

2005年CIA考试大纲内审师资格考试 PDF转换可能丢失图片或格式，建议阅读原文

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Activitys 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 IIAS ATTRIBUTE STANDARDS (15 - 25 percent) ( 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理解内部审计机构的独立性2) Recognize the importance of organizational independence认识内部审计机构独立性的

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制定政策以增进客观性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 识别履行内部审计职责所必要的知识、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/或取得内部审计活动所必要的知识、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项目 b. Monitor the effectiveness of the quality assurance and improvement program. 监督质量保证与改进项目的效果 c. Report the results of the quality assurance and improvement program to the board or other

governing body.将质量保证与改进项目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遵守和促进对IIA《道德规范》的遵守

B . Establish a Risk-based Plan to Determine the Priorities of the Internal Audit Activity (15 - 25 percent) ( Proficiency Level ) 以风险为基础制定计划确定内部审计重点 ( 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:应用该框架 :

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 , 法规授权 )

b. Assess organization-wide risk评估组织范围内的风险

c. Solicit potential engagement topics from various sources from different sources寻求潜在审计业务

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 activitys efforts with:与以下方面协调内部审计工作 :

a. External auditor外部审计师

b. Regulatory oversight bodies法规监督机构

c. Other internal assurance functions (e.g., health and safety department)其他内部保证部门 ( 如 , 健康和安部门 )

5 . Select engagements.选择审计业务

a. Participate in the engagement 0selection 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 Activitys Role in Organizational Governance (10 - 20 percent)  
( Proficiency Level ) 理解内部审计在公司治理中的作用 ( 要求  
熟练掌握 ) 1 . Obtain boards approval of audit charter获得董事  
会对审计章程的批准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的审计工作业绩指标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内风险管理框架中的定位8 . Monitor  
compliance with the corporate code of conduct/business practices监  
督遵守公司行为规范和商业惯例情况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 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)