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IIA Practice of Internal Auditing (IIA-CIA-Part2中文版) Sample Questions (Q500-Q505):

NEW QUESTION # 500

在資料隱私審查期間，內部稽核師的任務是測試管理階層對組織收集的關鍵資料的識別和優先順序。下列哪一個步驟可以達成這個目標？

- A. 與管理層面談以確定收集和維護哪些類型的數據
- B. 查看資料樣本以確定風險分類是否合理
- C. 透過確定資料分類等級和框架來記錄和測試資料清單和分類程序
- D. 追蹤資料從儲存到收集來源，以確定如何收集和組織關鍵數據

Answer: C

Explanation:

The step that would accomplish the objective of testing management's identification and prioritization of critical data collected by the organization is to document and test a data inventory and classification program by determining the data classification levels and framework. This involves verifying that management has established a comprehensive data inventory and that data classification processes are in place and effectively implemented. It ensures that data is appropriately categorized based on its criticality and sensitivity, aligning with the organization's risk management framework and data governance policies. References: IIA's Global Technology Audit Guide (GTAG) on Data Privacy and Protection, which outlines best practices for data classification and management.

NEW QUESTION # 501

外部審計員發現了涉及多個部門的一些生產過程控制缺陷。因此，高階管理層要求內部稽核部門完成所有相關人員的內部控制訓練。根據 IIA 指南，首席審計执行官最適合採取下列哪一項行動？

- A. 拒絕接受諮商委託，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: C

Explanation:

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.

References:

* 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 # 502

關於流程是否根據其設計有效執行，下列哪一項證明證據來源被認為是最可靠的？

- A. 寫出要遵循的步驟的經理
- B. 負責流程的主管
- C. 兩個或兩個以上在該地區工作的人
- D. 負責執行任務的人

Answer: B

Explanation:

The most reliable source of testimonial evidence regarding whether a process is effectively performed according to its design would be the supervisor in charge of the process. This is because supervisors are typically responsible for overseeing the day-to-day operations and ensuring that processes are followed correctly. They have a comprehensive understanding of the process and can provide valuable insights into its effectiveness and adherence to design. The reliability of evidence increases with the proximity of the individual to the process in question and their role in ensuring compliance and performance.

Reference: IIA's Global Technology Audit Guide (GTAG) - Testimonial Evidence.

NEW QUESTION # 503

首席審計主管正在為即將招聘的高級內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查看似不當行為的事件時有進一步調查的能力？

- A. 誠信。
- B. 靈活性。
- C. 主動性。

- D. 好奇心。

Answer: D

Explanation:

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.

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IIA Standard 1200: Proficiency and Due Professional Care.

IIA Practice Guide on Competency Framework for Internal Auditing.

NEW QUESTION # 504

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內部培訓
- B. 評估客戶對組織提供的客戶服務的滿意度
- C. 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。
- D. 提供控制運行有效性和財務報告可靠性的測試

Answer: C

Explanation:

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.

Reference:

The Institute of Internal Auditors (IIA) - Standards for the Professional Practice of Internal Auditing, Standard 2410 - Criteria for Communicating

NEW QUESTION # 505

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