

2007年度国际内审师CIA纲 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/467/2021_2022_2007_E5_B9_B4_E5_BA_A6_c67_467153.htm Part I - The Internal Audit Activity

s Role in Governance , Risk , and Control 第一部分：内部审计在治理、风险和控制中的作用 A . Comply With the IIA s Attribute Standards (15%25percent) (Proficiency Level) 遵守国际内部审计师协会的属性标准 (15%25%) (要求熟练掌握)

1. Define purpose , authority , and responsibility of the internal audit activity. 明确内部审计的宗旨、权力和职责。

a. Determine if purpose , authority , and responsibility of internal audit activity are clearly documented/approved. 确定内部审计的宗旨、权力和职责是否清楚地以书面形式记录并获得批准。

b. Determine if purpose , authority , and responsibility of internal audit activity are communicated to engagement clients. 确定内部审计的宗旨、权力和职责是否通报审计业务客户。

c. Demonstrate an understanding of the purpose , authority , and responsibility of the internal audit activity. 阐明内部审计的宗旨、权力和职责。

2 . Maintain independence and objectivity. 保持独立性和客观性。

a. Foster independence. 加强独立性。 1) Understand organizational independence. 理解机构的独立性。 2) Recognize the importance of organizational independence. 认识机构独立性的重要性。

3) Determine if the internal audit activity is properly aligned to achieve organizational independence. 确定内部审计机构是否正确设置以获得其独立性。

b. Foster objectivity. 加强客观性。 1) Establish policies to promote objectivity. 制定政策以增

强客观性。 2) Assess individual objectivity. 评估个人的客观性。
。 3) Maintain individual objectivity. 保持个人的客观性。 4)
Recognize and mitigate impairments to independence and objectivity. 识别和减轻对独立性和客观性的损害。 3
。 Determine if the required knowledge , skills , and competencies are available. 确定是否具备必要的知识、技能和胜任能力。
a.Understand the knowledge , skills , and competencies that an internal auditor needs to possess. 理解内部审计师需要具备的知识、技能和胜任能力。 b.Identify the knowledge , skills , and competencies required to fulfill the responsibilities of the internal audit activity. 识别内部审计机构履行其职责所必要的知识、技能和胜任能力。 4 . Develop and/or procure necessary knowledge , skills and competencies collectively required by internal audit activity. 开发和/或取得内部审计机构整体所需的知识、技能和胜任能力。 5 . Exercise due professional care. 运用应有的职业审慎。 6 . Promote continuing professional development. 促进持续专业发展。 a.Develop and implement a plan for continuing professional development for internal audit staff. 为内部审计人员制定并实施持续专业发展计划。 b.Enhance individual competency through continuing professional development. 通过持续专业发展提高个人能力。 7 . Promote quality assurance and improvement of the internal audit activity. 促进内部审计活动的质量保证与改进。 a.Establish and maintain a quality assurance and improvement program. 建立和保持质量保证与改进程序。 b.Monitor the effectiveness of the quality assurance and improvement program. 监督质量保证与改进程序的效果。

c. Report the results of the quality assurance and improvement program to the board or other governing body. 将质量保证与改进程序的结果报告董事会或其他治理机构。 d. Conduct quality assurance procedures and recommend improvements to the performance of the internal audit activity. 实施质量保证程序并建议改善内部审计业绩。

8. Abide by and promote compliance with the IIA Code of Ethics. 遵守国际内部审计师协会的《职业道德规范》，并加强其遵循程度。

B . Establish a Risk-based Plan to Determine the Priorities of the Internal Audit Activity (1525 percent) (Proficiency Level) 以风险为基础制定计划确定内部审计活动的优先次序 (15%25%) (要求熟练掌握) 1

. Establish a framework for assessing risk. 建立评估风险的框架。

2 . Use the framework to : 应用评估风险的框架 : a. Identify sources of potential engagements (e.g. , audit universe , management request , regulatory mandate) 。 识别潜在审计业务的来源 (如 , 审计域、管理层的要求、法规要求) 。

b. Assess organization-wide risk. 评估全组织范围内的风险。

c. Solicit potential engagement topics from various sources. 从不同来源征求潜在审计业务。 d. Collect and analyze data on proposed engagements. 收集和分析拟审计业务的资料。 e. Rank and validate risk priorities. 对风险高低进行排序和确认。

3 . Identify internal audit resource requirements. 识别内部审计资源需求。

4 . Coordinate the internal audit activity s efforts with : 与各方面协调内部审计工作 : a. External auditor. 外部审计师

b. Regulatory oversight bodies. 法规监管机构 c. Other internal assurance functions (e.g. , health and safety department) 。 其

他内部保证部门（如，健康和安全部门）。 5 . Select engagements : 选择审计业务 : a.Participate in the engagement selection process. 参与审计业务选择过程。 b.Select engagements. 选择审计业务。 c.Communicate and obtain approval of the engagement plan from board. 与董事会沟通以获得其对审计业务计划的批准。 C . Understand the Internal Audit Activity's Role in Organizational Governance (1020 percent) (Proficiency Level) 理解内部审计在公司治理中的作用 (10%20%) (要求熟练掌握) 1 . Obtain board's approval of audit charter. 获得董事会对内部审计章程的批准。 2 . Communicate plan of engagements. 沟通审计业务计划。 3 . Report significant audit issues. 报告重大审计事项。 4 . Communicate key performance indicators to board on a regular basis. 定期向董事会报告主要业绩指标。 5 . Discuss areas of significant risk. 讨论重大风险领域。 6 . Support board in enterprise-wide risk assessment. 支持董事会开展全公司的风险评估。 7 . Review positioning of the internal audit function within the risk management framework within the organization. 检查内部审计机构在组织风险管理框架中的定位。 8 . Monitor compliance with the corporate code of conduct/business practices. 监督公司对行为规范和商业惯例的遵循程度。 9 . Report on the effectiveness of the control framework. 报告控制框架的有效性。 10 . Assist board in assessing the independence of the external auditor. 协助董事会评估外部审计师的独立性。 11 . Assess ethical climate of the board. 评估董事会的道德氛围。 12 . Assess ethical climate of the organization. 评估组织的道德氛围。 13

. Assess compliance with policies in specific areas (e.g. , derivatives) 。 评估特定领域政策的遵循程度 (如 , 衍生产品) 。 14 . Assess organization s reporting mechanism to the board. 评估组织向董事会报告的机制。 15 . Conduct follow-up and report on management response to regulatory body reviews. 跟踪并报告管理层对法规监管机构检查结果的落实情况。 16

. Conduct follow-up and report on management response to external audit. 跟踪并报告管理层对外部审计结果的落实情况。

17 . Assess the adequacy of the performance measurement system , achievement of corporate objective. 评估业绩测评系统的充分性和公司目标的实现情况。 18 . Support a culture of fraud awareness and encourage the reporting of improprieties. 树立舞弊防范意识 , 鼓励报告不正当的行为。

D . Perform Other Internal Audit Roles and Responsibilities (010 percent) (Proficiency Level) 执行其他内部审计任务和职责 (010%)

(要求熟练掌握) 1 . Ethics/compliance : 道德规范/合规性 : a. Investigate and recommend resolution for ethics/compliance complaints. 对有关道德规范/合规性的投诉进行调查并提出解决办法。 b. Determine disposition of ethics violations. 确定对违反道德规范的处理。 c. Foster healthy ethical climate. 培养健康的道德氛围。 d. Maintain and administer business conduct policy (e.g. , conflict of interest) 。 维护和管理经营行为政策 (如 , 利益冲突) 。 e. Report on compliance. 报告合规情况。 2 . Risk management : 风险管理 : a. Develop and implement an organization-wide risk and control framework. 建立和实施一个全组织的风险和控制框架。 b. Coordinate enterprise-wide risk

assessment. 协调全公司的风险评估。 c.Report corporate risk assessment to board. 向董事会报告公司的风险评估情况。

d.Review business continuity planning process. 检查经营持续性计划程序。

3 . Privacy : 隐私 : a.Determine privacy vulnerabilities. 确定隐私方面的薄弱环节。 b.Report on compliance. 报告合规情况。

4 . Information or physical security : 信息或物理安全 : a.Determine security vulnerabilities. 确定安全方面的薄弱环节。 b.Determine disposition of security violations. 确定对违反安全规定的处理。 c.Report on compliance. 报告合规情况。 E .

Governance , Risk , and Control Knowledge Elements (15%25%) 1

. Corporate governance principles (Awareness Level) 公司治理原则 (要求了解) 。

2 . Alternative control frameworks (Awareness Level) 。 可选择控制框架 (要求了解) 。

3 . Risk vocabulary and concepts (Proficiency Level) 。 风险的词汇和概念 (要求熟练掌握) 。

4 . Risk management techniques (Proficiency Level) 。 风险管理技术 (要求熟练掌握) 。

5 . Risk/control implications of different organizational structures (Proficiency Level) 。 不同组织结构中的风险/控制内容 (要求熟练掌握) 。

6 . Risk/control implications of different leadership styles (Awareness Level) 。 不同领导风格下的风险/控制内容 (要求了解) 。

7 . Change management (Awareness Level) 。 变革管理 (要求了解) 。

8 . Conflict management (Awareness Level) 。 冲突管理 (要求了解) 。

9 . Management control techniques (Proficiency Level) 。 管理控制技术 (要求熟练掌握) 。

10 . Types of control (preventive

, detective , input , output) (Proficiency Level) 。 控制类型 (预防型、检查型、输入、输出) (要求熟练掌握) 。 F . Plan Engagements (1525 percent) (Proficiency Level) 策划审计业务 (15%25%) (要求熟练掌握) 1 . Initiate preliminary communication with engagement client. 开展与审计业务客户的初步沟通。 2 . Conduct a preliminary survey of the area of engagement. 对审计业务领域实施初步调查。 a.Obtain input from engagement client. 从审计业务客户处获得信息。 b.Perform analytical reviews. 进行分析性复核。 c.Perform benchmarking. 进行基准比较。 d.Conduct interviews. 实施面谈。 e.Review prior audit reports and other relevant documentation. 查阅以前的审计报告和其他相关资料。 f.Map processes. 绘制流程图。 g.Develop Checklists. 编制检查清单。 3 . Complete a detailed risk assessment of the area (prioritize or evaluate risk/control factors) 。 完成相关领域的详细风险评估 (对风险/控制因素进行优先排序或评估) 。 4 . Coordinate audit engagement efforts with. 与各方面协调审计业务工作 : a.External auditor. 外部审计师 b.Regulatory oversight bodies. 法规监管机构 5 . Establish/refine engagement objectives and identify/finalize the scope of engagement. 建立/完善审计业务目标 , 识别/确定审计业务范围。 6 . Identify or develop criteria for assurance engagements (criteria against which to audit) 。 识别或开发确认业务的标准 (审计所依照的标准) 。 7 . Consider the potential for fraud when planning an engagement. 在策划审计业务时考虑舞弊的潜在可能。 a.Be knowledgeable of the risk factors and red flags of fraud. 理解有关舞弊的风险因素和危险信

号。 b. Identify common types of fraud associated with the engagement area. 识别与审计业务领域相关的一般舞弊类型。

c. Determine if risk of fraud requires special consideration when conducting an engagement. 在实施审计业务时确定是否需要舞弊的风险进行特殊考虑。

8 . Determine engagement procedures. 确定审计业务步骤。

9 . Determine the level of staff and resources needed for the engagement. 确定审计业务所需的人员水平和资源。

10 . Establish adequate planning and supervision of the engagement. 建立对审计业务充分的计划和监督。

11 . Prepare engagement work program. 编制审计业务工作方案。

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