Term	CHT translation	Definition	Source	Notes
activity-level controls	作業層級控制	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	增加價值	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	適當的控制	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	諮詢服務	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 he 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	應用控制	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	應用系統	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	適當的證據	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	不當資產處置／資產挪用	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	確認性分級	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	確認性地圖	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	確認性服務	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	屬性抽樣	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	審計委員會	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	稽核專案／專案	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)	

English	Chinese	Definition	Source	
audit observation	稽核觀察結果／稽核發現	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	稽核風險	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	稽核抽樣	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	稽核範疇	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	受查者／稽核客戶／稽核顧客	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	大數據	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	空白函證	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	董事會／審計委員會	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	由下而上方法	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)	自攜裝置	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	業務敏銳度／商業敏感度	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	業務／作業流程	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)	業務／作業流程外包 (BPO)	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	肇因	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)	稽核長／內部稽核主管	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)	

classical variables sampling	傳統變數抽樣／傳統變量抽樣	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	雲端運算	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 架構	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	職業道德規範	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	綜合式確認	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	補償性控制	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	遵循	Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements.	International Professional Practices Framework (IPPF)	
computer-assisted audit techniques (CAATs)	電腦輔助稽核技術(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	條件／狀況	The factual evidence that the internal auditor found in the course of the examination (what does exist).	Sawyer's Internal Auditing, 7th Edition	
confirmations	函證	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	利害衝突／利益衝突	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	諮詢服務	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	持續性稽核	Using computerized techniques to perpetually audit the processing of business transactions.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
continuous monitoring	持續性監督	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	控制作業	Policies and procedures put in place to ensure that risk management actions are effectively carried out.	International Professional Practices Framework (IPPF)	
control environment	控制環境	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	控制流程	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	控制風險	The potential that controls will fail to reduce controllable risk to an acceptable level.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
controllable risk	可控制風險	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	控制措施有適當設計	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	控制措施為有效運作	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	內部稽核專業實務核心原則	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	企業社會責任	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	貪腐	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	
cosourcing	協同資源	Activity of contracting with a third party to collaborate in the provision of assurance and consulting services	Sawyer's Internal Auditing, 7th Edition	
criteria	標準	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	顧客／客戶	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	資料分析	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	資料視覺化	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)	
database	資料庫	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	設計評估	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	偵測性控制	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	發展性目標	Objectives that require enhancement or transformation to something new with a start and end date.	Sawyer's Internal Auditing, 7th Edition	
diagnostic analytics	診斷性分析	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	指示性控制	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	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	專案	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	專案目的／專案目標	Broad statements developed by internal auditors that define intended engagement accomplishments.	International Professional Practices Framework (IPPF)	
engagement opinion	專案意見	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	專案工作程式／工作程式	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)	企業風險管理(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	企業層級控制	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	外部稽核人員	See Independent Outside Auditor.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
external service provider	外部服務提供者	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	架構	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)	
fraudulent financial reporting	財務報導舞弊	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	一般資訊科技控制措施	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	隨意抽樣	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	硬性控制	The tangible elements of governance controls, such as policies and procedures, accounting reconciliations, and management signoffs.	Sawyer's Internal Auditing, 7th Edition	
illegal acts	不法行為	Activities that violate laws and regulations of particular jurisdictions where a company is operating.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
impairment	受損	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	損及獨立性或客觀性	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	漸進的目標	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	獨立性	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	獨立的外部稽核人員	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	資訊科技一般控制措施	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, we well as the integrity of program and data files and of computer operations.	Sawyer's Internal Auditing, 7th Edition	
information technology governance	資訊科技治理	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	資訊科技作業單位	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	內部控制固有之限制	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	固有風險	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)	

Term	中文	Definition	Source	Notes
insight	洞察	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)	
internal audit activity	內部稽核單位	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	內部稽核規程	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	內部控制	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)	國際標準組織（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)	國際專業實務架構	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)	入侵偵測系統(IDS)	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)	入侵防禦系統(IPS)	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	電腦稽核協會	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	判斷抽樣	A non-random sample selected using the auditor's judgment in some way.	Sawyer's Internal Auditing, 7th Edition	
key controls	關鍵控制	Controls that must operate effectively to reduce a significant risk to an acceptable level.	Sawyer's Internal Auditing, 7th Edition	
key performance indicator	關鍵績效指標	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	邏輯存取	Tools used in computer systems for identification, authentication, authorization, and accountability.	Sawyer's Internal Auditing, 7th Edition	
management action plan	管理階層行動計畫	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	管理階層的控制	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	管理軌跡	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	重大發現	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	監督／監控	A process that assesses the presence and functioning of governance, risk management, and control over time.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
narrative	敘述式	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	消極式函證	Confirmations that ask for a response only if the information is not accurate.	Sawyer's Internal Auditing, 7th Edition	
network	網路	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	網路防火牆	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	非抽樣風險	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	目標	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	客觀性	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	觀察／發現	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)	觀察（當作稽核測試）／發現	An audit test that involves simply watching something being done.	Sawyer's Internal Auditing, 7th Edition	
operating system	作業系統	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	意見／見解	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	機會	The possibility that an event will occur and positively affect the achievement of objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
organizational independence	機構之獨立性	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	其它確認性提供者	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	整體意見	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	積極式函證	Confirmations that ask for a response regarding whether the information is accurate or not.	Sawyer's Internal Auditing, 7th Edition	
predictive analytics	預測性分析	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	預防性控制	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	原則	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	機率與大小成比例抽樣(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)	流程圖	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	處理控制措施	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	專業上的懷疑	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	隨機樣本	A sample in which every item in the population has an equal chance of being selected.	Sawyer's Internal Auditing, 7th Edition	
random sampling	隨機抽樣	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	評等	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	合理確保	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	合理性測試	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	建議	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	迴歸分析	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	剩餘風險	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	風險	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	風險胃納	The level of risk that an organization is willing to accept.	International Professional Practices Framework (IPPF)	
risk assessment	風險評估	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	風險承受度	The maximum risk a firm may bear and remain solvent.	Sawyer's Internal Auditing, 7th Edition	
risk management	風險管理	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	風險減緩	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	風險容忍度	The acceptable variation relative to performance to the achievement of objectives	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
risk treatment/risk response	風險處理／風險回應	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	風險／控制矩陣	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	抽樣風險	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	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	重大性／顯著性	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	重大發現	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	智慧行動裝置	Intelligent mobile devices like smart phones and tablets.	Sawyer's Internal Auditing, 7th Edition	
social media	社群媒體	Web-based and mobile technologies used to turn communication into interactive dialogue.	Sawyer's Internal Auditing, 7th Edition	
social networks	社交網路	The social network sites that are commonly used. Examples include Facebook, Google+, and Twitter.	Sawyer's Internal Auditing, 7th Edition	
soft controls	柔性控制	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	標準	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	統計抽樣	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	策略性目標	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)	
strategy	策略	Refers to how management plans to achieve the organization's objectives.	Internal Auditing: Assurance & Advisory Services, 4th Edition (Textbook)	
sufficient evidence	充分證據	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	內部控制制度	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	第三方服務提供者	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	三道模型	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: ·　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	高層基調	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	由上而下之方法	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	追蹤	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	交易層級控制	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	轉型目標	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	透明度	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	趨勢分析	Comparing information from one period with the same information from the prior period.	Sawyer's Internal Auditing, 7th Edition	

Val IT	加值資訊科技治理（Val IT）	A governance framework and supporting publications addressing the governance of IT-enabled business investments.	Sawyer's Internal Auditing, 7th Edition	
virtualization	虛擬	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	核單／逆查	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	
web content filtering	網站內容過濾	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	