

Part II - Conducting the Internal Audit Engagement

第二部分 - 实施内部审计业务

A. Conduct Engagements (25 - 35 percent) (Proficiency Level)

实施内部审计业务 (25 - 35%) (要求熟练掌握)

1. Research and apply appropriate standards:

研究和采用适当的标准

a. IIA Professional Practices Framework (e.g., Code of Ethics, Standards, Practice Advisories)

IIA 专业实务框架 (如, 《职业道德规范》、《标准》、《实务公告》)

b. Other professional, legal, and regulatory standards

其他专业的、法律的和法规的标准

2. Maintain awareness of potential for fraud when conducting an engagement

在实施审计业务时要保持防范潜在舞弊的意识

a. Notice indicators or symptoms of fraud

注意舞弊的迹象和征兆

b. Design appropriate engagement steps to address significant risk of fraud

设计适当的审计业务步骤以应对重大的舞弊风险

c. Employ audit tests to detect fraud

采用审计测试以发现舞弊

d. Determine if any suspected fraud merits investigation

确定是否应该对任何可疑的舞弊进行调查

3. Collect data.

收集数据

4. Evaluate the relevance, sufficiency, and competence of evidence.

评估证据的相关性、充分性和适当性

5. Analyze and interpret data.

分析和解释数据

6. Develop workpapers.

编制审计工作底稿

7. Review workpapers.

复核审计工作底稿

8. Communicate interim progress.

沟通中期进展情况

9. Draw conclusions.

得出结论

10. Develop recommendations when appropriate.

在适当的时候编制建议书

11. Report engagement results

报告审计业务结果

a. Conduct exit conference

召开退出会议

b. Prepare report or other communication

编制审计报告或其他沟通文件

c. Approve engagement report

批准审计业务报告

d. Determine distribution of report

确定审计报告的分发

e. Obtain management response to report

取得管理层对报告的反馈意见

12. Conduct client satisfaction survey.

实施顾客满意度调查

13. Complete performance appraisals of engagement staff.

完成审计业务人员的业绩评价

B. Conduct Specific Engagements (25 - 35 percent) (Proficiency Level)

实施具体审计业务 (25 - 35 %) (要求熟练掌握)

1. Conduct assurance engagements.

实施保证业务

a. Fraud investigation.

舞弊调查

1) Determine appropriate parties to be involved with investiagion

确定调查的适当对象

2) Establish facts and extent of fraud (e.g., interviews, interrogations, and data analysis)

证实舞弊事实和程度 (如, 面谈、讯问和数据分析)

3) Report outcomes to apprpriate parties

向适当方面报告结果

4) Complete a process review to improve controls to prevent fraud and recommend changes

对过程进行检查以改善预防舞弊的控制, 并提出改进建议。

b. Risk and control self-assessment

风险和控制自我评价

1) Facilitated approach

促进方法

(a) Client-facilitated

审计业务客户自我促进

(b) Audit-facilitated

审计促进

2) Questionnaire approach

调查问卷方法

3) Self-certification approach

自我认证方法

c. Audits of third parties and contract auditing.

第三方审计和合同审计

d. Quality audit engagements.

质量审计业务

e. Due diligence audit engagements.

尽职调查审计业务

f. Security audit engagements.

安全审计业务

g. Privacy audit engagements.

保密审计业务

h. Performance (key performance indicators) audit engagements

绩效（主要业绩指标）审计业务

i. Operational (efficiency and effectiveness) audit engagements

经营（效率和效果）审计业务

j. Financial audit engagements.

财务审计业务

k. Compliance audit engagements.

合规性审计业务

l. Information technology (IT) audit engagements.

信息技术（IT）审计业务

1) Operating systems

操作系统

(a) Mainframe

大型机

(b) Workstations

工作站

(c) Server

服务器

2) Application development

应用软件开发

(a) Application authentication

应用软件认证

(b) Systems development methodology

系统开发方法学

(c) Change control

变动控制

(d) End user computing

终端用户计算

3) Data and network communications

数据和网络通讯

4) Voice communications

语音通讯

5) System security (e.g., firewalls, access control)

系统安全(如, 防火墙、访问控制)

6) Contingency planning

应急计划

7) Databases

数据库

8) Data center operations

数据中心运行

9) Web infrastructure

网络基础设施

10) Software licensing

软件许可

2. Conduct consulting engagements

实施咨询业务

a. Internal control training

内部控制培训

b. Business process review

经营过程检查

c. Benchmarking

基准比较法

d. Information technology (IT) and systems development

信息技术 (IT) 与系统开发

e. Design of performance measurement systems

业绩测评系统的设计

C. Monitor Engagement Outcomes (5 - 15 percent) (Proficiency Level)

监督审计业务结果 (5 - 15%) (要求熟练掌握)

1. Determine appropriate follow-up activity by the internal audit activity

根据内部审计结果确定适当的跟踪活动

2. Identify appropriate method to monitor engagement outcomes

确认监督审计业务结果的适当方法

3. Conduct follow-up activity

实施跟踪活动

4. Communicate monitoring plan and results

沟通监督计划和结果

D. Fraud Knowledge Elements (5 - 15 percent)

舞弊知识要点(5 - 15%)

1. Discovery sampling (Awareness Level)

发现抽样(要求了解)

2. Interrogation techniques (Awareness Level)

讯问技术(要求了解)

3. Forensic auditing (Awareness Level)

司法鉴定审计(要求了解)

4. Use of computers in analyzing data (Proficiency Level)

利用计算机分析数据(要求熟练掌握)

5. Red flags (Proficiency Level)

危险信号(要求熟练掌握)

6. Types of fraud (Proficiency Level)

舞弊类型(要求熟练掌握)

E. Engagement Tools (15 - 25 percent)

审计业务工具(15 - 25 %)

1. Sampling (Awareness Level)

抽样(要求了解)

a. Nonstatistical (judgmental)

非统计(判断)

b. Statistical

统计

2. Statistical analyses (process control techniques) (Awareness Level)

统计分析(过程控制技术)(要求了解)

3. Data gathering tools (Proficiency Level)

数据收集工具(要求熟练掌握)

a. Interviewing

面谈

b. Questionnaires

调查问卷

c. Checklists

检查清单

4. Analytical review techniques (Proficiency Level)

分析性复核技术(要求熟练掌握)

a. Ratio estimation

比率估计

b. Variance analysis (e.g., budget vs. actual)

变量分析 (如

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