

| Term | CHS translation | Definition | Source | Notes |
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| activity-level controls | 作业控制、操作控制 | Controls that operate for the entire activity (area, process, or program). Examples are review of cost center reports, inventory counts, and the soft controls that influence the mini-control environment within the activity, which may or may not be consistent with that of the organization as a whole. | Sawyer's Internal Auditing, 7th Edition | |
| add value | 增加价值 | Value is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure thorough both assurance and consulting services. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| adequate control | 充分控制 | Present if management has planned and organized (designed) in a manner that provides reasonable assurance that the organization's risks have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically. | International Professional Practices Framework (IPPF) | |
| advisory services | 咨询服务、顾问服务 | Service activities provided by the internal audit function, the nature and scope of which are agreed with the recipients of the services, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training. | Sawyer's Internal Auditing, 7th Edition | |
| analytical procedures | 分析程序 | The activities of comparing client information with expectations for that information obtained from an independent source, identifying variances, and investigating the cause of significant variances. | Sawyer's Internal Auditing, 7th Edition | |
| application controls | 应用控制 | Fully automated (i.e., performed automatically by the systems) IT controls designed to ensure effective business process enablement and the complete and accurate processing of data, from input through output. | Sawyer's Internal Auditing, 7th Edition | |
| application systems | 应用系统 | Sets of programs that are designed for end users such as payroll, accounts payable, and, in some cases, large applications such as enterprise resource planning (ERP) systems that provide many business functions. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| appropriate evidence | 适当的证据 | Any piece or collection of evidence gained during an engagement that provides relevant and reliable support for the judgments and conclusions reached during the engagement. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| asset misappropriation | 资产侵占\挪用资产 | Acts involving the theft or misuse of an organization's assets (for example, skimming revenues, stealing inventory, or payroll fraud). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| assurance layering | 确认层级\分层确认 | A technique of coordinating multiple assurance activities designed to mitigate a known risk to a needed or desired level within an established risk tolerance. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| assurance map | 确认地图、确认示意图 | A visual depiction of the different assurance activities and assurance functions within an organization. Such a depiction can help identify gaps or overlaps in assurance activities and help assess that risk is managed consistent with the board's and management's expectations. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| assurance services | 确认服务 | An objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements. | International Professional Practices Framework (IPPF) | |
| attribute sampling | 属性抽样 | A statistical sampling approach, based on binomial distribution theory, that enables the user to reach a conclusion about a population in terms of a rate of occurrence. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| audit committee | 审计委员会 | A committee of the board charged with recommending to the board the approval of auditors and financial reports. | Sawyer's Internal Auditing, 7th Edition | |
| audit engagement / engagement | 审计业务 | A specific internal audit assignment, task, or review activity, such as an internal audit, control self-assessment review, fraud examination, or consultancy. An engagement may include multiple tasks or activities designed to accomplish a specific set of related objectives. | International Professional Practices Framework (IPPF) | |

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| audit observation | 审计观察、审计发现 | Any identified and validated gap between the current and desired state arising from an assurance engagement. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| audit risk | 审计风险 | The risk of reaching invalid audit conclusions and/or providing faulty advice based on the audit work conducted. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| audit sampling | 审计抽样 | The application of an audit procedure to less than 100 percent of the items in a population for the purpose of drawing an inference about the entire population. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| audit universe | 审计范围 | A compilation of the subsidiaries, business units, departments, groups, processes, or other established subdivisions of an organization that exist to manage one or more business risks. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| auditee / audit client / audit customer | 被审计对象\审计客户\审计客户 | The subsidiary, business unit, department, group, or other established subdivision of an organization that is the subject of an assurance engagement. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| big data | 大数据 | A term used to refer to the large amount of constantly streaming digital information, massive increase in the capacity to store large amounts of data, and the amount of data processing power required to manage, interpret, and analyze the large volumes of digital information. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| blank confirmations | 空白函证、空白确认函 | Confirmation that asks the third party to fill in a blank with the information requested. This provides stronger evidence than other confirmations. | Sawyer's Internal Auditing, 7th Edition | |
| board | 董事会/审计委员会 | The highest level governing body (e.g., a board of directors, a supervisory board, or a board of governors or trustees) charged with the responsibility to direct and/or oversee the organization's activities and hold senior management accountable. Although governance arrangements vary among jurisdictions and sectors, typically the board includes members who are not part of management. If a board does not exist, the word "board" in the Standards refers to a group or person charged with governance of the organization. Furthermore, "board" in the Standards may refer to a committee or another body to which the governing body has delegated certain functions (e.g., an audit committee). | International Professional Practices Framework (IPPF) | |
| bottom-up approach | 自下而上法 | To begin by looking at all processes directly at the activity level, and then aggregating the identified processes across the organization. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| bring your own device (BYOD) | 自带设备办公 | A policy whereby organizations allow associates to access business email, calendars, and other data on their personal laptops, smartphones, tablets, or other devices. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| business acumen | 商业头脑、敏锐度 | Savviness and experience with regard to business management in general, and more specifically, with the way the organization and, in particular, specific business units operate. | Sawyer's Internal Auditing, 7th Edition | |
| business process | 业务流程 | The set of connected activities linked with each other for the purpose of achieving one or more business objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| business process outsourcing (BPO) | 业务流程外包 | The act of transferring some of an organization's business processes to an outside provider to achieve cost reductions, operating effectiveness, or operating efficiency while improving service quality. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| capability maturity model | 能力成熟度模型 | A tool used to measure today's capability and define the characteristics of higher levels of capability. Largely used in business to assess and develop operations and services. | Sawyer's Internal Auditing, 7th Edition | |
| cause | 原因 | The reason for the difference between the expected and actual conditions (why the difference exists). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| chief audit executive (CAE) | 首席审计执行官(CAE) | Chief audit executive describes the role of a person in a senior position responsible for effectively managing the internal audit activity in accordance with the internal audit charter and the mandatory elements of the International Professional Practices Framework. The chief audit executive or others reporting to the chief audit executive will have appropriate professional certifications and qualifications. The specific job title and/or responsibilities of the chief audit executive may vary across organizations. | International Professional Practices Framework (IPPF) | |

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| classical variables sampling | 古典变量抽样 | A statistical sampling approach based on normal distribution theory that is used to reach conclusions regarding monetary amounts. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| cloud computing | 云计算 | The use of various computer resources — both hardware and software — that are delivered through a network like the Internet. The cloud can be configured with various options of services along with configurations for the network. It allows for a great deal of flexibility in network, software, and hardware utilization. Cloud computing also provides options for remote storage of data and use of remote applications. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| COBIT | COBIT控制框架 | An IT governance framework and supporting toolset that allows managers to bridge the gap between control requirements, technical issues, and business risks. | Sawyer's Internal Auditing, 7th Edition | |
| Code of Ethics | 道德规范 | The Code of Ethics of The Institute of Internal Auditors (IIA) are principles relevant to the profession and practice of internal auditing, and Rules of Conduct that describe behavior expected of internal auditors. The Code of Ethics applies to both parties and entities that provide internal audit services. The purpose of the Code of Ethics is to promote an ethical culture in the global profession of internal auditing. | International Professional Practices Framework (IPPF) | Note: capitalized when referring to it by its formal name The IIA's Code of Ethics. Otherwise, when referred to generically, a code of ethics is lowercase. |
| combined assurance | 联合确认、组合确认 | Aligning various assurance activities within an organization to ensure assurance gaps do not exist and assurance activities minimize duplication and overlap but still manage risk consistent with the board's and management's expectations. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| compensating control | 补偿性控制 | An activity that, if key controls do not fully operate effectively, may help to reduce the related risk. Such controls also can back up or duplicate multiple controls and may operate across multiple processes and risks. A compensating control will not, by itself, reduce risk to an acceptable level. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| compliance | 合规、遵循 | Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements. | International Professional Practices Framework (IPPF) | |
| computer-assisted audit techniques (CAATs) | 计算机辅助审计技术(CAAT) | Automated audit techniques, such as generalized audit software, utility software, test data, application software tracing and mapping, and audit expert systems, that help the internal auditor directly test controls built into computerized information systems and data contained in computer files. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| condition | 情况 | The factual evidence that the internal auditor found in the course of the examination (what does exist). | Sawyer's Internal Auditing, 7th Edition | |
| confirmations | 确认\证实\函证 | Document sent to independent third parties asking them to verify the accuracy of client information in the course of audit testing. | Sawyer's Internal Auditing, 7th Edition | |
| conflict of interest | 利益冲突 | Any relationship that is, or appears to be, not in the best interest of the organization. A conflict of interest would prejudice an individual's ability to perform his or her duties and responsibilities objectively. | International Professional Practices Framework (IPPF) | |
| consulting services | 咨询服务 | Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training. | International Professional Practices Framework (IPPF) | |
| continuous auditing | 持续审计 | Using computerized techniques to perpetually audit the processing of business transactions. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| continuous monitoring | 持续监督 | The automated review of business processes and controls by associates in the business unit. It helps an organization detect errors, fraud, abuse, and system inefficiencies. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| control | 控制 | Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved. | International Professional Practices Framework (IPPF) | |
| control activities | 控制活动 | Policies and procedures put in place to ensure that risk management actions are effectively carried out. | International Professional Practices Framework (IPPF) | |

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| control environment | 控制环境 | The attitude and actions of the board and management regarding the importance of control within the organization. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements: Integrity and ethical values, Organizational structure, Management's philosophy and operating style, Assignment of authority and responsibility, Human resource policies and practices, and competence of personnel. | International Professional Practices Framework (IPPF) | |
| control processes | 控制过程 | The policies, procedures (both manual and automated), and activities that are part of a control framework, designed and operated to ensure that risks are contained within the level that an organization is willing to accept. | International Professional Practices Framework (IPPF) | |
| control risk | 控制风险 | The potential that controls will fail to reduce controllable risk to an acceptable level. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| controllable risk | 可控风险 | The portion of inherent risk that management can reduce through day-to-day operations and management activities. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| controls are adequately designed | 控制设计适当 | Present if management has planned and organized (designed) the controls or the system of internal controls in a manner that provides reasonable assurance that the organization's entity-level and process-level risks can be managed to an acceptable level. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| controls are operating effectively | 控制有效运行 | Present if management has executed (operated) the controls or the system of internal controls in a manner that provides reasonable assurance that the organization's entity-level and process-level risks have been managed effectively and that the organization's goals and objectives will be achieved efficiently and economically. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| Core Principles for the Professional Practice of Internal Auditing | 内部审计专业实务核心原则 | The Core Principles for the Professional Practice of Internal Auditing are the foundation for the International Professional Practices Framework (International Professional Practices Framework (IPPF)) and support internal audit effectiveness. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| corporate governance | 公司治理 | The exercise of ethical and effective leadership by the board toward the achievement of ethical culture, good performance, effective control, and legitimacy. | Sawyer's Internal Auditing, 7th Edition | |
| corporate social responsibility | 企业社会责任 | The term commonly associated with the movement to define and articulate the responsibility of private enterprise for nonfinancial performance. | Sawyer's Internal Auditing, 7th Edition | |
| corruption | 腐败\贪污 | Acts in which individuals wrongfully use their influence in a business transaction to procure some benefit for themselves or another person, contrary to their duty to their employer or the rights of another (for example, kickbacks, self-dealing, or conflicts of interest). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| COSO | COSO | The Committee of Sponsoring Organizations of the Treadway Commission is a joint initiative of five private sector organizations dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control, and fraud deterrence. | Sawyer's Internal Auditing, 7th Edition | It can be used directly. |
| cosourcing | 协力式外包、联合外包 | Activity of contracting with a third party to collaborate in the provision of assurance and consulting services | Sawyer's Internal Auditing, 7th Edition | |
| criteria | 标准 | The standards, measures, or expectations used in making an evaluation and/or verification of an observation (what should exist). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| customer | 客户 | The subsidiary, business unit, department, group, individual, or other established subdivision of an organization that is the subject of a consulting engagement. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| data analytics | 数据分析 | A process of inspecting, cleaning, transforming, and modeling data with the goal of highlighting useful information, suggesting conclusions, and supporting decision-making. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| data visualization | 数据可视化 | Making complex data more understandable through visual depiction in terms of statistical graphics, plots, information graphics, tables, and charts. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |

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| database | 数据库 | A large repository of data typically contained in many linked files and stored in a manner that allows it to be easily accessed, retrieved, and manipulated. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| descriptive analytics | 描述性分析 | The reporting of past events to characterize what has happened. It condenses large chunks of data into smaller, more meaningful bits of information. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| design evaluation | 设计评价 | A detailed risk assessment of the activities within the audit scope, including identification of the controls and other risk management techniques over the major risks, and evaluation of the design of these controls and techniques. | Sawyer's Internal Auditing, 7th Edition | |
| detective control | 检查性控制 | An activity that is designed to discover undesirable events that have already occurred. A detective control must occur on a timely basis (before the undesirable event has had a negative impact on the organization) to be considered effective. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| developmental objectives | 发展目标 | Objectives that require enhancement or transformation to something new with a start and end date. | Sawyer's Internal Auditing, 7th Edition | |
| diagnostic analytics | 诊断性分析 | A process that provides insight into why certain trends or specific incidents occurred and helps analysts gain a better understanding of business performance, market dynamics, and how different inputs affect the outcome. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| directive control | 指导性控制 | A control that causes or encourages a desirable event to occur. Examples are guidelines, training programs, and incentive compensation plans. Also included in this category are soft controls like tone at the top. | Sawyer's Internal Auditing, 7th Edition | |
| effect | 效果、影响 | The risk or exposure the organization and/or others encounter because the condition is not consistent with the criteria (the consequence of the difference). | Sawyer's Internal Auditing, 7th Edition | |
| engagement | 审计业务 | A specific internal audit assignment or project that includes multiple task or activities designed to accomplish a specific set of objectives. Also see Assurance Services and Consulting Services. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| engagement objectives | 审计业务目标 | Broad statements developed by internal auditors that define intended engagement accomplishments. | International Professional Practices Framework (IPPF) | |
| engagement opinion | 审计业务意见 | The rating, conclusion, and/or other description of results of an individual internal audit engagement, relating to those aspects within the objectives and scope of the engagement. | International Professional Practices Framework (IPPF) | |
| engagement work program / work program | 审计业务工作方案 | A document that lists the procedures to be followed during an engagement, designed to achieve the engagement plan. | International Professional Practices Framework (IPPF) | |
| enterprise risk management (ERM) | 企业风险管理框架(ERM) | Enterprise risk management is a process, effected by an entity's board of directors, management and other personnel, applied in strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives. | Sawyer's Internal Auditing, 7th Edition | |
| entity-level control | 实体层面控制\组织层面控制 | A control that operates across an entire entity and, as such, is not bound by, or associated with, individual processes. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| external auditor | 外部审计师 | See Independent Outside Auditor. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| external service provider | 外部服务提供商 | A person or firm outside of the organization that has special knowledge, skill, and experience in a particular discipline. | International Professional Practices Framework (IPPF) | |
| framework | 框架 | A body of guiding principles that form a template against which organizations can evaluate a multitude of business practices. These principles are comprised of various concepts, values, assumptions, and practices intended to provide a yardstick against which an organization can assess or evaluate a particular structure, process, or environment or a group of practices or procedures. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| fraud | 舞弊 | Any illegal act characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the threat of violence or physical force. Frauds are perpetrated by parties and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage. | International Professional Practices Framework (IPPF) | |

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| fraudulent financial reporting | 虚假财务报告 | Acts that involve falsification of an organization's financial statements (for example, overstating revenues, or understating liabilities and expenses). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| general information technology controls | 一般信息技术控制 | Controls that operate across all IT systems and are in place to ensure the integrity, reliability, and accuracy of the application systems. Also represents a specific example of an "entity-level control." | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| governance | 治理 | The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives. | International Professional Practices Framework (IPPF) | |
| haphazard sampling | 不当抽样 | A non-statistical sample selection technique used to select a sample without intentional bias to include or exclude a sample item that is expected to be representative of the population. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| hard controls | 硬控制 | The tangible elements of governance controls, such as policies and procedures, accounting reconciliations, and management signoffs. | Sawyer's Internal Auditing, 7th Edition | |
| illegal acts | 违法行为 | Activities that violate laws and regulations of particular jurisdictions where a company is operating. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| impairment | 损害 | Impairment to organizational independence and individual objectivity may include personal conflict of interest, scope limitations, restrictions on access to records, personnel, and properties, and resource limitations (funding). | International Professional Practices Framework (IPPF) | |
| impairment to independence or objectivity | 损害独立性或客观性 | The introduction of threats that may result in a substantial limitation, or the appearance of a substantial limitation, to the internal auditor's ability to perform an engagement without bias or interference. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| incremental objective | 增量目标 | Improving the quality or efficiency of the existing operational outcome by enhancing one or more of the components (people, process, technology, or deliverable). | Sawyer's Internal Auditing, 7th Edition | |
| independence | 独立性 | The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. | International Professional Practices Framework (IPPF) | |
| independent outside auditor | 独立的外部审计师 | A registered public accounting firm, hired by the organization's board or executive management, to perform a financial statement audit providing assurance for which the firm issues a written attestation report that expresses an opinion about whether the financial statements are fairly presented in accordance with applicable Generally Accepted Accounting Principles. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| information technology general controls | 信息技术一般控制 | Controls that apply to all systems components, processes, and data present in an organization or systems environment. The objectives of these controls are to ensure the appropriate development and implementation of applications, as well as the integrity of program and data files and of computer operations. | Sawyer's Internal Auditing, 7th Edition | |
| information technology governance | 信息技术治理 | The leadership, structure, and oversight processes that ensure the organization's IT supports the objectives and strategies of the organization. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| information technology operations | 信息技术运维 | The department or area in an organization (people, processes, and equipment) that performs the function of running the computer systems and various devices that support the business objectives and activities. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| inherent limitations of internal control | 内部控制的固有局限性 | The confines that relate to the limits of human judgment, resource constraints and the need to consider the cost of controls in relation to expected benefits, the reality that breakdowns can occur, and the possibility of collusion or management override. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| inherent risk | 固有风险 | The combination of internal and external risk factors in their pure, uncontrolled state, or, the gross risk that exists, assuming there are no internal controls in place. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| insight | 洞见\洞察力 | An end product or result from the internal audit function's assurance and consulting work designed to provide valued input or information to an auditee or customer. Examples include identifying entity-level root causes of control deficiencies, emerging risks, and suggestions to improve the organization's governance process. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |

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| internal audit activity | 内部审计机构\内部审计职能 | A department, division, team of consultants, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organization's operations. The internal audit activity helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. | International Professional Practices Framework (IPPF) | Also referred to as: internal audit function and/or internal audit department. |
| internal audit charter | 内部审计章程 | The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility. The internal audit charter establishes the internal audit activity's position within the organization; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. | International Professional Practices Framework (IPPF) | |
| internal control | 内部控制 | A process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: · Effectiveness and efficiency of operations. · Compliance with applicable laws and regulations. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| International Organization for Standardization (ISO) | 国际标准化组织(ISO) | A network of national standards institutes of 162 countries that issues globally accepted standards for industries, processes, and other activities. | Sawyer's Internal Auditing, 7th Edition | |
| International Professional Practices Framework (IPPF) | 国际内部审计专业实务框架 | The conceptual framework that organizes the authoritative guidance promulgated by The IIA. Authoritative Guidance is comprised of two categories - (1) mandatory and (2) strongly recommended. | International Professional Practices Framework (IPPF) | |
| intrusion detection systems (IDS) | 入侵检测系统 | Network security appliances that monitor network or system activities and report the activities to management. | Sawyer's Internal Auditing, 7th Edition | |
| intrusion prevention systems (IPS) | 入侵预防系统 | Network security appliances that monitor network or system activities and prevent malicious activities from happening on the network. | Sawyer's Internal Auditing, 7th Edition | |
| ISACA | 国际信息系统审计协会 | Professional organization that provides practical guidance, benchmarks, and other effective tools for all enterprises that use information systems. | Sawyer's Internal Auditing, 7th Edition | |
| judgmental sample | 判断样本 | A non-random sample selected using the auditor's judgment in some way. | Sawyer's Internal Auditing, 7th Edition | |
| key controls | 关键控制 | Controls that must operate effectively to reduce a significant risk to an acceptable level. | Sawyer's Internal Auditing, 7th Edition | |
| key performance indicator | 关键业绩指标 | A metric or other form of measuring whether a process or individual tasks are operating within prescribed tolerances. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| logical access | 逻辑访问 | Tools used in computer systems for identification, authentication, authorization, and accountability. | Sawyer's Internal Auditing, 7th Edition | |
| management action plan | 管理行动计划 | What the audit customer, alone or in collaboration with others, intends to do to address the cause, correct the condition, and — if appropriate — recover from the condition. | Sawyer's Internal Auditing, 7th Edition | |
| management control | 管理控制 | Actions carried out by management to assure the accomplishment of their objectives, including the setting up of oversight for an objective and the alignment of people, processes, and technology to accomplish that objective. | Sawyer's Internal Auditing, 7th Edition | |
| management trail | 管理轨迹\审计跟踪 | Processing history controls, often referred to as an audit trail, that enable management to identify the transactions and events they record by tracking transactions from their source to their output and by tracing backward. | Sawyer's Internal Auditing, 7th Edition | |
| material observation | 重大发现 | An individual observation, or a group of observations, is considered "material" if the control in question has a reasonable possibility of failing and the impact of its failure is not only significant, but also exceeds management's materiality threshold. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| monitoring | 监督\监控 | A process that assesses the presence and functioning of governance, risk management, and control over time. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |

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| narrative | 叙述 | Free-form compositions used to describe processes. They have no inherent discipline like risk/control matrices and flowcharts, but they are useful for things that require an explanation too lengthy to fit within the confines of the disciplined tools. | Sawyer's Internal Auditing, 7th Edition | |
| negative confirmations | 消极式询证函\否定式函证 | Confirmations that ask for a response only if the information is not accurate. | Sawyer's Internal Auditing, 7th Edition | |
| network | 网络 | A configuration that enables computers and devices to communicate and be linked together to efficiently process data and share information. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| network firewall | 网络防火墙 | A device or set of devices designed to permit or deny network transmissions based upon a set of rules. It is frequently used to protect networks from unauthorized access while permitting legitimate communications to pass. | Sawyer's Internal Auditing, 7th Edition | |
| nonsampling risk | 非抽样风险 | The risk that occurs when an internal auditor fails to perform his or her work correctly (for example, performing inappropriate auditing procedures, misapplying an appropriate procedure, or misinterpreting sampling results). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| objectives | 目的\目标 | What an entity desires to achieve. When referring to what an organization wants to achieve, these are called business objectives, and may be classified as strategic, operations, reporting, and compliance. When referring to what an audit wants to achieve, these are called audit objectives or engagement objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| objectivity | 客观性 | An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others. | International Professional Practices Framework (IPPF) | |
| observation | 发现 | A finding, determination, or judgment derived from the internal auditor's test results from an assurance or consulting engagement. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| observation (as an audit test) | 观察 (作为一种测试) | An audit test that involves simply watching something being done. | Sawyer's Internal Auditing, 7th Edition | |
| operating system | 操作系统(OS) | Software programs that run the computer and perform basic tasks, such as recognizing input from the keyboard, sending output to the printer, keeping track of files and directories on the hard drive, and controlling various computer peripheral devices. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| opinion | 意见\观点 | The auditor's evaluations of the effects of the observations and recommendations on the activities reviewed; also called a micro opinion or conclusion. The opinion usually puts the observations and recommendations in perspective based on their overall implications. | Sawyer's Internal Auditing, 7th Edition | |
| opportunity | 机会 | The possibility that an event will occur and positively affect the achievement of objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| organizational independence | 机构的独立性 | The chief audit executive's line of reporting within the organization that allows the internal audit function to fulfill its responsibilities free from interference. Also see Independence. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| other assurance providers | 其他确认服务提供方 | Other entities within the organization whose principal mission is to test compliance or assess business activities to confirm that risks are effectively evaluated and managed. | Sawyer's Internal Auditing, 7th Edition | |
| outsourcing | 外包 | Activity of contracting with an independent third party to provide assurance services. | Sawyer's Internal Auditing, 7th Edition | |
| overall opinion | 总体评价·综述 | The rating, conclusion, and/or other description of results provided by the chief audit executive addressing, at a broad level, governance, risk management, and/or control processes of the organization. An overall opinion is the professional judgment of the chief audit executive based on the results of a number of individual engagements and other activities for a specific time interval. | International Professional Practices Framework (IPPF) | |
| positive confirmations | 积极式询证函\肯定式函证 | Confirmations that ask for a response regarding whether the information is accurate or not. | Sawyer's Internal Auditing, 7th Edition | |

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| predictive analytics | 预测性分析 | Type of analytics that allows users to extract information from large volumes of existing data, apply certain assumptions, and draw correlations to predict future outcomes and trends. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| preventive control | 预防性控制 | An activity that is designed to deter unintended events from occurring. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| primary control | 主要控制 | An activity designed to reduce risk associated with a critical business objective. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| principle | 原则 | A fundamental proposition that serves as the foundation for a system of belief or a chain of reasoning. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| probability-proportional-to-size (PPS) sampling | 概率比例规模抽样(PPS) | A modified form of attribute sampling that is used to reach a conclusion regarding monetary amounts rather than rates of occurrence. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| process map (flowchart) | 流程图 | A tool that shows the process flow visually, which highlights the control points and therefore helps internal auditors to identify missing controls and assess whether existing controls are adequate. | Sawyer's Internal Auditing, 7th Edition | |
| processing controls | 过程控制 | Controls that provide an automated means to ensure processing is complete, accurate, and authorized. | Sawyer's Internal Auditing, 7th Edition | |
| process-level control | 流程层面的控制 | An activity that operates within a specific process for the purpose of achieving process-level objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| professional skepticism | 职业谨慎 | The state of mind in which internal auditors take nothing for granted; they continuously question what they hear and see and critically assess audit evidence. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| random sample | 随机样本 | A sample in which every item in the population has an equal chance of being selected. | Sawyer's Internal Auditing, 7th Edition | |
| random sampling | 随机抽样 | A sampling technique in which each item in the defined population has an equal opportunity of being selected. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| rating | 评级 | A component of an audit opinion or conclusion. Such a rating typically reflects the auditor's conclusion about residual risk. | Sawyer's Internal Auditing, 7th Edition | |
| ratio analysis | 比率分析 | Calculating financial or nonfinancial ratios. For example, the auditor could calculate the percent of products produced that were returned as defective, or the percent of sick days taken to the number of sick days allowed. | Sawyer's Internal Auditing, 7th Edition | |
| reasonable assurance | 合理保证 | A level of assurance that is supported by generally accepted auditing procedures and judgments. Reasonable assurance can apply to judgments surrounding the effectiveness of internal controls, the mitigation of risks, the achievement of objectives, or other engagement-related conclusions. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| reasonableness tests | 合理性测试 | The act of comparing information to the internal auditor's general knowledge of the organization or industry, rather than another specific piece of information. | Sawyer's Internal Auditing, 7th Edition | |
| recommendation | 建议 | The auditor's call for action to correct or improve operations. A recommendation may suggest approaches to correcting or enhancing performance as a guide for management in achieving desired results. The recommendation answers the question, "What is to be done?" | Sawyer's Internal Auditing, 7th Edition | |
| regression analysis | 回归分析 | Statistical technique used to establish the relationship of a dependent variable to one or more independent variables. For example, an internal auditor might estimate payroll expense based on the number of employees, average rate of pay, and the number of hours worked, and then compare the result to the recorded payroll expense. | Sawyer's Internal Auditing, 7th Edition | |
| residual risk | 剩余风险 | The portion of inherent risk that remains after management executes its risk responses (sometimes referred to as net risk). | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| risk | 风险 | The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| risk appetite | 风险偏好 | The level of risk that an organization is willing to accept. | International Professional Practices Framework (IPPF) | |

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| risk assessment | 风险评估 | The identification and analysis (typically in terms of impact and likelihood) of relevant risks to the achievement of an organization's objectives, forming a basis for determining how the risks should be managed. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| risk capacity | 风险承受力 | The maximum risk a firm may bear and remain solvent. | Sawyer's Internal Auditing, 7th Edition | |
| risk management | 风险管理 | A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the organization's objectives. | International Professional Practices Framework (IPPF) | |
| risk mitigation | 风险消减\风险缓和 | An action, or set of actions, taken by management to reduce the impact and/or likelihood of a risk to a lower, more acceptable level. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| risk tolerance | 风险容忍 | The acceptable variation relative to performance to the achievement of objectives | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| risk treatment/risk response | 风险处置\风险响应 (风险应对) | An action, or set of actions, taken by management to achieve a desired risk management strategy. Risk responses can be categorized as risk avoidance, reduction, sharing, or acceptance. Exploiting opportunities that, in turn, enable the achievement of objectives, is also a risk response. ISO 31000 refers to this step in risk management as risk treatment. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| risk/control matrix | 风险/控制矩阵 | An audit tool that facilitates risk-based auditing. It usually consists of a series of columns, including columns for business objectives, risks to the objectives, controls or risk management techniques, and other columns that aid in the analysis. | Sawyer's Internal Auditing, 7th Edition | |
| sampling risk | 抽样风险 | The risk that the internal auditor's conclusion based on sample testing may be different than the conclusion reached if the audit procedure was applied to all items in the population. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| secondary control | 次要控制\次级控制 | An activity designed to either reduce risk associated with business objectives that are not critical to the organization's survival or success or serve as a backup to a key control. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| significance | 重要性 | The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors, such as magnitude, nature, effect, relevance, and impact. Professional judgment assists internal auditors when evaluating the significance of matters within the context of the relevant objectives. | International Professional Practices Framework (IPPF) | |
| significant observation | 重要发现\重大发现 | An individual observation, or a group of observations, is considered "significant" if the control activity in question has a reasonable possibility of failing and the impact of its failure is significant. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| smart mobile devices | 智能移动设备 | Intelligent mobile devices like smart phones and tablets. | Sawyer's Internal Auditing, 7th Edition | |
| social media | 社交媒体 | Web-based and mobile technologies used to turn communication into interactive dialogue. | Sawyer's Internal Auditing, 7th Edition | |
| social networks | 社交网络 | The social network sites that are commonly used. Examples include Facebook, Google+, and Twitter. | Sawyer's Internal Auditing, 7th Edition | |
| soft controls | 软控制 | The intangible, inherently subjective elements of governance control like tone at the top, integrity and ethical values, and management philosophy and operating style. | Sawyer's Internal Auditing, 7th Edition | |
| standard | 标准 | A professional pronouncement promulgated by the International Internal Audit Standards Board that delineates the requirements for performing a broad range of internal audit activities, and for evaluating internal audit performance. | International Professional Practices Framework (IPPF) | |
| statistical sampling | 统计抽样 | A sampling technique that allows the auditor to define with precision how representative the sample will be. After applying the technique and testing the sample, the auditor can state the conclusion in terms of being "% confident that the error rate in the population is less than or equal to %." | Sawyer's Internal Auditing, 7th Edition | |
| strategic objectives | 战略目标 | What an entity desires to achieve through the value creation choices management makes on behalf of the organization's stakeholders. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |

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| strategy | 战略 | Refers to how management plans to achieve the organization's objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| sufficient evidence | 证据充分 | A collection of evidence gained during an engagement that, in its totality, is enough to support the judgments and conclusions made in the engagement. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| system of internal controls | 内部控制系统 | Comprises the five components of internal control—the control environment, risk assessment, control activities, information and communication, and monitoring—that are in place to manage risks related to the financial reporting, compliance, and operational objectives of an organization. Also see Internal Control. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| third-party service provider | 第三方服务提供商 | A person or firm, outside the organization, who provides assurance and/or consulting services to an organization. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| Three Lines Model | 三线模型 | A model of assurance that helps organizations identify structures and processes that best assist the achievement of objectives and facilitate strong governance and risk management. The model applies to all organizations and is optimized by: <ul style="list-style-type: none"> · Adopting a principles-based approach and adapting the model to suit organizational objectives and circumstances. · Focusing on the contribution risk management makes to achieving objectives and creating value, as well as to matters of “defense” and protecting value. · Clearly understanding the roles and responsibilities represented in the model and the relationships among them. · Implementing measures to ensure activities and objectives are aligned with the prioritized interests of stakeholders. | The IIA | |
| tolerance | 容忍度 | The boundaries of acceptable outcomes related to achieving business objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| tone at the top | 高层基调 | The entity-wide attitude of integrity and control consciousness, as exhibited by the most senior executives of an organization. Also see Control Environment. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| top-down approach | 自上而下法 | To begin at the entity level, with the organization's objectives, and then identify the key processes critical to the success of each of the organization's objectives. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| tracing | 追溯\追踪 | Taking information from one document, record, or asset forward to a document or record that was prepared later. For example, if auditors count inventory, they would trace their count forward to the client's inventory records to verify the completeness of the records. | Sawyer's Internal Auditing, 7th Edition | |
| transaction-level control | 交易层面的控制 | Controls that operate within a transaction-processing system. Examples are authorizations, segregation of duties, and exception reports. | Sawyer's Internal Auditing, 7th Edition | |
| transformational objective | 转换性的目标 | An objective that requires significantly altering operational components of people, processes, and/or technology to accomplish a new, higher objective or value-adding opportunity. | Sawyer's Internal Auditing, 7th Edition | |
| transparency | 透明 | Communicating in a manner that a prudent individual would consider to be fair and sufficiently clear and comprehensive to meet the needs of the recipient(s) of such communication. | Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook) | |
| trend analysis | 趋势分析 | Comparing information from one period with the same information from the prior period. | Sawyer's Internal Auditing, 7th Edition | |
| Val IT | Val IT | A governance framework and supporting publications addressing the governance of IT-enabled business investments. | Sawyer's Internal Auditing, 7th Edition | |
| virtualization | 虚拟化 | When a physical IT component is partitioned into multiple "virtual" components; for example, when a physical server is logically partitioned into two virtual servers. | Sawyer's Internal Auditing, 7th Edition | |
| vouching | 核单 | The act of taking information from one document or record backward to an asset, document, or record that was prepared earlier. For example, auditors might vouch information on a computer report to the source documents from which the information was input to the system to verify the validity of the information. | Sawyer's Internal Auditing, 7th Edition | |

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| web content filtering | Web内容过滤 | The technique whereby content is blocked or allowed based on analysis of its content, rather than its source or other criteria. It is most widely used on the Internet to filter email and web access. | Sawyer's Internal Auditing, 7th Edition | |
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