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## IIA Practice of Internal Auditing (IIA-CIA-Part2中文版) Sample Questions (Q274-Q279):

### NEW QUESTION # 274

在製定內部審計計劃時，首席審計執行官應主要根據下列哪項確定業務的優先順序？

- A. 自上次檢查每個審計全局項目以來的最長間隔。
- **B. 最後一次可用的風險評估。**
- C. 高階管理層和董事會的要求。
- D. 監理機關要求的可審計領域。

**Answer: B**

Explanation:

The IIA Standards emphasize that the chief audit executive (CAE) should develop the internal audit plan based on a thorough assessment of risks facing the organization. This risk-based approach ensures that the most significant and relevant areas are prioritized. While input from senior management and regulatory requirements are also important, the primary driver should be the most recent and comprehensive risk assessment. References:

\* IIA Standards - 2010: Planning

\* IIA Practice Guide - Developing the Risk-based Internal Audit Plan

### NEW QUESTION # 275

某組織沒有正式的風險管理職能部門。根據相關標準，在下列哪些情況下，內部稽核活動可以提供風險管理諮詢？

1. 制定了明確的策略和時間表，將風險管理責任重新交回管理階層。
2. 內部稽核活動對任何風險管理決策擁有最終批准權。
3. 內部稽核活動對其負責的風險管理架構的所有部分提供客觀保證。
4. 向組織提供的服務的性質已在內部審計章程中記錄。

- **A. 僅限 1 和 4。**
- B. 僅限 1 和 3。
- C. 僅限 2 和 4。
- D. 僅限 2 和 3。

**Answer: A**

Explanation:

Conditions for Risk Management Consulting by Internal Audit:

\* Strategy and Timeline for Migration: The internal audit activity can provide risk management consulting if there is a clear strategy and timeline to transfer risk management responsibilities back to management. This ensures a temporary arrangement with a defined end goal.

\* Documentation in Internal Audit Charter: The nature of services provided, including risk management consulting, must be documented in the internal audit charter. This formalizes the internal audit activity's role and ensures transparency and alignment with organizational governance.

IIA Standards:

\* Standard 1130 - Impairment to Independence or Objectivity: When internal auditors perform risk management roles, it must not impair their objectivity. Clear documentation and a transition strategy mitigate potential conflicts of interest.

\* Standard 2050 - Coordination and Reliance: Internal auditors must coordinate with other assurance providers, ensuring roles are clear and documented.

Inappropriate Conditions:

\* Final Approval on Risk Management Decisions: The internal audit activity should not have final approval on risk management decisions, as this impairs independence and objectivity.

\* Objective Assurance on Own Work: Providing objective assurance on parts of the risk management framework for which the internal audit activity is responsible creates a conflict of interest.

References:

\* The conditions under which internal audit can provide risk management consulting must include a clear strategy for migrating responsibilities back to management and documentation in the internal audit charter to ensure transparency and avoid conflicts of interest.

### NEW QUESTION # 276

關於首席審計執行長 (CATS) 在完成鑑證或諮詢業務後的職責，下列哪一項敘述是正確的？

- A. CAE 必須向能夠確保結果得到適當考慮的人員傳達保證和諮詢業務的結果。
- B. CAE 必須針對保證和諮詢業務建立後續流程，以監控管理措施是否已有效實施以解決觀察結果
- C. CAE 在傳達保證和諮詢業務結果時必須承認表現令人滿意
- D. CAE 可以委派溝通諮詢業務結果的責任，但不能將該責任委派給鑑證業務

**Answer: A**

Explanation:

According to the International Standards for the Professional Practice of Internal Auditing, the Chief Audit Executive (CAE) has a responsibility to ensure that the results of both assurance and consulting engagements are communicated to the appropriate parties. This ensures that the observations and recommendations are acknowledged and acted upon by those who have the authority to implement necessary changes or take corrective actions. This communication is crucial for ensuring that the findings of the internal audit are effectively utilized to improve governance, risk management, and control processes.

References:

\* The Institute of Internal Auditors (IIA) Standard 2440 - Disseminating Results: "The chief audit executive must communicate results to the appropriate parties."

\* IIA Practice Guide on "Communicating Results"

### NEW QUESTION # 277

為什麼與直接觀察或訪談等其他方法相比，ICQ 更適合評估子公司如何應用採購規則？

- A. 審計員希望獲得中階管理人員關於如何改善招募實務的見解。
- B. 審計員想要評估不同的子公司是否以相同的方式應用集中製定的採購規則。
- C. 審計員想要取得不同維護單位是否真正遵守核准矩陣的資訊。
- D. 審計員希望確保庫存盤點按照既定程序進行。

**Answer: B**

Explanation:

An internal control questionnaire (ICQ) is best used to assess whether different subsidiaries apply centrally established procurement rules in the same manner because it helps gather structured responses from different units regarding their compliance with established policies.

\* Receiving mid-level management insight on hiring practices (A) is better suited for interviews or surveys.

\* Verifying adherence to approval matrices (B) requires observation and transactional testing rather than a questionnaire.

\* Gaining assurance on inventory counts (C) would involve direct observation and reconciliation rather than an ICQ.

Reference: IIA's Practice Guide: Internal Audit and Fraud Risk Management - Use of Questionnaires in Control Assessments.

### NEW QUESTION # 278

下列哪一項是財務報表審計業務的主要目的？

- A. 提供會計部門業務流程控制的分析，包括內部政策和程序合規性測試。
- B. 提供對日常財務報告的審查，包括對選定帳戶的分析，以確保其符合公認的會計原則。
- C. 評估會計部門的效率和有效性。
- D. 評估組織和部門結構，包括評估與財務事項相關的流程。

**Answer: B**

Explanation:

The primary purpose of financial statement audit engagements is to review financial reports and ensure they comply with generally accepted accounting principles (GAAP). This involves verifying the accuracy and fairness of the financial statements, ensuring they provide a true and fair view of the organization's financial position and performance. References: = IIA Practice Guide: "Auditing Financial Statements" and IIA Standard 2110.A1.

### NEW QUESTION # 279

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