

Part I – The Internal Audit Activity’s Role in Governance, Risk, and Control

第一部分：内部审计在治理、风险和控制中的作用

A. COMPLY WITH THE IIA’S ATTRIBUTE STANDARDS (15 – 25 percent) (Proficiency Level)

遵守国际内部审计师协会的属性标准（15-25%）（要求熟练掌握）

1. Define purpose, authority, and responsibility of the internal audit activity.

明确内部审计的宗旨、权限和职责

a. Determine if purpose, authority, and responsibility of internal audit activity are clearly documented/approved.

确定内部审计的宗旨、权限和职责是否清楚地以书面形式记录/获得批准

b. Determine if purpose, authority, and responsibility of internal audit activity are communicated to engagement clients.

确定内部审计的宗旨、权限和职责是否通报审计业务客户

c. Demonstrate an understanding of the purpose, authority, and responsibility of the internal audit activity.

阐明内部审计的宗旨、权限和职责

2. Maintain independence and objectivity.

保持独立性和客观性

a. Foster independence

加强独立性

1) Understand organizational independence

理解机构的独立性

2) Recognize the importance of organizational independence

认识机构独立性的重要性

3) Determine if the internal audit activity is properly aligned to achieve organizational independence.

确定内部审计部门是否正确设置以获得其独立性

b. Foster objectivity

加强客观性

1) Establish policies to promote objectivity

制定政策以增进客观性

2) Assess individual objectivity

评估个人的客观性

3) Maintain individual objectivity

保持个人的客观性

4) Recognize and mitigate impairments to independence and objectivity

识别和减轻对独立性和客观性的损害

3. Determine if the required knowledge, skills, and competencies are available.

确定是否具备必要的知识、技能和胜任能力

a. Understand the knowledge, skills, and competencies that an internal auditor needs to possess.

理解内部审计师需要具备的知识、技能和胜任能力

b. Identify the knowledge, skills, and competencies required to fulfill the responsibilities of the internal audit activity

确定内部审计部门履行内部审计职责所必要的知识、技能和胜任能力

4. Develop and/or procure necessary knowledge, skills and competencies collectively required by internal audit activity.

开发和/或取得内部审计部门整体所需要的知识、技能和胜任能力

5. Exercise due professional care.

运用应有的职业审慎

6. Promote continuing professional development.

促进持续专业发展

a. Develop and implement a plan for continuing professional development for internal audit staff.

为内部审计人员制定并实施持续专业发展计划

b. Enhance individual competency through continuing professional development.

通过持续专业发展提高个人能力

7. Promote quality assurance and improvement of the internal audit activity.

促进内部审计的质量保证与改进

a. Establish and maintain a quality assurance and improvement program.

建立和保持质量保证与改进项目

b. Monitor the effectiveness of the quality assurance and improvement program.

监督质量保证与改进项目的效果

c. Report the results of the quality assurance and improvement program to the board or other governing body.

将质量保证与改进项目的结果报告董事会或其他治理机构

d. Conduct quality assurance procedures and recommend improvements to the performance of the internal audit activity.

实施质量保证程序并建议改善内部审计业绩

8. Abide by and promote compliance with the IIA Code of Ethics

遵守和促进对IIA《职业道德规范》的遵守

B. Establish a Risk-based Plan to Determine the Priorities of the Internal Audit Activity (15 - 25 percent) (Proficiency Level)

以风险为基础制定计划确定内部审计重点（15-25%）（要求熟练掌握）

1. Establish a framework for assessing risk.

建立评估风险的框架

2. Use the framework to:

应用该框架:

a. Identify sources of potential engagements (e.g., audit universe, management request, regulatory mandate)

确认潜在审计业务的来源（如：审计域，管理层的要求，法规要求）

b. Assess organization-wide risk

评估组织范围内的风险

c. Solicit potential engagement topics from various sources

从不同来源寻求潜在审计业务

d. Collect and analyze data on proposed engagements

收集和分析拟审计业务的资料

e. Rank and validate risk priorities

对风险高低进行排序和确认

3. Identify internal audit resource requirements

确认内部审计资源需求

4. Coordinate the internal audit activity's efforts with:

与以下方面协调内部审计工作：

a. External auditor

外部审计师

b. Regulatory oversight bodies

法规监督机构

c. Other internal assurance functions (e.g., health and safety department)

其他内部保证部门（如，卫生健康和安全部门）

5. Select engagements.

选择审计业务

a. Participate in the engagement selection process

参与审计业务选择过程

b. Select engagements.

选择审计业务

c. Communicate and obtain approval of the engagement plan from board

与董事会沟通以获得其对审计业务计划的批准

6. Identify scope of engagements.

确定审计业务范围

C. Understand the Internal Audit Activity's Role in Organizational Governance (10 - 20 percent)
(Proficiency Level)

理解内部审计在公司治理中的作用（要求熟练掌握）

1. Obtain board's approval of audit charter

获得董事会对审计章程的批准

2. Communicate plan of engagements

沟通审计业务计划

3. Report significant audit issues

报告重大审计事项

4. Communicate key performance indicators to board on a regular basis

定期向董事会报告主要的审计工作业绩指标

5. Discuss areas of significant risk

讨论重大风险领域

6. Support board in enterprise-wide risk assessment

支持董事会开展全公司的风险评估

7. Review positioning of the internal audit function within the risk management framework within the organization.

检查内部审计机构在组织内风险管理框架中的定位

8. Monitor compliance with the corporate code of conduct/business practices

监督遵守公司行为规范和商业惯例情况

9. Report on the effectiveness of the

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