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## IIA Practice of Internal Auditing (IIA-CIA-Part2中文版) Sample Questions (Q179-Q184):

### NEW QUESTION # 179

哪種檢查實體層級控制的方法涉及從代表組織中不同層級的工作小組收集資訊？

- A. 促進團隊研討會
- B. 調查。
- C. 結構化面試
- D. 問卷。

**Answer: A**

Explanation:

Facilitated team workshops are the method of examining entity-level controls that involve gathering information from work groups that represent different levels in an organization. These workshops encourage interactive discussion and collaboration among participants from various departments and hierarchical levels, providing a comprehensive view of entity-level controls and promoting a better understanding of control processes and issues.

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IIA Standards: 2210 - Engagement Objectives

IIA Practice Guide: Assessing the Adequacy of Risk Management Processes

### NEW QUESTION # 180

地區銀行的內部稽核員懷疑商業貸款主管在沒有所需抵押品的情況下發放貸款。下列哪一種抽樣技術對於調查審計員的懷疑最有效？

- A. 發現取樣
- B. 美元單位抽樣
- C. 判斷取樣
- D. 變數採樣

**Answer: A**

Explanation:

Discovery sampling is most effective for investigating the auditor's suspicion that the head of commercial lending has been granting loans without the required collateral. This sampling technique is designed to detect at least one occurrence of a specific characteristic (in this case, loans without collateral) within a population.

It is particularly useful for identifying fraud or non-compliance with specific policies and procedures.

Discovery sampling focuses on finding exceptions, making it suitable for the auditor's investigation into potential misconduct.

The IIA's Global Technology Audit Guide (GTAG) and The IIA's International Standards for the Professional Practice of Internal Auditing

### NEW QUESTION # 181

某組織的首席審計执行官正在開發一種綜合審計方法，以提供增值服務，幫助該組織實現其策略目標。下列哪一項是使用綜合審計方法協助該組織的優點？

- A. 它允許內部稽核職能提供更多主觀結論，從而幫助組織實現其目標和目的。
- B. 它使內部稽核職能能夠更集中精力確保解決方案和風險符合既定規定。
- C. 它允許內部稽核職能執行適當的工作，從而最大限度地減少組織內的稽核疲勞。
- D. 它允許內部稽核職能獲得更多資源來執行組織內更多部門的工作。

**Answer: C**

Explanation:

Comprehensive and Detailed Explanation:

An integrated audit approach combines multiple assurance activities (operational, compliance, financial, IT, etc.) into one cohesive engagement. This reduces redundancy, avoids duplicated testing, and minimizes audit fatigue for management and staff. Option A is

incorrect because audit conclusions must remain objective, not subjective. Option C is too narrow, as integrated audits go beyond regulatory compliance. Option D is misleading, since integration is about efficiency and coverage, not resource expansion. By integrating multiple areas of risk and control into one engagement, the internal audit function provides a more holistic view, improves efficiency, and reduces the burden on audited departments. Thus, the key benefit is minimizing audit fatigue (B) while maintaining assurance coverage.

#### NEW QUESTION # 182

內部審計活動已經意識到公眾對大型組織中電話行銷人員的銷售行為的投訴。內部稽核員決定審查過去三個月內所有投訴的樣本，以確保它們反映當前的行銷實務。下列何者最能描述這種抽樣技術？

- A. 發現取樣
- B. 判斷取樣
- C. 隨機取樣
- D. 統計抽樣

**Answer: B**

Explanation:

Judgmental sampling, also known as non-statistical sampling, is a technique where the internal auditor uses their professional judgment to select a sample that they believe is most representative of the population. In this scenario, the internal auditors are choosing to review a sample of complaints from the last three months based on their professional judgment that these complaints are reflective of current marketing practices. This method is particularly useful when the auditor has specific knowledge about the population that allows them to make informed selections.

References:

- \* Institute of Internal Auditors (IIA) Standards: Performance Standards 2320: Analysis and Evaluation
- \* Internal Audit Manual: Sampling Techniques and Methodologies

#### NEW QUESTION # 183

內部稽核師希望評估組織在一段時間內開立的銷售發票的完整性。

- A. 重複分析師
- B. 差距分析
- C. 老化分析
- D. 付款條件分析

**Answer: B**

Explanation:

A gap analysis is used to assess the completeness of sales invoices by identifying any missing records within a sequence. This technique helps in pinpointing any sales that might have been omitted or unrecorded during the invoicing process. By comparing expected sequences with actual recorded transactions, the auditor can identify discrepancies and ensure all sales are accounted for. The Institute of Internal Auditors (IIA) Practice Guide: Data Analytics IIA Standard 2320 - Analysis and Evaluation

#### NEW QUESTION # 184

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