

The board of a newly established organization was discussing the contents of the draft internal audit charter. One board member suggested adding to the charter an obligation for the internal audit activity to develop controls in business procedures. The board member explained that the new organization needs professional-level developers, internal auditors have the necessary skills and competencies, and the internal audit activity is well positioned to assume this responsibility. Which of the following would be a potential concern if the board member's suggestion is adopted?

- A. Professional development.
- B. Risk management assurance.
- C. Due professional care.
- **D. Internal audit objectivity.**

正解: D

解説:

According to the standards and practices of internal auditing, the internal audit function is primarily responsible for providing an independent and objective assurance and consulting service aimed at adding value and improving an organization's operations. If internal auditors were tasked with developing controls in business procedures, it could compromise their objectivity. Objectivity is crucial as it allows auditors to carry out audits impartially and without bias. Involvement in control creation could lead internal auditors to later audit their own work, which is a conflict of interest and undermines the principle of independence and objectivity as set by the Institute of Internal Auditors (IIA).
References: The Institute of Internal Auditors (IIA)
- International Standards for the Professional Practice of Internal Auditing

質問 # 563

Which of the following is a benefit of using a portfolio view of risks?

- A. It can show positive or negative correlations with changes occurring in the external environment
- B. It can show risks that are severe at the organization level
- **C. It can show how some risks offset other risks by acting as natural hedges at the business objective level**
- D. It can show how risks fall within categories and the interdependencies among risks within categories

正解: C

質問 # 564

Which of the following actions by an internal auditor would be the most relevant to determine the effectiveness of controls?

- A. Participate in a fraud risk-assessment session as an in-house facilitator.
- B. Send regular written updates to senior management on new control-related regulations.
- C. Lead a seminar on internal controls and provide numerous examples to the audience.
- **D. Conduct a surprise inventory count at the raw materials warehouse.**

正解: D

質問 # 565

A bank uses a risk analysis matrix to quantify the relative risk of auditable entities. The analysis involves rating auditable entities on risk factors using a scale of 1 to 10, with 10 representing the greatest risk. A partial list of risk factors and the ratings given to three of the bank's departments is provided below:

Department

Risk Factor

A

B

C

Control structure

Nature of assets in department

Dollar value of assets

Complexity of transactions

Which of the following statements regarding risk in the departments is true?

- **A. The nature of department A's control structure may be justified by the nature of the department's assets and the complexity**

of its transactions.

- B. The relative ranking of the departments in order of their risk, from greatest to least risk, is: A; C; B.
- C. As compared to departments A and C, department B has a stronger control system to compensate for the greater complexity of the department's transactions and dollar value of its assets.
- D. The internal audit activity should schedule audits of department B more often than audits of department C because of the relative control strength of department C as compared to department B.

正解: A

質問 # 566

To assure that the technical proficiency of internal auditors is appropriate for the audit engagements to be performed, a chief audit executive should:

- A. Ensure that each newly hired auditor is qualified in all of the disciplines needed to accomplish the department's audit mission.
- B. Oversee a training program that matches the actual training provided with the interests of individual auditors.
- C. Consider the scope of work and level of responsibility when establishing criteria for education and experience in filling internal auditing positions.
- D. Require all of the audit staff to pursue a minimum number of continuing professional education hours each year.

正解: C

質問 # 567

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