Personal/Background Information

Note: Background information will be used anonymously for aggregate data analysis. No individual information will be revealed in research reports.

1a. How long have you been a member of The IIA (including as an employee of an IIA corporate member)?
- 1 year or less
- 2-5 years
- 6-9 years
- 10 years or more
- I am not a member of The IIA

1b. Please select your local IIA that you primarily identify with:
Location:
- Algeria
- Argentina
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bangladesh
- Barbados
- Belgium
- Bermuda
- Bolivia
- Bosnia & Herzegovina
- Botswana
- Brazil
- Bulgaria
- Cameroon
- Canada
- Chile
- China
- Chinese Taiwan
- Colombia
- Congo
- Costa Rica
- Croatia
- Curacao
- Cyprus
- Czech Republic
- Denmark
- Dominican Republic
- Ecuador
- Egypt
- El Salvador
- Estonia
- Ethiopia
- Fiji
- Finland
- France
- Georgia
- Germany
- Ghana
- Greece
- Guatemala
- Guyana
- Haiti
- Honduras
- Hong Kong, China
- Hungary
- Iceland
- India
- Indonesia
- Israel
- Italy
- Ivory Coast
- Jamaica
- Japan
- Kazakhstan
- Kenya
- Korea, Republic of
- Latvia
- Lebanon
- Lithuania
- Luxembourg
- Malawi
- Malaysia
- Mali
- Mauritius
- Mexico
- Montenegro
- Morocco
- Mozambique
- Netherlands
- New Zealand
- Nicaragua
- Nigeria
- Norway
- Oman (Sultanate of)
- Pakistan
THE 2010 IIA’S GLOBAL INTERNAL AUDIT SURVEY: A COMPONENT OF THE CBOK STUDY

<table>
<thead>
<tr>
<th>Panama</th>
<th>Papua New Guinea</th>
<th>Paraguay</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peru</td>
<td>Philippines</td>
<td>Poland</td>
</tr>
<tr>
<td>Portugal</td>
<td>Puerto Rico</td>
<td>Qatar</td>
</tr>
<tr>
<td>Romania</td>
<td>Russia</td>
<td>Saudi Arabia</td>
</tr>
<tr>
<td>Senegal</td>
<td>Serbia</td>
<td>Singapore</td>
</tr>
<tr>
<td>Slovakia</td>
<td>Slovenia</td>
<td>South Africa</td>
</tr>
<tr>
<td>Spain</td>
<td>Sri Lanka</td>
<td>Sweden</td>
</tr>
<tr>
<td>Switzerland</td>
<td>Tanzania</td>
<td>Thailand</td>
</tr>
<tr>
<td>Trinidad &amp; Tobago</td>
<td>Tunisia</td>
<td>Turkey</td>
</tr>
<tr>
<td>Turks &amp; Caicos</td>
<td>Uganda</td>
<td>Ukraine</td>
</tr>
<tr>
<td>United Arab Emirates</td>
<td>United Kingdom &amp; Ireland</td>
<td>United States</td>
</tr>
<tr>
<td>Uruguay</td>
<td>Venezuela</td>
<td>Zambia</td>
</tr>
<tr>
<td>Zimbabwe</td>
<td>Member - not affiliated with IIA institute</td>
<td></td>
</tr>
</tbody>
</table>

US Chapter:

- Birmingham - Affiliate code 56
- Montgomery (Ala.) - Affiliate code 202
- Alaska - Affiliate code 147
- Tucson - Affiliate code 112
- Central Arkansas - Affiliate code 107
- Beach Cities - Affiliate code 188
- Los Angeles - Affiliate code 4
- Orange County - Affiliate code 82
- San Diego - Affiliate code 52
- San Francisco - Affiliate code 9
- San Jose - Affiliate code 79
- Denver - Affiliate code 70
- Westchester-Fairfield - Affiliate code 86
- Washington (D.C.) - Affiliate code 27
- Florida East Coast - Affiliate code 328
- Miami - Affiliate code 12
- Northeast Florida - Affiliate code 99
- Palm Beach County - Affiliate code 217
- Tallahassee - Affiliate code 103
- Coastal Georgia - Affiliate code 236
- Hawaii - Affiliate code 98
- Central Illinois - Affiliate code 73
- Chicago-West - Affiliate code 210
- Springfield - Affiliate code 145
- Mobile - Affiliate code 207
- North Alabama - Affiliate code 114
- Phoenix - Affiliate code 80
- Ark-La-Tex - Affiliate code 54
- North Arkansas - Affiliate code 234
- Inland Empire - Affiliate code 257
- Northern California East Bay - Affiliate code 216
- Sacramento - Affiliate code 66
- San Fernando Valley - Affiliate code 181
- San Gabriel Valley - Affiliate code 208
- Colorado Springs - Affiliate code 339
- Southern New England (CT) - Affiliate code 51
- Philadelphia - Affiliate code 5
- Central Florida - Affiliate code 90
- Florida West Coast - Affiliate code 89
- North Central Florida - Affiliate code 315
- Northwest Florida - Affiliate code 156
- Southwest Florida - Affiliate code 226
- Atlanta - Affiliate code 29
- Columbus (Ga.) - Affiliate code 161
- Boise - Affiliate code 102
- Chicago - Affiliate code 3
- Northwest Metro Chicago - Affiliate code 197
- Tri-State - Affiliate code 311
1c. Please select the location in which you primarily practice professionally (work):

- Afghanistan
- Andorra
- Argentina
- Australia
- Bahamas
- Barbados
- Belize
- Bhutan
- Botswana
- Bulgaria
- Burundi
- Canada
- Chad
- Chinese Taiwan
- Albania
- Angola
- Armenia
- Austria
- Bahrain
- Belarus
- Benin
- Bolivia
- Brazil
- Burkina Faso
- Cambodia
- Cape Verde
- Chile
- Colombia
- Algeria
- Antigua and Barbuda
- Aruba
- Azerbaijan
- Bangladesh
- Belgium
- Bermuda
- Bosnia and Herzegovina
- Brunei
- Burma (Myanmar)
- Cameroon
- Central African Republic
- China
- Comoros
Congo, Rep. of
Congo, Dem. Rep. of
Croatia
Cyprus
Djibouti
East Timor
El Salvador
Estonia
Finland
Gambia
Ghana
Guatemala
Guatemala
Guyana
Hong Kong, China
India
Iraq
Italy
Japan
Kenya
Korea, South
Laos
Lesotho
Liechtenstein
Macedonia
Malaysia
Malta
Mauritius
Moldova
Montenegro
Namibia
Netherlands
Niger
Oman
Panama
Peru
Portugal
Romania
St. Kitts and Nevis
Samoa
Saudi Arabia
Costa Rica
Cuba
Denmark
Dominican Republic
Egypt
Eritrea
Fiji
Gabon
Germany
Grenada
Guinea-Bissau
Honduras
Iceland
Iran
Israel
Jamaica
Kazakhstan
Korea, North
Kyrgyzstan
Lebanon
Libya
Luxembourg
Malawi
Mali
Mauritania
Micronesia
Mongolia
Mozambique
Nepal
Nicaragua
Norway
Palau
Paraguay
Poland
Qatar
Rwanda
St. Vincent and the Grenadines
São Tomé and Príncipe
Serbia
2a. Your age:
- 25 years old or younger
- 26-30 years old
- 31-35 years old
- 36-40 years old
- 41-45 years old
- 46-50 years old
- 51-55 years old
- 56-60 years old
- 61-65 years old
- 66 years old or older

2b. Your gender:
- Female
- Male

3. Your highest level of formal education (not certification) completed:
- Secondary/high school education
- Undergraduate diploma/technical certificate or associate degree
- Bachelors/diploma in business
- Bachelors/diploma in fields other than business
- Masters/graduate degree/diploma in business
- Masters/graduate diploma in fields other than business
- Doctoral degree (PhD or higher)
4. Your academic major(s):
   - Internal auditing
   - External auditing
   - Accounting
   - Finance
   - General business/management
   - Economics
   - Law
   - Computer science or information systems
   - Mathematics/statistics
   - Engineering
   - Other science or technical field (e.g. physics, chemistry, geology, biology)
   - Arts or humanities (e.g. languages, literature, history, psychology)
   - Other
   - No degree

5a. Do you work for a professional firm that provides internal audit services?
   - Yes
   - No

5b. Your position in the organization:
   - Chief audit executive (CAE)
   - Service provider partner or equivalent
   - Service provider non-partner
   - Internal audit management/service provider management/outsource contract manager
   - Internal audit senior or supervisor/service provider senior or supervisor
   - Internal audit staff/service provider staff
   - Academic or researcher
   - Other

6. Your professional certification(s): (please mark all that apply)

<table>
<thead>
<tr>
<th>Certification</th>
<th>Currently</th>
<th>Planned additions over next 5 years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified Internal Auditor (CIA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certified Government Audit Professional (CGAP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certification in Control Self-Assessment (CCSA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certified Financial Services Auditor (CFSA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other internal auditing (such as MIIA (UK &amp; Ireland)/PIIA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other government auditing/finance (such as CIPFA/CGFM)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
7. Specify your professional experience: (please mark all that apply)
   - Internal auditing
   - External (independent or public) auditing
   - Management
   - Accounting
   - Finance
   - IT/ICT
   - Engineering
   - Other

8. How many total years have you been the CAE or equivalent at your current organization and previous organizations you have worked for?
   - 3 years or less
   - 3-6 years
   - 7-9 years
   - 10 years or more

9. Where do you administratively report (direct line) in your organization:
   - Audit committee, or equivalent
   - General/legal counsel
   - Chief Executive Officer (CEO)/president/head of government agency
   - Chief financial officer (CFO)/vice president of finance
   - Chief operating officer (COO)
   - Chief risk officer (CRO), or equivalent
   - Controller/financial director
10. Do you receive at least 40 hours of formal training per year? (Formal training meets the criteria for continuing professional education (CPE) including, but is not limited to, seminars, conferences, workshops, on-line, or Web-based training.)
   ☐ Yes
   ☐ No

Your Organization

Note: Organization information will be used anonymously for aggregate data analysis. No individual organization information will be revealed.

If you have identified yourself as a provider of internal audit services to other organizations, whenever you see the phrase "internal audit activity" or "organization" please answer the question based on your experience as a service provider (based on a typical client or client organization that represents a significant portion of your activity), not as an internal auditor for your organization.

11. The type of organization for which you currently work:
   ☐ Privately held (non-listed) company
   ☐ Publicly-traded (listed) company
   ☐ Public sector/government
   ☐ Not-for-profit organization/non government organization
   ☐ Other

12. The broad industry classification of the organization for which you work or provide internal audit services: (please mark the closest fit.)
   ☐ Agriculture, forestry, and fisheries
   ☐ Mining and oil
   ☐ Building and construction
   ☐ Pharmaceutical/chemical
   ☐ Manufacturing
   ☐ Transportation and logistics
   ☐ Communication and telecommunications
   ☐ Utilities
   ☐ Wholesale and retail trade
   ☐ Banking and financial institutions/credit unions/thrift and savings and loan
   ☐ Insurance
   ☐ Real estate
   ☐ Other financial: security and commodity services/holding companies
Hospitality/hotels, leisure/tourism
IT/ICT
Health services
Education
Professional services
Trade services
Non-professional Services
Accounting, bookkeeping, and business services
Government - Public administration and defense/compulsory social security
Other

13a. Size of the entire organization for which you work as of December 31, 2009, or the end of the last fiscal year: Total Employees (Full-time equivalent):

- 1-50
- 51-100
- 101-500
- 501-1000
- 1001-5000
- 5001 or more

13b. Total assets in US dollars (use http://www.xe.com/ucc/ to perform currency conversion, if necessary):

- $500M or less
- $501M - $1B
- $1B - $5B
- $5B - $15B
- $15B - $25B
- $26B or more

13c. Total revenue or budget if government or not-for-profit in US dollars (use http://www.xe.com/ucc/ to perform currency conversion, if necessary):

- $500M or less
- $500M - $1B
- $1B - $5B
- $5B - $15B
- $15B - $25B
- $26B or more

14. Is your organization:

- Local
- State/provincial/regional
Internal Audit Activity

15. How long has your organization's internal audit activity been in place?
   - 0-2 years
   - 3-4 years
   - 5-6 years
   - 7-10 years
   - 11-25 years
   - 26-50 years
   - 51-100 years
   - 101 years or more

16. Which of the following exist in your organization? (please mark all that apply)
   - Board/supervisory committee charter
   - Corporate governance code
   - Corporate ethics policy/code of ethics/code of conduct
   - Long-term strategic plan for the organization
   - Audit committee charter
   - Internal audit charter
   - Mission statement for the internal audit activity
   - Internal audit strategy
   - Internal audit operating manual/policy statement
   - Internal audit risk assessment (to determine what areas to audit)
   - Long-term audit plan (longer than one year)
   - Annual internal audit plan/rolling audit plan/quarterly audit plan

17a. Who is involved in appointing the chief audit executive (CAE) or equivalent? (please mark all that apply)
   - Board/supervisory committee
   - Chairman of the board/supervisory committee
   - CEO/president/head of government agency
   - Audit committee/committee chairman
   - Chief operating officer (COO)
   - Chief financial officer (CFO)/vice president of finance
   - Other

17b. Who is involved in appointing the internal audit service provider? (please mark all that apply)
   - Board/supervisory committee
18. Who contributes to the evaluation of your performance? (please mark all that apply)

- Board/supervisory committee
- Chairman of the board/supervisory committee
- CEO/president/head of government agency
- Audit committee/committee chairman
- Senior management
- Auditee/customer
- Supervisor
- Peers
- Subordinates
- Self
- Not evaluated

19. Is there an audit committee or equivalent in your organization?

- Yes
- No

20a. Number of formal audit committee meetings held in the last fiscal year:

- None
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8-9
- 10-11
- 12 or more

20b. Number of audit committee meetings you were invited to attend (entirely or in part) during the last fiscal year:
20c. Do you meet or talk with the audit committee/chairman in addition to regularly scheduled meetings?
- Yes
- No

20d. Do you meet with the audit committee/oversight committee/chairman in private executive sessions during regularly scheduled meetings?
- Yes
- No

21a. Do you believe that you have appropriate access to the audit committee?
- Yes
- No

21b. Do you prepare a written report on overall internal control for use by the audit committee or senior management?
- Yes
- No

How often do you provide the written report?
- On request
- Annually
- Periodically

21c. Does your organization provide a report on internal control in its annual report?
- Yes, it is a comprehensive report based on a generally accepted control framework (e.g. COSO, CoCo, UK Combined Code, AMF Code).
- Yes, the report is based on management's responsibility to identify and address the organization's risks.
- Yes, the report is based primarily on management's responsibility for integrity and reliability of financial information.
No report on internal control is provided.
Not applicable - we do not issue an annual report.

21d. Which of the following are included in the annual report item on internal control? (please mark all that apply)
- Financial accounting controls
- Governance - composition and agenda of the board and its specialized committees
- Reliability and integrity of both financial and operational information
- Effectiveness and efficiency of operations
- Safeguarding of assets
- Compliance with laws, regulations, and policies
- The internal audit activity as it relates to internal control

21e. Who signs the report on internal controls? (please mark all that apply)
- Chairman of the board
- Chairman of the audit committee
- CEO/president/head of government agency
- CFO/vice president of finance
- External auditor
- CAE
- General/legal counsel
- Other

22. How does your organization measure the performance of the internal audit activity? (please mark all that apply)

<table>
<thead>
<tr>
<th>Measure</th>
<th>Today</th>
<th>In 5 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balanced scorecard</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Assurance of sound risk management/internal control</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Surveys/feedback from the board, audit committee, and/or senior management</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Customer/auditee surveys from audited departments</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Recommendations accepted/implemented</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cost savings/avoidance and improvements from recommendations implemented</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Number of management requests for internal audit assurance or consulting projects</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Reliance by external auditors on the internal audit activity</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Budget to actual audit hours</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Percentage of audit plan Complete</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Completion of mandated coverage</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cycle time from entrance conference to draft report</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Cycle time - report turnaround (end of fieldwork to final report)</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>
Number of significant audit findings
Timely closure of audit issues
Absence of regulatory or reputation issues and significant failures
No formal performance measurement of the internal audit activity

23a. How frequently do you update the audit plan?
- Multiple times per year
- Every year
- Every two years
- More than every two years
- No audit plan

23b. How do you establish your audit plan? (please mark all that apply)
- Use of a risk-based methodology
- Consult previous year’s audit plan
- Consultation with divisional or business heads
- Requests from management
- Audit committee requests
- Compliance/regulatory requirements
- Requests from or consultation with external auditors
- Other

24a. What is your IT/ICT audit strategy?
- Integrated - Whenever possible IT/ICT aspects of business processes are part of the normal scope of business review.
- Streamed/separate - IT/ICT aspects of business processes are examined as independent reviews.
- Not applicable - we are not involved in IT/ICT auditing.

24b. What is the nature of your internal audit activity’s technology strategy?
- Experimental/early adopter - we are on the leading edge, actively exploring new tools and approaches.
- Mainstream - we look ahead, but wait to see how others fare with new technologies.
- Conservative - we will adopt something when everyone is using it.
- Not applicable - we do not used technology-based tools in our internal audit work.

25a. What is the number of organizations to which you (as an individual) currently provide internal audit services?
- 1
- 2-5
- 6-10
- 11 or more
25b. Please indicate your agreement with the following statements as they relate to your current organization or organizations that you audit.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your internal audit activity is an independent objective assurance and consulting activity.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity adds value.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity brings a systematic approach to evaluate the effectiveness of risk management.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity brings a systematic approach to evaluate the effectiveness of internal controls.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity brings a systematic approach to evaluate the effectiveness of governance processes.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity proactively examines important financial matters, risks, and internal controls.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity is an integral part of the governance process by providing reliable information to management.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>One way your internal audit activity adds value to the governance process is through direct access to the audit committee (or equivalent).</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity has sufficient status in the organization to be effective.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Independence is a key factor for your internal audit activity to add value.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Objectivity is a key factor for your internal audit activity to add value.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity is credible within your organization.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Compliance with the International Standards for the Professional Practice of Internal Auditing (Standards) is a key factor for your internal audit activity to add value to the governance process.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Compliance with The IIA's code of ethics is a key factor for your internal audit activity to add value to the governance process.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
<tr>
<td>Your internal audit activity meets/exceeds the requirements of The IIA's code of ethics.</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
</tr>
</tbody>
</table>

**Staffing**

26a. Is your organization offering any special incentives to hire/retain internal audit professionals? (please mark all that apply)
Relocation expenses
Signing bonus
Stock options/restricted stock
Accelerated raises
Vehicle provided
Transportation allowance
Referral finder fee - payment to an employee who introduces a person subsequently hired
Tuition reimbursement
Other
None offered

26b. What sources does your organization use to recruit audit staff? (please mark all that apply)
- Universities
- Employment agencies
- Internal transfers from within your organization
- Professional affiliations network/referrals
- External audit firms
- Other

26c. Does your organization use college interns/undergraduate placements?
- Yes
- No

26d. What is your primary reason for employing college interns/undergraduate placements?
- Supplement staff shortages
- Recruiting strategy to convert to full-time upon graduation
- Provide mentorship opportunities for internal audit staff
- Other

27. What methods do you use to make up for staff vacancies? (please mark all that apply)
- Rely on self-assessments by client areas
- Facilitate control/risk self-assessments in place of audits
- Reduce areas of coverage
- Reduce scope in areas of coverage
- Increased use of audit software
- Borrowing staff from other departments
- Co-sourcing from internal audit service providers
- Overtime (paid or unpaid) by existing staff
- Control monitoring
- No vacancies
28. What methods is your organization employing to compensate for missing skill sets (e.g., IT/ICT audit, statistical analysis)? (please mark all that apply)
   - Reduce areas of coverage
   - More reliance on audit software
   - Borrowing staff from other departments
   - Co-sourcing/outsourcing
   - No missing skill sets
   - Other

29. What percentage of your internal audit activities is currently co-sourced/outsourced?
   - No co-sourcing/outsourcing
   - 10% or less
   - 11-25%
   - 26-50%
   - 51-74%
   - 75% or higher

30a. How do you anticipate that your budget for co-sourced/outsourced activities will change in the next five years?
   - Increase
   - Remain the same
   - Decrease

30b. How do you anticipate that your permanent staff levels will change in the next five years?
   - Increase
   - Remain the same
   - Decrease

31. What method of staff evaluation do you use? (please mark all that apply)
   - Chief audit executive (CAE) review/feedback
   - Audit management review/feedback
   - Supervisor/lead auditor review
   - Customer/auditee feedback
   - Peers/subordinates assessment
   - Self-assessment
   - Other
Internal Auditing Standards

32. Does your organization use The International Standards for the Professional Practice of Internal Auditing (Standards)? If you are a service provider, do you use the Standards for internal audits of your clients?
   - Yes - all of the Standards
   - Partial Yes - some of the Standards
   - I do not know
   - No

33. If your internal audit activity follows any of the Standards, please indicate if the guidance provided by these Standards is adequate for your internal audit activity and if you believe your organization complies with the Standards.

33a Guidance is Adequate

<table>
<thead>
<tr>
<th>Standard</th>
<th>Yes</th>
<th>No</th>
<th>Do not use</th>
<th>I do not know</th>
</tr>
</thead>
<tbody>
<tr>
<td>AS 1000 Purpose, Authority, and Responsibility</td>
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<tr>
<td>AS 1100 Independence and Objectivity</td>
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<td>AS 1200 Proficiency and Due Professional Care</td>
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<tr>
<td>AS 1300 Quality Assurance and Improvement</td>
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<tr>
<td>PS 2000 Managing the Internal Audit Activity</td>
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<tr>
<td>PS 2100 Nature of Work</td>
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<tr>
<td>PS 2200 Engagement Planning</td>
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<td>PS 2300 Performing the Engagement</td>
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<td>PS 2400 Communicating Results</td>
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<tr>
<td>PS 2500 Monitoring Progress</td>
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<tr>
<td>PS 2600 Resolution of Management's Acceptance of Risks</td>
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</tbody>
</table>

33b Your Organization is in Compliance

<table>
<thead>
<tr>
<th>Standard</th>
<th>Yes, full compliance</th>
<th>Yes, partial compliance</th>
<th>No, not in compliance</th>
<th>I do not know</th>
</tr>
</thead>
<tbody>
<tr>
<td>AS 1000 Purpose, Authority, and Responsibility</td>
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<tr>
<td>AS 1100 Independence and Objectivity</td>
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<td>AS 1200 Proficiency and Due Professional Care</td>
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<tr>
<td>PS 2000 Managing the Internal Audit Activity</td>
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<tr>
<td>PS 2500 Monitoring Progress</td>
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</tbody>
</table>
PS 2600 Resolution of Management's Acceptance of Risks

<34 Question on PA’s was deleted before survey opened>

35a Is your organization in full compliance with the Standards?
- Yes
- No

35b. What are the reasons for not using the Standards in whole or in part? (please mark all that apply)
- Standards or Practice Advisories are too complex
- Not appropriate for small organizations
- Too costly to comply
- Too time consuming
- Superseded by local/government regulations or standards
- Not appropriate for my industry
- Compliance not supported by management / board
- Not perceived as adding value by management / board
- Inadequate internal audit activity staff
- Compliance not expected in my country
- Not available in my local language
- Other

36. Does your internal audit activity have a quality assessment and improvement program in place in accordance with Standard 1300: Quality Assurance and Improvement Program?
- Yes, currently in place.
- To be put in place within the next 12 months.
- No plans to put in place in the next 12 months.
- The quality assurance program is not in accordance with Standard 1300.
- I do not know.

37a. When was your internal audit activity last subject to a formal external quality assessment in accordance with Standard 1312: External Assessments?
- Within the last 12 months
- 1-3 years ago
- 4-5 years ago
- More than 5 years ago
- Never
- The external review was not done in accordance with Standard 1312
- I do not know
37b. Why has such a review not been undertaken? (please mark all that apply)
- I see no value in such a review
- Management/audit committee does not support such a review
- Reviews are too expensive
- Reviews are too disruptive
- Audit shop is too small to comply with the Standards
- There are too few local, qualified reviewers
- Other

37c. As a provider of internal audit services, are your internal audit processes subjected to external quality assessments as specified in Standard 1312?
- Yes - in compliance with the Standards.
- Yes - some clients require this.
- No.
- I do not know.

38. For your internal audit activity, which of the following is part of your internal audit quality assessment and improvement program? (please mark all that apply)
- Verification that the internal audit activity is in compliance with the Standards.
- Verification of compliance with other standards or codes.
- Verification that internal audit professionals are in compliance with The IIA's Code of Ethics.
- Checklists/manuals to provide assurance that proper audit processes are followed.
- Engagement supervision.
- Reported issues are adequately supported in working papers.
- Feedback from audit customers at the end of an audit.
- Reported issues are followed-up to closure.
- Reviews by other members of the internal audit activity.
- Review by external party.
- Other.
- Not applicable.

33a. Do you believe that the guidance provided by the Standards is adequate for internal auditing?

<table>
<thead>
<tr>
<th>Guidance is Adequate</th>
<th>Yes</th>
<th>No</th>
<th>Do Not Use</th>
<th>Do Not Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>AS 1000 Purpose, Authority, and Responsibility</td>
<td>☐</td>
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<td>AS 1300 Quality Assurance and Improvement</td>
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</tbody>
</table>
Audit Activities

39. Please indicate whether your internal audit activity performs (or is anticipated to perform) the following: (please mark all that apply)

- Corporate governance reviews
- Audits of compliance with regulatory code (including privacy) requirements
- Evaluating effectiveness of control systems (using COSO, COBIT, etc. frameworks)
- Business viability (going-concern) assessments
- Due diligence reviews for corporate acquisitions/mergers, etc.
- Ethics audits
- Audits of enterprise risk management processes
- Auditing of financial risks
- Operational audits
- Project management assurance/audits of major projects
- Auditing of information risks
- Security assessments and investigations
- Auditing of IT/ICT risks
- Disaster recovery testing and support
- Investigations of fraud and irregularities
- Reviews addressing linkage of strategy and company performance (e.g. balanced scorecard)
- Executive compensation assessments
- Social and sustainability (corporate social responsibility, environmental) audits
- Quality/ISO audits
- External audit assistance
- Management audits
- Facilitating risk/control/compliance training and education for organization personnel
- Auditing of outsourced operations
40a. Do you usually provide a form of opinion of the audit subject area in individual internal audit reports?
- Yes
- No

40b. Do you usually provide an overall rating (such as satisfactory/unsatisfactory) of the audit subject area in individual internal audit reports?
- Yes
- No

40c. Have you ever been subject to coercion (extreme pressure) to change a rating or assessment or to withdraw a finding in an internal audit report?
- Yes
- No
- Not applicable - we do not give ratings or assessments

41. After the release of an audit report in the organization, who has the primary responsibility for reporting findings to senior management?
- Auditee/customer
- Chief audit executive (CAE)/general auditor/top audit position/service provider equivalent
- Internal auditor manager
- Both internal audit manager and auditee/customer
- Both CAE and auditee/customer
- Other
- No formal reporting of results

42. After the release of an audit report with findings that need corrective action, who has the primary responsibility to monitor that corrective action has been taken?
- Auditee/customer
- Internal auditor
- Both internal audit and auditee/customer
- No formal follow-up
- Other

Tools, Skills and Competencies

43. Indicate the extent the internal audit activity uses or plans to use the following audit tools or techniques on a typical audit engagement:
### Mark if Currently Used

<table>
<thead>
<tr>
<th>Technique</th>
<th>Used</th>
<th>Less than now</th>
<th>Same as now</th>
<th>More than now</th>
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</thead>
<tbody>
<tr>
<td>Risk-based audit planning</td>
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<tr>
<td>Control Self-assessment</td>
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<tr>
<td>Balanced scorecard or similar framework</td>
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<tr>
<td>Benchmarking</td>
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<tr>
<td>Analytical review</td>
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<td>Data mining</td>
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<td>Statistical sampling</td>
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<tr>
<td>Computer assisted audit technique</td>
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<tr>
<td>Total quality management techniques</td>
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<tr>
<td>Continuous/real-time auditing</td>
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<tr>
<td>Electronic work papers</td>
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<tr>
<td>Flowchart software</td>
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<tr>
<td>Process mapping application</td>
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<tr>
<td>Process modeling software</td>
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<tr>
<td>Other electronic communication (e.g., Internet, email)</td>
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<tr>
<td>The IIA’s quality assessment review tools</td>
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</table>

### In 5 years, will

<table>
<thead>
<tr>
<th>Technique</th>
<th>Not be used</th>
<th>Be used less than now</th>
<th>Be used about the same as now</th>
<th>Be used more than now</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risk-based audit planning</td>
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<td>Control Self-assessment</td>
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<tr>
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<td>Analytical review</td>
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<td>Data mining</td>
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<td>Statistical sampling</td>
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<tr>
<td>Computer assisted audit technique</td>
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<td>Total quality management techniques</td>
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<tr>
<td>Continuous/real-time auditing</td>
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<td>Electronic work papers</td>
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<td>Process mapping application</td>
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<tr>
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<td>Other electronic communication (e.g., Internet, email)</td>
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<tr>
<td>The IIA’s quality assessment review tools</td>
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</tbody>
</table>
43b. What other tools and techniques are you currently using or planning to use (indicate if proprietary)?

______________________________________________________________

44. Please mark the five most important of the following behavioral skills for each professional staff level to perform their work.

<table>
<thead>
<tr>
<th></th>
<th>IA Staff</th>
<th>Management</th>
<th>Head of Audit Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confidentiality</td>
<td></td>
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<tr>
<td>Facilitation</td>
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<tr>
<td>Governance and ethics sensitivity</td>
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<tr>
<td>Influence - ability to persuade</td>
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<tr>
<td>Communication - sending clear messages, listening</td>
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<tr>
<td>Staff management</td>
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<tr>
<td>Leadership</td>
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<tr>
<td>Change catalyst</td>
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<tr>
<td>Objectivity</td>
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<tr>
<td>Judgment</td>
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<tr>
<td>Relationship building - building bonds</td>
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<tr>
<td>Team player - collaboration/cooperation</td>
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<tr>
<td>Team building/creating group synergy</td>
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<tr>
<td>Work independently</td>
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<td></td>
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<tr>
<td>Work well with all levels of management</td>
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</table>

45. Please mark the five most important of the following technical skills for each level of professional staff to perform their work.

<table>
<thead>
<tr>
<th></th>
<th>IA Staff</th>
<th>Management</th>
<th>Head of Audit Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational and management research skills</td>
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<tr>
<td>Forecasting</td>
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<tr>
<td>Project management</td>
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<tr>
<td>Business process analysis</td>
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<tr>
<td>Understanding business</td>
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<tr>
<td>ISO/quality knowledge</td>
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<tr>
<td>Total quality management</td>
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<td></td>
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</tbody>
</table>
Balanced scorecard
Risk analysis and control assessment techniques
Identifying types of controls (e.g., preventative, detective)
Governance, risk, and control tools and techniques
Data collection and analysis tools and techniques
Statistical sampling
Financial analysis tools and techniques
Forensic skills/fraud awareness
Problem solving tools and techniques
Negotiating
Use of IT/ICT and technology-based audit techniques

46. Please mark the five most important of the following competencies for each level of professional rank to perform their work.

<table>
<thead>
<tr>
<th>Competency</th>
<th>IA Staff</th>
<th>Management</th>
<th>Head of Audit Function</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability to promote the value of the internal audit activity within the organization</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Keeping up-to-date with industry and regulatory changes and professional standards</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Organizational skills (including project and time management)</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Communication skills (including oral, written, report writing, and presentation skills)</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Problem identification and solution skills (including critical, conceptual, and analytical thinking skills)</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Conflict resolution/negotiation skills</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Change management skills</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Cultural fluency and foreign language skills</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Staff training and development</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
</tr>
<tr>
<td>Competency with IT/ICT frameworks, tools, and techniques</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
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<tr>
<td>Competency with accounting frameworks, tools, and techniques</td>
<td>❑</td>
<td>❑</td>
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</tbody>
</table>

44a. Please indicate the importance of the following behavioral skills for you to perform your work at your position in the organization.

<table>
<thead>
<tr>
<th>Behavioral Skills</th>
<th>unimportant</th>
<th>minimally important</th>
<th>somewhat important</th>
<th>very important</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability to promote the value of the internal audit activity within the organization</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
<td>❑</td>
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<tr>
<td>Communication skills (including oral, written, report writing, and presentation skills)</td>
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<td>❑</td>
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<tr>
<td>Problem identification and solution skills (including critical, conceptual, and analytical thinking skills)</td>
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<td>Staff training and development</td>
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<tr>
<td>Competency with accounting frameworks, tools, and techniques</td>
<td>❑</td>
<td>❑</td>
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</tr>
</tbody>
</table>
45a. Please indicate the importance of the following technical skills for you to perform your work at your position in the organization.

<table>
<thead>
<tr>
<th>Technical Skills</th>
<th>unimportant</th>
<th>minimally important</th>
<th>somewhat important</th>
<th>very important</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confidentiality</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Facilitation</td>
<td></td>
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<tr>
<td>Governance and ethics sensitivity</td>
<td></td>
<td></td>
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<tr>
<td>Influence - ability to persuade</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Communication - sending clear messages, listening</td>
<td></td>
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<tr>
<td>Staff management</td>
<td></td>
<td></td>
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<tr>
<td>Leadership</td>
<td></td>
<td></td>
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<tr>
<td>Change catalyst</td>
<td></td>
<td></td>
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<tr>
<td>Objectivity</td>
<td></td>
<td></td>
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<tr>
<td>Judgment</td>
<td></td>
<td></td>
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<tr>
<td>Relationship building - building bonds</td>
<td></td>
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<tr>
<td>Team player - collaboration/cooperation</td>
<td></td>
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<tr>
<td>Team building/creating group synergy</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Work independently</td>
<td></td>
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<td></td>
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<tr>
<td>Work well with all levels of management</td>
<td></td>
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<tr>
<td>Operational and management research skills</td>
<td></td>
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<tr>
<td>Forecasting</td>
<td></td>
<td></td>
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<tr>
<td>Project management</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Business process analysis</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Understanding business</td>
<td></td>
<td></td>
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<tr>
<td>ISO/quality knowledge</td>
<td></td>
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<tr>
<td>Total quality management</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Balanced scorecard</td>
<td></td>
<td></td>
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<tr>
<td>Risk analysis and control assessment techniques</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Identifying types of controls (e.g., preventative, detective)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Governance, risk, and control tools and techniques</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Data collection and analysis tools and techniques</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Statistical sampling</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial analysis tools and techniques</td>
<td></td>
<td></td>
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<tr>
<td>Forensic skills/fraud awareness</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Problem solving tools and techniques</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Negotiating</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Use of IT/ICT and technology-based audit techniques</td>
<td></td>
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</tr>
</tbody>
</table>
46a. Please indicate the importance of the following competencies for you to perform your work at your position in the organization.

<table>
<thead>
<tr>
<th>Competency</th>
<th>unimportant</th>
<th>minimally important</th>
<th>somewhat important</th>
<th>very important</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability to promote the value of the internal audit activity within the organization</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Keeping up-to-date with industry and regulatory changes and professional standards</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Organizational skills (including project and time management)</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Communication skills (including oral, written, report writing, and presentation skills)</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Problem identification &amp; solution skills (including critical, conceptual, and analytical thinking skills)</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Conflict resolution/negotiation skills</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Change management skills</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Cultural fluency and foreign language skills</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Staff training and development</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Competency with IT/ICT frameworks, tools, and techniques</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Competency with accounting frameworks, tools, and techniques</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
</tbody>
</table>

46b. How important are the following areas of knowledge for satisfactory performance of your job in your position in the organization?

<table>
<thead>
<tr>
<th>Knowledge Area</th>
<th>unimportant</th>
<th>minimally important</th>
<th>somewhat important</th>
<th>very important</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business management</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Financial accounting</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Finance</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Managerial accounting</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Business law and government regulation</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Economics</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Understanding of quality frameworks</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Ethics</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Fraud awareness</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>IT/ICT</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Governance</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Enterprise risk management</td>
<td>o</td>
<td>o</td>
<td>o</td>
<td>o</td>
</tr>
</tbody>
</table>
46c. Are there other areas of knowledge that you consider essential?

Emerging Issues

47. Do you perceive likely changes in the following roles of the internal audit activity over the next five years?

<table>
<thead>
<tr>
<th>Role</th>
<th>Increased</th>
<th>Much the Same</th>
<th>Decreased</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review of financial processes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risk management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regulatory compliance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operational auditing</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

48. Please indicate if the following statements apply to your organization now, in the next five years, or will not apply in the foreseeable future.

Now

<table>
<thead>
<tr>
<th>Statement</th>
<th>Does not apply</th>
<th>Applies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal auditing is required by law or regulation where the organization is based</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>Internal auditors in the organization have an advisory role in strategy development</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>The organization complies with a corporate governance code</td>
<td>o</td>
<td>o</td>
</tr>
<tr>
<td>The organization has implemented an internal control framework</td>
<td>o</td>
<td>o</td>
</tr>
</tbody>
</table>
The organization has implemented a knowledge management system ○ ○
The internal audit activity has provided training to audit committee members ○ ○
The internal audit activity assumes an important role in the integrity of financial reporting ○ ○
The internal audit activity educates organization personnel about internal controls, corporate governance, and compliance issues ○ ○
The internal audit activity places more emphasis on assurance than consulting services ○ ○

In 5 years

Internal auditing is required by law or regulation where the organization is based ○ ○
Internal auditors in the organization have an advisory role in strategy development ○ ○
The organization complies with a corporate governance code ○ ○
The organization has implemented an internal control framework ○ ○
The organization has implemented a knowledge management system ○ ○
The internal audit activity has provided training to audit committee members ○ ○
The internal audit activity assumes an important role in the integrity of financial reporting ○ ○
The internal audit activity educates organization personnel about internal controls, corporate governance, and compliance issues ○ ○
The internal audit activity places more emphasis on assurance than consulting services ○ ○

The IIA values your time and opinions, so thank you for your participation in this survey.

If you have any questions regarding this survey document, please feel free to contact The IIA Research Foundation at research@theiia.org.