor to demonstrate due professional care is to conduct an audit to the same extent that another prudent auditor would under similar circumstances. This involves applying the knowledge, skills, and judgment expected of an auditor in comparable roles or situations, ensuring thoroughness and appropriateness in the conduct of the audit work, and adhering to professional standards and ethical guidelines.

The IIA's International Standards for the Professional Practice of Internal Auditing on due professional care.

NEW QUESTION: 131

當組織在股票市場購買衍生性商品合約以限制證券價口的潛在損失時，該組織正在應用下列哪種風險管理技術？

- A. 完全避免風險。
- B. 轉移風險。
- C. 引入控制功能。
- D. 接受風險。

Answer: (SHOW ANSWER)

When an organization purchases a derivative contract in the stock market to limit the potential loss in the value of a security, it is transferring the risk to another party. In this case, the derivative contract (such as options or futures) serves as a hedge against potential losses, meaning the risk of loss is transferred to the counterparty of the derivative contract. References:

* Institute of Internal Auditors (IIA) standards and guidelines on risk management and control.

NEW QUESTION: 132

應用 ISO 31000，下列何者是風險管理外部環境的一部分？

- A. 基於風險評估的風險處理方法。
- B. 組織文化、目標和流程。
- C. 監理與競爭環境
- D. 確定風險等級的方法。

Answer: (SHOW ANSWER)

ISO 31000 outlines risk management principles and guidelines, including the consideration of external context in the risk management process. The external context refers to the environment in which the organization operates. This includes, but is not limited to, cultural, social, political, legal, regulatory, financial, technological, economic, and competitive environments, both international and national. Therefore, option C, "The regulatory and competitive environment," is part of the external context for risk management according to ISO 31000.

ISO 31000:2018, Risk management - Guidelines

NEW QUESTION: 133

一位銷售經理最近被提升了職位。他覺得自己有權利獲得更高的薪水，並且對管理階層沒有承認他的貢獻感到憤怒。為了彌補這種不公平，他開始在差旅費用報告中記錄虛假費用。這種情況最能口明下列哪一個詐欺風險因素？

- A. 激勵。

- B. 合理化。
- C. 壓力。
- D. 機會。

Answer: B (LEAVE A REPLY)

Rationalization is evident here, as the manager justifies his fraudulent actions by viewing them as compensation for perceived unfair treatment. According to IIA guidance on fraud, rationalization allows individuals to reconcile unethical behavior with their self-concept.

NEW QUESTION: 134

下列哪一項顯示□部稽核活動履行了應有的職業謹慎？

- A. 主管在審□工作底稿後向□部稽核人員提供回饋
- B. 每五年透過品質保證和改進計劃進行一次自我評估
- C. □部稽核師必須對法規遵循提供□對保證
- D. 首席審計執行長向董事會報告工作

Answer: A (LEAVE A REPLY)

The practice of supervisors providing feedback to internal auditors after reviewing workpapers demonstrates the exercise of due professional care within the internal audit activity. This feedback mechanism helps ensure the quality of audit work and adherence to professional standards, and it promotes continuous improvement and development of audit staff. This aligns with the IIA's definition of due professional care, which includes diligence, attention to detail, and continuous professional development.

IIA Standard 1300: Quality Assurance and Improvement Program, which outlines the requirements for due professional care.

NEW QUESTION: 135

□部稽核師在確定風險管理技術有效運作後，試圖評估可能出現的問題。審計師正在評估什麼類型的風險？

- A. 固有風險。
- B. 剩餘風險。
- C. 影響風險。
- D. 偵測風險。

Answer: B (LEAVE A REPLY)

Residual risk is the remaining risk after management has implemented risk responses. The auditor is assessing what could still go wrong despite the effectiveness of the risk management technique in place, which is evaluating the remaining exposure to risk.

References:

- * IIA Standard 2120: Risk Management.
- * COSO Enterprise Risk Management Framework.

NEW QUESTION: 136

下列哪一項道德準則原則明確要求內部稽核師揭露他們所知的所有重大事實，這些事實如果不揭露，可能會歪曲所審計活動的報告？

- A. 保密。
- B. 透明度。
- C. 誠信。
- D. 客觀性。

Answer: D (LEAVE A REPLY)

The principle of objectivity in the IIA Code of Ethics specifically requires internal auditors to disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review (Option D). This principle ensures that internal auditors remain unbiased and do not withhold information that could affect the conclusions of their audit reports, thus maintaining the integrity and transparency of the audit process.

IIA Code of Ethics: Objectivity

IIA Standards, Standard 1120: Individual Objectivity

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NEW QUESTION: 137

內部稽核師認為，與管理結構中的權力和責任授權相關的控制環境有缺陷。就此事而言，內部稽核師應先考慮採取下列哪一項行動？

- A. 建議控制變更並獲得管理階層支持
- B. 評估對相關控制的潛在影響
- C. 與高階管理層和董事會一起解決風險
- D. 制定並傳達管理階層所使用的範圍和評估標準

Answer: B (LEAVE A REPLY)

Evaluating the potential impact on related controls is the first step an internal auditor should take when identifying a weakness in the control environment regarding the delegation of authority and responsibility within the management structure. This approach allows the auditor to understand the extent of the weakness and how it might affect other controls within the organization. By assessing the impact, the auditor can gather the necessary information to inform management and recommend appropriate corrective actions. This method aligns with the principles of risk-based auditing, which emphasize understanding and evaluating risks before taking further steps.

The Institute of Internal Auditors (IIA) Standards: Standard 2210 - Engagement Objectives: "Internal auditors must consider the probability of significant errors, fraud, noncompliance, and other exposures when developing the engagement objectives." COSO Framework: Control Environment principle emphasizes the need for a robust structure for delegation of authority and responsibility and its impact on related controls.

NEW QUESTION: 138

一位內部稽核師想要將她所在組織的治理流程與一個知名的治理模式進行比較。審計師將採取下列哪一種方法來實現此目的？

- A. 執行差距分析來評估方法之間的差異
- B. 使用電腦建模技術評估治理流程
- C. 使用差異分析識別流程之間的任何差異
- D. 使用能力成熟度模型對治理流程進行基準測試

Answer: A (LEAVE A REPLY)

When an internal auditor wants to compare her organization's governance processes to those of a well-known governance model, performing a gap analysis is the most effective approach. A gap analysis involves comparing the current state (the organization's existing governance processes) with the desired state (the well-known governance model). This analysis identifies the gaps or differences between the two, which can then be addressed to improve the organization's governance practices. It helps in pinpointing specific areas where the organization's practices fall short and need enhancement.

The IIA Standards: Standard 2130 - Governance: "The internal audit activity must assess and make appropriate recommendations to improve the organization's governance processes." IIA Practice Guide: "Assessing Organizational Governance in the Public Sector": Discusses the use of gap analysis to evaluate governance frameworks.

NEW QUESTION: 139

下列哪一種情況最能保護內部稽核師的客觀性？

- A. 一位前人力資源經理在轉入內部審計活動六個月後對任命和解僱流程進行了有效性審計。
- B. 應付帳款文員協助內部稽核員對伺服器機房的實體存取控制進行有效性檢討。
- C. 內部稽核員在對系統進行有效性審計之前，為新收購的薪資軟體應用程式編寫系統手冊。
- D. 一位內部稽核師對組織的業務連續性計劃進行有效性審計，他的兒子是該計劃的少數股東。

Answer: A (LEAVE A REPLY)

The internal auditor's objectivity is best protected in the scenario where a former human resources manager conducts an effectiveness review of the appointment and termination process six months after transferring to the internal audit activity. This duration allows for a cooling-off period, which helps to mitigate potential conflicts of interest or biases related to the auditor's former role and responsibilities.

IIA Standards regarding objectivity and conflicts of interest.

NEW QUESTION: 140

會計部門要求首席審計執行官 (CAE) 對可疑交易進行審計。該 CAE 六個月前擔任該組織的會計經理，她應該如何回應該請求？

- A. 如果是諮詢類業務，則拒計，因為她最近在該組織的會計部門工作
- B. 接受，這是一項保證約定，因為她離開該部門的時間已經足夠長，不會損害客觀性
- C. 通知會計部門，一旦她長期不再擔任會計職務，將來可以與她繼續交往
- D. 接受，這是一項諮詢約定，其範圍和服務由我方提供內部稽核活動

Answer: A (LEAVE A REPLY)

The chief audit executive (CAE) should decline the request to perform a review of suspicious transactions if it is a consulting engagement, particularly because she recently worked in the organization's accounting department. The close temporal proximity (six months ago) between her managerial role in the department and the present could impair her objectivity and independence in evaluating the transactions.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF), Code of Ethics

NEW QUESTION: 141

內部稽核活動預期針對組織的治理流程進行下列哪一項工作？

- A. 正式審核所有治理活動。
- B. 提供高階管理層有關組織流程的策略指導。
- C. 與董事會就活動範圍、審計深度和評估時段達成協議。
- D. 針對業界廣泛使用的治理結構和實踐進行審核。

Answer: (SHOW ANSWER)

Internal audit activities are expected to contribute to the improvement of the organization's governance processes. To effectively fulfill this role, internal auditors must work with the board to agree on the scope of their governance assessments. This includes defining the range of activities to be reviewed, the depth of these reviews, and the time period covered. Achieving this agreement ensures that the internal audit's evaluation aligns with the board's expectations and the organization's strategic objectives, thereby enhancing the overall governance framework.

IIA Standard 2110: Governance

IIA Practice Guide: Assessing Organizational Governance

NEW QUESTION: 142

一家組織開放了其倉庫，向公眾出售已註銷的剩餘和過時的辦公家具。價格可以協商，顧客可以用現金、支票或信用卡支付。可根據要求提供收據，並由庫存經理在收取付款後開立。當天結束時，經理將所收集到的所有資金轉交給財務部門進行存款。在這種情況下，最有可能發生下列哪種類型的詐欺？

- A. 資金侵占。

- B. 賄賂。
- C. 偽造記錄。
- D. 略讀

Answer: D (LEAVE A REPLY)

Under the circumstances described, the type of fraud most likely to occur is skimming. Skimming involves stealing cash before it is recorded on the organization's books. Since receipts were issued only upon request and the inventory manager had control over collecting and depositing payments, there is an opportunity for undetected theft of cash payments.

Common types of fraud in cash handling environments, as outlined in fraud detection and prevention resources by the IIA.

NEW QUESTION: 143

一位口部稽核師正在為三年前他負責的領域提供諮詢服務。諮詢範圍的一部分包括對審計師幫助開發的績效衡量系統的審口。

對於諮詢服務，審計師應採取的最佳行動是什麼？

- A. 僅在獲得董事會批准後才接受諮詢服務。
- B. 接受諮詢服務。即使距離他上次在審口領域工作已經超過一年，客觀性也不會受到影響。
- C. 由於他負責該領域並且他的客觀性將受到損害，因此不要提供諮詢服務。
- D. 在接受諮詢約定之前向客口披露潛在的損害

Answer: D (LEAVE A REPLY)

The best course of action for the auditor in this scenario is to disclose the potential impairment to the customer before accepting the consulting engagement. By doing so, the auditor maintains transparency regarding any conflicts of interest and allows the customer to make an informed decision about the auditor's objectivity. Disclosing prior involvement ensures that both the auditor and the client acknowledge and address any potential bias that could affect the outcomes of the consulting service.

IIA's International Standards for the Professional Practice of Internal Auditing and Code of Ethics.

NEW QUESTION: 144

在下列哪種情況下，新聘用的口部稽核師最有可能需要在商業頭腦方面接受進一步的教育？

- A. 她是從同一組織的管理會計部門調來的。
- B. 她是從另一個不同口業的組織的口部稽核活動中招募來的。
- C. 她在該組織擔任臨時審核員培訓職位兩年後，獲得了永久職位。
- D. 她之前曾在該組織的外部審計團隊中任職，並在今年的財務審計後被招募參加口部審計活動。

Answer: B (LEAVE A REPLY)

A newly hired internal auditor from a different industry would most likely need further education in the area of business acumen. This need arises because business acumen

includes understanding the specific business context, industry practices, competitive environment, and operational processes that are unique to the industry in which the organization operates. Transitioning between industries often requires adjustments and additional learning to understand these new dynamics effectively.

Institute of Internal Auditors (IIA) - Learning and Development Standards

NEW QUESTION: 145

根據 MA 指南，關於口部稽核師使用基於技術的技術，下列哪一項敘述是正確的？

- A. 如果技術能口促進參與，審計師就必須考慮使用技術，即使實施成本超過了效益
- B. 稽核人員必須考慮使用科技來偵測所有詐騙實例，以降低組織的風險
- C. 只有當實施成本不超過收益時，審計師才必須考慮使用技術
- D. 審計人員必須考慮在各種工作中使用技術，以確保他們的工作有理有據 萬無一失。

Answer: (SHOW ANSWER)

According to IIA guidance, internal auditors must consider using technology in their audit engagements only when the implementation cost does not exceed the benefits. This approach aligns with the principle of adding value and effectiveness in audit processes while maintaining cost-effectiveness.

The IIA's guidelines on the use of technology in auditing, including cost-benefit analysis considerations.

NEW QUESTION: 146

關於口部稽核活動提供的保證和諮詢服務之間的主要區別，下列哪一項敘述是正確的？

- A. 在進行諮詢業務時，業務的性質和範圍由口部稽核活動決定。
- B. 鑑證服務涉及三方參與者，而諮詢業務通常涉及兩方。
- C. 鑑證業務有兩位參與者，而諮詢業務通常涉及三方。
- D. 在進行鑑證業務時，業務目標 範圍和技術應與審口領域一致。

Answer: B (LEAVE A REPLY)

Assurance services involve three parties: the auditor, the auditee, and the user of the report. In consulting services, the internal audit activity and the client work together directly, generally involving only two parties.

References:

* IIA's International Professional Practices Framework (IPPF).

* IIA Practice Guide: Assurance and Consulting Services.

NEW QUESTION: 147

下列哪一項最能幫助口部稽核活動評估組織的風險因應措施是否與其風險偏好一致？

- A. 分析管理階層實施的控制和監控程序的成功測試結果
- B. 確定口部稽核師的風險評估與組織執行的風險評估之間不存在差距
- C. 取得證據顯示整個組織的員工都了解組織的風險偏好
- D. 驗證董事會會議記錄中記錄了先前識別的組織風險

Answer: A (LEAVE A REPLY)

Assessing whether an organization's responses to risk are aligned with its risk appetite effectively can be done by analyzing the results of tests on controls and monitoring procedures implemented by management. This approach ensures that the measures taken are sufficient and appropriate in relation to the defined risk appetite, thereby providing assurance that the organization manages risks effectively.

Institute of Internal Auditors (IIA) Standards and Guidelines.

NEW QUESTION: 148

下列哪一項顯示組織的風險管理流程是有效的？

- A. 該組織的風險偏好使命和目標明確。
- B. 該組織的風險管理實務被評估為成熟。
- C. 該組織已採用風險管理架構和全球模型。
- D. 該組織的重大風險已被識別並充分評估

Answer: D (LEAVE A REPLY)

An effective risk management process is indicated by the organization's ability to identify and adequately assess significant risks. This involves understanding the full range of potential risks the organization faces and evaluating their magnitude and likelihood in a way that aligns with the organization's risk appetite and capacity. This ability ensures that strategic decisions are informed and that risks are managed proactively.

References: COSO Framework on Enterprise Risk Management, which outlines the importance of identifying and assessing risks in relation to an organization's objectives.

NEW QUESTION: 149

一個組織透過分銷商銷售口品。該組織的首席審計執行官堅持認為該組織的行為準則也適用於其分銷商。這可以減輕下列哪些風險？

- A. 業務連續性
- B. 市場操弄
- C. 知識口權洩露
- D. 聲譽損害

Answer: (SHOW ANSWER)

Insisting that the organization's code of conduct be applicable to their distributors as well would mitigate the risk of reputational damage. This ensures that all parties representing the organization adhere to the same ethical standards, thereby reducing the likelihood of practices that could harm the organization's reputation among customers and other stakeholders.

IIA and corporate governance best practices regarding ethical standards and code of conduct, highlighting how extending these policies to distributors and partners can protect the organization's reputation.

NEW QUESTION: 150

下列哪一項敘述是口部稽核活動在薪資部門審計期間表現出應有的專業謹慎的最恰當範例？

- A. 口部稽核師確保工作計畫得到適當設計，以識別薪資流程中的所有風險。
- B. 口部稽核人員決定薪資部門的政策、程序和做法是否依照相關法律運作。
- C. 口部稽核師驗證董事會是否對薪資部門所使用的流程實施了有效的口部控制。
- D. 口部稽核師要求組織的風險經理確定計畫的工作程度是否足以決定薪資支付是否完整且準確。

Answer: A (LEAVE A REPLY)

Exercising due professional care means ensuring that audit procedures are sufficient to meet the audit objectives and identify all significant risks. Ensuring that the work program is appropriately designed to identify all risks surrounding the payroll process demonstrates due professional care, as it involves planning and performing the audit with diligence and thoroughness.

* Option B: Determining compliance with laws is part of due professional care but not as comprehensive as designing the work program to identify all risks.

* Option C: Verifying internal controls implementation is part of the audit scope but does not fully encompass due professional care in planning and executing the audit.

* Option D: Consulting with the risk manager is a good practice but does not substitute for the auditor's responsibility to plan and perform the audit.

IIA Standard 1220: Due Professional Care.

IIA Practice Guide: Due Professional Care.

NEW QUESTION: 151

過去三年，同一位口部稽核師每年都會對區域採購部門進行審計。審計發現了一些尚未得到管理階層糾正的重大控制缺陷。新的管理層負責該區域採購部門，是時候再次對該部門進行審計了。

在將審核分配給同一位審核員之前應考慮哪些問題？

- A. 由於審核員完成了多份負面審核報告，恐嚇威脅可能會損害審核員的客觀性。
- B. 審計師在過去三年中每年都會對該部門進行審計，從而熟悉該部門，這可能會影響口部審計活動的獨立性。
- C. 由於最近的審計存在未糾正的控制缺陷，可能存在負面認知偏差，影響員工的客觀性。
- D. 審核員可能形成了文化偏見，因為接受審核的部門位於審核員所在的地理區域。

Answer: (SHOW ANSWER)

When an internal auditor has audited the same department repeatedly, familiarity threat is a significant concern. The IIA Standards emphasize maintaining objectivity and avoiding circumstances that could impair the auditor's unbiased attitude. Auditing the same department annually for several years can lead to familiarity, which can compromise the internal audit activity's independence and objectivity (Option B).

According to Standard 1130: Impairment to Independence or Objectivity, auditors must avoid auditing areas where repeated engagements might lead to a lack of objectivity due to familiarity.

IIA Standards, Standard 1130: Impairment to Independence or Objectivity IIA Practice Guide: Independence and Objectivity

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NEW QUESTION: 152

根據 NA 指導，首席審計執行官採取下列哪項行動最能確保口部稽核師表現出應有的專業謹慎？

- A. 制定口部稽核活動的政策和程序。
- B. 確保口部稽核活動在稽核過程中不會發現任何錯誤。
- C. 承擔管理階層要求口部稽核活動所進行的所有工作。
- D. 確保口部稽核活動向董事會進行功能報告。

Answer: A (LEAVE A REPLY)

Developing policies and procedures for the internal audit activity is the most effective way for the chief audit executive (CAE) to ensure that internal auditors demonstrate due professional care. This action provides a framework and guidelines that direct auditors on how to perform their duties in accordance with the highest standards of audit practice, including adherence to ethical and professional standards set out by bodies such as the IIA.

IIA Standard 1300 - Quality Assurance and Improvement Program

NEW QUESTION: 153

下列哪一項是偵探控制？

- A. 組織要求擔任敏感職位的某些員工每年簽署行為準則證明。
- B. 合規專家每季對組織遵守監理要求的情況進行審核。
- C. 組織中的前台官員要求在授予訪問權限之前由主持人識別訪客的身份。
- D. 口部稽核活動為團隊成員部署稽核管理政策和程序。

Answer: (SHOW ANSWER)

A detective control is designed to identify and correct errors or irregularities that have occurred. A compliance specialist conducting quarterly reviews fits this definition as it involves monitoring and detecting non-compliance issues after they have occurred, allowing for corrective actions to be taken. References:

* COSO Internal Control Framework and the IIA's guidance on types of controls.

NEW QUESTION: 154

一家大型組織的首席審計執行官 (CAE) 被董事會要求負責風險管理和合規運營，這兩個部門是組織口的不同部門，並接受口部審計活動的定期審計。關於這些職能的未來審計，下列哪一種方法最適合？

- A. 風險管理和合規職能的審計應由有能力的外部保證提供者監督
- B. 風險管理和合規職能的審計應由口部審計部門的高級審計經理（而非首席審計執行官）監督
- C. 風險管理和合規職能的審計應由口部稽核師在兩個職能部門的管理階層監督下進行
- D. 風險管理和合規職能的審計應由 CAE 監督的最有經驗的審計師團隊進行

Answer: (SHOW ANSWER)

Given the chief audit executive's (CAE) new responsibility for the risk management and compliance operations, the independence of the internal audit activity could be compromised in future audits of these functions. Therefore, to maintain objectivity and impartiality, audits of risk management and compliance functions should ideally be overseen by a competent external assurance provider. This approach ensures that the audit is free from internal influence and bias, aligning with the IIA's standards on independence and objectivity.

IIA Standard 1110 - Organizational Independence

NEW QUESTION: 155

由於經濟狀況不利，管理層決定推遲明年的新投資。

下列哪一項最準確地描述了用於解決這種情況的風險管理策略？

- A. 風險緩解
- B. 規避風險
- C. 降低風險
- D. 風險轉移

Answer: B (LEAVE A REPLY)

Risk avoidance is a strategy where an organization decides not to engage in actions or activities that carry risk. By choosing to postpone new investments due to unfavorable economic conditions, management is opting to completely avoid the risks associated with these investments under the current economic scenario.

Institute of Internal Auditors (IIA) Glossary and Standards.

NEW QUESTION: 156

如果員工達到財務目標，組織的高階管理團隊將頒發豐厚獎金。在這種情況下，下列哪一種潛在詐欺動機最有可能發生？

- A. 機會
- B. 壓力
- C. 合理化
- D. 理由

Answer: (SHOW ANSWER)

In a scenario where substantial bonuses are tied to meeting financial targets, the most likely motivator to potentially commit fraud is "Pressure." The incentive structure creates a high-pressure environment for employees to meet financial targets, potentially encouraging unethical behavior to achieve these goals to receive bonuses.

References: Fraud risk factors as outlined by auditing standards such as those from the AICPA or IIA

NEW QUESTION: 157

當庫存耗盡時，組織允許同一個人實際存取庫存併購買新資口。下列何者最能幫助組織管理詐欺風險？

- A. 會計人員應定期對發票和採購訂單進行核對
- B. 會計人員應定期進行庫存盤點並核對庫存變動
- C. 口部稽核師應檢視採購資口的頻率和數量，以發現庫存水準的趨勢
- D. 管理階層應制定一項政策，要求新庫存資口的採購必須採用序列化訂單形式，並保留副本

Answer: B (LEAVE A REPLY)

For an organization that allows the same individuals to access physical inventory and purchase new assets, conducting a periodic inventory count and reconciling inventory movements is the best way to manage the risk of fraud. This approach ensures that inventory records are accurate and allows discrepancies to be identified and investigated promptly, thereby providing a check against fraudulent activities or errors.

References: Best practices in internal control procedures for inventory management, as recommended by the Institute of Internal Auditors (IIA).

NEW QUESTION: 158

口部稽核活動正在採取措施促進員工的專業發展，並正在實施指導計畫。根據 HA 指導，下列哪一項對於成功的指導計畫至關重要？

- A. 導師最好是首席審計執行官。
- B. 導師會議記錄應保留在人事檔案中。
- C. 它應該針對新員工和經驗豐富的員工。
- D. 與導師的會議應該是正式且有安排。

Answer: C (LEAVE A REPLY)

According to IIA guidance on professional development, a successful mentorship program should be inclusive and beneficial for all levels of staff, from new hires to highly

experienced auditors. This approach ensures continuous learning and knowledge sharing across all experience levels, thereby enhancing the overall effectiveness and cohesion of the internal audit team.

Institute of Internal Auditors (IIA) - Guidance on Continuing Professional Development and Mentorship Programs

NEW QUESTION: 159

利害關係人可以透過下列哪些方式參與企業社會責任工作？

- A. 健康與安全事故調口。
- B. 控制和管理系統的稽核。
- C. 資訊揭露與外部報告的溝通。
- D. 參與焦點小組和申訴管理

Answer: D (LEAVE A REPLY)

Engaging stakeholders in corporate social responsibility (CSR) efforts is effectively done through their involvement in focus groups and complaint management. This method facilitates direct interaction and feedback from stakeholders, ensuring that their concerns and insights are considered in the CSR activities, thereby enhancing transparency and stakeholder engagement in the organization's CSR strategy.

Best practices in stakeholder engagement and CSR from business management literature.

NEW QUESTION: 160

該組織的一家子公司正在準備首次公開發行 (IPO)。應審計委員會的要求，首席審計執行官 (CAE) 和所有高級審計人員積極參與該過程，幫助收集和驗證財務數據進行評估以及參與與 IPO 顧問的會議。六個月後，很明顯 IPO 必須取消。新任命的審計委員會成員要求進行鑑證工作，以評估 IPO 準備過程。

下列哪一項是首席審計執行長 (CAE) 應採取的最佳行動方案？

- A. 讓審計師參與 IPO 的決定是由前審計委員會成員做出的；因此,CAE 不承擔任何責任，可以繼續執行新的任務。
- B. CAE 應該拒口該任務，因為此類任務超出了審計員的職責範圍，他們通常不熟悉根本原因分析方法。
- C. 此項工作應由未參與 IPO 流程的審計助理和其他初級員工承擔。
- D. 首席審計執行官應向審計委員會揭露客觀性限制並提出替代方案，例如外包業務

Answer: D (LEAVE A REPLY)

Since the CAE and senior audit staff were actively involved in the IPO process, their objectivity could be compromised if they conduct the assurance engagement. Disclosing these limitations to the audit committee and suggesting alternatives, such as outsourcing the engagement, helps maintain the integrity and objectivity of the audit process.

References:

* IIA Standard 1130: Impairment to Independence or Objectivity.

* IIA Practice Guide: Independence and Objectivity.

NEW QUESTION: 161

在員工經常因錯誤而受到懲罰並且組織文化充滿恐懼和責備的環境中，內部稽核師最有可能發現下列哪一項？

- A. 管理層定期覆蓋關鍵控制
- B. 員工流動率較低
- C. 粗心行為變得正常
- D. 員工士氣低落

Answer: D (LEAVE A REPLY)

In an organizational culture characterized by fear and blame, where employees are frequently penalized for mistakes, internal auditors are most likely to find low employee morale. Such an environment can lead to a lack of trust and motivation among employees, reducing their willingness to take initiative or innovate. Low morale can negatively impact productivity, increase turnover, and contribute to a toxic workplace culture.

Recognizing these signs is crucial for internal auditors when assessing the effectiveness of the organization's control environment and overall governance.

The IIA Standards: Standard 2120 - Risk Management: "The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes." COSO Framework: Emphasizes the importance of a positive control environment and its impact on employee behavior and organizational performance.

NEW QUESTION: 162

下列哪項活動最能確保內部稽核師的專業發展符合當前行業趨勢，以滿足主要利害關係人的期望？

- A. 根據能力基準部署自我評估。
- B. 取得專業組織的會員資格。
- C. 制定專業繼任計畫。
- D. 訂其感興趣領域的專業期刊。

Answer: B (LEAVE A REPLY)

Memberships in professional organizations play a crucial role in the professional development of internal auditors. These organizations often provide access to a wealth of resources including training, certification opportunities, latest industry news, networking events, and seminars that align with current industry trends.

These resources are tailored specifically to help auditors meet the evolving demands and expectations of their primary stakeholders.

Institute of Internal Auditors (IIA) - Guidelines on Continuing Professional Education and Development

NEW QUESTION: 163

下列哪一項是適合內部稽核活動的 roe？

- A. 確保透過適當的控制措施管理組織的關鍵風險。
- B. 協助組織維持有效的控制。
- C. 實施新的控制措施以促進持續改進
- D. 驗證外部稽核師執行的控制評估。

Answer: B (LEAVE A REPLY)

The appropriate role for the internal audit activity is assisting the organization in maintaining effective controls. The internal audit function provides an independent and objective assessment of whether the organization's risk management, control, and governance processes are adequate and functioning effectively.

Implementing new controls or ensuring key risks are managed falls outside the typical scope of internal audit responsibilities, which are primarily advisory and evaluative, not operational.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 164

□部稽核師已完成鑑證業務。關於訂婚，下列哪一項最有可能是正確的？

- A. 在審計計畫期間，審計師向客□提供了其協議的業務範圍
- B. 本次合作的結果已包含在一份書面報告中，並已發送給請求本次合作的客□
- C. 在審計計劃期間，審計員確定業務範圍將包括對工資記錄的安全性和隱私性的審□
- D. 客□要求審□新的薪資系統，以提高ie系統的安全性

Answer: C (LEAVE A REPLY)

In the context of an assurance engagement, the auditor determines the scope of the engagement during the planning phase, which includes identifying the specific areas to be reviewed. In this case, if the engagement included a review of the security and privacy of payroll records, it means that during the planning phase, the auditor identified this area as part of the engagement scope. This step is crucial to ensure that the engagement objectives are met and that all relevant risks and controls are evaluated.

The IIA Standards: Standard 2200 - Engagement Planning: "Internal auditors must develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations." The IIA Practice Guide: "Engagement Planning: Establishing Objectives and Scope": Emphasizes the importance of defining the scope during the planning phase.

NEW QUESTION: 165

下列哪一種工具對於□部稽核師評估組織風險因應措施的有效性最有用？

- A. 熱圖。
- B. 風險與控制矩陣。
- C. 風險登記冊。
- D. 流程圖。

Answer: (SHOW ANSWER)

A risk register would be most useful for an internal auditor assessing the effectiveness of the organization's risk responses. This tool lists all identified risks along with their severity, ownership, and the actions taken to mitigate them, making it a key resource for evaluating whether the responses have been effective and align with the organization's risk appetite and management strategies.

IIA guidance on risk assessment and management

NEW QUESTION: 166

進一步檢口發現，大多數差異是由於散裝重量的捨入誤差或運輸關口的微小調整造成的，對口部稽核師來口，關於此項控制，下列哪一項是最合理的結論？

- A. 此控制有效但效率低下
- B. 這種控制雖然無效，但卻有效
- C. 此控制既無效又低效。
- D. 此控制既有效又有效率

Answer: (SHOW ANSWER)

A control is effective when it achieves its intended objective, such as preventing or detecting errors or fraud. A control is efficient when it minimizes the cost and effort required to achieve its objective². In this case, the control of automatically creating amended purchase orders is effective because it ensures that the discrepancies between the original purchase order and the final invoice are resolved. However, the control is inefficient because it generates too many amended purchase orders for minor differences that may not be material or significant. This may result in unnecessary administrative burden, delays, and waste of resources³. A more efficient control would be to set a threshold or tolerance level for the discrepancies and only create amended purchase orders when the difference exceeds that level⁴.

Internal audit requests access to write and export specialized reports from the organization's database to aid with testing and analysis.

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NEW QUESTION: 167

高階管理層購買了監視器，並將其安裝在一扇門上，根據最近的口部審計報告，該門可以進入一個存在危險材料且爆炸風險很高的區域，在這種情況下實施了哪種控制？

- A. 修正控制
- B. 偵探控制
- C. 預防性控制
- D. 指令控件

Answer: (SHOW ANSWER)

The installation of surveillance cameras over a door that provides entry to an area with hazardous materials, and a high risk of explosion, represents a preventive control. This control aims to deter unauthorized access and potential mishandling or sabotage, which could lead to dangerous incidents.

The IIA's guidance on different types of controls including preventive, detective, and corrective controls.

NEW QUESTION: 168

下列哪一種情況最能向首席審計執行官表明審計團隊的某位成員在履行應有的職業謹慎方面有困難？

- A. 專案主管要求審計師對工作底稿進行改進，以解決諸多問題：證據缺失參考文獻不正確、結論多餘
- B. 審計工作依照既定目標完成；然而，另一家鑑證機構後來發現，被審計領域有重大錯報
- C. 根據審計報告，由於當地管理層的不負責任行為，發生了幾起控制失誤，導致當地管理層被剝奪了獎金，並向審計師寫了負面反饋
- D. 審計結果的交付晚了數週，因為口部稽核師必須花費額外的時間來嘗試了解某些衍生交易的性質。

Answer: A (LEAVE A REPLY)

The situation described in option A indicates a lack of due professional care because the engagement supervisor identifies numerous deficiencies in the workpapers, such as missing evidence, incorrect references, and superfluous conclusions. Due professional care requires internal auditors to apply the diligence and skill expected of a reasonably prudent and competent auditor. The presence of these issues suggests that the auditor is struggling to maintain the quality and thoroughness required in audit documentation.

IIA Standard 1220: Due Professional Care

IIA Practice Guide: Audit Documentation

NEW QUESTION: 169

下列哪一項是幫助管理組織中的詐欺行為的預防性控制措施？

- A. 審口報告以確定哪些已發出的付款缺乏監督審口的證據。
- B. 管理階層每月對新供應商進行合理性檢討。
- C. 會計部門每月進行的銀行調節表。
- D. 所有員工每年必須簽署的行為準則和舉報政策。

Answer: D (LEAVE A REPLY)

Preventive controls are designed to prevent fraud or errors before they occur. A code of conduct and whistleblower policy signed by all employees annually helps to establish ethical behavior standards and provides a mechanism for reporting unethical behavior, thereby preventing potential fraud. References:

* Institute of Internal Auditors (IIA) Standards on Internal Control and Fraud Prevention.

* COSO Internal Control Framework.

NEW QUESTION: 170

關於內部稽核活動在組織風險管理過程中的作用，下列哪一項敘述是正確的？

- A. 內部稽核活動不應負責制定組織的風險管理框架，即使有適當的保障措施。
- B. 內部稽核活動通常負責提醒營運管理階層注意新出現的風險和監管狀況的變化。
- C. 如果實施了保障措施，內部稽核活動可以就風險因應方案對管理階層進行指導。
- D. 如果未實施保障措施，內部稽核活動應避免對風險評估的準確性提供保證。

Answer: C (LEAVE A REPLY)

The correct statement regarding the role of the internal audit activity in the organization's risk management process is that the internal audit activity may coach management on risk response scenarios if appropriate safeguards have been implemented. This coaching role helps management understand and address risks effectively while maintaining the audit function's objectivity and independence.

The IIA's guidance on the role of internal auditing in risk management and the standards regarding objectivity and consulting.

NEW QUESTION: 171

為什麼首席審計執行官必須追蹤並提高內部稽核人員的教育資格？

- A. 準確進行績效評估。
- B. 確保員工每年完成所需的繼續專業教育學分。
- C. 確保完成審計計畫所需的資源可用。
- D. 滿足審計委員會的要求。

Answer: (SHOW ANSWER)

It is imperative for the chief audit executive to track and develop the educational qualifications of internal audit staff to ensure that the resources needed to complete the audit plan are available. By maintaining a well-qualified audit team, the CAE ensures that the internal audit activity is equipped to address the range of risks and controls that the audit plan encompasses, thereby fulfilling its responsibilities effectively.

IIA guidance on human resources management within internal audit, which emphasizes the importance of continuing education and staff development to meet the organization's audit needs.

NEW QUESTION: 172

首席審計執行長應該投入時間和資源來支持內部稽核人員持續專業發展的主要原因是什麼？

- A. 確保口部稽核人員維持較高的整體工作滿意度。
- B. 確保口部稽核人員及時獲得繼續專業教育學分。
- C. 確保將最高風險降低到可接受的程度。
- D. 確保口部稽核人員有能力處理高優先風險。

Answer: D (LEAVE A REPLY)

The primary reason a chief audit executive should dedicate time and resources to the continuing professional development of internal audit staff is to ensure they have the competency to address high-priority risks.

Continuous professional development ensures that audit staff are equipped with up-to-date knowledge and skills necessary to effectively audit complex and evolving risk environments, thereby contributing directly to the effectiveness and reliability of the internal audit function.

IIA standards on continuing professional development and staff competencies.

NEW QUESTION: 173

下列哪一項是風險規避策略的範例？

- A. 對沖匯率變動。
- B. 限制對組織資料中心的存取。
- C. 出售非策略性業務部門。
- D. 外包高風險活動

Answer: C (LEAVE A REPLY)

Selling a nonstrategic business unit is an example of a risk avoidance strategy. By divesting from parts of the business that are not core to its strategic objectives or that may represent heightened risks, an organization effectively avoids the risks associated with maintaining those operations.

Risk management strategies and definitions as provided in risk management and internal audit literature, which categorize selling non-core units as avoidance since it eliminates specific risks.

NEW QUESTION: 174

下列哪項測試最有可能有助於發現假發票？

- A. 將供應商地址與員工地址進行比較。
- B. 將已取消的支票與發票配對。
- C. 搜尋重複的付款金額。
- D. 根據發票金額檢口員工銀行記錄。

Answer: (SHOW ANSWER)

Comparing vendor addresses to employee addresses is a common audit test to detect fictitious invoices.

Fictitious invoices are often created by employees who use their addresses or addresses of associates as vendor addresses to facilitate fraud.

* Option B: Matching cancelled checks to invoices ensures payment was made but does not specifically detect fictitious invoices.

* Option C: Searching for duplicate payments addresses duplicate invoices but not necessarily fictitious ones.

* Option D: Checking employee bank records could indicate fraud but is invasive and less direct than comparing addresses.

IIA Practice Guide: Fraud Detection.

COSO Fraud Risk Management Guide.

NEW QUESTION: 175

根據 IIA 的道德規範，下列哪一項敘述是正確的？

- A. 當口部稽核師向監管機構發布所需資訊時，導致組織因罰款和處罰而遭受重大損失，他未能增加價口。
- B. 當口部稽核師在了解到管理階層隱瞞相關資訊後限制審計工作範圍時，他表現出了正直。
- C. 當口部稽核師不同意該組織海外子公司工人所受到的待遇，並修改審計計劃以突出該問題時，他們就未能表現出客觀性。
- D. 當口部稽核師繼續進行審計工作時，儘管審計客口聲稱所做的工作是不必要的和多餘的，但他仍未能證明其能力。

Answer: C (LEAVE A REPLY)

According to The IIA's Code of Ethics, objectivity must be maintained by internal auditors, which means they should not allow personal feelings or prejudices to affect their professional judgment. In this scenario, altering the audit program to focus on an issue because of personal disagreement over the treatment of workers demonstrates a failure to remain objective.

The IIA's Code of Ethics, which outlines the principle of objectivity in the conduct of internal auditors.

NEW QUESTION: 176

關於口部控制，下列哪一項敘述是正確的？

- A. 策略目標是建立口部控制的先決條件。
- B. 口部控制消除了人為錯誤導致的流程故障。
- C. 完善的口部控制不能被覆蓋。
- D. 強大的口部控制確保業務成功。

Answer: A (LEAVE A REPLY)

Strategic objectives are prerequisites to establishing internal controls. This is because internal controls are designed to ensure that the actions taken by an organization align with its strategic objectives, helping to manage risks that could impede the organization from achieving these goals.

COSO Framework and IIA guidance on internal controls.

NEW QUESTION: 177

根據 IIA 指南，下列哪一項是內部稽核活動的適當角色？

- A. 指導管理階層應對風險。
- B. 代表管理階層實施風險因應措施。
- C. 實施風險管理流程。
- D. 設定風險偏好。

Answer: A (LEAVE A REPLY)

The IIA's guidelines suggest that internal audit may provide support by coaching management on risk responses, but it should not take on management's responsibilities, such as implementing risk responses or setting the risk appetite, as this would impair objectivity.

NEW QUESTION: 178

需要針對組織內不同層級的涉嫌詐欺行為以及何時向審計委員會報告製定指導方針。下列哪一項內容將在下次會議上報告？

- A. 金額少於 10,000 美元的輕微盜竊，不涉及高階主管。
- B. 共謀竊盜，金額超過10,000 美元。但不涉及高階管理層。
- C. 審計期間拒口請求員工的存取。
- D. 討論更換首席審計執行官。

Answer: (SHOW ANSWER)

Fraud involving significant amounts, such as theft using collusion for more than \$10,000, should be reported to the audit committee at the next meeting. This type of fraud indicates a higher level of risk and potential impact on the organization, which makes it critical for the audit committee to be informed promptly so that appropriate measures can be taken.

Guidelines on fraud reporting from the Institute of Internal Auditors

NEW QUESTION: 179

下列何者最能阻止不道德行為並鼓勵內部稽核師在工作中保持客觀？

- A. 請內部稽核員定期接受客觀訓練
- B. 定期溝通，提醒內部稽核師標準要求
- C. 審計委員會對最終審計報告的審口
- D. 持續監控與定期內部品質評估

Answer: D (LEAVE A REPLY)

Ongoing monitoring and periodic internal quality assessments best serve to deter unethical behavior and encourage objectivity among internal auditors. These quality assessments ensure that audit activities conform to professional standards and that auditors uphold principles such as objectivity. This approach provides a structured and systematic review of audit processes and practices, which reinforces the importance of adherence to ethical standards and professional conduct.

IIA guidance on ethics and objectivity, and Standard 1300: Quality Assurance and Improvement Program.

NEW QUESTION: 180

下列哪一項是內部稽核師決定整個組織是否遵守道德價值的最有效方法？

- A. 檢視組織的道德價值結構和報告程序。
- B. 檢視組織認為的道德行為，例如員工行為準則。
- C. 檢視員工調查回覆，並跟進那些顯示道德氛圍存在弱點的回應。
- D. 審閱組織的記錄，確保所有員工都已簽署聲明，表示他們將遵守道德規範。

Answer: C (LEAVE A REPLY)

To effectively determine whether ethical values are followed throughout an organization, internal auditors should review employee survey responses and follow up on those that suggest weaknesses in the ethical climate. This approach allows auditors to gather firsthand insights from employees about the actual ethical environment, which can be more telling than formal documentation or compliance with written policies alone.

It provides a direct measure of the ethical culture as experienced and perceived by the employees themselves.

Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing; Guidance on assessing organizational culture.

NEW QUESTION: 181

高階管理層和董事會對合作期限以及合作結果是否符合組織的策略和目標表示擔憂。如果首席審計执行官採取下列哪一種行動，可以解決這些問題？

- A. 向內部稽核人員傳達在較短時間內完成工作的指示。
- B. 請董事會提供額外資金，對內部稽核人員進行時間和資源管理的訓練。
- C. 在合作期間實施敏捷稽核以滿足預期。
- D. 鼓勵內部稽核人員參加研討會，以進一步加深對組織策略的理解。

Answer: C (LEAVE A REPLY)

Implementing the use of agile auditing during engagements can address concerns about the length of engagements and alignment with organizational strategies and objectives. Agile auditing focuses on iterative planning and execution, allowing for more flexible and responsive audit processes. It enhances collaboration, efficiency, and the ability to adapt to changes in the organization's priorities. This approach can help internal audit activities deliver timely and relevant audit results that align with the organization's strategic goals.

The IIA's Practice Guide on Agile Auditing.

Articles from the Internal Auditor magazine on Agile Auditing.

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NEW QUESTION: 182

審計員的姑姑已在所審口的區域從事管理工作相當長一段時間。
在這種情況下，下列何者最能幫助口部稽核師？

- A. 口部稽核章程。
- B. 舉報政策。
- C. 審計委員會章程。
- D. 利益衝突政策。

Answer: D (LEAVE A REPLY)

A conflict of interest is a situation where an internal auditor's personal or professional interests may compromise their objectivity, integrity, or ability to perform their work effectively². An internal auditor should avoid any conflicts of interest or disclose them to the appropriate parties if they cannot be avoided³. A conflict of interest policy is a document that defines what constitutes a conflict of interest, how to identify and report it, and how to manage or resolve it⁴. Therefore, option D is the best answer, as it would assist the internal auditor in this situation by providing clear guidance and expectations on how to handle the potential conflict of interest arising from their aunt's involvement in the area under review.

References:

- 1: How to avoid conflict of interest with auditors | Smolin Lupin³
- 2: Auditing, Conflict of Interest, and Credibility: Conducting a ...⁵
- 3: Independence and Objectivity - The Institute of Internal Auditors or The IIA²
- 4: Conflict of Interest - Internal Audit and Security Staff⁴

NEW QUESTION: 183

下列哪一項最能證明口部稽核師熟練地開展工作？

- A. 口部稽核師在稽核過程的每個階段與營運管理階層會面。
- B. 口部稽核師遵守 IIA 的道德準則。
- C. 口部稽核師與其合作團隊合作。
- D. 口部稽核師完成持續專業發展計畫。

Answer: D (LEAVE A REPLY)

Demonstrating proficiency as an internal auditor is best reflected through continuous professional development. This involves adhering to The IIA's requirement for ongoing education to maintain proficiency and relevancy in the field of internal auditing. Continuous professional development ensures that auditors are up-to-date with the evolving audit practices, standards, and relevant regulatory requirements, thus enhancing their capability to perform effectively.

The IIA's Code of Ethics and Continuing Professional Development standards.

NEW QUESTION: 184

下列哪一項是任何組織確保對其內部控制進行適當治理的最有效方法？

- A. 透過採用業界類似組織的最佳實務。
- B. 隨著業務實務的發展，透過調整其內部控制架構。
- C. 透過引入普遍接受的 COSO 內部控制框架。
- D. 透過鼓勵內部稽核活動提供內部控制訓練。

Answer: C (LEAVE A REPLY)

The most effective way for an organization to ensure proper governance over its internal controls is by adopting the COSO (Committee of Sponsoring Organizations of the Treadway Commission) internal control framework. The COSO framework is widely recognized and provides a comprehensive structure for designing, implementing, and conducting internal control and assessing its effectiveness. It helps organizations to achieve their objectives in operations, reporting, and compliance by addressing components such as control environment, risk assessment, control activities, information and communication, and monitoring activities. References: The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2100 - Nature of Work, and COSO's Internal Control - Integrated Framework.

NEW QUESTION: 185

關於報告品質保證和改進計劃 (QAIP) 以符合國際內部審計專業實務標準，哪項陳述是準確的？

- A. 首席審計執行長 (CAE) 應報告 QAIP 發展的所有階段和關鍵里程碑。
- B. CAE 應該僅報告符合外部評估員或利害關係人要求的糾正措施計劃。
- C. 首席審計執行官 (CAE) 應確定計劃溝通的形式和內容，以使其與內部審計活動章程保持一致。
- D. CAE 應僅在內部和外部評估完成後披露計劃詳細資訊。

Answer: (SHOW ANSWER)

According to the IIA Standards, the CAE should ensure transparency by reporting on all stages of the Quality Assurance and Improvement Program (QAIP), including development and key milestones. This continuous communication helps stakeholders understand the progress and effectiveness of the QAIP. References:

* IIA Standard 1320: Reporting on the Quality Assurance and Improvement Program.

* IIA Practice Guide: Quality Assurance and Improvement Program.

NEW QUESTION: 186

下列哪一種情況下口部稽核師符合 IIA 的道德規範與標準？

- A. 審計員收到傳票後在陪審團面前就某組織的欺詐性財務行為作證
- B. 管理階層已同意補救重大控制缺陷，因此審計師將此缺陷排除在業務報告之外
- C. 首席稽核執行官拒口在 IT 方面進行鑑證業務，因為口部稽核活動不精通IT
- D. 審計師在審計業務的初步詐欺風險評估期間就詐欺風險發表了審計意見

Answer: (SHOW ANSWER)

The internal auditor is in conformance with The IIA's Code of Ethics and the Standards when testifying in front of a jury about an organization's fraudulent financial practices after receiving a subpoena. This action aligns with the ethical principles of integrity and objectivity, and the auditor is fulfilling their legal obligations while maintaining professional standards.

IIA Code of Ethics and Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 187

下列哪一項可以用來減少員工對控制的不滿？

- A. 確保員工免於參與控制項創建
- B. 實作控制項而不對其用途進行冗長的解釋
- C. 發展一般性的限制性控制，而不是詳細的控制
- D. 不要使用控制項來實現目標

Answer: C (LEAVE A REPLY)

Best practices for minimizing resentment towards controls include involving employees in the design process of controls, transparently communicating their purpose, and how these controls benefit the organization and potentially the employees themselves. Such practices help in building a culture of compliance and acceptance, rather than resistance. Active participation and clear communication are key factors in achieving employee buy-in and minimizing resentment.

General best practices in change management and internal control implementation as advised by various management and audit frameworks, including those suggested by the IIA and related governance bodies.

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NEW QUESTION: 188

除非口部稽核師考慮下列哪一項，否則控制充分性的評估結果將被視為不完整或具有誤導性？

- A. 緩解控制的數量。
- B. 控制環境的有效性
- C. 使用電腦輔助審核技術。
- D. IT 安全控制

Answer: B (LEAVE A REPLY)

The effectiveness of the control environment is a fundamental aspect that internal auditors must consider to ensure a comprehensive assessment of the adequacy of controls. The control environment sets the tone at the top and is the foundation on which the rest of the control structure is built, influencing the effectiveness and robustness of specific controls. Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 189

根據 IIA 指南，下列哪一項敘述關於口部稽核活動所提供的保證服務是正確的？

- A. 口部稽核員無法評估他們在前一年負責的操作。
- B. 審口區域的管理階層必須同意參與目標、範圍和技術。
- C. 參與結果的形式和口容將根據參與客口的需求和願望而有所不同。
- D. 參與此專案的唯一各方是口部稽核師和審口領域的管理階層。

Answer: A (LEAVE A REPLY)

IIA standards require that internal auditors avoid engagements in areas where they recently held operational responsibility, typically within a one-year period, to maintain independence and objectivity.

NEW QUESTION: 190

關於管理階層運用判斷來設計、實施和進行口部控制，下列哪一項敘述是正確的？

- A. 運用判斷可以增強管理階層對口部控制做出更好決策的能力，但不能保證完美的結果。
- B. 引入判斷通常會削弱管理階層對口部控制做出正確決策的能力。
- C. 管理階層在指定和使用適當的會計原則等領域行使判斷是不合適的。
- D. 管理階層不宜在評估組件是否存在、是否正常運作和是否協同工作時做出判斷

Answer: A (LEAVE A REPLY)

The use of judgment in designing, implementing, and conducting internal control is essential and enhances management's ability to tailor controls to the organization's unique circumstances, thereby making better decisions. However, it cannot guarantee perfect outcomes as it involves estimating and forecasting future conditions, which are inherently uncertain.

COSO Internal Control Framework

NEW QUESTION: 191

下列哪一項是電腦取證審計的範例？

- A. 測驗是否符合定義可接受的電腦使用策略。
- B. 評估對特定位置的 IT 資口分配的控制。
- C. 恢復已刪除的通訊和電子郵件。
- D. 記錄組織網路上的目標網路安全事件。

Answer: C (LEAVE A REPLY)

Computer forensic auditing is the process of collecting and analyzing digital evidence from electronic devices, such as computers, mobile phones, or tablets². The purpose of computer forensic auditing is to investigate and resolve cases involving cybercrime, fraud, or other illegal or unethical activities³. One of the examples of computer forensic auditing is recovering deleted communications and emails, which can help to reveal the identity, motive, or modus operandi of the perpetrators or suspects⁴.

References:

1: Forensic Audit Guide - Definition, Steps, Reasons³, p. 2

2: What Is Computer Forensics? Types, Techniques, and Careers², p. 1

3: What Is a Forensic Audit, How Does It Work, and What Prompts It?⁵, p. 1

4: IT Audit & Digital Forensics: How to use an IT audit to prepare for a computer forensics investigation⁶, p. 1

NEW QUESTION: 192

在對採購部門進行審計期間，部稽核師發現了可能影響組織財務報告的重要問題，管理階層不同意審計結果。下列哪一項回答最能證明部稽核師具備與專業判斷和衝突管理相關的必要能力？

- A. 儘管管理階層對結果有所擔憂，但審計師仍堅持自己的信念並繼續推進審計流程。
- B. 審計員繞過管理階層，與董事會討論結果，並尋求董事會關於如何最好地解決建議的意見。
- C. 審計員與審計團隊的其他成員協商，共同制定管理階層可能更容易接受的替代建議。
- D. 審計員與管理階層會面討論結果並更了解具體問題。

Answer: (SHOW ANSWER)

Demonstrating competencies in professional judgment and conflict management involves engaging in dialogue to understand differing viewpoints and resolve disagreements. By meeting with management to discuss their concerns, the auditor shows a commitment to understanding the issues and working collaboratively to address any misunderstandings or disagreements, which is a critical aspect of effective audit practice.

Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing and Practice Advisories on Conflict Resolution

NEW QUESTION: 193

下列哪一項是與組織財務領域相關的實體層級控制的範例？

- A. 關鍵帳目對賬，例如銀行對帳
- B. 發布和審計日記帳條目之間的職責分離
- C. 支出核准的簽章權限矩陣
- D. 成立財務及審計委員會

Answer: D (LEAVE A REPLY)

An example of an entity-level control pertaining to the finance area of an organization is "The establishment of a finance and audit committee." This is a governance control that provides oversight of financial reporting, internal controls, and audit functions, and is

designed to ensure integrity and accuracy in financial statements and compliance with laws and regulations.

References: COSO Framework on Internal Control

NEW QUESTION: 194

下列哪一種詐欺行為最可能發生在應付帳款職能？

- A. 虛假供應商被輸入系統，可能導致不當支出。
- B. 壞帳費用被故意從財務報表中省略。
- C. 某些成本被資本化，而不是費用化。
- D. 關聯方獲得了不屬於公平交易範圍的利益。

Answer: (SHOW ANSWER)

In the accounts payable function, the most likely fraud scenario involves the creation of fictitious vendors.

This fraud can lead to improper disbursements where payments are made to non-existent entities, effectively siphoning money out of the organization. This type of fraud is easier to execute in accounts payable compared to other functions because it can involve relatively straightforward manipulations of vendor master files and payment processes. Such schemes can result in significant financial losses and are a common concern for internal auditors reviewing accounts payable controls.

IIA Practice Guide on Accounts Payable Risks and Controls.

Association of Certified Fraud Examiners (ACFE) publications on common fraud schemes.

NEW QUESTION: 195

在下列哪種情況下首席審計執行官 (CAE) 需要拒口該任務？

- A. CAE 需要購買外部服務來實施口部稽核保證計畫。
- B. 口部稽核團隊不具備偵測和調口詐欺行為的專業知識。
- C. 口部稽核團隊不具備審計 IT 業務的專業知識。
- D. 口部稽核團隊缺乏進行顧問業務所需的專業知識

Answer: D (LEAVE A REPLY)

The chief audit executive (CAE) would be required to decline a consulting engagement if there is no available expertise on the internal audit team to perform it. According to IIA standards, internal auditors must possess the knowledge, skills, and other competencies needed to perform their responsibilities. Accepting an assignment without the requisite expertise could impair the effectiveness and credibility of the audit function.

IIA Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 196

由於執行長的營運責任增加，組織的首席審計執行長 (CAE) 目前向財務長 (CFO) 匯報，這種情況可能口生什麼影響？

- A. 可開展的活動範圍可能受到限制

- B. 財務長可以在審計其職權範圍內的領域時提供專家建議
- C. 當首席審計執行長向高階主管成員報告時，內部稽核活動就定位充分
- D. 在財務相關領域進行審計時，可以藉助財務人員的專業知識

Answer: A (LEAVE A REPLY)

When the Chief Audit Executive (CAE) reports to the Chief Financial Officer (CFO), there is a potential risk of impairing the independence and objectivity of the internal audit function. This reporting relationship might limit the scope of audit engagements, especially in areas that could affect the CFO, such as financial reporting or other areas directly under the CFO's control. The CAE should ideally report functionally to the board or audit committee to maintain independence, as suggested by The IIA standards.

IIA Standard 1110: "Organizational Independence"

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NEW QUESTION: 197

下列哪一項是管理控制技術的範例？

- A. 預算。
- B. 風險評估。
- C. 董事會。
- D. 控制環境

Answer: (SHOW ANSWER)

A budget is an example of a management control technique. It is used by management to plan for, monitor, and control the financial resources of the organization, ensuring that spending aligns with the organization's strategic objectives and financial constraints. Management control systems and techniques in organizational management literature.

NEW QUESTION: 198

下列何者是專案主管應小心向當地管理階層解釋用於衡量控制環境有效性的標準的最佳理由？

- A. 評估將涵蓋軟控制和公司價值的。
- B. 評估將重點放在特定流程的政策。
- C. 評估缺乏明確的範圍

D. 評估可能會發現詐欺風險。

Answer: (SHOW ANSWER)

The best reason why the engagement supervisor should take care in explaining to local management the criteria that will be used to measure the effectiveness of the control environment is that the assessment will cover soft controls and company values. Soft controls, such as ethical conduct and organizational culture, are less tangible and can be subject to different interpretations. Clearly defining and communicating the criteria for assessing these controls is crucial to ensure transparency and mutual understanding of the audit's focus and objectives.

IIA guidelines and best practices in evaluating the control environment, emphasizing the importance of clear communication about the scope and criteria of an audit, especially when it involves qualitative aspects like soft controls and organizational values.

NEW QUESTION: 199

解決衝突的合作方式，即各方增強自信並共同努力製定互利的解決方案，最適合用於下列哪種情況？

- A. 各方對該解決方案充滿信心並準備好捍衛它。
- B. 各方之間的信任度很高。
- C. 解決方案對時間敏感，需要快速做出決定。
- D. 這個問題對一個派來口比對其他人更重要。

Answer: (SHOW ANSWER)

The collaborating style of conflict resolution is most effective in situations where there is a high level of trust among the parties. This style involves both assertiveness and cooperation, aiming to explore disagreements comprehensively to find solutions that genuinely satisfy the concerns of all parties involved. It requires a trustful environment where parties are open and willing to share their perspectives and work together constructively.

Institute of Internal Auditors (IIA) - Professional Practices Framework on Conflict Resolution

NEW QUESTION: 200

根據 IIA 指導，下列哪一種訓練方法被認為最有效地幫助新晉口部稽核師掌握工作場所口部稽核實務的能力？

- A. 追求口部稽核認證。
- B. 報名參加口部稽核實務網路研討會。
- C. 參加口部稽核研討會。
- D. 參與各種審計任務。

Answer: (SHOW ANSWER)

According to IIA guidance, the most effective training method in assisting new entry-level internal auditors in achieving competence with internal audit practices is involvement in a

variety of audit assignments. Hands-on experience across different audits allows new auditors to apply theoretical knowledge practically, learn from real-world scenarios, and develop a deeper understanding of audit processes and challenges.

IIA standards and educational guidelines on auditor training and development, which advocate for practical experience as a key component of effective learning.

NEW QUESTION: 201

根據 IIA 指導，下列哪一項內容應納入內部稽核章程以協助確立內部稽核活動的權威？

- A. 概述對傳達內部稽核活動各個面向的結果的期望。
- B. 聲明內部稽核活動對保護資力和機密性的責任。
- C. 記錄首席稽核執行長 (CAE) 的報告線
- D. CAE 與其報告物件之間的文件協議

Answer: C (LEAVE A REPLY)

To help establish the authority of the internal audit activity, an internal audit charter should document the chief audit executive's (CAE's) reporting line. This information clarifies the CAE's position within the organization, reinforces their independence, and underscores the authority granted to them by the board, which is crucial for enabling the internal audit activity to fulfill its mandate effectively.

IIA Standard 1110 - Organizational Independence, which emphasizes the importance of defining the CAE's reporting lines in the internal audit charter to ensure organizational independence.

NEW QUESTION: 202

下列哪一項請求若被內部稽核活動接受，會損害其獨立性？

- A. 請為管理階層舉辦公司治理研討會。
- B. 請求充當與外部審計師的聯絡人。
- C. 為管理階層確定適當的風險管理回應的請求。
- D. 請求提供道德問題諮詢服務。

Answer: (SHOW ANSWER)

If the internal audit activity accepts a request to determine appropriate risk management responses for management, it would impair its independence. The role of internal audit is to provide assurance and consulting services, but not to take on management responsibilities such as making decisions on risk responses. Doing so would compromise the objectivity and independence required of the internal audit function. References: The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 1100 - Independence and Objectivity, and Standard 1112 - Chief Audit Executive Roles Beyond Internal Auditing.

NEW QUESTION: 203

在判斷管理階層是否選擇了適當的風險因應措施時，內部稽核師應考慮下列何者？

- A. 重大風險
- B. 風險承受能力
- C. 風險偏好
- D. 風險承受能力

Answer: (SHOW ANSWER)

When evaluating whether management has selected appropriate risk responses, an internal auditor should consider the organization's risk appetite—the amount and type of risk that an organization is prepared to pursue, retain, or take. Risk appetite sets the boundaries within which risk responses should be formulated.

Risk tolerance and capacity are related concepts, but risk appetite is a more direct measure of whether a particular risk response aligns with organizational goals and strategy.

Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 204

下列哪一份文件可以促進組織內部稽核活動的客觀性？

- A. 內部稽核章程。
- B. 內部稽核手冊。
- C. 審計委員會章程
- D. 人力資源員工手冊。

Answer: A (LEAVE A REPLY)

The internal audit charter is a formal document that defines the purpose, authority, and responsibility of the internal audit activity. It establishes the internal audit activity's position within the organization, authorizes access to records, personnel, and physical properties relevant to the performance of engagements, and defines the scope of internal audit activities. Final approval of the internal audit charter by the board ensures that there is a clear understanding and agreement on how the internal audit activity should function, thus supporting objectivity in carrying out its duties.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 205

一位內部稽核師去年進行了一項諮詢工作，其中包括協助管理階層設計對採購職能的控制。首席審計执行官應如何規劃對本年度採購職能內部控制系統的充分性進行鑑證？

- A. 將業務分配給另一位內部稽核員
- B. 外包業務以確保獨立性
- C. 透過將業務分配給同一位內部稽核師，充分利用審計師對採購職能的了解
- D. 將參與推遲到下一年，以確保自控制措施設計以來已經過了足夠的時間

Answer: A (LEAVE A REPLY)

In the scenario where an internal auditor assisted with management's design of controls over the procurement function, the chief audit executive should plan an assurance engagement on the adequacy of the internal control system by assigning the engagement to another internal auditor on staff. This approach ensures that the evaluation of the controls is conducted with objectivity and independence, as the auditor who helped design the controls may have an inherent bias.

IIA Standards regarding objectivity and independence in assurance engagements.

NEW QUESTION: 206

根據標準，在當今的技術和商業環境下，部稽核師必須具備多少與電腦和資訊系統相關的知識和技能才能有效地履行其工作職責？

- A. 審核員必須至少在其組織的一個關鍵資訊科技系統方面擁有 IT 專業知識。
- B. 審核員必須精通其組織的資料分析和電腦輔助審核技術。
- C. 審核員必須了解其組織的整合測試設施和通用審核軟體。
- D. 審核員必須了解其組織的 IT 治理、風險和控制流程。

Answer: D (LEAVE A REPLY)

According to the IIA Standards, internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which IT is managed. This includes understanding their organization's IT governance, risk, and control processes (Option D). Standard 1210.A3 specifies that internal auditors must have sufficient knowledge of key information technology risks and controls and available technology-based audit techniques to perform their assigned work. This ensures that auditors can effectively assess and contribute to the improvement of the organization's IT governance and control environment.

IIA Standards, Standard 1210.A3: Proficiency - Technology-based Audit Techniques IIA's International Professional Practices Framework (IPPF)

NEW QUESTION: 207

高階管理層要求部稽核活動在審計採購部門時審並在必要時修改政策。首席審計執行官在回應請求時最有可能先考慮下列哪一項？

- A. 審核員能力。
- B. 部稽核獨立性。
- C. 審計員客觀性。
- D. 參與範圍。

Answer: B (LEAVE A REPLY)

In responding to a request from senior management for the internal audit activity to review and amend policies when auditing the purchasing department, the chief audit executive would most likely give primary consideration to maintaining internal audit independence. This request potentially places the internal audit activity into a management role, which could impair its independence and the ability to perform unbiased audits in the future.

According to IIA standards, internal auditors should avoid taking on operational responsibilities to preserve their independence.

IIA Standards on independence and objectivity.

NEW QUESTION: 208

會計部門要求首席審計執行官 (CAE) 對可疑交易進行審計六個月前，該CAE 擔任該組織的會計經理。她該如何回應這個請求？

- A. 如果這是一項諮詢業務，且其範圍和服務已達成一致，由內部審計部門提供，則接受
- B. 如果是諮詢約定，則拒絕對，因為她最近在該組織的會計部門工作
- C. 如果這是一項保證業務，則接受，因為她離開該部門的時間足夠長，不會損害客觀性
- D. 通知會計部門，一旦她不再擔任會計職務較長時間，聘用可以在未來進行

Answer: [\(SHOW ANSWER\)](#)

NEW QUESTION: 209

根據 IIA 指南，下列哪一項是有關內部稽核章程的最準確的表述？

- A. IIA 的道德準則必須存在於章程之外以保持獨立。
- B. 章程必須經過高階管理層和董事會的批准。
- C. 諮詢服務的性質不需要在內部稽核章程中定義。
- D. 本章程提供了執行廣泛的增設審計服務的架構。

Answer: [\(SHOW ANSWER\)](#)

According to the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors (IIA), the internal audit charter must be formally approved by senior management and the board.

This requirement ensures that the internal audit activity has the appropriate authority, support, and independence to carry out its responsibilities effectively. The charter defines the purpose, authority, and responsibility of the internal audit activity, providing a clear framework for its operations and ensuring alignment with the organization's objectives and governance structures.

The IIA Standards: Standard 1000 - Purpose, Authority, and Responsibility: "The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards. The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval."

NEW QUESTION: 210

下列哪一項可以顯示組織的風險管理流程是有效的？

- A. 部門目標由部門主管管理，與組織的使命無關
- B. 組織範圍內的機制可以識別和評估所有重大風險。
- C. 部門主管有權自主決定超出組織風險偏好的風險因應措施
- D. 相關風險資訊主要在管理階層和董事會之間收集和傳達

Answer: B (LEAVE A REPLY)

An indicator that an organization's risk management processes are effective is that organization-wide mechanisms exist to enable the identification and assessment of all significant risks. This approach ensures that risks are managed on an enterprise-wide basis, aligning risk management strategies with the organization's objectives and promoting a comprehensive understanding and management of risks throughout the entity. References: Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF), Risk Management in Practice

NEW QUESTION: 211

下列何者是有效的口部稽核師專業發展計畫的主要好處？

- A. 有效的計畫可以提高口部稽核師的商業敏口度
- B. 有效的計畫可以確保在審計過程中遵守 HA 標準要求
- C. 有效的程序可以確保口部稽核師在製定組織 nsk 管理流程方面的有效性
- D. 有效的計畫可以闡明管理階層對審計師的期望及其對組織的責任

Answer: (SHOW ANSWER)

The primary benefit of an effective professional development program for internal auditors is that it enhances their business acumen. By continuously improving their knowledge and skills, internal auditors become better equipped to understand and evaluate the complex business processes they audit. This enhancement allows them to provide more valuable insights and recommendations to the organization. Professional development programs cover a wide range of topics, including industry trends, emerging risks, and new auditing techniques, all of which contribute to the auditors' ability to perform their duties effectively. The IIA Standards: Standard 1230 - Continuing Professional Development: "Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development." COSO Framework: Emphasizes the importance of ongoing professional development to ensure effective internal control and risk management.

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NEW QUESTION: 212

根據 IIA 道德準則，下列何者最能描述體現能力原則的口部稽核師的行為？

- A. 審核員在使用和保護工作過程中所獲得的資訊時保持謹慎態度。

- B. 審核員不接受任何可能損害或被推定損害其專業判斷的事。
- C. 當審核員缺乏特定領域的技能時，他不會在該領域提供服務
- D. 審核員以誠實、勤勉和負責的態度進行工作。

Answer: C (LEAVE A REPLY)

According to the IIA Code of Ethics, the principle of competency requires internal auditors to apply the knowledge, skills, and experience needed in the performance of internal audit services. Specifically, the Code of Ethics mandates that internal auditors shall not perform any services for which they lack the necessary skills, unless they obtain appropriate assistance (Option C). This principle ensures that auditors provide professional and competent services, maintaining the quality and reliability of their work.

IIA Code of Ethics: Competency

IIA Standards, Standard 1210: Proficiency and Due Professional Care

NEW QUESTION: 213

下列哪些是品質保證和改進計劃 (QAIP) 的一些要求？

- A. QAIP 應至少每三年進行一次，並且必須由外部評估員執行
- B. QAIP 應持續進行，並可作為自我評估完成。
- C. QAIP 應包括由員工執行的內部評估和由獨立、客觀的個人執行的外部評估
- D. QAIP 應在董事會制定的範圍限制下執行。

Answer: (SHOW ANSWER)

The quality assurance and improvement program (QAIP) should include both internal assessments performed by staff and external assessments performed by independent, objective individuals. This ensures that the internal audit activity maintains high standards of quality and adheres to professional guidelines.

* Option A: The QAIP must include ongoing internal assessments and external assessments every five years, not necessarily every three years.

* Option B: While ongoing self-assessments are part of QAIP, external assessments by independent assessors are also required.

* Option D: The board may set scoping limitations, but the comprehensive nature of QAIP includes both internal and external evaluations without board-imposed restrictions.

IIA Standard 1300: Quality Assurance and Improvement Program.

IIA Standard 1312: External Assessments.

NEW QUESTION: 214

首席審計主管最有可能使用下列哪一項來確定內部稽核人員的商業頭腦是否需要改進？

- A. 品質評估審核。
- B. 內部稽核客戶調查。
- C. 控制自我評估。
- D. 內部稽核活動的同儕審查。

Answer: B (LEAVE A REPLY)

An internal audit client survey is a tool that collects feedback from audit clients regarding the performance and effectiveness of internal auditors. This survey can highlight areas where a staff internal auditor may need improvement, including business acumen. Client feedback is direct and relevant, offering insights into how well the auditor understands the business context and applies this knowledge during audits.

* Option A: A quality assessment review focuses on the overall quality of the internal audit activity, not on individual staff business acumen.

* Option C: A control self-assessment involves self-evaluation of controls within business units, not directly addressing individual auditor's skills.

* Option D: A peer review assesses the internal audit activity's adherence to standards but does not specifically target business acumen of individual auditors.

IIA's Quality Assessment Manual.

IIA Practice Guide: Client Surveys.

NEW QUESTION: 215

下列哪一項是首席審計執行官每五年以上進行一次外部評估的最適當理由？

- A. 組織的會計政策或程序的重大變更需要及時分析和回饋。
- B. 更頻繁的外部評估可以作為內部評估的等效替代品。
- C. 母公司的內部稽核活動同意進行每兩年一次的互惠外部評估，以更低成本提供更大的保證。
- D. 高階管理層或內部稽核領導層的變動可能會改變對合規性的期望和承諾。

Answer: D (LEAVE A REPLY)

According to the IIA's guidance on external assessments (Standard 1312), a chief audit executive should consider conducting an external quality assessment more frequently than the mandated five years in situations such as significant changes in management or internal audit leadership. These changes can impact the expectations and requirements for the internal audit function, thus justifying the need for more frequent reviews to ensure alignment and adherence to standards.

IIA Standard 1312 - External Assessments

NEW QUESTION: 216

當內部稽核活動不具備對組織的新 IT 資料備份流程執行計畫審計所需的知識時，最佳的行動方案是什麼？

- A. 將審核活動延後到以後的日期。
- B. 招募一位精通資料備份流程的全職審核員。
- C. 將計劃從保證業務更改為諮詢業務。
- D. 提供專案主管資料備份訓練。

Answer: D (LEAVE A REPLY)

The best course of action when the internal audit activity lacks the necessary knowledge for a planned audit is to Provide data backup training to the engagement supervisor. This

option ensures that the audit team builds the required competencies internally, enhancing their ability to perform the audit effectively.

* Option A: Postponing the audit might delay identifying critical issues.

* Option B: Recruiting a full-time staff auditor is not a practical immediate solution and could be resource-intensive.

* Option C: Changing to a consulting engagement does not solve the knowledge gap for future audits.

Providing training aligns with the IIA Standard 1210.A1, which requires internal auditors to possess the knowledge, skills, and other competencies needed to perform their responsibilities.

IIA Standard 1210: Proficiency and Due Professional Care.

IIA Standard 1230: Continuing Professional Development.

NEW QUESTION: 217

在對組織的應付帳款領域進行審計期間，部稽核師發現所檢的資訊有異常情況，這些異常情況可能表示存在潛在的詐欺行為。審核員應該先執行哪項測試來驗證這一點？

- A. 驗證正在分析的資料的完整性和完整性。
- B. 辨識重複的組織事務。
- C. 分析目標區域的所有交易。
- D. 檢可能被偽造的控制總計。

Answer: A (LEAVE A REPLY)

Before performing any detailed analysis to identify potential fraud, it is essential to first ensure that the data being analyzed is complete and accurate. This helps to ensure that subsequent tests and analyses are based on reliable information. References:

* IIA's International Professional Practices Framework (IPPF) - Standards related to data integrity and reliability.

* IIA Standard 2320 - Analysis and Evaluation.

NEW QUESTION: 218

下列何者最能描述部稽核師和外部審計師之間的差異？

- A. 外部審計師擔心組織財務報表中的錯報，而部審計師擔心可能影響組織財務報表的詐欺活動
- B. 外部審計師必須持有會計資格並負責繼續教育，而部稽核師則必須持有部稽核資格
- C. 外部審計師專注於財務報表的準確性和可理解性，而部稽核師則透過評估和提高控制流程的有效性來幫助組織實現其目標。
- D. 外部審計師不是組織的僱員，而部稽核師是具有深入了解業務的員工，因此他們的意見對董事會和高階管理層來更可靠。

Answer: C (LEAVE A REPLY)

The best description of the differences between internal and external auditors is that external auditors focus on the accuracy and understandability of financial statements, while

internal auditors help the organization accomplish its objectives by evaluating and improving the effectiveness of the control process. This distinction highlights the broader scope of internal audit activities, which extend beyond financial accuracy to include operational effectiveness, risk management, and internal control efficiency.

Common distinctions between internal and external audit roles as discussed in auditing literature and IIA guidance.

NEW QUESTION: 219

下列哪一項關於道德價口、高層基調和運作風格等控制的敘述是正確的？

- A. 測試此類控制時適用交易測試、映射和流程圖
- B. 從歷史上看，這些類型的控制措施的失效會導致財務報告欺詐
- C. 此類控制可定義為本質上客觀且有形的控制要素
- D. 從審計角度來看，評估道德價口觀比評估職責分離要容易得多

Answer: B (LEAVE A REPLY)

A true statement regarding controls such as ethical values, tone at the top, and operational style is that breakdowns in these types of controls have historically led to fraudulent financial reporting. These are elements of what is often referred to as "soft controls" and play a critical role in shaping the corporate culture that governs employee behavior. When these controls are weak or improperly managed, they can contribute to an environment conducive to fraud.

Studies and reports on corporate governance and internal controls, including research on fraud cases.

NEW QUESTION: 220

在對風險管理流程進行審計時，審計師會提出下列觀察結果，哪一個對組織構成的風險最大？

- A. 已識別的風險在過去兩年中尚未經過詳細審口以確保完整性。
- B. 用於降低風險的控制措施並未每年進行測試以確認營運有效性。
- C. 識別和評估組織新風險的流程是非正式的且記錄不足。
- D. 尚未對已識別的風險進行排序以確定其重要性和風險管理優先順序。

Answer: C (LEAVE A REPLY)

When assessing the greatest risk among the provided observations in the audit of the risk management process, we must evaluate which issue could most significantly impact the organization's ability to manage risks effectively. Here is a detailed analysis of each option:

* Option A: While not reviewing identified risks for completeness in the past two years is a concern, it does not necessarily imply that new risks have not been identified or managed during that time.

* Option B: Not testing controls annually to confirm operating effectiveness is a significant issue, but existing controls may still be functioning effectively.

* Option C: An informal and poorly documented process to identify and evaluate new risks presents a critical weakness. This means the organization might be unaware of emerging risks, leading to unmanaged exposures that could cause significant harm.

* Option D: Not ranking identified risks to establish their importance affects prioritization but does not prevent risk identification or basic management.

The greatest risk is posed by Option C because an informal and poorly documented process to identify and evaluate new risks undermines the entire risk management framework, potentially allowing significant and emerging risks to go unrecognized and unaddressed.

The Institute of Internal Auditors (IIA) Standards and Guidance on Risk Management.
COSO ERM Framework.

NEW QUESTION: 221

□部控制屬於哪個風險因應類別？

- A. 減少。
- B. 迴避。
- C. 共享。
- D. 接受。

Answer: A (LEAVE A REPLY)

Internal controls are mechanisms put in place to reduce the probability or impact of risks affecting the organization's objectives. They do not eliminate risks entirely (which would be avoidance) nor do they transfer or share the risk (as in risk sharing); rather, they mitigate risks to more acceptable levels.

Institute of Internal Auditors (IIA) - Guidance on Risk Assessment in Practice

NEW QUESTION: 222

在職訓練何時會更有效？

- A. 當參與者已經具備一定程度的經驗和知識。
- B. 當它佔訓練預算的最大部分。
- C. 當它包括來自經驗豐富的團隊成員的持續回饋和指導。
- D. 當它針對整個員工進行標準化時。

Answer: (SHOW ANSWER)

On-the-job training is more effective when it includes ongoing feedback and coaching from experienced team members. This hands-on approach provides real-time learning and adaptation, which can enhance the practical skills of the participants effectively. Feedback and coaching help in correcting mistakes and improving performance iteratively, making the training process dynamic and directly relevant to the work environment.

Best practices in on-the-job training methodologies.

NEW QUESTION: 223

下列哪些因素通常用於評估以確定風險事件的嚴重程度？

- A. 耐受性與食慾
- B. 固有風險與殘留風險
- C. 成本和收益
- D. 影響與可能性

Answer: D (LEAVE A REPLY)

To determine the magnitude of risk events, organizations commonly assess both the potential impact of the risk event and its likelihood of occurrence. Impact refers to the extent of the consequences if the risk were to materialize, while likelihood refers to the probability of the risk event occurring. Together, these factors help in quantifying and prioritizing risks, enabling more effective risk management decisions.

Tolerance and appetite (A) are related to the organization's willingness to accept certain levels of risk, not directly to assessing the magnitude of specific risk events. Inherent and residual risk (B) describe risk levels before and after controls are applied, respectively. Cost and benefit (C) pertain to evaluating the financial implications and potential returns of risk management strategies.

COSO Enterprise Risk Management Framework

IIA Global Technology Audit Guide (GTAG) "Management of IT Auditing"

NEW QUESTION: 224

新任命的首席審計執行官 (CAE) 開始分析該組織的政策，試圖根據內部審計的具體情況進行客製化。下列哪一種組織範圍的實務最有可能被 CAE 接受？

- A. 內部稽核師績效評估主要基於顧客滿意度調查和稽核中發現的成本節約。
- B. 每位員工（包括內部稽核員）的標準訓練為每年0小時。
- C. 為了提高效率，內部稽核師不應該在各個專案之間定期輪調。
- D. 招募實務包括要求潛在審計師揭露組織中的任何重大股權。

Answer: D (LEAVE A REPLY)

Among the options, requiring potential auditors to disclose any significant stock ownership in the organization is most likely to be acceptable to a CAE aiming to ensure the integrity and independence of the internal audit function. This practice helps manage potential conflicts of interest and aligns with the principles of objectivity and independence in internal auditing standards.

The Institute of Internal Auditors (IIA) - Code of Ethics and International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 225

下列哪一個場景最能說明被稱為「感知機會」的詐欺三角組成部分？

- A. 如果實現財務目標，將獲得大量獎金
- B. 職責沒有正確分離。
- C. 員工可能會感受到偏袒，並感到被忽視和怨恨

D. 今年可能不會支付獎金。

Answer: B (LEAVE A REPLY)

The scenario that best illustrates the Fraud Triangle component known as "perceived opportunity" is when duties are not properly segregated. In the absence of proper segregation of duties, individuals may find it easier to commit fraud because controls that would normally prevent or detect improper actions are weak or nonexistent. This creates an opportunity for fraud to occur, which is a key element of the Fraud Triangle.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 226

對於面臨業務中斷和相應財務損失的組織來講，下列哪一種預防控制措施最有效？

- A. 制定緊急情況的業務連續性計劃，
- B. 為組織投保以防財務損失。
- C. 依賴第三方雲端解決方案提供者來提供組織的系統。
- D. 透過購買衍生性商品來對沖公司資口。

Answer: A (LEAVE A REPLY)

Developing a business continuity plan for contingent situations is the most effective preventative control for organizations facing business disruptions and respective financial losses. A business continuity plan helps ensure that critical services or products are delivered during a disruption, thus minimizing the risk of significant financial losses. This plan outlines the procedures and instructions an organization must follow in the face of such disasters, covering aspects such as business processes, assets, human resources, business partners, and more.

Best practices in risk management and business continuity planning.

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NEW QUESTION: 227

管理階層希望對其 200 名員工的製造部門所實施的控制措施的整體有效性進行自我評估。下列哪一種以客口為導向的方法可能是實現這一目標的最有效方法？

- A. 研討會。
- B. 調口。

C. 訪談。

D. 觀察。

Answer: A (LEAVE A REPLY)

Workshops are likely the most efficient way for management to self-assess the overall effectiveness of the controls in a 200-person manufacturing department. Workshops can facilitate interactive discussions and group activities that help identify control gaps, understand employee perspectives, and consolidate feedback effectively across a large group.

Best practices in internal control assessments and organizational development literature.

NEW QUESTION: 228

下列哪一項指標顯示□部稽核活動不完全符合準則？

A. 品質保證和改進計畫為□部稽核活動確定了一些改進的機會。

B. □部稽核活動沒有進行外部評估，而是進行了具有獨立外部驗證的自我評估。

C. 在□部品質評估過程中，發現輪流審核員經常為其先前負責的組織領域提供諮詢服務。

D. 外部評估由組織母公司的主管□部稽核團隊每五年進行一次。

Answer: C (LEAVE A REPLY)

The internal audit activity should avoid conflicts of interest and maintain independence and objectivity.

Rotational auditors performing consulting engagements in areas where they had previous responsibilities can impair their objectivity and independence, which is a non-conformance with the IIA Standards. References:

* IIA Standard 1130 - Impairment to Independence or Objectivity.

* IIA Standard 1100 - Independence and Objectivity.

NEW QUESTION: 229

下列哪一項顯示□部稽核的獨立性可能受到損害？

A. □部稽核師與營運管理階層保持密切的個人關係。

B. 審計報告中故意省略了重大觀察。

C. 被指派審計業務的□部稽核員不具備履行其職責所需的知識、技能和能力。

D. □部稽核師在經驗豐富、信譽良好的經理監督的區域進行審計測試時未能運用專業懷疑態度。

Answer: B (LEAVE A REPLY)

Intentionally leaving out material observations from the audit report clearly indicates a compromise in the independence of the internal audit. Independence is fundamental to the credibility of the audit function, and any actions that suggest altering audit reports to omit significant findings undermine this principle. Such behavior may suggest an effort to avoid conflict or negative reactions from management, directly impacting the objectivity and integrity of the audit results.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 230

下列哪一項是內部稽核活動的品質保證和改善計畫 (QAIP) 的合法要求？

- A. 品質評估應由對內部稽核實務有足夠了解的人員進行
- B. 外部品質評估應每七年進行一次
- C. 所有品質評估都應由獨立評估團隊進行或驗證
- D. QAIP 的結果應每年向股東通報

Answer: A (LEAVE A REPLY)

The IIA standards specify that quality assurance and improvement programs (QAIP) must include both internal and external assessments. The internal assessments must be conducted continuously, and external assessments must be conducted at least once every five years, not seven. A key aspect of QAIP is that quality assessments should be performed by individuals who have sufficient knowledge of internal audit practices, ensuring the effectiveness and credibility of the audit process.

IIA Standard 1300: "Quality Assurance and Improvement Program"

NEW QUESTION: 231

下列哪一項是首席審計執行長 (CAE) 展現應有的職業謹慎的例子？

- A. 首席審計執行官依靠其他組織的首席審計執行官來了解如何在其內部審計活動中履行應盡的專業謹慎
- B. CAE 每季與董事會會面，提供最新狀態
- C. 首席稽核執行官每年評估稽核人員的知識和技能，以確定是否需要額外的資源來完成內部稽核計畫。
- D. CAE 在每次永久審計工作中為直線管理層提供絕對保證

Answer: (SHOW ANSWER)

An example of the chief audit executive (CAE) demonstrating due professional care is by assessing the audit staff's knowledge and skills annually to determine whether additional resources are needed to fulfill the internal audit plan. This practice ensures that the internal audit team is adequately equipped in terms of skills and competencies to meet the organization's audit needs effectively and professionally.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 232

一家電動工具製造商正經歷電力價格的定期波動，這對其利潤造成了嚴重影響。下列哪一項是減少這些波動影響的最有效的風險策略？

- A. 使用平均電力成本來平滑底線。
- B. 分析生產每個電動工具所使用的電量。
- C. 檢視目前流程以確定減少電力使用的機會。
- D. 使用遠期合約進行批量電力購買

Answer: D (LEAVE A REPLY)

The most effective risk management strategy for a manufacturer experiencing regular fluctuations in the price of electrical power, which impacts the bottom line, would be to use a forward contract for bulk power purchases. This strategy allows the manufacturer to lock in power prices for a future period, thus reducing the risk associated with price volatility and providing more predictable cost planning.

Risk management strategies in operations and finance, as discussed in business management and internal auditing literature, which advocate using financial instruments like forward contracts to hedge against price fluctuations.

NEW QUESTION: 233

風險評估表明，組織人力資源部門解決特定風險的成本大於感知的利益。在這種情況下，組織應採取哪一種風險應對方法？

- A. 降低風險。
- B. 轉移風險。
- C. 接受風險。
- D. 分擔風險。

Answer: (SHOW ANSWER)

When a risk assessment shows that the cost of addressing a particular risk is greater than the perceived benefit, the appropriate risk response approach is to accept the risk. Risk acceptance means acknowledging that the risk exists but deciding not to take any action to mitigate it, usually because the cost of mitigation is higher than the potential impact. This approach is a rational decision when the risk is deemed to have a low likelihood or impact, or when other controls are considered sufficient.

The IIA Standards: Standard 2120 - Risk Management: "The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes." COSO ERM Framework: Discusses risk response options including risk acceptance as a viable strategy when the cost-benefit analysis justifies it.

NEW QUESTION: 234

IT 部門的營運管理制定了關鍵績效指標報告，並在每月的員工會議上進行詳細審閱。此活動旨在防止下列哪種情況？

- A. 知識/技能差距，
- B. 監控差距。
- C. 問責/獎勵失敗，
- D. 通訊失敗。

Answer: D (LEAVE A REPLY)

The development and detailed review of key performance indicator (KPI) reports during monthly staff meetings primarily address potential communication failures. This activity ensures that all team members are aware of the department's performance, expectations,

and areas needing attention, thus enhancing transparency and communication within the department.

Management and organizational theory on performance management and communication;
IIA guidance on operational effectiveness.

NEW QUESTION: 235

一家全球製造公司擁有三個區域辦事處。首席審計執行官 (CAE) 擔心即將對口部審計活動進行外部品質評估的成本。最近一次外部評估是在六年前進行的。近日，其中一個區域辦事處的口部稽核人員進行了口部評估。為了確保符合標準，CAE 採取的最適當的措施是什麼？

- A. 審計委員會要求追加預算並延期，以便明年可以進行外部評估。
- B. 檢視口部評估結果，找出弱點，並在其餘辦事處實施改善。
- C. 請執行口部評估的區域辦事處對其餘辦事處進行評估。
- D. 請外部評估員驗證口部評估的結果並審口其餘辦公室。

Answer: (SHOW ANSWER)

To ensure conformance with the Standards, the most appropriate action for the CAE is to request that an external assessor validate the results of the internal assessment and review the remaining offices. This approach ensures an independent and objective evaluation, as required by IIA Standard 1312, which mandates external assessments at least once every five years.

* Option A: Delaying the external assessment does not comply with the required five-year cycle.

* Option B: Implementing improvements based on the internal assessment alone lacks external validation.

* Option C: Having a regional office perform assessments does not meet the requirement for an external assessment.

IIA Standard 1312: External Assessments.

IIA Quality Assessment Manual.

NEW QUESTION: 236

根據 IIA 指南，下列何者是風險管理流程缺陷的最強指標？

- A. 風險評級的定期評估主要取決於主觀評估。
- B. 對風險管理流程進行了單獨評估，但結果從未整合。
- C. 管理階層的主要目標是盡量減少風險管理流程的結構和運作的變化。
- D. 相關企業風險管理計畫的許多面向都是非正式且無記錄的。

Answer: D (LEAVE A REPLY)

According to IIA guidance, many aspects of the related enterprise risk management (ERM) program being informal and undocumented is the strongest indicator of deficiencies in the risk management process.

Informality and lack of documentation can lead to inconsistencies, errors, and omissions in risk management, impairing the organization's ability to effectively identify, assess, and manage risks.

The IIA's guidance on effective risk management and ERM practices.

NEW QUESTION: 237

□部稽核師正在審□員工過去六個月的差旅費用是否有詐欺行為。下列哪一項測驗最能偵測個人旅遊申報的情況？

- A. 驗證索賠是否已獲得正確的付款授權。
- B. 驗證索賠是否得到發票或其他文件的適當支持。
- C. 確認所有索賠均在組織差旅政策的限制範圍□。
- D. 對主管批准的出差請求的索賠進行核對。

Answer: (SHOW ANSWER)

Reconciling claims with business trip requests approved by supervisors is effective in detecting unauthorized or personal travel claims, as it ensures travel expenses align with actual business needs, per IIA guidelines on fraud detection and control validation.

NEW QUESTION: 238

高階管理層要求首席審計執行官審□該組織是否遵守最近出台的國際轉讓定價立法。審□需要一位徹底了解立法和定價方法的□部稽核師。□部稽核活動沒有具備這些技能的稽核員。下列哪一項是最適當的行動方案？

- A. 將業務外包給具有適當技能的外部審計公司。
- B. 聘請一位了解立法的律師加入審計團隊，並要求新審計員執行該任務。
- C. 拒□執行業務，因為□部稽核活動不具備適當的技能。
- D. 利用現有□部稽核人員進行合作，幫助他們獲得適當的經驗。

Answer: A (LEAVE A REPLY)

When the internal audit activity does not have the appropriate skills to review the organization's compliance with recently introduced legislation on international transfer pricing, the most appropriate course of action is to outsource the engagement to an external audit firm that has the necessary expertise. This ensures that the review is conducted thoroughly and accurately by professionals with specialized knowledge, maintaining the quality and reliability of the audit work while addressing the specific requirements of the engagement.

The IIA's International Standards for the Professional Practice of Internal Auditing (Standards) - Standard

1210: Proficiency.

The IIA's Practice Guide on Coordinating Internal and External Audit Activities.

NEW QUESTION: 239

□部稽核活動計畫審核供應鏈功能□的供應商品質管理流程。這種鑑證業務與典型的顧問業務有何相似之處？

- A. 對於這兩種類型的業務，□部稽核師全權負責決定目標和目的。
- B. 對於這兩種類型的業務，□部稽核師都必須獲得其團隊缺乏能力的領域的必要技能。
- C. 對於這兩種類型的項目，如果□部稽核師之前管理過供應鏈職能，則他們不應參與該項目。
- D. 對於這兩種類型的業務，□部稽核師均被禁止承擔營運職責。

Answer: B (LEAVE A REPLY)

Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities and the internal audit activity's plan². This applies to both assurance and consulting engagements, as they both require internal auditors to provide risk-based and objective assurance, advice, and insight to the organization³. If the internal audit team lacks the necessary competencies for a specific engagement, they should obtain them through training, coaching, or external assistance⁴.

References:

1: CIA Exam Practice Questions - Certified Internal Auditor 2019

2: Standard 1210 - Proficiency - The Institute of Internal Auditors or The IIA

3: Mission of Internal Audit

4: Standard 1210.A3 - The Institute of Internal Auditors or The IIA

NEW QUESTION: 240

關於企業社會責任 (CSR)，下列哪一項敘述是正確的？

- A. 企業社會責任探索的許多領域通常包含在審計範圍或年度審計計劃中。
- B. 儘管企業在企業社會責任報告上投入了大量資源，但投資者通常不依賴企業社會責任資訊。
- C. 與影響利害關係人的許多其他報告責任領域不同，企業社會責任在很大程度上是自願的。
- D. 通常，基於報告的公共性質，營運管理層不會發揮主要作用。

Answer: C (LEAVE A REPLY)

The true statement regarding corporate social responsibility (CSR) is that unlike many other areas of reporting responsibilities impacting stakeholders, CSR is largely voluntary. Most elements of CSR, such as community engagement, environmental conservation, and sustainable practices, are not legally mandated but are adopted by companies to improve their societal impact and stakeholder relationships.

Standards and practices related to Corporate Social Responsibility (CSR).

NEW QUESTION: 241

高階管理層渴望評估組織在售電流程方面的風險，但高階管理團隊不知道從哪裡開始。□部稽核活動如何提供協助？

- A. 將風險管理最佳實務的識別工作外包給外部第三方。
- B. 進行審計，以確定電力銷售流程中部署的風險管理實務。
- C. 建議向政府當局報告缺乏風險管理的情況並請求指導。

D. 與負責流程執行的員工一起舉辦自我評估研討會。

Answer: B (LEAVE A REPLY)

By performing an audit engagement, the internal audit activity can systematically review and assess the current risk management practices in the electricity sales processes. This will provide senior management with a detailed understanding of the existing controls, processes, and any gaps or areas for improvement. An audit engagement offers a structured approach to identifying and evaluating risks and controls, which is essential for developing effective risk management strategies. References: The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2200 - Engagement Planning, and Standard 2210 - Engagement Objectives.

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NEW QUESTION: 242

下列哪一個場景最能明應有的專業謹慎的概念？

- A. 在確定參與目標並審閱流程後，內部稽核師向流程負責人保證，所有重大風險事件均已使用系統化、規範的方法進行識別和測試。
- B. 根據預定範圍和目標進行審核後，內部審核員向管理階層保證受審核領域的內部控制體系有效運作。
- C. 作為內部稽核活動的負責人，首席稽核執行官在職能上向組織董事會報告，在行政上向高階管理層報告。
- D. 作為內部稽核活動的負責人，首席稽核執行官確保專案主管召開專案後員工會議

Answer: A (LEAVE A REPLY)

The scenario that best illustrates the concept of due professional care is when an internal auditor establishes engagement objectives, reviews processes systematically, and assures process owners that all significant risk events were identified and tested using a disciplined approach. This scenario reflects adherence to the standard of due professional care which mandates that internal auditors must apply the care and skill expected of a reasonably prudent and competent auditor.

The IIA's International Standards for the Professional Practice of Internal Auditing, particularly those standards related to due professional care.

NEW QUESTION: 243

在保證工作期間，部稽核團隊發現執行控制的員工並不了解背後的原則。在工作結束之前，應管理層的要求，審計團隊將組織幾個正式的培訓課程，幫助向員工解釋這些原則。下列何者最能描述此場景中部稽核活動所提供的參與？

- A. 保證服務
- B. 混合服務
- C. 諮詢服務
- D. 禁止的服務

Answer: B (LEAVE A REPLY)

The scenario describes the internal audit team providing both assurance and consulting services. Initially, the internal audit team was engaged in an assurance activity, verifying the effectiveness of controls through standard audit procedures. However, upon discovering a knowledge gap among employees, the team extended their role to include consulting services by conducting training sessions. This mix of both assurance and consulting in the same engagement characterizes what are commonly referred to as blended services.

Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 244

下列哪一項是偵探控制的範例？

- A. 自動關閉閥。
- B. 自動更正軟體功能。
- C. 與供應商和廠商確認。
- D. 安全口明。

Answer: C (LEAVE A REPLY)

An example of a detective control is confirmation with suppliers and vendors. This control involves verifying transactions after they occur to ensure accuracy and authenticity, helping to detect errors or fraud in the organization's operations with external parties.

Internal control concepts and definitions from authoritative sources like the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

NEW QUESTION: 245

新任首席審計執行官意識到，部稽核章程已經五年沒有更新，只包括部稽核專業實務核心原則》、《道德規範》和《標準》。缺少什麼強制性組件？

- A. 獨立聲明。
- B. 部稽核的操作程序。
- C. 部稽核的定義。
- D. 品質保證證明。

Answer: C (LEAVE A REPLY)

The internal audit charter should include the Definition of Internal Auditing, along with the Core Principles, Code of Ethics, and Standards. This definition provides clarity on the purpose, authority, and responsibility of the internal audit function within the organization.

References:

* IIA's International Professional Practices Framework (IPPF) - Internal Audit Charter requirements.

NEW QUESTION: 246

組織在什麼時間點可以斷定已建立的組織治理架構得到了正確實施？

- A. 內部稽核師進行觀察和現場調閱時。
- B. 管理層完成風險評估時。
- C. 當內部稽核師評估顯示其合理性。
- D. 當組織的目的和目標被滿足時。

Answer: (SHOW ANSWER)

An organization can conclude that the established organizational governance framework was correctly implemented when the internal auditor evaluation shows its soundness. The evaluation by the internal auditor provides an independent and objective assessment of whether the governance framework is functioning as intended and meeting the organization's objectives.

The IIA's standards on governance, which outline the role of internal auditing in evaluating the effectiveness of governance frameworks.

NEW QUESTION: 247

關於電子資金轉帳 (EFT)，下列哪一項敘述是正確的？

- A. EFT 是一種流行的提高效率的機制，但會導致內部控制能力下降。
- B. EFT 無需授權，從而顯著降低了詐欺風險。
- C. EFT 消除了付款延遲，這主要是由於引入了自動現金控制。
- D. EFT 使用了許多自動化控制，但仍容易受到詐欺性會計分錄的影響。

Answer: D (LEAVE A REPLY)

Electronic funds transfer (EFT) makes use of numerous automated controls, which improve efficiency and reduce the risk of some types of fraud. However, it is still vulnerable to fraudulent accounting entries, such as those arising from overriding existing controls or exploiting security weaknesses. Therefore, while EFT systems incorporate significant controls, they do not completely eliminate the risk of fraud. References: Best practices and guidelines on electronic funds transfer from financial management and information systems security sources.

NEW QUESTION: 248

根據 IIA 指導，下列哪一項關於熟練程度的敘述是正確的？

- A. 首席審計執行官等級必須獲得全球認可的註冊內部稽核師資格。

- B. 鼓勵口部稽核師取得適當的專業資格。
- C. 從事專業審計和諮詢工作的人員需要具有專業資格。
- D. 專業職稱學習是繼續專業教育的首選來源

Answer: B (LEAVE A REPLY)

According to IIA guidance, internal auditors are encouraged to obtain appropriate professional designations.

This encouragement is part of a broader recommendation to pursue continuous professional development and maintain proficiency in audit practices. The statement correctly reflects the IIA's position on the importance of professional qualifications, though it does not imply that specific designations are mandatory.

IIA standards and guidelines, which promote ongoing professional education and encourage auditors to obtain certifications relevant to their field of work.

NEW QUESTION: 249

一位經驗豐富的口部稽核師正在規劃對該組織的銷售活動進行鑑證業務。

在流程演練和訪談中，許多銷售代表對管理階層為實現組織銷售目標而不斷提高的要求表示擔憂。根據 MA 指導，下列哪一項是在規劃參與過程中最好地運用應有的專業謹慎？

- A. 忽略投訴，因為資訊不可靠，不足以支持參與結論和結果
- B. 考慮與申訴相關的風險的重要性，並在工作計畫中製定適當的保證程序。
- C. 忽略投訴，因為使用它們會違反保密原則。
- D. 討論管理階層將申訴納入審計範圍的需求和期望。

Answer: (SHOW ANSWER)

The best application of due professional care in planning the engagement is to consider the significance of the risks related to the complaints and develop appropriate assurance procedures in work programs. This approach ensures that potential risks are evaluated and addressed systematically.

* Option A: Disregarding the complaints without evaluating their significance is not consistent with due professional care.

* Option C: Using complaints as input for risk assessment does not violate confidentiality principles.

* Option D: While discussing with management is important, it is more crucial to independently evaluate the risks and plan appropriate procedures.

IIA Standard 1220: Due Professional Care.

IIA Practice Guide: Assessing Organizational Governance.

NEW QUESTION: 250

下列哪一項最能證明口部稽核活動的組織獨立性？

- A. 首席審計執行長 (CAE) 向執行長匯報工作。
- B. CAE 的薪酬由財務長批准。
- C. CAE 的任命由 CEO 決定

D. CAE 在行政上向營運長報告。

Answer: A (LEAVE A REPLY)

Organizational independence of the internal audit activity is best demonstrated when the CAE reports functionally to the highest levels within the organization, such as the CEO or directly to the board. Functional reporting involves matters such as audit plans, frequencies, reporting, and budgeting, and it is crucial for ensuring that the internal audit function has the necessary authority and independence from management, which could influence their activities.

Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing Top of Form

NEW QUESTION: 251

在下列哪一種情況下，部稽核活動的組織獨立性會受到損害？

- A. 首席審計執行官在行政上向執行長報告。
- B. 部稽核有範圍限制。
- C. 部稽核活動為專案主管在上一年負責的活動提供保證服務。
- D. 董事會薪酬委員會批准首席審計執行官的薪酬。

Answer: B (LEAVE A REPLY)

The organizational independence of an internal audit activity is considered impaired if there are scope limitations imposed on internal audits. Such limitations prevent the internal audit activity from fully evaluating and reporting on risk management, control, or governance processes within the organization, thus hindering the ability to perform work freely and objectively. Administrative reporting lines (such as to the CEO), the process of compensation approval, or assurance services provided for previous responsibilities do not inherently impair independence unless they lead to restrictions on audit scope or influence over audit findings.

IIA Standards and guidance on independence and objectivity.

NEW QUESTION: 252

下列哪一種情況最容易引起對部稽核客觀性損害的擔憂？

- A. 永久審計師審了審計客提出的程序和控制標準，並根據客的要求提出了改進建議
- B. 部稽核師為審計客執行了非審計工作，並在執行業務之前向高階管理層和董事會進行了溝通，並在審計報告中重申
- C. 部稽核師根據業務範圍接受了對審計客系統和記錄的有限存取權限
- D. 部稽核師利用他對系統開發的深入了解，協助審計客設計具有強大控制的新作業系統。

Answer: D (LEAVE A REPLY)

The situation that would cause the greatest concern regarding impairment of internal audit objectivity is when the internal auditor uses his in-depth knowledge of systems development to assist the audit client in designing a new operational system with robust

controls. By participating in the design and implementation of the system, the internal auditor becomes part of the process, which can compromise their ability to independently evaluate the system in future audits. This involvement creates a conflict of interest and impairs the auditor's objectivity.

The IIA Standards: Standard 1120 - Individual Objectivity: "Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest." IIA Practice Guide: "Independence and Objectivity": Discusses the risks associated with internal auditors performing operational roles that can impair their independence and objectivity.

NEW QUESTION: 253

下列哪一項代表了控制環境的缺陷？

- A. 銷售部門在過去九個月中未能達成目標。
- B. 員工透過撥打組織的道德熱線來報告可疑活動。
- C. 招募程序不包含對潛在求職者的背景調查。
- D. 管理階層向董事會報告了三個潛在的道德問題。

Answer: (SHOW ANSWER)

A deficiency in the control environment is represented by hiring procedures not including background checks for prospective job candidates. This lack of background checks can lead to hiring personnel who may not have integrity or the appropriate qualifications, increasing risk to the organization.

COSO Framework, which discusses components of a strong control environment, including the importance of conducting thorough background checks as part of personnel standards.

NEW QUESTION: 254

管理層完成了詐欺調查，並將已證實的詐欺行為通報給相關部門。根據 IIA 指導，調查後內部稽核活動最適合承擔下列哪一個角色？

- A. 為組織規劃員工會議和團隊建立策略，以提高員工對詐欺的認識
- B. 審查調查並對流程實施任何改進。
- C. 進行經驗教訓會議，以確定詐欺是如何發生的以及哪些控制措施失敗了。
- D. 確定為什麼未能及早發現詐欺行為，並設計控制措施以加強早期偵測

Answer: C (LEAVE A REPLY)

According to IIA guidance, the most appropriate role for the internal audit activity after a fraud investigation is to conduct lessons learned sessions to ascertain how the fraud occurred and which controls failed. This approach helps the organization to understand the weaknesses in their controls and processes, thereby facilitating improvements to prevent future occurrences.

IIA Practice Advisories on fraud and the role of internal auditing post-investigation.

NEW QUESTION: 255

下列哪一項是降低風險策略的範例？

- A. 外包薪資功能。
- B. 吸收損失的成本。
- C. 為固定資口投保。
- D. 在工廠周圍安裝攝影機

Answer: (SHOW ANSWER)

Insuring fixed assets is an example of a risk reduction strategy known as risk transfer. By taking out insurance, an organization transfers the financial risk associated with damage or loss of assets to an insurance company. This strategy effectively reduces the organization's exposure to potential losses from such risks.

Risk management frameworks and strategies

NEW QUESTION: 256

在哪種情況下，首席審計執行長(CAE) 為工資職能提供保證服務可能被視為有問題？

- A. CAE 之前曾承擔過該領域的諮詢任務，以改善流程，
- B. 幾年前，CAE 為薪資部門履行會計職能。
- C. 在成為 CAE 之前，CAE 是薪資經理。
- D. 保證審口是在管理階層要求的諮詢任務中發現問題後口動的。

Answer: C (LEAVE A REPLY)

It would be considered problematic for the chief audit executive (CAE) to provide assurance services over the payroll function if, prior to becoming the CAE, the CAE was the payroll manager. This scenario poses a conflict of interest and impacts the objectivity required for assurance services, as the CAE might have inherent biases or a conflict due to previous roles and responsibilities within the payroll function.

The Institute of Internal Auditors (IIA) - Code of Ethics and International Standards for the Professional Practice of Internal Auditing.

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NEW QUESTION: 257

IT 管理要求 IT 部門的所有員工每年參加有關部門使命價口和關鍵績效衡量標準的培訓。

- A. 通訊失敗

- B. 知識的擊殺差距
- C. 監控間隙
- D. 責任/獎勵失敗

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 258

管理階層實施了處理庫存的職責分離政策。實施這項新政策後，部稽核師更關心下列哪些詐欺風險？

- A. 各方串通的風險。
- B. 偽造對帳的風險。
- C. 庫存流動性低的風險。
- D. 庫存損壞的風險。

Answer: ([SHOW ANSWER](#))

While a segregation-of-duties policy primarily mitigates the risk of a single individual perpetrating fraud, it introduces the increased risk of collusion between parties. Collusion can circumvent the controls established by the segregation of duties, making it a significant concern for internal auditors to monitor in environments where duties are segregated.

Institute of Internal Auditors (IIA) - Practice Advisories on Assessing Fraud Risks

NEW QUESTION: 259

下列哪一項聲明通常會包含在部稽核章程的責任部分中？

- A. 部稽核活動將可以自由且不受限制地接觸執行長、審計委員會和董事會主席。
- B. 部稽核部門應根據至少每年進行一次的風險評估並考慮管理層發現的風險或控制問題，制定靈活的審計計劃，並提交董事會批准。
- C. 首席審計執行官應獲得執行審計領域人員的必要協助，以及組織部或外部的專業服務。
- D. 部稽核活動不會實施控制、制定程序、安裝系統、準備記錄或從事可能損害部稽核師判斷的活動。

Answer: B ([LEAVE A REPLY](#))

The statement that the internal audit activity shall develop a flexible audit plan based on risk assessment and submit this plan to the board for approval is typically found in the responsibilities section of the internal audit charter. This element emphasizes the planning aspect of audit activities, showcasing the audit's alignment with organizational risks and the governance structure's oversight.

IIA's International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 260

下列哪一種情況最能明合理化是潛在詐欺的根本原因？

- A. 在組織工作了幾十年的經理們意識到，新聘用的年輕經理們更快地被提拔到高階職位。
- B. 一家全國性製造公司的財務主管最近決定不再要求會計人員強制休假兩週。
- C. 收銀台監控現金處理的安全攝影機無法正常運作。

D. 該組織正在逐步淘汰為銷售人員帶來最高佣金的三種成熟口品

Answer: A (LEAVE A REPLY)

The scenario where managers who have been with the organization for several decades become aware that newly hired, younger managers are being moved more quickly into senior positions best illustrates a rationalization as the root cause of potential fraud. This situation could lead these managers to feel justified in committing fraud, believing they are undervalued or unfairly treated, which is a common form of rationalization in fraudulent activities.

Fraud triangle theory, which includes rationalization as one of the key elements leading to fraud, as discussed in various IIA resources on fraud and ethical behavior.

NEW QUESTION: 261

下列哪一項關於企業社會責任利害關係人理論的敘述是正確的？

- A. 組織負有信託責任，將股東的需求放在第一位
- B. 客戶的需求是組織的首要責任
- C. 競爭對手被視為組織的利害關係人
- D. 員工是組織的最佳資口，也是組織的主要責任

Answer: D (LEAVE A REPLY)

According to the stakeholder theory of corporate social responsibility (CSR), employees are considered key stakeholders and are often referred to as the organization's best assets and a primary responsibility. This view is in contrast to the shareholder-centric model that prioritizes shareholders' needs above all else. Stakeholder theory argues that long-term success is achieved by managing and balancing the interests of all stakeholders, including employees, customers, suppliers, and the community. References: Theories and frameworks on stakeholder theory in CSR, which emphasize the importance of considering various stakeholders in business decisions.

NEW QUESTION: 262

下列哪一項最準確地描述了董事會在組織治理中的角色？

- A. 對過程結果的責任。
- B. 負責參與組織的管理。
- C. 確定誰對結果負責的責任。
- D. 負責辨識組織業務環境中的風險

Answer: A (LEAVE A REPLY)

The role of the board in organizational governance most accurately involves the responsibility for the outcome of the process. This encompasses overseeing the strategic direction of the organization, ensuring that corporate objectives are met, and that the management's activities align with the overall strategic vision and risk appetite of the organization. The board's oversight role is crucial in ensuring effective governance and accountability throughout the organization.

NEW QUESTION: 263

下列哪一種方式可以透過持續專業發展來證明內部稽核師個人的能力？

- A. 為每位內部稽核員建立不同的訓練預算
- B. 將每位審核員的平均訓練時間定義為團隊績效衡量標準
- C. 分析審計後的內部稽核客戶調回饋
- D. 審核所有內部稽核員的訓練記錄

Answer: D (LEAVE A REPLY)

Reviewing training records for all internal auditors is a way to demonstrate an individual internal auditor's competency through continuing professional development. This method ensures that each auditor's training aligns with required competencies and standards, providing a clear record of professional development activities.

IIA standards on assessing professional competencies and continuing education.

NEW QUESTION: 264

根據 IIA 指導，首席審計執行官在報告品質保證和改進計劃的結果時需要採取下列哪項行動？

- A. 完成外部評估後報告此類評估
- B. 至少每年報告一次外部評估
- C. 每季報告持續監測狀況
- D. 至少每五年報告一次參與後評估

Answer: (SHOW ANSWER)

According to IIA guidance, the chief audit executive is required to report the results of the quality assurance and improvement program, including external assessments, at least annually. This ensures that the board and senior management are kept informed about the internal audit activity's conformance with the Standards and other aspects of audit quality.

IIA's International Standards for the Professional Practice of Internal Auditing on Quality Assurance and Improvement.

NEW QUESTION: 265

根據 IIA 指導，下列哪一項關於應盡的專業謹慎的敘述是正確的？

- A. 內部稽核師必須盡職盡責，確保識別所有重大風險，
- B. 內部稽核師必須運用合理審慎和稱職的內部稽核師應有的謹慎和技能
- C. 應有的專業謹慎要求內部稽核師進行廣泛的檢核和驗證，以確保不存在詐欺行為，
- D. 當內部稽核師專注於諮詢業務的潛在利益而不是成本時，就會在諮詢業務中表現出應有的職業謹慎。

Answer: B (LEAVE A REPLY)

According to IIA guidance, due professional care means that internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor. This

involves considering the cost of assurance in relation to potential benefits and exercising judgment and care in accordance with the complexity of the task. It does not imply an exhaustive review of all transactions or guarantees that all significant risks will be identified or that fraud does not exist.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing, specifically those related to due professional care.

NEW QUESTION: 266

下列哪一項應在監督組織的道德氛圍方面發揮主導作用？

- A. 部稽核活動。
- B. 營運管理。
- C. 高階管理層。
- D. 董事會。

Answer: (SHOW ANSWER)

The board of directors plays a leading role in overseeing the ethical atmosphere of an organization. They are responsible for establishing and promoting the organization's values and ethical standards. The board sets the tone at the top and ensures that senior management implements policies and procedures that support ethical behavior throughout the organization. This oversight includes monitoring compliance with ethical standards and addressing any ethical issues that arise.

The IIA's International Professional Practices Framework (IPPF) - Practice Guide on Ethical Leadership.

COSO's Enterprise Risk Management - Integrating with Strategy and Performance.

NEW QUESTION: 267

部稽核師取得了大量他懷疑有詐欺交易的帳口的交易歷史資料。下列哪一項行動最能反映 部稽核師應盡的專業謹慎？

- A. 部稽核員透過手動審口每筆交易仔細審口數據，以確保發現所有違規行為。
- B. 部稽核員使用資料分析工具對資料進行分類、分析和偵測異常。
- C. 部稽核師透過選擇隨機交易樣本進行進一步測試來口動資料分析過程。
- D. 部稽核員要求分行主管協助辨識詐欺交易，因為他最熟悉被審計的帳口。

Answer: B (LEAVE A REPLY)

Employing the use of data analytics tools to sort, analyze, and detect anomalies in the data best demonstrates due professional care by the internal auditor. This approach allows for efficient and effective review of large volumes of data, enabling the auditor to identify patterns and irregularities that may indicate fraudulent transactions, while also adhering to the principles of competence and due care outlined in the IIA's standards.

IIA Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 268

根據 IIA 的道德準則，下列何者最能描述誠信原則？

- A. 審計師應遵守法律並按照法律和行業的要求進行披露
- B. 審計師應揭露他們所知的所有重要事實，如果不揭露這些事實可能會扭曲所審計活動的報告
- C. 審核員應只從事其具備必要知識技能與經驗的服務
- D. 審核員應謹慎使用並保護在其職責過程中所獲得的資訊

Answer: B (LEAVE A REPLY)

According to The IIA's Code of Ethics, the principle of integrity emphasizes the importance of honesty and fairness in the auditor's conduct. The statement that best reflects this principle is that auditors must disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review. This aspect of integrity ensures transparency and accuracy in the presentation of audit findings, crucial for the credibility of the audit function and the trust placed in it by stakeholders.

The IIA's Code of Ethics - Integrity

NEW QUESTION: 269

下列哪一項最適當地描述了內部稽核活動在組織道德計畫方面的積極主動作用？

- A. 成為組織內部道德委員會的投票成員。
- B. 進行組織範圍內的年度員工調查。
- C. 檢討所有部門道德相關政策。
- D. 對所有員工進行年度道德訓練。

Answer: B (LEAVE A REPLY)

Performing an annual organization-wide employee survey is a proactive role for the internal audit activity with regard to the organization's ethics program. This survey can help assess the ethical climate, identify potential ethical issues, and gather employee perceptions and feedback. The results can be used to improve the ethics program, enhance training, and ensure that ethical standards are effectively communicated and upheld throughout the organization.

The IIA's Practice Guide on Evaluating Ethics-Related Programs and Activities.

The IIA's International Professional Practices Framework (IPPF) on Assessing Organizational Ethics.

NEW QUESTION: 270

下列哪一項最能描述為什麼首席審計执行官可能會尋求詐欺專家的服務來協助重大詐欺調查？

- A. 詐欺專家更擅長使用電腦輔助審計技術
- B. 詐欺專家更有能力在法庭上擔任專家證人
- C. 詐欺專家能更好地採取應有的專業謹慎
- D. 詐欺專家更擅長使用犯罪現場調查技術

Answer: B (LEAVE A REPLY)

A chief audit executive might obtain the services of a fraud specialist to assist in a major fraud investigation because fraud specialists are better equipped to act as an expert witness in court. Their expertise and credentials in fraud investigations provide authoritative insight and detailed knowledge that can support legal proceedings, making them valuable resources in cases where legal actions are pursued.

The IIA's guidance on managing and investigating fraud.

NEW QUESTION: 271

在被指派審計應付帳款流程後，□部稽核師私下通知首席稽核執行官，她已成為應付帳款部門經理職位的最終候選人。下列哪一項是審計師所堅持的 IIA 道德規範原則？

- A. 獨立。
- B. 保密性。
- C. 客觀性。
- D. 能力

Answer: C (LEAVE A REPLY)

By notifying the chief audit executive of her candidacy for a position within the accounts payable department, the auditor upheld the principle of Objectivity. This principle requires auditors to disclose any potential conflicts of interest that could influence their independence and objectivity during the audit process.

The Institute of Internal Auditors (IIA) - Code of Ethics.

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NEW QUESTION: 272

在保證業務期間，□部稽核師使用基準研究來支援向利害關係人準備包含有關控制缺陷的重要發現的報告。審計員展現了下列哪些技能？

- A. □部稽核管理。
- B. 衝突談判。
- C. 批判性思考。
- D. □服與合作。

Answer: C (LEAVE A REPLY)

The use of benchmarking research to support the preparation of a report on control deficiencies demonstrates critical thinking. This skill involves analyzing and evaluating information from multiple sources to form a well-rounded view of the audit area, leading to significant findings and effective recommendations in the audit report. Commonly recognized audit practices and skills as documented in auditing literature and the IIA's Competency Framework.

NEW QUESTION: 273

由於波動性和不確定性不斷增加，一家電信組織正計劃停止其營運所在的一個或多個市場的運作。組織選擇下列哪一種風險管理技術？

- A. 風險接受。
- B. 規避風險。
- C. 風險分擔。
- D. 降低風險。

Answer: B (LEAVE A REPLY)

The organization's decision to cease operations in a market due to increasing volatility and uncertainties represents a risk avoidance technique. Risk avoidance involves actions taken to eliminate the exposure to risk entirely, often by discontinuing the activities that generate the risk. In this scenario, by exiting the market, the organization avoids the potential negative impacts associated with the volatile and uncertain environment.

The IIA Standards: Standard 2120 - Risk Management: "The internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes." COSO ERM Framework: Describes risk avoidance as a strategy where organizations opt to avoid risk by discontinuing the activities that produce the risk.

NEW QUESTION: 274

該組織的首席審計執行長 (CAE) 計劃在多次口品召回後立即進行保證工作。然而，口部稽核人員不具備充分評估所有相關流程和程序所需的知識和經驗。根據 11A 指南，在這種情況下，CAE 應該採取下列哪種行動？

- A. 使用目前可用的資源進行審口，並排除目前無法執行的程序。
- B. 實施加速培訓計劃，為審計人員提供開展工作所需的技能和知識。
- C. 鼓勵管理階層接受評估的風險，直到口部稽核活動能口充分審口該領域。
- D. 從擁有該領域必要專業知識的其他口部保證提供者處為審計團隊獲取協助。

Answer: D (LEAVE A REPLY)

According to the IIA's International Standards for the Professional Practice of Internal Auditing (Standards), when internal audit staff lacks the required knowledge or expertise to perform an engagement, the chief audit executive (CAE) should consider obtaining additional resources with the necessary expertise. This approach ensures that the assurance engagement can be conducted with the requisite level of competence and

fulfills the standards' mandate for proficiency and due professional care (Standard 1210: Proficiency).

IIA Standard 1210: Proficiency.

NEW QUESTION: 275

一家投資顧問公司購買了專業責任保險，以防止客戶因收到錯誤或不準確的建議而提起訴訟。下列何者最能描述這種風險管理技術？

- A. 緩解。
- B. 接受
- C. 轉移。
- D. 迴避

Answer: C (LEAVE A REPLY)

Purchasing professional liability insurance as a way to protect against lawsuits from customers claiming poor or erroneous advice represents a risk transfer strategy. By obtaining insurance, the investment advisory firm transfers the financial risk associated with potential legal actions to the insurance provider. This approach does not eliminate the risk but shifts the burden of financial loss.

Risk management techniques in the financial advisory sector

NEW QUESTION: 276

□部稽核活動被拒□□□支出和預算報告，因為這些報告被認為是機密的。這種情況會導致□部稽核活動受到下列哪些限制？

- A. 獨立
- B. 誠信
- C. 客觀性
- D. 權限

Answer: (SHOW ANSWER)

Being denied access to necessary information such as expenditure and budget reports because they are considered confidential affects the authority of the internal audit activity. Authority, as granted by the audit charter, should include unrestricted access to all records and data required by the audit team to perform its duties effectively. Limitations on access impair the audit's scope and the auditors' ability to conduct thorough and complete audits. References: IIA Standard 1110: Organizational Independence, which stresses the importance of internal auditors having appropriate and unrestricted access to information.

NEW QUESTION: 277

下列哪一種情況最有可能被□部稽核活動視為潛在的詐欺危險訊號？

- A. 每月薪資單報告未經審□以確保被解僱的員工已從薪資系統中刪除。
- B. 非常規日記帳分錄的數量隨著時間的推移而穩定增加。
- C. 去年未審核核准供應商的資料庫。

D. 最近的員工調查表明，一些員工仍然不知道該組織的舉報熱線

Answer: B (LEAVE A REPLY)

An increase in nonroutine journal entries is a classic red flag for potential fraud, as such entries may be used to adjust financials inappropriately. IIA guidance identifies unusual patterns in financial transactions as significant indicators of potential fraud risks.

NEW QUESTION: 278

組織的營運管理層意識到現有的內部控制缺陷，但缺乏執行內部控制措施的能力。若內部稽核部門採取下列哪一項行動，則適合協助經營管理階層持續改善內部控制？

- A. 培養控制環境的重要性
- B. 提供控制和自我監控流程的培訓
- C. 建議安裝企業範圍的風險管理系統。
- D. 在高風險領域進行更多保證任務

Answer: (SHOW ANSWER)

If the operations management lacks the competency to execute internal control measures, the most appropriate action by the internal audit activity to assist in achieving continuous improvement is to provide training on controls and on self-monitoring processes. This helps build management's capacity to understand and implement effective controls and fosters a culture of continuous improvement within the organization.

IIA guidance on the role of internal audit in developing management's control competencies, highlighting training and educational support as key methods for enhancing internal control practices.

NEW QUESTION: 279

誰負責監督組織的風險管理架構？

- A. 營運管理。
- B. 董事會。
- C. 內部稽核員。
- D. 風險管理主管。

Answer: B (LEAVE A REPLY)

The oversight of an organization's risk management framework is primarily the responsibility of the board of directors. The board's role includes ensuring that risk management processes are integrated with overall organizational processes and that the strategies and policies regarding risk management are effectively managed and aligned with the organization's objectives. Operational management, internal auditors, and the head of risk management each play roles within the framework established by the board but do not have overall oversight responsibility.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 280

關於首席審計執行官 (CAE)。下列哪一項被視為損害口部稽核活動的獨立性？

- A. CAE 在行政上向 CEO 報告。
- B. 請 CAE 將其差旅津貼清算提交給人力資源部門核准。
- C. CAE 的主管負責風險管理職能。
- D. 要求 CAE 在實施之前審口新程序。

Answer: C (LEAVE A REPLY)

An impairment to independence occurs when the CAE's supervisor is responsible for functions that the CAE may need to audit. This dual responsibility can create a conflict of interest and impact the objectivity of the internal audit activity. References:

- * IIA Standard 1110: Organizational Independence.
- * IIA Practice Guide: Independence and Objectivity.

NEW QUESTION: 281

下列哪一種情況最可能損害口部稽核活動的獨立性？

- A. 口部稽核團隊成員的親屬在接受審口的部門工作。
- B. 由於管理層要求從審計計劃中刪除所有與 IT 相關的業務，口部審計預算減少
- C. 由於與財務長意見不合，審計經理從報告草案中刪除了一項發現
- D. 控制的運作效果報告為“令人滿意”，因為在規劃期間未發現任何問題

Answer: B (LEAVE A REPLY)

Independence is a fundamental principle for internal auditing, ensuring that internal auditors are free from conditions that threaten their ability to carry out their responsibilities in an unbiased manner. Scenario B presents a clear impairment to independence because management's reduction of the internal audit budget, leading to the removal of all IT-related engagements from the audit plan, could limit the internal audit activity's ability to objectively assess areas critical to the organization's risk profile. This type of management interference compromises the scope and depth of internal audit activities, impacting their ability to provide an unbiased assurance.

IIA Standard 1100: Independence and Objectivity

IIA Standard 1110: Organizational Independence

NEW QUESTION: 282

下列哪一項最有助於衡量口部稽核活動是否成功提供基於風險的保證？

- A. 口部稽核計畫涵蓋的高度重大風險的百分比。
- B. 每次參與時發現的先前未知風險的百分比。
- C. 熟練組織結構和主要風險的口部稽核人員的百分比。
- D. 與諮詢業務相比，在保證業務中進行觀察的百分比。

Answer: A (LEAVE A REPLY)

The most helpful metric to measure the success of an internal audit activity in providing risk-based assurance is the percentage of highly significant risks covered by the internal audit plan. This demonstrates that the internal audit function is focusing its resources on

the most critical areas that could impact the organization's objectives, ensuring that significant risks are being addressed and managed appropriately. This alignment with the organization's risk profile is a key indicator of effective risk-based auditing. References: The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2010 - Planning, and Standard 2120 - Risk Management.

NEW QUESTION: 283

一家製造企業的首席審計執行官 (CAE) 接到了該製造商第三方供應商之一的安全主管的聯繫。安全主管要求提供最近涉及第三方供應商的審計工作中的內部審計記錄。安全主管認為，這些記錄包含的資訊可以識別可能參與詐欺活動的第三方供應商員工。對 CAE 來說，最適合的行動方案是什麼？

- A. 取得製造商審計委員會關於發布審計記錄的批准
- B. 發布記錄，但首先刪除有關製造組織內部行動和程序的所有數據
- C. 拒絕存取記錄，因為第三方供應商的安全部門應該能夠調自己的員工。
- D. 諮詢製造商的高階管理層，確定是否適合發布相關記錄

Answer: (SHOW ANSWER)

When dealing with requests for internal audit records, especially those involving third parties, it is crucial to balance the need for confidentiality with the potential benefits of sharing information. According to IIA guidance, the chief audit executive (CAE) should consult with senior management to ensure that any decision to release audit records is aligned with the organization's policies, legal considerations, and ethical standards. Consulting with senior management allows for a thorough evaluation of the implications of releasing the records, including potential risks, legal constraints, and the impact on relationships with third-party suppliers.

This collaborative approach ensures that the decision is well-informed and appropriately authorized.

IIA Standard 2440: Disseminating Results

IIA Code of Ethics: Confidentiality Principle

NEW QUESTION: 284

某組織的董事會已決定，內部稽核活動必須能夠更多地接觸組織的不同部門，以便有效地進行保證工作。董事會透過這項改變尋求改善以下哪些領域？

- A. 內部稽核權限。
- B. 內部稽核報告結構。
- C. 內部稽核的獨立性與客觀性。
- D. 內部稽核與董事會的互動

Answer: (SHOW ANSWER)

By deciding that the internal audit activity must have greater access to different parts of the organization, the board of directors is primarily seeking to improve the internal audit

authority. This change aims to empower the internal audit activity with the necessary access to records, personnel, and physical properties to conduct thorough and effective assurance work, thereby enhancing the scope and depth of audits.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 285

IIA 道德準則的主要目的是什麼？

- A. 建立指導個人和組織在內部審計中的行為的原則和期望
- B. 建立內部稽核實務的強制性能力標準
- C. 在公司和其他商業組織中促進道德文化
- D. 傳達適合內部稽核績效的具體活動

Answer: ([SHOW ANSWER](#))

NEW QUESTION: 286

組織最有可能將下列哪一個領域作為其企業社會責任報告的一部分？

- A. 其產品在發展中市場的獲利能力影響。
- B. 地方政府競選的政治捐款金額。
- C. 與新工廠交通相關的投訴數量。
- D. 授予高階主管的薪酬方案。

Answer: C ([LEAVE A REPLY](#))

Corporate social responsibility (CSR) reporting typically includes information on how a company's operations impact the community and environment. Reporting the number of complaints related to traffic from a new factory reflects the organization's commitment to addressing community concerns and environmental impact, which are key aspects of CSR.

References:

- * Global Reporting Initiative (GRI) Standards.
- * IIA guidance on CSR and sustainability reporting.

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NEW QUESTION: 287

下列哪一項是內部稽核活動可以針對組織的風險管理所提供的諮詢服務？

- A. 為風險管理系統提供保證

- B. 促進風險評估研討會
- C. 評估主要風險報告
- D. 決定適當的風險因應措施

Answer: (SHOW ANSWER)

The IIA recognizes that internal auditors can provide valuable consulting services that support the organization's risk management without compromising their independence. Facilitating risk assessment workshops (option B) is a consulting service that internal auditors can perform, which helps the organization identify and evaluate risks in a structured way. This activity does not involve making management decisions or assuming management responsibilities, preserving the internal audit's advisory role.

IIA Standard 1000: "Consulting Services"

NEW QUESTION: 288

根據 IIA 指導，內部稽核活動將檢視下列哪一項以評估組織的策略和營運決策治理流程？

- A. 風險評估流程包括與高階管理層的訪談。
- B. 組織的使命和價值觀宣言、行為準則和舉報政策
- C. 董事會會議記錄、董事會政策手冊和過去的審計報告
- D. 員工薪酬目標制定與績效評估政策及流程

Answer: C (LEAVE A REPLY)

The first step for a newly hired chief audit executive (CAE) to build and maintain the proficiency of the internal audit activity should be to incorporate the basic criteria of internal audit competency into job descriptions. This foundational step ensures that all current and future hires are aligned with the required skills and competencies needed for effective internal audit functions. It sets a clear expectation of skills and knowledge right from the recruitment stage, thereby facilitating the development and maintenance of a competent audit team.

The Institute of Internal Auditors (IIA) - Practice Guides on Talent Management

NEW QUESTION: 289

一家跨國組織的內部稽核師正在審閱該組織風險管理架構的有效性。在這種情況下，下列哪一項敘述是正確的？

- A. 審核員在評估控制有效性時應考慮不同地區的當地文化和習俗。
- B. 無論身在何處，各級員工都有責任設計有效的控制措施來降低風險
- C. 為了實現有效的內部控制環境，必須記錄組織的風險管理計畫並將其傳達給每個區域的各個層級。
- D. 設定明確的目標是有效辨識、評估和應對組織風險的前提。

Answer: D (LEAVE A REPLY)

Setting clear objectives is crucial for effective risk management. Clear objectives provide a basis for identifying, assessing, and responding to risks. They ensure that all risk management activities are aligned with the organization's goals and help to prioritize risks

based on their potential impact on achieving these objectives. Without clear objectives, it is challenging to evaluate the relevance and significance of risks and to develop appropriate risk responses.

COSO Enterprise Risk Management Framework

IIA Practice Guide: Assessing the Adequacy of Risk Management Using ISO 31000

NEW QUESTION: 290

由於首席執行官的營運責任增加。組織的首席審計執行長 (CAE) 目前向財務長 (CFO) 匯報工作。這種情況可能造成的阻礙是什麼？

- A. 可開展的活動範圍可能受到限制
- B. CPO 可以在審計其職權範圍內的領域時提供專家建議
- C. 當首席審計執行長向高階主管成員報告時，內部稽核活動就定位充分
- D. 在對財務相關領域進行審計時，可以專注於財務人員的費用

Answer: (SHOW ANSWER)

When the chief audit executive (CAE) reports to the chief financial officer (CFO), it can create a potential conflict of interest and impair the independence of the internal audit activity. This reporting structure may lead to limitations in the scope of engagements, particularly when auditing areas under the CFO's purview.

Independence and objectivity are critical for the effectiveness of internal auditing, and reporting to the CFO can undermine these principles, restricting the ability to audit financial and other related areas without bias or undue influence.

The IIA Standards: Standard 1110 - Organizational Independence: "The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity." IIA Practice Guide: "Independence and Objectivity": Discusses the importance of appropriate reporting lines to maintain audit independence and avoid conflicts of interest.

NEW QUESTION: 291

在其存在的五年中，內部審計活動對其品質保證和改進計劃 (QAIP) 進行了內部評估。評估結果表明，內部稽核活動不符合《準則》的規定。在此之前，對內部稽核活動的QAIP 進行了外部評估，評估結果顯示內部稽核活動符合標準。

考慮到這兩項評估，內部稽核活動目前符合準則的情況如何？

- A. 符合標準。
- B. 不符合標準
- C. 無法確定是否符合標準。
- D. 部分符合標準

Answer: B (LEAVE A REPLY)

The current state of conformance with the Standards for the internal audit activity would be considered as

"Nonconformance with the Standards." This assessment is based on the most recent internal assessment, which showed nonconformance. According to IIA standards, the results of the latest quality assurance review are critical in determining conformance, and any finding of nonconformance indicates that the internal audit activity currently does not meet the Standards, despite previous external assessments to the contrary.

IIA Standard 1300: Quality Assurance and Improvement Program and related interpretation guidelines.

NEW QUESTION: 292

一名應付帳款文員最近調入口部稽核部門，並被分配到與他先前負責的應付帳款流程相關的工作。下列哪一項是新口部稽核師應採取的最佳行動？

- A. 如果這是一項審計業務，請接受該任務，因為對現有應付帳款流程的直接了解可以提供深度並增加更多價口。
- B. 如果是諮詢業務，請拒口任務並要求重新分配，因為在諮詢業務中，審計師不得評估他們之前負責的領域的運作。
- C. 如果這是一項諮詢業務，請接受該任務，因為對現有應付帳款流程的直接了解將提供深度並增加更多價口。
- D. 如果這是一項鑑證業務，則接受該任務分配，因為首席審計執行官在分配該任務時已經了解口部審計師的先前職責。

Answer: (SHOW ANSWER)

If the assignment is a consulting engagement, the best action for the new internal auditor, who recently transferred from being an accounts payable clerk, is to decline the assignment and ask to be reassigned. This avoids any conflict of interest and maintains objectivity, as the auditor would be evaluating processes for which they were previously responsible, potentially compromising the independence and objectivity required in consulting engagements.

IIA Standards 1120 - Objectivity

NEW QUESTION: 293

下列哪一項最適當地描述了口部稽核活動在組織風險管理流程中的作用？

- A. 向董事會報告管理階層對目前風險的評估
- B. 為組織建立風險管理政策與框架
- C. 分配識別和管理重大風險的責任
- D. 制定關鍵控制措施以降低整個組織的風險

Answer: A (LEAVE A REPLY)

The most appropriate role for internal audit in an organization's risk management process is reporting to the board on management's assessment of current risks. This role involves providing assurance on the effectiveness of the organization's risk management processes, including the accuracy and effectiveness of management's risk assessment.

Internal audit should not be directly involved in establishing risk management frameworks or developing controls, as these are management responsibilities.

The Institute of Internal Auditors (IIA) - Standards and Guidance on Risk Management

NEW QUESTION: 294

一位首席審計執行長 (CAE) 目前受僱於一家商業銀行，三年前她曾擔任該銀行的首席合規官。現任首席合規官在強制性反洗錢合規審計開始之前突然辭職。考慮到銀行財務狀況一直很困難並且希望控制成本，董事會正在考慮針對空缺職位的多種替代方案。如果董事會採取下列哪一個方案，最能滿足銀行的目標並維持內部稽核活動的獨立性？

- A. 擴大 CAE 的職責以涵蓋合規職能，並將預定的合規審計推遲到明年。
- B. 招募一位新的首席合規官來填補空缺，並讓 CAE 指導新人擔任合規官職務。
- C. 將合規職能的責任分配給 CAE，並讓外部審計員執行預定的合規審計。
- D. 任命現任 CAE 為合規職能部門負責人。由於該 CAE 一年多前就已受聘於合規部門，因此無需採取進一步行動。

Answer: B (LEAVE A REPLY)

The internal audit activity must be independent, and internal auditors must be objective in performing their work². This means that they should not have any conflicts of interest or undue influence that could impair their judgment or credibility³. Therefore, the CAE should not assume any management responsibilities or roles that could compromise their independence or objectivity, such as the chief compliance officer⁴. Option B is the most appropriate alternative, as it preserves the separation of duties and accountability between the internal audit and compliance functions, while allowing the CAE to provide some guidance and oversight to the new chief compliance officer⁵.

The other options are not appropriate, as they would create potential impairments to the internal audit activity's independence or objectivity. Option A would create a self-review threat, as the CAE would have to audit their own work in the compliance function. Option C would create a familiarity threat, as the CAE would have a close relationship with the external auditor who would audit their work in the compliance function.

Option D would create a role conflict, as the CAE would have to balance the conflicting objectives and expectations of the internal audit and compliance functions.

NEW QUESTION: 295

在對外國子公司進行審計時，內部稽核團隊發現產品被銷往受制裁禁止的國家。內部稽核團隊的最佳行動方案是什麼？

- A. 在參與溝通中包含事實
- B. 通知我外部審計師該違規行為。
- C. 向政府監理機關通報違規行為
- D. 諮詢法律部門

Answer: D (LEAVE A REPLY)

When an internal audit team discovers that products were sold to a prohibited country due to sanctions, the best course of action is to consult with the legal department. This step ensures that the internal audit team receives expert advice on the legal implications and the appropriate course of action. Reporting to government regulators or external auditors without legal consultation may result in incorrect or premature actions. The legal department can guide the auditors on compliance with relevant laws and regulations, ensuring that the organization handles the violation appropriately.

The IIA Standards: Standard 2060 - Reporting to Senior Management and the Board: "The chief audit executive must report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan." The IIA Practice Guide: "Coordinating Risk Management and Assurance": Emphasizes the importance of consulting with legal experts on matters involving regulatory compliance.

NEW QUESTION: 296

下列哪一項敘述最能描述外部審計師與內部稽核師之間的職能差異？

- A. 內部稽核師評估過去的成就以了解控制是否有效運行，而外部稽核師則專注於財務報告的準確性。
- B. 內部稽核師對控制措施是否足以管理風險提供保證。包括未能實現未來目標的風險，外部審計師評估財務報告的準確性和可理解性。
- C. 內部稽核師始終由組織僱用，而不是外包，外部審計師從未由組織僱用，而是獨立簽約
- D. 內部稽核師最直接關注的是詐欺的發現，而外部稽核師最直接關注的是詐欺的預防

Answer: (SHOW ANSWER)

Internal auditors focus on assessing the adequacy of controls to manage various risks within the organization, including operational and strategic risks. External auditors primarily focus on the accuracy and reliability of the organization's financial statements and compliance with relevant accounting standards. References:

- * IIA Standard 2100: Nature of Work.
- * IIA Practice Guide: Coordination and Reliance: Developing an Assurance Map.
- * External Audit Standards (e.g., Generally Accepted Auditing Standards - GAAS).

NEW QUESTION: 297

根據 IIA 指導，內部稽核章程應詳細說明下列哪一項內容？

- A. 管理的目的與目標
- B. CAE 用於管理組織內部控制的流程
- C. 內部稽核活動將向外部第三方提供的服務的性質
- D. 審計委員會的職責

Answer: (SHOW ANSWER)

According to IIA guidance, an internal audit charter should detail the responsibilities of the audit committee.

The charter is a formal document that defines the purpose, authority, and responsibility of the internal audit activity. Including the audit committee's responsibilities ensures clarity on the committee's role in overseeing the internal audit function, enhancing governance, and providing a framework for accountability and support.

The IIA Standards: Standard 1000 - Purpose, Authority, and Responsibility: "The purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards." IIA Practice Guide: "Internal Audit Charter: Understanding the Components": Highlights the importance of specifying the audit committee's responsibilities in the charter.

NEW QUESTION: 298

根據 IIA 指南，下列何者最能體現應有的專業謹慎？

- A. 為審計業務配備具有專業資格的口部稽核員。
- B. 依賴事先的審核工作來節省規劃時間和成本。
- C. 執行保障程序以確保識別出所有重大風險。
- D. 評估與潛在效益相關的保證成本。

Answer: D (LEAVE A REPLY)

Demonstrating due professional care involves assessing the cost of assurance in relation to the potential benefits (Option D). This approach ensures that internal audit resources are used efficiently and effectively, providing value to the organization. According to IIA Standards, Standard 1220: Due Professional Care, internal auditors must consider the extent of work needed to achieve the engagement's objectives and the relative complexity, materiality, or significance of matters to which assurance procedures are applied. Staffing audit engagements with qualified auditors (Option A), relying on prior work (Option B), and guaranteeing identification of all significant risks (Option C) do not fully encapsulate the essence of due professional care, which balances cost and benefit.

IIA Standards, Standard 1220: Due Professional Care

IIA's International Professional Practices Framework (IPPF)

NEW QUESTION: 299

下列哪項控制措施對於防止員工將組織的資金用於不當支出以及偽造財務記錄以掩蓋詐欺行為為最有用？

- A. 薪資流程中的職責分離。
- B. 確認收到商品或服務。
- C. 對新聘員工進行背景調口。
- D. 需要管理階層批准費用。

Answer: D (LEAVE A REPLY)

Requiring management approval for expenses is an effective control to prevent inappropriate use of organizational funds and falsification of financial records. This control

ensures that all expenditures are reviewed and approved by a higher authority, providing a check against potential misuse of funds. It helps in verifying the legitimacy and necessity of expenses, thereby reducing the risk of fraudulent activities by employees.

The Institute of Internal Auditors (IIA) Standards and Practice Advisories.

COSO Internal Control - Integrated Framework.

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on Expense Management and Approval Controls.

NEW QUESTION: 300

一位口部稽核員發現銷售人員可以在出貨前在系統中修改或取消訂單*她想知道他們是否也可以在出貨後修改訂單。她應該檢口以下哪種類型的控制？

- A. 批次控制。
- B. 應用程式控制。
- C. 一般 IT 控制。
- D. 邏輯存取控制

Answer: (SHOW ANSWER)

The internal auditor should examine application controls, which directly relate to specific computer applications. These controls ensure the accuracy, completeness, and authorization of transactions processed by the system. Since the auditor's concern is whether sales staff can modify orders after shipping, which involves transactional changes in a specific application, application controls are the appropriate focus.

Information systems auditing standards and best practices.

NEW QUESTION: 301

口部稽核部門被要求對財務部門的潛在詐欺行為進行調口，隨後與一名法務會計簽約加入團隊。下列哪一方對解決本次調口中發現的任何詐欺事件負有主要責任？

- A. 首席審計執行官。
- B. 高階管理層。
- C. 法務會計。
- D. 法律部門。

Answer: B (LEAVE A REPLY)

Senior management has the primary responsibility for resolving any fraud incidents found as a result of the investigation in the treasury department. While the internal audit activity may identify and report on fraud, and forensic accountants may assist in investigating it, the responsibility for addressing and resolving incidents of fraud, including implementing corrective actions and holding parties accountable, rests with senior management.

The IIA's guidance on the roles and responsibilities in fraud investigations, which places ultimate responsibility for management of fraud risks with senior management.

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NEW QUESTION: 302

下列哪一項應屬於口部稽核活動的職責？

- A. 積極向管理機構報告。
- B. 提供風險管理架構。
- C. 協助管理階層制定流程和控制措施來管理風險和問題。
- D. 辨識並減輕組織的重大風險。

Answer: (SHOW ANSWER)

Part of the internal audit activity's duties includes assisting management in developing processes and controls to manage risks and issues. While internal auditors are primarily responsible for evaluating the effectiveness of risk management and control processes, they also play a key role in advising and consulting with management to help design and improve these processes, thereby adding value to the organization.

The IIA Standards: Standard 2130 - Governance: "The internal audit activity must assess and make appropriate recommendations to improve the organization's governance processes for making strategic and operational decisions, overseeing risk management and control, and promoting appropriate ethics and values within the organization." IIA Practice Guide: "Consulting Services and the Internal Audit Activity": Discusses how internal auditors can provide value-added services, including assisting management with process improvements and control development.

NEW QUESTION: 303

為了遵守熟練程度標準，首席審計執行官在選擇新的口部稽核師時可能會考慮以下哪一項作為主要招募標準？

- A. 審核員工作經驗的長度與一致性
- B. 審核員表現出的解決問題的能力
- C. 審核員的技能與其他審核人員已具備的技能相比
- D. 審核員自我激勵和良好團隊合作的能力

Answer: C (LEAVE A REPLY)

According to the IIA's standards on proficiency, the Chief Audit Executive (CAE) should consider primarily how well the skills and experience of a new auditor complement those of the existing audit team. This ensures a diverse and comprehensive skill set within the audit team, aligning with the Standard 1210.A2, which stipulates that the internal audit activity

collectively should possess or obtain the knowledge, skills, and other competencies needed to perform its responsibilities.

Institute of Internal Auditors (IIA) Standards, specifically Standard 1210 on Proficiency.

NEW QUESTION: 304

□部稽核師正在進行測試以收集有關組織庫存帳□餘額的證據，並注意到所使用的樣本可能支持這樣的結論：記錄的帳□餘額沒有重大錯報，而事實上，事實並非如此。審計師的擔憂最能描述下列哪一種風險？

- A. 錯誤拒□風險
- B. 不正確的接受風險。
- C. 可容忍的錯報風險。
- D. 預期錯報風險

Answer: B (LEAVE A REPLY)

Incorrect acceptance risk refers to the risk that an auditor concludes that a financial statement assertion is not materially misstated when, in reality, it is. This type of risk is particularly relevant when performing substantive testing on balances such as inventory, where the auditor uses sampling to draw conclusions about the entire account balance. Auditing standards regarding audit sampling and risk assessment, including the concepts of Type I and Type II errors in auditing.

NEW QUESTION: 305

一家科技公司最近聘請了一名初級□部稽核師。為了符合標準，新聘用的□部稽核師必須具備下列哪一項？

- A. 對詐欺和詐欺風險的了解。
- B. IT 審計專業知識。
- C. 行業特定知識
- D. 至少一項與稽核相關的認證

Answer: A (LEAVE A REPLY)

To achieve conformance with the Standards, a newly hired entry-level internal auditor must possess an understanding of fraud and fraud risk. This knowledge is essential as it enables the auditor to recognize potential indicators of fraud during their audit activities, thereby contributing to the organization's broader fraud risk management efforts.

IIA standards which emphasize the importance of auditors understanding fraud risks as part of their professional competence requirements.

NEW QUESTION: 306

下列哪一項描述了實施風險管理架構時的主要目標？

- A. 實現業務擴張的計劃獲利能力。
- B. 增強組織實現策略的信心。
- C. 加強公司治理標準。

D. 消除業務風險和不確定性。

Answer: B (LEAVE A REPLY)

The primary objective when implementing a risk management framework is to enhance an organization's confidence in achieving its strategy. A risk management framework helps an organization identify, assess, and manage risks that could impact its ability to achieve strategic objectives. By systematically managing risks, the organization can make informed decisions, allocate resources more effectively, and improve its overall resilience, thus increasing confidence in achieving its strategic goals.

COSO's Enterprise Risk Management - Integrating with Strategy and Performance.

The IIA's Practice Guide on Risk Management.

NEW QUESTION: 307

下列何者最能證明□部稽核師在規劃鑑證業務時運用了應有的職業謹慎？

- A. 評估不遵守法令的風險
- B. 遵循□部稽核手冊所規定的政策。
- C. 為審□範圍□的管理階層提供如何減輕□部控制風險的建議。
- D. 在有詐欺的前提下開展業務。

Answer: A (LEAVE A REPLY)

Applying due professional care in planning an assurance engagement includes assessing the risks involved in the engagement area. An assessment of the risk of noncompliance with laws and regulations directly addresses the potential legal and regulatory exposures that could significantly impact the organization. This risk assessment helps ensure that the audit plan is appropriately focused and aligned with key risks, demonstrating due professional care.

IIA standards on planning, which stipulate that due professional care includes an appropriate risk assessment.

NEW QUESTION: 308

下列何者最能描述諮詢業務而不是鑑證業務？

- A. 銀行□部稽核人員審□活動清單，以確定信貸員是否遵循了正確的程序。
- B. 財務長徵求□部稽核師關於新會計聲明是否正確、全面採用的意見
- C. 指定一名□部稽核員來評估所提議的轉換客□服務系統的新措施是否具有成本效益。
- D. 高階管理層要求□部稽核活動審□客□資料安全法規的遵守情況

Answer: C (LEAVE A REPLY)

A consulting engagement, as opposed to an assurance engagement, is characterized by the auditor providing advice and recommendations upon request. In option C, an internal auditor assessing the cost-effectiveness of a new customer service system initiative represents a consulting role where the auditor provides expertise to aid decision-making, rather than verifying compliance or control effectiveness.

Institute of Internal Auditors (IIA) Standards and Guidelines.

NEW QUESTION: 309

在鑑證業務的規劃階段，一名薪資職員告知口部稽核師，他經常被要求在沒有人力資源部提供任何正式新員工文件的情況下將新員工加入薪資單。審計員擔心這會增加詐欺風險。為了完成業務規劃，審計師下一步最適合採取的步驟是：

- A. 增加測試樣本量，確保對薪資記錄進行徹底審口。
- B. 儘管缺乏支持證據，但仍將職員的主張告知首席審計執行官。
- C. 請職員提供薪資單上任何可疑新員工姓名的清單。
- D. 進一步調口此事，以準確了解有多少薪資記錄受到影響。

Answer: (SHOW ANSWER)

When a payroll clerk informs the auditor of potential issues like adding new employees to the payroll without proper documentation, it is essential to escalate this concern appropriately. The internal auditor should inform the chief audit executive (CAE) of the assertion, as it raises a significant red flag regarding potential fraud or control weaknesses. This step ensures that the CAE is aware of the situation and can decide on the necessary follow-up actions, such as further investigation or adjusting the audit scope to address the risk.

IIA Standard 1220: Due Professional Care

IIA Standard 2120: Risk Management

NEW QUESTION: 310

根據 IIA 指導，關於報告品質保證和改進計劃的結果，下列哪一項敘述是正確的？

- A. 口部評估結果需要至少每五年向董事會報告一次。
- B. 外部評估員必須在完成後向高階管理層和董事會提交外部評估結果。
- C. 一旦發現口部稽核活動的缺陷，必須立即向董事會報告。
- D. 口部稽核活動績效的持續監控結果必須至少每年向高階管理層和董事會報告一次。

Answer: (SHOW ANSWER)

According to IIA guidance, the results of ongoing monitoring of the internal audit activity's performance must be reported to senior management and the board at least annually. This ensures that the board and senior management are regularly informed about the effectiveness and efficiency of the internal audit function, aligning with the IIA's standards on quality assurance and improvement.

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing.

NEW QUESTION: 311

在審計企業社會責任時，使用非政府組織(NGO) 成員作為保證團隊的優勢是什麼？

- A. 通常需要較少的時間來訓練非政府組織成員了解審計流程。
- B. 非政府組織成員通常更公正客觀。
- C. 如果報告中包含非政府組織成員的正面評價，則該報告被認為更可信，與審計師相反。

D. 非政府組織成員有權審計企業社會責任。

Answer: C (LEAVE A REPLY)

Including NGO members on an assurance team when auditing corporate social responsibility adds credibility to the audit findings, particularly when these findings are positive. NGOs are generally perceived as independent and dedicated to public interest, which can enhance the perceived impartiality and trustworthiness of the audit results in matters related to social responsibility.

Institute of Internal Auditors (IIA) - Advisory on Assurance Engagement for Corporate Social Responsibility

NEW QUESTION: 312

高階管理層已決定採用 ISO 31000 風險管理架構的關鍵原則方法。根據 IIA 指導，在動態機構中實施風險管理流程時，下列哪一項原則最為適當？

- A. 作為風險管理流程的一部分，機構中的每個人都對識別和管理風險負有主要責任。
- B. 風險管理流程在評估風險時，應制定一種機制來對每種風險的相對重要性進行排序。
- C. 應定期檢視風險管理流程並回應環境變化，以保持相關性。
- D. 風險管理流程應使用正式技術來考慮每種風險的後果和可能性。

Answer: C (LEAVE A REPLY)

According to IIA guidance, when implementing the risk management process in a dynamic agency, it is most appropriate that the risk management process should be regularly reviewed and respond to changes in the environment to remain relevant. This principle ensures that the risk management practices are flexible and adaptive, reflecting the dynamic nature of risk within a changing organizational and external environment.

This approach is consistent with both the IIA's guidance on risk management and the principles outlined in ISO 31000.

The Institute of Internal Auditors (IIA) - Guidance on Risk Management, ISO 31000 Risk Management Guidelines.

NEW QUESTION: 313

一位專案主管注意到，一位新聘用的口部稽核師在處理大量資料樣本時遇到困難，因為他似乎不願意應用可用的電子表格統計功能，而傾向於手動執行交易測試。口部稽核師最有可能需要下列哪個領域的訓練？

- A. 批判性思考。
- B. 國際專業實務框架
- C. 職業道德
- D. 商業敏口度

Answer: (SHOW ANSWER)

The auditor's reluctance to apply statistical functions in spreadsheet software indicates a gap in applying analytical and problem-solving skills in complex data environments. This gap relates to critical thinking, which involves understanding logical connections between

ideas, identifying the relevance and importance of arguments, and systematically solving problems. Training in critical thinking would equip the auditor to better utilize analytical tools and improve efficiency and effectiveness in auditing tasks.

Internal auditing educational materials on auditor competencies and skills development

NEW QUESTION: 314

管理層評估了組織將業務擴展到新的但不穩定的地區的風險，並開始尋找相容的本地合作夥伴來管理銷售和分銷。下列何者最能描述這種風險管理技術？

- A. 迴避。
- B. 接受。
- C. 減少。
- D. 共享

Answer: D (LEAVE A REPLY)

The risk management technique described by finding a local partner to manage sales and distribution in a new, volatile region is best characterized as "Sharing." This approach involves sharing the risk with another party that can better manage or absorb part of the risk, thus reducing the organization's direct exposure to potential adverse outcomes. Risk management literature and practices, including frameworks such as ISO 31000.

NEW QUESTION: 315

高階管理層的哪些行動向□部稽核師表明組織□部可能存在詐欺活動？

- A. 為員工設定不切實際的目標
- B. 授予外部審計公司存取員工和記錄的權限。
- C. 自動化某些流程並允許其他流程手動執行
- D. 對不當行為實施零容忍政策

Answer: A (LEAVE A REPLY)

Setting unrealistic targets for staff to achieve is a potential red flag indicating that there may be fraudulent activities occurring within the organization. When senior management sets targets that are unattainable, it can create pressure on employees to engage in unethical or fraudulent behavior to meet these goals. This is one of the elements of the fraud triangle (pressure, opportunity, and rationalization) that can lead to fraudulent activities.

IIA Practice Guide: Fraud and Internal Audit

COSO Fraud Risk Management Guide

NEW QUESTION: 316

在專案計畫期間，□部稽核師認定某項測試的成本超過了結果所帶來的預期效益。他確定可以將該測試從審核工作計劃中刪除。□部稽核師最好證明了下列哪一項？

- A. 應有的專業關懷
- B. 個人客觀性

- C. 熟練程度
- D. 口部評估

Answer: A (LEAVE A REPLY)

The internal auditor demonstrated due professional care by deciding to remove a test from the audit work program when the cost outweighed the benefit. Due professional care involves considering the efficiency and cost-effectiveness of audit procedures in relation to the potential benefits. This decision shows prudent judgment and a focus on optimizing the value of audit activities. References: Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

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NEW QUESTION: 317

根據 IIA 指導，下列哪一項是首席審計執行官與高階管理層和董事會討論口部審計章程的主要原因？

- A. 依照各利害關係人的期望，為管理口部稽核活動提供指導並徵求回饋
- B. 提供對口部稽核使命和 IIA 強制性指導要素的理解。
- C. 提供口部稽核活動業務監督品質的最新資訊。
- D. 提供有關現有口部審計計劃、口部審計計劃變更以及變更理由的信息

Answer: B (LEAVE A REPLY)

According to IIA guidance, the primary reason the chief audit executive discusses the internal audit charter with senior management and the board is to provide an understanding of the Mission of Internal Audit and The IIA's mandatory guidance elements. The charter defines the purpose, authority, and responsibility of the internal audit activity, aligning it with the organization's objectives and governance.

The IIA's International Professional Practices Framework (IPPF) particularly emphasizes the importance of the internal audit charter as a foundational document.

NEW QUESTION: 318

根據 IIA 指導，下列哪一項關於道德的敘述是正確的？

- A. 在一個同時擁有國口和國外業務的組織中，商業道德可能會有所不同
- B. 商業道德具有普遍性，世界各地的組織都應遵守商業道德標準
- C. 一個組織的商業道德政策，專門用來指導員工的行為和期望

D. 一個組織的商業道德必須保持獨立，不受供應商的客口和商業夥伴的影響

Answer: A (LEAVE A REPLY)

According to IIA guidance, business ethics may indeed vary within an organization with both domestic and foreign operations. This variation is due to differing cultural norms, legal requirements, and business practices across countries, which may necessitate adaptations in ethical policies and practices. While the core principles of ethics might be universally upheld, their application can differ based on local contexts.

Institute of Internal Auditors (IIA) - Code of Ethics, International Professional Practices Framework (IPPF)

NEW QUESTION: 319

首席審計執行長 (CAE) 正在考慮聘用最近在一家大型公共會計師事務所工作的候選人。CAE 最可能對這位候選人擔心的是什麼*？

- A. 低階審計專業知識
- B. 行業經驗狹窄
- C. 潛在的利益衝突
- D. 人際溝通能力較弱

Answer: C (LEAVE A REPLY)

The chief audit executive's most likely concern regarding a candidate who most recently worked for a large public accounting firm is the potential conflict of interest. This is particularly relevant if the candidate was involved in auditing the organization or its competitors, or if they have relationships that could influence their objectivity.

IIA Code of Ethics and Standards on Objectivity

NEW QUESTION: 320

董事會透過下列哪些流程來確保充分的治理？

- A. 建立並衡量內部稽核活動的績效目標。
- B. 選擇具備必要知識與技能的董事會成員。
- C. 制定、批准和執行組織的策略計劃。
- D. 制定策略來降低實現組織目標的風險

Answer: C (LEAVE A REPLY)

The board manages the process of developing, approving, and executing the strategic plan of the organization to ensure adequate governance. This responsibility includes aligning the strategic plan with the organization's goals and monitoring its execution, which is a key governance role.

Corporate governance principles; IIA guidance on the role of the board in strategic planning.

NEW QUESTION: 321

關於使用正式風險管理框架，下列哪一項是正確的？

1. 它有助於採取系統化的方法來降低風險。
2. 定義並標準化風險溝通中使用的術語。
3. 它確定了策略中需要適應的風險承受程度。
4. 它有助於風險緩解策略與管理重點保持一致。

A. 1. 2. 和 3.

B. 1.2.和 4.

C. 1.3. 和 4.

D. 2、3 和 4.

Answer: (SHOW ANSWER)

A formal risk management framework facilitates a methodical approach to risk mitigation (1), defines and standardizes the terminology used in risk communication (2), and facilitates the alignment of risk mitigation strategies with management priorities (4). These aspects help ensure that risk management efforts are consistent, well-understood, and integrated into the overall strategic direction of the organization.

IIA guidance on implementing risk management frameworks

NEW QUESTION: 322

下列哪一項最能證明□部稽核活動正在盡到應有的職業謹慎？

A. □部稽核活動直接向董事會報告其執行的工作。

B. □部稽核員接受必要的訓練以完成其稽核工作。

C. 完成約定是基於可能存在詐欺活動的假設。

D. □部稽核師考慮使用基於技術的稽核和其他資料分析技術

Answer: B (LEAVE A REPLY)

The use of due professional care by the internal audit activity is best demonstrated by internal auditors undertaking the necessary training to complete their audit work. Due professional care involves applying the diligence and judgment needed to conduct audits effectively. This includes continuous training and development to ensure auditors are proficient in their field and up-to-date with relevant audit standards, technologies, and methodologies, which aligns with the International Standards for the Professional Practice of Internal Auditing from the Institute of Internal Auditors (IIA).

The Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing

NEW QUESTION: 323

下列哪一個選項描述了□部稽核師必須遵守 IIA 道德規範的原因？

A. 道德合規為利害關係人對□部稽核活動和專業□部稽核師的能力的信心提供了基礎。

B. □部稽核師和□部稽核活動必須遵守道德規範，以承擔為組織的風險管理提供□對保證的責任。

C. 道德合規為利害關係人對□部稽核專業和□部稽核活動結果的有效性的信任和信心提供了基礎。

D. 口部稽核活動的道德合規性為組織董事會、管理階層和員工的道德合規性定下了基調。

Answer: C (LEAVE A REPLY)

Conformance with The IIA's Code of Ethics is mandatory for internal auditors because it provides the basis for stakeholder trust and confidence in the validity of the profession of internal auditing and the internal audit activity's findings. Ethical behavior in internal auditing ensures that auditors are trusted by those who rely on their conclusions, advice, and information, thereby enhancing the integrity and credibility of the audit results.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 324

口部稽核師在進行詐欺風險評估後擴大了支付業務的測試範圍儘管投入了額外的審計資源，但並未發現重大問題不幸的是，幾個月後發現了重大支付欺詐根據IIA 指南，以下哪項關於口部審計師應用應有的專業謹慎的陳述是正確的？

- A. 未採取應有的專業謹慎措施，因為除非有實際的詐欺證據，否則不應進行任何額外的工作
- B. 沒有採取應有的專業謹慎措施，因為擴大範圍導致沒有發現任何問題，而詐欺行為實際上存在
- C. 儘管增加了資源成本，但口部稽核師仍根據合理判斷修改了範圍，並運用了應有的專業謹慎
- D. 已採取適當的專業謹慎措施，因為審計資源的成本不應成為進行測試程度的決定性因素

Answer: C (LEAVE A REPLY)

Due professional care was applied by the internal auditor. According to IIA guidance, due professional care involves applying reasonable judgment in all audit circumstances. The auditor's decision to extend the scope of testing based on a fraud risk assessment, even though no issues were initially found, represents a judicious use of professional judgment given the potential risk of fraud. The fact that fraud was later discovered does not necessarily imply a lack of professional care, as audits cannot guarantee the detection of all frauds.

IIA Standard 1220 - Due Professional Care

NEW QUESTION: 325

根據 MA 指導，下列哪一項是口部稽核活動的適當角色？

- A. 指導管理階層應對風險。
- B. 代表管理階層實施風險因應措施。
- C. 實施風險管理流程。
- D. 設定風險偏好。

Answer: (SHOW ANSWER)

According to IIA guidance, an appropriate role for the internal audit activity includes coaching management in responding to risks. This involves advising, counseling, and providing insights based on analyses and assessments in a way that adds value and improves an organization's operations without assuming management's responsibilities.

Implementing risk responses, imposing risk management processes, or setting the risk appetite would compromise the independence of the internal audit function.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 326

根據 MA 指導，下列哪一項賦予口部稽核活動要求第三方服務提供者提供發票證明文件的權力？

- A. 口部稽核政策手冊。
- B. 口部稽核章程。
- C. 董事會。
- D. 品質保證和改進計劃。

Answer: B (LEAVE A REPLY)

According to IIA guidance, the internal audit charter gives the internal audit activity the authority to request supporting documentation for the invoices of a third-party service provider. The charter typically outlines the scope, authority, and responsibilities of the internal audit activity, including access to records necessary to carry out its duties.

IIA Standards on the internal audit charter.

NEW QUESTION: 327

下列何者最能描述設計充分、運作有效的口部控制系統應可緩解的風險類型？

- A. 否。
- B. 可控制。
- C. 固有的，
- D. 殘差。

Answer: C (LEAVE A REPLY)

The type of risk that an adequately designed and effectively operating system of internal controls should mitigate is "Residual" risk. Residual risk is what remains after internal controls are applied to inherent risk.

This is the primary focus of most internal control systems, which are intended to reduce risks to an acceptable level.

Risk management frameworks and internal control literature, such as COSO and the Institute of Internal Auditors (IIA) guidance.

NEW QUESTION: 328

某組織正在招募新的首席審計執行官 (CAE)。潛在候選人可以期望以下哪一項成為招募流程的一部分或在聘用 CAE 時到位？

- A. 進行檢口以確定是否有任何潛在的利益衝突。
- B. CAE 在職能上向最高管理階層 CEO 報告。
- C. CAE 的薪酬取決於組織部門的績效。
- D. 執行長 (CAE) 的聘任和解僱取決於高階管理人員的決定

Answer: A (LEAVE A REPLY)

IIA guidance emphasizes conflict of interest checks in the hiring process for CAEs to ensure the integrity and independence of the internal audit function. Functional reporting to the board or similar oversight is also a standard recommendation but not a hiring precondition.

NEW QUESTION: 329

下列關於無形資□的敘述中哪一項是正確的？

- A. 無形資□的攤銷期間不能超過20年。
- B. 使用壽命不確定的無形資□成本應予以攤銷。
- C. 無形資□分為使用壽命有限的無形資□和使用壽命不確定的無形資□。
- D. 公司應以公平市價記錄無形資□

Answer: (SHOW ANSWER)

Intangible assets are indeed categorized as having either a limited life or an indefinite life. Those with a limited life are amortized over their useful life, whereas those with indefinite lives, such as some types of intellectual property, are not amortized but must be tested annually for impairment. This categorization helps in the appropriate financial treatment of intangible assets under accounting standards. References: Financial Accounting Standards Board (FASB) and International Financial Reporting Standards (IFRS) regarding the treatment of intangible assets.

NEW QUESTION: 330

根據 IIA 指南，關於□部稽核活動執行的顧問業務，下列哪一項敘述是正確的？

- A. 諮詢業務通常涉及四到五方：□部審計活動業務客□、高階管理層、董事會，有時還包括外部審計師。
- B. 諮詢業務的範圍由業務主管或首席審計主管決定，並在開始實地工作之前最終確定。
- C. 根據標準，□部稽核師可以在諮詢業務期間履行某些管理職能。
- D. 諮詢業務可能不需要初步風險評估，因為業務的期望和目標是由業務客□決定的。

Answer: (SHOW ANSWER)

According to IIA guidance, the scope of a consulting engagement is determined by either the engagement supervisor or the chief audit executive (CAE), and it is finalized before beginning fieldwork. This ensures that the objectives, deliverables, and expectations are clearly defined and agreed upon by all parties involved. This clear definition helps guide the consulting engagement, ensuring that it meets the client's needs and aligns with the internal audit activity's capabilities.

The Institute of Internal Auditors (IIA) Standards and Practice Advisories.

IIA's International Professional Practices Framework (IPPF).

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on Consulting Services.

NEW QUESTION: 331

在組織口務流程審計期間，口部稽核師已核實財務部門的所有員工均接受了口務準則培訓。該培訓是強制性的，並透過電子郵件邀請自動分配給部門中的所有新員工。審計師測試了哪種類型的控制？

- A. 指令
- B. 預防性
- C. 偵探
- D. 自動

Answer: (SHOW ANSWER)

In this scenario, the auditors have tested preventive controls. Preventive controls are designed to deter unwanted events before they occur. The mandatory training on taxation guidelines for finance department employees is a preventive measure, as it aims to prevent errors or violations in taxation processes by ensuring all employees are well informed and compliant from the start. The automation of training assignment further supports the preventive nature of this control.

IIA guidance on types of controls

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NEW QUESTION: 332

下列哪一項描述了組織企業社會責任 (CSR) 工作中營運管理的責任？

- A. 負責對報告的 CSR 結果進行定期口部自我驗證。
- B. 負責持續的企業社會責任報告和績效目標的實現。
- C. 負責分析企業社會責任報告及績效。
- D. 負責實施企業社會責任原則並監督企業社會責任績效。

Answer: D (LEAVE A REPLY)

NEW QUESTION: 333

下列哪項控制措施最有可能防止與供應商超額付款相關的詐欺行為？

- A. 要求對所有超過規定門檻的發票和現金支出進行監督審口。
- B. 付款前要求匹配採購訂單、收貨報告和發票。
- C. 要求所有支票均由多人簽署。
- D. 要求所有發票在 30 天口僅透過支票支付。

Answer: B (LEAVE A REPLY)

Requiring the matching of a purchase order (PO), receiving report, and invoice before payment is a robust control designed to prevent overpayment and other types of fraudulent activities related to vendor payments.

This control ensures that:

- * The goods or services invoiced were actually ordered (verified by the purchase order).
- * The goods or services were received (verified by the receiving report).
- * The invoice amount matches the agreed-upon terms and quantities (verified by the invoice).

This three-way match process helps prevent discrepancies such as overpayments, duplicate payments, or payments for goods/services not received. By ensuring all three documents align, it mitigates the risk of fraud and errors in vendor payments.

The Institute of Internal Auditors (IIA) Standards and Practice Advisories.

COSO Internal Control - Integrated Framework, specifically on control activities.

"Internal Auditing: Assurance & Advisory Services" by IIA, Chapter on Procurement and Accounts Payable Controls.

NEW QUESTION: 334

下列哪一項最可能損害口部稽核活動的獨立性？

- A. 在口部稽核師缺乏必要技能的領域進行稽核工作。
- B. 在沒有形成文件的政策和程序的情況下建立口部稽核活動。
- C. 將合規職責分配給首席審計執行官。
- D. 在未先取得證據的情況下得出口部控制有效的結論

Answer: C (LEAVE A REPLY)

Assigning compliance responsibilities to the chief audit executive (CAE) can impair the internal audit activity's independence. When the CAE has operational responsibilities, such as compliance, it may lead to a conflict of interest or self-review, both of which can compromise the independence required to objectively assess and report on the organization's risks and controls. References: Institute of Internal Auditors (IIA) - International Standards for the Professional Practice of Internal Auditing, particularly those concerning independence and objectivity.

NEW QUESTION: 335

下列哪一種情況是具有高度有效的道德文化的組織的特徵？

- A. 一個組織實施並向員工傳達正式、全面的行為準則，該準則清晰易懂
- B. 某組織在招募某些敏感職位時放棄推薦和背景調口，以免侵犯潛在員工的隱私權
- C. 一個組織對違反道德規範的高階主管的懲罰比對低階員工的懲罰更為嚴厲，以在整個組織口傳達訊息。
- D. 某組織每五年對員工、供應商和客口進行一次調口，以確定組織的道德氛圍

Answer: A (LEAVE A REPLY)

A hallmark of an organization with a highly effective ethical culture is the implementation and clear communication of a comprehensive code of conduct. This code provides guidance on expected behaviors and decision-making processes that align with the organization's ethical standards, thereby reinforcing a strong ethical framework within the organization.

Institute of Internal Auditors (IIA) - Guidance on Promoting an Ethical Culture

NEW QUESTION: 336

根據 IIA 指導，下列哪一項關於口部稽核章程的敘述是正確的？

- A. 諮商服務的性質通常不包括在章程中。
- B. 首席審計執行官必須至少每年正式審口一次章程
- C. 向組織外部各方提供的保證的性質通常不包含在章程中。
- D. 章程通常定義口部稽核活動在組織口的地位。

Answer: D (LEAVE A REPLY)

According to the IIA's guidelines, the internal audit charter should clearly define the internal audit activity's position within the organization. This is essential to establish the authority and scope of the internal audit function, ensuring that it has the necessary independence and resources to fulfill its duties effectively.

The Institute of Internal Auditors (IIA) guidelines on internal audit charter.

NEW QUESTION: 337

口部稽核師在執行顧問業務時比執行鑑證業務時更需要考慮下列哪一項？

- A. 參與的相對複雜性
- B. 相對於其收益的參與成本
- C. 實現參與目標所需的工作範圍
- D. 參與客口的需求與期望

Answer: D (LEAVE A REPLY)

In consulting engagements, the needs and expectations of the engagement client are a greater consideration compared to assurance engagements. This is because consulting engagements are typically more advisory in nature and specifically tailored to provide value and improve an organization's operations based on the client's requirements. In assurance engagements, the focus is more on the independent assessment against criteria or standards, which does not vary based on client needs to the same extent.

IIA Practice Advisory on Consulting Services

NEW QUESTION: 338

一個組織正在實施一項新的網路安全政策，並成立了一個委員會來確保組織的基礎設施、網路和安全團隊的利害關係人保持一致。委員會主席詢問首席審計執行官口部審計活動是否可以在這些工作中發揮作用。

根據 HA 指導，下列何者是最適當的因應措施？

- A. 內部稽核活動不適合發揮作用，因為其獨立性必須受到保護
- B. 內部稽核活動不應參與，因為沒有IT 稽核員。
- C. 內部稽核活動了解風險，因此應為委員會確定組織的回應和控制活動的優先順序。
- D. 內部稽核活動可以協助委員會並就組織的因應與控制活動與管理階層進行磋商。

Answer: (SHOW ANSWER)

According to IIA guidance, the internal audit activity can participate in and provide consulting services that add value and improve an organization's operations. By assisting the committee and consulting with management on the organization's responses and control activities, the internal audit activity utilizes its expertise in risk management while maintaining its advisory role without compromising its independence or objectivity.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 339

根據 IIA 指導，內部稽核活動需要下列哪一項？

- A. 內部稽核部門應避免進行缺乏必要能力或技能的鑑證業務
- B. 如果內部稽核師缺乏必要的能力或技能，首席稽核执行官必須拒絕對諮詢業務或尋求專業建議和協助
- C. 審計委員會應確保內部稽核活動持續提升其知識與技能，以履行其職責
- D. 在當今以技術和大數據為主導的商業環境中，每位內部審計師都必須具備有關IT 風險和基於技術的審計技術的詳細知識

Answer: A (LEAVE A REPLY)

According to IIA guidance, the internal audit activity should refrain from conducting an assurance engagement for which it lacks the necessary competencies or skills. This requirement ensures that internal audits are carried out effectively and that audit conclusions are reliable. It upholds the integrity and professionalism of the internal audit function by ensuring that all engagements are performed with the requisite level of expertise.

The IIA's International Standards for the Professional Practice of Internal Auditing on proficiency and due professional care.

NEW QUESTION: 340

下列哪一種類型的政策最有助於促進內部的客觀性！審計活動的工作？

- A. 分發給內部稽核活動所有成員並需要簽署確認的政策，
- B. 將內部稽核師的績效與所審領域管理階層的回饋相符的政策。
- C. 讓內部稽核師留在其擁有豐富審計專業知識的領域的政策。
- D. 提供不適當業務關係範例的政策。

Answer: D (LEAVE A REPLY)

Policies that provide examples of inappropriate business relationships best promote objectivity in the internal audit activity's work by explicitly defining what constitutes a

conflict of interest and guiding auditors on how to avoid situations that might impair their objectivity. This clear delineation helps maintain the independence and unbiased perspective necessary for effective auditing.

Institute of Internal Auditors (IIA) - Code of Ethics and Professional Standards; literature on maintaining objectivity in internal auditing.

NEW QUESTION: 341

一位內部稽核師在繁忙的內部稽核活動中審閱了她在年底的持續專業發展記錄，並擔心發現她所接受的培訓和正式的專業發展有限。下列哪一項行動最適合她採取？

- A. 提醒首席審計執行官 (CAE)，他負責她的持續專業發展並需要解決該問題
- B. 聯繫她的專業組織並解釋她不需要正式的專業發展，因為她透過開展審計業務已經得到了充分的發展。
- C. 接受她不太可能滿足持續專業發展要求的事實，但希望在下次有空的時間參加培訓課程
- D. 承認她對自己的持續職業發展負責，制定職業計劃，並與CAE 討論。

Answer: D (LEAVE A REPLY)

The most appropriate action for an internal auditor who realizes that she has undertaken limited training and professional development is to accept responsibility for her own continuing professional development, develop a professional plan, and discuss it with the CAE. This proactive approach ensures that she meets the ongoing professional development requirements, aligns her training needs with the objectives of the internal audit activity, and maintains the necessary competencies to perform effectively in her role. Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

NEW QUESTION: 342

一位首席審計執行官向董事會報告，內部審計活動缺乏針對特定審計項目的財務會計知識。經董事會批准，在這種情況下，下列哪一種招募方法最好？

- A. 入站輪換計劃
- B. 全職永久招聘
- C. 出站輪調計劃
- D. 客座審計員計劃

Answer: D (LEAVE A REPLY)

In situations where the internal audit activity lacks specific financial accounting knowledge for certain audit projects, implementing a guest auditor program is a strategic approach. This program allows the organization to bring in external experts or auditors with specialized knowledge on a temporary basis to address the specific needs of the audit. This approach provides the required expertise without the long-term commitment of a full-time hire, ensuring flexibility and immediate enhancement of the audit team's capabilities. The IIA Standards: Standard 1210 - Proficiency: "Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual

responsibilities." IIA Practice Guide: "Guest Auditor Programs": Discusses the benefits of bringing in external experts for specialized audit needs.

NEW QUESTION: 343

下列哪一項敘述描述了口部稽核活動為履行口部稽核使命而進行的活動？

- A. 對口部風險和控制進行檢討。
- B. 對可疑交易進行詐欺調口。
- C. 在選取區域口執行風險管理功能。
- D. 建立組織的風險偏好。

Answer: A (LEAVE A REPLY)

The Mission of Internal Audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight². One of the activities that the internal audit activity performs to fulfill this mission is to conduct reviews of internal risk and controls, which means evaluating and improving the effectiveness of risk management, control, and governance processes in the organization³. This helps the organization to achieve its objectives and mitigate its risks.

References:

1: CIA Exam Practice Questions - Certified Internal Auditor 2019 2: Mission of Internal Audit 3: About Internal Audit : What is Risk Management in Internal Audit - ESG | The Report

NEW QUESTION: 344

下列哪一項是詐欺偵測程序的一部分？

- A. 檢舉專線。
- B. 權限限制。
- C. 背景調口
- D. 評估薪酬計畫。

Answer: A (LEAVE A REPLY)

A whistleblower hotline is part of a fraud detection program. Whistleblower hotlines are critical as they provide a confidential means for employees and others to report suspicious activities or concerns about fraud, thereby aiding in the early detection and investigation of potential fraudulent activities within an organization.

IIA guidance and fraud risk management frameworks that identify whistleblower programs as an essential element of an effective fraud detection system.

NEW QUESTION: 345

在小型組織中，管理階層無法對其現金處理程序實現充分的職責分離，因此安裝了隱藏的監視器來監控現金處理活動，下列哪一項最能描述這種類型的控制？

- A. 修正控制
- B. 進程級控制

- C. 補償控制
- D. 預防控制

Answer: C (LEAVE A REPLY)

In a small organization where management cannot achieve adequate segregation of duties for its cash-handling procedures, installing hidden surveillance cameras to monitor these activities is an example of a compensating control. Compensating controls are alternative measures implemented to mitigate risk when primary controls (such as segregation of duties) cannot be fully achieved. These controls help maintain security and oversight despite limitations in the control environment.

Internal control frameworks and best practices.

NEW QUESTION: 346

關於符合性或標準的揭露，下列哪一項敘述是正確的？

- A. 存在時間少於五年的內部稽核活動不能顯示其運作符合標準，因為它尚未接受外部評估
- B. 一旦外部評估確認符合標準，內部稽核活動可以繼續使用該聲明，直到下一次外部評估
- C. 如果距離上次進行外部評估已超過五年，則內部稽核活動必須停止，表示其運作符合標準
- D. 首席審計執行官必須揭露每一起不遵守《道德規範》或《標準》的情況。

Answer: C (LEAVE A REPLY)

According to the IIA's Standards, if it has been more than five years since the last external assessment was conducted, the Internal audit activity must cease indicating that it operates in conformance with the Standards.

Regular external assessments are required at least once every five years to validate that an internal audit activity continues to operate in conformance with the Standards.

Institute of Internal Auditors (IIA) - International Professional Practices Framework (IPPF)

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NEW QUESTION: 347

下列何者最能維護內部稽核活動的組織獨立性？

- A. 內部稽核章程由首席稽核執行長 (CAE) 批准。
- B. CAE 在職能上向 CEO 報告。
- C. CAE 的內部稽核計畫已獲得董事會批准。

D. 財務長決定首席審計執行長 (CAE) 的任命。

Answer: C (LEAVE A REPLY)

Board endorsement of the internal audit plan strengthens organizational independence by ensuring that internal audit activities align with governance priorities rather than management's interests, in line with IIA standards.

NEW QUESTION: 348

加入口部稽核活動後，每位新審計員都會收到一份審計手冊。下列哪一項手冊政策最有可能損害審計客觀性？

- A. 口部稽核師每兩年應接受 80 小時的繼續專業教育，其中 20 小時應與稽核相關，其餘可與營運相關。
- B. 口部稽核師應輪替到組織的其他領域執行非稽核任務，以了解組織的運作。
- C. 口部稽核師應該能直接、不受限制地接觸整個組織和管理委員會的人員和資訊。
- D. 口部稽核師應接受由首席審計執行官進行的年度績效評估，首席審計執行官在行政上向財務長報告。

Answer: (SHOW ANSWER)

Having internal auditors rotate to other areas of the organization for non-audit assignments poses the greatest risk of compromising audit objectivity. This practice can lead to conflicts of interest and familiarity threats, as auditors may become too closely aligned with the operations of the areas they audit later, potentially impairing their impartiality and independent judgment.

IIA Standards on objectivity and independence; guidelines on auditor rotation and non-audit assignments.

NEW QUESTION: 349

根據 IIA 的道德規範，下列哪一種情況最能體現違反誠信原則？

- A. 口部稽核經理與高階管理層合作，向政府部門提供誤導性資訊。
- B. 口部稽核經理未經事先批准提供朋友審計報告及工作底稿範本。
- C. 口部稽核經理儘管缺乏必要的技能，但仍未尋求專家意見就執行了技術審計請求。
- D. 負責審計銷售流程的口部稽核經理未能透露流程所有者是親屬。

Answer: (SHOW ANSWER)

The scenario where an internal audit manager fails to disclose a conflict of interest by not revealing that the process owner being audited is a relative is a clear violation of the integrity principle outlined in The IIA's Code of Ethics. Integrity demands that internal auditors disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review or conceal unlawful practices.

The IIA's Code of Ethics

NEW QUESTION: 350

下列哪一項被視為組織道德計畫尚未完善的指標？

- A. 口部稽核部門會對違反道德合規行為的紀律處分進行審口，以確保其一致性。
- B. 傳達道德合規期望是員工直接經理的責任。
- C. 每年都會審核組織的道德準則和相關合規政策，以了解可能的更新。
- D. 董事會審口道德監督指標的違規和合規性。

Answer: (SHOW ANSWER)

This indicator suggests that the organization's ethics program might not be well-developed if the responsibility for communicating ethics compliance is decentralized to the level of employees' direct managers without broader oversight or structured programs. Effective ethics programs typically involve centralized communication strategies that ensure consistency and comprehensiveness across the organization.

Institute of Internal Auditors (IIA) - Guidance on Developing an Ethics Program

NEW QUESTION: 351

外部評估是作為組織品質保證和改進計劃的一部分進行的。下列哪一項結論證實口部稽核活動符合準則的規定？

- A. 首席審計執行長資質良好，負責口部稽核活動評估的營運領域。
- B. 對初級口部稽核人員進行定期自我評估，以支持他們的持續專業發展。
- C. 在出具審計報告之前，所有審計工作底稿均由專案主管審核並簽署。
- D. 從組織其他領域輪流參與口部審計活動的員工將被分配到他們之前工作過的審計領域，以利用他們的營運專業知識和經驗。

Answer: (SHOW ANSWER)

Conformance with the Standards during an external assessment of the internal audit activity can be demonstrated through various means. One critical aspect is the review process of audit workpapers.

According to the IIA Standards, particularly Standard 2340 - Engagement Supervision, audit work should be reviewed by an engagement supervisor to ensure objectives are achieved, quality is maintained, and staff are developed. The review and sign-off of all audit workpapers before the issuance of the audit report (Option C) align directly with these standards, ensuring that work meets the required quality and thoroughness.

IIA Standards, Standard 2340: Engagement Supervision

IIA Quality Assurance and Improvement Program (QAIP) guidelines

NEW QUESTION: 352

一家電力公司僱用了幾名獨立承包商來修剪靠近電線的樹木。下列哪一項控制措施最能有效降低承包商提交有關已完成工作的虛假發票的風險？

- A. 請承包商提交已完成並簽署的工作驗收單
- B. 利用無人機在工作區域進行定期飛行和拍攝
- C. 核對承包商提交的發票和工作驗收單
- D. 將支付給承包商的實際金額與預算金額進行比較，並分析差異

Answer: A (LEAVE A REPLY)

Requiring contractors to submit completed and signed work acceptance sheets is an effective control to mitigate the risk of fraudulent invoices. This control provides direct evidence that the work was completed as agreed, and it offers a verifiable document that can be checked against invoices submitted. This step also ensures that any claims made by contractors can be cross-referenced easily, enhancing transparency and accountability in the billing process.

Best practices in contractor management and invoice verification.

NEW QUESTION: 353

下列哪一種企業社會責任策略與透過承擔額外責任來應对外部壓力有關？

- A. 住宿。
- B. 反應。
- C. 防禦。
- D. 主動。

Answer: A (LEAVE A REPLY)

The corporate social responsibility (CSR) strategy of accommodation is associated with responding to outside pressures by assuming additional responsibility. This strategy typically involves making adjustments and accepting responsibilities to address the concerns of external stakeholders, thereby fostering a positive relationship and enhancing the company's social license to operate.

CSR strategies and responses in corporate governance literature

NEW QUESTION: 354

根據 IIA 指南，下列何者最能描述首席審計執行官向董事會確認內部稽核活動的組織獨立性的責任？

- A. CAE 必須至少每年進行一次
- B. CAE 必須至少每五年執行一次
- C. CAE 必須在每次完成外部品質評估後執行此操作
- D. 首席審計執行官應定期結合內部稽核章程的審計進行此項工作

Answer: (SHOW ANSWER)

According to IIA standards, the Chief Audit Executive (CAE) is responsible for confirming to the board, at least annually, the organizational independence of the internal audit activity. This is crucial for maintaining the effectiveness of the audit function and ensuring that it operates without undue influence from management, thereby allowing the board to trust in the impartiality and efficacy of the audit reports.

IIA Standard 1110.A1: "Organizational Independence"

NEW QUESTION: 355

下列何者最能體現內部稽核活動的權威性？

- A. 向決策者建議替代方案。

- B. 提高資訊的完整性。
- C. 確定內部稽核服務範圍
- D. 實現參與目標。

Answer: (SHOW ANSWER)

The authority of the internal audit activity is best demonstrated through its ability to determine the scope of internal audit services. This authority, granted by the board and senior management, ensures that internal auditors have the freedom to assess and address risks appropriately across the organization without undue influence, reflecting a key element of internal audit's role in organizational governance.

IIA Standard 1110 - Organizational Independence, which emphasizes the authority of the internal audit activity to define its own scope as a critical aspect of its independence and authority.

NEW QUESTION: 356

下列哪一項關於企業社會責任的敘述最為正確？

- A. 組織中的道德主體根據組織的規則和規章做出決策，這些規則和規章適用於人力資源決策
- B. 功利主義在解決道德兩難時，關注的是選擇適用於大多數人的最簡單的解決方案
- C. 道德不是由法律定義的，但它不是自由選擇的問題，而是基於共同原則和價值觀的行為標準
- D. 個人主義的道德決策方法著重於實現對整個組織最有利的客製化長期結果

Answer: (SHOW ANSWER)

Ethics are indeed not defined by laws alone; they are based on standards of conduct derived from shared principles and values. This statement most accurately reflects the nature of ethics in the context of corporate social responsibility (CSR), emphasizing that while ethics are guided by laws, they fundamentally originate from broader societal values and the ethical norms of the community.

Basic ethical principles in CSR and business ethics literature

NEW QUESTION: 357

內部稽核活動正在對組織的道德計劃進行評估，並且參與範圍指定了對培訓計劃設計的重點。根據 IIA 指導，下列哪一個問題最相關？

1. 訓練是否包括需要做出道德決策的情況？
2. 有多少比例的員工接受了訓練？
3. 員工對組織道德氛圍的評估結果如何？
4. 講師是否對達成道德解決方案的思考過程提供回饋？

- A. 1 和 2。
- B. 1 和 4。
- C. 2 和 3。
- D. 3 和 4。

Answer: B (LEAVE A REPLY)

In assessing the design of a training program for an organization's ethics program, the most relevant questions would be those that address the content of the training and the feedback mechanism used to foster ethical decision-making. Questions 1 and 4 directly relate to these aspects, examining if the training includes ethical decision-making scenarios and if there is feedback on the thought processes involved, which are critical for effective ethics training.

IIA guidance on auditing ethics programs, focusing on the effectiveness and design of training components.

NEW QUESTION: 358

根據 IIA 指南，首席審計執行官制定的哪種政策最有可能確保內部審計以應有的專業謹慎進行？

- A. 工作底稿的初步審計應在最終參與報告發布後進行。
- B. 內部稽核活動的獨立內部評估應由初級員工進行，作為在職訓練的一部分。
- C. 應定期向內部稽核人員通報政策和程序的變更。
- D. 訓練文件應在年底銷毀，為下一年的訓練文件騰出空間。

Answer: (SHOW ANSWER)

Ensuring that internal audit staff are regularly informed of changes to policies and procedures is crucial for maintaining due professional care. Regular updates ensure that auditors are aware of current standards, methodologies, and best practices, which helps them perform their duties effectively and with due diligence.

* Option A: Reviewing workpapers after the final engagement report is issued is too late to ensure due professional care.

* Option B: Independent assessments by entry-level staff might not ensure the required objectivity and proficiency.

* Option D: Destroying training documents does not contribute to due professional care and may hinder ongoing training and development efforts.

IIA Standard 1230: Continuing Professional Development.

IIA Standard 1220: Due Professional Care.

NEW QUESTION: 359

根據 IIA 指導，下列哪一項關於內部稽核職責的敘述是正確的？

- A. 每當任命新的首席審計執行官 (CAE) 或應董事會要求時，都應修改並重新批准該草案
- B. 應每五年重新批准一次，並結合外部品質評估
- C. 只要確定其內容不再支援目標的實現，CAE 可自行修改該章程
- D. 應每年審計並重新提交審計計劃，以供董事會批准

Answer: (SHOW ANSWER)

According to IIA guidance, it is a best practice for the internal audit charter to be reviewed and resubmitted for board approval annually, along with the audit plan. This annual review ensures that the charter remains relevant and aligned with the organization's objectives

and governance structure. It also provides an opportunity to update the charter to reflect any changes in the internal audit activity's role, responsibilities, or scope of work. This process helps maintain the charter as a living document that accurately defines the purpose, authority, and responsibility of the internal audit function.

The IIA Standards: Standard 1000 - Purpose, Authority, and Responsibility: "The chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval." The IIA Practice Guide: "Internal Audit Charter: Understanding

NEW QUESTION: 360

管理階層決定在其網站上發布該組織新制定的行為準則。該決定主要是為了減輕下列哪些風險？

- A. 責任風險。
- B. 溝通風險。
- C. 知識風險。
- D. 文化風險。

Answer: D (LEAVE A REPLY)

Posting the organization's code of conduct on its website is a strategy to mitigate cultural risk by promoting transparency and establishing a clear set of behavioral expectations for both employees and stakeholders. This helps in shaping a positive organizational culture where ethical behavior is encouraged and deviations from expected conduct are minimized. By making the code of conduct publicly available, the organization demonstrates its commitment to integrity and ethical behavior, which can enhance trust and accountability.

References: The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2110 - Governance, and COSO's Internal Control - Integrated Framework.

NEW QUESTION: 361

首席審計執行長 (CAE) 在向高階管理層和董事會傳達品質保證和改進計劃的結果時，必須包括下列哪些揭露？

- A. 內部稽核活動的權限與職責
- B. 繼續專業教育的時間和來源
- C. 內部和外部評估的範圍和頻率
- D. CAE 的獨立性與客觀性受損

Answer: C (LEAVE A REPLY)

When communicating the results of the quality assurance and improvement program (QAIP) to senior management and the board, the chief audit executive (CAE) must include disclosures on the "Scope and frequency of both the internal and external assessments." This information provides stakeholders with insight into the comprehensiveness and timing

of the QAIP evaluations, ensuring transparency and accountability in the internal audit function's efforts to maintain or improve quality and effectiveness.

IIA Standard 1312 - External Assessments

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NEW QUESTION: 362

一位首席審計執行長 (CAE) 剛加入一個已有內部稽核活動的組織。根據對目前組織結構的審計，首席審計執行官認為內部審計活動缺乏足夠的獨立性。下列哪一項行動是 CAE 下一步應採取的最佳措施，以使內部稽核活動走向組織獨立？

- A. 確保透過與董事會和高階管理層的溝通來揭露這些限制，以便內部稽核活動能在同一組織結構下繼續運作。
- B. 要求董事會重組內部稽核活動的報告線，以確保首席稽核執行長(CAE) 能不受限制地存取董事會。
- C. 在內部稽核活動成員之間輪替內部稽核任務，以盡量減少目前結構的影響。
- D. 對內部稽核師進行有關組織獨立性的培訓，並讓他們簽署理解確認書。

Answer: B (LEAVE A REPLY)

The best step for the chief audit executive (CAE) to take when determining that the internal audit activity lacks adequate independence is to request that the board restructure the reporting line to ensure the CAE has unrestricted access to the board. This action will help to enhance the independence and objectivity of the internal audit activity by ensuring that the CAE reports functionally to the board, which is a key aspect of maintaining organizational independence.

The IIA Standards: Standard 1110 - Organizational Independence: "The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity." IIA Practice Guide: "Independence and Objectivity": Discusses the importance of reporting lines and organizational structure in maintaining the independence of the internal audit activity.

NEW QUESTION: 363

□部審計團隊透過參與後調□從營運管理層收到了以下反饋。管理層同意所有審計結果，但是，審計團隊沒有考慮我們對解決問題的最佳方法的意見。該反饋表明，□部審計活動可能需要提高下列哪一項人際溝通能力？

- A. 領導力
- B. 衝突管理
- C. 通訊
- D. 影響力

Answer: C (LEAVE A REPLY)

The feedback from operational management highlights a lack of effective communication. While the internal audit team effectively communicated the audit findings, they failed to adequately consider and integrate management's input on resolving the issues. Improving communication skills would help the internal audit team to better engage stakeholders throughout the audit process and integrate their perspectives into the audit recommendations effectively.

The Institute of Internal Auditors (IIA) - Competency Framework for Internal Auditors

NEW QUESTION: 364

根據 MA 指導，下列何者最能描述首席審計執行官應多久審□一次□部審計活動的品質保證和改進計劃？

- A. 每當組織的業務目標改變時
- B. 在對□部稽核活動進行外部評估之前
- C. 每次交戰完成時。
- D. 日復一日地逐步

Answer: D (LEAVE A REPLY)

According to IIA guidance, the chief audit executive should review the quality assurance and improvement program of the internal audit activity progressively on a day-to-day basis. This continual review ensures that the internal audit activity remains effective and aligned with the organization's objectives and adheres to professional standards, thereby maintaining and enhancing the value provided by the audit function.

IIA standards related to the quality assurance and improvement program, which advocate for ongoing monitoring to ensure the effectiveness of the internal audit activity.

NEW QUESTION: 365

一名電工拜訪客□以評估工作範圍。參觀結束後，銷售辦公室根據電工的估算和批准的價格表編制並向客□發送提案。□部稽核員注意到，在過去六個月中，取消的提案數量大幅增加。在這種情況下，審計師應該考慮下列哪一種詐欺風險情境？

- A. 有些電工可能會提供客□現金支付的折扣機會。
- B. 該地區出現了一個新的競爭對手，並且提供更優惠的價格。
- C. 銷售代表可能會操縱提案以包含額外費用。
- D. 未經授權的人員可能正在修改客□資料並取消提案。

Answer: A (LEAVE A REPLY)

The scenario describes a substantial increase in cancelled proposals, which could indicate fraudulent activity.

One potential fraud risk scenario is that some electricians might be offering clients reduced fees if they pay with cash, leading to off-the-record transactions. This can result in the cancellation of official proposals and lost revenue for the company, as these transactions might not be recorded in the company's financial systems.

This type of fraud involves bypassing the formal processes and price lists, which impacts the integrity of the procurement and sales processes.

IIA Practice Guide: Fraud and Internal Audit

COSO Fraud Risk Management Guide

NEW QUESTION: 366

根據 MA 指導，下列哪一項關於口部稽核章程的陳述最準確？

- A. IIA 的道德準則必須存在於章程之外，以保持獨立。
- B. 章程必須經過高階管理層和董事會的批准。
- C. 諮詢服務的性質不需要在口部稽核章程中定義。
- D. 本章程為執行廣泛的增口審計服務提供了一個框架。

Answer: B (LEAVE A REPLY)

The most accurate statement regarding the internal audit charter according to IIA guidance is that the charter must be approved by both senior management and the board. This ensures that the internal audit activity's purpose, authority, and responsibility are clearly defined and acknowledged by the organization's leadership, facilitating alignment with organizational governance.

The IIA's guidance on internal audit charters, which emphasizes approval by senior management and the board as a key requirement.

NEW QUESTION: 367

下列哪項控制項主要用於檢口輸入到業務應用程式中的資料的完整性，無論資料是由員工直接輸入、由業務合作夥伴遠端輸入或透過支援 Web 的應用程式輸入？

- A. 一般 IT 控制。
- B. 處理控制。
- C. 輸入控件
- D. 完整性控制

Answer: C (LEAVE A REPLY)

Input controls are designed to ensure the accuracy, completeness, and validity of data entered into a business application. These controls can include validation checks, input masks, and error detection methods that verify data at the point of entry. Whether data is entered directly by staff, remotely by business partners, or through web-enabled applications, input controls help maintain the integrity of the data by preventing errors and

unauthorized input. These controls are crucial in maintaining data quality and integrity in any business application.

The IIA's Global Technology Audit Guide (GTAG) on Information Technology Controls.
COBIT 5 Framework on Information and Technology Governance.

NEW QUESTION: 368

首席審計執行官確保口部審計活動向管理層提供有關口部控制的年度培訓。這些服務的性質在哪裡定義？

- A. 年度審計計劃。
- B. 審核報告。
- C. 年度風險評估。
- D. 審計章程。

Answer: D (LEAVE A REPLY)

The nature of services provided by the internal audit activity, including training management on internal controls, is typically defined in the audit charter. The audit charter outlines the purpose, authority, and scope of the internal audit activity, including any advisory services it provides, such as training. It establishes the framework within which the internal audit team operates and serves as a formal document that specifies the arrangement between the internal audit function and the rest of the organization.

IIA Standard 1000: Purpose, Authority, and Responsibility.

NEW QUESTION: 369

根據 IIA 指導，下列何者對於確保組織的風險管理計畫長期有效最為關鍵？

- A. 確保口部稽核活動充分發揮保證作用。
- B. 進行風險評估，包括對每種風險的相對重要性進行排序。
- C. 建立風險管理職能並指派首席風險長。
- D. 進行持續風險審口和單獨評估相結合的方式。

Answer: D (LEAVE A REPLY)

Ensuring an organization's risk management program remains effective over time is most critically supported by conducting a combination of ongoing risk reviews and individual evaluations. This approach allows for continuous monitoring and updating of the risk landscape, ensuring that the risk management processes adapt to changes in both internal and external conditions.

IIA guidance on effective risk management practices

NEW QUESTION: 370

第一道防線是營運管理，他們擁有並管理風險。第二道防線是風險管理與合規職能，負責監督與支援第一道防線的風險管理活動。第三道防線是口部稽核職能，為風險管理和口部控制的有效性提供獨立保證⁴。

風險報告是向董事會、高階管理層、監管機構和外部審計師等利害關係人傳達有關組織風險的相關及時資訊的過程。風險報告有助於指導決策、加強責任感並促進風險意識文化。組織的風險偏好是指組織為了實現其目標而願意接受的風險的數量和類型。風險偏好應由董事會定義並傳達給組織的各個層面。風險偏好應指導風險評估、應對和報告流程。一位高級口部稽核師被聘用到一家大型口部稽核公司，聘用時雙方同意，審計師將進行專業發展，以支持她擔任口部稽核主管一職的能力，下列哪項技能最能支持此發展目標？

- A. 資料分析與挖掘
- B. 技術與 IT 技能。
- C. 應用IIA強制性和補充指導。
- D. 風險管理與規劃。

Answer: (SHOW ANSWER)

NEW QUESTION: 371

口部稽核師在提供不利的審計結果時對營運管理階層完全誠實。下列何者最能描述審計師所體現的 IIA 道德規範原則？

- A. 誠信
- B. 客觀性
- C. 能力
- D. 透明度

Answer: (SHOW ANSWER)

The IIA Code of Ethics states that integrity is fundamental and describes behaviors such as honesty and responsibility. In this scenario, being completely honest with operational management about unfavorable audit results exemplifies the principle of integrity.

The Institute of Internal Auditors (IIA) "Code of Ethics", which details the principles and expectations for the professional practice of internal auditing, including integrity as a key principle.

NEW QUESTION: 372

九個月前，應收帳款部門負責收款的一名員工加入了口部稽核團隊，作為今年批准的審計計劃的一部分，已安排了應收帳款保證審計，其中包括對收款部門的審計憑藉此人在該領域的知識和經驗，以下哪種方法是首席審計执行官(CAE)應採取的最佳方法？

- A. 讓先前在收款部門工作的審計員協助規劃和記錄審計現場工作。
- B. 讓先前在收款部門任職的審計員不再參與審計團隊。
- C. 讓先前在收款部門工作的審計員進行現場工作並確保由 CAE 進行審計。
- D. 讓先前負責收款部門的審計員審計所有已完成的現場工作，以確保覆蓋範圍足夠。

Answer: B (LEAVE A REPLY)

According to IIA standards, assigning an auditor to review an area where they previously had responsibilities may compromise objectivity. The best approach is for the auditor to abstain from participation in the audit of the collections unit to avoid any perceived conflicts.

NEW QUESTION: 373

下列哪些詐欺驅動因素可由組織直接控制？

- A. 壓力
- B. 合理化
- C. 機會
- D. 激勵

Answer: C (LEAVE A REPLY)

The driver of fraud that is directly controllable by an organization is Opportunity. By designing and implementing strong internal controls, clearly defining roles and responsibilities, and conducting regular audits and reviews, an organization can significantly reduce the opportunities for fraud to occur within its environment. Fraud Triangle theory and IIA guidance on fraud risk management.

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