

Certified Internal Auditor® (CIA®) Examination

CIA

Part 3 - Internal Audit Function 內部稽核職能

Section A. Internal Audit Operations (25%)

內部稽核運作

1. Describe methodologies for the planning, organizing, directing, and monitoring of internal audit operations

描述規劃、組織、指導以及監督內部稽核運作的方法論。

May include but is not limited to: 包括但不限於：

- a. Describe methods for managing external providers of internal audit services
描述管理內部稽核服務的外部提供方之方法。
- b. Describe methods for monitoring internal audit operations
描述監督內部稽核運作的方法。
- c. Describe methods for balancing assurance and advisory engagements
描述平衡確信服務和諮詢服務的方法。
- d. Identify the conditions that warrant the review and possible revision of internal audit methodologies
確認需要審查和可能修訂內部稽核方法論的情況。

2. Describe key activities for managing financial, human, and IT resources within the internal audit function

描述內部稽核職能中，管理有關財務、人力及IT資源的關鍵活動。

May include but is not limited to: 包括但不限於：

- a. Outline the key steps and considerations of the budgeting process
勾勒制定預算作業的關鍵步驟和考量因素。
- b. Recognize the steps and considerations involved in recruiting resources
瞭解招募資源的步驟和考量因素。
- c. Identify the roles and responsibilities of various internal audit team members
辨識內部稽核團隊不同成員的角色與職責。
- d. Describe strategies to train, develop, and retain internal auditors
描述內部稽核人員訓練、發展，以及留才的策略。
- e. Describe the internal audit function's performance management techniques
描述內部稽核職能的績效管理技巧。
- f. Explain key considerations for technological resources to perform engagements
說明執行稽核專案所需技術資源的關鍵考量因素。
- g. Recognize behavioral and management techniques that would enhance the internal audit function, including job design, rewards, work schedules,



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mentoring, coaching, and constructive feedback

瞭解可強化內部稽核職能的行為與管理技巧，包含：工作設計、獎勵、工作安排、輔導、指導，以及建設性回饋。

3. Describe the key elements required to align internal audit strategy to stakeholder expectations

描述能使內部稽核策略符合利害關係人期望的關鍵元素。

May include but is not limited to: 包括但不限於：

a. Describe how internal audit strategy supports the organization's business strategy and risk management practices

描述內部稽核策略，如何支持組織的經營策略與風險管理實務。

b. Explain the purpose of the internal audit function's mission and vision statements

陳述內部稽核職能的任務和願景聲明之目的。

c. Describe how internal audit resource planning is aligned with the internal audit strategy

描述內部稽核資源規劃，如何與內部稽核策略保持一致。

d. Identify the conditions that warrant the review and revision of internal audit strategy

確認需要對內部稽核策略進行審查和修訂的情況。

4. Recognize the chief audit executive's responsibilities for building relationships and communicating with senior management and the board about various matters

瞭解稽核長就各項事務與管理高層和董事會建立關係與溝通的職責。

May include but is not limited to: 包括但不限於：

a. Explain the importance of formal and informal communication with stakeholders

說明與利害關係人進行正式與非正式溝通的重要性。

b. Describe the protocol for communicating the audit plan and any subsequent changes and how it links to the organization's overall strategy

描述溝通稽核計畫和後續變更的規則，以及其如何與組織整體策略相連結。

c. Describe the protocol for communicating independence concerns and significant risk exposures

描述涉及獨立性考量和重大曝險進行溝通的規則。

d. Describe the chief audit executive's responsibility to report timely the overall effectiveness of the organization's risk management and control processes and to identify themes based on multiple engagements

描述稽核長及時呈報組織風險管理與控制流程的整體有效性，並根據多



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項專案辨識出主題的職責。

- e. Describe the chief audit executive's responsibility for communicating quality assessment results, performance metrics, and any necessary remediation plans

描述稽核長就品質評估結果、績效標準以及任何必要的補救計畫進行溝通的職責。

Section B. Internal Audit Plan (15%)

內部稽核計畫

1. Identify sources of potential engagements

辨識潛在稽核專案的來源。

May include but is not limited to: 包括但不限於：

- a. Describe the process for defining the audit universe
描述定義稽核體系的流程。
- b. Identify key components of the audit universe
識別稽核體系的關鍵組成要素。
- c. Recognize applicability of Topical Requirements
瞭解主題要求(特定議題要求)的適用性。
- d. Describe the process for considering board and management requests
描述考量董事會和管理層要求的流程。
- e. Describe the process for identifying applicable laws and regulatory mandates
描述辨識適用法規和法令要求的流程。
- f. Describe the process for identifying relevant market and industry trends, organizational changes, emerging issues, and emerging technologies such as the internet of things, artificial intelligence, blockchain, digital currency and assets, and robotic process automation
描述辨識相關市場和產業趨勢、組織變革、新興議題及新興科技的流程，如：物聯網、人工智慧、區塊鏈、數位貨幣與資產、以及機器人流程自動化。
- g. Explain the reasons for audit cycle requirements
說明稽核周期要求的原因。



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2. Describe the processes to develop a risk-based audit plan

描述制定以風險為基礎的稽核計畫流程。

May include but is not limited to:包括但不限於：

- a. Describe the risk assessment methodology and risk prioritization
描述風險評估方法論和風險排序。
- b. Describe the process for maintaining the audit plan's alignment with the organization's strategy, the internal audit strategy, and stakeholder expectations
描述稽核計畫能與組織策略、內部稽核策略以及利害關係人期望保持一致的流程。
- c. Recognize circumstances that may trigger the need to make timely updates to maintain a dynamic audit plan
瞭解需要及時調整稽核計畫，以維持其動態性的情形。

3. Recognize the importance for internal auditors to coordinate with other assurance providers and leverage their work

瞭解內部稽核人員與其他確信服務提供者協作和利用其工作結果的重要性。

May include but is not limited to:包括但不限於：

- a. Identify internal and external assurance providers
確認內部和外部確信服務提供者。
- b. Identify examples of, and methods for, coordinating assurance coverage
確認協調確信服務範圍的範例和方法。
- c. Identify the criteria for evaluating assurance providers to determine the ability to rely on their work
確認評估確信服務提供者的標準，以判斷是否能採用其工作結果。

Section C. Quality of the Internal Audit Function (15%)

內部稽核職能的品質

1. Describe the required elements of the quality assurance and improvement program 描述品質確信與改進計畫(QAIP)的元素。

May include but is not limited to:包括但不限於：

- a. Recognize the key components of quality assurance
瞭解品質確信的關鍵組成要素。
- b. Recognize the applicability of Topical Requirements
瞭解主題要求(特定議題要求)的適用性。
- c. Explain the purpose of a quality assurance and improvement program



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說明品質確信與改進計畫(QAIP)的目的。

- d. Recognize the chief audit executive's responsibility for communicating to the board the results of the quality assurance and improvement program
瞭解稽核長向董事會溝通品質確信與改進計畫(QAIP)結果的職責。
- e. Compare the elements of internal and external assessments
比較內部評估和外部評估的元素。
- f. Recognize acceptable qualifications of quality assessors
瞭解品質評估者的資格條件是可被接受的。
- g. Describe key components of ongoing monitoring and periodic self-assessments
描述持續性監控和定期自行評估的關鍵組成要素。

2. Identify appropriate disclosure of nonconformance with The IIA's Global Internal Audit Standards

辨識未遵循IIA全球內部稽核準則(GIAS)的適當揭露。

May include but is not limited to:包括但不限於：

- a. Identify the information that must be communicated, such as the circumstances, actions taken, impact, and rationale for nonconformance
辨識必須溝通的資訊，如：背景情形、應採取行動、影響、以及未遵循準則的原由。
- b. Describe the key steps for communicating nonconformance to senior management and the board
描述向管理高層和董事會溝通未遵循情形的關鍵步驟。

3. Recognize practical methods for establishing internal audit key performance indicators or scorecard metrics that the chief audit executive communicates to senior management and the board

瞭解稽核長向管理高層和董事會溝通建立內部稽核關鍵績效指標或平衡計分卡指標的實務方法。

May include but is not limited to:包括但不限於：

- a. Identify the objectives of key performance indicators
辨識關鍵績效指標的目標。
- b. Identify key considerations when establishing performance indicators and the need to establish the target
辨識建立績效指標的關鍵考量因素和建立目標的需求。
- c. Recognize the merit of both qualitative and quantitative performance indicators
瞭解質化和量化績效指標的優勢。



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- d. Analyze the internal audit function's performance measures, including financial, operational, quality, productivity, efficiency, and effectiveness
分析內部稽核職能的績效衡量方法，包含：財務、營運、品質、生產力、效率、效果。

Section D. Engagement Results and Monitoring (45%)

專案結果和監督

1. Recognize attributes of effective engagement results communication

瞭解有效的專案結果溝通之屬性。

May include but is not limited to: 包括但不限於：

- a. Define the following terms in the context of final results communication: accurate, objective, clear, concise, constructive, complete, and timely
於最終結果溝通的背景下，定義下列術語：精確、客觀、清晰、簡明、具建設性、完整、及時。
- b. Recognize application of these attributes in the communication of engagement results
瞭解於專案結果溝通中，如何應用這些屬性。
- c. Identify effective communication methodologies
辨識有效溝通方法論。

2. Demonstrate effective communication of engagement results

展現專案結果之有效溝通。

May include but is not limited to: 包括但不限於：

- a. Describe the key components of audit reports, including objectives, scope, conclusions, recommendations, and action plans
描述稽核報告的關鍵組成要素，包含：目標、範圍、結論、建議、行動計畫。
- b. Recognize when it is acceptable to include "conducted in accordance with the Global Internal Audit Standards" in the final communication of engagement results
瞭解何時可在專案結果的最終溝通中，聲明「依據全球內部稽核準則 (GIAS) 執行」。
- c. Identify when it is necessary to document scope limitation
識別何種情況下，需要記錄範圍受限的情形。



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3. Determine whether to develop recommendations, request action plans from management, or collaborate with management to agree on actions

決定是否提出建議、要求管理層提出行動計畫、或與管理層共同研商行動方案。

May include but is not limited to: 包括但不限於：

- a. Recognize the appropriate protocol for internal auditors when there are disagreements with management about engagement findings or action plans

當內部稽核人員與管理層於專案發現或行動計畫上存在異議時，識別內部稽核人員可採用的適當規則。

- b. Recognize the purpose of recommendations and action plans, including cost-benefit considerations

瞭解建議和行動計畫的目的，包含成本效益考量。

- c. Determine whether the action plan adequately addresses the root cause of a finding

判斷行動計畫是否能適足地解決發現的根本原因。

4. Describe the engagement closing communication and reporting process

描述專案結束的溝通和報告流程。

May include but is not limited to: 包括但不限於：

- a. Describe the purpose and parties involved in the closing communication (exit conference)

描述專案結束溝通(結案會議)之目的和對象。

- b. Recognize the chief audit executive's responsibility for distributing the final communication and reporting to stakeholders

瞭解稽核長向利害關係人發送最終溝通與報告的職責。

- c. Recognize the various purposes of communicating with different stakeholders, such as management of the activity under review, senior management, the board, the risk management function, external auditors, regulators, and the general public

瞭解與不同利害關係人溝通之各種目的，如：受查單位管理層、管理高層、董事會、風險管理職能、外部審計人員、主管機關及社會大眾。

- d. Recognize the appropriate protocol for reporting on a finding that management has already resolved

瞭解呈報管理層已解決該發現之適當規則。

- e. Describe the chief audit executive's responsibility and protocol for correcting significant errors and omissions in the final communication

描述稽核長修正最終溝通的重大錯誤和遺漏之職責與規則。

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5. Describe the chief audit executive's responsibility for assessing residual risk for the engagement

描述稽核長評估專案剩餘風險的職責。

May include but is not limited to: 包括但不限於：

- a. Recognize methodologies to assess the existing controls for design adequacy and effectiveness and determine the level of residual risk
識別評估現行控制設計適足性與有效性的方法論，並決定剩餘風險等級。
- b. Describe the purpose of aggregating and prioritizing findings
描述彙總與排定優先次序的發現之目的。
- c. Describe the purpose of using a rating scale to reflect the overall assessment of controls for the engagement
描述使用評等量表，以反映專案整體控制評估之目的。

6. Describe the process for communicating risk acceptance (when management has accepted a level of risk that may be unacceptable to the organization)

描述溝通風險承受之流程。(當管理層接受的風險程度，可能是組織不可接受的。)

May include but is not limited to: 包括但不限於：

- a. Recognize the method for determining whether a risk is unacceptable to the organization
識別決定風險是否為組織不可接受的方法。
- b. Recognize the appropriate parties involved in communicating risk acceptance
識別涉及溝通風險承受的適當對象。
- c. Recognize the proper sequence of steps for communicating risk acceptance
對風險承受進行溝通的步驟，識別其適當的順序。

7. Describe the process for monitoring and confirming the implementation of management action plans

描述監督和確認管理層行動計畫執行的流程。

May include but is not limited to: 包括但不限於：

- a. Recognize the internal audit function's responsibility for follow-up and tracking of management actions
瞭解內部稽核職能在後續追蹤管理層行動計畫落實的職責。
- b. Distinguish the key steps for monitoring and confirming management action plans
區分監督和確認管理層行動計畫的關鍵步驟。

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8. Describe the escalation process if management has not adequately implemented an action plan

描述若管理層未落實行動計畫的呈報流程。

May include but is not limited to: 包括但不限於：

- a. Recognize the appropriate parties involved in the escalation process
瞭解涉及呈報流程的適當對象。
- b. Recognize the proper sequence of steps for the escalation process
瞭解呈報流程步驟的適當順序。

*IIA 台灣考場：CIA 新版英文版考卷預計 2025 年 5 月生效、CIA 新版繁體中文版考卷預計 2025 年 7 月生效。

中華民國內部稽核協會 考試委員會

