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Nota di contenuto	Wiley CIAexcel Exam Review 2014; Contents; Preface; CIA Exam Study Preparation Resources; CIA Exam-Taking Tips and Techniques; CIA Exam Content Specifications; DOMAIN 1 Managing the Internal Audit Function (40-50%); 1.1 Strategic Role of Internal Audit; (a) Role of Corporate Code of Ethics; (b) Conflicts of Interest; (c) Factors Influencing Ethical Standards; (d) Options for Facilitating Ethical Behavior; (e) Monitoring Compliance with the Code of Conduct; (f) Fraud in Financial Reporting; (g) Integrating Ethical Standards in Complex Situations; 1.2 Operational Role of Internal Audit (a) Assurance Audit Engagements 1.3 Risk-Based Internal Audit Plan; (a) Audit Risk Factors; (b) Approaches to Risk Assessment; 1.4 Sample Practice Questions; DOMAIN 2 Managing Individual Engagements (40-50%); 2.1 Plan Engagements; (a) Audit Process; (b) Audit Planning; (c) Analytical Reviews; (d) Planning Materiality; (e) Determining Audit Objectives and Scope; (f) Audit Work Program; (g) Planning the Audit Work; 2.2 Supervise Engagements; (a) Audit Scheduling; (b) Audit Supervision; (c) Collecting Data and Information; (d) Develop and

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2.3 Communicate Engagement Results(a) Audit Report Purpose; (b) Audit Report Timeliness; (c) Audit Report Contents; (d) Report Presentation; (e) Report Distribution; (f) Oral Reports; (g) Summary Reports; 2.4 Monitor Engagement Outcomes; 2.5 Sample Practice Questions; DOMAIN 3 Fraud Risks and Controls (5-15%); 3.1 Types of Fraud; (a) Overview of Fraud; (b) Types of Fraud; 3.2 Controls to Prevent or Detect Fraud; (a) Preventive Controls in General; (b) Detective Controls in General; (c) Computer Fraud-Related Controls; (d) Preventive Controls; (e) Detective Controls; (f) Recovery Controls 3.3 Audit Tests to Detect Fraud(a) Tools and Techniques; (b) Steps to Take When Fraud Is Suspected; 3.4 Integrating Analytical Relationships to Detect Fraud; (a) Major Impetus; (b) Types of Analytical Procedures; (c) Proving Illicit Financial Transactions; 3.5 Interrogation or Investigative Techniques; (a) Interrogation Techniques; (b) Investigative Techniques; 3.6 Forensic Auditing; (a) Phase 1: Problem Recognition and Planning; (b) Phase 2: Evidence Collection; (c) Phases 3 and 4: Evidence Evaluation and Communication of Results; (d) Software Forensics 3.7 Use of Computers in Analyzing Data for Fraud and Crime(a) Collection and Preservation of Computer Evidence; (b) Chain of Computer Evidence; (c) Computer Fraud and Crime Examples; 3.8 Sample Practice Questions; Sample Practice Questions, Answers, and Explanations; Glossary; Index

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### Sommario/riassunto

The CIA exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks, and remedies. Volume 2: Internal Audit Skills corresponds to Part II of the CIA exam, Conducting the Internal Audit Engagement. Wiley CIA Exam Review, Volume 2 covers:Conducting engagementsCarrying out specific engagementsMonitoring engagement outcomesFraud knowledge elementsEngagement tools.

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