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### NEW QUESTION: 1

下列哪一項最可能構成參與範圍的一部分？

- A. 有關隱私主題的潛在立法將被用作合規目標。
- B. 將分析過去 12 個月口超過 10,000 美元的電匯。
- C. 參與期間將使用隨機抽樣和判斷抽樣。
- D. 將透過風險評估來考慮出現重大錯誤的機率。

**Answer: (SHOW ANSWER)**

The engagement scope outlines the specific boundaries, focus areas, and activities that the internal audit will examine. The analysis of wire transfers exceeding \$10,000 within a specified timeframe is a clear, specific task that defines what will be reviewed during the engagement, making it a typical element of an engagement scope.

IIA References:

\* IIA Standard 2220: Engagement Scope states that the scope must be sufficient to satisfy the engagement's objectives and should outline specific areas and processes to be reviewed. Analyzing transactions over a certain threshold, like wire transfers exceeding \$10,000, is a well-defined aspect of what the audit will cover.

### NEW QUESTION: 2

人力資源 (HR) 部門最近一次接受審口是在三年前，在經歷最近的流程變更後，應進行保證工作下列哪一項最有效的選項可以辨識人力資源部門的風險和控制？

- A. 與營運長會面 10 以取得有關 MR 部門的信息
- B. 審口先前的口部稽核報告以及關鍵審計意見和行動計劃的要點
- C. 檢視組織的風險策略與風險偏好框架
- D. 與人力資源部門主管討論部門目前的策略與目標

**Answer: D (LEAVE A REPLY)**

The most effective way to identify the HR department's risks and controls, especially after recent process changes, is to discuss the department's present strategies and objectives with the head of the HR department.

This approach allows the auditor to gain current and relevant insights directly from the person most knowledgeable about the department's current operations, risks, and controls. It ensures that the auditor understands the current environment, any new challenges, and the specific controls in place to mitigate risks.

This method is more comprehensive and current compared to reviewing past reports or generalized organizational frameworks, which might not reflect recent changes accurately.

The Institute of Internal Auditors (IIA) Standard 2010 - Planning: "The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals." IIA Practice Guide on "Engaging with Stakeholders"

### NEW QUESTION: 3

部稽核師想要比較一個季度與另一個季度的績效資訊。審計員會使用哪種分析程序？

- A. 比率分析
- B. 趨勢分析
- C. 垂直分析
- D. 基準分析

**Answer: B (LEAVE A REPLY)**

Trend analysis is the analytics procedure that an internal auditor would use to compare performance information from one quarter to another. This technique involves analyzing data over a specific period to identify patterns, trends, and changes in performance metrics. Trend analysis helps auditors understand the direction of key performance indicators and assess whether performance is improving, declining, or remaining stable.

References:

- \* The Institute of Internal Auditors (IIA) Standards
- \* Data Analytics Techniques in Internal Auditing

### NEW QUESTION: 4

在審計期間，首席審計執行官會審閱並批准審計計畫的變更。下列哪一項描述了此活動？

- A. 參與度報告
- B. 持續監控
- C. 參與監督
- D. 參與風險評估

**Answer: C (LEAVE A REPLY)**

Per Standard 2340 - Engagement Supervision, engagement supervision includes reviewing and approving work programs, changes, and results to ensure objectives are met and quality is maintained. This activity is part of supervision (C), not reporting (A), monitoring (B), or risk assessment (D).

### NEW QUESTION: 5

部稽核師想要識別組織薪資系統中潛在的幽靈員工稽核師提取以下數據

- 包含員工姓名的人力資源資料涉及僱用條件和識別碼
- 薪資數據
- 來自入口系統的日誌

利用這些數據，審核員能辨識下列哪一類幽靈員工？

- A. 支付的工資高於批准工資的員工

- B. 儘管僱用期滿但仍獲得報酬的員工
- C. 與分包商之一有關係的員工
- D. 實際出現在工作場所但不履行指定工作職責的員工

**Answer: B (LEAVE A REPLY)**

The data extracted by the internal auditor includes human resources data with employment conditions, payroll data, and entrance logs. With this information, the auditor can identify employees who are getting paid even though their employment has expired. By comparing the employment conditions and expiration dates in the HR data with the payroll data, the auditor can detect discrepancies where individuals continue to receive payments beyond their employment period. Entrance logs can help corroborate these findings by showing the lack of physical presence of these employees, further supporting the identification of ghost employees who no longer work for the organization but still appear on the payroll.

IIA Practice Guide: "Auditing Employee Benefits"

COSO Internal Control - Integrated Framework

#### **NEW QUESTION: 6**

下列哪一項有助於口部稽核活動在初步調口期間評估組織對銀行存款標準作業程序的遵守情況？

- A. 向選定的分行客口發出口部控制問卷。
- B. 向組織總裁發出口部控制問卷。
- C. 向銀行營運總監發出口部控制問卷。
- D. 發佈口部控制問卷以選擇分公司經理。

**Answer: (SHOW ANSWER)**

The most appropriate action to assess compliance with the organization's standard operating procedures for bank deposits during a preliminary survey is to issue an internal control questionnaire to select branch managers. Branch managers are directly responsible for the day-to-day operations at their branches, including adherence to standard operating procedures for bank deposits. They are in the best position to provide accurate and relevant information about the controls in place and their effectiveness.

IIA References:

\* IIA Standard 2210: Engagement Objectives and IIA Standard 2201: Planning Considerations emphasize the importance of gathering relevant information from knowledgeable sources during the planning phase of an engagement. Issuing ICQs to individuals who oversee the processes under review, such as branch managers, helps in identifying potential risks and areas of non-compliance.

#### **NEW QUESTION: 7**

為了執行審計工作，下列哪種類型的資源是最重要且最具挑戰性的？

- A. 外部資源。
- B. IT 資源。
- C. 人力資源。
- D. 貨幣預算。

**Answer: C (LEAVE A REPLY)**

Per Standard 2030 - Resource Management, the CAE must ensure appropriate resources are available for engagements. While budgets and IT tools matter, the most critical and challenging resource to allocate is qualified human resources. Skilled auditors with appropriate expertise are essential to meet objectives, and talent shortages often make this the hardest resource to secure.

#### **NEW QUESTION: 8**

下列哪一項是對組織中儲存和使用的大數據進行分類、標記、組織和搜尋所必需的？

- A. 元數據
- B. 資料安全
- C. 業務應用程式
- D. 資料擁有者

**Answer: (SHOW ANSWER)**

Metadata is data about data - it describes the content, context, and structure of information. In big data environments, metadata allows organizations to classify, label, organize, and make large datasets searchable.

Data security (B) protects information, a business application (C) uses data, and a data owner (D) assigns accountability. Only metadata enables the required classification and search functionality.

#### NEW QUESTION: 9

一位口部稽核員想要確定組織的 200 名員工是否按照正確的專案準確地計算了他們的工作時間。口部稽核師選取了 30 份員工時間報告作為樣本進行測試。根據測試，口部稽核師確定以下口容：

- 5 次時間報告不正確。
- 21 時間報告是正確的。
- 4 不支援時間報告。

- A. 該組織在報告員工時間方面存在重大缺陷，這可能導致專案勞動成本的高估，該組織未能報告準確和完整的員工時間可能會導致潛在的欺詐和濫用。
- B. 組織需要確保每個專案的所有員工時間報告都是準確和完整的，這樣組織就可以最大限度地減少與誇大員工時間和人工專案成本相關的潛在問題。
- C. 由於向受影響帳口收取的員工時間報告不準確且不完整，組織誇大了專案成本，因此，組織無法確保向利害關係人準確報告保護成本。
- D. 組織通常確保每個專案的員工工時準確且完整。然而，在某些情況下，員工時間報告不正確或不支持證明多個專案勞動外費的合理性。

**Answer: D (LEAVE A REPLY)**

In internal auditing, when assessing the accuracy and completeness of employee time reporting, auditors often use sampling to determine the overall compliance of the process. In this scenario, the internal auditor sampled 30 employee time reports and found 5 incorrect and 4 unsupported reports. This indicates that a majority (21 out of 30) were accurate, suggesting that the organization generally ensures accurate reporting. However, the presence of incorrect and unsupported reports indicates deficiencies that need to be addressed, but do not point to systemic fraud or abuse. Thus, option D accurately reflects the findings by acknowledging both the general accuracy and the instances of errors.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing COSO Framework - Control Activities and Monitoring

#### NEW QUESTION: 10

口部稽核師應如何在業務規劃期間準備詳細的風險評估？

- A. 獨立完成風險評估，以防止與正在審口的職能發生利益衝突。
- B. 與外部審計師合作，確保風險評估包括獨立審計師報告中反映的項目。
- C. 與正在審口的職能的管理層合作，因為管理層最熟悉業務目標和相關風險。
- D. 諮詢合規部門，該部門通常對組織有更全面的了解。

**Answer: C (LEAVE A REPLY)**

When preparing a detailed risk assessment during engagement planning, the internal auditor should collaborate with the management of the function being reviewed. Management has the most in-depth knowledge of their business objectives, processes, and the associated risks. This cooperation ensures that the risk assessment is comprehensive, accurate, and relevant to the specific context of the function under review. It also helps in identifying any potential areas of concern that might not be evident to external parties.

IIA Standard 2201: "Planning Considerations"

IIA Practice Guide: "Assessing the Adequacy of Risk Management Processes"

### NEW QUESTION: 11

一家跨國公司有多個部門，這些部門會將口品口部銷售給其他部門。在口部銷售時，下列哪一種轉移價格最有利於該公司？

- A. 全部費用
- B. 總成本加上加價。
- C. 口品市場價格。
- D. 變動成本加上加價。

**Answer: (SHOW ANSWER)**

Using the market price of the product for internal transfer pricing leads to the best decisions for the organization because it reflects the true economic value of the goods or services being transferred. This method promotes efficiency and fairness within the divisions.

\* Economic Value: Market price reflects the true economic value, ensuring that the internal transactions are conducted at fair and competitive prices.

\* Performance Measurement: It provides a consistent basis for evaluating the performance of different divisions, as they are measured against external market conditions.

\* Resource Allocation: Helps in optimal allocation of resources by ensuring that internal transactions are economically justified and comparable to external transactions.

References:

"Management Accounting: Principles and Practices," which discusses the advantages of using market-based transfer pricing .

### NEW QUESTION: 12

如果口部稽核師在現場工作期間觀察到，下列哪項活動對於與首席稽核執行官正式溝通而言最不重要？

- A. 可能危及個人健康或安全的行為。
- B. 有利於一方而損害另一方的行為。
- C. 損害環境或對環境口生不利影響的行為。
- D. 隱瞞組織中不當活動的行為。

**Answer: B (LEAVE A REPLY)**

In the context of internal auditing, activities that pose immediate and significant risks to health, safety, the environment, or that conceal inappropriate activities within an organization are of high importance and typically require formal communication to the chief audit executive (CAE). These activities could have severe legal, financial, and reputational consequences for the organization. While acts that favor one party to the detriment of another are concerning and may indicate ethical or procedural issues, they are generally considered less critical compared to the other options, as they do not necessarily imply immediate and severe risks to individuals or the organization as a whole.

The Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2060: Reporting to Senior Management and the Board.

IIA Practice Guide on Communicating Unacceptable Risk.

### NEW QUESTION: 13

根據 IIA 指南，如果管理層拒口接受審計建議並實施糾正措施，即使在上報給高階管理層之後，執行長(CAE) 仍應採取下列哪項最適當的行動？

- A. CAE 應繼續與管理層會面，以獲得他們對糾正措施的同意
- B. CAE 應在最終報告中註明管理階層決定接受風險。
- C. CAE 應要求進行額外的測試，以加強其關於採取糾正措施的必要性的理由
- D. CAE 應告知高階管理層他打算將此事上報給董事會。

**Answer: D (LEAVE A REPLY)**

According to IIA guidance, if management refuses to accept audit recommendations and implement corrective actions, the chief audit executive (CAE) has a responsibility to ensure that the audit committee or the board is aware of the unresolved risks. The CAE should escalate the matter to senior management first. If senior management still does not take action, the CAE should then inform the board. This escalation process ensures that the board is fully informed about significant risks that management has decided to accept and can take appropriate action if necessary.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2600 - Communicating the Acceptance of Risks

### NEW QUESTION: 14

根據 IIA 指南，下列哪些企業社會責任(CSR) 評估活動可以由口部稽核活動執行？

- 1. 為企業社會責任計畫的設計與實施提供諮詢
- 2. 擔任企業社會責任治理與風險管理的顧問。
- 3. 審口第三方是否遵守企業社會責任條款。
- 4. 識別並降低風險，以協助實現企業社會責任專案目標

- A. 1、2 和 3。
- B. 1.2. 和 4.
- C. 1、3 和 4。
- D. 2、3 和 4。

**Answer: (SHOW ANSWER)**

According to the Institute of Internal Auditors (IIA) guidance, internal audit activities can encompass several aspects of evaluating corporate social responsibility (CSR) programs.

\* Consulting on Design and Implementation: Internal auditors can provide valuable insights into the design and implementation of CSR programs to ensure they are well-structured and aligned with organizational objectives.

\* Advising on Governance and Risk Management: Serving as advisors, internal auditors can help in establishing effective governance structures and identifying and managing risks associated with CSR initiatives.

\* Mitigating Risks: By identifying and mitigating risks, internal auditors support the achievement of CSR program objectives, ensuring these initiatives are both effective and sustainable.

\* Reviewing Third Parties: While internal auditors may review third parties for contractual compliance with CSR terms, this activity is more often part of broader compliance audits rather than a specific focus area for CSR evaluations.

References:

"IIA Practice Guide: Auditing Corporate Social Responsibility," which outlines the role of internal auditors in CSR-related activities.

### NEW QUESTION: 15

一個組織正在拓展銷售天然氣的新業務。內部稽核師正在計劃參與，並希望獲得對天然氣市場 組織希望贏得的市場份額以及組織可能擁有的競爭優勢的整體了解。下列哪一項是此類資訊的最佳來源？

- A. 採訪負責經理並閱讀策略文件
- B. 對天然氣銷售進行網路搜尋並分析市場參與者
- C. 檢視天然氣客戶的投資組合並編制銷售利潤統計數據
- D. 分析組織收入並計算gas比例

**Answer: (SHOW ANSWER)**

To obtain a general understanding of the natural gas market, the market share the organization wants to win, and the competitive advantage the organization may have, the best source of information is to interview responsible managers and read strategic documents. Managers involved in the new line of business will have insights into the market dynamics, strategic goals, and competitive positioning. Strategic documents will provide detailed plans and objectives, giving a comprehensive understanding of the organization's approach and expectations.

The Institute of Internal Auditors (IIA) Practice Guide: Business Acumen for Internal Auditors IIA Standard 2120 - Risk Management

### NEW QUESTION: 16

在什麼情況下，首席審計執行長(CAE) 對薪資職能提供保證服務可能會被認為是有問題的？

- A. CAE 先前在該領域承擔了一項諮詢任務，以改善流程
- B. 幾年前，CAE 曾為薪資部門執行會計職能。
- C. 在擔任 CAE 之前，CAE 是薪資經理。
- D. 此品質保證審計是在管理階層要求的諮詢任務中發現問題後啟動的。

**Answer: (SHOW ANSWER)**

\* Introduction:

\* The independence and objectivity of the internal audit function are paramount, especially when the CAE has had prior involvement in the area under review.

\* Scenario Analysis:

\* Option A: Previous consulting assignments may raise concerns but do not inherently impair independence if managed correctly.

\* Option B: A historical role in accounting functions is less problematic if sufficient time has passed and there is no ongoing influence.

\* Option C: Having been the payroll manager presents a direct conflict of interest, compromising the CAE's objectivity.

\* Option D: Reviews following consulting assignments are common practice and do not necessarily indicate a conflict.

\* Conclusion:

\* It is problematic for the CAE to provide assurance over payroll functions if they were previously the payroll manager, as this creates a clear conflict of interest and threatens audit objectivity.

IIA's International Standards for the Professional Practice of Internal Auditing, Standard 1130: Impairment to Independence or Objectivity.

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### NEW QUESTION: 17

在編制業務工作計畫時，對於次要控制，下列哪一項通常是正確的？

- A. 應為次要控制制定單獨的參與工作計畫
- B. 次要控制措施不一定需要進行有效性測試
- C. 任何記錄的次要控制被認為對於控制設計的充分性至關重要
- D. 次要控制應與關鍵控制保持相同的要求

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

Secondary controls are not primary risk mitigations but provide backup support if key controls fail. When preparing the work program, auditors generally focus on key controls, since they directly address significant risks. Secondary controls may not require testing unless they provide meaningful risk reduction where primary controls are weak or absent. Option A is inefficient; a separate work program for secondary controls is not required. Option C is incorrect - documentation alone does not make them essential. Option D is misleading because secondary controls are not subject to the same level of testing rigor as key controls.

Therefore, Option B is correct: secondary controls do not always need to be tested.

### NEW QUESTION: 18

下列哪一項陳述描述了參與計劃的最佳實踐？

- A. 最好根據具體情況來決定規劃活動，因為不同參與度的活動可能有很大差異
- B. 如果參與主題並不獨特，則無需在規劃階段概述特定的測試程序。
- C. 參與計畫包括審計結果的預期分配，在審計報告最終確定之前應予以保密。
- D. 合作規劃活動包括設定與審計客戶的業務目標一致的合作目標。

**Answer: D (LEAVE A REPLY)**

Best practices for engagement planning involve setting objectives that align with the business objectives of the audit client. This ensures that the audit is relevant and provides valuable insights to the organization.

Planning should also be systematic and documented, ensuring that specific testing procedures and expected outcomes are outlined and communicated. References: = IIA Standard 2200 - Engagement Planning and IIA Practice Guide: "Planning the Engagement".

### NEW QUESTION: 19

一位口部稽核師被指派審口應付帳款職能中的控制措施。大多數應付帳款流程由第三方服務提供者執行。審計師在審計報告中指出了服務提供者執行的流程中存在的一些控制缺陷。服務提供者索取一份報告副本。下列哪一項是首席審計執行長 (CAE) 最適當的回應？

- A. CAE 會自動將報告副本發送給服務提供者，因為許多調口結果與服務提供者管理的Via 區域有關
- B. 在諮詢法律顧問和首席合規官後，執行長可以免費將報告分發給服務提供者
- C. 如果簽署了協議並且服務提供者同意償還審計費用，CAE 可以向服務提供者提供審計報告的副本 D, CAE 應該與同行合作，以行業口其他組織為基準，並且僅當這是行業可接受的做法時才分發報告

**Answer: B (LEAVE A REPLY)**

According to internal auditing standards and best practices, the distribution of audit reports, especially those involving third-party service providers, must be handled with caution. The CAE should consult with legal counsel and the chief compliance officer before distributing the audit report to ensure that the organization's legal and compliance obligations are met. This ensures that any sensitive information is protected and that the distribution is aligned with the organization's policies and contractual agreements with the service provider.

References:

\* The Institute of Internal Auditors (IIA) Standards

\* Internal Audit Guidelines on Confidentiality and Distribution of Audit Reports

### NEW QUESTION: 20

根據 IIA 指南，關於口部稽核業務的退出會議，下列哪一項是正確的？

- A. 退出會議的主要目的是及時傳達需要立即採取管理行動的觀察結果。
- B. 首席審計主管和所審口活動或職能的執行長都必須參加退出會議以驗證調口結果。
- C. 退出會議僅提供包含在最終審核溝通中的預期結果。
- D. 在退出會議期間，將對執行該業務的口部稽核師的表現進行審口。

**Answer: A (LEAVE A REPLY)**

According to IIA guidance, the primary purpose of the exit conference is to ensure timely communication of observations and findings, especially those that require immediate management action. This meeting allows auditors to discuss their findings with management, address any disagreements, and clarify the facts before the final report is issued. It does not require the attendance of both the chief audit executive and the chief executive over the activity (B), nor is it solely for reviewing anticipated results (C) or the performance of the internal auditors (D).

References: IIA Standard 2440 - Disseminating Results, IIA Practice Advisory 2440-1

### NEW QUESTION: 21

一家銀行的口部稽核員通知分行經理，其中一個金庫的鎖出現故障。首席審計執行官 (CAE) 認為與此問題相關的風險重大，並建議立即採取補救措施。CAE 下一步最適合的步驟是什麼？

- A. 通知高階管理層，分行經理在沒有任何事先溝通的情況下取消了已承諾的行動計劃
- B. 與對解決風險負有最終責任的董事會討論此問題
- C. 與分公司經理再次討論，嘗試改變他的觀點，並鼓勵他改變建議
- D. 記錄分行經理接受風險的決定，否則，無需其他口明：需要採取行動

**Answer: B (LEAVE A REPLY)**

If the branch manager decides not to act on a significant risk that was previously acknowledged, the CAE should escalate the issue to the board. The board has ultimate responsibility for risk management and needs to be informed about significant risks and the decisions made by management regarding these risks. This ensures transparency and allows the board to take appropriate action if necessary.

References:

\* The Institute of Internal Auditors (IIA) Standards

\* Risk Management Frameworks and Reporting

### NEW QUESTION: 22

一位口部稽核師想要確定員工的餐費支出是否超過了其核准的每日津貼。哪種技術最適合識別超出核准閾口的餐費？

- A. 使用合規性驗證資料分析
- B. 使用迴歸分析
- C. 使用具有間隙測試功能的軟體
- D. 起草餐費報告流程的流程圖

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

The auditor's goal is to test compliance with a set threshold (daily meal stipend). The most direct technique is compliance verification through data analytics (A), which compares actual expenses against policy limits.

Regression analysis (B) is used to identify correlations, not compliance with fixed limits. Gap testing (C) identifies missing values in sequences, not threshold violations. Flowcharts (D) document processes but do not test compliance. Therefore, the best approach is to use compliance analytics to flag all transactions exceeding the approved stipend, providing reliable evidence of policy adherence or violation.

### NEW QUESTION: 23

根據 IIA 指南，下列關於分析程序的哪些表述是正確的？

- A. 分析過程將資訊與預期進行比較。
- B. 分析程序在業務規劃階段之後開始。
- C. 分析程序為口部稽核師提供可解釋的結果。
- D. 分析程序是電腦輔助審核技術。

**Answer: A (LEAVE A REPLY)**

Analytical Procedures: These procedures involve evaluating financial information by studying plausible relationships among both financial and non-financial data. They help auditors form expectations about account balances or other financial data and then compare actual results to these expectations.

\* Purpose: To identify any unusual or unexpected results that might indicate potential misstatements.

IIA Guidance on Analytical Procedures:

\* Comparison Against Expectations: This is the core aspect of analytical procedures. Auditors develop expectations based on their knowledge of the business, industry trends, historical data, and other relevant factors.

\* Engagement Phases: Analytical procedures can be applied in various phases of an audit, not just after the planning phase.

Other Statements:

\* Begin After Planning: Analytical procedures are often used during planning to understand the business and during substantive testing and review phases.

\* Explainable Results: While they can provide insights, the primary purpose is not just to explain results but to identify discrepancies.

\* Computer-Assisted Techniques: Analytical procedures can be performed manually or with the help of software, but they are not solely defined as computer-assisted techniques.

### NEW QUESTION: 24

口部稽核師在口部稽核建議監控過程中最適合執行下列哪項操作？

- A. 根據要求向高階管理層報告監控狀態。
- B. 協助管理階層實施糾正措施。
- C. 決定監控的頻率和方法。
- D. 包含監控過程中所有類型的觀察結果。

**Answer: C (LEAVE A REPLY)**

During the internal audit recommendations monitoring process, it is most appropriate for internal auditors to determine the frequency and approach to monitoring. This responsibility aligns with the need to ensure that corrective actions are effectively implemented and that the risks identified in the audit are appropriately mitigated over time.

IIA References:

\* IIA Standard 2500: Monitoring Progress mandates that the CAE must establish and maintain a system to monitor the disposition of results communicated to management. The frequency and approach should be based on the significance of the observations, the risks involved, and the status of corrective actions.

#### **NEW QUESTION: 25**

一家製造商簽訂了合同，為一家大型航空公司生口和交付多架飛機 作為合約的一部分，製造商還為航空公司的飛行員提供培訓。截至審計時，飛機的交付已大大落後於計劃，而培訓已經完成。若合約規定的飛機一半已交付，口部稽核師預計應將下列哪一項計入總帳？

- A. 分配給已交付飛機數量的培訓成本以及迄今為止完成的實際生口小時數的成本。
- B. 所有已完成的培訓成本以及迄今為止已完成的實際生口時間的成本。
- C. 依照交付飛機數量分配訓練費用，以及合約生口成本的50%。
- D. 所有已完成的培訓費用，以及合約生口費用的50%。

**Answer: B (LEAVE A REPLY)**

The accounting treatment should reflect the actual costs incurred. Training costs are recognized as they are completed, regardless of the delivery status of the aircraft. For the aircraft production, the costs should be accounted for based on the actual production hours completed to date. This ensures that the financial records accurately represent the work performed and the expenses incurred. References: = Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) on contract accounting and cost recognition.

#### **NEW QUESTION: 26**

下列哪一項最不可能有助於確保在工作計畫中考慮風險？

- A. 與審核客口討論風險。
- B. 使用基於風險的計劃中的所有可用資訊。
- C. 考慮客口影響風險管理的努力。
- D. 考慮先前的風險評估。

**Answer: (SHOW ANSWER)**

While discussing risks with the audit client can provide useful insights, it is the least structured method compared to using all available information from the risk-based plan, considering client efforts to manage risk, and reviewing prior risk assessments. These latter methods are more systematic and ensure that the audit work program is comprehensive and focused on relevant risks. References: = IIA Standard 2200 - Engagement Planning, IIA Practice Guide: "Developing the Audit Plan".

#### **NEW QUESTION: 27**

首席審計主管正在為即將招聘的高級口部審計師準備面試問題。根據 IIA 指南，下列哪項屬性顯示候選人在審口看似不當行為的事件時有進一步調口的能力？

- A. 誠信。
- B. 靈活性。
- C. 主動性。
- D. 好奇心。

**Answer: (SHOW ANSWER)**

According to IIA guidance, curiosity is a key attribute that indicates a candidate's ability to probe further when reviewing incidents that have the appearance of misbehavior. Curiosity drives the auditor to ask deeper questions, seek out underlying causes, and thoroughly investigate

anomalies. While integrity (Option A), flexibility (Option B), and initiative (Option C) are important qualities for an internal auditor, curiosity specifically relates to the propensity to investigate and uncover the truth behind incidents.

IIA Standard 1200: Proficiency and Due Professional Care.

IIA Practice Guide on Competency Framework for Internal Auditing.

### NEW QUESTION: 28

一名口部審計員得出結論，正在進行的建設項目的延誤給組織造成了損失迄今已投入1000萬美元。審計工作底稿中應包含哪些文件才能提供足口的證據支持結論？

- A. 付款與工作里程碑
- B. 工地照片
- C. 初始衝刺計劃
- D. 專案口部報酬率

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

Audit conclusions must be backed by sufficient, relevant, and reliable evidence (Standard 2330). In construction audits, the most reliable evidence of cost overruns and delays comes from payment records and milestone documentation (A), which clearly show the financial impact tied to project performance. While photos (B) may illustrate delays, they are not sufficient proof of cost impact. Sprint planning (C) is not relevant to construction projects and does not provide financial evidence. Internal rate of return (D) is a performance metric, not evidence of actual cost overruns. Therefore, the appropriate evidence for workpapers must be the payment and work milestone documents that support the \$10 million loss conclusion.

### NEW QUESTION: 29

除了收集資訊之外，下列哪一項是在審計業務規劃階段進行客口訪談的主要目標？

- A. 取得充分的審計證據。
- B. 測試客口的知識。
- C. 同意審核員的權限範圍。
- D. 建立融洽關係。

**Answer: (SHOW ANSWER)**

In addition to gathering information, a primary objective of a client interview during the planning stage of an audit engagement is to establish rapport with the client. Building rapport helps in fostering a cooperative relationship, ensuring that the client is open and forthcoming with information, which can significantly enhance the effectiveness of the audit.

IIA References:

\* IIA Standard 2201: Planning Considerations suggests that internal auditors should establish good communication and rapport with clients during the planning phase to facilitate the audit process.

\* The Practice Guide on Effective Interviewing Techniques emphasizes that establishing rapport during initial meetings is crucial for gaining the client's trust and cooperation throughout the audit.

### NEW QUESTION: 30

根據 IIA 指南，下列哪一項準確描述了首席審計執行官對最終審計報告的責任？

1. 協調參與後會議，與管理階層討論最終審計報告

2. 將管理階層的回應納入最終審計報告中。
3. 審核並批准最終審計報告。
4. 確定誰將收到最終審核報告。

- A. 1 和 2
- B. 1 和 4
- C. 2 和 3
- D. 3 和 4

**Answer: D (LEAVE A REPLY)**

According to IIA guidance, the chief audit executive (CAE) is responsible for reviewing and approving the final audit report and determining who will receive it. The CAE ensures that the report is complete, accurate, and disseminated to appropriate parties. Including management's responses in the final report and coordinating post-engagement conferences with management, while important, are not the CAE's primary responsibilities.

IIA Standards: 2440 - Disseminating Results

IIA Practice Guide: Communicating Results to Management and the Board

#### **NEW QUESTION: 31**

在對應收帳款 (AR) 流程進行審計期間，口部稽核師指出，應收帳款工作人員仍未定期進行對賬，這是在上次審計後提出的建議財務報告職能的監控未能發現此缺陷。財務報告職能和 AR 均向負責實施行動計畫的財務長報告。下列哪一項支持口部稽核師將兩項觀察結果合併為一項報告結果的決定？

- A. 觀察是在同一次審核期間進行的，並且行動計劃有一個共同的所有者。
- B. 觀察結果與公共流程中相同的控制活動相關。
- C. 觀察結果具有共同的控制，並且在先前的審核中已註意到。
- D. 觀察有一個共同的過程，並且觀察的行動計劃有一個共同的所有者。

**Answer: (SHOW ANSWER)**

Combining observations into one reported finding can be appropriate when they were noted during the same audit and the action plan has a common owner. In this case, the failure of both the financial reporting function and the AR staff to perform reconciliations regularly is interconnected and points to a systemic issue under the responsibility of the controller. Addressing these issues together can provide a more comprehensive view of the control deficiencies and facilitate more effective remediation. References:

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2410 - Criteria for Communicating.

\* The IIA's Practice Advisory on Communicating Results.

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#### **NEW QUESTION: 32**

關於首席審計執行長 (CAE) 在完成鑑證或諮詢業務後的職責，下列哪一項敘述是正確的？

- A. CAE 必須針對保證和諮詢業務建立後續流程，以監控管理措施是否已有效實施以解決觀察結果
- B. CAE 必須向能確保結果得到適當考慮的人員傳達保證和諮詢業務的結果。
- C. CAE 在傳達保證和諮詢業務結果時必須承認表現令人滿意
- D. CAE 可以委派溝通諮詢業務結果的責任，但不能將該責任委派給鑑證業務

**Answer: (SHOW ANSWER)**

According to the International Standards for the Professional Practice of Internal Auditing, the Chief Audit Executive (CAE) has a responsibility to ensure that the results of both assurance and consulting engagements are communicated to the appropriate parties. This ensures that the observations and recommendations are acknowledged and acted upon by those who have the authority to implement necessary changes or take corrective actions. This communication is crucial for ensuring that the findings of the internal audit are effectively utilized to improve governance, risk management, and control processes.

The Institute of Internal Auditors (IIA) Standard 2440 - Disseminating Results: "The chief audit executive must communicate results to the appropriate parties." IIA Practice Guide on "Communicating Results"

### NEW QUESTION: 33

在對管理階層內部控制系統的充分性形成意見時，下列哪項調查結果將為首席審計執行官提供最可靠的保證？

- \* 在對律師事務所的招聘流程進行審計時，發現潛在員工的資歷並不總是得到充分確認。此流程在後續審核中保持不變。
- \* 在對應付帳款部門進行審計時，審計師計算出有百分之二的帳款逾期支付。這種情況在後續審計中仍然存在。
- \* 在對租賃機構的車隊進行審計時發現，在任何特定時間，都有 30% 的車輛無法運作。在下次審計中，這個數字有所增加。
- \* 在賭場現金處理流程進行審計期間，內部審計發現老虎機和現金點算之間的轉移流程存在控制缺陷：它立即得到糾正。

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

**Answer: D (LEAVE A REPLY)**

The most reliable assurance comes from findings that demonstrate both the identification of issues and the effectiveness of corrective actions. In the provided scenarios, the accounts payable audit (2) and the cash handling process audit (4) illustrate instances where issues were identified, and actions were either needed (2) or taken promptly (4), thus providing a clear basis for forming an opinion on internal control adequacy.

References: = IIA Standard 2410 - Criteria for Communicating and Standard 2500 - Monitoring Progress.

### NEW QUESTION: 34

首席審計執行長向董事會提交的報告顯示，最近的 audit 存在超出計畫預算時間的顯著趨勢。下列哪些因素可能導致這種趨勢？

- A. 參與度監督不佳
- B. 無效的董事會報告
- C. 不及時觀察跟進並關閉
- D. 人力資源有限

**Answer: A (LEAVE A REPLY)**

One of the primary factors that could cause audit engagements to go over the planned budgeted hours is poor engagement supervision.

Effective supervision ensures that the audit is progressing as planned, that issues are identified and addressed promptly, and that resources are

used efficiently. Without proper supervision, audits may experience delays, scope creep, and inefficient use of time, leading to overruns in budgeted hours. Other factors, such as untimely follow-up and limited staff resources, can contribute to inefficiencies, but poor supervision is often a key driver.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2340 - Engagement Supervision

**NEW QUESTION: 35**

□部稽核師對幾名員工進行了訪談，記錄了訪談，分析了摘要，並得出了一些結論□部稽核師主要取得了哪些類型的稽核證據？

- A. 書面證據
- B. 證詞證據
- C. 分析證據
- D. 物證

**Answer: B (LEAVE A REPLY)**

The internal auditor has primarily obtained testimonial evidence. Testimonial evidence is derived from interviews, discussions, and responses from employees or other parties. It involves collecting and analyzing verbal information to draw conclusions, which is precisely what the auditor did by conducting interviews, documenting them, analyzing the summaries, and drawing conclusions based on this information.

IIA Standards: 2310 - Identifying Information

IIA Practice Guide: Audit Evidence

**NEW QUESTION: 36**

根據 IIA 指南，組織對詐欺的哪些要素影響最大？

- A. 機會。
- B. 合理化。
- C. 壓力。
- D. 激勵措施。

**Answer: A (LEAVE A REPLY)**

According to the Institute of Internal Auditors (IIA) guidance, organizations have the most influence over the "opportunity" aspect of the fraud triangle. The fraud triangle consists of three elements: pressure, opportunity, and rationalization. While pressure and rationalization are largely influenced by personal and external factors beyond the organization's direct control, opportunity refers to the circumstances that allow fraud to occur, which can be directly managed and controlled by the organization through internal controls, policies, and procedures. References: = IIA's "Managing the Business Risk of Fraud: A Practical Guide" and the IIA's Practice Guide on "Internal Audit's Role in Preventing and Detecting Fraud".

**NEW QUESTION: 37**

根據國際□部稽核師協會 (IIA) 的指導，關於□部稽核章程的下列哪一項是正確的？

- A. 諮商服務的性質通常不在章程中列明。
- B. 首席審計執行官必須至少每年正式審□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. 此章程通常定義□部稽核活動在組織中的地位。

**Answer: D (LEAVE A REPLY)**

The internal audit charter outlines the internal audit activity's purpose, authority, and responsibility within the organization. It defines the internal audit activity's position within the organization, including reporting lines, independence, and access to records, personnel, and physical properties relevant to the performance of engagements. This clarity helps ensure that the internal audit activity can operate independently and effectively

**NEW QUESTION: 38**

在下列哪些族群中，部稽核師最有可能選擇使用分層抽樣方法？

- A. 由存放在不同倉庫中的相同商品組成的庫存
- B. 必須確認符合品質標準的物料批次
- C. 組織透過現金收入或應收帳款所賺取的收入。
- D. 為滿足當地務機關的要求而提交的務報告

**Answer: C (LEAVE A REPLY)**

Stratified sampling is used when the population can be divided into distinct subgroups (strata) that differ significantly from each other but are internally homogeneous. In the context of auditing, revenue earned through cash receipts or as receivables would have different characteristics and risk profiles. Stratifying the population allows the auditor to ensure that each subgroup is adequately represented in the sample, leading to more reliable and accurate audit conclusions.

The Institute of Internal Auditors (IIA) Practice Guide: Audit Sampling IIA Standard 2320 - Analysis and Evaluation

**NEW QUESTION: 39**

追蹤期間，部稽核師發現營運管理階層沒有採取有效行動來解決重大控制違規問題。

- A. 向董事會報告此事
- B. 實施建議的控制措施來解決暴露問題
- C. 與高階管理層討論此事
- D. 請監理機關服管理階層解決此問題

**Answer: C (LEAVE A REPLY)**

If operational management has not implemented effective actions to address a significant control breach, the most appropriate next step for the chief audit executive is to discuss the matter with senior management. This step involves escalating the issue to a higher level of authority to ensure that the risks associated with the control breach are properly understood and addressed. If senior management fails to take appropriate action, the CAE may then escalate the issue to the board.

IIA Standard 2500: Monitoring Progress

IIA Practice Guide: Auditing Organizational Governance

**NEW QUESTION: 40**

下列哪一項描述了（在參與計劃期間進行初步風險評估的主要原因？）

- A. 辨識組織範圍最大的風險
- B. 確保參與工作計畫涵蓋所有風險領域
- C. 確保先前對該區域的審核中發現的風險已充分解決
- D. 確保重大風險包含在參與範圍

**Answer: D (LEAVE A REPLY)**

The primary reason for conducting a preliminary risk assessment during engagement planning is to ensure that significant risks are included in the engagement scope. This assessment helps the internal auditor focus on areas of highest risk, ensuring that the audit provides the most value by addressing the most critical issues that could impact the organization's objectives.

IIA Standards: 2201 - Planning Considerations

IIA Practice Guide: Engagement Planning

#### **NEW QUESTION: 41**

在為鑑證業務進行現場工作時，內部稽核團隊的一位成員發現了在業務規劃階段未識別的關鍵控制，內部稽核師採取的下列哪項行動最適合？

- A. 立即調整審核工作計劃，以包括針對新確定的控制措施的測試，並將變更通知其他審核團隊成員
- B. 繼續執行目前的審計工作計劃，因為業務範圍已最終確定，但計劃將新確定的控制措施作為後續業務的一部分
- C. 調整審核工作計畫以適應新的控制措施，但必須得到專案主管的批准
- D. 與所審閱領域的管理層討論控制措施並在將控制措施納入當前審計業務之前尋求他們的批准

**Answer: (SHOW ANSWER)**

When a key control is identified during fieldwork that was not recognized during the planning phase, it is critical to update the audit work program to include tests for this newly identified control. However, this adjustment should be made with the approval of the engagement supervisor. This ensures that the changes are properly documented and that the scope and objectives of the engagement remain aligned with the overall audit plan. Additionally, obtaining approval from the engagement supervisor maintains the integrity and oversight of the audit process.

The Institute of Internal Auditors (IIA) Standard 2240 - Engagement Work Program: "Internal auditors must develop and document work programs that achieve the engagement objectives." IIA Practice Guide on "Engagement Planning"

#### **NEW QUESTION: 42**

在內部稽核工作中，關於使用統計抽樣或非統計抽樣的決定，下列哪一項是正確的？

- A. 此決定會影響所執行的測試程序。
- B. 審核員對偵測到的錯誤的回應將受到影響。
- C. 透過統計抽樣所獲得的證據的可信度較高。
- D. 非統計抽樣可能更具成本效益。

**Answer: A (LEAVE A REPLY)**

\* A. The decision affects the test procedures performed:Correct. The choice between statistical and nonstatistical sampling affects the design of the sample selection, execution of audit procedures, and the nature of conclusions drawn. Statistical sampling involves probabilistic techniques that influence sample size and evaluation, whereas nonstatistical sampling relies on auditor judgment.

\* B. The auditor's response to errors detected will be influenced:While error response is critical, it is influenced more by the nature and materiality of the errors than by the sampling approach.

\* C. The competence of the evidence obtained is greater with statistical sampling:This is incorrect because the competence of evidence depends on the procedure itself, not the sampling method used.

Both methods can yield competent evidence if applied correctly.

\* D. Nonstatistical sampling may be more cost effective:While this can sometimes be true, it is context- dependent and not universally applicable, so it is not the best answer.

CIA Exam Syllabus Reference:

Domain II: Risk Management and Control - Sampling Techniques and Audit Evidence.

**NEW QUESTION: 43**

□部稽核師被要求對組織新收購的子公司進行鑑證業務。

- A. 子公司之前的業績，特別是過去三年的財務業績以及外部審計審口的結果
- B. 子公司先前的□部稽核結果、所提供的建議以及所建議的行動是否已實施
- C. 組織策略目標、風險、控制架構以及利害關係人對審計的期望
- D. 子公司管理團隊的資格和能力以及對風險和控制的理理解

**Answer: C (LEAVE A REPLY)**

When developing the objectives for an assurance engagement in a newly acquired subsidiary, the most critical items to consider are the organizational strategy, objectives, risks, control framework, and the expectations of stakeholders regarding the audit. This holistic approach ensures that the internal audit aligns with the broader goals and risk management processes of the organization, providing a comprehensive evaluation of the subsidiary's operations within the context of the entire entity.

\* Organizational Strategy and Objectives: Understanding the overarching goals and strategic direction of the organization helps to align the audit objectives with business priorities and ensures that the subsidiary's operations are evaluated in the context of their contribution to these goals.

\* Risks: Identifying and assessing the risks associated with the subsidiary is essential for focusing audit efforts on areas that could significantly impact the organization. This involves understanding both inherent and residual risks.

\* Control Framework: Evaluating the existing control framework within the subsidiary helps determine the adequacy and effectiveness of controls in mitigating identified risks.

\* Stakeholder Expectations: Considering what stakeholders expect from the audit helps in shaping objectives that address key concerns and provide valuable insights, fostering greater acceptance and implementation of audit recommendations.

This comprehensive approach ensures the audit is relevant, targeted, and capable of adding significant value to the organization by addressing key risk areas and strategic objectives.

The Institute of Internal Auditors (IIA) Standards

IIA Practice Guide: Formulating and Expressing Internal Audit Opinions

**NEW QUESTION: 44**

下列哪一項是合規保證業務的範例？

- A. 提供高階管理層適用法律和法規的□部培訓
- B. 證明對與消費者隱私和機密相關的控制設計充分性的評估。
- C. 評估客口對組織提供的客口服務的滿意度
- D. 提供控制運行有效性和財務報告可靠性的測試

**Answer: B (LEAVE A REPLY)**

A compliance assurance engagement focuses on evaluating whether an organization is adhering to applicable laws, regulations, policies, and procedures. Assessing the design adequacy of controls related to consumer privacy and confidentiality is a prime example of such an engagement, as it ensures that the organization's controls are designed to comply with relevant privacy laws and regulations, thereby protecting consumer data and maintaining compliance.

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

2410 - Criteria for Communicating

**NEW QUESTION: 45**

一位投資者收購了一家在成熟、成長緩慢的行業中佔據主導地位並持續創造正財務收入的公司。下列哪個術語最有可能被這位投資人用來描述其投資組合中的這項投資？

- A. 一顆星星。
- B. 搖錢樹。
- C. 問號。
- D. 一隻狗

**Answer: (SHOW ANSWER)**

Investment Portfolio Terms:

\* Cash Cow: A business unit with a dominant market position in a mature, slow-growth industry that generates consistent positive cash flow and profits. It requires little investment to maintain its market position and provides funds for other investments.

\* Star: A business unit with a high market share in a fast-growing industry. It requires significant investment to maintain its position and support further growth.

\* Question Mark: A business unit with a low market share in a high-growth industry. It requires substantial investment to increase market share.

\* Dog: A business unit with a low market share in a slow-growth industry, generating minimal profit or loss.

Characteristics of a Cash Cow:

\* Dominant Position: The acquired organization has a strong market position.

\* Mature Industry: The industry is mature with slow growth.

\* Positive Financial Income: Consistently generates positive cash flow and profits, requiring minimal investment.

Investment Strategy:

\* Portfolio Management: Investors typically use cash cows to fund other investments, maintaining a balanced portfolio that supports growth while providing stable returns.

References:

\* The term "cash cow" accurately describes an organization with a dominant position in a mature, slow-growth industry that consistently generates positive financial income, fitting the investor's description.

#### **NEW QUESTION: 46**

下列哪一項有助於提升審計業務所收集資訊的可靠性？

- A. 資訊是從控制有效運作的系統中收集的
- B. 資訊直接從經驗豐富的經理以書面形式獲得
- C. 資訊與參與目標一致
- D. 這些資訊有助於幫助組織實現其目標

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

Per IIA Standard 2310 - Identifying Information, audit evidence must be sufficient, reliable, relevant, and useful. Reliability depends on the source and control environment. Information obtained from a system with effective controls (A) is more reliable, since the system processes and safeguards ensure accuracy and integrity. A written statement from a manager (B) may be relevant but is subjective. Consistency with objectives (C) and usefulness to organizational goals (D) reflect relevance and utility, not reliability.

Therefore, the strongest factor contributing to reliability is that data comes from a system with strong internal controls (A).

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**NEW QUESTION: 47**

在諮詢業務期間，部稽核師希望確定所有主要利害關係人是否都參與了專案。審核員應該使用哪種工具？

- A. RACI（負責、負責、諮詢和通知）圖表
- B. 流程圖
- C. SWOT{優勢、弱點、機會和威脅}分析
- D. 工作流程分析

**Answer: (SHOW ANSWER)**

A RACI (responsible, accountable, consult, and inform) chart is the tool that an internal auditor should use to determine whether all principal stakeholders are involved in a project. A RACI chart clearly defines roles and responsibilities for each task or deliverable in a project, ensuring that all necessary stakeholders are identified and their involvement is appropriately documented.

IIA Practice Guide: Auditing Project Management Activities

IIA Standards: 2201 - Planning Considerations

**NEW QUESTION: 48**

下列哪一項是合規保證業務的範例？

- A. 提供高階管理層適用法律和法規的部培訓。
- B. 對與消費者隱私和保密相關的控制措施的設計充分性進行評估。
- C. 評估客對組織提供的客服務的滿意度。
- D. 提供財務報告可靠性控制的運作有效性的測試。

**Answer: B (LEAVE A REPLY)**

Compliance assurance engagements evaluate the organization's adherence to laws, regulations, policies, or procedures. Assessing controls for consumer privacy aligns with compliance objectives, particularly under data protection regulations such as GDPR or CCPA. Option A refers to training, not assurance. Option C pertains to operational metrics, while Option D relates to financial reporting, not compliance. The IIA CIA syllabus identifies compliance engagements as critical for ensuring organizational alignment with external legal and regulatory expectations (Section III: Compliance Audits).

**NEW QUESTION: 49**

部稽核師在應付帳款業務期間觀察到供應商發票上的雙重付款交易。下列哪一個步驟對於幫助審計師確定是否有詐欺最為有效？

- A. 將現有的保證業務轉變為詐欺調業務
- B. 擴大審核範圍並對其他相關領域的控制進行額外測試
- C. 與不良年份的預算相比，看不良年份的交易量和支付金額
- D. 對供應商資訊、發票金額和已執行的付款進行數據分析

**Answer: D (LEAVE A REPLY)**

The most effective step in helping the auditor determine whether fraud exists after observing a double payment transaction on a supplier invoice is to perform data analytics on the supplier's information, invoiced amounts, and payments performed. Data analytics allows the auditor to systematically analyze large volumes of transactions to identify patterns, anomalies, and potential fraudulent activities. This approach is more comprehensive and effective in uncovering fraud than simply extending the audit scope or switching to a fraud investigation engagement without a thorough initial analysis.

IIA Standards: 1220.A1 - Due Professional Care

IIA Practice Guide: Auditing for Fraud

### **NEW QUESTION: 50**

下列哪一項敘述最能反映鑑證業務中應有的職業謹慎？

- A. 此互動發現了違規和不合規情況。
- B. 專案主管在監督審閱中沒有提出任何重要意見。
- C. 審計程序經過系統規劃、執行和記錄。
- D. 本次專案的目標旨在幫助專案客戶。

**Answer: C (LEAVE A REPLY)**

\* Introduction:

\* Due professional care requires auditors to plan, execute, and document their work meticulously, ensuring that their findings and conclusions are based on a thorough and objective assessment.

\* Application of Due Professional Care:

\* It involves following a structured approach to audit engagements to ensure that all necessary steps are taken to gather sufficient and appropriate evidence.

\* Options Analysis:

\* Option A: Detecting irregularities and noncompliance instances are outcomes of the engagement but do not inherently demonstrate due professional care.

\* Option B: Lack of significant comments from the supervisor suggests quality but does not demonstrate the systematic approach needed for due professional care.

\* Option C: Systematically planning, executing, and documenting audit procedures directly reflects the auditor's adherence to due professional care principles.

\* Option D: While important, designing engagement objectives to assist the client does not cover the comprehensive nature of due professional care.

\* Conclusion:

\* The best demonstration of due professional care during an assurance engagement is the systematic planning, execution, and documentation of audit procedures.

Internal Audit Standards and Practice Guides

### **NEW QUESTION: 51**

下列哪一項可以提供最有力的證據來支持內部稽核師的結論，即會計記錄中所述的庫存有庫存？

- A. 審核員進行觀察。
- B. 供應商提供第三方確認。
- C. 審核員記錄與多名倉庫人員的面談。

D. 倉庫管理提交庫存貨架上口品的照片。

**Answer: A (LEAVE A REPLY)**

Direct observation by the auditor provides the strongest and most reliable evidence of inventory existence, per IIA Standard 2310: Identifying Information. Observational evidence is primary and directly verifiable, whereas third-party confirmations (Option B) or photographs (Option D) may be manipulated. Interviews with personnel (Option C) provide insight but lack objectivity and reliability compared to physical observation. This aligns with the CIA syllabus emphasis on collecting sufficient and appropriate audit evidence (Part 2: Section II).

### NEW QUESTION: 52

高級 IT 審計員正在對庫存評估進行審計。審核員誤解了抽樣結果。下列哪一項最能描述這種情況？

- A. 抽樣風險。
- B. 控制風險。
- C. 非抽樣風險。
- D. 剩餘風險。

**Answer: (SHOW ANSWER)**

Nonsampling risk refers to the risk that the auditor reaches an incorrect conclusion due to errors not related to the sample itself but to other factors such as misinterpretation of data, incorrect application of procedures, or human error.

\* IIA Practice Advisory 2320-3:

\* This advisory explains that nonsampling risk occurs when an auditor misinterprets results or applies the wrong audit procedure. It differs from sampling risk, which is the risk that a sample is not representative of the population.

\* Misinterpretation of Sampling Results:

\* In this case, the senior IT auditor misinterprets the sampling results during the audit of inventory valuation. This is a classic example of nonsampling risk, where the error is due to the auditor's misunderstanding or misapplication of the data, rather than an issue with the sampling process itself.

\* IIA Standard 2320 - Analysis and Evaluation:

\* This standard requires that auditors apply sufficient care and skill in analyzing and interpreting audit evidence. Nonsampling risk can occur if this standard is not met, resulting in incorrect conclusions.

\* Option A (Sampling risk): This refers to the risk that the sample does not accurately represent the population, which is not the issue here.

\* Option B (Control risk): This refers to the risk that a control will fail to prevent or detect errors or fraud, unrelated to this situation.

\* Option D (Residual risk): This refers to the risk that remains after controls are implemented, also unrelated to this scenario.

Detailed Explanation: Why Not Other Options? Conclusion: Option C is correct as it accurately describes the situation where the auditor misinterprets the sampling results, which is a form of nonsampling risk, according to IIA guidance.

### NEW QUESTION: 53

下列哪一項是首席審計執行官應向董事會報告的重大治理問題？

- A. 沒有風險管理和控制流程，風險管理完全由營運經理負責
- B. 組織的行為準則每年都會分發給員工，但員工無需證明他們將遵守該準則
- C. 將計劃的董事會會議議程與會議紀要進行核對後發現，一次會議被取消，而議程主題已在下一次會議上討論
- D. 對五年策略計畫的審口表明，該計畫的細節尚未充分傳達給整個組織的員工

**Answer: A (LEAVE A REPLY)**

A significant governance issue that must be reported to the board is the absence of a formal risk management and control process, with risk management being solely the responsibility of operational managers. Effective governance requires a structured risk management framework overseen at the highest levels of the organization. The lack of such a process indicates a critical deficiency that can have severe implications for the organization's ability to manage and mitigate risks.

The Institute of Internal Auditors (IIA) Standard 2110 - Governance: "The internal audit activity must assess and make appropriate recommendations to improve the organization's governance processes."

#### **NEW QUESTION: 54**

在下列哪一種情況下，部稽核師會考慮外包能力與技能的必要性？

- A. 在檢風力渦輪機期間。部稽核員注意到一些更換的零件已經使用過。
- B. 稽核員認為稽核客的行為與組織的行為準則相矛盾。稽核客不同意，並表示他的行為是為了組織的利益。
- C. 指派一名審計團隊成員來對銷售部門進行保證工作。然而，同一位審計師僅在一年前就在該領域進行了鑑證業務。
- D. 盤點庫存時，稽核員發現某些貨物缺失。審計客辯稱審計師不理解庫存應如何計算。

**Answer: (SHOW ANSWER)**

An internal auditor would consider the need to outsource competencies and skills during the inspection of a wind turbine if they notice discrepancies that require specialized knowledge. For example, if an auditor observes that replaced parts are used despite purchase documents indicating a longer lifespan, this situation may necessitate expertise in wind turbine technology and maintenance to assess the issue accurately. Outsourcing ensures that the audit is conducted with the necessary technical proficiency.

IIA Standards: 1210 - Proficiency

IIA Practice Guide: Outsourcing Internal Audit Activities

#### **NEW QUESTION: 55**

一家製造公司的首席審計執行官 (CAE) 在今年的審計計劃中納入了利用經驗豐富的外部服務提供者對該公司實驗室進行的審。審計計劃已獲得審計委員會批准，沒有任何變更。誰負責確保本次活動的結論得到充分支持？

- A. 審計委員會
- B. 首席執行官
- C. CAE。
- D. 外部服務供應商

**Answer: (SHOW ANSWER)**

The chief audit executive (CAE) is responsible for ensuring that the conclusions reached by the external service provider are adequately supported. While the audit committee approves the audit plan and the CEO may approve the engagement of external service providers, it is the CAE's responsibility to oversee the entire audit process, including the quality and substantiation of the conclusions and recommendations made by the external auditors. References:

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 1312 - External Assessments.

\* The IIA's Practice Guide on Outsourcing and Cosourcing of Internal Audit Activities.

#### **NEW QUESTION: 56**

由於業務部門缺乏部控制系統，部稽核團隊負責人難以完成鑑證業務的規劃階段。下列何者是部稽核團隊負責人最適合的行動方案？

- A. 延後參與，直至建立部控制系統

- B. 將預定的參與從保證改為諮詢，以幫助糾正缺陷
- C. 將諮詢部分加入已安排的保證活動中
- D. 尋求外部稽核師的參與以協助改善內部控制

**Answer: C (LEAVE A REPLY)**

When an internal audit team leader encounters difficulties due to the lack of a system of internal controls, the most appropriate course of action is to add a consulting component to the scheduled assurance engagement.

This approach allows the internal audit team to provide advice and recommendations on establishing internal controls while still fulfilling their assurance responsibilities. By integrating consulting activities, the auditors can help the business unit improve its control environment, which can then be assessed in the assurance engagement.

The Institute of Internal Auditors (IIA) Practice Guide: Consulting Engagements IIA Standard 1130 - Impairment to Independence or Objectivity

#### **NEW QUESTION: 57**

下列哪一種推薦類型最有可能提出最長期的解決方案？

- A. 基於條件的建議
- B. 基於原因的建議
- C. 以效果為基礎的建議
- D. 基於根本原因的建議

**Answer: D (LEAVE A REPLY)**

Root cause-based recommendations are most likely to propose long-term solutions. These recommendations address the underlying causes of issues rather than just the symptoms. By identifying and addressing the root causes, the solutions implemented are more likely to be effective in preventing the recurrence of the same or similar issues in the future.

\* Root Cause Analysis: This involves a thorough investigation to identify the fundamental reasons for the occurrence of a problem. It goes beyond immediate symptoms to understand the deeper issues.

\* Long-term Solutions: Recommendations based on root cause analysis focus on eliminating the underlying causes, leading to sustainable improvements and reducing the likelihood of repeat issues.

\* Systemic Improvements: Addressing root causes often leads to changes in processes, controls, or organizational practices, resulting in broader and more lasting benefits.

By focusing on the root cause, the recommendations provide more robust and enduring solutions, contributing to the overall improvement and resilience of the organization.

The Institute of Internal Auditors (IIA) Standards

IIA Practice Guide: Root Cause Analysis in Internal Auditing

#### **NEW QUESTION: 58**

在審計現金支出以滿足 IIA 關於應有專業謹慎的指導時，內部稽核師將執行下列哪些審計步驟？

- A. 計算出的統計樣本量為 50，但內部稽核員認為有錯誤，因此決定將樣本量增加到 80
- B. 內部稽核員將發票上列出的電腦設備的序號追蹤到固定資產庫存
- C. 內部稽核員審計應付帳款經理的零用現金資金和憑證
- D. 內部稽核員審核每個樣本選擇的相關發票採購訂單和接收報告

**Answer: D (LEAVE A REPLY)**

According to IIA guidance on due professional care, internal auditors should perform thorough and adequate steps to verify the accuracy and legitimacy of transactions. When reviewing cash disbursements, it is essential to check the three-way match among the invoice, purchase order,

and receiving report. This ensures that the payment is valid, authorized, and that the goods or services were actually received as ordered. This step is crucial in preventing and detecting errors and fraud, thereby ensuring that the audit findings are reliable and accurate.

IIA Standard 1220: Due Professional Care

IIA Practice Guide: Auditing Accounts Payable and Disbursements

#### **NEW QUESTION: 59**

下列哪一項合理地代表了監控和追蹤業務結果的口部稽核資源投資水準的最佳實務？

- A. 應使用有限的資源，因為實際參與已經完成，糾正措施的責任由管理階層承擔
- B. 不應專門為此部署任何資源，而應將其規劃為同一領域未來活動的一部分
- C. 只有在不會導致本期計畫的新活動資源耗盡的情況下，才應為此提供資源
- D. 只要符合管理階層的期望和首席審計執行官的判斷，就應該無條件地為此分配資源

**Answer: D (LEAVE A REPLY)**

Best practices in internal auditing emphasize the importance of follow-up on engagement outcomes to ensure that agreed-upon actions are implemented and effective. According to Standard 2500 - Monitoring Progress, the chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management. This ensures that corrective actions are taken and that the internal audit function fulfills its role in improving the organization's governance, risk management, and control processes.

Allocating resources for follow-up is crucial to maintain accountability and support continuous improvement.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2500 - Monitoring Progress.

#### **NEW QUESTION: 60**

下列哪一項是非統計抽樣相對於統計抽樣的優點？

- A. 非統計抽樣為管理提供更客觀的建議。
- B. 非統計抽樣提供了選擇滿足審核測試目標所需的最小樣本量的機會。
- C. 非統計抽樣允許在決定樣本量時使用主觀判斷。
- D. 非統計抽樣允許審核員指定可靠性等級和所需的精確度。

**Answer: C (LEAVE A REPLY)**

Nonstatistical sampling allows auditors to use their professional judgment to determine the sample size and select the items to be tested. Unlike statistical sampling, which relies on probabilistic methods to determine the sample size and selection, nonstatistical sampling is more flexible and can be tailored to the specific circumstances of the audit engagement.

IIA References:

\* IIA Standard 2320: Analysis and Evaluation suggests that internal auditors should apply appropriate methods to analyze data and draw conclusions. Nonstatistical sampling allows for the application of professional judgment, which can be advantageous in certain audit situations where rigid statistical methods may not be practical or necessary.

\* The Practice Guide on Sampling discusses the differences between statistical and nonstatistical sampling, highlighting that nonstatistical sampling relies more on the auditor's judgment, which can be beneficial in certain contexts.

Given this, the correct answer is C. Nonstatistical sampling provides for the use of subjective judgment in determining the sample size.

#### **NEW QUESTION: 61**

下列哪一項最能反映有效的風險管理和口部控制流程？

- A. 相關風險指標和緩解計畫已到位
- B. 識別和評估所有風險
- C. 可能實現業務獲利
- D. 將風險訊息傳達給客戶和供應商

**Answer: (SHOW ANSWER)**

Effective risk management and internal control processes are best exemplified by having relevant risk indicators and mitigation plans in place. This demonstrates that the organization not only identifies and assesses risks but also actively monitors and manages these risks through appropriate mitigation strategies.

The presence of risk indicators and mitigation plans indicates a proactive approach to risk management, ensuring that potential issues are addressed before they can impact the organization significantly.

The Institute of Internal Auditors (IIA) Standard 2100 - Nature of Work: "The internal audit activity must evaluate and contribute to the improvement of governance, risk management, and control processes using a systematic and disciplined approach." COSO Enterprise Risk Management Framework

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#### **NEW QUESTION: 62**

某組織的首席審計執行官 (CAE) 完成了今年的基於風險的審計計劃，並意識到當前的人力資源不足以滿足該計劃的需要。CAE 應採取什麼行動？

- A. 修改審核計劃，以便可用審核資源足以滿足計劃的要求。
- B. 向董事會及高階管理層通報所需資源及相關風險。
- C. 儘早與那些領域很可能無法得到審計的部門經理進行溝通。
- D. 獲得人力資源部關於支付加班費的批准，以努力完成審核計劃。

**Answer: B (LEAVE A REPLY)**

Per IIA Standard 2020: Communication and Approval, the CAE must inform senior management and the board if the audit plan cannot be executed as approved due to resource constraints. This allows senior leaders to decide whether to provide additional resources or adjust the plan. Option A would bypass the necessary approval process. Option C shifts responsibility without addressing the root issue, while Option D may not adequately resolve resource constraints.

#### **NEW QUESTION: 63**

下列哪一種方法最能幫助內部稽核師確定包含 100,000 位顧客的零售商資料庫是否有重複帳戶？

- A. 將客戶資訊分層
- B. 擷取客戶資訊
- C. 過濾客戶訊息
- D. 將客戶資訊排序

**Answer: D (LEAVE A REPLY)**

Sorting the customer information is the most effective method for identifying duplicate accounts in a database of 100,000 customers. By sorting the database based on key identifiers such as customer name, address, or email, an internal auditor can quickly identify and review records that appear consecutively and have similar details, which is indicative of potential duplicates. This method is efficient and practical for handling large datasets.

References:

- \* Internal Audit Data Analytics Techniques
- \* Database Management Best Practices

#### **NEW QUESTION: 64**

下列哪一項是內部稽核師在業務過程中改善與稽核客戶合作的有效方法？

1. 在稽核開始之前從客戶取得控制問題，以便內部稽核師可以相應地調整範圍。
  2. 與客戶討論合作計劃，以便客戶了解方法背後的原因。
  3. 當客戶對要進行的測試類型表示擔憂時，審閱測試標準和程序。
  4. 在審計結束時提供所有觀察結果，以確保客戶在發布報告之前同意事實。
- A. 僅限 1 和 2  
B. 僅限 1 和 4  
C. 僅限 2 和 3  
D. 僅限 3 和 4

**Answer: (SHOW ANSWER)**

To improve collaboration with audit clients during an engagement, it is effective for internal auditors to discuss the engagement plan with the client so they understand the reasoning behind the approach (2), and to review test criteria and procedures where the client expresses concerns about the type of tests to be conducted (3). This approach fosters transparency, helps manage client expectations, and builds trust. Obtaining control concerns before the audit (1) is also useful but less directly related to collaboration during the engagement.

Providing all observations at the end of the audit (4) might not facilitate ongoing collaboration during the audit process. References: IIA Standard 2200 - Engagement Planning, IIA Standard 2400 - Communicating Results

#### **NEW QUESTION: 65**

關於企業存貨估價，下列何者是正確的？

- A. 如果庫存包含已運往其他組織的在途貨物（FOB 目的地交貨），則估價將不正確  
B. 如果庫存包含從其他組織寄售的貨物，則估價將是正確的  
C. 如果庫存包含從其他組織以 FOB 裝運點方式發貨的在途貨物，則估價將不正確  
D. 如果庫存包含寄售給其他組織的貨物，則估價將是正確的

**Answer: C (LEAVE A REPLY)**

Inventory Valuation Principles: Inventory valuation must accurately reflect the ownership of goods. The accounting treatment of inventory in transit depends on the shipping terms, specifically whether it is FOB (Free on Board) shipping point or FOB destination.

FOB Shipping Point:

\* Ownership Transfer: When goods are shipped FOB shipping point, ownership transfers to the buyer as soon as the goods leave the seller's premises.

\* Impact on Inventory Valuation: If goods shipped FOB shipping point are in transit at the end of the reporting period, they should be included in the buyer's inventory, not the seller's.

FOB Destination:

- \* Ownership Transfer: When goods are shipped FOB destination, ownership transfers to the buyer only when the goods arrive at the buyer's premises.
- \* Impact on Inventory Valuation: Goods in transit under FOB destination terms should remain in the seller's inventory until they reach the buyer.

Consignment:

- \* Goods Received on Consignment: Goods held on consignment should not be included in the inventory of the consignee (the holder) but remain in the inventory of the consignor (the owner).
- \* Goods Sent on Consignment: Goods sent out on consignment should still be included in the inventory of the consignor until they are sold by the consignee.

Correct and Incorrect Valuations:

- \* Incorrect Valuation (Option C): Including goods in transit shipped FOB shipping point in the seller's inventory would be incorrect, as ownership has transferred to the buyer.
- \* Correct Valuation (Option D): Including goods sent on consignment in the consignor's inventory is correct because ownership has not transferred.

References:

- \* Correct inventory valuation practices ensure that goods in transit are properly accounted for based on the shipping terms, thus providing an accurate financial picture of inventory.

#### **NEW QUESTION: 66**

下列哪一項有關訪談詐欺嫌疑人的敘述是正確的？

1. 收集的資訊可以是主觀的，也可以是有用的客觀資訊。
2. 主要目標是獲得自願書面供述。
3. 面試官可能會以開放式問題開始面試。
4. 始終應使用視訊記錄來提供最高品質的證據。

- A. 僅限 1 個
- B. 僅限 4 個
- C. 1 和 3
- D. 2 和 4

**Answer: (SHOW ANSWER)**

When interviewing a fraud suspect, it is important to gather both subjective and objective information (Option

1). Subjective information can include opinions or perspectives, which may provide insights into motivations or behaviors, while objective information consists of factual data. The interviewer typically begins with open-ended questions (Option 3) to allow the suspect to provide information freely and without leading them to specific answers. The primary objective is to gather information rather than to obtain a written confession (Option 2), and video recordings, while beneficial in certain cases, are not always used and thus not a standard requirement (Option 4). References:

- \* The IIA's Practice Guide on Conducting Internal Audits in Conformance with the International Standards for the Professional Practice of Internal Auditing (Standards).
- \* The IIA's Practice Guide on Fraud Auditing and Investigation.

#### **NEW QUESTION: 67**

對於希望改善向利害關係人通報其社會責任績效的組織而言，下列哪些資源最為有效？

- A. ISO 26000
- B. 全球報告倡議組織。
- C. 開放合規與道德小組。
- D. COSO企業風險管理架構。

**Answer: B (LEAVE A REPLY)**

\* Understanding the GRI: The Global Reporting Initiative (GRI) provides a comprehensive framework for reporting on sustainability performance, including social responsibility aspects.

\* Framework and Standards: GRI standards are widely used and recognized globally, which helps organizations benchmark their performance against other entities using the same framework.

\* Stakeholder Communication: The GRI framework emphasizes transparency and accountability in reporting, making it an effective tool for informing stakeholders about an organization's social responsibility performance.

\* Comprehensive Coverage: GRI covers various aspects of social responsibility, including economic, environmental, and social impacts, providing a holistic view of an organization's performance.

References:

The Global Reporting Initiative (GRI) .

#### **NEW QUESTION: 68**

下列哪一項對審計效率影響最大？

- A. 缺陷發現的複雜性。
- B. 初步調口資訊的充分性。
- C. 工作文件的組織與口容。
- D. 用於審核報告的支援詳細資訊的方法和數量。

**Answer: B (LEAVE A REPLY)**

The efficiency of an audit is greatly influenced by the adequacy of preliminary survey information. Thorough preliminary surveys help auditors understand the audit scope, identify potential issues early, and plan their work efficiently, thereby increasing overall audit efficiency. References:

= IIA Practice Guide: "Engagement Planning: Establishing Objectives and Scope" and IIA Standard 2201 - Planning Considerations.

#### **NEW QUESTION: 69**

下列哪一項活動可能最適合計畫收購的組織？

- A. 績效參與。
- B. 系統安全參與。
- C. 盡職調口承諾。
- D. 合規參與。

**Answer: C (LEAVE A REPLY)**

Due diligence engagements are crucial when planning an acquisition, as they evaluate the financial, operational, and legal aspects of the target entity. This ensures informed decision-making and minimizes acquisition risks. Performance engagements (Option A) focus on efficiency and effectiveness of operations, while system security engagements (Option B) and compliance engagements (Option D) do not address the comprehensive assessment required for acquisitions. The CIA syllabus emphasizes due diligence as a specialized type of consulting engagement (Part 2: Section II).

**NEW QUESTION: 70**

為了有效傳達組織對風險的接受程度，首席審計執行官必須先考慮下列哪一項？

- A. 組織對風險承受能力的看法
- B. 組織的主要風險事件。
- C. 組織的風險因應策略
- D. 組織的主要控制活動

**Answer: A (LEAVE A REPLY)**

To effectively communicate the acceptance of risk in an organization, a chief audit executive (CAE) must first consider the organization's view on risk tolerance. Understanding the organization's risk tolerance is crucial because it defines the level of risk the organization is willing to accept in pursuit of its objectives. This perspective guides how risks are communicated and managed across the organization.

IIA Standards: 2120 - Risk Management

IIA Practice Guide: Assessing Organizational Governance in the Public Sector

**NEW QUESTION: 71**

一家電力公司會衡量處理電網連接申請的工作時間、停電回應時間以及呼叫中心排隊時間。下列哪一項標準較適合以顧客為導向的供應商來衡量？

- A. 過去的表現
- B. 法律義務
- C. 董事會批准的預算
- D. 利害關係人的期望

**Answer: D (LEAVE A REPLY)**

The CIA exam emphasizes the importance of aligning performance measures with stakeholder expectations.

A customer-oriented provider should focus not just on internal metrics (time, cost, budget) but on what customers and stakeholders expect in terms of service levels, reliability, and responsiveness. Option D reflects the best criterion for a customer-driven organization.

**NEW QUESTION: 72**

客口服務負責人詢問首席審計執行官 (CAE)，永恆審計師是否可以協助她的員工在客口服務部門進行風險自我評估 CAE承諾與客口服務經理會面分析相關業務流程，並提出建議。誰最有可能成為參與目標和範圍的最終批准者？

- A. 組織的高階管理層
- B. 首席審計執行官
- C. 客口服務主管
- D. 董事會

**Answer: (SHOW ANSWER)**

The chief audit executive (CAE) is responsible for the approval of the engagement objectives and scope in internal auditing. While senior management, the head of customer service, and the board of directors may provide input and have interests in the audit engagement, it is ultimately the CAE who has the final authority to approve the objectives and scope. This ensures that the internal audit activity remains independent and that the engagement aligns with the overall audit plan and organizational priorities.

The Institute of Internal Auditors (IIA) Standard 2010 - Planning

IIA Standard 2200 - Engagement Planning

**NEW QUESTION: 73**

□部稽核師正在對組織的供應商進行審口，以了解是否存在任何可能的利益衝突。下列哪一項可以為審計師達成此目標提供最大的協助？

- A. 供應商合約。
- B. 員工主列表。
- C. 付款記錄。
- D. 採購政策。

**Answer: (SHOW ANSWER)**

- \* A. Vendor contracts: While vendor contracts may reveal terms, they do not directly identify potential conflicts of interest.
- \* B. Employee master list: Correct. Comparing the employee master list with vendor information can help identify conflicts of interest, such as vendor ownership or employee relationships.
- \* C. Payment records: Useful for verifying transactions but not for identifying conflicts of interest.
- \* D. Purchasing policy: Provides guidelines but does not assist directly in identifying conflicts.

CIA Exam Syllabus Reference:

Domain II: Risk Management and Control - Identifying and Mitigating Conflicts of Interest.

#### **NEW QUESTION: 74**

下列哪一項是在規劃審計業務時省略預先通知客戶的正當理由？

- A. 提前通知可能會導致管理層進行糾正，以減少潛在缺陷的數量。
- B. 先前針對先前□部稽核建議的管理行動計畫仍然不完整。
- C. 業務包括審計保證程序，例如敏感或受限資□驗證。
- D. 審計業務已透過年度審計計畫傳達和批准。

**Answer: C (LEAVE A REPLY)**

Omitting advance client notice when planning an audit engagement is justifiable if the engagement includes audit assurance procedures that involve sensitive or restricted assets. Providing advance notice in such cases could compromise the integrity of the audit, as it may give management an opportunity to conceal or alter the status of these assets. The goal is to ensure that the auditors can observe the actual condition and handling of sensitive assets without any prior alteration. References: IIA Standard 2201 - Planning Considerations, IIA Practice Advisory 2201-1

#### **NEW QUESTION: 75**

□部審計經理正在規劃合約合規性審計，在製定審計工作計劃之前應完成以下哪項工作？

- A. 選擇發票樣本進行實質測試
- B. □看合約以取得授權證據
- C. 記錄不合規的根本原因
- D. 評估支付重複發票的固有風險

**Answer: B (LEAVE A REPLY)**

Before developing the audit work program, it is essential to review the contract for evidence of authorization.

This step ensures that the contract is valid and approved by the appropriate parties, forming a critical basis for the compliance audit. By confirming authorization, the auditor can ascertain that the contract is legitimate and enforceable, and understand its key terms and conditions, which is necessary for planning and executing the audit effectively. Other steps, such as selecting a sample or assessing risks, are important but should follow after understanding the contract's validity and scope.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2201 - Planning Considerations.

**NEW QUESTION: 76**

在對第三方基於網路的支付處理器進行審計時，內部稽核員發現程式設計錯誤允許客戶為單一郵寄地址建立多個帳戶。管理層同意糾正該計劃，並通知擁有多個帳戶的客戶，這些帳戶將合併。稽核員應採取下列哪一項行動？

1. 安排後續審計，以驗證程序是否已修正且帳戶是否已合併。
2. 評估管理階層提出的糾正措施的充分性和有效性。
3. 修改後續審計的範圍，以驗證程序已更正且帳目已合併。
4. 將管理階層的行動計畫提交給外部審計師進行進一步審計。

- A. 1 和 2  
B. 1 和 4  
C. 2 和 3  
D. 3 和 4

**Answer: A (LEAVE A REPLY)**

When an internal auditor discovers an issue such as a programming error allowing multiple accounts for a single address, the auditor should ensure that the corrective actions are both adequate and effective. This includes scheduling a follow-up review (1) to verify that the program has been corrected and that the accounts have been consolidated. Additionally, evaluating the adequacy and effectiveness of the corrective action proposed by management (2) is essential to ensure the issue has been resolved properly. References: = IIA Standard 2500 - Monitoring Progress and IIA Standard 2320 - Analysis and Evaluation.

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**NEW QUESTION: 77**

審計顯示，一名經理的配偶正在領取薪水，但並未受僱於該組織。根據 IIA 指南，內部稽核師應採取下列哪些行動？

- A. 聯絡外部稽核員並提供所有相關文件。
- B. 依照正常的指揮系統，及時向高階管理層報告發現的情況。
- C. 在採取進一步行動之前，與當地經理會面以獲取有關調查結果的更多資訊。
- D. 繞過正常的指揮鏈，直接聯繫董事會報告發現結果。

**Answer: (SHOW ANSWER)**

When an internal auditor discovers a significant issue, such as a manager's spouse receiving paychecks without being employed, it's essential to follow the appropriate protocols for reporting the finding.

\* IIA Standard 2060 - Reporting to Senior Management and the Board:

\* This standard mandates that the chief audit executive (CAE) must communicate significant risk exposures and control issues to senior management and the board. Following the normal chain of command ensures that the issue is escalated appropriately without bypassing necessary channels.

\* Ethical Considerations and Confidentiality:

\* According to the IIA's Code of Ethics, internal auditors must respect the confidentiality of the information they handle. Reporting through the established chain of command ensures that sensitive issues are handled discreetly and appropriately.

\* IIA Standard 2440 - Disseminating Results:

\* This standard requires that the results of the audit, including significant findings, should be communicated to the appropriate parties. Reporting to senior management first allows for an initial review and appropriate action before escalating to higher levels, if necessary.

\* Option A (Contacting the external auditor): While external auditors may need to be informed, this step should follow internal reporting protocols, not precede them.

\* Option C (Meeting with the local manager): This could compromise the investigation, as the local manager may be involved in the issue.

\* Option D (Bypassing the chain of command): This should only be done in extreme circumstances, such as when senior management is directly involved in the wrongdoing, which is not indicated in this scenario.

Detailed Explanation: Why Not Other Options?

### NEW QUESTION: 78

在一次會議上，一位口部稽核師介紹了其所在機構開發的一種新的電腦輔助審計技術。簡報中包含了從為該機構執行審計業務中取得的樣本資料。差旅費用由會議組織者支付，並經首席審計執行長(CAE)批准。然而，管理階層和CAE都不知道這位口部稽核師會基於為該機構完成的工作進行演示。根據國際口部稽核師協會 (IIA) 的指導原則，關於審計師的行為，下列哪一項敘述最為相關？

- A. 審計師沒有違反客觀性標準，因為報告對組織沒有影響。
- B. 審計員未經批准洩露了有關組織的信息，違反了保密原則。
- C. 審計師在使用該資料前本應獲得許可，但並未違反國際口部稽核師協會 (IIA) 的專業道德規範或標準。
- D. 審計師接受差旅費支付，違反了利益衝突準則。

**Answer: (SHOW ANSWER)**

Understanding Confidentiality: According to the IIA Code of Ethics, internal auditors are required to respect the value and ownership of information they receive and not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Presentation Details: In this scenario, the internal auditor presented sample data derived from audit engagements performed for the organization. Even though the travel costs were covered by the conference organizers and the trip was approved by the CAE, neither the CAE nor management was aware of the specific content of the presentation.

Violation of Confidentiality: By disclosing information related to the organization's audit engagements without prior approval from management or the CAE, the auditor breached the confidentiality principle. The auditor should have sought permission before using and presenting any material related to the organization's internal operations.

IIA Standards: Standard 1310 - Requirements of the Quality Assurance and Improvement Program - states that internal auditors must adhere to the IIA's Code of Ethics and Standards. This includes maintaining confidentiality and obtaining necessary approvals before disclosing any organizational information.

References:

\* The principle of confidentiality is clearly violated when information is shared without proper authorization, regardless of the perceived impact on the organization. The IIA Code of Ethics emphasizes the importance of obtaining appropriate permissions to prevent unauthorized disclosures.

### NEW QUESTION: 79

新晉升的首席審計執行長 (CAE) 面臨積壓的鑑證業務報告需要審口批准。為了確定本次審口的優先順序, CAE 掃描了每份報告的意見陳述。根據 IIA 指導意見, 下列哪一項意見將獲得最低審口優先事項?

1. 對正面意見進行評分。
2. 否定鑑證意見。
3. 有限鑑證意見。
4. 第三方意見。

- A. 1 和 3
- B. 1 和 4
- C. 2 和 3
- D. 2 和 4

**Answer: B (LEAVE A REPLY)**

According to IIA guidance, a newly promoted chief audit executive (CAE) should prioritize the review of audit reports based on the significance of the findings indicated by the opinion statements. A graded positive opinion (1) suggests that the audit found strong controls with no significant issues, while a third-party opinion (4) typically involves external assessments that may not require immediate internal action. Therefore, these opinions would receive the lowest review priority. In contrast, negative assurance opinions (2) and limited assurance opinions (3) indicate potential issues or limitations in the effectiveness of controls, necessitating higher priority review to address any significant concerns promptly. References: IIA Standard 2410 - Criteria for Communicating, IIA Practice Advisory 2410-1

### NEW QUESTION: 80

根據 MA 指南, 口部稽核師在評估詐欺風險的可能性時應考慮下列哪些因素?

- A. 對組織聲譽的影響
- B. 組織與客口關係的任何潛在損害。
- C. 過去的詐欺指控和實際發生的情況
- D. 潛在和已實現的財務影響

**Answer: C (LEAVE A REPLY)**

According to MA (Management Accounting) guidance and internal auditing standards, when assessing the likelihood of fraud risk, internal auditors should consider historical data and patterns within the organization.

Past fraud allegations and actual occurrences provide valuable insights into potential vulnerabilities and areas where controls might have previously failed. This historical perspective helps in evaluating the current fraud risk environment and in identifying areas that require stronger controls or more vigilant monitoring.

IIA Practice Guide: "Assessing the Risk of Fraud"

COSO (Committee of Sponsoring Organizations of the Treadway Commission) Fraud Risk Management Guide

### NEW QUESTION: 81

使用口部控制問卷 (ICQ) 作為業務初步調口的一部分有下列哪些優點?

- A. ICQ 提供證詞證據。
- B. ICQ 非常有效率。
- C. ICQ 提供了可量化的實質證據。

D. ICQ 使觀察結果變得正確。

**Answer: B (LEAVE A REPLY)**

The primary advantage of using internal control questionnaires (ICQs) as part of a preliminary survey for an engagement is their efficiency. ICQs allow auditors to quickly gather a large amount of information about the control environment by asking structured questions that cover key areas of interest. This helps in identifying areas that require further investigation or where controls may need improvement.

IIA References:

\* The IIA's Practice Guide on Evaluating Internal Controls mentions that ICQs are useful for obtaining an initial understanding of controls and are particularly efficient when time or resources are limited.

They allow auditors to systematically cover a wide range of control-related topics in a relatively short period.

### NEW QUESTION: 82

下列哪項審核程序能最有力地證明旨在出貨前剔除瑕疵品的品質控制流程的有效性？

- A. 檢視品質部門調查結果，結果顯示96%的員工認為所有瑕疵品在出貨前都會被剔除。
- B. 在出貨前對已完成的處理週期樣本進行實體檢查，以檢測是否有檢測品。
- C. 觀察員工如何檢視品缺陷。
- D. 檢視管理階層提供的品質報告，發現最近一次加工週期中已識別並移除了13種品。

**Answer: (SHOW ANSWER)**

Physically inspecting a sample of completed processing cycles for defective products provides direct evidence of the effectiveness of the quality control process. This method allows the internal auditor to observe firsthand whether defective products are being identified and removed prior to shipment, ensuring that the process operates as intended. This approach is more reliable than survey results or management reports, which may be subject to bias or inaccuracies.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2320 - Analysis and Evaluation

### NEW QUESTION: 83

一部審核員被要求確定大型製造組織的生口線為何因無法簽訂協議而關閉。下個月的生口計劃和授權材料需求計劃(MRP)從授權供應商處進行採購，該計劃確定了每個生口單位所需的零件審核員懷疑正在發生停工，因為採購要求尚未更新對於生口技術的變更應使用下列哪項審核程序來檢驗審核員的理論？

- A. 將輸入區域網路的測試資料與最近一段時間的生口資料與採購訂單進行比較
- B. 制定過剩庫存報告並將庫存與當前量進行比較
- C. 將基於目前生口估算和修訂生口技術的MRP所需的盤與系統的同期採購訂單進行比較
- D. 選擇多個時期的生口估算和MRP樣本，並將其追蹤到系統中以確定輸入是否準確

**Answer: (SHOW ANSWER)**

To test the theory that shutdowns are occurring due to outdated purchasing requirements that have not been updated for changes in production techniques, the auditor should compare the parts needed based on the most current production estimates and the revised materials requirements plan (MRP) with the purchase orders generated from the system. This comparison will help identify discrepancies between what is needed and what is being ordered, highlighting whether the system is failing to update purchasing requirements correctly. This method directly addresses the suspected cause of the shutdowns and provides clear evidence for or against the auditor's theory.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2310 - Identifying Information.

**NEW QUESTION: 84**

審計業務完成後，審計經理將對審計人員的工作底稿進行審閱。經理採取的以下哪項行動最適合本次審核？”

- A. 將工作文件審閱結果傳達給正在審閱的外商投資領域的管理階層，以驗證最終報告
- B. 根據工作底稿審閱進行必要的更正，更新文件中的最終報告
- C. 在適當的情況下與稽核人員討論工作文件審核結果，作為學習機會
- D. 將經理的審核註釋加入到審核後的最終文件中

**Answer: C (LEAVE A REPLY)**

When a manager reviews a staff auditor's workpapers, the primary goal is to ensure the accuracy and completeness of the audit documentation and to provide feedback for professional development. Discussing the workpaper review results with the staff auditor helps identify any areas for improvement and reinforces best practices, making it a valuable learning opportunity. This collaborative approach promotes continuous improvement and skill development within the audit team.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2340 - Engagement Supervision

**NEW QUESTION: 85**

在審核組織的採購職能時，下列何者與業務目標及由此產生的審核程序適當配對？

- A. 透過檢閱隨機選擇的採購訂單來確定採購部門是否遵守政策。
- B. 透過取得供應商的獨立驗證來評估採購請求是否得到授權人員的正確批准。
- C. 透過檢閱實際庫存數量來決定是否及時記錄物料收貨。
- D. 透過檢閱供應商對應的應付帳款記錄來決定收到的貨物所收取的價格是否正確。

**Answer: A (LEAVE A REPLY)**

\* A. Determine whether the purchasing department complies with policy by examining a random selection of purchase orders:Correct.

Reviewing a random sample of purchase orders is a standard procedure for evaluating compliance with purchasing policies, such as approval requirements, vendor selection, and adherence to budget constraints.

\* B. Evaluate whether purchasing requests are properly approved by authorized staff by obtaining independent verification from the vendors:Vendor verification is not typically used to evaluate internal approvals as this information is available within the organization's records.

\* C. Ascertain whether material receipts are recorded on a timely basis by reviewing physical inventory stock counts:Physical inventory reviews focus on inventory management and reconciliation, not specifically on the timeliness of receipts.

\* D. Determine whether prices charged for goods received are correct by reviewing the appropriate accounts payable record by vendor:While reviewing accounts payable records helps verify the accuracy of pricing, it does not directly evaluate the purchasing department's adherence to procedures.

CIA Exam Syllabus Reference:

Domain V: Performing Internal Audit Services - Audit Engagement Objectives and Procedures.

**NEW QUESTION: 86**

在鑑證業務的規劃階段識別和評估關鍵風險時，內部稽核師應專注於哪些方面？

- A. 抽樣風險。
- B. 審計風險。
- C. 剩餘風險。

**D. 固有風險**

**Answer: D (LEAVE A REPLY)**

During the planning stage of an assurance engagement, internal auditors should focus their attention on identifying and assessing inherent risks. Inherent risk is the risk of a material misstatement or noncompliance due to error or fraud that could occur before any controls are applied. Understanding inherent risk is crucial as it helps auditors identify areas that may need more extensive testing and ensures that audit resources are appropriately allocated to the highest risk areas.

The Institute of Internal Auditors (IIA) Practice Guide: Assessing the Adequacy of Risk Management Using ISO 31000 IIA Standard 2010 - Planning

**NEW QUESTION: 87**

電力供應商的口部稽核員會分析與客口家庭用電相關的資料集，包括付款、消費、個人資料等。其目的是評估發票開立流程的完整性。下列哪一種方法最適合實現此目的？

- A. 對客口的付款歷史進行趨勢分析，並標記那些付款和債務最不一致的客口
- B. 透過計算以當地貨幣支付的金額與以兆瓦時為單位的電量之間的關係進行比率分析
- C. 分析客口在指定時間口的電力消耗模式，並識別消耗峰口
- D. 進行比較，以確定向客口收取的電費金額與實際消耗資訊之間的偏差

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

Completeness in invoicing means that all services delivered (electricity consumed) are properly billed.

Therefore, the most effective approach is directly comparing consumption data with billed amounts (D) to identify unbilled usage. Options A and C provide insight into payment behavior or consumption trends but do not test billing completeness. Option B (ratio analysis) could provide high-level patterns but would not pinpoint specific missing invoices. The most reliable procedure is a one-to-one reconciliation between metered consumption and invoicing data, as it ensures every unit of electricity delivered is accounted for in billing. This method aligns with IIA Standard 2310 - Identifying Information, which requires sufficient, relevant, and reliable evidence to support audit conclusions. By directly comparing inputs (consumption) and outputs (invoices), the auditor can identify systemic gaps, errors, or fraud in the billing process.

**NEW QUESTION: 88**

董事會已要求口部稽核活動 (IAA) 參與組織的企業風險管理流程。下列哪一項活動適合 IAA 在沒有保障措施的情況下進行？

- A. 指導管理階層應對風險。
- B. 制定風險管理策略以供董事會批准。
- C. 促進風險識別和評估。
- D. 評估風險管理流程。

**Answer: (SHOW ANSWER)**

According to IIA guidance, the internal audit activity (IAA) can evaluate risk management processes without the need for safeguards. This activity aligns with the internal auditors' role in providing assurance on the effectiveness of the risk management process. Coaching management (Option A) and developing risk management strategies (Option B) involve direct participation in management functions, which could impair objectivity and require safeguards. Facilitating the identification and evaluation of risks (Option C) might also involve a degree of management participation that could compromise independence without proper safeguards. References: IIA Standard 2120 - Risk Management, IIA Practice Guide - Assessing the Adequacy of Risk Management Processes

### NEW QUESTION: 89

一家大型跨國公司新任命的審計執行長 (CAE) 正在審閱業務報告的職責，該公司在世界各地設有經驗豐富的內部審計部門。根據 IIA 指南，下列哪一項敘述是正確的？

- A. CAE 需要審核、批准並簽署每一份參與報告。
- B. CAE 僅需要審核、批准和簽署所有監管合規參與報告
- C. CAE 可以委託審核、批准和簽署參與報告的責任，但應在報告發布後對其進行審核。
- D. 內部稽核章程必須決定參與報告的授權簽署人。

**Answer: (SHOW ANSWER)**

According to IIA guidance, the CAE has the ultimate responsibility for the internal audit activity but may delegate tasks such as reviewing, approving, and signing engagement reports to qualified internal audit staff.

This delegation helps in managing workload and leveraging expertise within the team. However, the CAE should still periodically review the reports to maintain oversight and ensure quality. References: = IIA Standard 2060 - Reporting to Senior Management and the Board, and Standard 2400 - Communicating Results.

### NEW QUESTION: 90

下列哪一項可以衡量即時的短期流動性？

- A. 流動比率
- B. 利潤率
- C. 速動比率
- D. 利息收入倍數

**Answer: C (LEAVE A REPLY)**

\* Current ratio (A) measures general liquidity (Current Assets ÷ Current Liabilities).

\* Quick ratio (C) (Quick Assets ÷ Current Liabilities) excludes inventory and prepaid expenses, giving a more immediate liquidity measure.

\* Profit margin (B) measures profitability, and times interest earned (D) measures solvency.

Thus, the best measure of immediate liquidity is the quick ratio (C).

### NEW QUESTION: 91

在小型內部稽核部門中，由一位審計師負責執行整個稽核專案。在這種情況下，將檢核表作為專案工作計劃的一部分有何益處？

- A. 團隊內部的任務與職責分配。
- B. 協助相關業務代表進行審閱。
- C. 先前審計的結果概述。
- D. 保留有關任務完成情況的稽核追蹤。

**Answer: (SHOW ANSWER)**

According to the CIA study materials, in small audit functions where one person conducts the engagement, a checklist ensures that tasks are documented and provides a record of completion. This creates a reliable audit trail and supports supervisory review (per Standard 2330 - Documenting Information).

\* Option A does not apply since only one auditor is involved.

\* Option B is incorrect because checklists are not primarily for business representatives.

\* Option C is incorrect: prior audit results would be found in past reports, not a checklist.

Therefore, the primary benefit in this scenario is retention of an audit trail (Option D).

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#### **NEW QUESTION: 92**

已指派一名口部稽核師來促進財務部門的風險和控制自我評估。在主持研討會時，她應該扮演下列哪一項最適合的角色？

- A. 隨著評估的進展，對參與者的意見和結論發表意見。
- B. 提供有關如何進行練習的適當技巧和指南。
- C. 評估並報告練習期間可能發現的所有問題。
- D. 篩選和審口參與者，以便選擇最合適的候選人來參加演習。

**Answer: B (LEAVE A REPLY)**

When facilitating a risk and control self-assessment (RCSA) workshop, the internal auditor's most appropriate role is to provide the necessary techniques and guidelines for conducting the exercise. This involves guiding participants on the methodology and framework for identifying and assessing risks and controls without influencing their inputs or conclusions, thereby ensuring an objective and effective self-assessment process.

References: = IIA Practice Guide: "Facilitation Skills for Auditors".

#### **NEW QUESTION: 93**

下列哪一項是首席審計執行官更頻繁地進行外部評估（而非每五年一次）的最恰當理由？

- A. 組織會計政策或程序的重大變更需要及時進行分析和回饋。
- B. 更頻繁的外部評估可以作為口部評估的等效替代方案。
- C. 母公司口部稽核部門同意每兩年進行一次相互外部評估，以降低成本並提供更大的保證。
- D. 高階主管或口部稽核領導階層的變動可能會改變人們對合規性的預期和承諾。

**Answer: (SHOW ANSWER)**

\* Introduction:

\* The frequency of external assessments for the internal audit activity (IAA) is typically every five years. However, certain circumstances may necessitate more frequent assessments.

\* Reasons for More Frequent Assessments:

\* Significant organizational changes or shifts in internal audit leadership can impact the effectiveness and alignment of the internal audit function with organizational goals.

\* Options Analysis:

\* Option A: While changes in accounting policies might warrant review, they do not specifically necessitate a more frequent external assessment.

\* Option B: More frequent external assessments cannot substitute for ongoing internal assessments, which are continuous and serve different purposes.

\* Option C: Reciprocal external assessments can be cost-effective but are not a primary reason for increased frequency.

\* Option D: Changes in senior management or internal audit leadership can lead to shifts in expectations and commitment to compliance, thus justifying more frequent external assessments to ensure continued alignment and conformance with standards.

\* Conclusion:

\* The most appropriate reason for a chief audit executive (CAE) to conduct an external assessment more frequently than five years is when there is a change in senior management or internal audit leadership, as this may alter expectations and commitment to conformance.

Internal Audit Standards and Practice Guides .

#### **NEW QUESTION: 94**

關於品質保證和改進計畫的必要要素，下列哪一項敘述最為準確？

- A. 內部評估具有足夠的客觀性，可以提供董事會證據，證明內部稽核活動了解組織的控制流程
- B. 品質評估著重於內部稽核活動的結構、與利害關係人的關係、對標準的遵守以及內部稽核人員的熟練程度。
- C. 為了符合相關標準，內部稽核活動必須至少每年對其流程和職能進行一次客觀評估
- D. 完成內部評估的內部稽核員必須出示執行品質評估的資格證書

**Answer: B (LEAVE A REPLY)**

\* Understanding Quality Assessments: Quality assessments in internal audit activities are designed to evaluate various aspects such as the structure of the internal audit activity, relationships with stakeholders, compliance with the IIA Standards, and the proficiency of internal audit staff.

\* Internal Assessments: These include ongoing monitoring of the performance of the internal audit activity and periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

\* External Assessments: External assessments should be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization to ensure objectivity and comprehensiveness.

\* Focus Areas: Quality assessments should focus on compliance with the IIA Standards, the effectiveness of the internal audit activity's structure, the quality of relationships with stakeholders, and the proficiency and continuous professional development of internal audit staff.

\* Continuous Improvement: The quality assurance and improvement program (QAIP) should be designed to enable the internal audit activity to add value and improve an organization's operations. It helps ensure that the internal audit activity is in compliance with the IIA Standards and Code of Ethics and continuously improves.

References:

IIA Standard 1300 - Quality Assurance and Improvement Program .

#### **NEW QUESTION: 95**

採用即時採購系統的組織通常會遇到下列哪些問題？

- A. 持有成本略有增加。
- B. 當貨物到達時，對貨物進行檢驗的需求會增加
- C. 更需要與供應商的電腦化訂單輸入系統連接。
- D. 合格供應商數量的增加

**Answer: C (LEAVE A REPLY)**

Just-in-time (JIT) purchasing systems aim to minimize inventory levels by receiving goods only as they are needed in the production process, which requires tight integration with suppliers.

\* Vendor Linkage: JIT systems demand a highly efficient and responsive supply chain. Linking with vendors' computerized order entry systems ensures that orders are processed quickly and accurately, supporting the JIT philosophy.

\* Inspection: JIT systems often rely on high-quality suppliers to minimize the need for inspection upon arrival, focusing instead on preventive measures at the supplier's end.

\* Carrying Costs: A JIT system typically reduces carrying costs by keeping inventory levels low.

\* Supplier Base: The focus is often on a few reliable suppliers rather than increasing the number of suppliers.

References:

"Supply Chain Management: Strategy, Planning, and Operation," which discusses the operational requirements and benefits of JIT systems.

#### **NEW QUESTION: 96**

下列哪一項最準確地描述了稱為憑證的手動審核程序？

- A. 透過向後追蹤先前準備的記錄來測試資訊的有效性
- B. 透過重新執行所需的任務或流程來測試控制的準確性
- C. 向獨立第三方徵求並獲得準確性的書面驗證
- D. 測試從記錄轉送到隨後準備的文件的資訊的完整性

**Answer: A (LEAVE A REPLY)**

Vouching is a manual audit procedure where the auditor tests the validity of transactions or records by tracing them backward from the final records to the original source documents. This technique helps verify the authenticity and accuracy of the entries in the accounting records by ensuring that each entry is supported by proper documentation. For example, an auditor might start from an entry in the general ledger and trace it back to the original invoice or receipt to ensure its validity.

IIA Global Technology Audit Guide (GTAG) on Understanding and Auditing Big Data IIA Standard 2310: Identifying Information

#### **NEW QUESTION: 97**

銷售部門的員工填寫採購申請並將其轉發給採購員。買方進行競爭性投標並使用核准的採購訂單訂購所需的物品。當員工收到訂購的物品時，她將裝箱單轉發給應付帳款部門。訂購商品的發票直接寄送至銷售部門，銷售部門的行政助理將發票轉送至應付帳款部門進行付款。下列哪項審計步驟最能解決現金收據流程中的詐欺風險？

- A. 驗證採購文件的核准是否符合權限矩陣。
- B. 觀察採購訂單是否依序編號。
- C. 檢口銷售部門主管是否核准發票付款。
- D. 確定應付帳款部門在付款前是否對所有採購單據進行核對。

**Answer: D (LEAVE A REPLY)**

To address the risk of fraud in the cash receipts process, it is essential to ensure that the accounts payable department reconciles all purchasing documents (purchase requisitions, purchase orders, packing slips, and invoices) before making payments. This step helps to detect discrepancies and prevent fraudulent activities, ensuring that payments are made only for legitimate and verified transactions. References:

\* IIA Standards - 1220: Due Professional Care

\* IIA Practice Guide - Auditing Accounts Payable: Reducing the Risk of Fraud

#### **NEW QUESTION: 98**

IT 部稽核活動正在規劃對 IT 共享服務進行首次審計。通常先評估下列哪項控制措施？

- A. 實體層級控制項
- B. 應用程式控制項
- C. 一般控制。

#### D. 事務控制

**Answer: A (LEAVE A REPLY)**

When planning the first audit of IT shared services, it is typical to evaluate entity-level controls first. Entity-level controls are overarching controls that affect the entire organization and are foundational for ensuring that specific application and transaction controls operate effectively. These controls include the organization's governance, risk management processes, and the overall control environment. Assessing entity-level controls provides a broad understanding of the control environment and highlights any pervasive issues that might impact more detailed areas of the audit.

The IIA's Global Technology Audit Guide (GTAG) and COSO's Internal Control - Integrated Framework.

#### NEW QUESTION: 99

在專門負責詐欺調查的團隊成員離開內部稽核團隊後，首席審計执行官決定根據需要將詐欺調查外包給第三方服務提供者。下列何者最可能成為此外包決策的缺點？

- A. 成本。
- B. 獨立。
- C. 熟悉。
- D. 靈活性。

**Answer: C (LEAVE A REPLY)**

Outsourcing fraud investigations to a third-party service provider can result in a lack of familiarity with the organization's specific operations, culture, and history. This can be a disadvantage as external investigators may require more time to understand the context and nuances of the organization, potentially affecting the efficiency and effectiveness of the investigation. References: = IIA Standard 1210 - Proficiency and IIA Practice Guide: "Internal Audit and Fraud".

#### NEW QUESTION: 100

由於外幣購買航油有價格風險，某航空公司購買遠期合約以避險匯率波動。在重新計算單獨購買航空燃油的匯兌損失時，內部稽核師需要驗證下列哪些詳細資訊？

1. 指定套期的套期檔。
2. 交易發生日的即期匯率。
3. 遠期合約的條款。
4. 購買的燃油量。

- A. 1 和 2
- B. 1 和 4
- C. 2 和 3
- D. 3 和 4

**Answer: (SHOW ANSWER)**

When recalculating exchange losses from foreign currency purchases, the internal auditor needs to validate the spot exchange rate on the transaction date (2) and the terms of the forward contract (3). These details are crucial to accurately assess the financial impact and ensure that the hedge is effectively mitigating the exchange rate risk. References: = IIA's Practice Guide: "Auditing Derivatives" and IIA Standard 1220 - Due Professional Care.

#### NEW QUESTION: 101

根據 IIA 指南，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. 內部評估結果至少每五年需要向董事會報告一次。
- B. 外部評估員必須在評估完成後向高階管理層和董事會提交外部評估結果。
- C. 內部稽核活動中發現的缺陷必須立即報告給董事會。
- D. 對內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。

**Answer: (SHOW ANSWER)**

The IIA's International Standards for the Professional Practice of Internal Auditing (Standards) provide guidance on the reporting requirements of the quality assurance and improvement program. According to Standard 1320, "The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board." This communication must include the results of both internal and external assessments and ongoing monitoring. Specifically, the results of ongoing monitoring of the internal audit activity's performance should be reported to senior management and the board at least annually. This ensures that the internal audit activity maintains its proficiency, enhances its effectiveness, and complies with the Standards.

Reference: IIA Standard 1320

### NEW QUESTION: 102

內部稽核師透過記錄流程中的步驟來繪製流程，這提供了一個理解架構。下列哪一項是使用敘述性備忘錄的理由？

- A. 建立詳細的風險評估。
- B. 辨識扮演關鍵角色的個人。
- C. 解釋一個簡單的過程。
- D. 記錄哪些輸出支援其他活動。

**Answer: C (LEAVE A REPLY)**

Step by Step Comprehensive Detailed Explanation with References:

\* Introduction:

\* Internal auditors use process mapping to document and understand the steps involved in a process.

\* Purpose of Narrative Memoranda:

\* Narrative memoranda are written descriptions that outline the steps of a process, often used when the process is straightforward.

\* Options Analysis:

\* Option A: Detailed risk assessment is usually more comprehensive and may require flowcharts or other detailed diagrams.

\* Option B: Identifying individuals who perform key roles typically requires organization charts or responsibility matrices.

\* Option C: Narrative memoranda are best suited for explaining simple processes in a clear and concise manner.

\* Option D: Documenting outputs that support other activities might require more detailed mapping techniques.

\* Conclusion:

\* Narrative memoranda are effective for explaining simple processes, providing a straightforward and understandable framework.

Internal Audit Standards and Practice Guides.

### NEW QUESTION: 103

下列哪項活動最可能需要反詐騙專家來補充內部稽核活動的知識和技能？

- A. 計畫對涉嫌詐欺的領域進行幹預。
- B. 運用稽核測試來偵測詐欺行為。
- C. 審問一名涉嫌詐騙者。

D. 完成流程審口，以改善控制措施，防止詐欺

**Answer: (SHOW ANSWER)**

Specialized Knowledge: Interrogating a suspected fraudster requires specialized knowledge and skills that go beyond the typical expertise of internal auditors. This includes understanding interrogation techniques, legal implications, and psychological aspects.

Fraud Specialist: A fraud specialist is trained in conducting investigations, including interrogations, and can provide valuable insights and evidence in cases of suspected fraud.

IIA Standards: According to Standard 1210.A2, internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organization but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.

Collaborative Approach:

\* Fraud Investigations: Engaging a fraud specialist ensures that the investigation is conducted thoroughly and professionally, adhering to legal and ethical standards.

\* Support to Internal Audit: The fraud specialist can provide support and guidance to the internal audit activity, enhancing the overall effectiveness of the fraud investigation.

References:

\* Employing a fraud specialist to interrogate a suspected fraudster ensures that the investigation is handled with the necessary expertise and legal compliance, thereby increasing the chances of uncovering the truth and taking appropriate actions.

#### **NEW QUESTION: 104**

根據 IIA 指南，下列哪一項通常可作為參與工作計畫的基礎？

A. 過去的審計結果。

B. 範圍和稽核目標。

C. 技術與資源。

D. 利害關係人的期望。

**Answer: B (LEAVE A REPLY)**

The engagement work program is primarily based on the scope and audit objectives of the engagement. The work program outlines the specific procedures to be followed during the audit to achieve the defined objectives within the scope of the engagement. It serves as a detailed plan that guides the audit team in their work, ensuring that all necessary areas are covered.

IIA References:

\* IIA Standard 2240: Engagement Work Program states that internal auditors must develop and document work programs that achieve the engagement objectives. These work programs are directly tied to the scope and objectives of the audit, which determine the nature and extent of audit procedures.

\* The Practice Guide on Engagement Planning explains that the work program should be designed to address the key risks and objectives identified during the planning phase, ensuring that the audit is comprehensive and focused on the most critical areas.

#### **NEW QUESTION: 105**

某組織的首席審計執行官正在開發一種綜合審計方法，以提供增口服務，幫助該組織實現其策略目標下列哪一項是使用綜合審計方法協助該組織的優點？

A. 它允許口部稽核職能提供更多主觀結論，從而幫助組織實現其目標和目的。

B. 它允許口部稽核職能執行適當的工作，從而最大限度地減少組織口的稽核疲勞。

C. 它使口部稽核職能能口更集中精力確保解決方案和風險符合既定規定。

D. 它允許口部稽核職能獲得更多資源來執行組織口更多部門的工作。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

An integrated audit approach combines multiple assurance activities (operational, compliance, financial, IT, etc.) into one cohesive engagement. This reduces redundancy, avoids duplicated testing, and minimizes audit fatigue for management and staff. Option A is incorrect because audit conclusions must remain objective, not subjective. Option C is too narrow, as integrated audits go beyond regulatory compliance. Option D is misleading, since integration is about efficiency and coverage, not resource expansion. By integrating multiple areas of risk and control into one engagement, the internal audit function provides a more holistic view, improves efficiency, and reduces the burden on audited departments. Thus, the key benefit is minimizing audit fatigue (B) while maintaining assurance coverage.

#### NEW QUESTION: 106

在組織的管理會議上，報告壞消息和重大風險的員工會被視為應對這些情況負責。因此，員工往往會盡可能延後向管理階層報告壞消息。為了改善這種文化，應該採取下列哪一項措施？

A. 高層基調

B. 風險責任

C. 風險領導力

D. 道德準則

**Answer: A (LEAVE A REPLY)**

The tone at the top refers to the ethical and cultural attitude demonstrated by senior leadership. If employees fear blame for reporting risks, this reflects a poor tone at the top. Changing leadership's attitude to encourage openness, transparency, and a no-blame culture is necessary to improve communication of risks. While accountability, leadership, and ethics matter, the root cause here is the tone at the top.

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#### NEW QUESTION: 107

初步審計溝通中包含的下列哪一項對於管理階層針對審計建議制定行動計畫最有用？

A. 一個條件

B. 審核目標

C. 審核範圍

D. 觀察評級

**Answer: (SHOW ANSWER)**

In the preliminary audit communication, the condition is the most useful item for management to formulate action plans in response to audit recommendations. The condition describes the existing state or issue identified during the audit. It provides a clear and specific description of what is wrong or what needs improvement, which is essential for management to understand the problem and take appropriate corrective

actions. While audit objectives, scope, and observation ratings are important, the condition directly points to the area that needs attention and improvement.

The Institute of Internal Auditors (IIA) Standard 2410 - Criteria for Communicating: "Communications must include the engagement's objectives and scope as well as applicable conclusions, recommendations, and action plans." IIA Practice Guide on "Communicating Audit Results"

### NEW QUESTION: 108

某組織沒有正式的風險管理職能部門。根據相關標準，在下列哪些情況下，內部稽核活動可以提供風險管理諮詢？

1. 制定了明確的策略和時間表，將風險管理責任重新交回管理階層。
2. 內部稽核活動對任何風險管理決策擁有最終批准權。
3. 內部稽核活動對其負責的風險管理架構的所有部分提供客觀保證。
4. 向組織提供的服務的性質已在內部審計章程中記錄。

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

**Answer: (SHOW ANSWER)**

Conditions for Risk Management Consulting by Internal Audit:

\* Strategy and Timeline for Migration: The internal audit activity can provide risk management consulting if there is a clear strategy and timeline to transfer risk management responsibilities back to management. This ensures a temporary arrangement with a defined end goal.

\* Documentation in Internal Audit Charter: The nature of services provided, including risk management consulting, must be documented in the internal audit charter. This formalizes the internal audit activity's role and ensures transparency and alignment with organizational governance. IIA Standards:

\* Standard 1130 - Impairment to Independence or Objectivity: When internal auditors perform risk management roles, it must not impair their objectivity. Clear documentation and a transition strategy mitigate potential conflicts of interest.

\* Standard 2050 - Coordination and Reliance: Internal auditors must coordinate with other assurance providers, ensuring roles are clear and documented.

Inappropriate Conditions:

\* Final Approval on Risk Management Decisions: The internal audit activity should not have final approval on risk management decisions, as this impairs independence and objectivity.

\* Objective Assurance on Own Work: Providing objective assurance on parts of the risk management framework for which the internal audit activity is responsible creates a conflict of interest.

References:

\* The conditions under which internal audit can provide risk management consulting must include a clear strategy for migrating responsibilities back to management and documentation in the internal audit charter to ensure transparency and avoid conflicts of interest.

### NEW QUESTION: 109

在後續行動中，首席審計执行官(CAE)正在與管理層討論內部審計團隊針對重大問題提出的建議。

- A. CAE 應重新評估並驗證風險承受政策
- B. CAE 應將問題上報給高階管理層。
- C. CAE 應重申內部稽核團隊對管理階層提出的建議。

D. CAE 應給予管理層更多時間來實施建議，並在下一次計劃的後續行動中檢閱問題的狀態。

**Answer: (SHOW ANSWER)**

If management accepts the issue identified by the internal audit team but takes no remedial action, the next step for the chief audit executive (CAE) is to escalate the issue to senior management. This ensures that senior management is aware of the unresolved significant issue and can take appropriate action to address it.

Escalation is a critical step in ensuring that risks are managed effectively and that necessary corrective actions are implemented.

The Institute of Internal Auditors (IIA) Standard 2600

#### **NEW QUESTION: 110**

下列哪一項更有可能出現在高度集中的組織中？

- A. 快速做出改變的能力
- B. 微觀管理
- C. 授權員工
- D. 權威被下推

**Answer: (SHOW ANSWER)**

Highly centralized organizations concentrate decision-making at the top. This often results in micromanagement (B).

\* Option A (rapid change) and C (empowerment) are more aligned with decentralized structures.

\* Option D contradicts centralization, since authority is not pushed downward.

#### **NEW QUESTION: 111**

如果一個組織在一年內錯誤地支付了兩次債務，會造成什麼後果？

- A. 資產、負債和所有者權益將被低估。
- B. 資產、淨收入和所有者權益將不受影響。
- C. 資產和負債將被低估。
- D. 資產、淨收入和所有者權益將被低估，而負債將被高估。

**Answer: D (LEAVE A REPLY)**

If an organization pays one of its liabilities twice, its assets (cash) would be reduced more than necessary.

This results in an understatement of net income and owners' equity because the additional payment is an expense that should not have been recorded. Liabilities would be overstated because the duplicate payment does not reduce the liability correctly.

References:

"Financial Accounting Principles," which discusses the impact of errors on financial statements.

#### **NEW QUESTION: 112**

引用缺陷情況的內部稽核報告草稿通常應由下列哪一組進行審閱？

- 1. 客戶經理及其上級。
- 2. 任何可能對報告的有效性提出異議的人。
- 3. 任何需要採取行動的人。
- 4. 收到最終報告的同一個人。

- A. 僅限 1 個
- B. 僅限 1 和 2

C. 1、2 和 3

D. 1、2 和 4

**Answer: C (LEAVE A REPLY)**

A draft internal audit report citing deficient conditions should be reviewed with relevant stakeholders to ensure accuracy, address concerns, and plan corrective actions. This includes the client manager and her superior (Option 1) to inform them of the findings and obtain their perspective. It should also be reviewed with anyone who may object to the report's validity (Option 2) to address potential disagreements or misunderstandings early in the process. Finally, it should include anyone required to take action (Option 3) so they are aware of their responsibilities and can begin planning remediation efforts. While it may be beneficial to review with those who receive the final report (Option 4), it is not essential for the draft stage. References:

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2440 - Disseminating Results.

### NEW QUESTION: 113

對應付帳款職能的檢口證明了有關職責分離的多項發現。在收到管理階層的回應和行動計畫並記錄在最終報告中後，下列哪一項最適合？

A. 在納入適用的變更後進行跟進，以驗證管理層的回應。

B. 將項目納入下一次計畫的應付帳款功能審核範圍。

C. 由於管理階層同意調口結果，因此認為無須採取進一步行動。

D. 將口部稽核人員安排到會計部門，直到做出修正為止。

**Answer: (SHOW ANSWER)**

After management responds to audit findings and provides an action plan, it is crucial for the internal audit activity to follow up to validate that the promised changes have been implemented and are effective. This follow-up ensures that the issues identified, such as those related to segregation of duties in accounts payable, have been appropriately addressed.

\* IIA Standard 2500 - Monitoring Progress:

\* This standard requires the internal audit activity to monitor the implementation of management's corrective actions. Following up on audit findings is essential to ensure that the actions taken effectively mitigate the identified risks.

\* Validation of Corrective Actions:

\* By conducting a follow-up review, the internal audit activity can verify that the changes have been made as planned and assess whether these changes are sufficient to resolve the issues. This process helps maintain the integrity and effectiveness of the internal audit function.

\* IIA Practice Advisory 2500-1:

\* The advisory emphasizes the importance of follow-up activities to confirm that management's responses to audit recommendations have been implemented as intended.

\* Option B (Include in the next scheduled audit): While this is a backup plan, it may delay the validation of corrective actions, allowing potential risks to persist.

\* Option C (No further action): This approach is inappropriate because it assumes the problem is resolved without verification, which could lead to unmitigated risks.

\* Option D (Placing an auditor in the department): This could compromise the independence of the internal audit function and is not a standard practice.

Detailed Explanation: Why Not Other Options? Conclusion: Option A is correct because it ensures that the internal audit activity fulfills its responsibility to validate that management's corrective actions have been implemented and are effective, aligning with IIA standards on monitoring progress.

**NEW QUESTION: 114**

下列何者是內部稽核師與所審閱領域的管理階層進行臨時溝通的主要原因？

- A. 展示良好的專案監督
- B. 及時提供結果討論
- C. 證明內部稽核師的熟練程度
- D. 跟進先前要求的訊息

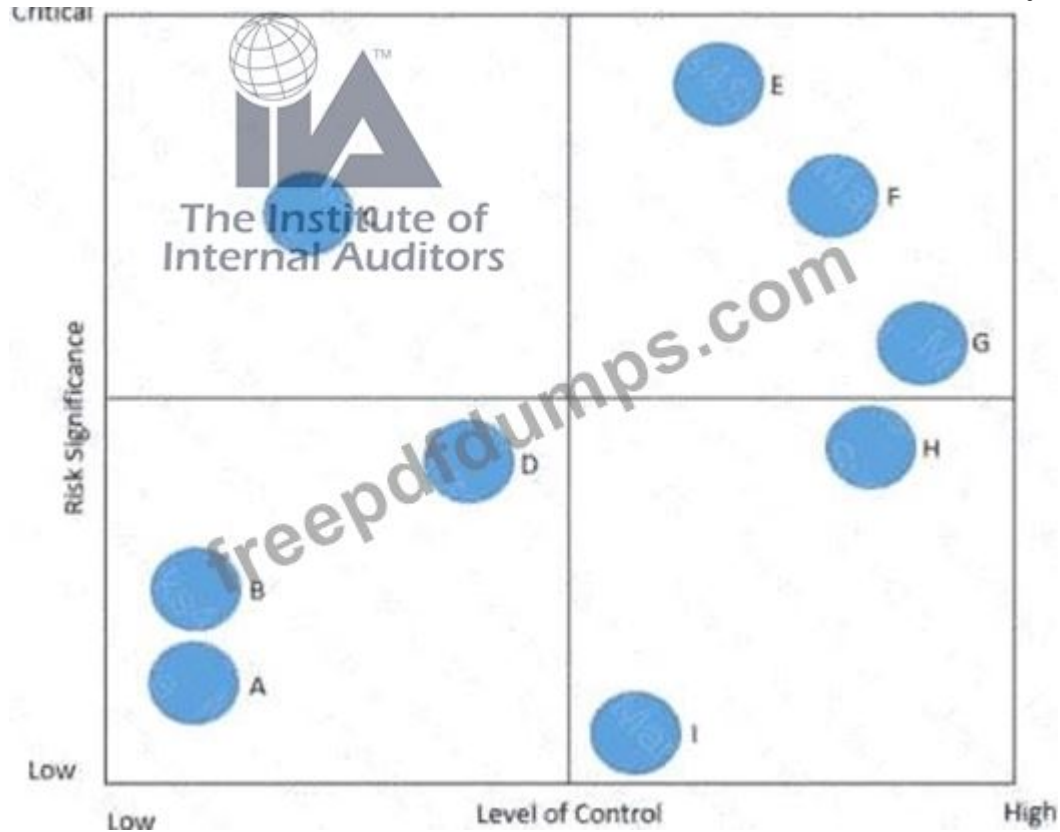
**Answer: (SHOW ANSWER)**

The primary reason for internal auditors to conduct interim communications with management of the area under review is to provide timely discussion of results. This allows management to be informed of preliminary findings and issues as they arise, enabling quicker corrective actions and avoiding surprises in the final report. Interim communications help ensure that audit results are relevant and actionable. References:

- \* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2410 - Criteria for Communicating.
- \* The IIA's Practice Guide on Communicating Results.

**NEW QUESTION: 115**

在下面的風險控制圖中，風險根據重要性等級和相關控制等級進行了分類。關於風險 C，下列哪一項敘述是正確的？



- A. 考慮到風險級別，控制級別是適當的
- B. 考慮到風險級別，控制級別過度
- C. 考慮到風險水平，控制水平不充足
- D. 沒有足夠的資訊來確定控制項是否合適

**Answer: C (LEAVE A REPLY)**

In the risk control map, Risk C is positioned in the upper left quadrant, indicating it is critical (high risk significance) but with a low level of control. This suggests that the current controls are insufficient to mitigate the high level of risk associated with Risk C. For critical risks, a higher level of control is necessary to ensure that the risk is properly managed and mitigated. References:

\* "Internal Auditing: Assurance & Advisory Services" (The Institute of Internal Auditors)

\* "Risk Management Framework" (COSO)

#### NEW QUESTION: 116

□部稽核員正在測試 IT 支援部門是否成功滿足向小型、中型和大型客戶保證的服務水準。客戶的規模分類是基於其在組織中的年度支出以及其接受的服務的性質和範圍。下列哪一種抽樣技術最適合選擇客戶進行此測試？

- A. 間隔採樣
- B. 聚類抽樣
- C. 走走停停採樣
- D. 分層抽樣

**Answer: D (LEAVE A REPLY)**

Stratified sampling is the most suitable technique for selecting customers for testing the IT support department's success in meeting service levels, as it involves dividing the population into distinct subgroups (strata) based on certain characteristics (in this case, customer size classification based on annual expenditures and service nature). This method ensures that each subgroup is adequately represented in the sample, providing more reliable and relevant results. References:

\* The IIA's Global Technology Audit Guide (GTAG) on Data Analysis Technologies.

\* The IIA's Practice Guide on Audit Sampling.

#### NEW QUESTION: 117

在鑑證業務的文件工作階段，□部稽核師決定調整稽核工作計畫。下列哪一項是審核員下一步最適合採取的步驟？

- A. 向正在審核的區域的管理層請求所需的其他資訊。
- B. 獲得專案主管的批准。
- C. 取得所需資源，包括IT。完成工作。
- D. 與審核區域的管理階層討論範圍變更。

**Answer: B (LEAVE A REPLY)**

If an internal auditor decides to adjust the audit work program during the fieldwork phase of an assurance engagement, the most appropriate next step is to obtain approval from the engagement supervisor. This ensures that any changes to the scope or procedures are reviewed and sanctioned by the audit management, maintaining the integrity and alignment of the audit objectives.

IIA Standards: 2240 - Engagement Work Program

IIA Practice Guide: Engagement Planning

#### NEW QUESTION: 118

□部稽核員存取應付帳款記錄並提取與組織車輛購買的燃料相關的資料作為第一步，她按車輛對資料進行排序，並使用電子表格功能來識別在相同或連續日期的所有加油實例，然後她執行了其他測試根據審計師的行為，下列哪一項最有可能是本次業務的目標？

- A. 確定燃料是否是出於工作相關目的而購買的
- B. 估算組織車隊的未來燃料成本
- C. 確定車輛平均油耗趨勢
- D. 決定組織支付的燃料費用是否高於□業平均水平

**Answer: A (LEAVE A REPLY)**

The internal auditor's objective in sorting the data by vehicle and identifying instances of refueling on the same or sequential dates is most likely to determine whether fuel purchases were legitimate and for work-related purposes. By analyzing patterns of refueling, the auditor can identify any anomalies or unusual activity that may suggest misuse or personal use of the organization's vehicles. This helps ensure that organizational resources are being used appropriately and that there are no instances of fraud or abuse.

The Institute of Internal Auditors (IIA) Standard 1220 - Due Professional Care: "Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor." IIA Practice Guide on "Data Analytics and Continuous Auditing"

#### **NEW QUESTION: 119**

下列哪一項最能反映最佳的參與目標？

- A. 根據公司風險職能專家的風險評估結果所得出的參與目標。
- B. 根據高階管理層的風險評估結果所得出的參與目標
- C. 從心理審核活動本身的風險評估結果所得出的參與目標
- D. 根據高階管理層和公司風險職能專家的風險評估結果所得出的參與目標

**Answer: D (LEAVE A REPLY)**

The best possible engagement objectives are those derived from a comprehensive risk assessment that incorporates inputs from both senior management and the company's risk function experts. This approach ensures that the internal audit objectives are aligned with the organization's strategic priorities and risk landscape. By combining insights from senior management with the technical expertise of risk function experts, the internal audit activity can develop well-rounded and relevant engagement objectives that address the most significant risks facing the organization.

The Institute of Internal Auditors (IIA) Standard 2010 - Planning: "The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals." IIA Practice Guide on "Internal Audit Planning"

#### **NEW QUESTION: 120**

下列何者是□部稽核活動跟進管理行動計畫最適當的方法？

- A. 建立跟進追蹤系統
- B. 確保至少每週進行一次後續活動。
- C. 將後續活動委託給業務部門□合格的管理人員
- D. 確保後續活動由員工中最資深的審核員執行

**Answer: A (LEAVE A REPLY)**

The most appropriate approach for internal audit activity to follow up on management action plans is to create a tracking system. This ensures that follow-up activities are systematically monitored and documented. Such a system can track the status of action plans, provide reminders for due dates, and record progress updates, thus ensuring that management's corrective actions are implemented and effective. Regular monitoring and tracking are essential to verify that issues identified in audits are addressed in a timely manner.

Institute of Internal Auditors (IIA) Standards: Implementation Standards 2500 - Monitoring Progress COSO Framework: Monitoring Activities Component

#### **NEW QUESTION: 121**

□部稽核活動需要確認受助方所報告的活動是否有效，該受助方已從該組織取得可捐贈款項。下列哪一種方法最有助於實現此目標？

- A. 拜訪受助方，評估專案執行是否符合規定的資助範圍
- B. 核實受助方的最終報告是否與最初預算申請中所述的□容一致。

C. 核對管理層用於反映慈善捐款支出的總帳帳口，該部門負責審計相關領域的財務狀況

D. 訪問負責慈善活動的企業事務部門員工

**Answer: A (LEAVE A REPLY)**

\* Introduction:

\* When verifying the validity of activities reported by a grantee, it is essential to gather evidence that the project was executed as intended and within the defined scope.

\* Effective Verification Methods:

\* A site visit allows the auditor to observe firsthand the activities and projects funded by the grant, ensuring they align with the grant's objectives and scope.

\* Options Analysis:

\* Option A: Visiting the grantee provides direct evidence of the project execution and alignment with the grant scope.

\* Option B: Verifying the final report against the initial budget request ensures financial compliance but does not confirm actual project activities.

\* Option C: Reconciling general ledger accounts verifies financial records but not the execution of activities.

\* Option D: Interviewing corporate affairs employees provides insight but not direct evidence of project execution.

\* Conclusion:

\* The best method to confirm the validity of the activities reported by a grantee is to visit the grantee and assess whether the project execution aligns with the defined grant scope.

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#### **NEW QUESTION: 122**

根據 IIA 指南，下列哪一項項目標最有可能是為非鑑證業務制定的？

A. 口部審核活動將評估維修策略的變化對生口設備可用性的影響。

B. 口部稽核活動將告知管理階層將資料倉儲轉移到第三方維護的雲端伺服器可能存在的風險。

C. 口部稽核活動將決定資料中心安全安排是否符合商定的條款。

D. 口部稽核活動將確保根據口部政策管理設備停機風險。

**Answer: B (LEAVE A REPLY)**

Non-assurance engagements, such as consulting activities, involve providing advisory services that add value to management without the auditor expressing a formal opinion or providing assurance on the effectiveness of controls or processes.

\* IIA Definition of Non-Assurance (Consulting) Services:

\* Non-assurance services, as defined by the IIA, are advisory and related client service activities.

These activities are intended to provide advice and insight into specific issues, such as potential risks in new initiatives, without the internal audit function expressing an assurance opinion.

\* Consulting Engagements:

\* In a consulting engagement, the internal audit activity provides information and recommendations to management, allowing them to make informed decisions. In this case, informing management about potential risks of moving the data warehouse to a cloud server is an advisory role, typical of a non-assurance engagement.

\* IIA Standard 2120 - Risk Management:

\* While this standard relates to risk management assurance, in a consulting role, the internal audit activity would inform management of risks, allowing them to manage these risks proactively.

\* Option A (Assessing effects of changes in maintenance strategy): This is more aligned with an assurance engagement where the auditor evaluates the impact of changes.

\* Option C (Ascertaining data center security compliance): This is an assurance activity focused on compliance.

\* Option D (Ensuring equipment downtime risks are managed): This implies an assurance role, as it involves verifying compliance with internal policy.

Detailed Explanation: Why Not Other Options? Conclusion: Option B is correct as it reflects a typical non-assurance engagement where the internal audit function provides advisory services on risk without providing formal assurance.

### NEW QUESTION: 123

□部稽核師在對人力資源部門進行稽核時，採用對標法來測試員工流失率。□部稽核師該如何應用這種技術？

- A. 將組織的人員流動率與同儕組織所公佈的人員流動率進行比較。
- B. 將組織中一個時期的營業額與上一時期的營業額進行比較
- C. 將一段時間□的營業額與組織中的員工總數進行比較
- D. 將營業額與審核員對組織的一般知識做比較

**Answer: (SHOW ANSWER)**

When using benchmarking to test the employee turnover rate, the internal auditor should compare the organization's turnover rate to the published turnover rates of peer organizations. This method provides a relevant standard or point of reference to evaluate the organization's performance relative to similar entities.

By using external benchmarks, the auditor can identify whether the turnover rate is above or below industry norms, which helps in assessing the effectiveness of the organization's HR practices.

The Institute of Internal Auditors (IIA) Practice Guide: Internal Audit and Organizational Performance IIA Standard 1220 - Due Professional Care

### NEW QUESTION: 124

□部稽核師完成了與新專案□動相關的費用的審□。審計員對高級專案經理批准的 45 筆交易進行了抽樣調□，並發現其中30 筆交易的供應商文件有問題。下列哪一項是審計師在審計報告中所包含的最適當的結論？

- A. 組織的成本超支，導致專案面臨重大財務和法律風險
- B. 組織存在潛在的利益衝突
- C. 組織在審核流程中有缺陷，導致與某些供應商進行可疑交易
- D. 組織允許專案□動，但未保證所有交易均定期批准

**Answer: C (LEAVE A REPLY)**

The most appropriate conclusion for the auditor to include in the audit report is that the organization had weaknesses in its review process which allowed questionable transactions with some vendors. This conclusion directly addresses the identified issue of questionable vendor documentation and implies that there are control deficiencies in the review process that need to be addressed to prevent such occurrences in the future.

IIA Standards: 2410 - Criteria for Communicating

IIA Practice Guide: Reporting and Monitoring

**NEW QUESTION: 125**

管理行動計畫至少應包括下列哪些內容？

- A. 行動計畫的實施者
- B. 行動計畫的擁有者
- C. 內部稽核員下次審核行動計畫的日期
- D. 行動計畫的詳細程序

**Answer: B (LEAVE A REPLY)**

Management action plans should include, at a minimum, an owner of the action plan. The owner is responsible for ensuring that the action plan is implemented and for overseeing the corrective measures. This accountability is crucial for effective follow-up and resolution of audit findings.

IIA Standards: 2500 - Monitoring Progress

IIA Practice Guide: Follow-up Process in the Internal Audit Activity

**NEW QUESTION: 126**

下列哪一項是初級內部稽核師的主要工作職責？

- A. 領導力
- B. 文檔。
- C. 分析。
- D. 報告

**Answer: (SHOW ANSWER)**

Primary Responsibilities: For entry-level internal auditors, the primary responsibilities focus on learning and supporting tasks. Documentation is a key responsibility as it involves recording the findings and work performed during an audit engagement. This helps in building a foundation for understanding audit processes and methodologies.

IIA's Global Internal Audit Competency Framework emphasizes documentation as a core skill for entry-level auditors.

Other Responsibilities:

Leadership: Typically a responsibility for more experienced auditors.

Analysis and Reporting: While entry-level auditors may assist with analysis and reporting, these tasks are generally more advanced and require a deeper understanding of audit processes.

**NEW QUESTION: 127**

根據 IIA 指南，下列哪一項最有可能成為參與工作計畫的一部分？

- A. 從歷史審計和備忘錄中獲得的資訊。
- B. 風險與控制暫存器或矩陣。
- C. 資源部署計畫和取樣方法。
- D. 先前的調口結果和管理階層的回應。

**Answer: (SHOW ANSWER)**

\* A. Information obtained from historic audits and memos: Useful for context but not typically part of the formal work program.

\* B. Risk and control registers or matrices: Used in the planning phase but not part of the detailed execution in the work program.

\* C. Resource deployment plans and sampling methodologies:Correct. These are essential components of the work program, guiding audit execution and resource allocation.

\* D. Prior findings and management responses:Inform planning but do not typically appear in the work program itself.

CIA Exam Syllabus Reference:

Domain V: Performing Internal Audit Services - Engagement Work Program.

### NEW QUESTION: 128

下列哪一項敘述最能描述風險偏好和風險承受能力之間的差異？

- A. 風險偏好適用於特定目標，而風險容忍度是指組織對風險的整體態度。
- B. 風險偏好是指為實現特定目標而願意承擔的風險程度，而風險容忍度是風險管理的一種方法。
- C. 風險偏好指的是一個組織對風險的整體接受程度，而風險容忍度則是一個更具體、更次要的概念。
- D. 這兩個術語之間沒有顯著差異。

**Answer: C (LEAVE A REPLY)**

\* Definition of Risk Appetite: Risk appetite is the amount and type of risk an organization is willing to pursue or retain to achieve its objectives. It reflects the organization's overall approach to risk-taking and is typically articulated at the highest level of the organization.

Reference: COSO's Enterprise Risk Management Framework.

Definition of Risk Tolerance: Risk tolerance refers to the acceptable variation relative to the achievement of specific objectives. It is more granular and specific than risk appetite, detailing the levels of risk that are acceptable within the parameters set by the organization's risk appetite.

Reference: IIA's Practice Guide on Risk Management.

Distinguishing the Two Concepts: Risk appetite is broad and sets the overall boundaries for risk-taking, while risk tolerance is more specific, outlining acceptable risk levels for particular objectives within the broader risk appetite framework.

Practical Example: An organization may have a high risk appetite, accepting significant risks to achieve growth, but its risk tolerance for operational risks (such as system failures) may be low, indicating minimal acceptable deviations from expected performance.

Conclusion: The correct answer is C, as risk appetite represents the organization's general level of risk acceptance, whereas risk tolerance is more specific and detailed, falling under the broader scope of risk appetite.

### NEW QUESTION: 129

應先執行下列哪一項參與監督活動？

- A. 確保口部稽核建議切實可行、具成本效益且具有附加價口
- B. 確保口部稽核結論是基於充分且可靠的證據
- C. 確保評估及時完成合作的風險
- D. 確保審核團隊成員完成績效評估

**Answer: C (LEAVE A REPLY)**

Ensuring that risks to the timely completion of the engagement are assessed should be performed first during engagement supervision activities. This initial step is crucial as it sets the foundation for the entire audit process. By identifying and assessing risks early, the audit supervisor can develop appropriate plans and strategies to mitigate these risks, ensuring that the engagement stays on track and is completed within the allocated time frame. Addressing this aspect first helps in prioritizing tasks, allocating resources effectively, and managing any potential obstacles that might delay the audit process.

References:

**NEW QUESTION: 130**

一旦口部稽核師確定了流程，下一步是理解業務流程的哪一個步驟？

- A. 確定製程輸出。
- B. 確定流程輸入。
- C. 確定流程活動。
- D. 確定流程目標。

**Answer: D (LEAVE A REPLY)**

Understanding a business process involves several steps, with determining the process goals being the next logical step after identifying the process. The goals provide context for why the process exists and what it aims to achieve.

\* IIA Standard 2201 - Planning Considerations:

\* This standard emphasizes the importance of understanding the objectives and goals of the area under review. Identifying the goals of a business process is crucial for evaluating its effectiveness and alignment with organizational objectives.

\* Process Goals:

\* The process goals define the purpose and desired outcomes of the process. Without understanding these goals, an auditor cannot effectively assess whether the process is functioning as intended or if it needs improvement.

\* IIA Practice Advisory 2201-1:

\* This advisory suggests that auditors should first understand the objectives (goals) of the process before delving into the details of inputs, activities, and outputs. The goals provide a framework for evaluating the relevance and effectiveness of these elements.

\* Option A (Determine process outputs): Outputs are important, but they should be understood in the context of the goals they are intended to achieve.

\* Option B (Determine process inputs): Inputs are the resources used in the process, but their relevance depends on the process goals.

\* Option C (Determine process activities): Activities are the steps within the process, but they must be aligned with the goals to be meaningful.

Detailed Explanation: Why Not Other Options? Conclusion: Option D is correct because understanding the process goals is the next logical step after identifying the process, as it provides the context needed to evaluate all other aspects of the process.

**NEW QUESTION: 131**

在先前的審計活動中，口部稽核師建議管理階層實施舉報流程。在追蹤過程中，審核員發現該流程已外包。下列何者是口部稽核師最適當的回應？

- A. 堅持按照最初的建議建立口部舉報流程，因為這是一項關鍵控制。
- B. 查看與第三方服務提供者的協議並確保採取適當的控制措施。
- C. 將問題提交給更高階的管理人員，因為之前並未討論或同意外包該流程。
- D. 不採取任何行動，因為管理階層已接受將檢舉流程交給第三方的風險。

**Answer: (SHOW ANSWER)**

Outsourcing the whistleblowing process is acceptable if proper controls are established to maintain confidentiality and effectiveness. IIA Standard 2600 requires auditors to monitor the implementation of recommendations and assess changes. Reviewing the third-party agreement ensures compliance with the original recommendation's intent. Insisting on an internal process (Option A) or escalating the issue (Option C) may not be necessary if outsourcing meets objectives. Taking no action (Option D) overlooks the auditor's responsibility for follow-up.

**NEW QUESTION: 132**

一家公司生口一種口品的成本為每單位 26 美元，其中10 美元為固定成本。該口品通常以每單位 30 美元的價格出售；然而，一位新客口聯繫該公司，希望購買該口品

3,500 件，每件18 美元。此外，公司還需要支付額外的費用將這些口品運送給這位客口。如果公司擁有過剩的生口能力，而所有其他因素保持不變，那麼為了從這筆訂單中獲得每件 1.50 美元的利潤，公司還需要支付多少額外成本？

- A. 0.50 美元
- B. 1.50 美元
- C. 2.50 美元
- D. 3.50 美元

**Answer: (SHOW ANSWER)**

To determine the additional cost that the company would incur to make a profit of \$1.50 per unit for the new order, we need to calculate the relevant costs and desired profit margin:

\* Current Cost and Selling Price: The current cost to produce one unit is \$26, with \$10 being fixed costs and \$16 being variable costs. The product is usually sold for \$30.

\* New Order Pricing: The new customer offers to purchase 3,500 units at \$18 each. The company needs to make a profit of \$1.50 per unit on this order.

\* Calculation:

\* Desired selling price to achieve the profit = Cost per unit + Desired profit = \$16 + \$1.50 = \$17.50

\* Offered price by the customer = \$18.00

\* Additional cost allowed per unit = Offered price - Desired selling price = \$18.00 - \$17.50 = \$0.50

\* Therefore, the additional cost the company can incur to make the required profit per unit is \$2.50 (the difference between the fixed cost coverage and the desired profit).

The additional cost that can be incurred while still making a profit of \$1.50 per unit is \$2.50

**NEW QUESTION: 133**

下列何者最能證明口部稽核活動已實現組織獨立性？

- A. 獨立的第三方機構評估認為該組織的口部控制系統是充分有效的。
- B. 首席審計執行官在職能和行政上都向執行長報告。
- C. 口部稽核章程已妥善擬定並經相關方批准。
- D. 口部稽核活動的使命宣言和策略顯示其與組織目標一致

**Answer: (SHOW ANSWER)**

The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. It is crucial for establishing the internal audit function's independence and objectivity. When the internal audit charter is properly drafted and approved by the appropriate parties, it provides a clear mandate for the internal audit activity and sets the foundation for its operations. This ensures that the internal audit activity can function independently without undue influence from management.

According to the IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 1000 (Purpose, Authority, and Responsibility), the internal audit charter is essential in defining the internal audit activity's role and ensuring its independence.

**NEW QUESTION: 134**

在評估依賴外部審計師工作的可能性時，首席審計執行長該做什麼？

- A. 對所有獨立審計師進行全面的背景調口。
- B. 重新計算所有財務計算以確認能力。
- C. 檢視客觀性以及任何感知或實際的利益衝突。
- D. 檢視所有先前審核中使用的審核測試。

**Answer: C (LEAVE A REPLY)**

When the chief audit executive (CAE) evaluates the possibility of relying on external auditors' work, the primary focus should be on examining the objectivity and any perceived or actual conflicts of interest that might affect the external auditors' work. Ensuring that the external auditors are objective and free from conflicts is crucial for determining whether their work can be relied upon by the internal audit activity.

\* IIA Standard 2050 - Coordination and Reliance:

\* This standard requires that the internal audit activity coordinates its efforts with external auditors to ensure proper coverage and minimize duplication of efforts. When relying on external auditors, the CAE must assess the external auditors' objectivity and independence.

\* Objectivity and Conflicts of Interest:

\* Objectivity refers to the unbiased mental attitude that allows external auditors to perform their work with integrity and impartiality. Conflicts of interest, whether perceived or actual, can compromise this objectivity. The CAE needs to ensure that external auditors are free from any relationships or interests that could affect their judgment.

\* IIA Practice Advisory 2050-2:

\* The advisory suggests that the internal audit activity should evaluate the competence, objectivity, and independence of external auditors before relying on their work. A thorough examination of potential conflicts of interest is essential to ensure that the reliance on their work is justified.

\* Option A (Perform comprehensive background checks): While background checks may be useful, the primary focus should be on objectivity and conflicts of interest.

\* Option B (Recalculate all financial calculations): This approach is excessive and unnecessary if the external auditors' work can be relied upon.

\* Option D (Review audit tests in previous audits): While reviewing previous work is important, it does not address the key issue of objectivity and independence.

Detailed Explanation: Why Not Other Options? Conclusion: Option C is correct because the CAE must focus on ensuring that external auditors are objective and free from conflicts of interest, which is essential for relying on their work, in accordance with IIA standards.

### **NEW QUESTION: 135**

管理階層關於現金接收過程中職責分離不當的證詞可以考慮下列哪一項？

- A. 分析
- B. 可靠
- C. 相關
- D. 足口

**Answer: C (LEAVE A REPLY)**

Management testimony of improper segregation of duties in the cash receipt process can be considered relevant. Relevant evidence directly relates to the matter being examined, which in this case is the proper segregation of duties in the cash receipt process. Testimony from management can provide insights and context that are pertinent to understanding and assessing this specific control issue.

IIA Standards: 2310 - Identifying Information

IIA Practice Guide: Evaluating Relevance and Reliability of Evidence

### NEW QUESTION: 136

如果內部稽核師在稽核的早期階段發現某些員工對關鍵系統有不適當的存取權限，那麼首席稽核執行官最好的行動方案是什麼？

- A. 聯絡審計委員會主席討論調口結果
- B. 從管理層獲得口頭保證，不適當的訪問將被刪除
- C. 發布中期審計報告，以便管理層實施行動計劃
- D. 請審核員向 IT 服務台建立票證，要求撤銷不當存取權限

**Answer: C (LEAVE A REPLY)**

If an internal auditor identifies that some employees have inappropriate access to a key system in the early stage of an audit, the best course of action is to issue an interim audit report so that management can implement action plans. This approach ensures that the identified issue is formally communicated to management promptly, allowing them to take immediate corrective action to mitigate the risk. It also documents the auditor's findings and recommendations, providing a clear audit trail and supporting accountability. Obtaining verbal assurance or creating a ticket might address the issue temporarily but lacks the formal documentation and follow-up mechanisms inherent in an interim audit report.

IIA Standard 2440: "Disseminating Results"

IIA Practice Advisory 2440-1: "Communicating Interim Engagement Results"

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### NEW QUESTION: 137

一位內部稽核師想要測試電腦應用程式在特定時間口的處理邏輯，以確保交易處理的一致性。下列哪一種方法最有利於達成測試目標？

- A. 實用軟體
- B. 綜合測試設施
- C. 平行模擬
- D. 通用審計軟體

**Answer: B (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

An Integrated Test Facility (ITF) creates fictitious test data within a live system without disrupting actual operations. This allows the auditor to test the processing logic of applications under real conditions, ensuring transactions are processed consistently and correctly.

\* Utility software (A) supports system operations but does not test logic.

\* Parallel simulation (C) reprocesses transactions in an auditor-controlled system, but this does not test logic in the live environment.

\* Generalized audit software (D) analyzes data but does not simulate processing logic.

Therefore, the most effective method to test application logic in real time is Integrated Test Facility (B), as it directly evaluates processing accuracy within the operational system.

### NEW QUESTION: 138

根據 IIA 指南，在決定是否需要對建議採取後續行動時，內部稽核活動 (IAA) 不會考慮下列哪一項？

- A. 修正所報告的情況所需的工作量和成本。

- B. 矯正措施的複雜性。
- C. 糾正措施失敗可能產生的影響。
- D. 進行後續活動所需的資源量。

**Answer: (SHOW ANSWER)**

According to the IIA guidance, when determining the need to follow-up on recommendations, the internal audit activity should consider factors such as the degree of effort and cost needed to correct the reported condition, the complexity of the corrective action, and the impact that may result should the corrective action fail. These factors are critical in assessing the importance and urgency of follow-up. However, the amount of resources required to conduct the follow-up activities should not be a primary consideration, as the focus should be on the significance of the issues and the potential risks associated with them. References: IIA Standard 2500 - Monitoring Progress, IIA Practice Advisory 2500.A1-1

### **NEW QUESTION: 139**

下列哪一項最適當地描述了口部稽核活動為何考慮向審計客戶發送書面初步意見？

- A. 書面觀察可以提供更多解釋。
- B. 書面意見有助於口部稽核師表達其重要性。
- C. 書面和口頭觀察同樣有效。
- D. 書面觀察限制了過早達成一致。

**Answer: B (LEAVE A REPLY)**

Sending written preliminary observations to the audit client serves an important purpose in the audit process.

It allows internal auditors to convey their findings clearly and helps in highlighting the significance of the issues identified during the audit.

\* IIA Standard 2410 - Criteria for Communicating:

\* This standard requires that communication must be accurate, objective, clear, concise, constructive, complete, and timely. Written observations help ensure that these criteria are met, particularly in expressing the significance of the audit findings.

\* Importance of Written Communication:

\* Clarity and Precision: Written communication allows the auditor to carefully craft the message, ensuring that the findings are communicated clearly and precisely, reducing the risk of misinterpretation.

\* Expressing Significance: By putting observations in writing, auditors can emphasize the importance of the findings, ensuring that the client understands the potential impact on the organization.

\* IIA Practice Advisory 2410-1:

\* This advisory suggests that written observations allow auditors to provide a detailed explanation of the findings, including the root cause, potential effects, and recommendations. This is particularly important when the auditor needs to convey the seriousness or significance of the issues found.

\* Option A (Allows more interpretation): Written observations are intended to reduce misinterpretation, not increase it.

\* Option C (Equally effective): Written observations often have more weight and permanence than verbal ones, especially in formal settings.

\* Option D (Limits premature agreement): This is not the primary purpose of written observations; rather, it is to clearly express the auditor's findings and their significance.

Detailed Explanation: Why Not Other Options? Conclusion: Option B is correct as it highlights the role of written observations in conveying the significance of audit findings, consistent with IIA guidance on effective communication.

### **NEW QUESTION: 140**

一位口部稽核員建議某組織在其銷售系統中實施電腦化控制，以防止銷售代表超越其授權等級執行合約。100 萬新元的合約獲得銷售副總裁的書面批准，在下列哪種情況下，首席審計執行官(CAE) 有理由向組織董事會報告這種情況？

1. 首席審計官認為高階管理層承擔的剩餘風險水準過高
2. 對新流程的合規性測試發現，所有超過100 萬美元的新合約均已獲得銷售副總裁的批准
3. 修改銷售系統以納入預防性控制的成本低於 \$100,000

- A. 僅限 1 個
- B. 僅限 3 個
- C. 僅限 1 和 3
- D. 1、2 和 3

**Answer: A (LEAVE A REPLY)**

The Chief Audit Executive (CAE) would be justified in reporting the situation to the organization's board if, in the opinion of the CAE, the level of residual risk assumed by senior management is too high (1). Even though the new process of obtaining written approval by the vice president of sales addresses the issue, if the CAE believes that the residual risk remains too high, it is their duty to report it to the board. The cost of implementing a preventive control or the compliance with the new process does not change the responsibility of the CAE to report significant residual risks to the board.

The Institute of Internal Auditors (IIA) Standard 2600 - Communicating the Acceptance of Risks: "When the chief audit executive believes that senior management has accepted a level of residual risk that may be unacceptable to the organization, the chief audit executive must discuss the matter with senior management. If the decision regarding residual risk is not resolved, the chief audit executive must report the matter to the board for resolution." IIA Practice Guide on "Communicating Risk Acceptance to the Board"

#### **NEW QUESTION: 141**

為了證明口部稽核人員已盡到應有的專業注意義務，最有可能要求他們簽署下列哪些文件？

- A. 對其工作職責的描述。
- B. 保密協議
- C. 對HA道德準則的年度承諾聲明。
- D. 口部稽核章程

**Answer: C (LEAVE A REPLY)**

\* Professional Responsibility: Internal auditors are expected to demonstrate their commitment to professional standards and ethics.

\* Code of Ethics: The IIA's Code of Ethics outlines principles that internal auditors must follow, including integrity, objectivity, confidentiality, and competency.

\* Annual Declaration: Signing an annual declaration reinforces the auditor's commitment to these principles and ensures ongoing adherence to the professional standards.

\* Demonstration of Due Care: By signing this declaration, auditors formally acknowledge their responsibility to uphold ethical standards, which is a demonstration of due professional care.

References:

The IIA's Code of Ethics.

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

#### **NEW QUESTION: 142**

根據 IIA 指南，以下關於監督口部稽核師的審口記錄哪一項是正確的？

- \* 在完成審計之前，將與管理階層進行討論
- \* 工作底稿經過適當修改後，可能會被廢棄
- \* 它們由審核員創建，用於在出現問題時支援她的現場工作。
- \* 他們不需要支持審計報告中所發表的意見。

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

**Answer: B (LEAVE A REPLY)**

#### **NEW QUESTION: 143**

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審計專案。下列哪一項要求最可能表示該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決定稽核工作的目標、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CAE 必須親自獲得這些技能、知識或其他能力。
- C. 指定的內部稽核師在執行稽核工作時不得承擔管理職務。
- D. 指定的內部稽核師執行稽核工作時必須保持客觀。

**Answer: C (LEAVE A REPLY)**

\* Introduction:

\* Assurance engagements require internal auditors to maintain objectivity and avoid conflicts of interest.

\* Role of Internal Auditors in Assurance Engagements:

\* They must remain independent and not take on roles that could compromise their impartiality.

\* Options Analysis:

\* Option A: Determining the objectives, scope, and techniques can be part of their role but does not define an assurance engagement specifically.

\* Option B: The CAE obtaining skills or competencies personally is not a standard requirement for assurance engagements.

\* Option C: Not assuming management responsibilities is crucial to maintain independence and objectivity during assurance engagements.

\* Option D: While maintaining objectivity is important, it is not the distinguishing feature of being assigned to an assurance engagement.

\* Conclusion:

\* The key requirement indicating an internal auditor was assigned to an assurance engagement is that they must not assume management responsibilities during the engagement.

Internal Audit Standards and Practice Guides

#### **NEW QUESTION: 144**

內部稽核活動負責與組織內部控制相關的下列哪一項行動？

- A. 降低影響組織目標達成的風險。
- B. 影響組織目標實現的促成機會。
- C. 分析並就控制活動的成本效益提供建議。
- D. 證明財務報表的公允性

**Answer: (SHOW ANSWER)**

Internal audit activities include evaluating the effectiveness and efficiency of internal controls, and part of this process involves analyzing and advising on the cost-benefit relationship of control activities.

This function helps ensure that the internal controls in place are not only effective in mitigating risks but are also economically justified

**NEW QUESTION: 145**

關於內部稽核活動的監控，下列哪一項是正確的？

- A. 監控政策的形式和內容可能因行業而異
- B. 董事會負責建立監督機制
- C. 無論大小審計部門都必須有書面的監控政策。
- D. 首席稽核執行官必須制定與活動相關的所有監控政策

**Answer: A (LEAVE A REPLY)**

The form and content of monitoring policies can indeed vary depending on the industry and the specific requirements of the organization. While all internal audit activities require some level of monitoring to ensure effectiveness and compliance with standards, the specific approach and documentation may differ based on industry norms, regulatory requirements, and organizational size and complexity.

The Institute of Internal Auditors (IIA) Practice Guide: Quality Assurance and Improvement Program IIA Standard 1300 - Quality Assurance and Improvement Program

**NEW QUESTION: 146**

一家大型製造組織的首席風險長 (CRO) 決定為流程經理和員工舉辦研討會，以確定提高生產力和減少缺陷的機會。下列哪一項是 CRO 選擇研討會方法最可能的原因？

- A. 最大限度地減少收集必要資訊所花費的時間和成本。
- B. 答覆可以保密，從而鼓勵參與者坦誠表達他們的擔憂。
- C. 研討會不需要廣泛的引導技能，因此非常適合非審核員。
- D. 研討會參與者有機會學習，同時為實現目標貢獻想法。

**Answer: D (LEAVE A REPLY)**

The most likely reason the chief risk officer (CRO) chose the workshop approach is that it allows workshop participants to learn while contributing ideas toward the objectives. Workshops facilitate an interactive and collaborative environment where participants can share their insights and experiences. This approach helps in generating innovative solutions and fosters a sense of ownership among participants. It also enables participants to gain a better understanding of the issues at hand and the potential improvements that can be made. References: IIA Practice Guide - Facilitation and Collaboration Techniques, COSO Framework on Risk Management

**NEW QUESTION: 147**

根據 IIA 指南，下列哪一項描述了首席審計執行長(CAE) 應積極與高階管理層和董事會建立聯繫並建立關係的主要原因？

- A. 履行 CAE 向董事會提供適當資訊的責任。
- B. 擴大 CAE 對管理問題的理解。
- C. 幫助維持內部稽核活動的客觀性。
- D. 增加展示內部稽核活動績效的機會。

**Answer: (SHOW ANSWER)**

The primary reason the CAE should actively network and build relationships with senior management and the board is to fulfill their responsibility to keep the board appropriately informed. This is crucial for ensuring that the board has a clear understanding of the risks, control issues, and internal audit findings that may impact the organization.

IIA References:

\* IIA Standard 2060: Reporting to Senior Management and the Board requires the CAE to report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan. The CAE must also communicate significant risk exposures and control issues.

\* The IIA Practice Guide on Effective Communication with Stakeholders highlights the importance of regular and effective communication between the CAE, senior management, and the board to ensure transparency and alignment on key issues.

### NEW QUESTION: 148

下列哪一項代表衡量短期償債能力的比率？

- A. 負債股本比率。
- B. 利潤率。
- C. 流動比率。
- D. 所賺取利息的倍數。

**Answer: C (LEAVE A REPLY)**

The current ratio is a financial metric that measures a company's ability to pay short-term obligations with its current assets. It is calculated by dividing current assets by current liabilities. This ratio provides insight into the liquidity and short-term debt-paying ability of a company, making it a key indicator for assessing financial health and stability in the short term.

The Institute of Internal Auditors (IIA), Financial Ratios and Analysis

"Financial Management: Theory & Practice" by Eugene F. Brigham and Michael C. Ehrhardt

### NEW QUESTION: 149

一家保險公司的內部審計活動正在審計該公司 11 家分公司中的 6 家。在對選定的第四家分支機構進行審計期間，內部審計團隊發現了控制違規行為，如果不加以解決，可能會導致監管制裁。內部稽核團隊該如何進行？

- A. 立即向相關監管機構傳達有關公司控制違規的信息以及解決該問題的建議糾正措施的詳細信息。
- B. 完成分行審核，確保審計報告中充分詳細說明問題和影響，召開退出會議與分行管理層討論問題，並提供糾正措施建議
- C. 與分行管理層就此事進行討論，並在中期審計報告中建議管理層採取適當的糾正措施，以解決當前發現的問題
- D. 將審計範圍擴大到先前未選擇的分支機構，並確定這些分支機構是否存在類似的控制違規行為，然後編制全面的審計報告並將問題報告給高階管理層和董事會。

**Answer: C (LEAVE A REPLY)**

When significant control breaches are identified, IIA Standard 2410: Communicating Results requires auditors to address the issue with appropriate management immediately. Issuing an interim report ensures the organization takes timely corrective action to mitigate risks and potential regulatory sanctions. Delaying communication until the final report (options A, B, or D) may increase the risk of noncompliance or sanctions. Addressing issues promptly reflects adherence to the professional practice standards and helps mitigate harm.

### NEW QUESTION: 150

初步意見文件的效果部分應聚焦於下列哪一項？

- A. 剩餘風險

- B. 固有風險
- C. 補償控制
- D. 控制活動

**Answer: A (LEAVE A REPLY)**

The focus of the effect section of the preliminary observations document should be on residual risk. Residual risk is the remaining risk after management has taken action to mitigate the inherent risk with controls and other risk responses. Documenting the effect in terms of residual risk helps in understanding the potential impact of the observed issues on the organization if not addressed.

IIA Standards: 2310 - Identifying Information

IIA Practice Guide: Communicating the Results of an Audit

#### **NEW QUESTION: 151**

下列何者最有可能被判定為超出組織可接受風險水準的重大殘餘風險？

- A. 涉及組織擴張到政治環境不穩定的新地理區域的任何風險。
- B. 涉及比特幣和可疑衍生性商品投資的任何風險
- C. 任何可能導致物質或財務損失的風險
- D. 任何可能造成傷害或污染環境的風險

**Answer: D (LEAVE A REPLY)**

A significant residual risk that would exceed the organization's acceptable risk level is likely to be one that has severe consequences, such as causing injuries or environmental pollution. These types of risks can have substantial legal, financial, and reputational impacts on an organization and are typically beyond acceptable levels of risk tolerance. References:

\* COSO's Enterprise Risk Management - Integrating with Strategy and Performance.

\* The IIA's Practice Guide on Risk Management.

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#### **NEW QUESTION: 152**

下列哪些因素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. 實施反詐騙熱線

**Answer: (SHOW ANSWER)**

Incentive-based compensation can increase the risk of unethical behavior or fraudulent activities as employees might be tempted to manipulate results to achieve their performance targets.

This could undermine the control environment and lead to significant risks if not managed properly

**NEW QUESTION: 153**

關於風險管理和控制的角色和責任，下列哪一項敘述是錯誤的？

- A. 高階管理層負責監督企業風險管理和控制流程。
- B. 首席稽核執行官負責監督評估風險管理和控制流程。
- C. 營運經理負責評估其部門的風險和控制。
- D. 口部稽核師提供風險管理和控制流程有效性的保證。

**Answer: (SHOW ANSWER)**

The statement that "Senior management is charged with overseeing the establishment risk management and control processes" is false. Senior management is typically responsible for establishing risk management and control processes, not just overseeing them. The board or its committees usually have the oversight role.

**NEW QUESTION: 154**

下列哪項評估標準最有助於首席審計執行官確定外部服務提供者是否具備執行審核所需的知識、技能和其他能力？

- A. 服務提供者可能在組織中擁有的經濟利益。
- B. 服務提供者可能與正在審口的組織或活動之間的關係。
- C. 可能適用於服務提供者的補償或其他激勵措施。
- D. 服務提供者在所考慮的工作類型中的經驗。

**Answer: D (LEAVE A REPLY)**

When selecting an external service provider, the CAE must ensure that the provider possesses the necessary knowledge, skills, and competencies relevant to the specific type of work being reviewed. This is best demonstrated by the provider's experience in the relevant field (Option D). The other options, such as financial interest (Option A), prior relationships (Option B), and compensation (Option C), are considerations for assessing potential conflicts of interest or independence but are not primary criteria for evaluating technical competency. IIA Standard 1210: Proficiency.

IIA Practice Guide on External Service Provider Arrangements.

**NEW QUESTION: 155**

根據 IIA 指南，當第三方監督組織的網路和資料時，下列哪一項是管理風險的最佳第一步？

- A. 為供應商建立一個全面的報告系統，以證明其在網路營運方面持續的盡職調口。
- B. 起草一份強有力的合同，要求定期提交供應商控制報告並包含審計權條款。
- C. 套用管理權限以確保存取控制權限適當。
- D. 設立常設網路安全委員會，以識別和管理與資料安全相關的風險。

**Answer: (SHOW ANSWER)**

Managing Third-Party Risk: When a third party oversees the organization's network and data, the primary concern is to manage and mitigate risks associated with outsourcing critical functions.

Strong Contract Provisions: Drafting a strong contract that includes specific provisions such as regular vendor control reports and a right-to-audit clause is essential. These provisions ensure that the organization maintains oversight and control over the third party's activities.

IIA Standards: Standard 2201 - Planning Considerations requires that internal auditors consider the organization's objectives and the means by which they are achieved, including the role of third parties.

Contract Management:

\* Control Reports: Regular control reports from the vendor provide insights into their performance and compliance with agreed-upon standards.

\* Right-to-Audit Clause: This clause allows the organization to periodically audit the third party to ensure compliance with contractual obligations and to assess the effectiveness of their control environment.

References:

\* Ensuring that third-party vendors adhere to the same standards of risk management and control as the organization helps in mitigating risks related to data security and network management.

#### **NEW QUESTION: 156**

向所審口區域的管理層發出初步溝通的主要目的是什麼？

- A. 與管理階層建立良好的關係
- B. 幫助管理階層制定反應更快、更及時的行動計劃
- C. 以書面正式報告中風險和高風險觀察結果
- D. 提升口部稽核關鍵績效指標

**Answer: (SHOW ANSWER)**

The primary purpose of issuing a preliminary communication to management of the area under review is to help them develop more responsive and timely action plans. Preliminary communications, such as interim reports or discussions, inform management about the audit's progress, preliminary findings, and potential issues. This early communication allows management to begin addressing identified issues before the final report, leading to more timely and effective corrective actions. It also fosters collaboration and ensures management is engaged in the remediation process from the outset.

The IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2410.A1 - Communication Criteria.

#### **NEW QUESTION: 157**

下列哪些項目應計入公司年末存貨估價？

- A. 本年度售出的貨物，離岸價出貨點交貨，已出貨但客口尚未收到的貨物
- B. 公司購買的、目的地交貨的貨物，尚未收到
- C. 寄售商品，公司試圖替其客口銷售這些商品
- D. 公司商品在寄賣店寄售

**Answer: (SHOW ANSWER)**

Year-end inventory valuation should include all goods owned by the company, regardless of their location.

This includes goods for sale on consignment at a consignment shop, as these items remain the property of the company until sold. Goods sold FOB shipping point and goods purchased FOB destination that have not yet been received are not included, as ownership has transferred or not yet been acquired respectively. Goods on consignment that the company is trying to sell for others are also excluded because the company does not own them

#### **NEW QUESTION: 158**

根據 IIA 指南，下列哪些人應收到有關組織現金支付流程合規業務的最終審計報告？

- A. 應付帳款主管、應付帳款經理及控制者。
- B. 應付帳款經理、採購經理及收貨經理。
- C. 應付帳款主管、控制者及財務主管。
- D. 應付帳款經理、財務長和審計委員會。

**Answer: D (LEAVE A REPLY)**

For compliance engagements, particularly those related to critical processes such as cash disbursements, it is important to distribute the final audit report to individuals with oversight and decision-making responsibilities. The accounts payable manager oversees the process, the chief financial officer (CFO) has overall financial oversight, and the audit committee provides governance and oversight of the audit function. This ensures that the report is reviewed by those with the authority to implement changes and address any issues identified. References:

\* IIA Standards - 2440: Disseminating Results

\* IIA Practice Advisory - 2440-1: Disseminating Results

#### **NEW QUESTION: 159**

□部稽核報告包括刪除不當使用者對 IT 應用程式的存取權限的建議。

該建議代表下列哪一項？

- A. 管理階層採取的一致行動。
- B. 基於條件的建議，作為糾正當前條件的臨時解決方案。
- C. 基於原因的建議，以防止再次授予不適當的存取權限。
- D. 管理行動計畫。

**Answer: C (LEAVE A REPLY)**

A cause-based recommendation aims to address the root cause of an issue to prevent its recurrence. By recommending the removal of inappropriate user access, the audit report is identifying the underlying problem (the granting of inappropriate access) and suggesting a solution that will help prevent this issue from happening again. This type of recommendation is focused on mitigating risks by addressing their causes, thereby strengthening the control environment.

The Institute of Internal Auditors (IIA), Practice Guide on Writing Audit Reports

"Internal Auditing: Assurance and Advisory Services" by Urton L. Anderson et al.

#### **NEW QUESTION: 160**

下列哪一項行為將被視為違反國際□部稽核師協會 (IIA) 關於獨立性的強制性指導原則？

- A. 首席審計執行長 (CAE) 在職能上向董事會匯報，在行政上向財務長報告。
- B. 董事會在批准 CAE 的年度薪資調整之前，會徵求高階管理層的建議。
- C. CAE 至少每五年向董事會確認一次□部審計行為/有效性的組織獨立性。
- D. 首席稽核執行長 (CAE) 會定期更新□部稽核章程並提交董事會批准，而非依照特定時間表進行。

**Answer: B (LEAVE A REPLY)**

\* Independence Requirement: The IIA's mandatory guidance emphasizes the importance of the CAE's independence to ensure unbiased internal audit activities.

\* Conflict of Interest: Seeking senior management's recommendation for the CAE's salary adjustment can create a conflict of interest and potentially compromise the CAE's independence.

\* Best Practices: To maintain independence, the CAE's compensation should be determined by the board without influence from senior management.

\* Standard Compliance: According to the IIA's Attribute Standard 1110 - Organizational Independence, the CAE must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.

References:

IIA Standard 1110 - Organizational Independence .

### NEW QUESTION: 161

在下列哪一種情況下，使用內部控制問卷(ICQ)是最有效的審計技術？

- A. 審計員希望獲得中階管理人員對如何改善招募做法的見解。
- B. 稽核員希望了解不同維修部門是否真正遵守核准矩陣。
- C. 審計師希望確保存貨盤點是依照既定程序進行的。
- D. 審計師希望評估不同的子公司是否以相同的方式應用中央制定的採購規則。

**Answer: D (LEAVE A REPLY)**

An internal control questionnaire (ICQ) is best used to assess whether different subsidiaries apply centrally established procurement rules in the same manner because it helps gather structured responses from different units regarding their compliance with established policies.

\* Receiving mid-level management insight on hiring practices (A) is better suited for interviews or surveys.

\* Verifying adherence to approval matrices (B) requires observation and transactional testing rather than a questionnaire.

\* Gaining assurance on inventory counts (C) would involve direct observation and reconciliation rather than an ICQ.

Reference: IIA's Practice Guide: Internal Audit and Fraud Risk Management - Use of Questionnaires in Control Assessments.

### NEW QUESTION: 162

關於審計標準，下列哪一項表述是錯誤的？

- A. 審核標準在各個審核任務中應該保持一致。
- B. 審核標準應代表評估現有條件的合理標準。
- C. 審核標準應提供彈性，但允許識別不遵守情況。
- D. 審核標準應等同於良好或可接受的管理實務。

**Answer: (SHOW ANSWER)**

Audit criteria should be appropriate and specific to each audit assignment, considering the unique context and objectives of each engagement. Consistency across all audit assignments (Option A) is not always feasible or desirable, as it could lead to inappropriate assessments. Instead, criteria should be flexible to allow the identification of nonadherence, represent reasonable standards, and align with good management practices relevant to each specific audit.

IIA Standard 2201: Planning Considerations.

IIA Practice Guide on Audit Planning.

### NEW QUESTION: 163

在合約簽訂流程的哪個階段，會為擬議的商業活動起草合約？

- A. 啟動階段。
- B. 競價階段。
- C. 開發階段。
- D. 管理階段

**Answer: C (LEAVE A REPLY)**

Contracts are typically drafted during the development phase of the contracting process. This phase follows the initiation and bidding phases and involves detailed negotiations and the preparation of formal agreements that outline the terms and conditions of the proposed business activity. This ensures that both parties have a clear understanding of their obligations and expectations before the contract is finalized and executed

**NEW QUESTION: 164**

下列哪一種口部稽核活動人員配置模式的缺點是稽核員總是新的並且正在接受訓練？

- A. 職業模型。
- B. 能力模型中心。
- C. 旋轉模型。
- D. 混合模型。

**Answer: (SHOW ANSWER)**

The rotational model of internal audit staffing involves bringing in staff from other parts of the organization for a temporary period before they return to their original roles. While this model has several advantages, such as bringing diverse perspectives and business knowledge, it also has the disadvantage that auditors are often new to the internal audit function and are continuously in training.

\* Rotational Model:

\* In this model, employees from various departments are rotated into the internal audit activity for a specific period. They gain audit experience before rotating back to their original or other roles within the organization.

\* Disadvantages:

\* Since these individuals are not career auditors, they may lack the deep audit expertise of career auditors, and a significant amount of time is often spent on training. This constant influx of new, inexperienced staff can lead to a scenario where the team is always in training mode, potentially impacting audit efficiency and effectiveness.

\* IIA Practice Advisory 1210-1:

\* The advisory notes that while the rotational model can enhance business understanding within the audit team, it requires careful management to ensure that audit quality is not compromised due to the continuous learning curve of rotating staff.

\* Option A (Career model): This involves auditors who remain in the internal audit function throughout their careers, leading to a highly skilled and experienced team.

\* Option B (Center of competence model): This model focuses on a centralized group of audit experts, ensuring specialized skills and consistency.

\* Option D (Hybrid model): This combines elements of the rotational and career models, aiming to balance expertise with fresh perspectives.

Detailed Explanation: Why Not Other Options?

**NEW QUESTION: 165**

一名口部稽核員想要確定公司車輛是否被用於個人目的。她篩選了週末日期的資料。

- A. 員工的姓名和職稱
- B. 業務部門職責口明。
- C. 車輛平均油耗數據
- D. 車輛的位置與路線數據

**Answer: (SHOW ANSWER)**

To determine whether company vehicles are being used for personal purposes, the auditor needs location and route data of the vehicles in addition to the initial data extracted. This additional information would allow the auditor to track the specific routes and destinations of the vehicles, making it possible to identify patterns of use that do not align with business purposes, especially during weekends. The location and route data can help in pinpointing any non-business-related usage of the vehicles, providing evidence of personal use.

IIA Practice Guide: "Auditing Operational Activities"

COSO Internal Control - Integrated Framework

**NEW QUESTION: 166**

□部稽核師提交了一份報告，其中載有管理層加強與投資相關的□部控制的建議。接下來，□部稽核師應採取下列哪一項最適當的行動？

- A. 遵守矯正措施。
- B. 尋求管理保證聲明。
- C. 在下次安排的審核期間進行跟進。
- D. 進行適當的測試以驗證管理階層的回應。

**Answer: (SHOW ANSWER)**

To ensure that recommendations for enhancing internal controls have been effectively implemented, the internal auditor should conduct appropriate testing to verify management responses. This involves re-performing procedures, reviewing documentation, and possibly observing operations to confirm that the corrective actions have been adequately executed and are effective. Simply seeking a management assurance declaration (Option B) or observing corrective measures (Option A) may not provide sufficient evidence of proper implementation. Following up during the next scheduled audit (Option C) may delay the verification process, potentially allowing risks to persist.

IIA Standard 2500: Monitoring Progress.

IIA Practice Guide on Follow-up Processes in Internal Auditing.

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**NEW QUESTION: 167**

下列哪一項績效指標在最大程度上被視為落後指標？

- A. 投資報酬率
- B. 客戶保留
- C. 員工滿意度
- D. 研發成本

**Answer: A (LEAVE A REPLY)**

Lagging indicators measure outcomes after the fact, while leading indicators provide predictive insight.

Return on investment (ROI) is the most lagging because it measures financial performance after investments and operations have already occurred.

\* Customer retention (B) and employee satisfaction (C) are more intermediate indicators.

\* Cost of R&D (D) is a leading indicator, as it influences future innovation.

Thus, ROI is the most lagging indicator.

**NEW QUESTION: 168**

□部稽核人員缺乏對舉報事件進行詐欺調□的專業知識。對於首席審計執行長來□，下列哪一項是最適合的選擇？

- A. 任命獨立的詐欺調□專家與選定的□部稽核師合作。

- B. 為選定的口部稽核員組織口部詐欺調口訓練課程。
- C. 指派一位經驗豐富的審核員參與此專案以獲得發展機會。
- D. 聘請一位擁有詐欺調口經驗的新口部稽核師。

**Answer: A (LEAVE A REPLY)**

According to the IIA's Fraud and Internal Audit position paper<sup>1</sup>, internal auditors should not investigate fraud unless they have the specific experience and expertise required to do so. Therefore, the most appropriate option for the chief audit executive is to appoint an independent fraud investigation specialist to work with the selected internal auditors. This will ensure that the investigation is conducted in a professional and ethical manner, and that the evidence is not compromised or tainted. The other options are not suitable because they do not address the immediate need for fraud investigation expertise, and they may expose the organization to legal or reputational risks.

#### **NEW QUESTION: 169**

在一次鑑證業務中，一名口部稽核師發現一名銷售經理批准了許多價口超出其授權限額的銷售合約。審計員向審計主管報告了這項發現，並指出銷售經理還有其他新合約正在談判中。根據 IIA 指導，下列哪一項是最適合的下一步？

- A. 審計主管應將新合約納入最終審計報告的調口結果中。
- B. 審計主管應透過中期報告將調口結果傳達給銷售經理的主管。
- C. 審核主管應提醒銷售經理其對正在談判的合約的權限限制。
- D. 審核員不應參考新合同，因為它們尚未簽署，因此無法包含在最終報告中。

**Answer: B (LEAVE A REPLY)**

According to the IIA guidance, the most appropriate next step when discovering a sales manager approving contracts beyond their authorization limit is to communicate the finding to the supervisor of the sales manager through an interim report. This approach ensures that the issue is addressed promptly and management can take immediate corrective actions to prevent further unauthorized activities. Including new contracts under negotiation in the final report would delay action, while reminding the sales manager of their authority limits does not escalate the issue appropriately.

IIA Standards: 2440 - Disseminating Results

IIA Practice Guide: Communicating Audit Results

#### **NEW QUESTION: 170**

首席審計執行長 (CAF) 確定鑑證業務中發現的剩餘風險是可接受的。應何時將此訊息傳達給高階管理層？

- A. CAE 向高階管理層報告審核結果時。
- B. 在合作完成之前識別出殘餘風險時。
- C. 立即，因為應盡快傳達殘餘風險。
- D. 當所審口區域的管理已解決並減輕殘餘風險時。

**Answer: A (LEAVE A REPLY)**

The chief audit executive (CAE) has the responsibility to communicate audit results, including residual risks, to senior management. According to IIA Standard 2410 - Criteria for Communicating, the CAE should communicate the engagement's objectives, scope, conclusions, recommendations, and action plans. Residual risk, being a part of the audit outcome, should be reported at the same time as the audit results to ensure that senior management is fully informed of all aspects of the engagement. This allows senior management to understand the remaining risks after control measures have been applied.

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

2410 - Criteria for Communicating

**NEW QUESTION: 171**

根據 IIA 指南，關於防止詐欺的現有控制措施的審計，下列哪一項敘述是錯誤的？

- A. 審核應著重於防止詐欺的現有控制措施的效率。
- B. 審核範圍不需要包括組織的所有營運領域。
- C. 應將控制成本與減輕相關風險的效益進行比較。
- D. 審計應評估是否可以規避內部控制。

**Answer: (SHOW ANSWER)**

According to IIA guidance, the focus of a review of controls to prevent fraud should be on the effectiveness rather than the efficiency of the controls. Effectiveness pertains to whether the controls adequately mitigate fraud risks and prevent fraudulent activities, while efficiency focuses on the performance and cost-effectiveness of the controls, which is not the primary concern in preventing fraud. This makes statement A false in the context of IIA guidance.

IIA Standards: 1220.A1 - Due Professional Care

IIA Practice Guide: Fraud Prevention and Detection in an Automated World

**NEW QUESTION: 172**

一位審計客戶對最近諮詢業務的建議做出了回應。客戶表示，幾項建議的流程改善將不會實施。內部稽核活動應採取下列哪些行動來因應？

- A. 將未解決的問題上報給董事會，因為它們可能會給組織帶來重大風險。
- B. 與管理階層確認該決定並將該決定記錄在審核文件中。
- C. 將問題記錄在審核文件中並進行跟進，直到問題得到解決。
- D. 針對未解決的問題啟動保證工作。

**Answer: B (LEAVE A REPLY)**

When a client decides not to implement recommended process improvements from a consulting engagement, the internal audit activity should confirm the decision with management and document it in the audit file. This approach ensures that the audit trail is complete and that there is a record of management's acceptance of the associated risks. Escalating the issue to the board (Option A) or initiating an assurance engagement (Option D) might be necessary if the risks are significant, but these actions are not the immediate next steps.

Continuous follow-up (Option C) is more relevant to assurance engagements rather than consulting engagements.

IIA Standard 2500: Monitoring Progress.

IIA Practice Guide on Consulting Engagements.

**NEW QUESTION: 173**

內部稽核師最有可能被問到下列哪一個稽核步驟？

- A. 審計員透過現場目視驗證設備是否存在來確認組織對實體設備的所有權。
- B. 審計員擔保支票副本樣本以支援憑證包，從而測試支票的有效性。
- C. 審計員將銷售發票與出貨單據相抵，以得出發票已開立的結論。
- D. 審計師根據管理階層斷言重新計算壞帳準備金。

**Answer: A (LEAVE A REPLY)**

According to the CIA Exam syllabus, internal auditors must design and perform procedures that provide sufficient, reliable, relevant, and useful information (Standard 2310). Simply visually confirming equipment on-site does not confirm ownership; it only establishes physical existence.

Ownership requires review of purchase invoices, titles, or registration documents.

The other procedures listed (vouching checks, reconciling invoices with shipping documents, and recalculating allowances) are appropriate and provide reliable audit evidence. Option A would therefore be questioned, as it does not sufficiently address the stated audit objective of ownership verification.

#### NEW QUESTION: 174

一位內部稽核師想要確定管理階層在風險登記冊中識別的關鍵風險是否反映了行業中的關鍵風險。審計師會採用下列哪一種技術來達成此目標？

- A. 執行基準測試
- B. 執行趨勢分析
- C. 執行比率分析
- D. 進行觀察以收集證據

**Answer: A (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

To validate whether risks identified internally reflect industry risks, the auditor should compare the organization's risk profile with peer organizations, industry standards, and external best practices. This process is known as benchmarking (A). Benchmarking helps the auditor assess if management has overlooked emerging or common industry risks.

\* Trend analysis (B) evaluates changes over time within the same organization, not external comparison.

\* Ratio analysis (C) focuses on financial metrics, not risk identification.

\* Observation (D) provides operational insights but not industry comparisons.

Therefore, benchmarking is the correct tool, aligning with IIA guidance that encourages auditors to consider both internal and external environments in risk assessments.

#### NEW QUESTION: 175

下列何者最能描述銀行合規審計的參與目標？

- A. 評估業務連續性計劃的成本效益
- B. 評估業務連續性計畫是否符合法規要求
- C. 評估業務連續性計畫是否實施了最佳實務建議
- D. 評估業務連續性計畫的執行效果

**Answer: B (LEAVE A REPLY)**

In a compliance audit, the objective is to assess adherence to laws, regulations, or regulatory requirements.

For banking compliance, this means verifying whether business continuity plans comply with mandatory regulations (Option B). Options A, C, and D relate to efficiency, best practices, or operations - not compliance.

#### NEW QUESTION: 176

關於不同的競爭策略，下列哪一項敘述是正確的？

- A. 採用成本領先競爭策略的組織通常會維持標準的操作程序以確保效率。
- B. 採用差異化策略的組織通常會對其營運採取有針對性的策略方針。
- C. 採用聚焦策略的組織因在技術進步方面處於領先地位而聞名。
- D. 採用成本領先策略的組織以珍惜具有創造性思維和強調獨特性的員工而聞名。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

Porter's competitive strategies include cost leadership, differentiation, and focus.

\* A cost leadership strategy emphasizes efficiency, low costs, and economies of scale, which often requires strict standard operating procedures (A).

\* A differentiation strategy emphasizes unique value, branding, and innovation across a wide market, not necessarily a targeted approach (B).

\* A focus strategy emphasizes serving a niche market segment, not technological leadership (C).

\* Creativity and uniqueness are traits aligned with differentiation, not cost leadership (D).

Therefore, the true statement is Option A, reflecting how cost leadership relies on standardized processes to maintain efficiency and reduce costs.

#### **NEW QUESTION: 177**

部稽核師針對組織累積的大量差旅預付款制定了一項參與觀察。審計員觀察到，組織的程序不需要為超過特定金額的預支旅費提供理由。

A. 組織累積大額差旅預付款的標準

B. 組織累積大量差旅預付款的條件

C. 組織累積大量差旅預付款的結果

D. 組織累積大量差旅預付款的原因

**Answer: D (LEAVE A REPLY)**

The best description of the organization's procedures in this context is that they represent a cause of the organization's accumulation of large travel advances. The lack of a requirement for justification for travel advances greater than a specific amount is a procedural gap that directly contributes to the accumulation of large travel advances. This gap in the procedure is the root cause that leads to the observed condition of large travel advances accumulating without sufficient oversight or justification.

IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2310 - Identifying Information, and related practice advisories on root cause analysis in audit observations.

#### **NEW QUESTION: 178**

下列哪一項最能解釋為什麼主管審計師會指派一位初級審計師來完成審計業務的複雜部分？

A. 高級審核員無法參加，因為他們目前正在處理專案的其他部分。

B. 主管審核員認為初級審核員應該獲得特定類型的經驗。

C. 審計工作的期限很緊，工作必須及時完成。

D. 負責的審核員無法確定審核人員具備完成業務所需的所有技能。

**Answer: B (LEAVE A REPLY)**

Assigning a junior auditor to complete a complex part of an audit engagement can be a strategic decision aimed at providing the junior auditor with valuable experience. This exposure to complex tasks helps in their professional development, building their skills and knowledge for future responsibilities. Although tight deadlines or the unavailability of senior auditors might be factors, the primary reason is often to enhance the junior auditor's competence and career growth.

#### **NEW QUESTION: 179**

部稽核師認為 部稽核活動的獨立性受到損害。 部稽核師首先應該採取下列哪一項措施？

A. 向高階管理層報告減損情況

B. 與稽核經理討論減損情況。

C. 決定揭露減損的最佳方法。

#### D. 決定減損的影響程度

**Answer: B (LEAVE A REPLY)**

The board manages several key processes to ensure adequate governance within an organization, one of which is the development, approval, and execution of the strategic plan. This process is critical because it defines the organization's direction, goals, and the actions required to achieve these goals.

\* Strategic Planning: The board plays a pivotal role in setting the organization's strategic direction, which includes establishing long-term goals and defining the means to achieve them.

\* Performance Measurement: While the board may establish and measure performance objectives for the internal audit activity, this is part of a broader governance framework.

\* Risk Management: The board also develops strategies to mitigate risks, ensuring that the organization can achieve its objectives effectively. Thus, the most comprehensive governance-related process managed by the board involves strategic planning

#### NEW QUESTION: 180

自行車製造商在生口每輛自行車時都會口生固定成本和變動成本。

關於這些成本，下列哪一項敘述是正確的？

- A. 如果自行車口量增加15%，則單位變動成本將成比例增加
- B. 每單位固定成本將根據生口週期口生口的自行車數量直接變化。
- C. 總變動成本將與生口過程中生口的自行車數量成反比。
- D. 如果自行車口量增加 30%，則單位固定成本將會下降

**Answer: (SHOW ANSWER)**

\* Introduction:

\* Understanding cost behavior is crucial in managing production and financial performance in manufacturing.

\* Cost Characteristics:

\* Fixed costs remain constant in total but vary per unit with changes in production volume.

\* Variable costs vary directly with production volume but remain constant per unit.

\* Options Analysis:

\* Option A: Variable costs per unit remain constant regardless of production volume.

\* Option B: Fixed costs per unit decrease as production volume increases, not directly.

\* Option C: Total variable costs vary directly with production volume, not inversely.

\* Option D: Fixed costs per unit will decline as the number of units produced increases due to the spreading of fixed costs over a larger number of units.

\* Conclusion:

\* When production increases by 30%, the fixed cost per unit will decline as the same total fixed cost is allocated over a greater number of units.

Cost Accounting Standards and Practices .

#### NEW QUESTION: 181

當我的口部稽核活動沒有足口的時間來完成其通常的根本原因分析時，下列哪一個c4 最適合？

- A. 首席審計執行官可能會建議管理層進行進一步工作，以確定根本原因並解決問題
- B. 口部稽核師應在不進行根本原因分析的情況下完成業務並起草審計報告，但在分析結束之前報告不會被視為完整
- C. 口部稽核師必須調整其未來的業務計劃，以確保在業務結束之前始終執行根本原因分析

D. 口部稽核師應該執行帕累托規則分析

**Answer: (SHOW ANSWER)**

According to IIA guidance, if the internal audit activity does not have sufficient time to complete its usual root cause analysis, the chief audit executive (CAE) may recommend that management conduct further work to identify the root cause and address the issue. This approach ensures that the root cause is still identified and addressed without delaying the audit report, maintaining the integrity and usefulness of the audit findings while leveraging management's resources.

IIA Standards: 2410.A1 - Criteria for Communicating

IIA Practice Guide: Root Cause Analysis

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**NEW QUESTION: 182**

口部稽核員完成了 30 個隨機選擇的帳口的測試。對於選定的五個帳口，審計員無法在正常存放地點找到支持文件。下列哪一項後續步驟最適合口部稽核師採取？

- A. 得出測試失敗的結論，因為至少有17% 的樣本項不受支持。
- B. 選擇五個新帳口來取代缺少支援文件的帳口。
- C. 將樣本量擴大到60，以決定錯誤率是否保持不變。
- D. 聯絡管理階層以確定是否可以在其他地方找到支援文件。

**Answer: (SHOW ANSWER)**

When an internal auditor is unable to find supporting documentation for selected accounts during a test, the appropriate next step is to contact management to determine if the documentation is stored elsewhere. This ensures that all potential sources of evidence are explored before drawing any conclusions.

\* IIA Standard 2310 - Identifying Information:

\* This standard requires auditors to obtain sufficient, reliable, relevant, and useful information to support their findings. If documentation is missing, the auditor must investigate further to determine if the evidence exists in another location or form.

\* Contacting Management:

\* Before concluding that the test failed or expanding the sample, the auditor should first check with management to see if the documentation might be stored in an alternative location. This step ensures that the audit results are based on a thorough and complete examination of available evidence.

\* IIA Practice Advisory 2330.A1-1:

\* The advisory suggests that auditors should consider all sources of evidence and confirm with management if there are any alternative ways to obtain the necessary information.

\* Option A (Conclude that the test failed): This conclusion would be premature without first attempting to locate the missing documentation.

\* Option B (Select new accounts): This could lead to the same issue if the documentation is not missing but simply stored elsewhere.

\* Option C (Expand the sample size): Expanding the sample is unnecessary if the issue is simply that the documentation is stored in a different place.

Detailed Explanation: Why Not Other Options? Conclusion: Option D is correct because it involves taking the logical next step of contacting management to locate the missing documentation, ensuring that the audit is thorough and the conclusions drawn are based on all available evidence, in line with IIA standards.

**NEW QUESTION: 183**

□部稽核團隊正在進行保證工作，以審□採購職能中的職責劃分。□部稽核人員審□了過去兩年的採購訂單樣本，發現其中2% 是由因員工缺勤而以指定代理身份運作的員工簽署的。根據 IIA 指南，下列哪項資訊屬性最有可能幫助審計師決定是否報告此發現？

- A. 充足性
- B. 可靠性
- C. 相關性
- D. 有用性

**Answer: (SHOW ANSWER)**

When deciding whether to report a finding, the sufficiency of the information is critical. Sufficiency refers to the quantity of information obtained to support audit conclusions and recommendations. In this case, the internal auditors need to ensure that the sample size and the evidence collected are adequate to demonstrate that the issue of employees signing purchase orders in a designated acting capacity due to employee absence is significant enough to report. Ensuring sufficiency helps validate that the finding is well-supported and justifies its inclusion in the audit report.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2310 - Identifying Information

**NEW QUESTION: 184**

作為初步調□的一部分，□部稽核師向應付帳款職能部門發送了一份□部控制調□問卷。審計員接下來會做什麼？

- A. 確定這種情況可以接受並關注更重要的問題
- B. 在審核報告草稿中記錄問題
- C. 記錄觀察結果，以便在測試控制措施的運作有效性時進行進一步跟進
- D. 訪問與此觀察相關的人員。

**Answer: D (LEAVE A REPLY)**

When an internal auditor identifies a potential control deficiency based on a preliminary survey, such as the lack of established procedures for adding and approving new vendors, the next appropriate step is to gather more detailed information. Interviewing personnel involved in the accounts payable function allows the auditor to understand the context, confirm the accuracy of the questionnaire responses, and gain insights into the potential risks and impacts associated with the observed deficiency. This step is crucial before documenting the issue or planning further audit procedures to ensure the information is accurate and complete.

The IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2201 - Planning Considerations.

**NEW QUESTION: 185**

□部稽核專案主管批准了□部稽核師提交的專案工作計劃，並認為該計劃符合專案目標。專案結束後，專案主管審□了已完成的工作計劃，發現專案工作底稿中存在許多缺陷和不一致之處。下列哪一項應在專案監督過程中進行改進？

- A. 主管應在整個專案過程中定期檢視專案團隊的工作底稿，包括提出問題和提供指導
- B. 主管應評估業務工作計畫是否包含與業務目標相關的審計程序。
- C. 主管應在簽署已完成的工作底稿和最終確定工作計劃之前徹底記錄所有問題。

D. 主管應向所審口活動的管理階層發出滿意度問卷，以了解績效不佳的根本原因。

**Answer: (SHOW ANSWER)**

According to Standard 2340 - Engagement Supervision, engagement work must be properly supervised to ensure that objectives are achieved, quality is maintained, and staff are developed. Supervision is not limited to approving the engagement program at the beginning; it requires ongoing review of workpapers and fieldwork throughout the engagement. This includes providing timely feedback, asking clarifying questions, and ensuring consistency and sufficiency of evidence.

In this case, the supervisor only reviewed the work program at approval and after completion, which is inadequate. The required improvement is regular, ongoing review of workpapers and guidance throughout the engagement. This directly aligns with Standard 2340's requirement for continuous supervision rather than only final review.

#### **NEW QUESTION: 186**

一家建築公司的口部稽核師發現，電腦系統中缺少公司政策要求的完整檢口結果。下列哪一項（如果包含在審計報告中）可以證明審計師已對此觀察結果進行了根本原因分析？

- A. 電腦系統缺少一些檢口結果。
- B. 冗長的檢口結果更有可能被電腦系統遺漏。
- C. 電腦系統中的缺陷導致員工無法保存他們的檢口結果。
- D. 員工未能確保檢口結果在電腦系統中完成。

**Answer: C (LEAVE A REPLY)**

The CIA Exam (Part 2 - Practice of Internal Auditing) requires auditors to identify the root causes of issues and deviations from criteria, not just report symptoms. A root cause analysis seeks the underlying reason for a problem, rather than describing its occurrence.

\* Option A simply describes the condition (missing results).

\* Option B identifies a trend but not the underlying cause.

\* Option D shifts responsibility to employees without addressing why results were not saved.

\* Option C identifies a system design flaw that prevents employees from saving results, which is a true root cause.

Therefore, including Option C in the audit report demonstrates compliance with internal audit methodology, as it highlights the underlying systemic problem instead of merely documenting symptoms or assigning blame.

#### **NEW QUESTION: 187**

一家銀行採用客口部門劃分法對其部門進行分類。下列哪一組最能體現這種分類方法？

- A. 社區銀行、機構銀行與農業銀行
- B. 抵押貸款、信用卡和儲蓄。
- C. 南、西南和東。
- D. 櫃員、經理和IT專家

**Answer: (SHOW ANSWER)**

Customer Departmentalization: This method categorizes departments based on the type of customers they serve. It aligns services and strategies with the specific needs and characteristics of different customer groups.

Examples of Customer Departmentalization:

\* Community Banking: Focuses on services tailored for local communities, often involving personal banking services.

\* Institutional Banking: Caters to large organizations, offering specialized financial products and services.

\* Agricultural Banking: Provides financial services to farmers and agricultural businesses, addressing their unique needs.

Comparison with Other Options:

- \* Product Departmentalization: Option B categorizes by products offered, such as mortgages and credit cards.
- \* Geographical Departmentalization: Option C categorizes by regions, such as south and southwest.
- \* Functional Departmentalization: Option D categorizes by job functions, such as teller and manager.

References:

\* Customer departmentalization is exemplified by categorizing banking services into community, institutional, and agricultural sectors, focusing on the distinct needs of different customer groups.

### NEW QUESTION: 188

首席審計執行長 (CAE) 發現口部審計部門缺乏執行管理層提出的諮詢業務請求所需的必要技能。根據國際口部稽核師協會 (IIA) 的指導, 下列哪一項是 CAE 針對該請求應採取的最適當措施?

- A. 將此項工作指派給較高階層的口部稽核師。
- B. 拒口合作要求。
- C. 允許口部稽核人員在執行稽核工作的過程中獲得所需的技能。
- D. 在整個審計過程中監督指定的口部稽核人員。

**Answer: B (LEAVE A REPLY)**

According to the IIA's Standards, specifically Standard 1210 - Proficiency, internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities. If the internal audit activity lacks the necessary skill set to conduct a requested consulting engagement, the most appropriate action for the CAE is to decline the engagement request. This ensures that the internal audit activity does not compromise the quality and effectiveness of its services.

Reference: IIA Standard 1210 - Proficiency

### NEW QUESTION: 189

下列哪一項最能口明以風險為基礎的控制自我評估方法的主要重點?

- A. 評估有關煉油廠電腦安全的控制措施。
- B. 檢視金礦勘探、開發和營運所涉及的流程。
- C. 評估與營運成品倉庫相關的事件的可能性和影響。
- D. 將金融機構的業務目標與負責相關風險的工作單位連結。

**Answer: D (LEAVE A REPLY)**

A risk-based approach to control self-assessment focuses on aligning the organization's business objectives with the risks managed by specific work units. This method ensures that the controls are effectively designed and operated to mitigate risks that could impede achieving business objectives. Options A, B, and C describe evaluating controls and processes in specific contexts but do not illustrate the primary focus of linking business objectives with the associated risks at the work unit level, which is central to a risk-based approach.

IIA Practice Guide on Control Self-Assessment.

IIA Standard 2120: Risk Management.

### NEW QUESTION: 190

在人力資源審計的規劃過程中, 口部稽核師取得了組織架構圖。審計師觀察到該組織結構呈現扁平化。審計師在執行此項工作時應該考慮下列哪些風險?

- A. 交易和決策需要多次批准, 導致處理延遲。

- B. 職業和晉昇路徑不容易被看見和定義。
- C. 溝通可能是自上而下的，來自下級員工的回饋很少。
- D. 員工自主權較小，可能會導致員工流動率高或士氣低落。

**Answer: B (LEAVE A REPLY)**

In flat organizational structures, there are fewer hierarchical levels, which can create challenges with career progression and promotion opportunities (B).

\* Option A applies to hierarchical structures.

\* Option C is associated with centralized structures.

\* Option D contradicts flat structures, where employees typically have more autonomy.

Thus, the key risk is unclear career and promotion paths.

### NEW QUESTION: 191

有機型組織結構何時可能比機械型組織結構更成功？

- A. 當製造業對其口品有穩定需求時。
- B. 當一個組織受到強大的政治和社會壓力時
- C. 當製造商擁有可靠的資源和供應商。
- D. 當一個組織很少受到技術進步的影響時

**Answer: B (LEAVE A REPLY)**

An organic organizational structure is more flexible and adaptive compared to a mechanistic structure. It is characterized by less formalization, decentralized decision-making, and a greater reliance on lateral communication. This type of structure is beneficial in environments that are dynamic and uncertain, such as when an organization faces strong political and social pressures. The flexibility of an organic structure allows the organization to respond more effectively to external changes and pressures.

This concept is supported by organizational theory literature, which suggests that organic structures are better suited for turbulent and changing environments where quick adaptation is necessary.

### NEW QUESTION: 192

關於口部控制，下列哪一項敘述是正確的？

- A. 對於鑑證業務，口部稽核師應計畫評估所有實體層級控制的有效性
- B. 設計不當或有缺陷的實體層級控制可能會導致設計良好的流程控制無法如預期運作。
- C. 在業務規劃期間，口部稽核師不應與所審口領域的管理層討論已識別的關鍵風險和控制措施，以防止洩漏可能的稽核持續時間
- D. 審口流程圖和流程圖是口部稽核師在參與計畫期間識別所有關鍵風險和控制的適當方法

**Answer: B (LEAVE A REPLY)**

Entity-level controls set the tone and establish the framework for the overall control environment within an organization. If these controls are poorly designed or deficient, they can undermine the effectiveness of process-level controls, even if those controls are well-designed. Entity-level controls include governance, risk management, and compliance controls that influence the entire organization. Therefore, deficiencies at this level can have a widespread impact, preventing lower-level controls from functioning properly.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2130 - Control.

### NEW QUESTION: 193

根據 IIA 指南，下列哪些行為可能會危及口部稽核職能的獨立性？

- A. 在風險管理流程中沒有發揮積極作用或參與。
- B. 審核風險管理流程的合理性。
- C. 協調和管理風險管理流程。
- D. 與管理階層一起識別和評估風險。

**Answer: (SHOW ANSWER)**

According to the Institute of Internal Auditors (IIA) guidance, the independence and objectivity of the internal audit function are fundamental principles. Independence is compromised if the internal audit function takes on roles or responsibilities that are part of management's duties. Coordinating and managing the risk management process is a management responsibility. If internal auditors assume this role, it impairs their ability to remain independent and objective when auditing the effectiveness of the risk management process.

References: IIA Standard 1112 - Chief Audit Executive Roles Beyond Internal Auditing

#### **NEW QUESTION: 194**

部稽核師通常如何決定業務範圍  各領域的優先順序？

- A. 透過計算該區域上次審核的時間段嘗試  部審核員
- B. 透過合計參與範圍  組織  流程的貨幣價
- C. 透過計算顯示該區域  潛在詐欺活動的危險訊號的數量。
- D. 透過估計風險發生的可能性以及該風險對組織的潛在影響

**Answer: D (LEAVE A REPLY)**

Internal auditors generally determine the priority of the areas within the engagement scope by assessing the risk of those areas. This involves estimating the likelihood of a risk occurring and the potential impact of that risk on the organization. High-risk areas with a high likelihood of occurrence and significant impact are prioritized to ensure that critical risks are addressed promptly. This risk-based approach to prioritization helps ensure that the audit resources are focused on the most significant areas, enhancing the effectiveness and efficiency of the audit.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2010 - Planning

#### **NEW QUESTION: 195**

部稽核師希望評估組織在一段時間  開立的銷售發票的完整性。

- A. 付款條件分析
- B. 重複分析師
- C. 老化分析
- D. 差距分析

**Answer: (SHOW ANSWER)**

A gap analysis is used to assess the completeness of sales invoices by identifying any missing records within a sequence. This technique helps in pinpointing any sales that might have been omitted or unrecorded during the invoicing process. By comparing expected sequences with actual recorded transactions, the auditor can identify discrepancies and ensure all sales are accounted for.

The Institute of Internal Auditors (IIA) Practice Guide: Data Analytics IIA Standard 2320 - Analysis and Evaluation

#### **NEW QUESTION: 196**

首席審計執行官(CAE) 對先前完成的審計中的行動計劃進行跟踪後發現, 管理層已確定不再需要某些行動計劃。合適的下一步行動採取？

- A. CAE 必須與高階管理層討論此事

- B. CAE 必須與主要股東討論此事
- C. CAE 必須與法律顧問討論此事
- D. CAE 必須與董事會討論此事

**Answer: D (LEAVE A REPLY)**

If the Chief Audit Executive (CAE) disagrees with management's decision to deem certain action plans no longer necessary, the CAE must discuss the matter with the board. The board has the ultimate responsibility for oversight of the internal audit function and for ensuring that management addresses audit recommendations appropriately. Escalating the issue to the board ensures that the CAE fulfills their duty to report significant issues and disagreements to those charged with governance.

The Institute of Internal Auditors (IIA) Standard 2600 - Communicating the Acceptance of Risks: "When the chief audit executive believes that senior management has accepted a level of residual risk that may be unacceptable to the organization, the chief audit executive must discuss the matter with senior management. If the decision regarding residual risk is not resolved, the chief audit executive must report the matter to the board for resolution."

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#### **NEW QUESTION: 197**

流程圖在稽核計畫期間非常有用，因為它們所包含的資訊可以幫助口部稽核師執行下列哪項操作？

- A. 了解管理階層的風險承受能力。
- B. 了解業務流程。
- C. 決定執行審核所需的審核團隊的規模。
- D. 了解組織目標。

**Answer: B (LEAVE A REPLY)**

Flowcharts are a valuable tool in internal auditing, particularly during the audit planning phase. They provide a visual representation of business processes, which helps internal auditors gain a comprehensive understanding of how these processes function.

\* Understanding Business Processes:

\* Flowcharts are used to depict the steps in a process, illustrating how inputs are transformed into outputs, the sequence of activities, and the points where decisions are made. This visual representation makes it easier for auditors to understand the flow of transactions, identify potential control points, and recognize areas where risks may arise.

\* IIA Standard 2201 - Planning Considerations:

\* According to this standard, internal auditors must consider the objectives, scope, and risks associated with the audit engagement during the planning phase. Understanding business processes is crucial for this, and flowcharts are an effective way to achieve this understanding.

\* IIA Practice Advisory 2210.A1-1:

\* This advisory suggests using various tools, including flowcharts, to enhance understanding of the area under review. Flowcharts help auditors see the process as a whole and identify where controls should be in place.

\* Option A (Understanding management's risk tolerance): Flowcharts focus on processes, not on management's subjective risk tolerance.

\* Option C (Determining the size of the audit team): While flowcharts provide process insights, they do not directly inform team size decisions.

\* Option D (Understanding organizational objectives): Flowcharts focus on specific processes rather than high-level organizational objectives.  
Detailed Explanation: Why Not Other Options? Conclusion: Option B is correct as it aligns with the purpose of flowcharts in audit planning, which is to understand business processes effectively.

#### **NEW QUESTION: 198**

對於採用扁平結構的組織來講，控制意義是什麼？

- A. 鼓勵中階員工創新。
- B. 可供監督的時間有限。
- C. 有許多層次。
- D. 組織結構垂直分散。

**Answer: B (LEAVE A REPLY)**

Flat structures reduce hierarchical layers, increasing spans of control. With fewer supervisors overseeing more employees, the time and ability for supervision becomes limited, which is a control weakness.

\* Option A refers to innovation, not control implications.

\* Options C and D describe hierarchical or vertical structures, not flat ones.

Thus, the control implication of a flat structure is limited supervision availability (Option B).

#### **NEW QUESTION: 199**

根據 IIA 指南，在製定審計業務目標之前應採取下列哪些步驟？

- A. 控制項的標識。
- B. 範圍建立。
- C. 風險評估。
- D. 資源審計。

**Answer: (SHOW ANSWER)**

According to IIA guidance, risk assessment is a critical step that precedes the development of audit engagement objectives. The risk assessment process helps internal auditors identify the key areas of risk within the organization, which then informs the setting of appropriate objectives for the audit engagement.

\* IIA Standard 2201 - Planning Considerations:

\* This standard requires internal auditors to consider risk when planning an engagement. The risk assessment process identifies the areas of highest risk, which allows the auditor to focus on the most critical issues during the engagement.

\* Role of Risk Assessment:

\* By assessing risks, the auditor can determine which processes or controls are most likely to affect the achievement of the organization's objectives. This understanding is essential for setting the audit engagement's objectives, ensuring that they are aligned with the areas of greatest concern.

\* IIA Practice Advisory 2210.A1-1:

\* The advisory suggests that auditors should use the results of the risk assessment to establish the scope, objectives, and priorities of the engagement. Without this risk assessment, the audit objectives may not fully address the most significant risks.

\* Option A (Identification of controls): This typically occurs after the objectives are set, as controls are evaluated based on the identified risks.

\* Option B (Scope establishment): The scope is determined after the objectives are set, which are based on the risk assessment.

\* Option D (Review of resources): This step is related to the allocation of resources after the objectives and scope are defined.

Detailed Explanation: Why Not Other Options?

**NEW QUESTION: 200**

外部審計員發現了涉及多個部門的一些生口過程控制缺陷。因此，高階管理層要求口部稽核部門完成所有相關人員的口部控制訓練。根據 IIA 指南，首席審計執行官最適合採取下列哪一項行動？

- A. 拒口接受諮商委託，因為這會違反獨立性。
- B. 與外部審計師合作，確保最有效地利用資源。
- C. 接受參與，但聘請外部訓練專家來提供必要的專業知識。
- D. 即使審計業務人員先前負責接受訓練的營運領域，也要接受業務。

**Answer: (SHOW ANSWER)**

According to the IIA's guidance, internal audit can accept consulting engagements, including providing training, as long as it does not impair their independence and objectivity. In this scenario, the most appropriate action for the chief audit executive (CAE) is to accept the engagement and hire an external specialist to deliver the training. This ensures that the internal audit activity does not compromise its independence by training on areas where they might later need to provide objective assurance. By using an external expert, the CAE ensures the training is conducted by someone with the requisite expertise and without any conflict of interest.

The Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 1130: Impairment to Independence or Objectivity.

IIA Practice Guide, "Independence and Objectivity."

**NEW QUESTION: 201**

下列哪一個場景是適當的參與監督的例子？

- A. 專案主管對初級審計師和高級審計師提供同等的監督。
- B. 專案主管使用口部稽核軟體。
- C. 首席審計執行官親自監督每項工作。
- D. 專案主管和團隊成員定期會面，討論專案進度。

**Answer: D (LEAVE A REPLY)**

Per Standard 2340 - Engagement Supervision, supervision ensures objectives are achieved, quality is maintained, and staff are developed. Regular discussions between supervisors and team members (D) represent proper, ongoing supervision. Options A, B, and C are either impractical or irrelevant.

**NEW QUESTION: 202**

管理階層要求首席審計執行長 (CAE) 指派一名口部稽核師為指導委員會的無投票權成員。該委員會將監督一項重大且機密的收購的實施。下列哪一項應指導首席審計執行官的選擇？

- A. 選擇一位口得信賴的候選人來收集收購的敏感訊息。
- B. 選出一位即使沒有投票權也能傳達口部稽核策略的候選人。
- C. 自我指定，因為只有CAE 有權向委員會成員表達意見和提供建議。
- D. 選擇具有合併經驗或完成實體盡職調口的候選人。

**Answer: (SHOW ANSWER)**

According to Implementation Guidance on Independence and Objectivity (Standard 1110), internal auditors may serve in advisory roles as long as they avoid assuming management responsibility. If the CAE assigns a representative to a sensitive steering committee, the choice should be

based on relevant expertise and experience to add value without compromising independence. Option D is correct: selecting an auditor with prior experience in mergers or due diligence ensures competence while maintaining objectivity. Options A and B confuse the role of the auditor with gathering intelligence or strategy promotion. Option C is incorrect, as participation does not require only the CAE.

#### **NEW QUESTION: 203**

下列哪一項是內部基準測試的範例？

- A. 每股普通股帳面價口比率低於前一年。
- B. 員工流動率高於同行業可比組織。
- C. 銷售部門的水電費高於客戶服務部門的水電費。
- D. 銷售額明顯高於五年來的行業平均。

**Answer: (SHOW ANSWER)**

- \* A. Book value per common share ratio is lower than that of the prior year: This represents year-over-year comparison, which is an example of historical benchmarking, not internal benchmarking.
- \* B. Staff turnover ratio is higher than the comparable organization in the same industry: This represents external benchmarking, as it involves comparing against a peer organization.
- \* C. Utilities expense of the sales unit is higher than that of the customer service unit: Correct. This is internal benchmarking, as it compares performance metrics within the same organization.
- \* D. Sales are significantly higher than the industry's average for five years: This is an example of external benchmarking against the industry standard.

CIA Exam Syllabus Reference:

Domain V: Performing Internal Audit Services - Benchmarking Techniques.

#### **NEW QUESTION: 204**

應用 ISO 31000 標準時，下列何者屬於風險管理的外在環境？

- 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. 決定風險等級的方法

**Answer: C (LEAVE A REPLY)**

- \* ISO 31000 Context: ISO 31000 provides guidelines on risk management, emphasizing the importance of understanding the external context.
- \* External Context: This includes external factors such as regulatory and competitive environments that can impact the organization's risk profile.
- \* Regulatory Environment: Understanding regulations helps the organization ensure compliance and avoid legal risks.
- \* Competitive Environment: Analyzing the competitive environment allows the organization to anticipate market changes and manage competitive risks.

References:

ISO 31000 Risk Management Guidelines.

#### **NEW QUESTION: 205**

在審口工作文件時，專案主管可能會透過審口筆記要求提供額外的證據或澄清。根據 IIA 指南，以下關於業務主管審核記錄的敘述哪一項是正確的？

- A. 一旦專案主管的顧慮得到解決，審核註釋可能會從最終文件中清除。
- B. 在審核報告最終確定之前，所審核領域的管理階層必須處理專案主管的審核口明。
- C. 首席審計執行官必須草簽或簽署業務主管的審核記錄，以提供適當業務監督的證據。
- D. 審核註釋提供書面證據，證明該參與受到適當監督，並且必須保留用於品質保證和改進計劃。

**Answer: A (LEAVE A REPLY)**

Review notes are a tool used by engagement supervisors to ensure that audit workpapers and related documents are accurate, complete, and in line with auditing standards. According to the IIA's International Standards for the Professional Practice of Internal Auditing, these notes are part of the supervisory process, designed to improve the quality of the audit engagement.

\* IIA Standard 2340 - Engagement Supervision:

\* This standard emphasizes that audit engagements must be properly supervised to ensure that objectives are achieved, work is performed according to appropriate standards, and the results are supported by sufficient evidence. Review notes are part of this supervisory process.

\* Clearing Review Notes:

\* Once the concerns raised by the engagement supervisor are addressed, review notes serve their purpose and can be removed from the final documentation. This is standard practice, as the final workpapers should reflect only the resolved and agreed-upon findings and conclusions.

\* Documentation and Record Retention:

\* According to the IIA's standards, while it's essential to document that supervision took place, the specific review notes themselves do not need to be retained once the issues are resolved. The documentation should reflect the final outcome of the review process, ensuring that the audit work is thoroughly vetted.

\* IIA Practice Advisory 2330.A1-1:

\* This advisory highlights that workpapers should be complete, and clearing review notes helps in maintaining clarity and reducing unnecessary clutter in the final audit documentation.

\* Option B: This option suggests that management must address the review notes, which is incorrect. The engagement supervisor's notes are meant for the audit team, not management.

\* Option C: This option implies that the chief audit executive must sign the review notes, which is not a requirement by the IIA standards. The CAE ensures overall supervision but does not need to sign each review note.

\* Option D: While review notes do demonstrate supervision, they do not need to be retained after the concerns have been addressed.

Detailed Explanation: Why Not Other Options? Conclusion: Option A is correct because it reflects the best practice of clearing review notes once they have fulfilled their purpose during the audit process, aligning with IIA guidelines.

### **NEW QUESTION: 206**

根據 IIA 指南，下列何者是組織流程審口中參與工作測試的敵人？

- A. 流程目標
- B. 流程風險
- C. 過程控制
- D. 進程範圍

**Answer: C (LEAVE A REPLY)**

According to the IIA guidance, when reviewing an organizational process, the engagement work test typically focuses on process controls. This involves evaluating the design and effectiveness of controls in place to mitigate identified risks and ensure the achievement of process

objectives. Assessing process controls helps auditors determine if the controls are operating as intended and are sufficient to manage the associated risks.

References:

The Institute of Internal Auditors (IIA) Standards

Internal Audit Engagement Planning and Execution

#### **NEW QUESTION: 207**

□部稽核經理已被委託負責準備下一個財政年度的年度□部稽核計畫。

- A. 評估採購部門流程有效性
- B. 幫助設計風險管理計劃
- C. 評估財務報告控制的充分性
- D. 檢視環境、社會和治理報告合規性

**Answer: B (LEAVE A REPLY)**

A consulting engagement in internal auditing involves providing advisory and related client service activities, the nature and scope of which are agreed upon with the client. These are intended to add value and improve an organization's governance, risk management, and control processes. Helping in the design of the risk management program is a consulting activity because it involves advising management on how to establish or improve the processes for identifying, assessing, and managing risks. This is different from assurance engagements, which primarily focus on assessing existing processes.

The Institute of Internal Auditors (IIA) Standard 2010: Planning

IIA Practice Advisory 2010-1: Linking the Audit Plan to Risk and Exposures

#### **NEW QUESTION: 208**

下列哪一種情況下□部稽核部門最適合發布中期報告或備忘錄？

- A. 定期審計發現，上次審計中商定的幾項改進措施仍在實施中。
- B. 生□工廠的計畫庫存盤點發現了物料差異。
- C. 一名員工表達了對涉嫌詐欺的擔憂，但沒有提供證據。
- D. 負責現場工作的審計員僅執行了計畫審計程序的一半，目前還沒有任何觀察結果。

**Answer: B (LEAVE A REPLY)**

Interim communications are used when urgent issues require immediate attention by management before the final audit report is issued (Standard 2440 - Disseminating Results).

\* Option A involves follow-up but does not require an interim report.

\* Option C is a whistleblower concern that would be investigated confidentially, not reported as an interim memo.

\* Option D reflects incomplete fieldwork, not a reporting need.

\* Option B, a material variance in inventory, represents a significant and immediate issue that requires prompt communication to management before the audit concludes.

Thus, the most appropriate situation for issuing an interim report is Option B.

#### **NEW QUESTION: 209**

下列哪一項是決定鑑證業務目標和範圍的最重要因素？

待審□領域的組織結構圖、業務目標以及政策和程序。

- A. 待檢視區域管理部門最近一次進行的風險評估。
- B. 組織口營運和高階管理層的要求。
- C. 口部稽核人員在規劃稽核工作時進行的初步風險評估。

**Answer: (SHOW ANSWER)**

The primary determinant of the objectives and scope of assurance engagements is the preliminary risk assessment performed by internal auditors. This assessment identifies the key risks associated with the area under review and helps prioritize the audit efforts based on the significance and likelihood of these risks. This approach ensures that the engagement focuses on the most critical areas, thereby adding value to the organization.

The International Standards for the Professional Practice of Internal Auditing (Standards) emphasize the importance of risk-based planning in determining the scope and objectives of audit engagements. Standard 2200 (Engagement Planning) and Standard 2210 (Engagement Objectives) provide guidance on this process.

#### **NEW QUESTION: 210**

醫療保健組織的首席審計執行長 (CAE) 指出，該組織的IT 團隊嚴重依賴供應商。因此，年度審計計劃中增加了IT 供應商評估審口。在審口過程中，審計小組發現供應商沒有進行適當的監控以確保其僱用的分包商符合組織要求。該組織的資訊長 (CIO) 不同意審計團隊關於 IT 團隊監控供應商分包商合規程度的建議。審計組應如何著手解決這種情況？

- A. 撰寫一份風險接受備忘錄，供CIO 簽署，確認觀察結果並表明願意接受風險。
- B. 提供供應商必須使用的證明表格範例。然後，建議T團隊要求供應商定期提交證明表格。
- C. 將問題上報給審計委員會，因為CIO 不願意實施建議的行動計畫。
- D. 將問題回報給 CAE，以評估CIO 的推理是否可接受。

**Answer: C (LEAVE A REPLY)**

When there is a disagreement between the audit team and management, and if the disagreement concerns a significant risk, the issue should be escalated to the audit committee. The audit committee has the authority to review and resolve such disputes. Escalating the issue ensures that the concern is addressed at the highest governance level, maintaining the integrity and effectiveness of the internal audit function.

References:

The Institute of Internal Auditors (IIA) Standards  
Internal Audit Governance and Escalation Procedures

#### **NEW QUESTION: 211**

下列哪一項是諮詢合作協議中應包含的最重要的概念？

- A. 定義管理階層執行約定所需的職責和責任。
- B. 揭露執行工作的審核員可能不是審核主題的主題專家的事實。
- C. 澄清在參與過程中發現的事項也可以向高階管理層和審計委員會報告。
- D. 揭露可能會進行後續審口的事實，以確保建議得到充分實施。

**Answer: (SHOW ANSWER)**

In a consulting engagement agreement, it is crucial to clearly define the duties and responsibilities needed from management. This ensures that both the internal audit team and the management are aligned on their roles and what is expected from each party. Clear delineation of responsibilities helps prevent misunderstandings and sets a solid foundation for the engagement's success. References:

\* IIA Standards - 2201: Planning Considerations

\* IIA Practice Guide - Consulting Services

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#### NEW QUESTION: 212

一位口部稽核員指出，儘管先前提出了審計建議，但員工在財務部門的多個領域仍然違反職責分離控制措施下列哪一項建議最適合解決此問題？

- A. 建議額外的職責分離審口。
- B. 建議對所有財務部門員工進行適當的意識訓練。
- C. 建議在該領域輪調財務人員。
- D. 建議管理階層立即解決這些問題。

**Answer: B (LEAVE A REPLY)**

When employees continue to violate segregation-of-duty controls despite previous recommendations, the most effective approach is to recommend appropriate awareness training. This training can help employees understand the importance of these controls and how to comply with them, addressing the root cause of the violations. References: = IIA Standard 2130 - Control and IIA Practice Guide: "Auditing Segregation of Duties".

#### NEW QUESTION: 213

高階管理層正在對因可疑的商業行為而對該組織徵收的監管罰款提出質疑。他們的行為和罰款可能會對組織的持續經營能力口生不利影響。首席審計執行官會如何回應？

- A. 承擔量化和最小化組織殘餘風險的責任。
- B. 評估可能影響組織穩定性的財務風險水準。
- C. 向監理機關通報高階管理層的行動並尋求指引。
- D. 繼續進行諮詢活動，以對該地區類似組織的業務實踐進行基準測試

**Answer: B (LEAVE A REPLY)**

When senior management is challenging regulatory fines that could adversely affect the organization's ability to continue business, the chief audit executive (CAE) should assess the level of financial risks that may affect the organization's stability. This approach allows the CAE to evaluate the potential impact of the fines on the organization's financial health and ensure that appropriate risk management strategies are in place.

IIA References:

\* IIA Standard 2120: Risk Management requires internal auditors to evaluate the effectiveness and contribute to the improvement of risk management processes. In this scenario, assessing the financial risks helps ensure that the organization is adequately prepared to address the consequences of the fines.

\* The Practice Guide on Risk Management suggests that when facing significant risks, such as regulatory fines, the internal audit activity should assess the potential impact on the organization's financial stability and provide insights for management to consider in their decision-making process.

**NEW QUESTION: 214**

根據 IIA 指南，內部稽核活動通常在什麼情況下提供保證服務？

- A. 提出優良項目建議批次會計部門年度財務預算
- B. 針對營運部門的財務審批權限限制提出建議
- C. 驗證員工是否遵循採購部門既定的政策和程序
- D. 為財務部門的員工產生費用報告指標

**Answer: C (LEAVE A REPLY)**

According to IIA guidance, a common assurance service performed by the internal audit activity is validating whether employees are following established policies and procedures in various departments, such as procurement. Assurance services involve assessing evidence and providing conclusions regarding the effectiveness of governance, risk management, and control processes. Ensuring compliance with established policies and procedures is a fundamental assurance activity that helps organizations maintain control and mitigate risks. The Institute of Internal Auditors (IIA) Standard 2130 - Control: "The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement." IIA Practice Guide on "Assurance Engagements"

**NEW QUESTION: 215**

當在應付帳款職能審計過程中儘早發現重大發現時，下一步哪項行動最適合溝通該問題？

- A. 透過臨時備忘錄更新進行實習生會計管理
- B. 記下工作底稿中的項目，以便包含在最終審計報告中
- C. 召開會議並與審計委員會討論我的問題
- D. 發現問題後立即通知執行長

**Answer: A (LEAVE A REPLY)**

When a significant finding is noted early during a review of the accounts payable function, the best course of action for communicating the issue is to inform internal accounting management via an interim memorandum update. This allows for timely communication and potential early remediation actions, ensuring that management is aware of the issue and can address it promptly before the final audit report is issued.

References:

The Institute of Internal Auditors (IIA) Standards  
Internal Audit Communication and Reporting Protocols

**NEW QUESTION: 216**

一位內部稽核師即將開始一項鑑證業務的實地工作。審計師將與控制責任人一起對選定的控制進行排口。此次排口的主要目標是什麼？

- A. 收集與審計區域相關的政策和程序
- B. 了解審計期間發布的財務結果
- C. 評估現有內部控制的設計
- D. 定義鑑證業務的目標

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

A walkthrough is an audit procedure in which the auditor follows a transaction through the entire process, discussing with control owners and observing how policies and procedures are applied. The primary purpose of this exercise is to assess the design of internal controls (C). It helps the auditor verify whether controls exist, are properly designed, and are implemented as described. Collecting policies (A) supports

documentation, but policies alone do not confirm control design. Financial results (B) relate to performance reporting, not walkthroughs.

Engagement objectives (D) are defined during planning, not during walkthrough.

Therefore, the walkthrough's goal is to evaluate whether controls are appropriately designed to mitigate risks, aligning with IIA Standard 2310 (sufficiency and relevance of information).

#### **NEW QUESTION: 217**

一家在網路上銷售大部分口品的大型零售組織遭遇了電腦駭客攻擊事件。首席 IT 長立即調口該事件並得出結論，該嘗試沒有成功。首席審計執行長 (CAE) 在與 IT 審計員的一次隨意交談中得知了攻擊。CAE 應採取下列哪些行動？

1. 與首席 IT 長會面，討論因安全漏洞（如果有）而實施的報告和控制改進
2. 立即將安全漏洞告知審計委員會主席，因為到目前為止只有首席IT 長知道該事件。
3. 與 IT 審計員會面，制定適當的審計計劃，以審口組織基於Internet 的銷售流程和關鍵控制。
4. 將該事件納入提交給審計委員會的下一個季度報告中。

- A. 1 和 2
- B. 1 和 3
- C. 2 和 4
- D. 3 和 4

**Answer: B (LEAVE A REPLY)**

The chief audit executive (CAE) should meet with the chief IT officer to discuss the incident, the investigation, and any control improvements that will be implemented (1). Additionally, developing an appropriate audit program with the IT auditor to review the organization's Internet-based sales process and key controls (3) is a proactive approach to ensure future incidents are prevented and to enhance the organization's security posture. References: = IIA Standard 2120 - Risk Management and IIA Standard 2201 - Planning Considerations.

#### **NEW QUESTION: 218**

高級口部稽核師在口部稽核活動中受聘，為期兩年，然後晉升為業務營運團隊中的營運經理在這種情況下何時使用人員安排？

- A. 能力角
- B. 職業模型
- C. 旋轉模型
- D. 外包協議

**Answer: C (LEAVE A REPLY)**

The rotational model refers to a staffing arrangement where employees, such as internal auditors, are rotated into different roles within the organization, often for a fixed period. In this scenario, a senior internal auditor is hired within the internal audit activity for two years before transitioning to an operations manager role. This model helps in developing a deeper understanding of the organization, broadening skill sets, and fostering cross-functional expertise. It benefits both the internal audit activity and the broader organization by facilitating knowledge transfer and career development.

The Institute of Internal Auditors (IIA) Practice Guide on "Implementing a Rotational Internal Audit Program" IIA Standard 1210 - Proficiency: "Internal auditors must possess the knowledge, skills, and other competencies needed to perform their individual responsibilities."

#### **NEW QUESTION: 219**

當下列哪一項為真時，參與工作計畫對審計管理具有最大價口？

- A. 工作計畫為審核報告提供更詳細的支持

- B. 工作計畫有助於決定所需的審核資源量
- C. 工作計畫有助於確保實現參與目標
- D. 工作計畫協助審核員開發和管理審核測試

**Answer: C (LEAVE A REPLY)**

An engagement work program is of greatest value to audit management when it helps ensure the achievement of the engagement objectives. The work program outlines the audit procedures and tests that need to be performed to gather sufficient and appropriate evidence to support the audit findings and conclusions. By aligning the work program with the engagement objectives, auditors can focus their efforts on the most critical areas, ensure that all necessary steps are taken, and ultimately achieve the intended outcomes of the audit.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2240 - Engagement Work Program.

#### **NEW QUESTION: 220**

在估計固有風險的影響時，部稽核師應考慮下列哪些因素？

- A. 發生的機率和頻率
- B. 與風險相關的財務和非財務因素
- C. 熱圖上辨識的風險數量
- D. 實施適當控制後的殘餘風險

**Answer: (SHOW ANSWER)**

When estimating the impact of an inherent risk, internal auditors should consider both financial and nonfinancial factors. Financial factors include direct monetary impacts, while nonfinancial factors may include reputational damage, operational disruptions, and compliance issues. Considering a broad range of factors provides a comprehensive understanding of the potential impact of the risk, which is essential for effective risk assessment and management.

Institute of Internal Auditors (IIA) Standards: Performance Standards 2120: Risk Management COSO Enterprise Risk Management (ERM) Framework: Risk Assessment and Risk Response Components

#### **NEW QUESTION: 221**

部稽核員使用風險和控制矩陣來準備測試軟體版本的工作計畫。在交戰計畫階段，他測試了釋放程序的設計作為關鍵控制，得出的結論是控制設計得不好。在表演階段，他測試了該控制項的操作，並得出結論，它已按設計實現關於這種情況，下列哪一項敘述是正確的？

- A. 控制設計的測試應該在效能階段進行。
- B. 沒有必要測試控制的運作有效性。
- C. 風險和控制矩陣不適合此類參與。
- D. 控制的運作有效性測試應該在規劃階段進行。

**Answer: B (LEAVE A REPLY)**

If a control is found to be poorly designed during the planning stage, testing its operating effectiveness becomes redundant because even a well-implemented but poorly designed control will not achieve its intended objectives. The primary focus should be on redesigning the control to ensure it is effective in mitigating risks. Therefore, the auditor should not have proceeded to test the operational effectiveness of a control that was already deemed poorly designed.

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

"Auditing: A Risk-Based Approach to Conducting a Quality Audit" by Karla M. Johnstone et al.

**NEW QUESTION: 222**

在鑑證業務的規劃階段，部稽核專案團隊會辨識並評估採購職能中固有的詐欺風險。專案團隊的下一步應該是什麼？

- A. 識別現有控制措施並將其與相關的固有詐欺風險進行映射
- B. 偵測審計期間受審活動中的詐欺活動
- C. 選擇每個固有詐欺風險的偏好水平
- D. 評估並應對需要緩解的殘留詐欺風險

**Answer: A (LEAVE A REPLY)**

The risk assessment process in planning begins with identifying inherent risks (risks without considering controls). The next logical step is to identify and map existing controls to those inherent risks to determine whether they mitigate them effectively. Only after this step can residual risk be assessed. Detecting actual fraud (Option B) is not part of planning. Risk appetite (C) is a management responsibility, not audit's. Option D occurs later after evaluating controls.

**NEW QUESTION: 223**

下列將諮詢業務納入年度部稽核計畫的敘述哪一項是正確的？

- A. 所有諮詢業務請求都必須包含在年度部稽核計畫中
- B. 保證業務必須包含在年度部稽核計畫中，但不要求包含諮詢業務
- C. 除非董事會要求，否則諮詢業務無需包含在年度部審計計劃中
- D. 年度部稽核計畫是否接受擬議的諮詢業務可能取決於其增能力

**Answer: D (LEAVE A REPLY)**

According to the International Standards for the Professional Practice of Internal Auditing (Standards) set by the Institute of Internal Auditors (IIA), internal audit functions are allowed flexibility in including consulting engagements in their annual plans. Standard 2010 - Planning states that "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." This risk-based plan should consider the potential value-add of consulting engagements. Consulting engagements that are expected to add significant value or align with strategic objectives are often included, but not all requests need to be automatically included unless they meet these criteria.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2010 - Planning.

**NEW QUESTION: 224**

下列何者最能體現策略目標？

- A. 每季的顧客滿意度指數必須達到 90%。
- B. 明年將安裝十個快速充電站。
- C. 組織的目標是將預算減少 10%。
- D. 該組織將在 5 年實現碳中和。

**Answer: D (LEAVE A REPLY)**

Strategic goals are long-term, broad, and mission-driven.

\* Options A, B, and C represent short-term operational or tactical goals.

\* Option D (carbon neutrality in 5 years) represents a long-term strategic goal.

**NEW QUESTION: 225**

經理允許下屬員工對其執行的任務有更大的控制權和責任。這是下列哪一種情況的例子？

- A. 工作擴大
- B. 工作豐富化
- C. 作業的水平荷載。
- D. 工作輪替。

**Answer: B (LEAVE A REPLY)**

Job enrichment involves giving an employee more responsibility and control over their work, which increases the employee's sense of ownership and involvement in the task. This concept is about enhancing the role by adding more meaningful tasks and duties to it, rather than simply increasing the quantity of tasks (which would be job enlargement).

This concept can be found in management and organizational behavior theories, such as Herzberg's Two-Factor Theory, which discusses how job enrichment can lead to higher job satisfaction.

#### NEW QUESTION: 226

一位口部稽核師被指派負責一項顧問業務，負責口動一個與差旅和費用相關的新系統。在實地工作期間，審計師測試了與採購系統的介面控制。審計師發現採購系統中缺少一項關鍵控制。審計師發現高階管理層已批准一項針對缺失控制的臨時手動解決方法。審計師應該採取下列哪一項措施？

- A. 建議在明年的審計計畫中納入採購系統的鑑證業務
- B. 執行根本原因分析並測試解決方法的有效性
- C. 擴大諮詢服務範圍，將採購系統納入其中
- D. 忽略風險，因為高階管理層已經實施了解決方法

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

Even though this is an advisory engagement, internal auditors must still evaluate significant control gaps discovered during the engagement (Standard 2120 - Risk Management). Since a key procurement control is missing, the auditor should not ignore the risk (D). Expanding the advisory engagement scope (C) would be outside the engagement mandate unless approved. Deferring review to next year's plan (A) delays needed assurance. The most appropriate step is to perform a root cause analysis and test whether the approved workaround is effective (B). This ensures that risks are mitigated in the interim until a permanent control is implemented, providing management with actionable feedback.

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#### NEW QUESTION: 227

下列關於口部稽核後續流程的陳述哪一項是正確的？

- A. 確保業務後續的性質、時間安排和範圍均已標準化，以確保品質績效
- B. 外部稽核師和其他外部保證提供者的行為不包含在口部稽核的後續流程中。
- C. 口部稽核師有責任確定管理階層和董事會是否已實施建議的行動或以其他方式接受風險。
- D. 後續流程必須完整並記錄在工作文件中才能結束合作。

**Answer: C (LEAVE A REPLY)**

According to the IIA Standards, particularly Standard 2500 - Monitoring Progress, internal auditors are responsible for monitoring the disposition of results communicated to management. They need to assess whether management has taken appropriate action to address audit findings or has consciously accepted the risk of not taking action. The follow-up process is crucial to ensure that identified risks are managed effectively.

References: = IIA's Standard 2500 - Monitoring Progress and Practice Guide on Follow-up Processes.

**NEW QUESTION: 228**

專案主管審閱了內部稽核員的文件，並指出應進行多項編輯。內部稽核活動使用電子工作底稿資料庫，不為其記錄系統維護紙本文件。系統錯誤導致專案主管無法將其電子簽名添加到資料庫中的任何工作文件中。

- A. 專案主管應在審核完成後列印每份工作文件的簽名和日期，並將文件掃描到資料庫中作為審核證據
- B. 由於專案主管致電服務台來糾正 IT 問題，因此他應該從服務台上傳支援請求票證以作為審核的證據
- C. 專案主管應請另一位與專案無關的經理級內部稽核師代表他簽署工作底稿
- D. 業務主管應指示員工內部稽核師代表他在工作底稿中加入註釋，顯示工作底稿已審核並提供了回饋

**Answer: A (LEAVE A REPLY)**

Given the situation where a system error prevents the engagement supervisor from adding her electronic signature to the workpapers, the most appropriate response to provide evidence of supervisory review is to print, sign, and date each workpaper after the review is complete, and then scan the document into the database as evidence of review. This ensures that there is a clear and traceable record of the supervisory review process, which is crucial for maintaining the integrity and reliability of the audit documentation.

\* Printed Documentation: Printing the workpapers provides a physical copy that can be signed and dated, serving as a tangible record of the review.

\* Signature and Date: The supervisor's signature and date indicate the completion of the review process and provide accountability.

\* Scanning into Database: Scanning the signed documents back into the electronic workpaper database ensures that the evidence of review is stored in the system of record, maintaining consistency and accessibility.

This method upholds the standards of documentation and supervisory review, ensuring compliance with internal audit policies and procedures.

The Institute of Internal Auditors (IIA) Standards

IIA Practice Advisory: Documenting Information

**NEW QUESTION: 229**

內部稽核部門被要求審閱化學廢棄物處置相關控制措施的有效性。然而，內部稽核人員缺乏進行這項審閱所需的技能。下列哪一項是最適當的做法？

- A. 一位最近參加了為期三天的化學廢棄物處理研討會的內部稽核員，因此對該主題了解最多，應該領導這項工作
- B. 應組建一支由可用的內部審計人員組成的團隊，並諮詢外部非審計專家，以規劃和開展化學廢物處理工作
- C. 可以組建一支由最資深的審計師組成的團隊，並利用上一年的專案工作計劃，收集更多關於推薦審計程序的資訊
- D. 化學品處置領域的非審計人員可以與審計團隊分享其專業知識，前提是內部審計經理對所有執行的業務工作進行詳細審閱

**Answer: B (LEAVE A REPLY)**

\* Skill Gap Identification: Internal auditors lack the necessary expertise in chemical waste disposal.

\* Consulting Experts: Engaging an external nonaudit expert ensures that the internal audit team receives the necessary technical knowledge to conduct an effective review.

\* Team Assembly: By assembling a team of internal auditors and consulting an external expert, the organization leverages both internal audit capabilities and external technical expertise.

\* Ensuring Competence: This approach ensures that the internal audit activity complies with the IIA Standards, specifically Standard 1210 - Proficiency, which requires internal auditors to possess the knowledge, skills, and other competencies needed to perform their responsibilities.

References:

IIA Standard 1210 - Proficiency .

#### **NEW QUESTION: 230**

考慮到記錄所審口領域的缺陷的五屬性方法，以下哪一項回答了問題“應該有什麼？”

- A. 行動計劃
- B. 建議
- C. 條件
- D. 標準

**Answer: D (LEAVE A REPLY)**

In the five-attribute approach to documenting deficiencies, the attribute that answers the question "What should be in place?" is Criteria. Criteria represent the standards, measures, or expectations used in making an evaluation and/or verification (what should be). It defines what the process or control should achieve, serving as a benchmark against which the actual condition (what is) is compared. The criteria are essential for identifying deviations and determining the nature and significance of deficiencies.

IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2410 - Criteria for Communicating.

#### **NEW QUESTION: 231**

根據 IIA 指南，關於業務主管使用審核記錄的Mowing 聲明何時是正確的？

- A. 專案主管的審核筆記應保留在最終文件中，甚至在解決後也應保留
- B. 敬業監督的審核筆記不能作為敬業監督的證據
- C. 專案主管的審核筆記在解決後可以從所有最終文件中清除
- D. 專案主管的審核筆記必須保存在與最終文件分開的清單中

**Answer: (SHOW ANSWER)**

According to the IIA guidance, engagement supervisors' review notes are used during the audit process to ensure thoroughness and accuracy. Once these review notes have been addressed, they can be removed from the final documentation. This practice ensures that the final audit report is clear and concise, containing only the necessary documentation to support audit findings and conclusions. The review notes are considered part of the working papers during the review process but do not need to be retained in the final audit documentation once all issues have been resolved.

The Institute of Internal Auditors (IIA) Standard 2330 - Documenting Information: "Internal auditors must document relevant information to support the conclusions and engagement results." IIA Practice Guide on "Audit Documentation"

#### **NEW QUESTION: 232**

根據 IIA 指南，口部稽核師在考慮詐欺情境並確定詐欺風險並確定其優先順序後應立即採取下列哪些行動？

- A. 確定採取哪些控制措施（如果有）來減輕詐欺風險
- B. 遵循口部報告和調口詐欺指控的協議
- C. 研究類似組織中從未發生過的詐欺行為
- D. 將詐欺風險評估納入參與計劃

**Answer: (SHOW ANSWER)**

After considering fraud scenarios and identifying and prioritizing fraud risks, the next immediate action for the internal auditor is to determine which controls are in place to mitigate those risks. This step involves assessing the effectiveness of existing controls and identifying any gaps where controls may be insufficient or absent. Understanding the control environment is crucial for developing a comprehensive fraud risk assessment and ensuring that appropriate measures are in place to prevent and detect fraud.

Institute of Internal Auditors (IIA), Practice Guide - Internal Auditing and Fraud.

### NEW QUESTION: 233

為了在全球市場上競爭，一個組織正在重組和整合其許多部門。在合併之前，高階管理層請求口部稽核部門提供協助。在這種情況下，下列哪一種諮詢服務最適合？

- A. 評估可能影響我整合的潛在合規問題的控制措施
- B. 向供應商介紹如果不繼續經營業務將會發生的潛在風險
- C. 就如何簡化營運以提高效率向部門經理提供建議
- D. 確定組織的控制措施是否能有效達成業務目標

**Answer: (SHOW ANSWER)**

In the context of restructuring and consolidating divisions, providing consulting services that focus on operational efficiency is highly valuable. Internal auditors can leverage their understanding of the organization's processes and controls to advise division managers on streamlining operations. This includes identifying redundant processes, recommending best practices, and suggesting ways to optimize resource use. Such guidance helps the organization achieve a smoother transition and enhances overall efficiency, supporting the strategic objectives of the restructuring effort.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2120 - Risk Management and Standard 2130 - Control

### NEW QUESTION: 234

在進行測試之前，口部稽核師已確定主要製程控制因設計缺陷而失敗。審核員接下來應該執行下列哪一項操作？

- A. 確定是否有任何補償性控制措施可以將 nsk 降低到可接受的水平，並與業務領域的管理層討論此事，以確定需要採取哪些糾正措施
- B. 無論如何測試控制以確定未執行控制的可能性，並與業務領域的管理層討論此事以確定需要採取哪些糾正措施
- C. 得出製程控制環境薄弱的結論，根據該結論發布調口結果，並將該調口結果報告給業務領域的管理層
- D. 與第二位口部稽核師協商，以確定控制失敗是否合理，提出此結論的調口結果，並將此調口結果報告給業務領域的管理階層

**Answer: A (LEAVE A REPLY)**

When an internal auditor identifies a primary control failure due to a design weakness, the next step is to assess the risk and determine if there are any compensating controls that mitigate this risk. Compensating controls can help to reduce the overall risk to an acceptable level. Engaging with management to discuss the issue and determine the necessary corrective actions ensures that the control environment is adequately addressed. This approach aligns with the internal auditor's role in providing assurance and consulting services designed to add value and improve an organization's operations.

The IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2120 - Risk Management.

### NEW QUESTION: 235

在債務催收流程的諮詢工作中，口部稽核師主要會執行下列哪些操作？

- A. 審核日記帳分錄的準確性與完整性。
- B. 將政策和程序與監理收款指南進行比較。

- C. 提供管理階層簡化應收帳款記錄的建議。
- D. 對債務催收流程進行全面檢口，以確定是否有適當的職責分離

**Answer: C (LEAVE A REPLY)**

A consulting engagement involves providing advice and recommendations to improve processes, controls, and efficiency.

\* Option A: Reviewing journal entries for accuracy and completeness.

\* This task is typically performed during assurance engagements, not consulting engagements, where the focus is on evaluating and verifying records.

\* Option B: Comparing the policies and procedures to regulatory collections guidance.

\* This is more aligned with compliance auditing or assurance engagements, ensuring that practices align with regulatory requirements.

\* Option C: Advising management on streamlining the recording of accounts receivable.

\* This action is typical of a consulting engagement, where the auditor provides advice and recommendations to improve business processes and efficiency.

\* Option D: Performing a walk-through of the debt collections process to determine whether proper segregation of duties exists.

\* This is an activity more typical of an assurance engagement, where the auditor evaluates the effectiveness of controls.

Reference:

Consulting engagements, as defined by the IIA, involve activities where internal auditors provide advisory services to help an organization improve its governance, risk management, and control processes. This often includes providing insights and recommendations for process improvements, such as streamlining accounts receivable recording, which aligns with the role described in Option C.

By referencing these principles and guidelines, the answers and explanations provided are validated and grounded in established internal audit standards and accounting practices.

#### **NEW QUESTION: 236**

一家公司必須維持至少1.2的流動比率才能履行債務契約。其流動比率目前為0.9。哪項年終交易可以提高流動比率？

- A. 使用其他銀行活期帳口的資金償還透支債務。
- B. 使用長期銀行貸款資金購買庫存。
- C. 透過租賃購買新車。
- D. 將短期應收帳款保理以換取現金。

**Answer: B (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

The current ratio = Current Assets ÷ Current Liabilities. To increase it, either current assets must rise or current liabilities must decrease.

\* Option A has no effect because it simply shifts funds between accounts.

\* Option B increases current assets (inventory) without adding current liabilities, since the loan is long-term, thus improving the ratio.

\* Option C (leasing) affects long-term liabilities, not current assets.

\* Option D converts receivables to cash, which keeps current assets unchanged in total.

Therefore, the only option that improves the current ratio is purchasing inventory using long-term loans (B), since it raises current assets without raising current liabilities.

#### **NEW QUESTION: 237**

根據 IIA 指南，下列哪項策略對實現口部稽核活動(IAA) 目標的貢獻最小？

- A. 使組織活動與口部稽核活動保持一致，並根據核准的IAA 績效衡量標準進行衡量。

- B. 建立對監控和報告流程的定期審口，以協助確保相關的IAA 報告。
- C. 使用 IAA 參與和諮詢報告的結果來指導當前和未來的口部審計活動。
- D. 建立適當且符合組織治理架構的 IAA 報告格式和頻率。

**Answer: A (LEAVE A REPLY)**

While aligning organizational activities to internal audit activities and measuring according to approved IAA performance measures is important, it adds the least direct value to achieving the IAA's objectives compared to the other strategies. Establishing periodic reviews, using engagement results to guide future activities, and ensuring the format and frequency of IAA reporting align with the organization's governance structure are all more directly impactful strategies. References: = IIA Standard 1300 - Quality Assurance and Improvement Program and IIA Standard 1320 - Reporting on the Quality Assurance and Improvement Program.

#### **NEW QUESTION: 238**

一項合規專案正在進行中，審核活動的管理階層已要求口部稽核師在專案完成前定期提供狀態更新和初步觀察資訊。下列何者是口部稽核師最適當的回應？

- A. 審計員應滿足資訊請求，並向管理階層簡要介紹重要的初步觀察結果。
- B. 審計師應告知管理階層，在專案完成且結果經過專案主管的品質檢口之前，無法傳達所要求的資訊。
- C. 審計師應分享所要求的信息，但明確表示，他不適合根據管理層可能提供的進一步信息來糾正任何觀察結果。
- D. 審計員應部分滿足該請求，解釋口他可以提供有關業務程序和時間表的狀態更新，但無法提供有關初步觀察的資訊。

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

According to IIA Standard 2440 - Disseminating Results, auditors must communicate observations in a timely manner, particularly when risks or compliance issues may need immediate action by management.

Providing preliminary information builds transparency and allows management to respond early to potential issues. However, auditors must emphasize that such observations are provisional and subject to change based on further evidence and supervisory review. Options B and D fail to recognize the value of early communication. Option C introduces unnecessary rigidity. Therefore, the most appropriate approach is Option A: accommodate the request and share significant preliminary observations while clarifying that they may evolve before final reporting.

#### **NEW QUESTION: 239**

下列何者構成鑑證業務規劃階段所進行的監督活動？

- A. 確保流程擁有者實現參與目標
- B. 審口參與度報告草稿
- C. 確保工作底稿支援審計結果
- D. 核准審核工作計劃

**Answer: D (LEAVE A REPLY)**

During the planning phase of an assurance engagement, one of the key supervisory activities is approving the audit work programs. This step ensures that the planned procedures are appropriate for achieving the engagement objectives and that the audit scope is adequately covered. Supervisory activities like ensuring alignment with engagement objectives, reviewing draft reports, and ensuring workpapers support findings typically occur during the fieldwork or reporting phases. Approving the audit work programs at the planning stage helps to ensure that the engagement is well-directed and thorough.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2200 - Engagement Planning

**NEW QUESTION: 240**

根據國際專業實務框架，下列何者是發布中期報告的適當理由？  
當審計工作持續很長一段時間時，讓管理階層了解審計進度。  
為有限範圍的審計業務提供最終報告的替代方案。  
傳達正在審口的活動的參與範圍的變化。

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

**Answer: B (LEAVE A REPLY)**

According to the International Professional Practices Framework (IPPF), issuing an interim report is appropriate for keeping management informed of audit progress, especially when audit engagements extend over a long period of time, and for communicating any significant changes in the scope of the engagement.

Interim reports serve as a means of maintaining transparency with management and ensuring that any adjustments to the audit plan are communicated promptly.

IIA References:

- \* IIA Standard 2440: Disseminating Results allows for interim reporting when there is a need to communicate significant findings or changes in scope before the final report is issued. This ensures that management remains informed of critical issues that may impact the audit or the organization.
- \* The Practice Guide on Communicating Interim Results suggests that interim reports are useful for providing updates during long engagements or when there are significant changes in the engagement's scope that management needs to be aware of.

**NEW QUESTION: 241**

根據 IIA 的指導，中期報告通常何時發布？

- A. 在標準審計活動中，管理階層希望在起草最終報告之前解決問題。
- B. 遵循諮詢期間舉辦的每次研討會。
- C. 在涉及多個組織部門的漫長審計活動中。
- D. 遵循管理階層針對未完成建議採取的最新行動。

**Answer: C (LEAVE A REPLY)**

According to IIA guidance, interim reports are typically produced during lengthy audit engagements that involve several organizational units.

These reports help keep management informed about the progress of the audit, highlight any significant issues identified early on, and allow for timely corrective actions. Interim reports facilitate communication between the internal audit activity and management, ensuring that any critical issues are addressed promptly rather than waiting for the final report.

The Institute of Internal Auditors (IIA) Practice Guide on "Audit Reports" IIA Standard 2410 - Criteria for Communicating: "Interim reports may be used to communicate information and issues that require immediate attention."

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**NEW QUESTION: 242**

在鑑證業務的規劃階段，部稽核師被指派編制風險矩陣 在嘗試辨識流程層級風險時，部稽核師應考慮下列哪一項？

- A. 可能的測試
- B. 可能的情況
- C. 可能的控件
- D. 可能的樣本

**Answer: B (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

A risk matrix maps risks based on likelihood and impact. To identify risks at the process level, the auditor should consider possible scenarios (B) that may threaten the achievement of objectives. Examples include fraud scenarios, compliance failures, or operational breakdowns. Possible controls (C) are identified after risks, as mitigations. Possible tests (A) and samples (D) relate to audit procedures, not risk identification.

According to Standard 2210.A1, objectives of an engagement must consider risks, and this starts with scenario analysis. Thus, the correct choice is Option B.

**NEW QUESTION: 243**

小型組織新任命的**首席審計執行官 (CAE)** 正在製定資源管理計劃 下列哪種方法最有利於幫助 CAE 獲取部審計活動的集體知識技能和其他能力的詳細資訊？

- A. 審或建立部稽核人員的書面技能評估，並從審計後調中收集資訊
- B. 從人力資源部門取得所有部稽核人員的職位明和職位要求
- C. 對部稽核人員進行客觀的筆試，以評估他們與核心部稽核能力相關的知識和技能
- D. 請部稽核人員提交一份文件，總結其最近的績效評估和審計後審

**Answer: A (LEAVE A REPLY)**

The most beneficial approach for the newly appointed CAE to obtain details of the internal audit activity's collective knowledge, skills, and competencies is to review or establish a documented skills assessment of the internal audit staff and gather information from post-audit surveys. This method provides a comprehensive view of the team's capabilities and identifies any skill gaps that need to be addressed, ensuring that the internal audit function can effectively fulfill its responsibilities. References:

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 1210 - Proficiency.

\* The IIA's Practice Guide on Building a Competency Framework for Internal Auditing.

**NEW QUESTION: 244**

部稽核活動目前正在進行多項業務，包括人力資源部門管理流程的顧問業務 首席審計執行官應採取下列哪些行動來最有效地確保業務品質？

- A. 指派一位經驗豐富的經理來監控整個參與流程。
- B. 採用現場工作同儕審來提升工作品質。
- C. 要求部稽核員遵循標準化工作計畫。

D. 親自監督參與情形。

**Answer: B (LEAVE A REPLY)**

Ensuring the quality of an audit engagement, especially a consulting engagement in a complex area like human resources, requires effective supervision and quality assurance measures. Peer review during fieldwork is a recognized method for maintaining high-quality audit work.

\* IIA Standard 2340 - Engagement Supervision:

\* This standard requires that engagements be properly supervised to ensure that objectives are achieved, quality is maintained, and audit work is consistent with IIA standards. Peer reviews during fieldwork can help identify issues early and improve the overall quality of the audit.

\* Fieldwork Peer Review:

\* Quality Assurance: Peer reviews involve having another auditor review the work performed during fieldwork. This process helps identify any potential issues or improvements in real-time, ensuring that the final work product meets the required standards.

\* Continuous Improvement: By incorporating peer reviews, the internal audit activity can ensure that best practices are followed, and any deviations from the standard audit process are corrected promptly.

\* IIA Practice Advisory 2340-1:

\* This advisory recommends peer reviews as a method to ensure quality and to provide feedback to auditors on their work, enhancing the effectiveness of the engagement.

\* Option A (Assign an experienced manager): While supervision is essential, peer reviews provide additional quality checks beyond just monitoring by a manager.

\* Option C (Standardized work program): This ensures consistency but may not be sufficient to ensure quality without additional review mechanisms.

\* Option D (CAE personally supervising): This is not the most efficient use of the CAE's time. Peer review distributes the supervisory load and adds value through diverse perspectives.

Detailed Explanation: Why Not Other Options? Conclusion: Option B is correct as it aligns with best practices for quality assurance in internal auditing, particularly in ensuring the effectiveness and efficiency of the engagement through peer reviews during fieldwork.

#### **NEW QUESTION: 245**

在一家建築公司，口部稽核師正在計劃對公司設計和建造電網連接的流程進行審計。

\* 客口申請核准後首付10%

\* 施工前第二次支付70%

\* 施工完成後第三次付款20%

審計師應測試下列哪些關鍵控制措施，以確保公司不會承擔任何不必要的信用風險？

A. 確保在批准施工之前完成併網設計的控制措施

B. 確保在支付第二張發票後口動施工訂單的控制措施

C. 確保根據項目總成本正確計算所有三張發票的控制措施

D. 確保在開始設計和施工之前驗證申請並獲得批准的控制措施

**Answer: B (LEAVE A REPLY)**

To ensure that the company is not taking any unwanted credit risks, the internal auditor should test controls that ensure construction orders are initiated only after the second invoice, which represents 70% of the payment, is paid. This control is critical because it minimizes the financial risk to the company by ensuring that a significant portion of the payment is received before the majority of the work is undertaken. This practice helps protect the company from potential non-payment issues and reduces the financial exposure associated with the project.

COSO Framework

The Institute of Internal Auditors (IIA) Standard 2130: Control

**NEW QUESTION: 246**

在與其他口部和外部鑑證提供者協調審計計劃時，首席審計執行官最適合分享下列哪些資訊？

- A. 高層級目標範圍和時間安排，以支援協調，同時遵守保密要求
- B. 審計業務的領域和時間安排，以確保保密並避免利益衝突
- C. 所有計劃信息，包括風險評估 計劃的測試和過去的結果，以最大限度地提高與口部和外部提供者協調的機會
- D. 不應與口部和外部提供者分享任何信息，因為這可能會給參與結果帶來偏見

**Answer: A (LEAVE A REPLY)**

Coordinating audit plans with other internal and external assurance providers is critical to ensure coverage and avoid duplication of efforts. According to IIA Practice Advisory 2050-1, sharing high-level information such as objectives, scope, and timing supports effective coordination and minimizes the risk of conflicts of interest, while still maintaining confidentiality. Detailed sharing of risk assessments, planned tests, and past results might breach confidentiality and independence standards.

The Institute of Internal Auditors (IIA) - Practice Advisory 2050-1: Coordination of Internal and External Audit Activities

**NEW QUESTION: 247**

商業行為準則應包括下列哪一項以增強其威懾效果？

- 1. 不當行為的處罰的適當描述。
  - 2. 違反行為準則可能導致刑事起訴的通知。
  - 3. 損害雇主利益的違法行為的口明。
  - 4. 行為準則所涵蓋的員工名單。
- A. 1 和 2
  - B. 1 和 3
  - C. 2 和 4
  - D. 3 和 4

**Answer: (SHOW ANSWER)**

To increase the deterrent effect of a code of business conduct, it should include appropriate descriptions of penalties for misconduct and notifications that violations may lead to criminal prosecution. These elements clearly communicate the serious consequences of unethical behavior, thus reinforcing the importance of adhering to the code. References: = IIA Practice Guide on "Evaluating Ethics-related Programs and Activities".

**NEW QUESTION: 248**

根據醫管局關於 IT 的指導，下列哪項行動將作為IT 審計計畫制定過程的「定義 IT 領域」階段的一部分執行？

- A. 識別支援業務運營的重要應用程式
- B. 使用業務風險因素評估風險並對主題進行排名
- C. 確定組織如何建立其業務運營
- D. 選擇審計主題並捆綁到不同的審計業務中

**Answer: (SHOW ANSWER)**

In the "Define IT Universe" stage of the IT audit plan development process, the primary action is to identify significant applications that support the business operations. This step involves mapping out the IT environment, including key systems, applications, and infrastructure components that are critical to achieving business objectives. By identifying these significant applications, auditors can focus on areas that have the greatest

impact on the organization's performance and risk profile. This stage sets the groundwork for subsequent steps such as risk assessment, ranking subjects, and selecting audit engagements.

IIA Global Technology Audit Guide (GTAG): "Developing the IT Audit Plan" ISACA's COBIT Framework for IT Governance and Management

**NEW QUESTION: 249**

在分配任務給審計團隊成員時，主管審計師最不可能考慮下列哪些因素？

- A. 審核員在組織的特定領域進行審核的經驗量。
- B. 審核員的可用性與關鍵客戶員工的可用性相關。
- C. 預算時間是否足以完成目前範圍內的審核。
- D. 是否需要外部資源及其可用性。

**Answer: C (LEAVE A REPLY)**

When assigning tasks to audit team members, the auditor in charge primarily considers factors that directly affect the quality and efficiency of the audit, such as the auditors' experience and availability, as well as the need for outside resources. While the sufficiency of budgeted hours is important for overall audit planning, it is not a direct factor in the assignment of specific tasks to team members. The assignment is more focused on ensuring that the right skills are matched to the tasks and that resources are properly coordinated with client availability. References:

\* IIA Standards - 1200: Proficiency and Due Professional Care

\* IIA Practice Guide - Coordination and Reliance: Developing an Assurance Map

**NEW QUESTION: 250**

口部稽核活動必須確認接受組織慈善捐款的受贈者所報告的活動的有效性。下列哪一種方法最能幫助實現這個目標？

- A. 拜訪受資助者，評估計畫的執行情況是否符合規定的資助範圍。
- B. 驗證受資助者的最終報告是否與初始預算請求中所述的內容一致。
- C. 將所審口區域的管理階層所使用的總分類帳進行核對，以反映慈善捐款的費用。
- D. 訪問負責慈善活動的企業事務部員工。

**Answer: A (LEAVE A REPLY)**

by a grantee that received a charitable contribution, the most effective method is to visit the grantee and directly assess whether the project execution aligns with the scope defined in the grant. This method provides firsthand evidence of the grantee's activities and ensures that the charitable contributions are used as intended.

\* IIA Standard 2310 - Identifying Information:

\* This standard requires that internal auditors gather sufficient, reliable, relevant, and useful information to achieve the engagement objectives. Visiting the grantee allows auditors to observe and verify the actual execution of the project, which provides the most direct and reliable evidence.

\* Field Visits:

\* Conducting a site visit enables auditors to see the project in action, interview relevant personnel, and compare actual activities to what was promised in the grant proposal. This method helps ensure that the grantee is fulfilling its obligations and that the organization's charitable funds are being used effectively.

\* Direct Evidence:

\* Direct observation of the grantee's activities provides the highest level of assurance regarding the validity of the reported activities. This aligns with IIA's emphasis on obtaining the best available evidence to support audit findings.

\* Option B (Verifying final report vs. initial budget): This only compares reports, which might not accurately reflect the actual activities conducted by the grantee.

\* Option C (Reconciling general ledger accounts): This focuses on financial records, which may not provide sufficient detail about the actual activities conducted.

\* Option D (Interviewing corporate affairs employees): While informative, this method only provides secondhand information and does not directly verify the grantee's activities.

Detailed Explanation: Why Not Other Options? Conclusion: Option A is correct because visiting the grantee provides the most reliable and direct evidence that the activities are in line with the grant's defined scope, ensuring the validity of the grantee's reported activities.

### NEW QUESTION: 251

下列哪一項最準確地描述了組織認為「不可接受」的風險？

- A. 可能性和影響都很高的風險
- B. 固有風險超過剩餘風險的風險
- C. 固有風險超越容忍水準的風險
- D. 剩餘風險超過容忍水準的風險

**Answer: D (LEAVE A REPLY)**

A risk that is deemed "unacceptable" to the organization is one where the residual risk (the remaining risk after controls are applied) exceeds the organization's risk tolerance level. This means that despite controls in place, the level of risk remains higher than what the organization is willing to accept. Identifying such risks is critical for ensuring appropriate management action to mitigate them further. References:

\* The IIA's Practice Guide on Risk Management.

\* COSO's Enterprise Risk Management - Integrating with Strategy and Performance.

### NEW QUESTION: 252

在解決組織客戶服務呼叫中心員工的過度加班問題時，下列何者最適合內部稽核師使用？

- 1 確認。
  - 2.趨勢分析。
  - 3 外部對標
  - 4. 內部對標
- A. 1.2 和 3
  - B. 1.2。和 4.
  - C. 1.3。和 4.
  - D. 2、3、4。

**Answer: D (LEAVE A REPLY)**

When addressing excessive overtime being paid to employees in an organization's customer service call center, the most relevant techniques for the internal auditor to use would be trend analysis, external benchmarking, and internal benchmarking. Trend analysis helps in identifying patterns over time, which can highlight the causes of excessive overtime. External benchmarking compares the organization's overtime data with industry standards to identify discrepancies. Internal benchmarking compares overtime across different departments or similar call centers within the organization to identify best practices and areas needing improvement. Confirmation is not as relevant in this context as it is primarily used to verify the accuracy of information through direct verification. References:

\* The IIA's Practice Guide on Data Analytics.

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2320 - Analysis and Evaluation.

**NEW QUESTION: 253**

□部稽核師的任務是評估組織庫存詐欺控制措施的充分性。審計師可以從循環盤點記錄中獲得哪些最相關的資訊？

- A. 庫存的會計調整由管理層根據簽名政策批准
- B. 分析庫存差異的根本原因並採取糾正措施
- C. 高價□物品全年盤點頻率較高
- D. 會計調整的價□與庫存差異的價□相匹配，並且及時進行

**Answer: (SHOW ANSWER)**

Comprehensive and Detailed Explanation:

Cyclic counting is a control technique used to verify inventory accuracy and prevent fraud or misstatement.

While documentation of approvals (A), valuation reconciliations (D), and frequency of counts (C) all contribute to control effectiveness, the most relevant evidence for evaluating fraud control adequacy is whether the organization analyzes root causes of differences and implements corrective actions (B). Simply reconciling and adjusting balances does not address why discrepancies occur, and fraud risks remain if underlying causes go unexamined. For example, if theft or unauthorized removals are occurring, approving adjustments without corrective measures merely hides the issue. By identifying and addressing root causes, management ensures sustainable fraud prevention and strengthens internal controls. Thus, the focus must be on corrective actions tied to root cause analysis, aligning with IIA guidance on ensuring controls address risks rather than only reporting deviations.

**NEW QUESTION: 254**

在鑑證業務的規劃階段，□部稽核師將使用下列哪一項來評估和呈現已識別風險影響的嚴重性？

- A. 看板
- B. 控制自我評估
- C. 熱圖
- D. 風險登記冊

**Answer: C (LEAVE A REPLY)**

A heat map is a visual tool used to present risk severity by plotting likelihood versus impact. It helps communicate which risks are most significant. A risk register (D) lists risks but does not visually present severity. Control self-assessment (B) is a participatory tool to evaluate controls, while Kanban boards (A) are project management tools. The best choice for assessing and presenting severity is a heat map.

**NEW QUESTION: 255**

下列哪一項是實施員工從組織其他部門輪流參與□部稽核活動的計畫的主要目的？

- A. 它為□部稽核活動提供了更多資源選項來滿足稽核計劃
- B. 它為□部稽核師提供了更多了解其他工作領域的機會。
- C. 它使非審計人員可以更了解控制環境。
- D. 它提供了招募員工擔任永久□部稽核員的機會

**Answer: D (LEAVE A REPLY)**

The primary purpose of implementing a program whereby employees are rotated from other parts of the organization into the internal audit activity is to provide an opportunity for the recruitment of employees as permanent internal auditors. This rotation program helps in identifying talented individuals who might have the aptitude and interest in internal auditing. It serves as a recruitment strategy by exposing employees from other departments to the internal audit function, potentially increasing the pool of candidates for permanent internal auditor positions. This

approach also benefits the internal audit activity by bringing in fresh perspectives and diverse experiences from different areas of the organization.

IIA's Practice Guide on Human Resources Management, specifically regarding staffing and career development within internal audit functions.

#### NEW QUESTION: 256

下列哪一項最能防止對組織的網路釣魚攻擊？

- A. 入侵偵測系統
- B. 使用防火牆
- C. 定期進行安全意識培訓
- D. 應用程式強化

**Answer: C (LEAVE A REPLY)**

Phishing exploits human weaknesses by tricking users into revealing sensitive information. While technical defenses (IDS, firewalls, hardening) help, the most effective prevention is regular security awareness training that educates employees on recognizing and avoiding phishing attempts. Therefore, the best preventive measure is Option C.

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#### NEW QUESTION: 257

下列哪一項操作最好地描述了口部稽核師使用測試資料來確定組織的新應付帳款系統是否避免處理可疑付款發票？

- A. 建立一個自動化工具，每天監控電腦程式是否有需要糾正措施的潛在問題
- B. 使用自動化系統協助口部稽核員自動進行發票電腦程式的風險分析
- C. 在電腦程式中嵌入工具來分析發票的審核流程，以找出可能阻礙付款的潛在問題
- D. 將發票新增至電腦程式中，以評估審核過程的可靠性和有效性以及控制措施是否有效

**Answer: D (LEAVE A REPLY)**

Adding invoices to the computer program to assess the reliability and effectiveness of the review process and whether controls work best describes an internal auditor's use of test data. This approach involves introducing test data into the system to evaluate how well the system processes invoices and whether it effectively identifies and prevents questionable invoices from being processed for payment.

IIA Standards: 1220.A2 - Proficiency and Due Professional Care

IIA Practice Guide: Use of Technology in Auditin

#### NEW QUESTION: 258

組織的董事會希望建立正式的風險管理職能，並要求首席審計執行長(CAE) 參與此過程。根據 IIA 指南，CAE 不應承擔下列哪些角色？

- A. 管理和協調風險管理流程。
- B. 審核風險管理流程。
- C. 參與風險監督委員會、監控活動和狀態報告。

D. 未經董事會批准，接受管理階層的風險管理責任。

**Answer: D (LEAVE A REPLY)**

According to IIA guidance, the chief audit executive (CAE) should maintain independence and objectivity in their role. While the CAE can manage and coordinate risk management processes, audit those processes, and be involved in risk oversight committees, they should not accept management's responsibility for risk management without the board's approval. This ensures that there is no conflict of interest and maintains the CAE's independence. References:

\* IIA Standards - 1110: Organizational Independence

\* IIA Practice Advisory - 2060-1: Reporting to Senior Management and the Board

#### **NEW QUESTION: 259**

下列哪一項有關工作底稿的敘述最為正確？

- A. 所有專案的工作底稿的組織和格式都是相同的
- B. 工作底稿所包含的內容範圍取決於專業判斷
- C. 工作底稿應完整，以便回答所有可能提出的問題
- D. 不應包含營運管理記錄的副本，但應引用以便可以找到它們

**Answer: B (LEAVE A REPLY)**

The organization and content of workpapers should be based on the professional judgment of the internal auditor. Workpapers should provide sufficient detail to support the audit findings and conclusions but do not need to answer every conceivable question. Standard 2330 - Documenting Information states that internal auditors must document relevant information to support the conclusions and engagement results. This allows for flexibility and professional judgment in determining what is necessary and appropriate to include. Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2330 - Documenting Information.

#### **NEW QUESTION: 260**

由於不斷出現的新技術對組織口生了巨大影響，首席審計執行長(CAE) 希望進行頻繁的 IT 審計，並特別注重提高這些業務的品質。下列哪一項是 CAE 確保立即提高並長期維持 IT 審計品質的最可行的解決方案？

- A. 每年都會派遣不同的口部稽核人員參加 IT 稽核會議，以了解新興技術
- B. 與外部 IT 特別簽訂合同，提供有關IT 審計的建議和諮詢
- C. 聘請獨立的外部 IT 專家進行第一年的 IT 審計
- D. 邀請 IT 部門的合格員工擔任客座審核員並領導 IT 審核

**Answer: D (LEAVE A REPLY)**

To immediately enhance and maintain long-term IT audit quality, inviting qualified staff from the IT department to serve as guest auditors is a viable solution. This approach provides immediate access to IT expertise, ensuring high-quality audits. Additionally, it fosters collaboration between the IT and internal audit departments, promotes knowledge transfer, and helps build internal audit staff capabilities over time. This method is both cost-effective and sustainable, compared to contracting external specialists continuously.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 1210 - Proficiency and Standard 2230 - Engagement Resource Allocation

#### **NEW QUESTION: 261**

除了首席審計執行官的專業經驗之外，什麼決定了評估剩餘風險的頻率和方法？

- A. 執行口部稽核業務的頻率

- B. 組織環境變化的頻率
- C. 董事會和高階管理層設定的期望
- D. 營運管理階層和高階管理層設定的期望

**Answer: C (LEAVE A REPLY)**

The frequency and approach to assessing residual risk are primarily influenced by the expectations set by the board and senior management. These expectations shape the internal audit function's priorities, including how often residual risk should be assessed and the methods used to evaluate it. This ensures that the internal audit activities are aligned with the strategic objectives and risk appetite of the organization, as defined by its senior leadership.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2120 - Risk Management

#### **NEW QUESTION: 262**

在檢口倉庫庫存記錄時，一名口部稽核員注意到倉庫儲存的口品數量驚人。在過去的三年裡，審計員因之前的業務多次訪問過這個特定的倉庫，並記得該倉庫相當小。然後，審核員決定將倉庫的平方英尺與記錄的儲存口品數量進行比較。審計師的行為屬於下列哪一項行為的例子？

- A. 執行合理性測試。
- B. 進行詐欺調口。
- C. 進行趨勢分析。
- D. 客觀性受損。

**Answer: A (LEAVE A REPLY)**

A reasonableness test involves comparing data against logical expectations or constraints to identify anomalies. In this case, the comparison of warehouse size to inventory levels represents a reasonableness test.

Conducting a fraud investigation (Option B) would require stronger evidence of wrongdoing. Trend analysis (Option C) examines patterns over time, which is not the auditor's approach here. Option D is irrelevant, as the auditor's actions do not impair objectivity.

#### **NEW QUESTION: 263**

根據赫茲伯格的雙重激勵理論，下列哪一個因素最常被滿意的員工提及？

- A. 薪資和職位。
- B. 責任與晉升
- C. 工作條件與安全。
- D. 同儕關係與個人生活

**Answer: B (LEAVE A REPLY)**

Herzberg's Two-Factor Theory, also known as the Motivation-Hygiene Theory, distinguishes between motivators and hygiene factors. Motivators, which are related to job content, lead to higher job satisfaction and are intrinsic factors such as achievement, recognition, responsibility, and advancement. In contrast, hygiene factors, which are related to job context (e.g., salary, status, work conditions), do not lead to higher satisfaction but can cause dissatisfaction if missing.

Herzberg's research indicated that motivators like responsibility and advancement are more frequently mentioned by employees as sources of job satisfaction compared to hygiene factors like salary and status.

#### **NEW QUESTION: 264**

□部稽核員審□了受審□領域的管理階層所準備的銀行往來調節表。審計員注意到所附的銀行對帳單沒有銀行標題、標誌或地址。關於這種情況，下列哪一項敘述是正確的？

- A. 證據可能不可靠。
- B. 證據不相關。
- C. 證據可能不足。
- D. 缺少的資訊與審核無關。

**Answer: A (LEAVE A REPLY)**

For audit evidence to be considered reliable, it must be accurate, truthful, and verifiable. The absence of the bank heading, logo, or address on the bank statements raises concerns about the authenticity and integrity of the documents. Without these elements, there is no assurance that the statements are legitimate and have not been tampered with or falsified. Therefore, this evidence may not be reliable for audit purposes.

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

"Auditing: A Risk-Based Approach to Conducting a Quality Audit" by Karla M. Johnstone, Audrey A.

Gramling, Larry E. Rittenberg

#### **NEW QUESTION: 265**

關於風險評估（包括風險和控制因素的評估和優先順序），下列哪一項敘述是正確的？

- A. 流程風險矩陣使用□能□確定任何流程與風險之間的關聯。
- B. 連結業務流程和風險的風險因素方法比使用逐一流程的風險矩陣更直接。
- C. □部風險因素是環境和流程本身的性質所固有的。
- D. 風險地圖主要用於描述哪些風險將被降低以及哪些風險將被分擔。

**Answer: (SHOW ANSWER)**

A risk-by-process matrix is a tool that allows users to identify and analyze the associations between various business processes and the risks that affect them. This matrix helps in understanding how risks are distributed across different processes and can be instrumental in prioritizing audit activities based on risk.

IIA References:

\* IIA Standard 2210: Engagement Objectives suggests that internal auditors should consider risks when setting audit objectives. A risk-by-process matrix is an effective tool for mapping out these risks in relation to processes, providing a clear visual representation of where the most significant risks lie.

\* The Practice Guide on Risk Assessment outlines the use of matrices, including risk-by-process matrices, to facilitate the identification and prioritization of risks within different processes.

#### **NEW QUESTION: 266**

大型組織的首席審計執行官在向董事會報告品質保證和改進計畫的結果時，應考慮哪些要求？

- A. □部評估結果應每五年討論一次
- B. 應解釋評級結論以及外部評估結果的影響。
- C. 外部評估結果應每七年討論一次。
- D. 應討論□部評估團隊的資格和獨立性。

**Answer: (SHOW ANSWER)**

When communicating the results of the quality assurance and improvement program (QAIP) to the board of a large organization, the chief audit executive (CAE) should explain the rating conclusions and the impact of the results from the external assessment. This ensures transparency and helps the board understand the effectiveness and areas for improvement in the internal audit function.

\* Rating Conclusions: These provide a summary of the overall quality and performance of the internal audit function.

\* Impact Explanation: Discussing the impact helps the board understand how the results affect the internal audit's ability to fulfill its responsibilities and improve its processes.

\* Transparency: Clear communication of these aspects helps build trust and provides a basis for informed decision-making by the board.

References:

"Internal Audit Quality Assurance and Improvement Program," which emphasizes the importance of explaining rating conclusions and impacts to the board .

### NEW QUESTION: 267

根據 IIA 指南, 主管審計師在決定審計業務的資源需求時應考慮下列哪些因素?

- A. 審計人員的數量、經驗和可用性以及參與的性質、複雜性和時間限制。
- B. 資源的適當性和充足性以及與外部審計師協調的能力。
- C. 審核人員的數量、熟練程度、經驗和可用性以及與外部審核員協調的能力。
- D. 資源的適當性和充足性以及參與的性質、複雜性和時間限制。

**Answer: A (LEAVE A REPLY)**

According to IIA guidance, the auditor in charge should consider the number, experience, and availability of audit staff as well as the nature, complexity, and time constraints of the engagement when determining resource requirements. These factors ensure that the engagement is staffed appropriately and that the audit team has the necessary skills and time to perform the audit effectively.

IIA Standards: 2230 - Engagement Resource Allocation

IIA Practice Guide: Coordination and Reliance: Developing an Assurance Map

### NEW QUESTION: 268

管理層希望對其擁有 200 名員工的製造部門的現有控制措施的整體有效性進行自我評估。下列哪一種由客戶協助的方法可能是實現此目標的最有效方法?

- A. 研討會。
- B. 調口。
- C. 訪談。
- D. 觀察。

**Answer: B (LEAVE A REPLY)**

Self-assessment of controls can be efficiently conducted using various client-facilitated approaches. The choice of method depends on factors such as the size of the department, the nature of the controls, and the need for comprehensive feedback.

\* Efficiency in Large Groups: Surveys are particularly effective for large groups (such as a 200-person department) as they allow for the collection of data from many individuals quickly and efficiently.

Reference: IIA Practice Guide on "Control Self-Assessment," which suggests using surveys for broad-based data collection when assessing control effectiveness across larger groups.

Standardized Feedback: Surveys provide standardized questions, ensuring consistent data collection and making it easier to analyze the responses.

Practical Example: A survey might include questions rating the effectiveness of different control measures on a scale, allowing management to identify areas of strength and weakness.

Anonymity and Honest Responses: Surveys can be conducted anonymously, encouraging more honest and candid feedback from employees who might hesitate to speak openly in workshops or interviews.

Advantage: This anonymity can lead to more accurate assessments of the controls' effectiveness, as employees might feel more comfortable pointing out issues without fear of repercussions.

Comparison to Other Methods:

Workshops (A): While useful for in-depth discussions, they are time-consuming and less efficient for large groups.

Interviews (C): Provide detailed insights but are also time-consuming and not practical for a 200-person department.

Observation (D): Useful for firsthand assessment but not efficient for gathering widespread feedback across a large department.

Conclusion: The correct answer is B, as surveys are the most efficient method for self-assessing the overall effectiveness of controls in a large department, offering a balance of broad coverage, standardized data, and anonymity.

### NEW QUESTION: 269

一家區域性口樂機構正在製定企業社會責任 (CSR) 政策。管理層在製定該政策時徵求員工的意見。下列哪一項意見最適合納入其中？

- A. 管理階層對與企業社會責任相關的治理、風險管理和口部控制流程的有效性負有全面責任。
- B. 董事會負責確保企業社會責任目標的製定、風險的管理、績效的衡量以及活動的適當監控和報告。
- C. 管理階層負責確保組織的 CSR 原則被溝通、理解並融入決策過程。
- D. 一般而言，企業社會責任活動僅限於組織管理階層，因此，員工沒有責任確保企業社會責任目標的成功實現。

**Answer: C (LEAVE A REPLY)**

CSR Policy Development: In developing a Corporate Social Responsibility (CSR) policy, it is important that the principles of CSR are communicated and understood throughout the organization.

Integration into Decision-Making: Management's responsibility includes ensuring that CSR principles are not only communicated but also integrated into the organization's decision-making processes at all levels. This ensures that CSR is part of the organizational culture and operational strategies.

Board's Role: While the board has a role in overseeing and ensuring that CSR objectives are established and risks are managed, the day-to-day responsibility for integrating CSR into business operations lies with management.

IIA Guidance: According to IIA guidance, internal auditors should evaluate the design, implementation, and effectiveness of the organization's ethics-related objectives, programs, and activities, which include CSR initiatives (Standard 2110 - Governance).

References:

\* Effective communication and integration of CSR principles ensure that the organization operates in a socially responsible manner, aligning its business practices with societal expectations and contributing to sustainable development.

### NEW QUESTION: 270

關於與利害關係人溝通參與結果，下列何者是正確的？

- A. 當首席審計執行長 (CAE) 認為管理階層已接受的風險水準可能超出組織可接受的範圍時，CAE 必須與高階管理層討論此事。如果 CAE 認為問題尚未解決，則應向監管機構徵求意見。
- B. 在發布最終書面報告之前，首席審計執行官(CAE) 應避免發布任何中期報告，即使是高風險觀察報告，以避免洩露敏感資訊。
- C. CAE 必須評估組織的潛在風險，酌情諮詢高級管理層和法律顧問，並在法律法規或監管要求未另行規定的情況下，在將結果發布給組織外部各方之前，通過限制結果的使用來控制傳播。

D. 所有口部稽核工作結束後，應隨時向董事會提交最終書面口部稽核報告。任何情況下應避免使用執行摘要。

**Answer: C (LEAVE A REPLY)**

Comprehensive and Detailed Explanation:

According to IIA Standard 2440 and Practice Advisory, internal audit results must be communicated in a controlled and appropriate manner. When reports are to be shared outside the organization, the CAE must evaluate risks, consult with senior management and legal counsel, and restrict dissemination unless disclosure is legally required. Option A is misleading because the CAE must escalate unresolved risk acceptance to the board, not regulators unless mandated. Option B is incorrect since interim reports for urgent, high-risk issues are appropriate and sometimes necessary. Option D is inaccurate because boards may receive executive summaries, not necessarily full reports in every case. The correct requirement is Option C: the CAE ensures external communications are controlled and aligned with laws and organizational policies.

### NEW QUESTION: 271

某組織將過剩的短期現金投資於交易性證券。為測試這些證券的估口，口部稽核師應採取下列哪一項措施？\*

- A. 使用權益法重新計算投資帳面價口
- B. 確認經紀商持有的證券。
- C. 執行溢價或折價攤銷的計算。
- D. 將帳面價口與目前市場報價進行比較

**Answer: D (LEAVE A REPLY)**

\* Testing Valuation: The valuation of trading securities requires comparing their carrying value with current market prices to ensure accuracy.

\* Market Quotations: Current market quotations provide the most reliable and up-to-date information on the fair value of securities.

\* Accounting Standards: This approach is consistent with accounting standards that require securities to be reported at fair value, reflecting any unrealized gains or losses.

\* Verification Process: Comparing the carrying value with market quotations helps verify that the securities are appropriately valued on the financial statements.

References:

International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP) regarding fair value measurement.

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### NEW QUESTION: 272

口部稽核師完成了一系列專案步驟，並準備將工作底稿提交給專案主管審核。審計師還有一些關於該項目的額外、單獨的註釋，但不確定如何處理它們。工作底稿已完成，並包含足口的資訊來支援專案工作。根據IIA指南，審計師應該如何處理這些額外的註釋？

- A. 將它們包含在工作底稿中，以供專案主管審口。
- B. 從工作底稿中省略它們。
- C. 沒有關於在工作底稿中加入附加註解的指示。
- D. 在交戰完成後保留它們。

**Answer: (SHOW ANSWER)**

According to Standard 2330 - Documenting Information, only information that is sufficient, relevant, and supports engagement results should be retained in workpapers. Since the workpapers already contain sufficient evidence, additional notes that do not add value should not be included. Option B is correct: omit unnecessary notes from the workpapers.

**NEW QUESTION: 273**

下列哪一項是為內部稽核活動制定專業發展計畫的最適當的目標？

- A. 專注於促進內部稽核活動獨立性的計畫。
- B. 確保內部稽核師共同擁有各領域的專業知識以避免外包的計畫。
- C. 基於個人偏好和建議的計畫，有助於內部稽核師取得更大的成功。
- D. 專注於填補完成審核目標所需的當前技能差距的計畫。

**Answer: D (LEAVE A REPLY)**

- \* A. A plan that focuses on furthering the independence of the internal audit activity: While independence is essential, it is not directly related to professional development planning, which addresses skill enhancement.
- \* B. A plan that ensures internal auditors collectively possess expertise in various fields to avoid outsourcing: This may be a benefit of professional development but is not its primary objective.
- \* C. A plan based on individual preferences and proposals, which helps internal auditors achieve greater success: This option emphasizes individual goals rather than aligning professional development with organizational needs.
- \* D. A plan that focuses on filling gaps in the current skills needed to complete audit objectives: Correct.

Professional development should address skill gaps to enhance the internal audit activity's ability to meet its objectives effectively.

CIA Exam Syllabus Reference:

Domain IV: Managing the Internal Audit Function - Professional Development and Resource Management.

**NEW QUESTION: 274**

下列關於矩陣式組織的描述哪一項是正確的？

- A. 統一指揮原則要求員工在技術、功能和行政方面向同一位經理報告。
- B. 產品部門和職能部門的結合，使管理階層能利用來自各個職能部門的人員。
- C. 相關單位的權限、責任和問責可能會根據專案的生命週期或組織的文化而有所不同。
- D. 最適合地點分散的公司或多線、大型公司。

**Answer: B (LEAVE A REPLY)**

- \* Matrix Organization Structure: In matrix organizations, employees report to both functional and product managers. This dual reporting structure allows the organization to efficiently use its personnel across different projects and functions.
- \* Advantages of Matrix Structure:
  - \* Resource Utilization: Personnel from various functions can be utilized effectively across multiple projects, improving resource allocation and flexibility.
  - \* Coordination and Communication: This structure enhances coordination and communication across different functional areas and projects.
  - \* Unity-of-Command: Option A is incorrect because the unity-of-command principle is compromised in a matrix organization due to dual reporting lines.
  - \* Authority and Accountability: Option C is correct to some extent but does not capture the primary benefit of resource utilization.

\* Suitability: Option D refers to the best use cases for matrix structures, but option B provides a more comprehensive understanding of how matrix organizations function.

Management and Organizational Behavior textbooks.

#### **NEW QUESTION: 275**

完成鑑證業務後，首席審計執行長(CAE) 得出結論認為，管理層已接受了組織可能無法接受的風險等級。CAE 最適合的第一步是什麼？

- A. 與高階管理層討論此問題。
- B. 僅與執行長討論此問題。
- C. 通知董事會。
- D. 與負責風險領域的管理階層成員討論此問題。

**Answer: A (LEAVE A REPLY)**

The IIA Standards require the CAE to communicate risk acceptance that may be unacceptable to senior management and the board. The first step is to discuss the issue with senior management to understand their perspective and potentially resolve the concern. If senior management does not take appropriate action, the CAE must then inform the board to ensure they are aware of the risk and can take necessary action.

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

"Internal Auditing: Assurance and Advisory Services" by Urton L. Anderson et al.

#### **NEW QUESTION: 276**

根據 IIA 標準，首席審計執行長(CAE) 在確保風險管理流程的結果得到有效溝通和處理時，最需要考慮的因素是下列哪一項？

- A. 組織對等級制度的態度。
- B. 該組織的舉報策略。
- C. 組織持續進行的風險監控流程。
- D. 組織的風險管理政策。

**Answer: C (LEAVE A REPLY)**

The organization's ongoing risk monitoring process is the most critical factor because risk management is a continuous activity. The Chief Audit Executive (CAE) must ensure that identified risks are addressed within the context of ongoing risk monitoring. This enables management to take corrective action and integrate risk mitigation into strategic planning.

\* The organization's attitude to hierarchy (A) may influence communication effectiveness but does not determine risk response.

\* The organization's whistleblowing strategy (B) relates more to reporting misconduct rather than managing identified risks.

\* The organization's risk management policy (D) sets overall guidelines, but ongoing risk monitoring ensures practical application.

Reference:IIA's International Standards for the Professional Practice of Internal Auditing (Standards) - Standard 2120: Risk Management.

#### **NEW QUESTION: 277**

一家跨國公司要求口部稽核部門協助建立該公司的風險管理系統。首席審計執行官 (CAE) 同意以顧問身分接受這項委託

下列哪些任務適合由電腦輔助工程師 (CAE) 執行？

- A. 協調並組織風險管理研討會，供管理階層參加
- B. 決定管理階層能口接受的風險承受能力。
- C. 制定風險指標和緩解計劃，供管理階層實施
- D. 決定管理階層需要向董事會報告的重大風險數量

**Answer: (SHOW ANSWER)**

Role of CAE as Consultant: The chief audit executive (CAE) can act as a consultant to help management establish a risk management system. Their role should be facilitative rather than directive, ensuring that management owns the risk management process.

Appropriate Tasks:

- \* Risk Workshops: Coordinating and facilitating risk workshops (option A) helps management identify and assess risks, allowing them to develop appropriate responses. This is a suitable task for the CAE.
- \* Risk Appetite and Indicators: Establishing risk appetite (option B) and setting risk indicators and mitigation plans (option C) are management's responsibilities.
- \* Reporting Risks: Determining the number of significant risks to report (option D) should also be a management function.

### NEW QUESTION: 278

以下是合約管理流程稽核執行摘要報告中的主要發現清單

- 不遵守要求供應商購買賠償價口不少於100萬美元的保險單的合約條款
- 不監控合約義務和可交付成果的遵守情況
- 沒有與提供核心服務的五家供應商簽訂合約協議

從這些發現可以得到下列哪一項適當的結論？

- A. 這些是由於缺乏書面合約政策而導致的弱點
- B. 可能無法偵測到供應商提供的不合格服務
- C. 管理階層應加快行動以修正所發現的觀察結果
- D. 指導合約管理的口部控制未有效運作

**Answer: D (LEAVE A REPLY)**

The appropriate conclusion that can be drawn from the findings is that the internal controls guiding contract management are not operating effectively. The listed findings, such as noncompliance with contract provisions, lack of monitoring compliance with contract obligations and deliverables, and absence of contract agreements with key vendors, indicate significant control deficiencies in the contract management process.

These deficiencies suggest that the controls intended to ensure compliance and effective management of contracts are either inadequate or not functioning as intended.

IIA's Guide on Internal Controls and Audit Findings.

### NEW QUESTION: 279

關於口部控制問卷 (ICQ), 下列哪一項敘述是正確的？

- A. ICQ 在具有專門部門或區域特徵的更有機、分散的組織中最有用。
- B. ICQ 可以透過提前發送以供待審核區域的管理人員完成或透過測試每個程序並記錄結果來有效使用。
- C. ICQ 不是一個有效的工具, 因為它只能口詢控制項而不能測試它們。
- D. ICQ 也稱為清單審核, 鼓勵審核區域的管理階層更準確地回答「否」或「是」。

**Answer: B (LEAVE A REPLY)**

\* A. ICQs are most useful in more organic, decentralized organizations with specialized departmental or regional characteristics:ICQs are standard tools and can be used in a variety of organizational structures, not just decentralized ones.

\* B. An ICQ can be used effectively either by sending it in advance for management of the area under review to complete or by testing each procedure and recording the results:Correct. ICQs are versatile tools that can be used for both self-assessment by management and as part of a detailed audit procedure.

\* C. An ICQ is not an efficient tool, as it can only inquire about controls and it does not test them:ICQs can test controls indirectly by revealing whether they are documented and applied properly.

\* D. ICQs are also known as checklist audits and encourage management of the area under review to answer "no" or "yes" more accurately:ICQs are not limited to a checklist format and their value goes beyond simple yes/no answers.

CIA Exam Syllabus Reference:

Domain V: Performing Internal Audit Services - Tools for Assessing Internal Controls.

### NEW QUESTION: 280

在對某個組織的子公司進行審計期間， 口部稽核師在工作底稿中註意到以下口容：

作為跨國組織在該特定國家的子公司， 該實體必須每年向相應部門進行註冊。但是， 該子公司在上一年沒有提交註冊所需的文件。不遵守口部和外部法規可能會導致相關機構的處罰或罰款， 建議子公司管理層確保遵守相關法律， 作為一項可追償行動， 管理層應盡快在當年註冊子公司。該敘述的哪一部分代表了審計師在最終報告中觀察到的情況？

- A. "...該子公司在上一年沒有提交註冊所需的文件。"
- B. ".....該實體必須每年向相應部門註冊。"
- C. "...不遵守口部和外部法規可能會導致相關機構的處罰或罰款。"
- D. "...管理層應盡快在當年註冊子公司。"

**Answer: A (LEAVE A REPLY)**

In internal auditing, the "condition" of an observation refers to the specific state or situation that has been identified during the audit. It describes what is actually occurring and provides the factual basis for the observation. In this case, the statement "... the subsidiary did not submit required documentation for registration in the prior year." explicitly describes the observed deficiency, which is the failure to submit the necessary documentation. This condition highlights the exact issue that needs to be addressed by management.

IIA Practice Guide: "Audit Documentation"

IIA Standard 2410: "Criteria for Communicating"

### NEW QUESTION: 281

首席審計執行官 (CAE) 應確定口部審計活動是否已確認管理層所有糾正措施的狀態。這樣做將有助於 CAE 評估下列哪一項？

- A. 揭露風險。
- B. 剩餘風險
- C. 合規風險
- D. 固有風險

**Answer: B (LEAVE A REPLY)**

When the CAE determines whether the internal audit activity has confirmed the status of all management's corrective actions, it helps in assessing residual risk. Residual risk is the risk that remains after management's actions to mitigate inherent risk. By confirming the status of corrective actions, the CAE can evaluate whether the risks identified during the audit have been adequately addressed and what level of risk still exists, ensuring that the internal control environment is effective and that management's risk responses are appropriate.

COSO's Enterprise Risk Management Framework and The IIA's International Standards for the Professional Practice of Internal Auditing.

### NEW QUESTION: 282

下列何者是口部稽核職能向管理階層傳達中等和高風險觀察結果的最佳方法？

- A. 為所有已確定的觀察結果準備一份正式的觀察工作表， 並在實地工作結束時發送給管理層進行審口並提供回饋

- B. 在發現高風險時，以口頭方式向管理階層傳達觀察結果，並準備一份包含根本原因影響和建議的記錄工作表。
- C. 在發送給管理階層的電子郵件中，為高風險觀察準備一份正式的觀察工作表，為中等風險觀察準備一份單獨的工作表
- D. 在實地工作結束時以口頭方式向管理層傳達所有觀察結果，並提供正式的工作表以供審口和回饋

**Answer: B (LEAVE A REPLY)**

According to Standard 2440 - Disseminating Results, internal auditors should communicate significant observations timely, especially high-risk issues that require immediate attention. Verbal communication upon identification allows management to act quickly, while formal documentation ensures proper recording and follow-up. Option B reflects this balance by providing both verbal escalation for high risk and documented evidence of findings with root cause, effect, and recommendation.

#### **NEW QUESTION: 283**

專案主管希望將審核計劃的範圍更改為開始實地工作 根據 IIA 指南，在實施任何更改之前，應採取的最重要的行動是什麼？

- A. 在參與工作文件中記錄更改範圍的理由。
- B. 確認範圍變更符合組織的目的和目標
- C. 確認口部稽核活動持續擁有必要的知識與技能
- D. 就擬議的範圍變更尋求首席審計執行官的批准

**Answer: D (LEAVE A REPLY)**

According to IIA guidance, before implementing any changes to the audit program's scope prior to beginning fieldwork, the most important action is to seek approval from the chief audit executive (CAE) for the proposed scope change. This ensures that any significant modifications are reviewed and authorized at the appropriate level, maintaining the integrity and alignment of the audit activity with the organization's audit plan and objectives.

IIA Standards: 2240 - Engagement Work Program

IIA Standards: 2020 - Communication and Approval

#### **NEW QUESTION: 284**

下列哪一種類型的政策最有助於提升口部稽核活動的客觀性？

- A. 向口部稽核活動的所有成員分發並要求簽署確認的政策。
- B. 將口部稽核人員的績效與受審口領域管理階層的回饋相符的政策
- C. 政策使口部稽核人員能口在他們擁有豐富審計專業知識的領域工作。
- D. 提供不當商業關係範例的政策

**Answer: (SHOW ANSWER)**

Promoting objectivity in internal auditing involves ensuring that auditors avoid conflicts of interest and maintain independence in both fact and appearance. Policies that clearly define and give examples of inappropriate business relationships help auditors understand and avoid situations that could impair their objectivity.

IIA Standard 1120 (Individual Objectivity) emphasizes the importance of internal auditors maintaining an unbiased mindset and avoiding conflicts of interest.

#### **NEW QUESTION: 285**

如果口部稽核師想要擷取資料庫中的特定文件和記錄，應使用下列哪一種電腦化稽核工具或技術？

- A. 專家或決策支援系統
- B. 通用審計軟體

C. 系統實用程式

D. 整合測試設施

**Answer: B (LEAVE A REPLY)**

Generalized audit software (GAS) is specifically designed to assist auditors in performing various audit tasks, including extracting specific files and records from databases. GAS tools, such as ACL and IDEA, allow auditors to import data from various systems, query databases, perform data analysis, and generate reports.

This makes them ideal for tasks that require the extraction and examination of specific records or data sets within a database. Other options, such as expert systems or system utility programs, do not offer the same targeted capabilities for data extraction relevant to auditing tasks.

Institute of Internal Auditors (IIA), Global Technology Audit Guide (GTAG) - Generalized Audit Software (GAS).

### NEW QUESTION: 286

在審計組織的零售詐欺威懾計畫時，一名員工提到很少使用昂貴的詐欺監控資訊系統。內部稽核員的結論是，需要額外的人員來充分利用系統的潛力。根據 IIA 指南，得出這結論最缺乏哪些證據標準？

A. 充足。

B. 可靠度。

C. 相關性。

D. 有用。

**Answer: A (LEAVE A REPLY)**

In internal auditing, evidence must meet certain criteria to support conclusions and recommendations.

According to IIA guidance, evidence should be sufficient, reliable, relevant, and useful. In this scenario, the internal auditor concludes that additional staff are needed to fully utilize a fraud surveillance system based on an employee's statement. However, the conclusion may lack sufficient evidence to support it.

\* IIA Standard 2310 - Identifying Information:

\* This standard requires that internal auditors identify sufficient, reliable, relevant, and useful information to achieve the engagement's objectives. "Sufficiency" refers to the quantity of evidence necessary to convince an informed person of the validity of the auditor's findings and recommendations.

\* Sufficiency of Evidence:

\* The auditor's conclusion about the need for additional staff is based on a single employee's remark, which is not sufficient evidence. The auditor would need to gather more evidence, such as analyzing workload data, reviewing system logs, or assessing staff capacity, to support the conclusion fully.

\* IIA Practice Advisory 2310-1:

\* This advisory emphasizes the need for auditors to obtain enough factual evidence to support their findings. Relying solely on anecdotal evidence from one employee does not meet the standard for sufficiency.

\* Option B (Reliability): Reliability refers to the accuracy and credibility of the evidence. The employee's statement might be credible but still insufficient in quantity.

\* Option C (Relevancy): The employee's comment is relevant to the issue, but relevancy alone does not make the evidence sufficient.

\* Option D (Usefulness): The information could be useful, but it lacks the sufficiency needed to justify the auditor's conclusion.

Detailed Explanation: Why Not Other Options?

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**NEW QUESTION: 287**

口部稽核師制定了整個組織流程中的口部和外部風險考量清單，制定了評估每個風險的量表，並分配了每個風險的相對重要性審核員何時採取了下列哪一種方法？

- A. 自上而下的方法
- B. 流程-Metri 方法
- C. 風險因子方法
- D. 由下而上的方法

**Answer: C (LEAVE A REPLY)**

The risk-factor approach involves developing a list of internal and external risk considerations, creating a scale to assess each risk, and allocating the relative importance of each risk. This approach allows the auditor to systematically evaluate risks based on predefined criteria and weightings, ensuring a comprehensive risk assessment across the organization's processes.

References:

The Institute of Internal Auditors (IIA) Standards

Risk Assessment Methodologies in Internal Auditing

**NEW QUESTION: 288**

下列哪一項最精確地描述了準備審計業務工作底稿的指南？

- A. 工作底稿應該能口為主管審計師和首席審計執行官所理解。
- B. 工作底稿應能為審計客口和董事會所理解。
- C. 工作底稿應該要能被其他未參與此專案的口部稽核師所理解。
- D. 工作底稿應該要能被外部審計師和監理機關所理解。

**Answer: (SHOW ANSWER)**

The guidelines for preparing audit engagement workpapers emphasize clarity, completeness, and accuracy to ensure that they can be easily understood and used by others within the auditing function.

\* Option A: Workpapers should be understandable to the auditor in charge and the chief audit executive.

\* While workpapers must indeed be clear to the auditor in charge and the chief audit executive, this guideline does not fully capture the broader requirement for understandability to other auditors.

\* Option B: Workpapers should be understandable to the audit client and the board.

\* Although transparency with the audit client and the board is important, workpapers are primarily internal documents used to support the audit process and conclusions.

\* Option C: Workpapers should be understandable to another internal auditor who was not involved in the engagement.

\* This is the most comprehensive requirement, ensuring that any internal auditor, even if not originally involved, can review the workpapers, understand the procedures performed, and the conclusions reached. This is crucial for maintaining continuity, quality control, and facilitating reviews or future audits.

\* Option D: Workpapers should be understandable to external auditors and regulatory agencies.

\* While external auditors and regulatory agencies may review workpapers, the primary audience is internal auditors, who need to ensure the workpapers are detailed and clear enough for effective internal use and review.

Reference:

According to the Institute of Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2330 - "Documenting Information," internal auditors must document relevant information to support the conclusions and engagement results. The documentation must be sufficiently detailed to allow another internal auditor with no previous connection to the engagement to understand the work performed, evidence obtained, and conclusions reached.

### NEW QUESTION: 289

某組織採用目標管理方法，即員工績效取決於既定目標。關於這種方法，下列哪一項敘述是正確的？

- A. 當組織面臨快速變化時，它對管理階層尤其有幫助。
- B. 對於機械型組織而言，這是一種更成功的方法。
- C. 當目標設定不僅由管理階層執行，而且由包括基層員工在內的所有團隊成員執行時，會更成功。
- D. 它在雇主與員工關係不佳的環境中尤其成功。

**Answer: (SHOW ANSWER)**

\* Management-by-Objectives (MBO): This method involves setting clear, measurable objectives that employees and management agree on. It aligns individual performance with organizational goals.

\* Inclusive Goal-Setting: When goal-setting is inclusive, involving all team members, it fosters a sense of ownership and commitment to the goals. This collaboration enhances motivation and accountability.

\* Empirical Evidence: Research and practical experience indicate that MBO is more effective when employees at all levels are involved in the goal-setting process, as it leads to better performance and job satisfaction.

\* IIA Standards and Best Practices: Encouraging participation from all levels aligns with the principles of good governance and effective management, which are central to the IIA's standards and best practices.

References:

Principles of Management-by-Objectives (MBO) .

### NEW QUESTION: 290

一名內部稽核師正在計劃在金融機構進行審計。其參與的目標是確定貸款是否按照組織的政策發放。下列哪一種方法可以為審核員提供最佳資訊？

- A. 隨機抽取30筆貸款，核實是否按時全額償還
- B. 隨機選擇 30 個貸款案例，並根據適用的核保指南進行驗證
- C. 隨機選出 30 位員工來完成是否遵守政策和標準的調查
- D. 隨機選擇幾個月，取得這幾個月老化報告，並與較差年份進行比較

**Answer: (SHOW ANSWER)**

To determine if loans were granted in accordance with the organization's policies, the most effective approach is to validate a sample of loans against the applicable underwriting guidelines. This method allows the auditor to directly assess compliance with the specific criteria set out in the organization's loan granting policies, providing clear evidence on whether the loans meet the required standards.

The Institute of Internal Auditors (IIA) Practice Guide: Auditing Credit Risk Management IIA Standard 2210 - Engagement Objectives

### NEW QUESTION: 291

在審計部稽核團隊所準備的專案工作底稿時，專案主管發現某些工作底稿與專案目標之間沒有直接關聯，專案主管該如何因應？

- A. 請稽核師從記錄中刪除不相關的工作底稿。
- B. 簽署所有工作底稿，並將文件從最相關到最不相關進行排列。
- C. 確保最終審計報告顯示初步參與目標已擴展。
- D. 擴大審計範圍並包含附加文件。

**Answer: A (LEAVE A REPLY)**

Per Standard 2330 - Documenting Information, workpapers must be sufficient, reliable, relevant, and useful.

Irrelevant workpapers that do not support engagement objectives should not be retained, as they clutter documentation and weaken audit quality. The supervisor should ensure that only workpapers directly tied to objectives are included, which makes Option A correct.

### NEW QUESTION: 292

就組織的風險管理計畫而言，下列何者是稽核活動的適當角色？

- A. 根據組織的風險偏好來識別和管理風險。
- B. 確保有適當且有效的風險管理流程。
- C. 充分了解組織的關鍵風險緩解策略。
- D. 識別並確保有適當的控制措施以減輕風險。

**Answer: (SHOW ANSWER)**

According to IIA guidance, an appropriate role for the internal audit activity with regard to the organization's risk management program is to attain an adequate understanding of the organization's key risk mitigation strategies. This enables internal auditors to evaluate the effectiveness of risk management processes and provide assurance on the adequacy of risk controls. Identifying and managing risks, ensuring risk management processes exist, and ensuring controls exist to mitigate risks are responsibilities of management, not internal audit.

IIA Standards: 2120 - Risk Management

IIA Practice Guide: Internal Audit's Role in Risk Management

### NEW QUESTION: 293

下列何者最能描述新股首次公開發行 (IPO) 所包含的風險？

- A. 殘餘風險。
- B. 淨風險。
- C. 固有風險。
- D. 潛在風險

**Answer: C (LEAVE A REPLY)**

\* Introduction:

\* Inherent risk refers to the susceptibility of an assertion to a material misstatement, assuming no related controls.

\* IPO Risks:

\* Initial Public Offerings (IPOs) inherently carry a high level of risk due to the uncertainty and complexity involved in the process, the lack of historical data, and market volatility.

\* Options Analysis:

\* Option A: Residual risk is the risk remaining after controls are applied.

\* Option B: Net risk is not a standard term in audit risk assessments.

\* Option C: Inherent risk is the appropriate term for the risks associated with an IPO, which exist before considering any controls.

\* Option D: Underlying risk is not a standard audit term.

\* Conclusion:

\* The risk associated with an IPO for a new stock is best described as inherent risk due to the nature of the uncertainties involved.

Audit Standards and Securities Regulation Guidelines

#### **NEW QUESTION: 294**

下列哪一項對於確保內部稽核活動的調口結果和建議得到充分考慮至關重要？

- A. 報告審核結果並向管理階層提出建議。
- B. 提供正式的后續程序，以確保管理階層遵守行動計畫或接受不採取行動的風險。
- C. 每季向管理階層報告審計計畫的重點是更高的風險暴露。
- D. 與獨立審計員討論審計結果。

**Answer: (SHOW ANSWER)**

For internal audit findings and recommendations to be effectively implemented and to ensure that they receive adequate consideration, formal follow-up procedures are essential. According to IIA guidance, it is important that the internal audit activity not only reports the results to management but also ensures that corrective actions are taken or that management consciously accepts the associated risks.

\* IIA Standard 2500 - Monitoring Progress:

\* This standard requires that the chief audit executive (CAE) establish a process to monitor and ensure that management actions are effectively implemented or that risks are appropriately accepted. Follow-up is crucial for verifying that management has taken the recommended actions or has acknowledged and accepted the risk of not doing so.

\* Formal Follow-Up Procedures:

\* These procedures involve tracking the status of management's responses to audit recommendations, checking if actions were implemented as planned, and determining whether the intended outcomes were achieved. If management decides not to act, the CAE must ensure that the decision is documented and the associated risks are understood and accepted by senior management.

\* IIA Practice Advisory 2500-1:

\* This advisory emphasizes the importance of follow-up to ensure that significant audit findings and recommendations are addressed. Without this follow-up, there is a risk that important issues might be neglected or forgotten.

\* Option A (Reporting results with recommendations): While reporting is important, it does not ensure that recommendations are acted upon.

\* Option C (Quarterly reporting on audit plan focus): This is related to audit planning, not to ensuring that specific findings and recommendations are considered.

\* Option D (Discussing findings with independent auditors): This might be useful, but it does not directly influence whether management considers and acts on the internal audit findings.

Detailed Explanation: Why Not Other Options?

#### **NEW QUESTION: 295**

內部稽核師收到一份文件，其中顯示流程的所有步驟以及流程每個步驟之間的交易流程所採取的路徑，內部稽核師在業務過程中最有可能如何使用該文件？

- A. 對剩餘製程風險的充分性進行評估。
- B. 對流程風險進行詳細評估
- C. 對製程控制的充分性進行評估。
- D. 對過程控制的有效性進行評估

**Answer: (SHOW ANSWER)**

**NEW QUESTION: 296**

首席審計執行長 (CAE) 正在為新的口部稽核活動制定工作文件準備政策。CAE 希望確保所有工作文件都與參與目標直接相關。為了解決這個問題，政策中應包含下列哪些聲明？

- A. 工作底稿應該是可以理解的。
- B. 工作底稿應該具有相關性。
- C. 工作底稿應該是經濟的。
- D. 工作底稿要完整。

**Answer: B (LEAVE A REPLY)**

When developing a workpaper preparation policy, it is essential to ensure that all workpapers are directly related to the engagement objectives. The term "relevant" in this context means that the workpapers must be pertinent and appropriate to the audit engagement's objectives, ensuring that they support the findings, conclusions, and recommendations.

\* IIA Standard 2330 - Documenting Information:

\* This standard requires that internal auditors document relevant information to support engagement conclusions and recommendations.

Relevance is key because it ensures that the documentation directly pertains to the objectives of the audit engagement.

\* Relevance of Workpapers:

\* Relevant workpapers are those that provide evidence and information that directly supports the audit's objectives. This relevance ensures that the audit's findings and conclusions are based on information that is applicable and directly related to the scope of the audit.

\* IIA Practice Advisory 2330-1:

\* The advisory suggests that workpapers should be organized and structured in a way that clearly relates to the audit objectives. Including a requirement for relevance in the workpaper policy helps ensure that all documented evidence is pertinent to the audit's goals.

\* Option A (Understandable): While workpapers should be understandable, this does not directly address the need for workpapers to relate to the engagement objectives.

\* Option C (Economical): Workpapers being economical refers to their efficiency in documentation, not their relevance to objectives.

\* Option D (Complete): Completeness is important but refers to the extent of documentation rather than its relevance to specific objectives.

Detailed Explanation: Why Not Other Options? Conclusion: Option B is correct because including the requirement that workpapers be relevant ensures that they directly relate to the engagement objectives, aligning with IIA standards on documentation.

**NEW QUESTION: 297**

下列哪一種情況可以證明從最終審計報告中刪除調口結果是合理的？

- A. 管理階層不同意報告中的調口結果和結論。
- B. 管理階層已圓滿完成建議的矯正措施。
- C. 管理階層提供了與調口結果相矛盾的額外資訊。
- D. 管理層認為該發現無關緊要，並且包含在報告中是不公平的。

**Answer: C (LEAVE A REPLY)**

A finding can be removed from the final audit report if management provides additional information that accurately contradicts the initial findings. This indicates that the initial findings may have been based on incomplete or incorrect information. Disagreements (Option A) or beliefs about the insignificance (Option D) of the finding do not justify removal unless they are supported by new, contradicting evidence. Even if corrective actions are already taken (Option B), the original finding may still be relevant for documentation and historical context.

IIA Standard 2410: Criteria for Communicating.  
IIA Practice Guide on Communicating Results.

**NEW QUESTION: 298**

誰負責確保口部稽核人員的持續專業發展？ \*

- A. 個人口部稽核員
- B. 首席稽核執行官。
- C. 董事會
- D. 專案主管

**Answer: A (LEAVE A REPLY)**

\* Introduction:

\* Continuing Professional Development (CPD) is essential for internal auditors to maintain and enhance their skills and knowledge.

\* Responsibility for CPD:

\* While the organization and CAE provide support and resources, the primary responsibility for ensuring CPD rests with the individual internal auditors.

\* Options Analysis:

\* Option A: Individual internal auditors are responsible for their own CPD.

\* Option B: The CAE facilitates opportunities for CPD but is not solely responsible.

\* Option C: The board oversees overall governance and strategy but not individual CPD.

\* Option D: Engagement supervisors support auditors in their roles but do not manage their CPD.

\* Conclusion:

\* Individual internal auditors are responsible for ensuring their own continuing professional development.

IIA's Continuing Professional Education Requirements

**NEW QUESTION: 299**

下列哪一項是取得組織對新財口的合法所有權證據的最佳審計程序？

- A. 審口在相應政府部門登記的文件。
- B. 檢口董事會會議記錄並尋求收購財口的批准。
- C. 與高階管理層和法律顧問確認有關財口收購的情況。
- D. 與處理託管帳口的口權公司確認所有權。

**Answer: A (LEAVE A REPLY)**

Ownership of property is established through government-registered legal documents (title or deed records).

While board minutes, management confirmation, or title company evidence may be useful, they are secondary. The most reliable and direct evidence is registered ownership documents (A).

**NEW QUESTION: 300**

組織擁有員工在場外存放的車輛，用於取貨和交付訂單。口部稽核師從固定資口登記冊中選擇特定車輛進行測試。下列哪一項最能夠審核員提供充分的間接證據來確認車輛的存在？

- A. 口看在參與期間分配給員工用於運送貨物的車輛的日誌。
- B. 造訪特定員工的家庭住址以口看所選車輛。

- C. 將固定資口登記冊中登記的車輛詳細資料與車輛的帶日期戳記的照片進行比較。
- D. 向一名送貨員工尋求車輛詳細資訊的獨立確認。

**Answer: (SHOW ANSWER)**

To confirm the existence of a specific vehicle selected from the fixed asset register, the best indirect evidence would be to compare the registered details of the vehicle with a date-stamped photograph. This method provides a verifiable form of evidence that the vehicle exists and matches the details recorded in the asset register. It ensures that the vehicle is still in possession of the organization and can be indirectly verified without the need for physical presence at an off-site location.

IIA Practice Guide: "Auditing Fixed Assets"

COSO Internal Control - Integrated Framework

#### NEW QUESTION: 301

下列哪一種口部稽核程序通常涉及抽樣？

- A. 確認與財務報表分析
- B. 重新執行與檢口
- C. 憑證與追蹤
- D. 趨勢分析與基準測試

**Answer: B (LEAVE A REPLY)**

Sampling is commonly involved in reperformance and inspection procedures. Reperformance involves the internal auditor independently executing procedures or controls to verify the results obtained by the entity.

Inspection involves examining records, documents, or tangible assets. Both of these audit procedures frequently use sampling techniques to select items for testing, which helps ensure that the auditor's conclusions are based on representative data without the need to examine every item in the population.

The Institute of Internal Auditors (IIA) Practice Guide on "Audit Sampling" Generally Accepted Auditing Standards (GAAS) related to audit evidence and sampling

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#### NEW QUESTION: 302

在審口組織的廢棄物管理流程時，口部稽核員發現廢水處理不當，審計員提出的旨在減輕監管制裁和聲譽損害風險的建議已被接受，並商定了實施時間表。然而，在口部稽核活動的定期後續行動中，管理階層表示，該建議的實施成本太高，而目前的處置方法具有成本效益。這種情況下，首席審計執行官應該做什麼？

- A. 沒什麼，因為口部稽核活動已經履行了提供建議以減輕組織面臨的風險的責任。
- B. 聯絡負責監控此類事項的監管機構，以口服管理階層實施建議。
- C. 與高階管理層召開會議，討論該問題及其可能對組織口生的潛在影響。
- D. 向外部審計師強調目前面臨的風險，以便他們也可以強調該問題，並進一步向管理層施壓，以解決該問題。

**Answer: C (LEAVE A REPLY)**

When management decides not to implement a critical recommendation, especially one related to regulatory compliance and potential reputational risk, it is essential for the chief audit executive (CAE) to escalate the issue to senior management. This step ensures that management fully understands the risks involved and can make an informed decision.

\* IIA Standard 2600 - Communicating the Acceptance of Risks:

\* This standard requires the CAE to communicate to senior management and the board when management has accepted a level of risk that the CAE believes is unacceptable. The CAE must ensure that the decision-makers are aware of the potential consequences.

\* Importance of Escalation:

\* By convening a meeting with senior management, the CAE can discuss the risks of non-compliance, including potential regulatory sanctions and reputational damage. This discussion provides an opportunity for senior management to reassess the decision in light of these risks.

\* IIA Practice Advisory 2600-1:

\* The advisory suggests that when significant risks are not being addressed by management, the CAE should communicate these concerns to higher levels of the organization. This ensures that the risks are not ignored and that appropriate action can be taken.

\* Option A (Do nothing): This is not appropriate, as the CAE has a responsibility to escalate significant risks.

\* Option B (Contact regulatory agency): This is an extreme step and should not be the first course of action. The issue should be discussed internally before involving external regulators.

\* Option D (Highlight to external auditors): While external auditors might need to be informed, the issue should first be addressed within the organization.

Detailed Explanation: Why Not Other Options?

**NEW QUESTION: 303**

□部稽核員在對某組織的採購流程進行稽核時發現了詐欺行為。

下列哪一項描述了在此場景中使用法務審計技術的最大好處？

A. 增強防止詐欺發生的能力。

B. 更有力地確保及時發現採購詐欺行為

C. 提升評估組織□部詐欺風險的能力。

D. 透過更好的證據收集來更深入地了解詐欺行為

**Answer: D (LEAVE A REPLY)**

Forensic auditing techniques provide a systematic approach to collecting and analyzing evidence related to fraud. The primary benefit of these techniques is the enhanced ability to gather comprehensive and detailed evidence, which leads to a greater understanding of how the fraud occurred and who was involved. This detailed evidence collection supports legal proceedings and helps in identifying control weaknesses that need to be addressed to prevent future frauds.

References:

"Forensic Auditing: Principles and Practices," which outlines the importance of evidence collection in understanding and combating fraud.

**NEW QUESTION: 304**

關於使用流程圖作為稽核工具，下列哪一項□明是正確的？

A. 流程圖通常較不適合支援風險和控制矩陣提供的資訊。

B. 流程圖比敘述更受青睞，因為它們可以提供有關流程設計和操作的更多細節。

C. 流程圖最適用於線性流程，但無法解決與流程相關的所有風險。

D. 流程圖描述了流程步驟，但無法提供充分評估流程設計所需的詳細程度。

**Answer: (SHOW ANSWER)**

Flowcharts are particularly effective for visualizing linear processes, as they clearly depict the sequence of steps, decision points, and flow of information. However, while they provide a useful representation of the process, they may not capture all risks, particularly those that are non-linear or involve complex interactions that are not easily represented in a flowchart format.

IIA References:

\* IIA Standard 2320: Analysis and Evaluation requires internal auditors to evaluate the design and implementation of processes. Flowcharts can help auditors visualize and understand process flows but may need to be supplemented with other tools (e.g., risk and control matrices) to capture the full range of risks.

\* The Practice Guide on Process Mapping indicates that flowcharts are valuable for mapping linear processes but should be used in conjunction with other tools when evaluating complex or non-linear processes.

### **NEW QUESTION: 305**

使用成本數量利潤分析法時，達到損益平衡點後，下列何者會增加營業收入？

- A. 每額外售出一個單位的固定成本。
- B. 每額外售出一個單位的單位變動成本。
- C. 每額外賣出一個單位的貢獻毛利。
- D. 每額外賣出一件商品的單位毛利率

**Answer: (SHOW ANSWER)**

Contribution Margin: Contribution margin is the amount by which the sales price of a product exceeds its variable costs. After reaching the break-even point, each additional unit sold contributes directly to operating income.

Cost-volume-profit (CVP) analysis, which highlights the role of contribution margin in determining profitability.

Operating Income: At the break-even point, fixed costs are covered, so additional units sold increase operating income by the contribution margin per unit.

Fixed Costs: Fixed costs per unit (option A) do not change with additional units sold.

Variable Costs: Variable costs per unit (option B) remain constant and are deducted from sales price to calculate contribution margin.

Gross Margin: Gross margin per unit (option D) includes fixed costs and is less directly relevant than the contribution margin.

### **NEW QUESTION: 306**

在進行資訊安全審計時，口部稽核員發現現有的災難復原計畫已有四年歷史且未經測試。審計人員還了解到，恢復計畫實施四年來，資訊系統發生了廣泛的變化。稽核員最適合採取下列哪一項行動？

- A. 通知管理層並要求立即測試該計畫。
- B. 作為審核的一部分，更新管理階層的復原計畫。
- C. 評估復原計畫並向管理階層報告缺陷。
- D. 建議管理階層和使用者更新並測試復原計畫。

**Answer: (SHOW ANSWER)**

\* A. Inform management and request that the plan be tested immediately: Testing without updating the plan could lead to irrelevant results given the significant changes to the systems.

\* B. Update the recovery plan for management, as part of the review: The auditor's role is to assess and recommend, not to perform management's responsibilities.

\* C. Evaluate the recovery plan and report weaknesses to management: Evaluation alone does not address the need for an update and testing of the outdated plan.

\* D. Recommend that management and users update and test the recovery plan: Correct. This approach addresses the deficiencies in the plan and ensures alignment with current systems.

CIA Exam Syllabus Reference:

Domain II: Risk Management and Control - Disaster Recovery and Business Continuity Planning.

#### **NEW QUESTION: 307**

□部稽核師在董事會審□期間應考慮測試下列哪些□部控制屬性？

- A. 存在獨立的臨界質量
- B. 高階主管既定的理念與運作風格
- C. 組織明確的□部控制目標
- D. 組織的員工招募與留任政策

**Answer: A (LEAVE A REPLY)**

When reviewing the board of directors, internal auditors should consider testing the presence of an independent critical mass. This refers to the existence of a sufficient number of independent directors who can provide unbiased judgment and oversight. Independence is a cornerstone of effective governance, ensuring that decisions are made in the best interest of the organization without undue influence from management.

This attribute is crucial for maintaining the integrity and objectivity of the board's decisions and actions.

IIA's Practice Guide on Assessing Organizational Governance.

#### **NEW QUESTION: 308**

根據 IIA 指南，下列哪一項反映了□部稽核活動依賴□部或外部鑑證提供者工作的有效原則？

- A. 評估元素
- B. 組織元素
- C. 練習要素
- D. 保密要素

**Answer: A (LEAVE A REPLY)**

According to IIA guidance, elements of evaluation reflect a valid principle for the internal audit activity to rely on the work of internal or external assurance providers. This principle involves assessing the competence, objectivity, and performance of the assurance providers to ensure their work can be relied upon. Proper evaluation helps internal auditors determine the extent to which they can use the work of others in forming their conclusions.

IIA Standards: 2050 - Coordination and Reliance

IIA Practice Guide: Reliance by Internal Audit on Other Assurance Providers

#### **NEW QUESTION: 309**

關於向管理階層發布的最終鑑證業務報告，下列哪一項敘述是正確的？

- A. 評級僅用於評估□部稽核師所觀察的情況。
- B. 在發布最終批准的審計報告之前，可以將審計結果傳達給管理階層。
- C. 傳播之前，通訊必須符合邏輯且沒有錯誤。
- D. 審核報告必須依照以下順序提供資訊 (1) 審核範圍, (2) 合作目標, 以及(3) 合作結果

**Answer: C (LEAVE A REPLY)**

According to the International Standards for the Professional Practice of Internal Auditing, particularly Standard 2420 - Quality of Communications, internal audit communications should be accurate, objective, clear, concise, constructive, complete, and timely. Ensuring that communications are relevant, logical, and free from errors is essential for maintaining the credibility and effectiveness of the internal audit function and for providing management with reliable information for decision-making.

Institute of Internal Auditors (IIA), International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2420 - Quality of Communications.

### NEW QUESTION: 310

下列哪一項是在涉嫌詐欺調查中聘請外部詐欺專家的優點？

- A. 增加對組織員工的存取權限。
- B. 增強保存證據和指揮系統的能力。
- C. 增強審計組織關鍵業務流程的能力。
- D. 增加對組織軟體和專有資料的存取。

**Answer: B (LEAVE A REPLY)**

\* Introduction:

\* Engaging an external fraud specialist brings several advantages to an investigation, particularly in preserving the integrity of evidence.

\* Advantages of External Fraud Specialists:

\* External specialists bring expertise, objectivity, and resources that may not be available internally.

\* Options Analysis:

\* Option A: Access to employees is not necessarily increased with external specialists.

\* Option B: External fraud specialists have the skills and protocols to preserve evidence and maintain the chain of command, ensuring legal and procedural compliance.

\* Option C: Scrutinizing business processes is part of their role, but the primary advantage lies in evidence preservation.

\* Option D: Access to software and proprietary data is not the primary advantage; internal controls can provide this access as needed.

\* Conclusion:

\* The main advantage of utilizing an external fraud specialist is their increased ability to preserve evidence and maintain the chain of command, which is critical in legal and compliance contexts.

Internal Audit Standards and Practice Guides .

### NEW QUESTION: 311

□部稽核員審計了製造設備採購招標文件，發現以下情況：

- \* 招標技術規格符合□部政策。
- \* 招標的唯一評估標準是經濟可行性。
- \* 所有投標均需透過指定軟體提交，且在提交截止日期之前無法開□。
- \* 獲獎者已獲得高階管理層的批准。
- \* 獲勝者是根據投標者提供的最新技術來選出的。

下列哪一項是最適當的結論？

- A. 根據對特定招標文件的分析，採購流程的關鍵控制按預期運作。
- B. 為確保所提交投標的機密性而實施的 IT 控制似乎存在一些缺陷。
- C. 管理層對獲勝者的選擇應得到積極認可，因為其專注於創新的技術解決方案。

D. 透明度和平等對待投標人的原則似乎受到了損害。

**Answer: (SHOW ANSWER)**

Although technical specifications, confidentiality, and management approval were in place, the criteria for awarding the tender were not applied consistently. While economic feasibility was the stated criterion, the final selection was based on newest technology. This undermines transparency and equal treatment of bidders, key principles of fair procurement. Option D is therefore correct.

**NEW QUESTION: 312**

在審計專案的工作底稿和報告草稿時，首席審計執行長 (CAE) 發現，審計團隊在報告重大控制缺陷時，沒有充分考慮一項重要的補償性控制。因此，CAE 將相關文件退回給負責審計的審計師進行更正。基於此訊息，工作底稿的下列哪些部分最有可能需要修改？

1. 控制薄弱的影響。
2. 控制力減弱的原因
3. 關於控制缺陷的結論。
4. 針對控制缺陷的建議。

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

**Answer: C (LEAVE A REPLY)**

\* Introduction:

\* When a compensating control is not considered, it can affect various aspects of the audit findings and conclusions.

\* Impact on Workpapers:

\* Effect of the Control Weakness: The impact of the control weakness needs to be reassessed considering the compensating control.

\* Conclusion on the Control Weakness: The overall conclusion about the severity of the control weakness may change.

\* Recommendation for the Control Weakness: Recommendations may need to be adjusted based on the new assessment.

\* Options Analysis:

\* Option A: Includes the effect, cause, and conclusion, but the cause might not change if it remains relevant regardless of compensating controls.

\* Option B: Includes the effect, cause, and recommendation, but the cause might not change.

\* Option C: The effect, conclusion, and recommendation would likely need adjustments.

\* Option D: Includes cause, conclusion, and recommendation, but the cause might remain unchanged.

\* Conclusion:

\* The sections of the workpapers that most likely require changes are the effect of the control weakness, the conclusion on the control weakness, and the recommendation for the control weakness.

Internal Audit Standards and Practice Guides

**NEW QUESTION: 313**

組織擁有成熟的控制環境，但內部稽核資源有限。

- A. 偵測補償控制  
B. 預防性補償控制  
C. 偵探鍵控制

**D. 預防性按鍵控制**

**Answer: D (LEAVE A REPLY)**

In a mature control environment with limited internal audit resources, internal auditors should focus their testing on preventive key controls. Preventive controls are designed to stop errors or irregularities before they occur, making them crucial for maintaining control effectiveness. Key controls are the most important controls in mitigating risks to an acceptable level. By focusing on these, internal auditors can ensure that the most critical risks are managed effectively despite limited resources. References:

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2320 - Analysis and Evaluation.

\* The IIA's Practice Guide on Assessing the Adequacy of Control Processes.

**NEW QUESTION: 314**

一名口部稽核員正在準備對南美洲和歐洲 3,000 名員工使用的新實施的軟體進行審計。審核員收集相關回饋的最佳方式是什麼？

- A. 訪問兩個地區的 IT 管理人員
- B. 檢口區域使用者軟體訓練記錄
- C. 採訪推動管理階層和負責實施的供應商
- D. 向兩個地區的軟體使用者分發問卷

**Answer: (SHOW ANSWER)**

To gather relevant feedback on the newly implemented software used by 3,000 employees in South America and Europe, distributing surveys to the software users in both regions is the best approach. Surveys can reach a large number of users quickly and can provide comprehensive feedback on various aspects of the software, including usability, functionality, and user satisfaction. This method allows for the collection of a wide range of opinions and experiences, which can be analyzed to identify common issues and areas for improvement.

The Institute of Internal Auditors (IIA) Practice Guide: Auditing IT Projects IIA Standard 2310 - Identifying Information

**NEW QUESTION: 315**

口部稽核師在下列哪種情況下執行基準測試？

- A. 審核員將一個時期的資訊與不良時期的相同資訊進行比較
- B. 審核員將新資訊與他對組織的一般知識進行比較
- C. 審核員將他收集的資訊與其他來源的醞釀資訊進行比較
- D. 審核員將預期結果與實際結果進行比較

**Answer: C (LEAVE A REPLY)**

Benchmarking in internal auditing involves comparing the performance or practices of the audited entity against a standard or best practice, which often involves using information from other organizations or sources as a reference. This process helps identify areas for improvement and set performance targets. Thus, comparing the collected information with similar information from another source is the correct definition of benchmarking.

The Institute of Internal Auditors (IIA) Practice Guide: Internal Audit and Organizational Performance IIA Standard 1220 - Due Professional Care

**NEW QUESTION: 316**

一名口部稽核員發現，向一個供應商重複付款 作為糾正措施，管理層已收回重複付款 下列哪一項描述了管理階層在這種情況下的行動？

- A. 基於條件的行動計劃。
- B. 基於原因的行動計畫。

C. 基於根本原因的行動計畫。

D. 以效果為基礎的行動計畫。

**Answer: D (LEAVE A REPLY)**

Management's action to recoup the duplicate payments made to a vendor is an effect-based action plan because it directly addresses the outcome (the duplicate payment) rather than the underlying cause that allowed the error to occur. An effect-based action plan focuses on correcting the issue's immediate consequences but does not necessarily address the root cause that led to the issue in the first place.

IIA References:

\* IIA Standard 2500: Monitoring Progress emphasizes that internal auditors should monitor the disposition of audit recommendations.

Addressing only the effects of an issue, like in this case, might provide a temporary fix but does not prevent future occurrences if the underlying causes are not identified and corrected.

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#### **NEW QUESTION: 317**

□部稽核師正在使用電腦輔助審計技術來檢□組織多個部門的員工費用。在這種情況下，下列哪一項是正確的？

A. 來自不同來源的資料應保持隔離，以便於分析和發現異常情況。

B. 應針對完整資料群執行詐欺偵測技術。

C. 由於提示和舉報計畫的有效性，反應式方法最適合詐欺偵測。

D. 隨機抽樣是偵測詐騙交易的有效方法。

**Answer: B (LEAVE A REPLY)**

In internal auditing, the use of Computer-Assisted Audit Techniques (CAATs) allows auditors to analyze large datasets efficiently and effectively. When it comes to fraud detection, analyzing the full population of data is often the best approach.

\* IIA Practice Guide on CAATs:

\* CAATs enable auditors to analyze entire datasets rather than relying on samples. This approach is particularly useful in fraud detection, where anomalies or fraudulent transactions may be rare and could be missed if only a sample is analyzed.

\* Full Population Analysis:

\* By analyzing the entire dataset, the auditor can identify patterns, anomalies, and outliers that could indicate fraudulent activity. This comprehensive approach increases the likelihood of detecting fraud.

\* IIA Standard 1220 - Due Professional Care:

\* This standard requires auditors to exercise due care, which includes considering the use of CAATs for fraud detection to ensure that all relevant data is reviewed, not just a subset.

\* Option A (Data should remain segregated): Keeping data segregated may complicate the analysis and hinder the discovery of cross-division anomalies.

\* Option C (Reactive approach): While tips and whistleblowing are important, a proactive approach using CAATs to analyze full populations is more effective in detecting fraud.

\* Option D (Random sampling): Sampling may not be sufficient to detect fraud, as it could miss infrequent but significant fraudulent transactions.  
Detailed Explanation: Why Not Other Options?

### NEW QUESTION: 318

某國際組織的首席審計執行官正在規劃對該組織總部的財務職能進行審計。目前總部的內部稽核團隊缺乏參與工作所需的金融市場領域的專業知識。

- A. 外包具有金融市場領域專業知識的參與度 10 關係組織的外部審計師
- B. 聘請具有金融市場領域專業知識的額外內部稽核師。
- C. 從該組織的附屬機構之一邀請一位在金融市場領域具有專業知識的客座審計員。
- D. 將參與範圍限制為內部稽核團隊所擁有的知識和技能。

**Answer: (SHOW ANSWER)**

Given the time constraint and the need for specialized knowledge in financial markets, inviting a guest auditor from one of the organization's affiliates who has the required expertise is the most appropriate solution. This approach leverages existing internal resources with the necessary skills, which can be more efficient and cost-effective than hiring new staff or outsourcing the engagement. Additionally, it facilitates knowledge sharing and can help build internal audit capacity for future engagements.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 1210 - Proficiency

### NEW QUESTION: 319

下列哪一項內部稽核活動是在設計評估階段進行的？

- A. 內部稽核師審閱先前的稽核和工作底稿。
- B. 內部稽核師決定職責分離的控制。
- C. 內部稽核員檢查流程的完整性。
- D. 內部稽核人員將審計結果傳達給管理階層。

**Answer: (SHOW ANSWER)**

To determine which internal audit activity is performed in the design evaluation phase, it's essential to understand what each phase in the audit process entails. The design evaluation phase involves assessing whether the design of controls is adequate to mitigate risks to acceptable levels.

\* Option A: The internal auditor reviews prior audits and workpapers.

\* This activity typically occurs during the planning phase of an audit. Reviewing prior audits and workpapers helps the auditor understand the scope, findings, and context of previous audits, providing valuable information for planning the current audit.

\* Option B: The internal auditor identifies the controls over segregation of duties.

\* Identifying controls, particularly those related to segregation of duties, is a key part of the design evaluation phase. In this phase, the auditor assesses whether the control design, including segregation of duties, is sufficient to prevent or detect errors and fraud.

\* Option C: The internal auditor checks a process for completeness.

\* Checking a process for completeness is more aligned with the testing phase, where the auditor evaluates the operational effectiveness of controls. During this phase, the auditor ensures that all parts of a process are functioning as intended.

\* Option D: The internal auditor communicates the audit results to management.

\* Communicating audit results occurs in the reporting phase, after the audit fieldwork is complete.

In this phase, the auditor summarizes findings, conclusions, and recommendations and presents them to management.

Reference:

According to the Institute of Internal Auditors (IIA) Standards and the guidelines in the IPPF (International Professional Practices Framework), during the design evaluation phase, internal auditors assess the adequacy of control designs. This includes evaluating whether controls like segregation of duties are properly designed to mitigate identified risks. Identifying controls over segregation of duties is a fundamental aspect of assessing the adequacy of the control environment and its design to ensure it can effectively prevent and detect errors and fraud.

**NEW QUESTION: 320**

□部稽核員懷疑某部門的管理階層將計畫採購的數量分開，以避免較大採購所需的核准流程。下列哪一項是幫助審計員辨識七十種不當行為最有效的技術？

- A. 檢□整個群體
- B. 向管理階層詢問不當行為
- C. 測試隨機交易樣本。
- D. 使用數據分析

**Answer: (SHOW ANSWER)**

Data analytics is the most efficient technique to identify patterns and anomalies that may indicate the splitting of planned purchases to avoid the approval process. By applying data analytics, the internal auditor can analyze the entire dataset to detect unusual patterns, such as multiple purchases just below the approval threshold made within a short timeframe. This method is more effective than random sampling or manual examination as it can quickly and accurately identify instances of potential malpractice across large volumes of transactions.

The Institute of Internal Auditors (IIA) - Practice Guide: Data Analytics

**NEW QUESTION: 321**

下列哪一項敘述描述了有關鑑證業務溝通活動的最佳實踐？

- A. 所有鑑證業務意見應傳達給審計委員會。
- B. 所有鑑證業務觀察結果應包含在業務溝通的主要部分。
- C. 在保證約定的「溝通」階段，最好定義約定溝通的方法和時間安排。
- D. 應在保障業務的規劃階段製定詳細的升級流程。

**Answer: C (LEAVE A REPLY)**

Best practices for assurance engagement communication activities include defining the methods and timing of engagement communications during the "communicate" phase. This ensures that all stakeholders are aware of how and when they will receive information about the engagement, facilitating clear and effective communication. While it is important to communicate significant observations to relevant parties, including the audit committee if necessary, and to escalate issues as appropriate, the method and timing of these communications are crucial for maintaining clarity and coordination throughout the engagement. References:

\* The IIA's International Standards for the Professional Practice of Internal Auditing (Standards), specifically Standard 2420 - Quality of Communications.

\* The IIA's Practice Guide on Communicating Assurance Engagement Results.

**NEW QUESTION: 322**

哪種類型的參與最適合評估管理層正在考慮收購的目標實體的組織範圍風險管理流程的成熟度和嚴格性？

- A. 盡職調□承諾。
- B. 營運審計業務。

- C. 可行性研究參與。
- D. 風險與控制自我評估參與。

**Answer: A (LEAVE A REPLY)**

A due diligence engagement is the most appropriate type of engagement for assessing the maturity and rigor of the organization-wide risk management process of a target entity that management is considering acquiring. Due diligence involves a comprehensive appraisal of a business undertaken by a prospective buyer, especially to establish its assets and liabilities and evaluate its commercial potential. It typically includes evaluating financials, operational processes, and risk management frameworks to ensure informed decision-making about the acquisition.

The Institute of Internal Auditors (IIA), Practice Guide on Due Diligence

"Mergers and Acquisitions: A Step-by-Step Legal and Practical Guide" by Edwin L. Miller, Jr.

### NEW QUESTION: 323

下列哪一項敘述準確地描述了內部稽核記錄的標準要求？

- A. 內部稽核記錄的保留要求應符合外部稽核記錄的保留要求
- B. 保留要求應考慮內部稽核記錄的儲存媒體
- C. 保留要求應由首席審計执行官制定，並與組織的流程和程序保持一致
- D. 保留要求應規定記錄儲存和歸檔文件過程的最短期限

**Answer: C (LEAVE A REPLY)**

According to IIA guidance, the chief audit executive (CAE) is responsible for establishing policies and procedures for the internal audit activity, including the retention of audit records. These requirements should be aligned with the organization's overall processes and procedures to ensure consistency and compliance with legal and regulatory requirements. This approach ensures that the retention policy is tailored to the specific needs and context of the organization, while also maintaining alignment with broader organizational policies.

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2330 - Documenting Information

The Institute of Internal Auditors (IIA) - Practice Advisory 2330-1: Document Retention

### NEW QUESTION: 324

根據馬斯洛的需求層次理論，下列何者最能描述管理者為支持部屬的職涯發展和未來晉升而專門為其分配任務的策略？

- A. 同事的尊敬。
- B. 自我實現。
- C. 組織歸屬感
- D. 工作保障。

**Answer: B (LEAVE A REPLY)**

According to Maslow's hierarchy of needs theory, self-fulfillment or self-actualization represents the highest level of human motivation, where an individual seeks to achieve personal growth, professional development, and realization of their potential. Offering an assignment to a subordinate to support their professional growth and future advancement aligns with this concept, as it helps the individual achieve a sense of self-fulfillment.

Reference: Maslow's Hierarchy of Needs Theory

### NEW QUESTION: 325

高階管理層要求口部稽核活動執行諮詢項目，以協助就新軟體系統做出決策。下列哪一項將用於確定參與目標？

- A. 對業務目標的風險評估
- B. 了解參與客戶的期望
- C. 發生重大錯誤、詐欺或不合規的機率
- D. 董事會先前製定的標準

**Answer: B (LEAVE A REPLY)**

When performing a consulting project to assist in making a decision on a new software system, the engagement objectives would be determined by understanding the engagement client's expectations. This ensures that the consulting engagement is aligned with what the client needs and expects, leading to more relevant and useful recommendations.

IIA Standards: 2010 - Planning

IIA Practice Guide: Consulting Services

### NEW QUESTION: 326

口部審計活動已經意識到公眾對大型組織中電話行銷人員的銷售行為的投訴。口部稽核員決定審口過去三個月口所有投訴的樣本，以確保它們反映當前的行銷實務。下列何者最能描述這種抽樣技術？

- A. 判斷取樣
- B. 隨機取樣
- C. 發現取樣
- D. 統計抽樣

**Answer: (SHOW ANSWER)**

Judgmental sampling, also known as non-statistical sampling, is a technique where the internal auditor uses their professional judgment to select a sample that they believe is most representative of the population. In this scenario, the internal auditors are choosing to review a sample of complaints from the last three months based on their professional judgment that these complaints are reflective of current marketing practices. This method is particularly useful when the auditor has specific knowledge about the population that allows them to make informed selections.

Institute of Internal Auditors (IIA) Standards: Performance Standards 2320: Analysis and Evaluation Internal Audit Manual: Sampling Techniques and Methodologies

### NEW QUESTION: 327

最終審計報告發布後不久，專案主管認為，儘管管理層先前同意糾正一些口部控制缺陷，但根據A的指導，下列哪一項是最合適的應對措施？

- A. 業務主管必須通知首席審計執行長 (CAE) 缺陷尚未糾正
- B. 專案主管應依靠專業判斷來決定是否應通知 CAE，或調整管理行動計劃
- C. 專案主管應依靠其談判技巧向管理層發出最後通牒，以糾正控制缺陷
- D. 確保將這些缺陷記錄在文件中，作為下次審核期間要審口的高優先領域

**Answer: (SHOW ANSWER)**

According to the International Standards for the Professional Practice of Internal Auditing, the CAE must be kept informed of significant issues and deficiencies that are not addressed by management. Standard 2600 - Communicating the Acceptance of Risks requires the CAE to report any situation where management has accepted a level of risk that may be unacceptable to the organization. If the engagement supervisor learns that agreed-upon remedial actions have not been implemented, the CAE needs to be notified to determine further steps, ensuring that risks are managed appropriately and in alignment with the organization's risk tolerance.

This response aligns with the internal audit function's responsibility to follow up on management's corrective actions.

The IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2600 - Communicating the Acceptance of Risks.

**NEW QUESTION: 328**

下列哪一種屬性抽樣方法最適合用來衡量過帳到應付帳款分類帳的總錯誤？

- A. 走走停停採樣
- B. 按比例大小採樣的機率
- C. 經典變數取樣
- D. 發現取樣

**Answer: B (LEAVE A REPLY)**

Probability-proportional-to-size (PPS) sampling, also known as monetary unit sampling, is most appropriate for measuring the total misstatement in an accounts payable ledger. This method is used to determine the likelihood of individual items being selected based on their size, with larger items having a higher probability of being selected. This is particularly useful in identifying overstatements and misstatements in financial records, such as accounts payable, where the monetary value of transactions is a critical factor.

Institute of Internal Auditors (IIA), Practice Guide - Auditing Sampling.

**NEW QUESTION: 329**

正在組成一個參與團隊來審核組織的一個供應商 下列哪一項敘述最適用於這種情況？

- A. 合作團隊應包括具有調口供應商詐欺專業知識的口部稽核員
- B. 專案團隊應由精通財務報表分析和當地會計原則的註冊會計師組成
- C. 為了保持獨立性和客觀性，兩年前為供應商工作的審核員不得參加參與團隊
- D. 合作團隊可能包括一名缺乏對供應商所在口業了解的審核員

**Answer: A (LEAVE A REPLY)**

According to IIA guidance, when assembling an engagement team to audit a vendor, it is crucial to include internal auditors who have expertise in investigating vendor fraud. This expertise is essential for identifying and assessing fraud risks associated with the vendor and ensuring a thorough and effective audit. While proficiency in financial statement analysis and local accounting principles is valuable, the specific context of vendor fraud requires specialized knowledge in that area.

IIA Standards: 1210.A2 - Proficiency

IIA Practice Guide: Auditing Third-Party Risk Management

**NEW QUESTION: 330**

在對物流部門進行審口時，口部稽核團隊發現了一個關鍵的控制弱點 首席審計執行長 (CAE) 決定為後勤部門的管理準備一份審計備忘錄，然後召開非正式會議 CAE 決定準備審計備忘錄的最可能原因是什麼？

- A. 向管理階層報告最新的審核進度
- B. 確保口部稽核團隊和 CAE 在發現的弱點方面保持一致
- C. 讓管理階層及時解決發現的弱點
- D. 就已識別的缺陷獲得管理層的同意

**Answer: C (LEAVE A REPLY)**

The most likely reason the Chief Audit Executive (CAE) decided to prepare an audit memorandum for management of the logistics department is to allow management to address the identified weakness timely. An audit memorandum serves as a formal communication that highlights the

issue and provides management with the necessary details to understand and address the control weakness promptly. This approach facilitates immediate corrective action, thereby reducing the risk associated with the identified weakness.

The Institute of Internal Auditors (IIA) Standard 2420 - Quality of Communications: "Communications must be accurate, objective, clear, concise, constructive, complete, and timely." IIA Practice Guide on "Engagement Communication"

**NEW QUESTION: 331**

一位口部稽核師正在評估組織的風險管理架構。他應該使用下列哪一個公式來計算剩餘風險？

*(Probability of events) × (Control) × (Asset value)*

一個)

*(Probability of events) × (Impacts) × (Controls gap)*

B)

C)

D)

A. 選項 A

B. 選項 B

C. 選項 C

D. 選項 D

**Answer: C (LEAVE A REPLY)**

The appropriate formula to calculate residual risk is  $(Probability\ of\ events) \times (Impacts)$ . Residual risk is the risk that remains after controls are implemented to mitigate the inherent risk. It reflects the remaining exposure after considering the effectiveness of existing controls. This formula takes into account the likelihood of an event occurring and the potential impact if it does occur. References: IIA Practice Guide - Assessing the Adequacy of Risk Management Processes, COSO Framework

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**NEW QUESTION: 332**

下列哪一項是口部稽核師在記錄缺陷時所包含的五個屬性之一？

A. 用於進行評估的標準

B. 用於分析資料的方法

C. 建議執行的後續參與工作

D. 參與期間執行的工作範圍

**Answer: (SHOW ANSWER)**

One of the five attributes that internal auditors include when documenting a deficiency is the criteria used to make the evaluation. The criteria represent the standards, measures, or expectations used in the evaluation process. Documenting the criteria is essential as it provides a benchmark against which the actual conditions can be compared, thereby helping to identify and explain deficiencies in controls or processes.

The Institute of Internal Auditors (IIA) Standard 2410 - Criteria for Communicating: "Final communication of engagement results must, where appropriate, contain the internal auditors' overall opinion and/or conclusions, as well as the criteria used for evaluation." IIA Practice Guide on "Documenting Internal Audit Observations"

**NEW QUESTION: 333**

下列哪一項最精確地描述了平衡計分卡的四個組成部分？

- A. 客戶、創新、成長與內部流程。
- B. 業務目標、關鍵成功因素、創新與成長。
- C. 客戶、支持、關鍵成功因素與學習。
- D. 財務指標、學習與成長、客戶與內部流程。

**Answer: D (LEAVE A REPLY)**

The balanced scorecard, introduced by Robert Kaplan and David Norton, includes four main components that provide a comprehensive view of an organization's performance. These components are:

- \* Financial Measures - to track financial success and shareholder value.
- \* Learning and Growth - to foster an environment of continuous improvement and innovation.
- \* Customers - to measure customer satisfaction and market share goals.
- \* Internal Processes - to ensure that critical operations and business processes are running efficiently.

These elements together help an organization balance short-term objectives with long-term goals.

References:

- \* Kaplan, R.S., & Norton, D.P. (1996). The Balanced Scorecard: Translating Strategy into Action.

**NEW QUESTION: 334**

內部稽核員選擇已付發票樣本並將其與接收報告進行配對。此過程最可能的目的是什麼？

- A. 確保所有客戶出貨均正確計費。
- B. 確保僅針對收到的貨物支付發票費用。
- C. 確保所有負債均已履行。
- D. 確保僅針對訂購的商品支付發票費用。

**Answer: B (LEAVE A REPLY)**

Matching invoices to receiving reports ensures the organization only pays for goods it has actually received, addressing completeness and accuracy in financial transactions. This procedure aligns with the COSO Internal Control Framework's principles regarding transaction processing and control activities. It mitigates risks of paying for unordered or unreceived goods, a common source of errors and potential fraud in the accounts payable process. The IIA's CIA Part 2 syllabus emphasizes testing of key controls in financial systems, including those preventing overpayments (Section II: Audit Engagements).

**NEW QUESTION: 335**

下列哪一項既適用於作業成本法，也適用於流程成本法？

- A. 總製造成本在每個週期結束時決定。
- B. 各部門的成本匯總在生計成本報告中。
- C. 追蹤三個製造成本要素：直接材料、直接人工和製造費用。
- D. 單位成本可以透過將該期間的總製造成本除以該期間生計的單位數量來計算。

**Answer: C (LEAVE A REPLY)**

Both job order cost systems and process cost systems track three manufacturing cost elements: direct materials, direct labor, and manufacturing overhead. These cost elements are essential in calculating the total production cost and determining the cost per unit.

\* Direct Materials: The raw materials directly used in the production of goods.

\* Direct Labor: The wages of workers who are directly involved in manufacturing the products.

\* Manufacturing Overhead: Indirect costs associated with production, such as utilities, maintenance, and depreciation of equipment.

References:

"Cost Accounting: A Managerial Emphasis," which details the tracking of manufacturing costs in different costing systems .

**NEW QUESTION: 336**

下列哪一項是口部稽核師在製定特定審計專案目標時應執行的最關鍵步驟？

A. 檢視組織結構、管理角色和職責、操作程序。

B. 評估管理階層的風險評估和口部稽核活動的風險評估。

C. 評估用於滿足監管要求的流程和控製文件。

D. 檢視涉及待審口區域管理的會議記錄。

**Answer: (SHOW ANSWER)**

Evaluating management's risk assessment and the internal audit activity's risk assessment ensures that audit objectives align with organizational risks and priorities. This step is crucial for identifying high-risk areas and designing a focused audit approach.

\* Reviewing organizational structure, roles, and procedures (A) is important but does not directly establish engagement objectives.

\* Assessing process flow and control documents (C) is useful for control evaluation but not the primary planning step.

\* Reviewing meeting notes (D) may provide background information but is not the key step in establishing engagement objectives.

Reference:IIA's Standard 2200 - Engagement Planning and Practice Guide: Engagement Planning:

Establishing Objectives and Scope.

**NEW QUESTION: 337**

與口部控制問卷相比，流程圖有下列哪些優點？

1 流程圖減少了測試員工是否遵守口部控制流程的需要

2 流程圖直觀地描述了所審口領域的流程。

4 個流程圖突顯了控制點，以幫助口部稽核師評估控制設計

A. 僅限 1 和 3

B. 僅限 2 和 4。

C. 1.2。而且只有3個

D. 僅限 2、3 和 4

**Answer: B (LEAVE A REPLY)**

Flowcharts provide a visual depiction of the processes in the area under review, helping internal auditors and stakeholders understand the workflow and identify key control points. Additionally, flowcharts highlight control points, which assist auditors in evaluating the design of controls. These visual tools make it easier to identify potential gaps or weaknesses in the control design and understand how different processes and controls interact. They do not reduce the need for testing whether employees are observing internal control processes or directly prioritize internal control design weaknesses.

The IIA's International Standards for the Professional Practice of Internal Auditing, Standard 2201 - Planning Considerations.

**NEW QUESTION: 338**

哪種類型的審計業務最適合用來決定組織如何在長期內獲得更多利潤？

- A. 營運審核
- B. 合規與財務審計
- C. 績效審核
- D. 品質審核

**Answer: A (LEAVE A REPLY)**

An operational audit is the most appropriate type of audit engagement to determine how an organization could be more profitable in the long term. Operational audits focus on the efficiency and effectiveness of an organization's operations, processes, and procedures. They assess whether resources are being used optimally to achieve business objectives and identify opportunities for cost savings, process improvements, and enhanced productivity. This type of audit is designed to provide insights and recommendations that can help an organization improve its profitability over the long term by streamlining operations and eliminating inefficiencies.

The Institute of Internal Auditors (IIA) Practice Guide: Operational Auditing: A Guide for Internal Auditors IIA Standard 2110 - Governance

**NEW QUESTION: 339**

內部稽核部門描述了詐欺指標和與詐欺相關的關鍵字的情境。其目標是將這些資料輸入到演算法中，以預測潛在的詐欺行為並阻止被標記的交易的執行。該內部稽核部門最有可能採用下列哪一種分析方法？

- A. 診斷分析
- B. 描述性分析
- C. 規範分析
- D. 預測分析

**Answer: (SHOW ANSWER)**

\* Descriptive analytics explains what happened.

\* Diagnostic analytics explains why it happened.

\* Predictive analytics forecasts what may happen in the future using historical patterns.

\* Prescriptive analytics suggests actions to take.

Since the goal is to forecast potentially fraudulent behavior before it occurs, this is predictive analytics (D).

**NEW QUESTION: 340**

公司合併決定促使首席審計執行長 (CAE) 提議對現有的年度審計計劃進行臨時性修改，以應對新出現的風險。針對審計計畫的修改，CAE 應採取下列哪一項最適當的行動？

- A. 將修訂後的審計計畫直接提交董事會批准
- B. 與財務長溝通，並將修訂後的審計計畫提交給執行長批准。
- C. 將修訂後的審計計畫直接提交給執行長批准。
- D. 與執行長溝通，並將修訂後的審計計畫提交給董事會批准。

**Answer: D (LEAVE A REPLY)**

Role of the CAE: The Chief Audit Executive (CAE) is responsible for developing a risk-based audit plan and ensuring it is aligned with the organization's goals and emerging risks. Significant changes to the audit plan must be communicated appropriately within the organization.

IIA Standards:

\* Standard 2020 - Communication and Approval: The CAE must communicate the internal audit plan and resource requirements, including significant interim changes, to senior management and the board for review and approval.

\* Risk Assessment: Any changes to the audit plan due to emerging risks, such as a corporate merger, must be documented and approved at the highest levels to ensure comprehensive risk coverage.

Most Appropriate Action:

\* Communication with the CEO: The CAE should first discuss the revised audit plan with the CEO to ensure alignment with executive management's perspective on emerging risks.

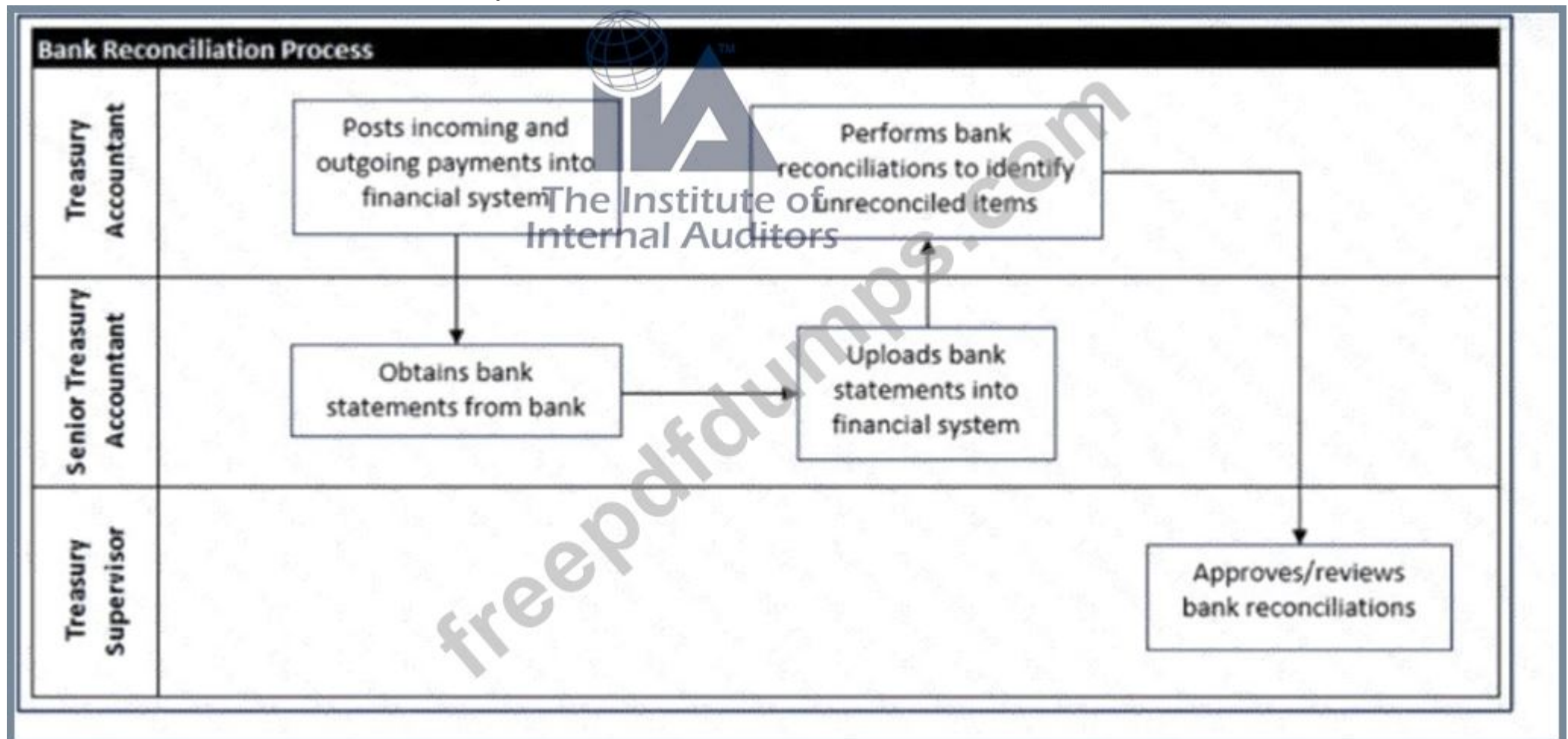
\* Board Approval: After discussing with the CEO, the CAE should present the revised audit plan to the board for formal approval, ensuring transparency and governance.

References:

\* Presenting the revised audit plan to the board after discussing with the CEO ensures that all relevant stakeholders are informed and that the revised plan is formally approved, maintaining alignment with IIA standards.

### NEW QUESTION: 341

以下是詳細口明組織的銀行對帳流程的流程圖。從流程圖中可以得到下列哪些結論？



A. 準備銀行調節表和將付款記入會計帳簿之間的職責分離存在衝突。

B. 在銀行調節過程中，財務部門有適當的職責劃分。

C. 財務會計在銀行往來調節過程中的工作量很大。

D. 銀行對帳單應從更高層級獲取，例如透過財務主管。

Answer: B (LEAVE A REPLY)

The flowchart indicates that different individuals are responsible for various stages of the bank reconciliation process. The Treasury Accountant posts payments and performs reconciliations, while the Senior Treasury Accountant obtains and uploads bank statements, and the Treasury Supervisor approves/reviews the reconciliations. This segregation of duties ensures that no single individual has control over all aspects of the financial transaction process, which helps in preventing errors and fraud.

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

"Auditing and Assurance Services" by Alvin A. Arens, Randal J. Elder, and Mark S. Beasley

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