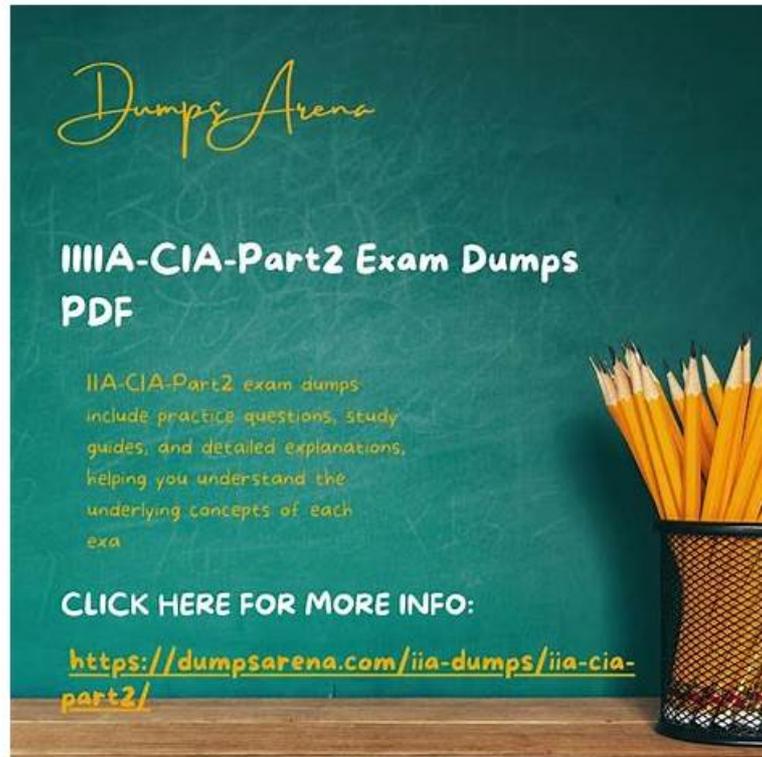


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IIA Practice of Internal Auditing (IIA-CIA-Part2中文版) Sample Questions (Q663-Q668):

NEW QUESTION # 663

內部稽核活動採用平衡計分卡方法來評估其績效 根據 MA 指南，下列哪一項是與審計客戶相關的關鍵績效指標？

- A. 截至糾正措施日期實施的建議百分比
- B. 員工經驗
- C. 已完成計劃審核的百分比
- D. 符合國際專業實務框架

Answer: A

Explanation:

When using the balanced scorecard approach to assess the performance of the internal audit activity, a key performance indicator relevant to the audit client is the percentage of recommendations implemented by the corrective action date. This KPI measures the effectiveness and impact of the audit activity by tracking how well the audit recommendations are being acted upon within the agreed-upon timeframe. It reflects the responsiveness and commitment of the organization to address identified issues and improve its control environment, which is directly relevant to the interests and concerns of the audit clients.

Reference:

The Institute of Internal Auditors (IIA) Practice Guide: "Measuring Internal Audit Performance" Kaplan, R.S. & Norton, D.P. (1996). "The Balanced Scorecard: Translating Strategy into Action"

NEW QUESTION # 664

內部稽核師完成了與新專案啟動相關的費用的審查。審計員對高級專案經理批准的 45 筆交易進行了抽樣調查，並發現其中 30 筆交易的供應商文件有問題。下列哪一項是審計師在審計報告中所包含的最適當的結論？

- A. 組織存在潛在的利益衝突
- B. 組織的成本超支，導致專案面臨重大財務和法律風險。
- C. 組織在審核流程中有缺陷，導致與某些供應商進行可疑交易
- D. 組織允許專案啟動，但未保證所有交易均定期批准

Answer: C

Explanation:

The most appropriate conclusion for the auditor to include in the audit report is that the organization had weaknesses in its review process which allowed questionable transactions with some vendors. This conclusion directly addresses the identified issue of questionable vendor documentation and implies that there are control deficiencies in the review process that need to be addressed to prevent such occurrences in the future.

Reference:

IIA Standards: 2410 - Criteria for Communicating
IIA Practice Guide: Reporting and Monitoring

NEW QUESTION # 665

內部稽核師和專案客戶因審計師與管理階層對主要系統存取控制是否充分的不同意見而陷入僵局。下列哪一項策略最有利於解決此爭議？

- A. 在最終報告中揭露客戶的不同意見。
- B. 請首席審計執行官進行調解。
- C. 與管理階層舉行聯合腦力激盪會議。
- D. 將問題上報給高階管理層以做出決定。

Answer: D

Explanation:

When there is a deadlock between the internal auditor and management over a significant issue such as access controls, escalating the issue to senior management is the most effective strategy. This approach ensures that the disagreement is addressed at a higher organizational level, where a decision can be made that aligns with the organization's risk tolerance and priorities. References: = IIA Standard 2600 - Resolution of Senior Management's Acceptance of Risks.

NEW QUESTION # 666

在以評估組織整體風險管理實務是否充分為重點的鑑證業務中，下列何者最能描述該業務的主要關注領域？

- A. 高階管理組織結構中的利益衝突。

- B. 管理決策與組織願意承擔的風險水準的一致性。
- C. 流程層級與事務層級控制的有效性。
- D. 高階主管對內部稽核機構報告的回應

Answer: B

Explanation:

Understanding the Engagement Scope: The primary area of interest in an assurance engagement focused on the adequacy of organization-wide risk management practices is to ensure that risk management is effectively integrated into the organization's decision-making processes. This involves evaluating whether management decisions are aligned with the organization's risk appetite, which is the amount of risk the organization is willing to accept in pursuit of its objectives.

Key Considerations:

- * Effectiveness of Risk Management Framework: Ensuring that the risk management framework is robust and effectively implemented across the organization.
 - * Risk Appetite Alignment: Assessing if the decisions made by management are within the boundaries set by the organization's risk appetite statement.
 - * Strategic Objectives: Evaluating if the risk management practices support the achievement of the organization's strategic objectives.
- IIA Standards: According to the IIA's International Standards for the Professional Practice of Internal Auditing, internal auditors must evaluate the effectiveness and contribute to the improvement of risk management processes (Standard 2120 - Risk Management).

References:

- * The alignment of management decisions with the level of risk the organization is willing to accept ensures that the organization does not take on more risk than it is prepared to handle, thereby protecting its assets and ensuring long-term sustainability.
- * Effective risk management practices help in identifying, assessing, and mitigating risks, which is crucial for the overall governance and operational effectiveness of the organization

NEW QUESTION # 667

下列哪一項是在風險評估期間使用流程圖的缺點？

- A. 人們無法透過流程圖快速理解流程
- B. 一些不屬於線性過程的嚴重風險可能會被忽略
- C. 流程圖不適用於評估控制項的設計
- D. 流程圖無法讓審核員辨識缺失的控制

Answer: B

Explanation:

One disadvantage of using flowcharts during a risk assessment is that they may not capture serious risks that are not part of the linear process flow. Flowcharts are excellent tools for visualizing processes and identifying control points within a structured workflow. However, they might overlook risks that arise from non-linear interactions, external factors, or complex interdependencies that are not easily represented in a flowchart format. This limitation can result in an incomplete risk assessment if the auditor relies solely on flowcharts without considering other methods to identify all potential risks.

References:

- * Institute of Internal Auditors (IIA), Practice Guide - Auditing the Control Environment.

NEW QUESTION # 668

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