

2007CIA考试大纲：第二部分：实施内部审计业务内审师资格考试 PDF转换可能丢失图片或格式，建议阅读原文

[https://www.100test.com/kao\\_ti2020/603/2021\\_2022\\_2007CIA\\_E8\\_80\\_83\\_c53\\_603622.htm](https://www.100test.com/kao_ti2020/603/2021_2022_2007CIA_E8_80_83_c53_603622.htm) Part II - Conducting the Internal Audit Engagement

第二部分 实施内部审计业务A. Conduct Engagements (25 - 35 percent) (Proficiency Level) 实施审计业务 (25 35%) (要求熟练掌握)

1. Research and apply appropriate standards: 研究和采用适当的标准：
  - a. IIA Professional Practices Framework (e.g., Code of Ethics, Standards, Practice Advisories) IIA 职业实务框架（如，《道德规范》、《标准》、《实务公告》）；
  - b. Other professional, legal, and regulatory standards 其他职业的、法律的和法规的标准；
2. Maintain awareness of potential for fraud when conducting an engagement 在实施审计业务时，要保持防范潜在舞弊的意识：
  - a. Notice indicators or symptoms of fraud 注意舞弊的迹象和征兆；
  - b. Design appropriate engagement steps to address significant risk of fraud 设计适当的审计业务步骤以应对重大的舞弊风险；
  - c. Employ audit tests to detect fraud 采用审计测试以发现舞弊；
  - d. Determine if any suspected fraud merits investigation 确定是否应对任何可疑的舞弊进行调查
3. Collect data. 收集数据。
4. Evaluate the relevance, sufficiency, and competence of evidence. 评估证据的相关性、充分性和适当性。
5. Analyze and interpret data. 分析和解释数据。
6. Develop workpapers. 编制工作底稿。
7. Review workpapers. 复核工作底稿。
8. Communicate interim progress. 沟通中期进展情况。
9. Draw conclusions. 得出结论。
10. Develop recommendations when appropriate. 在适当的时候编制建议书。
11. Report engagement

results报告审计业务结果：a. Conduct exit conference召开退出会议；b. Prepare report or other communication编制审计报告或其他沟通文件；c. Approve engagement report批准审计报告；d. Determine distribution of report确定审计报告的分发；e. Obtain management response to report取得管理层对报告的反馈意见；12. Conduct client satisfaction survey.实施顾客满意度调查。13. Complete performance appraisals of engagement staff.完成审计业务人员的业绩评价。100Test 下载频道开通，各类考试题目直接下载。详细请访问 [www.100test.com](http://www.100test.com)