

Ver. 4 問題集

for the USCPA Exam

USCPA

Principles of Auditing (AU) Vol.1

FAR

Financial Accounting & Reporting

BEC

Business Environment & Concepts

REG

Regulation

AUD

Auditing & Attestation



TAC

U.S. CPA
Principles of Auditing Vol.1
問題集
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【MEMO】

1. Overview (1)

§

6. Overview (6)

【MEMO】

基本問題 1

- (1) Which of the following is **true** about auditing guidance?
- a. SAS Interpretations have no authoritative status but may be helpful to the auditor.
 - b. SAS Interpretations are a type of auditing standard.
 - c. Auditing articles published in the Journal of Accountancy have the same authoritative status as AICPA Audit and Accounting Guides.
 - d. SAS Interpretations have the same authoritative status as AICPA Audit and Accounting Guides.
- (2) Which of the following accurately depicts the auditor's responsibility with respect to Statements on Auditing Standards?
- a. The auditor is required to follow the guidance provided by the Standards, without exception.
 - b. The auditor is generally required to follow the guidance provided by Standards with which he or she is familiar, but will not be held responsible for departing from provisions of which he or she was unaware.
 - c. The auditor is generally required to follow the guidance provided by the Standards, unless following such guidance would result in an audit that is not cost-effective.
 - d. The auditor is generally required to follow the guidance provided by the Standards, and should be able to justify any departures.

【解答と解説】

- (1) (d) SAS Interpretations と AICPA Audit and Accounting Guides は interpretive publications とよばれ、SAS をある特別な状況に適用する場合に、どのようにすべきかの提案(recommendations)を記したものです。

監査の際に準拠すべきガイダンスーauditing guidanceーには三つの階層（レベル）があり、interpretive publications はこの auditing guidance の二番目の階層に位置するものです。

GAAS Hierarchy (summary)

I . PCAOB standards / SASs
PCAOB standards (→ Issuer および任意の Non-issuer に該当) SASs
II . Interpretive publications
SAS Interpretations AICPA Audit and Accounting Guides AICPA Auditing Statements of Position
III . Other auditing publications (論文など)

[本問は Becker にある問題です。]

- (2) (d) Auditor は Standards で示されているガイダンスにどの程度、従わなければならないかが問われています。

通常、Auditor は Standards に従わなければなりません。たとえ Auditor がよく知らない基準（選択肢 b）であったり、費用対効果が低い場合（選択肢 c）であっても、Standards には従うべきです。しかし、非常にまれなケースとして、基準に沿うことが適さないような場合には、Auditor がその根拠を正当化できる場合に限り、基準に準拠しない処理も認められます。よって選択肢 d が正解です。

Choice "a" is incorrect. On rare occasions, the auditor may depart from the guidance provided by the SASs, but he or she must justify such departures.

Choice "b" is incorrect. Lack of familiarity with a SAS is not a valid reason for departing from its guidance. The auditor is expected to have sufficient knowledge of the SASs to identify those that are applicable to a given audit engagement.

Choice "c" is incorrect. The cost associated with following the guidance provided by a SAS is not an acceptable reason for departing from its guidance.

[本問は Becker にある問題です。]

基本問題 2

- (1) Which of the following types of audit evidence is the most persuasive?
- a. Prenumbered client purchase order forms.
 - b. Client work sheets supporting cost allocations.
 - c. Bank statements obtained from the client.
 - d. Client representation letter.
- (2) Which of the following presumptions is correct about the reliability of audit evidence?
- a. Information obtained indirectly from outside sources is the most reliable audit evidence.
 - b. To be reliable, audit evidence should be conclusive rather than persuasive.
 - c. Reliability of audit evidence refers to the amount corroborative evidence obtained.
 - d. An effective internal control structure provides more assurance about the reliability of audit evidence.
- (3) Which of the following procedures would yield the most reliable evidence?
- a. A scanning of trial balances.
 - b. An inquiry of client personnel.
 - c. A comparison of beginning and ending retained earnings.
 - d. A recalculation of bad debt expense.

【解答と解説】

- (1) (c) Prenumbered client purchase orders と client work sheets、client representation letter は、ともに企業内部で作成されたものであり、c のように企業外部者から入手したもの（正確には、企業外部者が作成し、企業が保有しているもの）ではありませんので、c の方が強力な evidence といえます。

【本問は Becker にある問題です。】

- (2) (d) 監査証拠の信頼性について、正しい記述を選択する問題です。正解は選択肢 d で、十分かつ適切な内部統制構造は監査証拠の信頼性を補完すると考えられています。

選択肢 a は誤りで、外部からの情報に関しては、直接入手した（directly）情報のほうが、間接的に入手した（indirectly）情報よりも信頼性が高いとされています。

選択肢 b も誤りで、監査証拠は conclusive（結論的）、あるいは convincing（確信的）であるよりも、Persuasive（説得的）である方が、信頼性が高いとされています。

選択肢 c も誤りで、corroborative evidence（裏付けとなる証拠）の量は、信頼性ではなく、sufficiency（十分さ）に関する事柄です。

【本問は Becker にある問題です。】

- (3) (d) 選択肢のいずれも監査手続として用いられるものですが、このうちで最も信頼性の高い証拠となるものを選択する問題です。

正解は選択肢 d で、recalculation や examination、inspection 等、auditor 自身が収集した監査証拠は最も信頼性が高いとされています。

選択肢 a の scanning of trial balances は監査証拠に信頼性を与えるというよりも、試算表上のどこに注意を向けるべきか（例えば異常な残高の勘定や、残高ゼロの勘定等）を判断する手続きです。

選択肢 b の inquiry of client personnel は client が作成、又は陳述するものなので、信頼性が高いとはいえず、通常、裏付けとなる他の証拠を必要とします。

選択肢 c の comparison of beginning and ending retained earnings は配当や利益等、特定の transaction や event を示す情報となり得ますが、監査証拠にはなりません。

【本問は Becker にある問題です。】

基本問題 3

- (1) All other things being equal,
- a. Detective controls are superior to preventive controls.
 - b. Corrective controls are superior to preventive controls.
 - c. Preventive controls are equivalent to detective controls.
 - d. Preventive controls are superior to detective controls.
- (2) Of the following statements about internal control, which one is not valid?
- a. One person should not be responsible for the custody and the recording of an asset.
 - b. Transactions must be properly authorized before such transactions are processed.
 - c. Because of the cost-benefit relationship, a client may apply controls on a test basis.
 - d. Controls reasonably ensure that collusion among employees cannot occur.
- (3) In an audit of financial statements, an auditor's primary consideration regarding internal control is whether the control:
- a. Reflects management's philosophy and operating style.
 - b. Affects management's financial statement assertions.
 - c. Provides adequate safeguards over access to assets.
 - d. Enhances management's decision-making processes.

【解答と解説】

- (1) (d) Preventive control は、問題が発生する前に予防できるので、問題が発生していることを発見する detective control よりも優れているといえます。
- (2) (d) Internal control の限界として、従業員による共謀があります。
- (3) (b) Financial statements audit の第一の目的は、financial statements の fairness に対する意見表明をすることにあります。そこで Internal control の目的のうち、Auditor にとって特に重要だと思われることは、reliability of reporting（報告の信頼性）であるといえます。従って Auditor が internal control の control risk を評価する際に重点を置くのは、client の internal control が報告上の重要な誤りを発見する、あるいは未然に防ぐ上で有効であるかどうか（effectiveness）に関する評価です。

Choice "a" is incorrect. Management's philosophy and operating style are considered a part of the control environment. They are not the primary consideration in evaluating an internal control.

Choice "c" is incorrect. Providing adequate safeguards over access to assets is a type of control activity, but it is not the auditor's primary consideration regarding internal control.

Choice "d" is incorrect. Policies and procedures concerning the effectiveness, economy, and efficiency of certain management decision-making processes are not relevant to the auditor's consideration of internal control.

[本問は Becker にある問題です。]

基 本 問 題 4

(1) Proper segregation of duties reduces the opportunities to allow any employee to be in a position to both:

- a. Journalize cash receipts and disbursements and prepare the financial statements.
- b. Monitor internal controls and evaluate whether the controls are operating as intended.
- c. Adopt new accounting pronouncements and authorize the recording of transactions.
- d. Record and conceal fraudulent transactions in the normal course of assigned tasks.

(2) Objectives of an entity include:

	<i>Information and Communication Systems</i>	<i>Reliable of Reporting</i>	<i>Effective and Efficient Operations</i>
a.	Yes	Yes	Yes
b.	No	Yes	No
c.	Yes	No	No
d.	No	Yes	Yes

【解答と解説】

- (1) (d) **Segregation of duties** (職務分掌・職務の分離) は、以下の3つの業務をそれぞれ別の人物が行わなければならないというもので、この **control** によって、不正行為や不正行為の隠ぺいを減らすことができるとされています。

- ◆ **Authorizing transactions** (承認)
- ◆ **Recording transactions** (記録)
- ◆ **Custody of related assets** (資産管理)

選択肢 d は、**segregation of duties** を正しく導入・運用することで、記録を行う者と不正取引を隠ぺいする (**conceal**) 者の両者に対し、不正を行う機会を減らすことができる、とあるので正解です。

Choice "a" is incorrect. Since journalizing cash receipts and disbursements and preparing the financial statements are both recordkeeping functions, this would not be a violation of proper segregation of duties.

Choice "b" is incorrect. Monitoring internal controls and evaluating whether those controls are operating as intended would properly be performed by one person. Combining these functions does not violate the concept of proper segregation of duties, since it does not encompass an inappropriate combination of authorization, recordkeeping, and custodial functions.

Choice "c" is incorrect. Since adopting new accounting pronouncements and authorizing the recording of transactions are both authorization functions, this would not be a violation of proper segregation of duties.

[本問は Becker にある問題です。]

- (2) (d) **No - Yes - Yes.**

Internal control (内部統制) は企業の目的(**entity's objectives**)を達成するために設計・運用されるものですが、この企業の目的は以下の3つの項目に分類されることがあります。

- (1) **Reliability of reporting.**
- (2) **Effectiveness and efficiency of operations.**
- (3) **Compliance with applicable laws and regulations.**

設問にある **Information and communication systems** は **Internal control** の一要素 (**component**)であって、企業の目的ではありません。

[本問は Becker にある問題です。]

【MEMO】

基 本 問 題 5

- (1) The responsibility to establish, maintain and monitor internal controls is that of the entity's:
- a. Accounting department.
 - b. Internal auditor.
 - c. Management.
 - d. External auditor.
- (2) Internal control is relevant to:
- a. An entire entity.
 - b. An entity's operating units.
 - c. An entity's business functions.
 - d. All of the above.
- (3) Which of the following controls is least likely to be relevant to a financial statement audit?
- a. Procedures that prevent the excess use of materials in production.
 - b. Policies that relate to compliance with income tax regulations.
 - c. Use of computer passwords to limit access to data files.
 - d. Generation of production statistics used to evaluate variances.

【解答と解説】

- (1) (c) 企業の internal control の構築(establishing)、維持(maintaining)、そして監視(monitoring)は、auditor や accounting department ではなく、management の責任です。またここでは問われていませんが、internal control の構築は management にとって企業目標を達成する手段にすぎず、それ自体が目的ではないことにも留意しておきましょう。

Management は構築した control が想定した通りに運用されているかを監視し、状況の変化に応じて control を調整・修正していかなければなりません。

[本問は Becker にある問題です。]

- (2) (d) Internal control is relevant to the entity, its operating units, and its business functions.

Choices "a", "b", and "c" are incorrect. Internal control is relevant to all parts of the entity, although not all controls may be relevant to a financial statement audit.

[本問は Becker にある問題です。]

- (3) (a) Financial statements audit に関して、最も関連が薄いと思われる control を選択する問題です。Financial statements audit に関連するのは、特に reliability of reporting (報告の信頼性)に係わる control です。従って選択肢 a の生産ラインでの非効率性を少なくすることは、事業の運営目的 (operational objectives) としては重要な control ですが、財務報告目的 (financial reporting objectives) としては、関連が薄い control であるといえます。

Choices "b", "c", and "d" are incorrect. Compliance with income tax regulations, use of passwords to limit data access, and generation of reports to facilitate variance analysis are all important controls related to financial reporting.

[本問は Becker にある問題です。]

7. Risk-Approach

【MEMO】

基 本 問 題 1

(1) SAS requires that the auditor consider audit risk at the individual account balance level. In doing so, the auditor must consider the following components of the audit risk model:

- a. Control risk, materiality, and detection risk.
- b. Inherent risk, detection risk, and materiality.
- c. Inherent risk, control risk, and detection risk.
- d. Materiality, control risk, and inherent risk.

(2) Which of the following statements about the components of audit risk is correct?

- a. Inherent risk may be assessed only in quantitative terms.
- b. Control risk may be assessed only in nonquantitative terms.
- c. Inherent and control risk may be assessed in quantitative or nonquantitative terms.
- d. Inherent risk must be viewed solely in terms of minimums and maximums.

(3) Changing the level of materiality to a lower amount would result in:

- a. Reducing the sample size selected for confirmation.
- b. Performing the inventory observation before year end.
- c. Increasing the number of cash disbursements to be vouched.
- d. Reducing the number of accounts to be examined.

(4) The auditor's standard report includes the following statements:

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to provide reasonable assurance about whether the financial statements are free of material misstatements.

The phrase "reasonable assurance"

- a. Ensures that the user is aware of the type of assurance being provided.
- b. Signifies the maximum extent of the auditor's responsibilities.
- c. Limits the auditor's association with the financial statements.
- d. Recognizes the existence of audit risk.

【解答と解説】

- (1) (c) Audit risk は、inherent risk、control risk および detection risk からなります。Control risk は、material misstatements が internal controls によって防止 (prevent) または発見 (detect) されない risk をいいます。Inherent risk は、internal controls が存在しないとの仮定の下、material misstatement が生じる risk をいいます。Detection risk は、auditor が material misstatement を発見 (detect) できない risk をいいます。
- (2) (c) Inherent risk および control risk は、client の environment によるものであり、audit とは独立して存在するもので、これらは計量的または非計量的に評価されます。a、b および d は、評価を計量的または非計量的のいずれかに限定しているため、誤りとなります。
- (3) (c) Materiality を低くした場合、material misstatement とみなされる額が小さくなるのですから、inherent risk や control risk は大きくなり、(計算上) audit risk は大きくなってしまいます。しかし、当初定めた audit risk を保つためには、detection risk を低く抑える必要があります。よって、auditor はより効果的な auditing procedure を選択する、auditing procedures を balance sheet date の近くの時期に実施する、procedure の extent を拡大することが必要となります。a について、materiality を低くしているのですから、より厳しい audit が必要であり、sample size は減少ではなく増加させるため、誤りとなります。b について、inventory observation を year-end より前に行う場合、procedure の効果は低下します。d について、検討すべき勘定数は増加するため、誤りとなります。
- (4) (d) Reasonable assurance であって absolute assurance ではないということは、簡単に言ってしまうと「本当は material misstatement が financial statements に含まれているにもかかわらず、auditor が financial statements が適正であるという opinion を表明してしまうかもしれない」ということです。よって、d が正解となります。

基 本 問 題 2

- (1) In planning the audit, the auditor is required to prepare a written audit program detailing the audit procedures to be performed. Which of the following statements correctly describes the audit program?
- a. The audit program must include separate audit procedures for each audit objective.
 - b. The audit program for each balance sheet account or area must include detailed auditing procedures.
 - c. The audit program must include a sufficient number of audit procedures to enable the objectives of the audit to be accomplished.
 - d. The audit program must follow a standardized format.

【解答と解説】

- (1) (c) Audit program には、sufficient appropriate audit evidence を入手するために必要十分な、実施する予定の audit procedures を記載します。a について、ある勘定の 1 つの assertion について複数の audit procedures を実施することもあれば、一方で、1 つの audit procedure で複数の assertion を立証できることもありますので誤りといえます。b について、audit program に必要な詳細さの程度は、engagement および account に依存するため、誤りとなります。実施すべき audit procedure に先立って詳細化することは常に可能であるとは限りません。最後に d について、audit program の内容は、画一的に定まるものではなく、auditor の判断によって決定されます。また、形式にも自由に決定することができます。

基 本 問 題 3

(1) On the basis of audit evidence gathered and evaluated, an auditor decides to increase the assessed risk of material misstatement from that originally planned. To achieve an overall audit risk level that is substantially the same as the planned audit risk level, the auditor would:

- a. Decrease substantive testing.
- b. Decrease detection risk.
- c. Increase inherent risk.
- d. Increase materiality levels.

(2) Which of the following statements is **not** correct about materiality?

- a. The concept of materiality recognizes that some matters are important for fair presentation of financial statements in conformity with GAAP, while other matters are not important.
- b. An auditor considers materiality for planning purposes in terms of the largest aggregate level of misstatements that could be material to any one of the financial statements.
- c. Materiality judgments are made in light of surrounding circumstances and necessarily involve both quantitative and qualitative judgments.
- d. An auditor's consideration of materiality is influenced by the auditor's perception of the needs of a reasonable person who will rely on the financial statements.

【解答と解説】

- (1) (b) Risk approach (リスク・アプローチ) における **audit risk** は以下の式で求められます。

$$\text{Audit Risk} = \text{Risk of Material Misstatement} \times \text{Detection Risk}$$

(重要な虚偽表示のリスク) (発見リスク)

又は

$$\text{Audit Risk} = \text{Inherent Risk} \times \text{Control Risk} \times \text{Detection Risk}$$

(固有リスク) (統制リスク) (発見リスク)

この問題では **Risk of Material Misstatement** (以降、RMM) が増加したにもかかわらず、**Audit Risk** は当初のレベルに抑えておきたい、という状況ですから、必然的に **Detection Risk** (以降、DR) が低くなるようにしなければなりません。

DR を低く抑えるには、**substantive test** の **nature** (実施する監査手続きの特質) をより効果的に、**extent** (範囲) をより広範に、そして **timing** (実施時期)、より貸借対照表日に近い時期に行う必要があります。従って選択肢 **a** は誤りです。

Inherent Risk (以降、IR) は **Audit Risk** の構成要素ではありますが、**auditor** にとっては所与のものであり、変動させることはできません。従って選択肢 **c** も誤りです。

Materiality は **auditor** の **professional judgment** によるもので、RMM の評価によって影響を受けるものではありませんから、選択肢 **d** も誤りです。

[本問は Becker にある問題です。]

- (2) (b) Auditor は **misstatements** を集計して **materiality** を判断しますが、**Materiality** の基準値がそれぞれの **financial statement** ごとに異なる場合には、そのうち小さい方を基準値とします。

Choice "a" is incorrect. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for the fair presentation of financial statements in conformity with GAAP, while other matters are not important.

Choice "c" is incorrect. Materiality judgments are made in light of the surrounding circumstances and necessarily involve both quantitative and qualitative considerations.

Choice "d" is incorrect. The auditor's consideration of materiality is influenced by his or her perception of the needs of a reasonable person relying on the financial statements.

[本問は Becker にある問題です。]

基 本 問 題 4

- (1) Jacob, an auditor for Green CPAs, is auditing XYZ Co. Green CPAs uses an average method for calculating materiality, in which equal weight is given to each of the following materiality calculations: 5% of pretax income, 0.5% of total assets, 2% of equity, and 1% of revenue. Select financial information from XYZ's financial statements is provided below:

Revenue	\$505,000	Pretax income	\$150,000
Assets	\$350,000	Liabilities	\$75,000

Based on the facts above, what is the overall materiality that Jacob should use for XYZ Co.?

- a. \$2,700
 - b. \$3,950
 - c. \$4,950
 - d. \$19,800
- (2) In considering materiality for planning purposes, an auditor believes that misstatements aggregating \$10,000 would have a material effect on an entity's income statement, but that misstatements would have to aggregate \$20,000 to materially affect the balance sheet. Ordinarily, it would be appropriate to design auditing procedures that would be expected to detect misstatements that aggregate:
- a. \$10,000
 - b. \$15,000
 - c. \$20,000
 - d. \$30,000
- (3) The ultimate purpose of assessing control risk is to contribute to the auditor's evaluation of the risk that:
- a. Tests of controls may fail to identify procedures relevant to assertions.
 - b. Material misstatements may exist in the financial statements.
 - c. Specified controls requiring segregation of duties may be circumvented by collusion.
 - d. Entity policies may be overridden by senior management.

【解答と解説】

- (1) (c) Auditor は監査計画において financial statements の利用者のニーズを勘案し、専門的な判断に基づいて materiality for financial statements as a whole (財務諸表全体としての重要性) を決定します。本問では Green CPAs の監査法人としての materiality のガイドラインとして、税引き前利益、資産、資本、利益のそれぞれの規定の比率に対して等しく重みをおいて算出する (average method) 、とあるので以下のように計算します。

Overall materiality

$$\begin{aligned} &= (\text{Pretax income} \times 5\% + \text{total assets} \times 0.5\% + \text{equity} \times 2\% + \text{revenue} \times 1\%) \div 4 \\ &= (\$150,000 \times 5\% + \$350,000 \times 0.5\% + (\$350,000 - \$75,000) \times 2\% + \$505,000 \times 1\%) \div 4 \\ &= \$4,950 \text{ (→選択肢 c.)} \end{aligned}$$

[本問は Becker にある問題です。]

- (2) (a) financial statements には相関関係がありますから、ある financial statement に対して Material である値は、他の財務諸表に対しても Material である、と考えることができます。従って Materiality の基準値が financial statement によって異なる場合には、そのうちの小さい方を基準値とします。

この問題では income statement に関しては基準値が\$10,000、balance sheet に関しては基準値が\$20,000と算定されていますから、そのうちの小さい方である\$10,000を基準値とします。

[本問は Becker にある問題です。]

- (3) (b) Control risk とは、assertion に含まれる material misstatement が、企業の internal control によって防止または適時に発見されない可能性をいいます。従って、control risk を評価することの第一義的な目的は、財務諸表に material misstatements が含まれるリスクを評価すること (選択肢 b) である、といえます。

Choice "a" is incorrect. Tests of controls are used to assess control risk, not to identify procedures relevant to assertions.

Choice "c" is incorrect. Collusion represents an inherent limitation in the effectiveness of internal control. The auditor does not assess control risk to evaluate such limitations.

Choice "d" is incorrect. Management override of policies represents an inherent limitation in the effectiveness of internal control. The auditor does not assess control risk to evaluate such limitations.

[本問は Becker にある問題です。]

基 本 問 題 5

- (1) Which of the following is **not** true regarding audit documentation for a specific audit?
- a. Audit documentation should be sufficient to enable members of the audit team with supervisory responsibilities to understand the nature, timing, extent, and results of auditing procedures performed.
 - b. Audit documentation should indicate which member(s) of the audit team performed and reviewed the audit work.
 - c. Audit documentation should demonstrate compliance with quality control standards.
 - d. Audit documentation should demonstrate compliance with the standards of fieldwork.
- (2) The permanent (continuing) file of audit documentation most likely would include copies of the:
- a. Lead schedules.
 - b. Attorney's letters.
 - c. Bank statements.
 - d. Debt agreements.
- (3) Audit documentation serves mainly to:
- a. Provide the principal support for the auditor's report.
 - b. Satisfy the auditor's responsibilities concerning the Code of Professional Conduct.
 - c. Monitor the effectiveness of the CPA firm's quality control activities.
 - d. Document the level of independence maintained by the auditor.

【解答と解説】

- (1) (c) 選択肢 c の **quality control standards**（品質管理基準）は、一定水準以上のレベルの **audit** を実施できるよう、**accounting firm** としての品質管理・運用の基準です。従って **quality control standards** は監査法人の監査業務全般にわたって遵守されるべきものであり、ある特定の監査の **audit documentation** において、その遵守が示されるものではありません。

Choice "a" and "b" are incorrect. Audit documentation should clearly indicate the work performed and the evidence obtained, and which parties performed and reviewed the work.

Choice "d" is incorrect. Audit documentation should demonstrate compliance with the standards of fieldwork. It should indicate an appropriate level of planning and supervision, that a sufficient understanding of the entity and its environment, including its internal control was obtained, and that a sufficient level of appropriate evidence was obtained.

[本問は Becker にある問題です。]

- (2) (d) **Permanent file** は会計期間をまたいで使用するような資料が多く含まれます。選択肢 d の **Debt agreements**（債務契約）は比較的長期の借入契約が考えられ、会計期間をまたいで使用する資料に該当します。

Permanent file にはこのような長期の契約資料のほか、**Article of incorporation**（会社定款）、**Bylaws**（会社内規）、**Organization chart**（組織図）など、その企業の基本情報などが多く含まれます。

一方、**current file** には監査を行う期間にのみ関連する資料等で構成されます。選択肢 a の **Lead schedule** は、今年度の監査の詳細なスケジュールを要約したもので、**Audit documentation** の最初に付されます。選択肢 b の **Attorney's letters**（弁護士からの手紙）や選択肢 c の **Bank statements**（銀行からの証明書類）も今年度の監査に関連するものですので、**current file** として扱われます。

[本問は Becker にある問題です。]

- (3) (a) **Audit documentation** の主な機能は、以下の点にあります。
- **Auditor's report** の主要な根拠の提供（support for an auditor's report and evidence for exercise of professional care）（選択肢 a）
 - **Audit** の実施及び監督の支援（conduct and supervision）

Choice "b" is incorrect. Audit documentation does not satisfy the auditor's responsibilities concerning the Code of Professional Conduct.

Choice "c" is incorrect. Audit documentation does not monitor the effectiveness of the CPA firm's quality control activities.

Choice "d" is incorrect. Audit documentation does not document the level of independence maintained by the auditor.

[本問は Becker にある問題です。]

基 本 問 題 6

- (1) The permanent file of the audit documentation for an engagement generally would **not** include:
- a. Bond indenture agreements.
 - b. Lease agreements.
 - c. Working trial balance.
 - d. Flowchart of internal control.
- (2) An auditor ordinarily uses a working trial balance resembling the financial statements without footnotes, but containing columns for:
- a. Cash flow increases and decreases.
 - b. Audit objectives and assertions.
 - c. Reclassifications and adjustments.
 - d. Reconciliations and tickmarks.
- (3) Which of the following factors would **least** likely affect the nature and extent of audit documentation?
- a. The nature of the specific audit procedures.
 - b. The risk of material misstatement.
 - c. The extent to which judgment was required in performing the specific audit procedures.
 - d. The content of the representation letter.

【解答と解説】

- (1) (c) Permanent file は会計期間をまたいで使用するような資料等から作成され、current file には監査を行う期間にのみ関連する資料等から作成されます。Working trial balance (試算表) は当該年度一監査を行う期間一にのみ関連する資料ですから、current file に含まれるべき資料です。

Choice "a" is incorrect. Bond indenture agreements are typically found in the permanent file.

Choice "b" is incorrect. Lease agreements are typically found in the permanent file.

Choice "d" is incorrect. An internal control flowchart is typically found in the permanent file.

[本問は Becker にある問題です。]

- (2) (c) 監査に用いる試算表に footnotes は不要ですが、異常な決算仕訳や振替仕訳を発見するためにも adjustments や reclassifications の項目は必要です。

Choice "a" is incorrect. The working trial balance does not ordinarily contain information about cash flows.

Choice "b" is incorrect. Audit objectives and assertions are contained in the audit program, which is generally kept separate from the working trial balance.

Choice "d" is incorrect. Reconciliations and tickmarks are found in other parts of the audit documentation.

[本問は Becker にある問題です。]

- (3) (d) Management representation letter (経営者による確認書) の内容は通常、audit documentation の性質や範囲に影響を与えることはありません。audit documentation の性質や範囲に影響を与える要素には、次のようなものがあります；

1. The risk of material misstatement;
2. The extent to which judgment was required in performing the work and evaluating the results;
3. The nature of the specific auditing procedure;
4. The significance of the evidence obtained;
5. The nature and extent of any problems identified; and
6. The need to document conclusions that may not be obvious.

[本問は Becker にある問題です。]

基本問題 7

- (1) Which of the following documentation is required for an audit in accordance with generally accepted auditing standards?
- a. A flowchart or an internal control questionnaire that evaluates the effectiveness of the entity's internal control.
 - b. A management representation letter that summarizes the timing and details of the auditor's planned fieldwork.
 - c. An indication in the audit documentation that the accounting records agree or reconcile with the financial statements.
 - d. A list of the procedures performed and the findings obtained.
- (2) Audit documentation should be prepared in enough detail so that:
- a. An experienced auditor who has worked with the client in the past can understand the procedures performed and the evidence obtained.
 - b. A reader of the financial statements who has no previous connection with the audit can understand the procedures performed and the evidence obtained.
 - c. A reader of the financial statements who has a background in financial analysis can understand the procedures performed and the evidence obtained.
 - d. An experienced auditor who has no previous connection with the audit can understand the procedures performed and the evidence obtained.
- (3) Which best describes the documentation completion date?
- a. Forty-five days from the report release date, based on PCAOB standards.
 - b. Sixty days from the report release date, based on PCAOB standards.
 - c. Seven years from the report release date, based on auditing standards.
 - d. Five years from the report release date, based on auditing standards.

【解答と解説】

- (1) (c) 対象となる企業や監査の状況によって監査調書の量・種類・内容は異なってきますが、監査調書は会計記録が報告対象となる **financial statements** その他の情報に合致していることを証明するに足るものでなければなりません。

選択肢 a の **internal control** に関する **flowchart** や **questionnaires** (質問表) は **auditor** が **internal control** を理解するのに非常に役に立ちますが、**internal control** に対する十分な理解が得られていたことを示すものであればよいので、**flowchart** や **questionnaires** に限りません。

選択肢 b は **management representation letter** となっていますが、監査手続の実施時期と詳細を要約するものは **engagement letter** です。

選択肢 d は監査ではなく、**agreed-upon procedures engagement** に求められるものです。

[本問は Becker にある問題です。]

- (2) (d) **Audit documentation** には、**experienced auditor** (経験のある一般的な **auditor**) で、その **client** の **audit** に関与したことのない **CPA** が、**auditor** の行った業務を理解するのに十分な情報を含んでいなければなりません。従って選択肢 a のように、以前にその **client** の **audit** に関与したことのある **CPA** が理解するのに十分な情報、というだけでは不十分です。

また、選択肢 b や c は **financial statements** の読み手が理解するのに十分な情報、とありますが、**financial statements** の読み手には一般の投資家などが含まれ、これらの人々は監査調書を読むことはできません。

[本問は Becker にある問題です。]

- (3) (a) **PCAOB standards (AS No.3)**によると、**audit documentation** の完成日は、**audit report** の **release date** から45日以内であるべき、とされています。

Choice "b" is incorrect. According to *auditing standards*, the documentation completion date is sixty days following the report release date.

Choices "c" and "d" are incorrect. Seven years and five years refer to the required retention period under **PCAOB standards** and **auditing standards**, respectively.

[本問は Becker にある問題です。]

基 本 問 題 8

- (1) Which of the following documentation is **not** required for an audit in accordance with generally accepted auditing standards?
- a. A written audit program setting forth the procedures necessary to accomplish the audit's objectives.
 - b. An indication that the accounting records agree or reconcile with the financial statements.
 - c. A client engagement letter that summarizes the timing and details of the auditor's planned fieldwork.
 - d. The basis for the auditor's decision if risk assessment procedures are not performed.
- (2) The auditor with final responsibility for an engagement and one of the assistants have a difference of opinion about the results of an auditing procedure. If the assistant believes it is necessary to be disassociated from the matter's resolution, the CPA firm's procedures should enable the assistant to:
- a. Refer the disagreement to the AICPA's Quality Review Committee.
 - b. Document the details of the disagreement with the conclusion reached.
 - c. Discuss the disagreement with the entity's management or its audit committee.
 - d. Report the disagreement to an impartial peer review monitoring team.
- (3) Which is **not** required audit documentation with respect to the assessment of risk?
- a. The basis for the auditor's assessment at the risk of material misstatement.
 - b. Key elements of the understanding of the entity and its environment.
 - c. The identified risks and related controls evaluated by the auditor.
 - d. An engagement letter setting forth the auditor's preliminary assessment of risk.

【解答と解説】

- (1) (d) 「もし **risk assessment procedures**（リスク評価の手続き）が行われない場合」とありますが、**risk assessment procedures** は顧客企業とそれを取り巻く環境を理解するためにも、必ず行われなければなりません。

選択肢 a の監査プログラムや、監査手続の実施時期と詳細を要約するもの（選択肢 c の **engagement letter** が最適）は、監査調書として求められるものです。

[本問は Becker にある問題です。]

- (2) (b) **financial statements**、又は **auditor's report** に重大な影響を及ぼすと考えられる会計上／監査上の事柄に関して監査チーム内で意見の相違や懸案事項がある場合、その問題を組織の適切な責任者に持ちかけることは、たとえアシスタントであっても、プロフェッショナルとしての責任といえます。そして意見の相違を解決するために監査チーム員がチームを離脱することがあった場合でも、その解決までのプロセスは **audit documentation** に含めなければなりません。

選択肢 a の **Quality control committees**（品質管理委員会）や選択肢 d の **peer review team**（ピアレビュー品質検査チーム）は基本的に品質管理が効果的に行われているかを問題とする組織であり、ある **engagement** における監査チーム内の意見の相違については関与しません。

また、監査チーム内の意見の相違は内部的に解決すべき事柄であり、選択肢 c のように顧客企業の **management** や監査委員会と討議することは不適切です。

[本問は Becker にある問題です。]

- (3) (d) **Engagement letter**（監査契約書）は、その **engagement** において **auditor** が提供すべきサービスについての理解と合意を文書化したものであり、**auditor** のリスク評価の基準（選択肢 d）など、監査の手法や手続について触れることはありません。

Choices "a", "b", and "c" are incorrect. The auditor is required to document:

1. The basis for the auditor's assessment of the risk of material misstatement.
2. Key elements of the understanding of the entity and its environment.
3. The identified risks and related controls evaluated by the auditor.

[本問は Becker にある問題です。]

Auditing

AICPA Released MCQs

(Ver.4.0)

問題 ランク表

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
A	A	A	A	B	B	A	A	A	A	A	A	B	B	A
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
A	A	B	A	B	A	A	A	A	B	A	B	A	B	B
31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
A	A	A	B	A	A	B	B	A	B	B	B	B	B	B
46	47	48	49	50	51	52	53	54						
B	B	A	A	A	A	A	A	A						

1. CPA-08665

At the completion of an audit, which of the following entities has ownership of the audit working papers?

- a. The client.
- b. The client's audit committee.
- c. The CPA firm that performed the audit.
- d. The client's stockholders.

出題トピック	Audit Documentation（監査調書）の所有権
対応する章	第7章

ANSWER:

Choice "c" is correct. The CPA firm that performed the audit has ownership of the audit working papers. These workpapers provide support for the audit opinion and contain information detailing the audit work performed.

Choice "a" is incorrect. The client has ownership of evidence supplied to the auditor by the client (e.g., original invoices, original contracts), but not for audit working papers.

Choice "b" is incorrect. The client's audit committee has ownership of evidence supplied to the auditor by the committee (e.g., original meeting minutes), but not for audit working papers.

Choice "d" is incorrect. The client's stockholders do not have ownership of the audit working papers.

【ポイント解説】

監査が終了しても audit documentation は auditor が所有権を有します。Working paper は監査意見の基礎となるもので、実施した監査手続の詳細が記されています。一方、監査中に client が auditor に示した証拠類（例：契約書や領収書の原本など）は client に帰属します。

2. CPA-08693

What is the maximum number of days in which a nonissuer's auditor should complete the assembly of the final audit file following the report release date?

- a. 30 days
- b. 45 days
- c. 60 days
- d. 75 days

出題トピック	Audit Documentation（監査調書）の完成期限
対応する章	第7章

ANSWER:

Choice "c" is correct. A nonissuer auditor should complete the assembly of the audit file within 60 days following the report release date.

Choice "a" and "d" are incorrect, per the above explanation.

Choice "b" is incorrect. An auditor should complete the assembly of the audit file within 45 days for an issuer, not a nonissuer.

【ポイント解説】

Auditor が audit documentation を整理し、最終的なファイルを完成させる日は documentation completion date といい、以下のように規定されています。

またこれらの audit documentation の保存期間も規定されているので、一緒に覚えておきましょう。

	Nonissuer	Issuer
Documentation completion date	Report release date より60日	Report release date より45日
Audit documentation の保存期間	Report release date より5年	Report release date より7年

3. CPA-06231

Which of the following statements is most accurate regarding audit documentation requirements?

- a. The auditor should document findings that could result in a modification of the auditor's report.
- b. If different audit procedures were performed due to a lack of responsiveness by the client, the lack of responsiveness should *not* be included in the working papers.
- c. If an oral explanation serves as sufficient support for the work the auditor performed, the explanation should be documented in the working papers.
- d. If the results of audit procedures indicate a need to revise the previous assessment of risk, the new assessment should be documented and the original assessment should be removed.

出題トピック	Audit Documentation（監査調書）の内容
対応する章	第7章

ANSWER:

Choice "a" is correct. The auditor should document findings that could result in a modification of the auditor's report.

Choice "b" is incorrect. If alternative audit procedures were performed due to a lack of responsiveness by the client, the lack of responsiveness should be documented in the working papers.

Choice "c" is incorrect. On their own, oral explanations do not represent adequate support for the work the auditor performed or conclusions the auditor reached, but may be used to explain or clarify information contained in the audit documentation.

Choice "d" is incorrect. If the results of audit procedures indicate a need to revise the previous assessment of risk, the new assessment and original assessment should be documented. The auditor should also address responses to the new risk.

【ポイント解説】

Audit documentation は、engagement において auditor が適用した監査手続や入手した証拠、到達した結論などに関する重要な記録であり、監査意見の根拠となるものです。Auditor は監査意見修正の原因となった発見について audit documentation に記述しておく必要がありますから、選択肢 a は正しい記述です。

選択肢 b のように異なる監査手続を実施しなければならなくなったような場合、その原因を working paper に記しておくべきです。選択肢 c は、文中の "an oral explanation serves as sufficient support for the work the auditor performed" の部分が誤っています。口述による説明は、例えそれを audit documentation に記録しておいても監査意見の裏付けとなる「証拠」としての証明力は不十分であるからです。しかし重要と思われる口述の説明は audit documentation に記録しておくべきである、という点においては正しいです。選択肢 d のようにリスク評価を修正することとなった場合は、新しいリスク評価とともに当初のリスク評価についても記録に残しておくべきです。

4. CPA-08395

Which of the following is correct regarding the communication between successor and predecessor auditors?

- a. The successor and predecessor auditors should communicate with each other in writing regarding potential problems.
- b. The successor auditor should contact the predecessor auditor prior to proposing an audit engagement.
- c. The client should be present during the communications between the predecessor auditor and the successor auditor.
- d. The successor auditor should request permission from the prospective client to make an inquiry of the predecessor auditor.

出題トピック	前任監査人とのコミュニケーション
対応する章	第8章

ANSWER:

Choice "d" is correct. The successor auditor should request permission from the prospective client to make an inquiry of the predecessor auditor.

Choice "a" is incorrect. The successor and predecessor auditors may communicate with each other in any appropriate manner, such as oral or written, regarding potential problems.

Choice "b" is incorrect. The successor auditor does not need to contact the predecessor auditor prior to proposing an audit engagement. However, the auditor does need to contact the predecessor auditor before the auditor accepts the engagement.

Choice "c" is incorrect. The client does not need to be present during the communications between the predecessor auditor and the successor auditor.

【ポイント解説】

新しい client と監査契約を結ぶ際、その client を獲得すべきかを判断するため、会社の内容や産業について一般的な理解を得るよう、前任の auditor と連絡をとります。この連絡はまず前任の auditor とのコミュニケーションの許可を client に求め、許可を得たうえで質問をします（→選択肢 d）。このように前任者とのコミュニケーションは client との契約よりも前に行われる必要がありますが、監査業務のプロポーザルをするよりも前である必要はありません。（→選択肢 b）

このとき起こりうる問題点に関して質問することもあります。書面でなければならないということはありません（→選択肢 a）。また、このコミュニケーションの場に client が同席しなければならないということもありません（→選択肢 c）。

5. CPA-08680

If the predecessor auditor refuses to give the current auditor of a nonissuer access to the documentation, what should the current auditor do?

- a. Review the risk assessment of the opening balances of the financial statements.
- b. Withdraw from the engagement.
- c. Disclaim an opinion due to a scope limitation.
- d. Discuss the matter with the client's legal counsel.

出題トピック	前任監査人とのコミュニケーション
対応する章	第9章

ANSWER:

Choice "a" is correct. If the predecessor auditor refuses to give the current auditor of a nonissuer access to the documentation, the current auditor should review the risk assessment of the opening balances of the financial statements.

Choice "b" is incorrect. The current auditor may still perform the engagement, even if the predecessor auditor refuses to give the current auditor access to the prior-year documentation. However, if *management* refuses to permit the current auditor to discuss the prior-year engagement with the predecessor auditor, then the auditor should not accept the engagement.

Choice "c" is incorrect. Failure to review the predecessor's audit documentation does not necessarily result in a disclaimer of opinion. The auditor may be able to perform alternative procedures to obtain reasonable assurance about the financial statements that may result in an opinion other than disclaimer on the financial statements.

Choice "d" is incorrect. The predecessor auditor is not required by law to provide the current auditor with access to the predecessor's documentation, and therefore, discussion with the client's legal counsel is not required.

【ポイント解説】

前任の auditor が audit documentation の閲覧を拒否した場合、後任の auditor は各勘定の期首残高が正しいかどうかのリスク評価を行い、代替手続 (alternative procedures) を行うなどして監査意見を表明できるよう努力します。

その監査から辞任したり (→選択肢 b) 意見差し控えをしたり (→選択肢 c) する必要はありません。なおこれが前任の auditor による拒否ではなく、management による拒否である場合は、その監査から辞任すべきです。

6. CPA-08687

In addition to descriptions of the nature, timing, and extent of planned risk assessment procedures and planned further audit procedures, which of the following additional pieces of information should be documented in the audit plan?

- a. Procedures performed to assess independence and the ability to perform the engagement.
- b. The understanding of the terms of the engagement, including scope, fees, and resource allocation.
- c. Other audit procedures to be performed to comply with generally accepted auditing standards.
- d. Issues with management integrity that could affect the decision to continue the audit engagement.

出題トピック	Audit Plan（監査計画）の策定
対応する章	第9章

ANSWER:

Choice "c" is correct. The audit plan should include documentation of specific audit procedures (including other audit procedures) to be performed to comply with generally accepted auditing standards.

Choice "a" is incorrect. The auditor's assessment of independence is required to be documented, but is not required to be documented in the audit plan. The audit plan outlines the nature, extent, and timing of the procedures to be performed during the audit.

Choice "b" is incorrect. The understanding of the terms of the engagement, including scope, fees, and resource allocation, should be documented (typically in the form of an engagement letter), but is not required to be documented in the audit plan. The audit plan outlines the nature, extent, and timing of the procedures to be performed during the audit.

Choice "d" is incorrect. Issues with management integrity that could affect the decision to continue the audit engagement should be documented. However, the specific issues with management integrity generally are not documented in the audit plan.

【ポイント解説】

Auditor は監査戦略に沿って監査計画を立案し、主に以下のカテゴリーに分類して記載します。

- ① Risk assessment の手続き
- ② Further audit procedures (test of control と substantive test) の nature, extent, timing
- ③ Other audit procedures の内容や時期

設問には上記①と②が示されていますから、答えは③に該当する選択肢 c となります。選択肢 c の GAAS によって要求されるその他の audit procedures とは、具体的にはクライアントの弁護士へのレターの依頼や経営者による確認書の要請などです。

一方、選択肢 a、b、d の内容はそれぞれ記録・保管すべきものではありませんが、監査計画に含めるべき内容ではありません。

7. CPA-08391

Which of the following statements is correct regarding an independent auditor's reliance on a client's internal audit staff?

- a. An independent auditor should *not* reduce the amount of audit testing based on the work of internal auditors.
- b. An independent auditor should assess the organizational status of the director of internal audit.
- c. An internal auditor should provide direct assistance to the independent auditor during preparation of audit workpapers.
- d. An independent auditor should use internal audit workpapers when available.

出題トピック	Internal auditor の利用
対応する章	第9章

ANSWER:

Choice "b" is correct. An independent auditor should assess the organizational status of the director of internal audit. The auditor assesses the organizational status primarily to evaluate the objectivity of the internal auditor.

Choice "a" is incorrect. The independent auditor may use the work of the internal audit function to reduce the amount of audit testing.

Choice "c" is incorrect. An independent auditor is not required to use the internal auditors to provide direct assistance on the audit. However, an internal auditor may provide direct assistance to the independent auditor, as long as the independent auditor is satisfied with the internal auditor's objectivity and competence.

Choice "d" is incorrect. An independent auditor is not required to use the internal audit workpapers. However, an independent auditor may use the work of the client's internal audit staff based on the independent auditor's evaluation of the competency and objectivity of the internal audit function.

【ポイント解説】

Auditor は、client の internal auditor（内部監査人）に業務補助を依頼することがありますが、internal auditor は client の内部者（従業員）であるため、その依頼にあたって auditor は internal auditor の能力と客観性を評価しなければなりません。この internal auditor の客観性の評価の一環として internal auditor の組織上の地位（→選択肢 b）や監査対象に対して客観性を保つための方針を考慮します。なお、auditor は internal auditor の業務補助を活用することで auditor 自身が実施する監査手続を減らすことができる場合があるため、選択肢 a は誤りです。また auditor は working paper 作成時に internal auditor の業務補助を受けることもありますし、internal auditor が作成した working paper を監査に役立てることもありますから、選択肢 c、d も誤りです。

8. CPA-08405

For which of the following judgments may an independent auditor share responsibility with an entity's internal auditor who is assessed to be both competent and objective?

	<i>Evaluation of significant <u>accounting estimates</u></i>	<i>Materiality of <u>misstatements</u></i>
a.	Yes	Yes
b.	Yes	No
c.	Yes	Yes
d.	No	No

出題トピック	Internal auditor の利用
対応する章	第9章

ANSWER:

Choice "d" is correct. An independent auditor may not share responsibility with an entity's internal auditor for audit decisions, judgments, or assessments made as part of the audit. This includes evaluation of significant accounting estimates and materiality of misstatements.

Choices "a", "b", and "c" are incorrect, based on the above explanation.

【ポイント解説】

Auditor は監査に関わる判断や決定、評価などについて internal auditor と責任を分担することはありません。従って重要な会計上の見積もりの評価や誤りの重要性についても auditor が internal auditor と責任を分担することはありません。

9. CPA-08146

Which of the following factors should an external auditor obtain updated information about when assessing an internal auditor's competence?

- a. The reporting status of the internal auditor within the organization.
- b. The educational level and professional experiences of the internal auditor.
- c. Whether policies prohibit the internal auditor from auditing areas where relatives are employed.
- d. Whether the board of directors, audit committee, or owner-manager oversees employment decisions related to the internal auditor.

出題トピック	Internal auditor の利用
対応する章	第9章

ANSWER:

Choice "b" is correct. The educational level and professional experiences of the internal auditor help the external auditor assess an internal auditor's competence.

Choice "a" is incorrect. The reporting status of the internal auditor within the organization helps the external auditor assess an internal auditor's objectivity.

Choice "c" is incorrect. Objectivity is reflected by policies prohibiting the internal auditor from auditing areas where relatives are employed.

Choice "d" is incorrect. Objectivity is reflected by the organization level to which the internal auditor reports, which includes who oversees the employment decisions related to the internal auditor.

【ポイント解説】

Auditor が internal auditor に業務補助を依頼する場合、internal auditor の能力と客観性を評価する必要がありますが、本問の選択肢は internal auditor の能力評価に用いる情報と客観性評価に用いる情報が混在しているので、この中から能力評価に用いる情報を選択します。選択肢 a (Internal auditor の組織上の地位)、c (関係者がいる部署での内部監査を禁止する監査方針)、d (Internal auditor の雇用判断に経営者等が関わっているか) は internal auditor の客観性評価に用いる情報です。Internal auditor の能力評価に用いる情報は選択肢 b の教育のレベルの他、professional certification (資格)、working paper documentation (内部監査にあたり作成した調書) などがあります。

10. CPA-06353

Which of the following factors would the independent auditor most likely consider in assessing the objectivity of an internal auditor?

- a. The internal auditor has obtained the Certified Internal Auditor designation.
- b. The audit committee reviews employment decisions related to the director of internal auditing.
- c. The internal auditor was previously an employee of the auditor's public accounting firm.
- d. The internal auditor attends a number of comprehensive continuing professional education courses each year.

出題トピック	Internal auditor の利用
対応する章	第9章

ANSWER:

Choice "b" is correct. The independent auditor most likely would consider that the audit committee reviews employment decisions related to the director of internal auditing when assessing the objectivity of the internal auditor.

Choice "a" is incorrect. The independent auditor most likely would consider the internal auditor's Certified Internal Auditor designation when assessing competence.

Choice "c" is incorrect. The independent auditor internal auditor most likely would consider the internal auditor's prior work experience when assessing competence.

Choice "d" is incorrect. The independent auditor most likely would consider the number of continuing professional education courses attended by the internal auditor when assessing competence.

【ポイント解説】

Auditor が internal auditor に業務補助を依頼する場合、internal auditor の能力と客観性を評価する必要がありますが、本問の選択肢は internal auditor の客観性評価に用いる情報と能力評価に用いる情報が混在しているので、この中から客観性評価に用いる情報を選択します。選択肢 a（Internal auditor の公認内部監査人の資格の有無）、c（Internal auditor のこれまでの職務経験）、d（Internal auditor の専門的研修の受講数）は internal auditor の能力評価に用いる情報です。Internal auditor の客観性評価に用いる情報は選択肢 b の監査委員会が内部監査部門の部長選任についてレビューしたかどうかの他、organizational status within the company（組織上の地位）、policies for assuring that internal auditors are objective with respect to the areas being audited（監査対象に対して客観性を保持するための方針）などがあります。

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