The CBOK 2015 Global Internal Audit Practitioner Survey Questions

For your reference, here is an overview of the topics that are included in the survey:

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| 2 | Your Organization (Q15-Q22) | 10 | Reporting Lines (Q73-Q77) |
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Language
Select a language to take your survey in:
- Albanian
- Arabic
- Bengali
- Chinese (Simplified, PRC)
- Chinese (Traditional)
- Croatian
- Czech
- English
- Estonian
- French
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<tr>
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1. **Affiliation Chapter North America**

2a. Please select the IIA chapter with which you primarily identify. (Chapters will receive Chapter Achievement Program (CAP) points from The IIA based on participation in the survey.)

**Canada**

- Maritime #126
- Montreal #10
- Newfoundland & Labrador #227
- Ottawa #94
- Quebec #127
- Toronto #8
- Calgary #72
- Edmonton #92
- Saskatchewan #172
- Vancouver #26
- Vancouver Island #336
- Winnipeg #33

**Central**

- Central Ohio #38
- Cincinnati #28

Practitioner
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<td>5. What is your highest level of formal education (not certification) completed? Practitioner</td>
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<td>6. In which region are you based or primarily work? (If you are retired or currently not in the field, refer to your most recent internal audit situation.) Practitioner</td>
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The data analyst will collapse responses to questions 6a to 6h into the primary CBOK regions, as defined on the global regions tab, DP 9-22-14.

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<td>Belize</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Bolivia</td>
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<tr>
<td>Brazil</td>
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<tr>
<td>Chile</td>
<td>Practitioner</td>
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<tr>
<td>Colombia</td>
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<td></td>
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<tr>
<td>Costa Rica</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Country</td>
<td>Practitioner</td>
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<td></td>
</tr>
<tr>
<td>Ecuador</td>
<td>Practitioner</td>
<td></td>
</tr>
<tr>
<td>El Salvador</td>
<td>Practitioner</td>
<td></td>
</tr>
<tr>
<td>Falkland Islands (Malvinas)</td>
<td>Practitioner</td>
<td></td>
</tr>
<tr>
<td>French Guiana</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Guatemala</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Guyana</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Honduras</td>
<td>Practitioner</td>
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<tr>
<td>Mexico</td>
<td>Practitioner</td>
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<tr>
<td>Nicaragua</td>
<td>Practitioner</td>
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<tr>
<td>Panama</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Paraguay</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Peru</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Suriname</td>
<td>Practitioner</td>
<td></td>
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<tr>
<td>Uruguay</td>
<td>Practitioner</td>
<td></td>
</tr>
<tr>
<td>Venezuela</td>
<td>Practitioner</td>
<td></td>
</tr>
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</table>

**1_Region_Individual Work_Caribbean**

<table>
<thead>
<tr>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anguilla</td>
</tr>
<tr>
<td>Antigua and Barbuda</td>
</tr>
<tr>
<td>Aruba</td>
</tr>
<tr>
<td>Bahamas</td>
</tr>
<tr>
<td>Barbados</td>
</tr>
<tr>
<td>Bonaire, Saint Eustatius and Saba</td>
</tr>
<tr>
<td>British Virgin Islands</td>
</tr>
<tr>
<td>Cayman Islands</td>
</tr>
<tr>
<td>Curaçao</td>
</tr>
<tr>
<td>Dominica</td>
</tr>
<tr>
<td>Dominican Republic</td>
</tr>
<tr>
<td>1_Global Region_Categories</td>
</tr>
<tr>
<td>---------------------------</td>
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<td>1_Majors Academic</td>
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<td>1_Major_Auditing Internal</td>
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<td>1_Major_Auditing External</td>
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<td>1_Major_Business</td>
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<td>1_Major_Economics</td>
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<tr>
<td>1_Major_Law</td>
</tr>
<tr>
<td>1 Major Business Management</td>
</tr>
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<td>----------------------------</td>
</tr>
<tr>
<td>1 Major Information Technology</td>
</tr>
<tr>
<td>1 Major Math</td>
</tr>
<tr>
<td>1 Major Engineering</td>
</tr>
<tr>
<td>1 Major Other Science</td>
</tr>
<tr>
<td>1 Major Humanities</td>
</tr>
<tr>
<td>1 Major Other</td>
</tr>
</tbody>
</table>

7. Did you earn a certificate (or concentration within your major) in internal auditing from a college or university? Practitioner

❑ Yes
❑ No

8. Choose the one option that best describes your current profession. Practitioner

❑ I work as an internal auditor within the organization where I am employed.
❑ I am self-employed as a provider of internal audit services.
❑ I provide internal audit services through a professional firm.
❑ I teach internal auditing at an institution of higher learning.
❑ I am a student.
❑ I am retired.
❑ None of the above.

The data analyst will create a new data column that combines the responses to 9a, 9b, 9d, 9h, 9i. See notes in "Added Data Points."

9a. What is your position as an internal auditor in the organization? Practitioner
<table>
<thead>
<tr>
<th>1_Staff Level_Service Provider</th>
<th>9b. What is your position in the organization? (Answer this question based on your primary, or typical, client.)</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☑ Chief audit executive (CAE) or head of internal audit (highest ranking member of the internal audit department)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Director or senior manager (level below the CAE who manages audit professionals)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Manager (level reporting to director who manages staff who perform audits)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Audit staff (those who perform audits)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Other</td>
<td></td>
</tr>
<tr>
<td>1_Staff Level_Academic</td>
<td>9c. What is your position at the institution of higher learning?</td>
<td>Practitioner</td>
</tr>
<tr>
<td></td>
<td>☑ Administrator</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Professor (tenured)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Assistant professor (not tenured)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Adjunct instructor</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Other</td>
<td></td>
</tr>
<tr>
<td>1_Staff Level_Retired</td>
<td>9d. What was your position in the organization immediately before you retired?</td>
<td>Practitioner</td>
</tr>
<tr>
<td></td>
<td>☑ Chief audit executive (CAE) or head of internal audit (highest ranking member of the internal audit department)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☑ Director or senior manager (level below the CAE who manages audit professionals)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Question</td>
<td>Option</td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>Manager (level reporting to director who manages staff who perform audits)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Audit staff (those who perform audits)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>1_Retired_Years</td>
<td>9e. How many years ago did you retire?</td>
<td>Practitioner</td>
</tr>
<tr>
<td></td>
<td>Years: ____</td>
<td></td>
</tr>
<tr>
<td>1_Staff</td>
<td>9f. Before you became a student, were you employed as an internal audit professional?</td>
<td>Practitioner</td>
</tr>
<tr>
<td>Level_Student</td>
<td>Yes, I worked as an internal auditor within the organization where I was employed.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yes, I provided internal audit services through a professional firm.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No, I did not have previous employment as an internal audit professional.</td>
<td></td>
</tr>
<tr>
<td>1_Profession_Not</td>
<td>9g. If you do not consider internal audit as your primary profession, choose one option below that best describes your current profession.</td>
<td>Practitioner</td>
</tr>
<tr>
<td>Internal Auditor</td>
<td>Compliance professional</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Risk professional</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Public accountant</td>
<td></td>
</tr>
<tr>
<td></td>
<td>External auditor</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Financial analyst</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Legal professional</td>
<td></td>
</tr>
<tr>
<td></td>
<td>None of the above</td>
<td></td>
</tr>
<tr>
<td>1_Staff</td>
<td>9h. What was your position as an internal auditor in the organization?</td>
<td>Practitioner</td>
</tr>
<tr>
<td>Level_Fomer</td>
<td>Chief audit executive (CAE) or head of internal audit (highest ranking member of the internal audit department)</td>
<td></td>
</tr>
<tr>
<td>Internal Auditor</td>
<td>Director or senior manager (level below the CAE who manages audit professionals)</td>
<td></td>
</tr>
<tr>
<td>1_Staff Level Former Service Provider</td>
<td>9i. What was your position in the organization? (Answer this question based on your primary, or typical, client.)</td>
<td>Practitioner</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>------------------------------------------------------------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Manager (level reporting to director who manages staff who perform audits)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit staff (those who perform audits)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Approximately how many years of professional experience do you have as an internal auditor in the following positions:</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>1_Experience_Internal Audit CAE</td>
<td>Chief audit executive or head of internal audit (CAE or highest ranking member of the internal audit department)</td>
</tr>
<tr>
<td>1_Experience_Internal Audit Director</td>
<td>Director or senior manager (level below the CAE who manages audit professionals)</td>
</tr>
<tr>
<td>1_Experience_Internal Audit Manager</td>
<td>Manager (level reporting to director who manages staff who perform audits)</td>
</tr>
<tr>
<td>1_Experience_Internal Audit Staff</td>
<td>Audit staff (those who perform audits)</td>
</tr>
</tbody>
</table>

| 1_Experience_Internal Audit_Total | See Calculated Fields tab for more information. |

<table>
<thead>
<tr>
<th>Specialization</th>
<th>11. In addition to performing general internal audit activities, do you have an area of technical specialization for which you have had formal training AND in which you spend a majority of your time working?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager (level reporting to director who manages staff who perform audits)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit staff (those who perform audits)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
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</table>

Practitioner |
<table>
<thead>
<tr>
<th>Specialization</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>I do not have a technical specialization for my internal audit work.</td>
</tr>
<tr>
<td>Accounting</td>
<td>Accounting</td>
</tr>
<tr>
<td>Financial Reporting</td>
<td>Financial reporting</td>
</tr>
<tr>
<td>Fraud</td>
<td>Fraud</td>
</tr>
<tr>
<td>Information technology (IT)</td>
<td>Information technology (IT)</td>
</tr>
<tr>
<td>Ethics</td>
<td>Ethics</td>
</tr>
<tr>
<td>Compliance</td>
<td>Compliance</td>
</tr>
<tr>
<td>Legal</td>
<td>Legal</td>
</tr>
<tr>
<td>Risk management</td>
<td>Risk management</td>
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<tr>
<td>Operations</td>
<td>Operations</td>
</tr>
<tr>
<td>Management</td>
<td>Management</td>
</tr>
<tr>
<td>Engineering</td>
<td>Engineering</td>
</tr>
<tr>
<td>Construction</td>
<td>Construction</td>
</tr>
<tr>
<td>Environmental Auditing</td>
<td>Environmental auditing</td>
</tr>
<tr>
<td>Performance Auditing</td>
<td>Performance auditing</td>
</tr>
<tr>
<td>Question</td>
<td>Options</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td>12. Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.)</td>
<td>CIA (Certified Internal Auditor)</td>
</tr>
<tr>
<td></td>
<td>CMIIA (Chartered Member of The IIA–United Kingdom and Ireland)</td>
</tr>
<tr>
<td></td>
<td>PIIA (Practitioner of The IIA–United Kingdom and Ireland)</td>
</tr>
<tr>
<td></td>
<td>CGAP (Certified Government Auditing Professional)</td>
</tr>
<tr>
<td></td>
<td>CCSA (Certification in Control Self-Assessment)</td>
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<tr>
<td></td>
<td>CFSA (Certified Financial Services Auditor)</td>
</tr>
<tr>
<td></td>
<td>CRMA (Certification in Risk Management Assurance)</td>
</tr>
<tr>
<td></td>
<td>Other national internal audit certification</td>
</tr>
<tr>
<td></td>
<td>None</td>
</tr>
<tr>
<td></td>
<td>QIAL (Qualification in Internal Audit Leadership)</td>
</tr>
<tr>
<td>13. Which professional certifications do you have in areas other than internal auditing? (Choose all that apply.)</td>
<td>Accounting, technician level (such as CAT, AAT)</td>
</tr>
<tr>
<td></td>
<td>Public accounting and chartered accountancy (such as CA, CPA, ACCA, ACA)</td>
</tr>
<tr>
<td></td>
<td>Financial analyst (such as CFA)</td>
</tr>
</tbody>
</table>

**Practitioner**
### 1. Certification

<table>
<thead>
<tr>
<th>Certification Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Auditing</td>
<td>Financial auditing (such as CIDA, CBA, CSFA, CSCP)</td>
</tr>
<tr>
<td>Fraud Examination</td>
<td>Fraud examination (such as CFE)</td>
</tr>
<tr>
<td>Government Auditing</td>
<td>Government auditing and finance (such as CIPFA, CGFM)</td>
</tr>
<tr>
<td>Information Systems</td>
<td>Information systems auditing (such as CISA, QiCA, CRISC)</td>
</tr>
<tr>
<td>Management</td>
<td>Management and general accounting (such as CMA, CIMA, CGA)</td>
</tr>
<tr>
<td>Senior Professional</td>
<td>Advanced or senior professional status (such as FCA, FCCA, FCMA)</td>
</tr>
<tr>
<td>Risk and Control</td>
<td>Risk management and control self-assessment (such as CRM, CCP, CCS, CERA, CFRM, CICA, CRCPM, EOC, PRM)</td>
</tr>
<tr>
<td>IT Security</td>
<td>Security for information technology (IT) (such as CISM, CISSP, CSP, CDP, CISRCP)</td>
</tr>
<tr>
<td>Other</td>
<td>Other</td>
</tr>
<tr>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

14. How many hours of formal training* related to the internal audit profession do you receive per year?

**Practitioner**

| 1_Training Hours | Hours of training per year: ____ |

*Formal training meets The IIA criteria for continuing professional education (CPE), including, but not limited to, seminars, conferences, workshops, online, or web-based training. Note that you do not need to be certified to receive formal training.*
### 2. Your Organization

<table>
<thead>
<tr>
<th>2_Organization Type_General</th>
<th>15. What is the type of organization for which you currently work?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Privately held (non-listed) organization</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Publicly traded (listed) organization</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Public sector (including federal, regional, and local government, government agencies, and government-owned organizations)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Not-for-profit organization (not related to government)</td>
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<td></td>
</tr>
<tr>
<td>☐ Other</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2_Organization Type_Public Sector</th>
<th>15a. In which part of the public sector do you work or provide audit services?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Core government at federal, state, or local level (for example, governing entities or government departments/agencies)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Government-operated services (for example, schools, hospitals or mail delivery)</td>
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<td></td>
</tr>
<tr>
<td>☐ Government-owned market enterprise or public sector corporation (for example, casino, railway, power, or utilities)</td>
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<td></td>
</tr>
<tr>
<td>☐ Other</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2_Region_Organization Headquarters</th>
<th>16. In what region is your organization headquartered?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Africa</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Asia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Europe</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Latin America</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ United States, Canada, or the Caribbean</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Oceania</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2_Geographic Scope_Organization</td>
<td>17. What is the geographic scope of your organization or government entity?</td>
<td>Practitioner</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>--------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td></td>
<td>☐ Local (operating in one municipal level body such as a city or county)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Regional (operating in a province or state within an independent country)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ National (operating throughout an independent country)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ International or multinational (operating in more than one independent country)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ Other</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2_Industry</th>
<th>18. What is the primary industry classification(s) of the organization for which you work (or your primary client if you are a service provider)?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>2_Industry_Agriculture</td>
<td>Agriculture, Forestry, Fishing and Hunting</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Mining</td>
<td>Mining, Quarrying, and Oil and Gas Extraction</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Utility</td>
<td>Utilities</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Construction</td>
<td>Construction</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Manufacturing</td>
<td>Manufacturing</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Wholesale Trade</td>
<td>Wholesale Trade</td>
<td></td>
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<tr>
<td>2_Industry_Retail Trade</td>
<td>Retail Trade</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Transportation, Warehousing</td>
<td>Transportation and Warehousing</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Information</td>
<td>Information</td>
<td></td>
</tr>
<tr>
<td>2_Industry_Finance, Insurance</td>
<td>Finance and Insurance</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Real Estate</td>
<td>Real Estate and Rental and Leasing</td>
<td></td>
</tr>
<tr>
<td>------------------------</td>
<td>-----------------------------------</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Science, Technical</td>
<td>Professional, Scientific, and Technical Services</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Management</td>
<td>Management of Companies and Enterprises</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Administration, Waste Management</td>
<td>Administrative and Support and Waste Management and Remediation Services</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Education</td>
<td>Educational Services</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Health Care, Social Assistance</td>
<td>Health Care and Social Assistance</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Arts, Entertainment, Recreation</td>
<td>Arts, Entertainment, and Recreation</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Accommodation, Food</td>
<td>Accommodation and Food Services</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Other Services</td>
<td>Other Services (except Public Administration)</td>
<td></td>
</tr>
<tr>
<td>2._Industry_Public Administration</td>
<td>Public Administration</td>
<td></td>
</tr>
</tbody>
</table>

**2_Employees_Organization**

<table>
<thead>
<tr>
<th>2_Employees_Organization</th>
<th>19. For the entire organization in which you work, what was the approximate total number of fulltime equivalent* employees as of the end of the last fiscal year? Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>2_Employees_Organization_Category</td>
<td>See Calculated Fields tab for more information.</td>
</tr>
<tr>
<td>Fulltime equivalent employees:</td>
<td></td>
</tr>
</tbody>
</table>
*One fulltime equivalent employee is defined as an individual who works at the equivalent of the normal working hours expected of an in-house employee, generally between 1,700 and 2,000 hours per year. Multiple part-time employees can be combined to equal one full-time equivalent employee.

### Revenue, Assets, Expenses

#### 2_Assets

20. What are the approximate total assets* of your organization in U.S. dollars? (Click here for a currency converter.)

*(Input whole numbers only, for example, $1 billion would be 1,000,000,000.)*

<table>
<thead>
<tr>
<th>2_Assets_Dollars</th>
<th>Approximate assets in US dollars: ______________________</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☐ Not applicable</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

*Total assets means the sum of all cash, investments, furniture, fixtures, equipment, receivables, intangibles, and any other items of value owned by the organization.*

<table>
<thead>
<tr>
<th>2_Assets_Dollars_Categories</th>
<th>See Calculated Fields tab for more information.</th>
</tr>
</thead>
</table>

#### 2_Revenue

21. What was the approximate total revenue* of your organization in U.S. dollars for the previous fiscal year? (Click here for a currency converter.)

*(Input whole numbers only, for example, $1 billion would be 1,000,000,000.)*

<table>
<thead>
<tr>
<th>2_Revenue_Dollars</th>
<th>Approximate revenue in U.S. dollars: ______________________</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☐ Not applicable</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☐ I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

*Total revenue means all the money the organization takes in from its activities for one year. Public sector or nonprofit organizations, should answer the question based on their total annual budget.*

<table>
<thead>
<tr>
<th>2_Revenues_Dollars_Categories</th>
<th>See Calculated Fields tab for more information.</th>
</tr>
</thead>
</table>

#### 2_External Audit Use

22. Does your organization use external auditors to support or perform internal audit work?

<table>
<thead>
<tr>
<th>2_External Audit Use</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Question</td>
<td>Response Options</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>-------------------------------------------------------</td>
</tr>
<tr>
<td>2. External Audit Fees</td>
<td>Yes, external audit fees were approximately $________</td>
</tr>
<tr>
<td>2. External Audit Fees Dollars</td>
<td>Yes, external audit fees in U.S. dollars: ____________</td>
</tr>
<tr>
<td></td>
<td>I don’t know</td>
</tr>
<tr>
<td>3. Your Internal Audit Department</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)</td>
</tr>
<tr>
<td></td>
<td>Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)</td>
</tr>
<tr>
<td>3. Age of Internal Audit</td>
<td>Approximately how many years has the internal audit department been in place at your organization?</td>
</tr>
<tr>
<td>3. Age of Internal Audit_Years</td>
<td>Yes, number of years: _____</td>
</tr>
<tr>
<td></td>
<td>I don’t know</td>
</tr>
<tr>
<td>3. Employees Internal Audit</td>
<td>Approximately how many fulltime equivalent* employees make up your internal audit department?</td>
</tr>
<tr>
<td>3. Employees Internal Audit_Number</td>
<td>Yes, number of fulltime equivalent employees: ________</td>
</tr>
<tr>
<td></td>
<td>I don’t know</td>
</tr>
</tbody>
</table>
One full-time equivalent employee is defined as an individual who works at the equivalent of the normal working hours expected of an in-house employee, generally between 1,700 and 2,000 hours per year. Multiple part-time employees can be combined to equal one fulltime equivalent employee.

<table>
<thead>
<tr>
<th>3_Employees_Internal Audit_Number_Category</th>
<th>See Calculated Fields tab for more information.</th>
</tr>
</thead>
<tbody>
<tr>
<td>3_Employee Change_Internal Audit_Past</td>
<td>25. From last year to this year, how did your permanent staff levels change? CAE only</td>
</tr>
<tr>
<td></td>
<td>☐ Increased</td>
</tr>
<tr>
<td></td>
<td>☐ Decreased</td>
</tr>
<tr>
<td></td>
<td>☐ Remained the same</td>
</tr>
<tr>
<td></td>
<td>☐ Not applicable/I don't know</td>
</tr>
<tr>
<td>3_Employee Change_Internal Audit_Future</td>
<td>26. In the next calendar year, how do you anticipate that your permanent staff levels will change? CAE only</td>
</tr>
<tr>
<td></td>
<td>☐ Increase</td>
</tr>
<tr>
<td></td>
<td>☐ Decrease</td>
</tr>
<tr>
<td></td>
<td>☐ Remain the same</td>
</tr>
<tr>
<td></td>
<td>☐ Not applicable/I don't know</td>
</tr>
<tr>
<td>3_Budget Change_Internal Audit_Past</td>
<td>27. From last year to this year, how did your internal audit department budget change? CAE only</td>
</tr>
<tr>
<td></td>
<td>☐ Increased</td>
</tr>
<tr>
<td></td>
<td>☐ Decrease</td>
</tr>
<tr>
<td></td>
<td>☐ Remained the same</td>
</tr>
<tr>
<td></td>
<td>☐ Not applicable/I don't know</td>
</tr>
</tbody>
</table>
### 3_Budget Sufficiency

**28.** In your opinion, how sufficient is the funding for your internal audit department relative to the extent of its audit responsibilities?  

- ☐ Not at all sufficient  
- ☐ Somewhat sufficient  
- ☐ Completely sufficient  
- ☐ Not applicable/I don’t know

### 3_Audit Policy Documents

**29.** Which of the following internal audit policies or documents exist in your organization? *(Choose all that apply.)*  

- ☑ Internal audit charter  
- ☑ Mission statement for the internal audit department  
- ☑ Internal audit operating manual  
- ☑ Internal audit strategy description  
- ☑ Code of conduct/ethics  
- ☑ Description of key process indicators (KPIs)

- ☐ None  
- ☐ Not applicable/I don’t know

### 4_Staffing

**30.** What skills are you recruiting or building the most in your internal audit department? *(Choose up to five.)*  

- ☑ Accounting
<table>
<thead>
<tr>
<th>4_Skills Recruiting Top 5</th>
<th>Analytical/critical thinking</th>
</tr>
</thead>
<tbody>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Business acumen</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Communication skills</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Cybersecurity and privacy</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Data mining and analytics</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Finance</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Forensics and investigations</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Fraud auditing</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Industry-specific knowledge</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Information technology (general)</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Legal knowledge</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5</td>
<td>Quality controls (Six Sigma; ISO)</td>
</tr>
<tr>
<td>Section</td>
<td>Question</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>4_Skills Recruiting Top 5_Risk</td>
<td>☐ Risk management assurance</td>
</tr>
<tr>
<td></td>
<td>☐ Other</td>
</tr>
<tr>
<td>4_Third Party Internal Audit Services</td>
<td>31. In the previous calendar year, were some of your organizations’ internal audit activities provided by a third party (either internal or external to your organization)?</td>
</tr>
<tr>
<td></td>
<td>☐ Yes</td>
</tr>
<tr>
<td></td>
<td>☐ No</td>
</tr>
<tr>
<td></td>
<td>☐ I don’t know</td>
</tr>
<tr>
<td></td>
<td>☐ Not applicable</td>
</tr>
<tr>
<td>4_Third Party Internal Audit Services_Follow-Up</td>
<td>☐ Percent of internal audit activities: ________</td>
</tr>
<tr>
<td></td>
<td>☐ I don’t know</td>
</tr>
<tr>
<td>4_Third Party Internal Audit Services_Percentage_Category</td>
<td>See Calculated Fields tab for more information.</td>
</tr>
<tr>
<td>4_Third Party Internal Audit Services_Future</td>
<td>32. How do you anticipate that your budget for third-party internal audit resources (either internal or external to your organization) will change in the next year?</td>
</tr>
<tr>
<td></td>
<td>☐ Increase</td>
</tr>
<tr>
<td></td>
<td>☐ Decrease</td>
</tr>
<tr>
<td></td>
<td>☐ Remain the same</td>
</tr>
<tr>
<td></td>
<td>☐ Not applicable</td>
</tr>
<tr>
<td>4_Evaluation_Staff_Methods</td>
<td>33. What method of evaluation do you use for individual staff members? <em>(Choose all that apply.)</em></td>
</tr>
<tr>
<td>Evaluation Staff by Supervisor</td>
<td>By supervisor periodically</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------------------</td>
</tr>
<tr>
<td>Periodically</td>
<td></td>
</tr>
<tr>
<td>Immediately</td>
<td>By supervisor immediately after the activity is complete</td>
</tr>
<tr>
<td>Auditee</td>
<td>Feedback from those who were audited</td>
</tr>
<tr>
<td>Peers</td>
<td>Assessment by peers or subordinates</td>
</tr>
<tr>
<td>Self-Assessment</td>
<td>Self-assessment</td>
</tr>
<tr>
<td>Other</td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)

4_Bonus

34. Do you have the opportunity to receive a bonus from your employer? Practitioner

- Yes
- No
- Not applicable

4_Bonus_Criteria

34a. What criteria are used to determine the bonus you could receive from your employer? (Choose all that apply.) Practitioner

- Company performance
- Personal performance
- Achieving the budget
4_Bonus_Criteria_Audit Plan

- Completing the audit plan

4_Bonus_Criteria_Other

- Other

4_Training for Management_Rotation

35. Does your organization have a process in place to rotate staff through the internal audit department as part of training them for management in other parts of the organization?

- No
- Yes, an informal process
- Yes, a formal process
- Not applicable
- I don’t know

4_Career Plans

36. In the next five years, what are your career plans related to internal auditing?

- Stay in the internal audit profession (either with my current employer or with another employer)
- Leave the internal audit profession
- Retire
- Not applicable
- I don’t know

5_Internal Audit Department Maturity

The following questions will help to measure the maturity of internal audit activity in your organization.

Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)

Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)
### 5_Maturity

#### 1_Assurance Consulting Balance

37. How are internal audit resources at your organization divided between **assurance** and **consulting**?*

- ☐ All resources are spent on assurance.
- ☐ Almost all resources are spent on assurance, and few resources are spent on consulting.
- ☐ Resources are equally divided between assurance and consulting.
- ☐ Almost all resources are spent on consulting, and few resources are spent on assurance.
- ☐ All resources are spent on consulting.
- ☐ I don’t know

*Assurance refers to assessments of governance, risk management, and control processes.

Consulting refers to counsel, advice, facilitation, and training at the request of the client.

#### 5_Maturity 2_Audit Plan Development

38. How would you describe the development of the audit plan at your organization?

- ☐ Developed once each year and not changed during the year
- ☐ Developed once each year and updated 1 or 2 times per year
- ☐ Developed once each year and updated 3 or more times per year as risks change
- ☐ Highly flexible plan matched to the organisation’s changing risk profile
- ☐ Other
- ☐ Not applicable

#### 5_Maturity 3_Operating Procedures

39. How would you describe internal audit operating procedures at your organization?

- ☐ Audit procedures are adhoc and not clearly documented.
- ☐ Audit procedures are documented in an internal audit manual.
<table>
<thead>
<tr>
<th>Topic</th>
<th>Question</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Procedures</td>
<td>Audit procedures are documented in an internal audit manual and monitored with manual checks and controls.</td>
<td>Audit procedures are documented in an internal audit manual and monitored manually and with software that conducts automated checks and controls.</td>
</tr>
<tr>
<td>40</td>
<td>Which skill background is most dominant within the internal audit staff of your organization?</td>
<td>Traditional accounting and auditing skills, Knowledge of the business and industry of the organization, An equal mix of traditional auditing skills and industry knowledge, Not applicable</td>
</tr>
<tr>
<td>41</td>
<td>What kind of risk assessment does internal audit rely upon at your organization?</td>
<td>A comprehensive risk assessment done by management, A comprehensive risk assessment done by internal audit, Focused risk assessments (e.g., only certain risks, such as financial and compliance) done by internal audit, Focused risk assessments done by management, Other, Not applicable</td>
</tr>
<tr>
<td>42</td>
<td>How frequently does internal audit conduct a risk assessment?</td>
<td>Annual assessment without formal updates, Annual assessment with periodic formal updates, Continuous assessment, Never (Internal audit does not conduct a risk assessment.), Other</td>
</tr>
<tr>
<td>5_Maturity 7_Risk Assessment Maintenance</td>
<td>43. How is your risk assessment maintained?</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>☐ Part of a broader governance, risk, and compliance package</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Stand-alone risk package</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Part of an audit management system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ In spreadsheet or database software</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Not applicable</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5_Maturity 8_Use of Information Technology</th>
<th>44. How would you describe the use of technology to support internal audit processes at your organization?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Primary reliance on manual systems and processes</td>
<td></td>
</tr>
<tr>
<td>☐ Some use of electronic workpapers or other office information technology tools</td>
<td></td>
</tr>
<tr>
<td>☐ Audit methodology supported by appropriate technology</td>
<td></td>
</tr>
<tr>
<td>☐ Extensive use of technology across the entire audit process, including data mining and analysis</td>
<td></td>
</tr>
<tr>
<td>☐ Other</td>
<td></td>
</tr>
<tr>
<td>☐ Not applicable</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5_Maturity 9_Training for Internal Audit</th>
<th>45. What is the level of formalization for the training program for internal audit at your organization?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Not developed or ad hoc</td>
<td></td>
</tr>
<tr>
<td>☐ Structured and documented</td>
<td></td>
</tr>
<tr>
<td>☐ Not applicable</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5_Maturity 10_Training for Internal Audit Topics</th>
<th>46. What is included in the training program for internal audit? <em>(Choose all that apply.)</em></th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ Onboarding and orientation for new employees</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>General business competencies (for example, writing skills)</td>
</tr>
<tr>
<td>----</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>Internal audit skills (for example, writing audit reports)</td>
</tr>
<tr>
<td></td>
<td>Business knowledge related to the industry and organization</td>
</tr>
<tr>
<td></td>
<td>Critical thinking skills</td>
</tr>
<tr>
<td></td>
<td>Leadership skills</td>
</tr>
<tr>
<td></td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Maturity</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Quality Assurance</td>
</tr>
</tbody>
</table>

| 47. How developed is the quality assurance and improvement program (QAIP) at your organization? |
| CAE only |

- Nonexistent or ad hoc
- In the process of development
- Well-defined, including external quality review
- Well-defined, including external quality review and a formal link to continuous improvement and staff training activities
- Not applicable

<table>
<thead>
<tr>
<th>6. Audit Processes</th>
</tr>
</thead>
</table>

| 48. What resources do you use to establish your audit plan? *(Choose all that apply.)* |
| CAE only |

- A risk-based methodology
- The previous year’s audit plan
- Consultations with divisional or business heads
| 6_Audit Planning_Business Strategy Analysis | ☐ Analysis of the organization’s strategy or business objectives |
| 6_Audit Planning_Regulatory Compliance | ☐ Compliance/regulatory requirements |
| 6_Audit Planning_Management Requests | ☐ Requests from management |
| 6_Audit Planning_Audit Committee Requests | ☐ Requests from the audit committee |
| 6_Audit Planning_External Auditor Requests | ☐ Requests from external auditors |
| 6_Audit Planning_External Auditor Meetings | ☐ Consultations with external auditors |
| 6_Audit Planning_Other | ☐ Other |

### 49. What percentage of your 2015 audit plan is made up of the following general categories of risk? (Percentages must add to 100%.)

| 6_Audit Plan_Categories | Strategic business risks ______ |
| 6_Audit Plan_Categories_Strategic Risks | |
| 6_Audit Plan_Categories_Risk Management | Risk management assurance/effectiveness ______ |
| 6_Audit Plan_Categories_Governance | Corporate governance ______ |

CAE only
| 6_Audit Plan_Categories_Op rational | Operational _______ |
| 6_Audit Plan_Categories_Reg ulatory Compliance | Compliance/regulatory _______ |
| 6_Audit Plan_Categories_Infomation Technology | Information technology (IT), not covered in other audits _______ |
| 6_Audit Plan_Categories_Thi rd Parties | Third-party relationships _______ |
| 6_Audit Plan_Categories_Cris is Management | Crisis management _______ |
| 6_Audit Plan_Categories_Fra ud | Fraud not covered in other audits _______ |
| 6_Audit Plan_Categories_Cos t Containment | Cost/expense reduction or containment _______ |
| 6_Audit Plan_Categories_Fina ncial | General financial _______ |
| 6_Audit Plan_Categories_Sar banes-Oxley (U.S.) | Sarbanes-Oxley testing or support (United States only) _______ |
| 6_Audit Plan_Categories_Oth er Requests | Other (in particular, requests, training, etc.) _______ |
50. Compared to 2014, indicate whether **audit focus** on each of the following areas will increase, not change, or decrease in 2015.

<table>
<thead>
<tr>
<th><strong>6_Audit Focus_Next Year</strong></th>
<th><strong>Response Options: Increase; No change; Decrease; Not applicable/I don’t know</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>6_Audit Focus_Next Year_Strategic Risks</td>
<td>1. Strategic business risks</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Risk Management</td>
<td>2. Risk management assurance/effectiveness</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Governance</td>
<td>3. Corporate governance</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Operational</td>
<td>4. Operational</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Regulatory Compliance</td>
<td>5. Compliance/regulatory</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Information Technology</td>
<td>6. Information technology (IT), not covered in other audits</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Third Parties</td>
<td>7. Third-party relationships</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Crisis Management</td>
<td>8. Crisis management</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Fraud</td>
<td>9. Fraud, not covered in other audits</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Cost Containment</td>
<td>10. Cost/expense reduction or containment</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Financial</td>
<td>11. General financial</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>6_Audit Focus_Next Year_Sarbanes-Oxley U.S.)</td>
<td>12. Sarbanes-Oxley testing or support (United States only)</td>
</tr>
<tr>
<td>6_External Audit_Support Provided</td>
<td>51. Approximately how many work weeks did the internal audit department at your organization spend last year on activities that supported <strong>external audit</strong>? CAE only</td>
</tr>
<tr>
<td></td>
<td>❑ Up to 1 week</td>
</tr>
<tr>
<td></td>
<td>❑ 1 to 4 weeks</td>
</tr>
<tr>
<td></td>
<td>❑ Between 4 weeks and 8 weeks</td>
</tr>
<tr>
<td></td>
<td>❑ More than 8 weeks</td>
</tr>
<tr>
<td></td>
<td>❑ None</td>
</tr>
<tr>
<td></td>
<td>❑ Not applicable</td>
</tr>
<tr>
<td></td>
<td>❑ I don’t know</td>
</tr>
<tr>
<td></td>
<td>Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)</td>
</tr>
<tr>
<td></td>
<td>Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)</td>
</tr>
<tr>
<td>6_Follow Up_Audit Findings</td>
<td>52. If an audit report has findings that need corrective action, who has the primary responsibility to monitor that corrective action has been taken? Practitioner</td>
</tr>
<tr>
<td></td>
<td>❑ The audited entity/process owner</td>
</tr>
<tr>
<td></td>
<td>❑ The internal audit department</td>
</tr>
<tr>
<td></td>
<td>❑ Both internal audit and the audited entity/process owner</td>
</tr>
<tr>
<td></td>
<td>❑ Other</td>
</tr>
<tr>
<td></td>
<td>❑ Not applicable (There is no formal follow up.)</td>
</tr>
<tr>
<td></td>
<td>❑ I don’t know</td>
</tr>
<tr>
<td>6_Access for Auditing</td>
<td><strong>53.</strong> In your opinion, to what extent does the internal audit department at your organization have complete and unrestricted access to employees’ property and records as appropriate for the performance of audit activities?</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>❑ All of the time</td>
</tr>
<tr>
<td></td>
<td>❑ Most of the time</td>
</tr>
<tr>
<td></td>
<td>❑ Some of the time</td>
</tr>
<tr>
<td></td>
<td>❑ None of the time</td>
</tr>
<tr>
<td></td>
<td>❑ Not applicable/I don’t know</td>
</tr>
<tr>
<td>6_Performance Auditing_General</td>
<td><strong>54.</strong> In the past calendar year, did your internal audit department conduct performance audits (or value-for-money audits)?</td>
</tr>
<tr>
<td></td>
<td>❑ Yes</td>
</tr>
<tr>
<td></td>
<td>❑ No</td>
</tr>
<tr>
<td></td>
<td>❑ Not applicable/I don’t know</td>
</tr>
<tr>
<td>6_Performance Auditing_Percentage</td>
<td><strong>54a.</strong> What percentage of internal audit resources were used to conduct performance audits (or value-for-money audits) in the past calendar year?</td>
</tr>
<tr>
<td></td>
<td>❑ Percentage of resources: _____</td>
</tr>
<tr>
<td>6_Performance Auditing_Don’t Know</td>
<td>❑ I don’t know</td>
</tr>
<tr>
<td>6_Performance Auditing_Category</td>
<td>See Calculated Fields tab for more information.</td>
</tr>
<tr>
<td>6_Fraud Detection</td>
<td><strong>55.</strong> What degree of responsibility does internal audit have for detecting fraud in your organization?</td>
</tr>
<tr>
<td></td>
<td>❑ All of the responsibility</td>
</tr>
<tr>
<td></td>
<td>❑ Most of the responsibility</td>
</tr>
<tr>
<td></td>
<td>❑ Some of the responsibility</td>
</tr>
<tr>
<td></td>
<td>❑ None of the responsibility</td>
</tr>
<tr>
<td></td>
<td>❑ Not applicable/I don’t know</td>
</tr>
<tr>
<td>6_Fraud Prevention</td>
<td>56. What degree of responsibility does internal audit have for preventing fraud in your organization?</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>♫ All of the responsibility</td>
<td></td>
</tr>
<tr>
<td>♫ Most of the responsibility</td>
<td></td>
</tr>
<tr>
<td>♫ Some of the responsibility</td>
<td></td>
</tr>
<tr>
<td>♫ None of the responsibility</td>
<td></td>
</tr>
<tr>
<td>♫ Not applicable/I don't know</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6_Strategic Alignment with Organization</th>
<th>57. To what extent do you believe your internal audit department is aligned with the strategic plan of your organization?</th>
<th>CAE only</th>
</tr>
</thead>
<tbody>
<tr>
<td>♫ Fully aligned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Almost fully aligned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Somewhat aligned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Minimally aligned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Not aligned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ My organization's strategic plan is not clearly defined.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ I don't know</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7_Risk — General</th>
<th>58. What is your organization's level of development for its risk management processes?</th>
<th>CAE only</th>
</tr>
</thead>
<tbody>
<tr>
<td>♫ No risk management processes are in place.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Risk management processes are informal or just developing.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Formal risk management processes and procedures are in place.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ The organization has a formal enterprise risk management (ERM) process with a chief risk officer or equivalent.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ Not applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>♫ I don't know</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7_ERM and Internal Audit Relationship</td>
<td>59. What is the relationship between internal audit and enterprise risk management (ERM) at your organization?</td>
<td>Practitioner</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>☐ Internal audit and ERM are separate functions, and they do not interact.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Internal audit and ERM are separate functions, but they coordinate and share knowledge.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Internal audit is responsible for the current ERM function, but responsibility will be transferred to another department in the future.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Internal audit is responsible for the organization’s ERM function.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Not applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ I don’t know</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7_Risk Responsibilities</th>
<th>60. What areas of responsibility does internal audit have related to risk at your organization? (Choose all that apply.)</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>7_Risk Responsibilities _Individual Assurance</td>
<td>☐ Provide assurance on individual risks</td>
<td></td>
</tr>
<tr>
<td>7_Risk Responsibilities _Overall Assurance</td>
<td>☐ Provide assurance on risk management as a whole</td>
<td></td>
</tr>
<tr>
<td>7_Risk Responsibilities _Consulting</td>
<td>☐ Provide advice and consulting on risk management activities</td>
<td></td>
</tr>
<tr>
<td>7_Risk Responsibilities _Not applicable</td>
<td>☐ My organization doesn't follow a risk-based approach.</td>
<td></td>
</tr>
<tr>
<td>7_Risk Responsibilities _Other</td>
<td>☐ Other</td>
<td></td>
</tr>
</tbody>
</table>

Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)
53

Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)

<table>
<thead>
<tr>
<th>7_Combined Assurance_Implementation</th>
<th>61. Has your organization implemented a formal combined assurance model?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>❍ Yes, implemented now</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ Yes, but not yet approved by the board or audit committee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ No, but plan to adopt one in the next 2 to 3 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ No, and do not have plans to adopt one in the next 2 to 3 years</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ Not applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ I don’t know. I am not familiar with the combined assurance model.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Combined assurance can be defined as “integrating and aligning assurance processes in a company to maximise risk and governance oversight and control efficiencies, and optimise overall assurance to the audit and risk committee, considering the company's risk appetite” —From the King Report on Governance for South Africa and the King Code of Governance Principles (commonly known as King III)

<table>
<thead>
<tr>
<th>7_Combined Assurance_Report</th>
<th>62. Does internal audit at your organization issue a written combined assurance assessment as part of the combined assurance initiative?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>❍ Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ Not applicable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ I don’t know</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7_Three Lines of Defense_Recognition</th>
<th>63. Does your organization follow the three lines of defense model* as articulated by The IIA?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>❍ Yes, and internal audit is considered the third line of defense.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ Yes, but internal audit is considered the second line of defense in our organization.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>❍ Yes, but the distinction between the second and third line of defense is not clear.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee</td>
<td>64. Please identify the top five risks on which your audit committee (or equivalent) is focusing the greatest level of attention in 2015. CAE Only</td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Strategic Risks</td>
<td>☐ Strategic business risks</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Risk Management</td>
<td>☐ Risk management assurance/effectiveness</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Governance</td>
<td>☐ Corporate governance</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Operational</td>
<td>☐ Operational</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Regulatory Compliance</td>
<td>☐ Compliance/regulatory</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Information Technology</td>
<td>☐ Information technology (IT), not covered in other audits</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Third Parties</td>
<td>Third-party relationships</td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>--------------------------</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Crisis Management</td>
<td>Crisis management</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Fraud</td>
<td>Fraud, not covered in other audits</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Cost Containment</td>
<td>Cost/expense reduction or containment</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Financial</td>
<td>General financial</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Sarbanes-Oxley (U.S.)</td>
<td>Sarbanes-Oxley testing or support (United States only)</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Other</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Audit Committee_Not Sure</td>
<td>I'm not sure</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8_Risk_Top 5_Management</th>
<th>65. Please identify the top five risks on which your executive management is focusing the greatest level of attention in 2015.</th>
</tr>
</thead>
<tbody>
<tr>
<td>8_Risk_Top 5_Management_Strategic Risks</td>
<td>Strategic business risks</td>
</tr>
<tr>
<td>8_Risk_Top 5_Management_Risk Management</td>
<td>Risk management assurance/effectiveness</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Corporate governance</td>
<td></td>
</tr>
<tr>
<td>Operational</td>
<td></td>
</tr>
<tr>
<td>Compliance/regulatory</td>
<td></td>
</tr>
<tr>
<td>Information technology (IT), not covered in other audits</td>
<td></td>
</tr>
<tr>
<td>Third-party relationships</td>
<td></td>
</tr>
<tr>
<td>Crisis management</td>
<td></td>
</tr>
<tr>
<td>Fraud, not covered in other audits</td>
<td></td>
</tr>
<tr>
<td>Cost/expense reduction or containment</td>
<td></td>
</tr>
<tr>
<td>General financial</td>
<td></td>
</tr>
<tr>
<td>Sarbanes-Oxley testing or support (United States only)</td>
<td></td>
</tr>
<tr>
<td>8_Risk_Top 5_Management_Other</td>
<td>Other</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------</td>
</tr>
<tr>
<td>8_Risk_Top 5_Management_Not Sure</td>
<td>I'm not sure</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Strategic Risks</td>
<td>Strategic business risks</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Risk Management</td>
<td>Risk management assurance/effectiveness</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Governance</td>
<td>Corporate governance</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Operational</td>
<td>Operational</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Regulatory Compliance</td>
<td>Compliance/regulatory</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Information Technology</td>
<td>Information technology (IT), not covered in other audits</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Third Parties</td>
<td>Third-party relationships</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Crisis Management</td>
<td>Crisis management</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Fraud</td>
<td>Fraud, not covered in other audits</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Cost Containment</td>
<td>Cost/expense reduction or containment</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Financial</td>
<td>General financial</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Sarbanes-Oxley (U.S.)</td>
<td>Sarbanes-Oxley testing or support (United States only)</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Other</td>
<td>Other</td>
</tr>
<tr>
<td>8_Risk_Top 5_Internal Audit_Not Sure</td>
<td>I'm not sure</td>
</tr>
</tbody>
</table>

**9_Organizational Governance**

Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)

Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)
<table>
<thead>
<tr>
<th>9_Governance Review_Board Support</th>
<th>67. In your opinion, how much support does internal audit have from the board of directors (or equivalent) to review the organization's governance policies and procedures?</th>
<th>CAE Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>☒ Complete support</td>
<td>☐ Some support</td>
<td>☐ No support</td>
</tr>
<tr>
<td>☐ Not support</td>
<td>☐ Not applicable</td>
<td>☒ I don’t know</td>
</tr>
<tr>
<td>9_Legal Mandate for Internal Audit</td>
<td>68. Is the existence of an internal audit department mandated by law for your organization?</td>
<td>Practitioner</td>
</tr>
<tr>
<td>☐ Yes</td>
<td>☒ No</td>
<td>☒ I don’t know</td>
</tr>
<tr>
<td>☒ I don’t know</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9_Integrated Reporting_Status</td>
<td>69. Does your organization plan to create an annual integrated report based on the International Integrated Reporting (&lt; IR &gt;) Framework?*</td>
<td>Practitioner</td>
</tr>
<tr>
<td>☐ Yes, this year</td>
<td>☒ Yes, at some point in the next 2 to 3 years</td>
<td>☐ No</td>
</tr>
<tr>
<td>☒ Yes, at an unspecified point in the future</td>
<td>☒ I am not familiar with the Integrated Reporting (&lt; IR &gt;) Framework.</td>
<td>☒ I don’t know</td>
</tr>
<tr>
<td>☒ I don’t know</td>
<td>☒ I don’t know</td>
<td></td>
</tr>
<tr>
<td>*The &lt; IR &gt; Framework (2013) identifies information to be included in an integrated report.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9_Sustainability Reporting_Status</td>
<td>70. Does your organization plan to release a report on sustainability*?</td>
<td>Practitioner</td>
</tr>
<tr>
<td>☒ Yes, this year</td>
<td>☒ Yes, at some point in the next 2 to 3 years</td>
<td>☒ Yes, at an unspecified point in the future</td>
</tr>
<tr>
<td>☒ Yes, at an unspecified point in the future</td>
<td>☒ No</td>
<td></td>
</tr>
</tbody>
</table>
I don't know

*Sustainability is defined as the ability of the organization and its environment (social, economic, and natural) to survive in the long-term.

<table>
<thead>
<tr>
<th>9_Governance Documents</th>
<th>71. Which organizational governance documents exist in your organization? (Choose all that apply.)</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>9_Governance Documents_Ethics</td>
<td>Organizational ethics policy, code of ethics, or code of conduct</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_Audit Committee Charter</td>
<td>Audit committee charter</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_Brand Charter</td>
<td>Board or supervisory committee charter</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_Governance Code</td>
<td>Organizational governance code</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_Strategic Plan</td>
<td>Long-term strategic plan for the organization</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_Other</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_None</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>9_Governance Documents_Not applicable</td>
<td>Not applicable/I don't know</td>
<td></td>
</tr>
<tr>
<td>9_Governance Reviews_Activity Level</td>
<td>72. What is the extent of activity for your internal audit department related to governance reviews?</td>
<td>CAE Only</td>
</tr>
<tr>
<td></td>
<td>Response Options: 1-None, 2-Minimal, 3-Moderate, 4-Extensive, Not applicable/I don't know</td>
<td></td>
</tr>
<tr>
<td>9. Governance Reviews_Policies_IT</td>
<td>2. Reviews of governance policies and procedures related to the organization’s use of information technology (IT) in particular</td>
<td></td>
</tr>
<tr>
<td>9. Governance Reviews_Acquisition, Divestiture</td>
<td>3. Due diligence audits for acquisition and/or divestiture</td>
<td></td>
</tr>
<tr>
<td>9. Governance Reviews_External Providers</td>
<td>4. Audits of the internal operations of external providers of major services</td>
<td></td>
</tr>
<tr>
<td>9. Governance Reviews_Ethics</td>
<td>5. Ethics-related audits</td>
<td></td>
</tr>
<tr>
<td>9. Governance Reviews_Executive Compensation</td>
<td>7. Executive compensation assessments</td>
<td></td>
</tr>
<tr>
<td>9. Governance Reviews_Sustainability</td>
<td>8. Environmental sustainability audits</td>
<td></td>
</tr>
</tbody>
</table>

### 10. Reporting Lines

**73. What is the primary ADMINISTRATIVE* reporting line for the chief audit executive (CAE) or equivalent in your organization?**

- Audit committee, or equivalent
- Board of directors
- General or legal counsel
- Chief executive officer (CEO), president, head of government agency
<table>
<thead>
<tr>
<th>10_Reporting Line_Functional</th>
<th>74. What is the primary FUNCTIONAL* reporting line for the chief audit executive (CAE) or equivalent in your organization?</th>
<th>CAE Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Audit committee, or equivalent</td>
<td>☐ Board of directors</td>
<td>☐ General or legal counsel</td>
</tr>
<tr>
<td>☐ Chief executive officer (CEO), president, head of government agency</td>
<td>☐ Chief financial officer (CFO), vice president of finance</td>
<td>☐ Chief risk officer (CRO), or equivalent</td>
</tr>
<tr>
<td>☐ Chief compliance officer (CCO), or equivalent</td>
<td>☐ Chief operating officer (COO)</td>
<td>☐ Controller or financial director</td>
</tr>
<tr>
<td>☐ Other</td>
<td>☐ Not applicable</td>
<td>☐ I don't know</td>
</tr>
</tbody>
</table>

*FUNCTIONAL reporting refers to oversight of the responsibilities of the internal audit function, including approval of the internal audit charter, the audit plan, evaluation of the CAE, compensation for the CAE.
<table>
<thead>
<tr>
<th>10_CAE Appointment_General</th>
<th>75. Who makes the final decision for the appointment of the chief audit executive (CAE) or equivalent?</th>
</tr>
</thead>
<tbody>
<tr>
<td>❑ Board, or supervisory committee</td>
<td>CAE Only</td>
</tr>
<tr>
<td>❑ Chair of the board or supervisory committee</td>
<td></td>
</tr>
<tr>
<td>❑ Chief executive officer (CEO), president, or head of government agency</td>
<td></td>
</tr>
<tr>
<td>❑ Audit committee</td>
<td></td>
</tr>
<tr>
<td>❑ Chair of the audit committee</td>
<td></td>
</tr>
<tr>
<td>❑ Chief operating officer (COO)</td>
<td></td>
</tr>
<tr>
<td>❑ Chief financial officer (CFO), or vice president of finance</td>
<td></td>
</tr>
<tr>
<td>❑ Other</td>
<td></td>
</tr>
<tr>
<td>❑ Not applicable</td>
<td></td>
</tr>
<tr>
<td>❑ I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10_CAE Evaluation_General</th>
<th>76. Who is ultimately responsible for the performance evaluation of the chief audit executive (CAE), or head of internal audit, at your organization?</th>
</tr>
</thead>
<tbody>
<tr>
<td>❑ Board, or supervisory committee</td>
<td>CAE Only</td>
</tr>
<tr>
<td>❑ Chair of the board or supervisory committee</td>
<td></td>
</tr>
<tr>
<td>❑ Chief executive officer (CEO), president, or head of government agency</td>
<td></td>
</tr>
<tr>
<td>❑ Audit committee</td>
<td></td>
</tr>
<tr>
<td>❑ Chair of the audit committee</td>
<td></td>
</tr>
<tr>
<td>❑ Chief operating officer (COO)</td>
<td></td>
</tr>
<tr>
<td>❑ Chief financial officer (CFO), or vice president of finance</td>
<td></td>
</tr>
<tr>
<td>❑ Senior management</td>
<td></td>
</tr>
<tr>
<td>❑ The CAE is not evaluated.</td>
<td></td>
</tr>
<tr>
<td>❑ Other</td>
<td></td>
</tr>
<tr>
<td>❑ Not applicable/I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10_CAE Appointment_Service Provider</th>
<th>75a. Who makes the final decision for the appointment of the internal audit service provider at your organization?</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAE Only</td>
<td></td>
</tr>
<tr>
<td>10_CAE Evaluation_Service Provider</td>
<td>76a. Who is ultimately responsible for the performance evaluation of the internal audit service provider at your organization?</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>⬜ Board, or supervisory committee</td>
<td>CAE Only</td>
</tr>
<tr>
<td>⬜ Chair of the board or supervisory committee</td>
<td></td>
</tr>
<tr>
<td>⬜ Chief executive officer (CEO), president, or head of government agency</td>
<td></td>
</tr>
<tr>
<td>⬜ Audit committee</td>
<td></td>
</tr>
<tr>
<td>⬜ Chair of the audit committee</td>
<td></td>
</tr>
<tr>
<td>⬜ Chief operating officer (COO)</td>
<td></td>
</tr>
<tr>
<td>⬜ Chief financial officer (CFO), or vice president of finance</td>
<td></td>
</tr>
<tr>
<td>⬜ Chief audit executive (CAE), or equivalent</td>
<td></td>
</tr>
<tr>
<td>⬜ Other</td>
<td></td>
</tr>
<tr>
<td>⬜ I don’t know.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10_Pressure to Change Findings_Incidents</th>
<th>77. During your internal audit career, have you experienced a situation where you were directed to suppress, or significantly modify, a valid internal audit finding or report?</th>
</tr>
</thead>
<tbody>
<tr>
<td>⬜ Never</td>
<td>Practitioner</td>
</tr>
</tbody>
</table>

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

64
<table>
<thead>
<tr>
<th>10_Pressure to Change Findings_Frequency</th>
<th>77a. Would you say you have been directed to suppress, or significantly modify, a valid internal audit finding or report on a <em>regular basis</em> (at least once a year)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ 1 to 2 times</td>
<td></td>
</tr>
<tr>
<td>☐ 3 to 5 times</td>
<td></td>
</tr>
<tr>
<td>☐ More than 5 times</td>
<td></td>
</tr>
<tr>
<td>☐ Not applicable</td>
<td></td>
</tr>
<tr>
<td>☐ I would prefer not to answer.</td>
<td></td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source</td>
<td>77b. What was the source of the pressure when you were directed to suppress, or significantly modify, a valid internal audit finding or report? <em>(Choose all that apply.)</em></td>
</tr>
<tr>
<td>☐ Audit committee</td>
<td></td>
</tr>
<tr>
<td>☐ Board of directors</td>
<td></td>
</tr>
<tr>
<td>☐ Chief compliance officer (CCO)</td>
<td></td>
</tr>
<tr>
<td>☐ Chief executive office (CEO)</td>
<td></td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Financial Officer</td>
<td>□ Chief financial officer (CFO)</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Risk Officer</td>
<td>□ Chief risk officer (CRO)</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Legal</td>
<td>□ Legal or general counsel</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Management</td>
<td>□ Operations management</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Internal Audit</td>
<td>□ Internal audit department</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Other Internal</td>
<td>□ Other internal source</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_Other External</td>
<td>□ Source external to the organization</td>
</tr>
<tr>
<td>10_Pressure to Change Report_Source_No Answer</td>
<td>□ I prefer not to answer</td>
</tr>
</tbody>
</table>

11_Audit Committee
<table>
<thead>
<tr>
<th>11_Audit Committee_Existence</th>
<th>78. Is there an audit committee or equivalent in your organization?</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>o Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>o No</td>
<td></td>
</tr>
<tr>
<td></td>
<td>o I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11_Audit Committee Meetings_Follow Up</th>
<th>78a. Approximately how many formal audit committee meetings were held in the last fiscal year (including in-person meetings, telephone meetings, online meetings, and so on)?</th>
<th>CAE Only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>o Number of meetings: _____</td>
<td>CAE Only</td>
</tr>
<tr>
<td></td>
<td>o I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11_Audit Committee Meetings with CAE</th>
<th>78b. Approximately how many formal audit committee meetings was the chief audit executive (CAE), or director, invited to attend (entirely or in part) during the last fiscal year?</th>
<th>CAE Only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>o Number of meetings: _____</td>
<td>CAE Only</td>
</tr>
<tr>
<td></td>
<td>o I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

| 11_Audit Committee Meetings with CAE Number | See Calculated Fields tab for more information.                                               |          |

<p>| 11_Audit Committee Meetings with CAE Number | See Calculated Fields tab for more information.                                               |          |</p>
<table>
<thead>
<tr>
<th>CAE_Number_Category</th>
<th>78c. Does the chief audit executive (CAE), or director, meet at least once per year with the audit committee in executive sessions with no member of management present?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☐ Yes</td>
</tr>
<tr>
<td></td>
<td>☐ No</td>
</tr>
<tr>
<td></td>
<td>☐ Not applicable</td>
</tr>
<tr>
<td></td>
<td>☐ I don’t know</td>
</tr>
</tbody>
</table>

### 12_Internal Audit Competencies

This section of the survey has questions about the key competencies of internal auditing. Estimate your proficiency for each competency using the following scale:

<table>
<thead>
<tr>
<th></th>
<th>1- Novice — Can perform routine tasks with direct supervision</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2- Trained — Can perform routine tasks with limited supervision</td>
</tr>
<tr>
<td></td>
<td>3- Competent — Can perform routine tasks independently</td>
</tr>
<tr>
<td></td>
<td>4- Advanced — Can perform advanced tasks independently</td>
</tr>
<tr>
<td></td>
<td>5- Expert — Can perform complex advanced tasks independently</td>
</tr>
<tr>
<td></td>
<td>Not applicable — This skill is not applicable in my role.</td>
</tr>
</tbody>
</table>

### 79. Internal Audit Management Competencies:

<table>
<thead>
<tr>
<th></th>
<th>79-1. Manage internal audit resources (individually or as a manager)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>79-2. Advocate the value of the internal audit activity</td>
</tr>
<tr>
<td></td>
<td>79-3. Foster the professional development of internal audit staff</td>
</tr>
<tr>
<td></td>
<td>79-4. Develop and implement an effective workforce plan for the internal audit department</td>
</tr>
</tbody>
</table>

### 80. The IIA’s International Professional Practices Framework:
<p>| 12_Internal Audit Standards Knowledge | 80-1. Maintain knowledge of The IIA’s International Professional Practices Framework (IPPF) | Practitioner |
| 12_Internal Audit Standards Applied | 80-2. Apply The IIA’s International Professional Practices Framework (IPPF) to activities | Practitioner |
| 12_Quality Program Implemented | 80-3. Maintain a Quality Assurance and Improvement Program (QAIP) for internal audit | Practitioner |
| 12_Governance, Risk, and Compliance: | | |
| 12_Governance Framework Applied in Audits | 81-1. Apply the organization’s governance framework in audit engagements | Practitioner |
| 12_Risk Framework Applied in Audits | 81-2. Apply the organization’s risk framework in audit engagements | Practitioner |
| 12_Compliance Framework Applied in Audits | 81-3. Apply the organization’s compliance framework in audit engagements | Practitioner |
| 12_Fraud Awareness Supported | 81-4. Support fraud risk awareness | Practitioner |
| 12_Regulary Standards Knowledge | 81-5. Maintain knowledge of regulatory standards related to the organization | Practitioner |
| 82. Business Judgment: | | |
| 12_Internal Control Risks Applied | 82-1. Apply understanding of the organization’s internal control risks | Practitioner |
| 12_Strategic Risks Applied | 82-2. Apply understanding of the organization’s strategic risks | Practitioner |
| 12_Governance Risks Applied | 82-3. Apply understanding of the organization’s governance risks | Practitioner |
| 12_Industry Knowledge Applied | 82-4. Apply understanding of the organization’s industry and economic factors affecting it | Practitioner |</p>
<table>
<thead>
<tr>
<th>12_Business Objectives Applied</th>
<th>82-5. Apply understanding of the organization’s business objectives</th>
<th>Practitioner</th>
</tr>
</thead>
<tbody>
<tr>
<td>83. Ethics:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12_Ethics Code Compliance</td>
<td>83-1. Comply with The IIA’s Code of Ethics</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Ethics, Fraud Applied in Audits</td>
<td>83-2. Incorporate ethics and fraud considerations in audit engagements</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Confidentiality Maintained</td>
<td>83-3. Maintain confidentiality</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Objectivity Maintained</td>
<td>83-4. Maintain objectivity</td>
<td>Practitioner</td>
</tr>
<tr>
<td>84. Communication:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12_Verbal Communication</td>
<td>84-1. Use verbal communication skills effectively</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Written Communication</td>
<td>84-2. Use written communication skills effectively</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Listening Skills</td>
<td>84-3. Use listening communication skills effectively</td>
<td>Practitioner</td>
</tr>
<tr>
<td>85. Persuasion and Collaboration:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12_Collaboration</td>
<td>85-1. Collaborate with others</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Building Consensus</td>
<td>85-2. Persuade and build consensus</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Demonstrating Leadership</td>
<td>85-3. Demonstrate leadership</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Building Relationships</td>
<td>85-4. Build relationships</td>
<td>Practitioner</td>
</tr>
<tr>
<td>86. Critical Thinking:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12_Data Collection</td>
<td>86-1. Use appropriate data collection tools to create audit efficiency</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Data Analysis</td>
<td>86-2. Use data analysis to reach meaningful conclusions</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Problem-Solving</td>
<td>86-3. Apply problem-solving techniques to address issues</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Business Strategy Applied to Issues</td>
<td>86-4. Apply understanding of the organization's business objectives and strategy</td>
<td>Practitioner</td>
</tr>
<tr>
<td>---------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>87. Internal Audit Delivery:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12_Risk Identification, Prioritization</td>
<td>87-1. Identify and prioritize key risks to prepare for a quality audit engagement</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Planning Audit</td>
<td>87-2. Plan the audit work program and timeline</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Collecting Evidence</td>
<td>87-3. Collect evidence to effectively meet audit objectives</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Using Evidence to Support Results</td>
<td>87-4. Document and organize audit evidence to support audit engagement results</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Identifying Root Causes</td>
<td>87-5. Identify root causes of issues in the audit engagement</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Expressing Audit Findings</td>
<td>87-6. Express audit findings effectively</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Monitoring Management Actions</td>
<td>87-7. Establish process to monitor completion of management actions</td>
<td>Practitioner</td>
</tr>
<tr>
<td>88. Improvement and Innovation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12_Adapting Audit Plan to Change</td>
<td>88-1. Adapt audit plans to support organizational change</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Innovation for Internal Audit</td>
<td>88-2. Develop innovative approaches to enhance internal audit activity</td>
<td>Practitioner</td>
</tr>
<tr>
<td>12_Personal Professional Development</td>
<td>88-3. Pursue personal and professional development goals</td>
<td>Practitioner</td>
</tr>
<tr>
<td>13_Value and Performance Measures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Activities</td>
<td>89. In your opinion, which are the five internal audit activities that bring the most value to your organization. (Choose up to five.)</td>
<td>CAE Only</td>
</tr>
<tr>
<td>13_Value_Top 5_Internal Control Assurance</td>
<td>89-1. Assuring the adequacy and effectiveness of the internal control system</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Risk Management Assurance</td>
<td>89-2. Assuring the organization's risk management processes</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Governance Assurance</td>
<td>89-3. Assuring the organization's governance processes</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Regulatory Compliance Assurance</td>
<td>89-4. Assuring regulatory compliance</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Emerging Risks</td>
<td>89-5. Identifying emerging risks</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Leading ERM</td>
<td>89-6. Leading the enterprise risk management process</td>
<td></td>
</tr>
<tr>
<td>Value_Top 5_Management's Assessment</td>
<td>89-7. Testing management's assessment of controls</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Data Analysis</td>
<td>89-8. Mining and analyzing data for management</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Fraud</td>
<td>89-9. Investigating or deterring fraud</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Business Improvement</td>
<td>89-10. Recommending business improvement</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Advising Management</td>
<td>89-11. Informing and advising management</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Advising Audit Committee</td>
<td>89-12. ☐ Informing and advising the audit committee</td>
<td></td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>--------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Informing Stakeholders</td>
<td>89-13. ☐ Informing key stakeholders</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Supporting External Audit</td>
<td>89-14. ☐ Supporting external auditors</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Other</td>
<td>89-15. ☐ Other</td>
<td></td>
</tr>
<tr>
<td>13_Value_Top 5_Not Applicable</td>
<td>89-16. ☐ Not applicable</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures Used</td>
<td>90. What specific measures does your organization use to evaluate the performance of its internal audit activity? <em>(Choose all that apply.)</em> CAE Only</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Audit Plan Complete</td>
<td>☐ Percentage of audit plan complete</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Hours Budgeted</td>
<td>☐ Budget to actual audit hours</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Completion of Mandate</td>
<td>☐ Completion of mandated coverage</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Closure Time for Issues</td>
<td>☐ Timely closure of audit issues</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Time to Create Draft Report</td>
<td>☐ Cycle time from entrance conference to draft report</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Time to Create Final Report</td>
<td>□ Cycle time from end of fieldwork to final report</td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------</td>
<td>--------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Client Satisfaction</td>
<td>□ Client satisfaction goals</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Stakeholder Expectations</td>
<td>□ The fulfillment of specific expectations set and agreed to with key stakeholders</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Financial Budget</td>
<td>□ Performance against the internal audit financial budget</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_Other</td>
<td>□ Other</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_I don't know</td>
<td>□ I don't know</td>
<td></td>
</tr>
<tr>
<td>13_Performance Measures_None</td>
<td>□ We have not established formal performance measures.</td>
<td></td>
</tr>
</tbody>
</table>

13_Performance Support Methods

91. Which of the following methodologies and tools do you use to support your quality and performance processes? *(Choose all that apply.)*

<table>
<thead>
<tr>
<th>13_Performance Support_Balanced Scorecard</th>
<th>□ Balanced scorecard</th>
</tr>
</thead>
<tbody>
<tr>
<td>13_Performance Support_Audit Client Surveys</td>
<td>□ Surveys of audit clients</td>
</tr>
<tr>
<td>13_Performance Support_Stakeholder Surveys</td>
<td>□ Surveys of key stakeholders</td>
</tr>
<tr>
<td>13_Performance Support_Internal Quality Assessment</td>
<td>☐ Internal quality assessments initiated by internal audit</td>
</tr>
<tr>
<td>13_Performance Support_External Quality Assessment</td>
<td>☐ External quality assessments initiated by internal audit</td>
</tr>
<tr>
<td>13_Performance Support_Peer Review</td>
<td>☐ Peer reviews</td>
</tr>
<tr>
<td>13_Performance Support_External Regulator Review</td>
<td>☐ Reviews from external regulators</td>
</tr>
<tr>
<td>13_Performance Support_Quality Review_General</td>
<td>☐ Reviews by your organization’s internal quality assurance function</td>
</tr>
<tr>
<td>13_Performance Support_Other</td>
<td>☐ Other</td>
</tr>
<tr>
<td>13_Performance Support_Not applicable</td>
<td>☐ Not applicable</td>
</tr>
</tbody>
</table>

### 14_Auditing Technology Risks

- **Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)**

- **Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)**

**14_IT (Information Technology) Security_Activity_Activity**

92. For information technology (IT) security in particular, what is the extent of the activity for your internal audit department related to the following areas?

Practitioner
| 14_IT Security_Activity_General  | 92-1. Audits of general information technology (IT) risks |
| 14_IT Security_Activity_Electronic  | 92-2. Audits of the cybersecurity of your organization’s electronically held information |
| 14_IT Security_Activity_Physical  | 92-3. Audits of the physical security of your organization’s major data centers |
| 14_IT Security_Activity_Mobile Devices  | 92-4. Audits of the management, use, and access of mobile devices owned by individuals or your organization |
| 14_IT Security_Activity_Social Media  | 92-5. Audits of the organization’s procedures for how employees use social media |
| 14_IT Security_Activity_Intranet  | 92-6. Audits of the security of your organization’s internal intranet |
| 14_IT Security_Activity_Websites  | 92-7. Audits of the security of your organization’s external websites |
| 14_IT (Information Technology)_Emerging Risk Level  | 93. In your opinion, what is the level of inherent risk at your organization for the following emerging information technology (IT) areas? | Practitioner |
| 14_IT_Emerging Risk Level_Big Data  | 93-1. Big data reliability |
| 14_IT_Emerging Risk Level_Virtual Server | 93-2. Virtual server reliability |
| 14_IT_Emerging Risk Level_Malware | 93-3. Detection of imbedded malware in hardware |
| 14_IT_Emerging Risk Level_Firewall | 93-4. Firewall reliability |
| 14_IT_Emerging Risk Level_Secure Coding | 93-5. Use of secure coding |
| 14_IT_Emerging Risk Level_Data Breaches | 93-6. Data breaches that can damage organization’s brand |
| 14_IT_Emerging Risk Level_Online Disruption | 93-7. Online disruptions that can damage the organization’s brand |
| 14_IT_Emerging Risk Level_Architecture | 93-8. Service-oriented architecture reliability |
| 14_IT (Information Technology) Audits_Future | 94. In the next two to three years, do you think the internal audit activity related to these technology areas will increase, decrease, or stay the same? Practitioner |
| Response Options: Increase; Decrease, Stay the same |
| 14_IT Audits_Future_Electronic Security | 94-1. Audits of the cybersecurity of your organization’s electronically held information |
| 14_IT Audits_Future_Physical Security | 94-2. Audits of the physical security of your organization’s major data centers |
| 14_IT Audits_Future_Disaster Recovery | 94-3. Audits of disaster recovery, contingency planning, or crisis management |
| 14_IT Audits_Future_Project Assurance | 94-4. Audits/project management assurance of major projects |
| 14_IT Audits_Future_Social Media | 94-5. Audits of the organization’s procedures for how employees use social media related to the organization |
| 14_IT Audits_Future_Data Quality | 94-6. Audits of the control over the quality of the organization’s data |
| 14_IT Audits_Future_Web sites | 94-7. Audits of the security of your organization’s external websites |
| 14_IT Audits_Future_IT Procurement | 94-8. Audits of IT procurement, including third parties or outsourced services |

**15_Internal Audit Use of Information Technology**

Internal audit service providers are requested to answer questions based on their primary, or typical, clients. (Message appeared only to internal audit service providers.)

Retirees are requested to answer questions based on their most recent professional employment. (Message appeared only to retirees.)

**15_Internal Audit Use of IT (Information Technology)**

95. What is the extent of activity for your internal audit department related to the use of the following information technology (IT) tools and techniques?

| Response Options: 1-None, 2-Minimal, 3-Moderate, 4-Extensive, Not applicable/I don’t know |

**15_Internal Audit Use of IT Risk Assessment**

95-1. A software or a tool for internal audit risk assessment
<p>| 15_Internal Audit Use of IT_Audit Planning | 95-2. An automated tool for internal audit planning and scheduling |
| 15_Internal Audit Use of IT_Data Mining | 95-3. A software or tool for data mining |
| 15_Internal Audit Use of IT_Data Analytics | 95-4. An automated tool for data analytics |
| 15_Internal Audit Use of IT_CAAT | 95-5. Computer-assisted audit technique (CAAT) |
| 15_Internal Audit Use of IT_Continuous Auditing | 95-6. Continuous/real-time auditing |
| 15_Internal Audit Use of IT_Workpapers | 95-7. Electronic workpapers |
| 15_Internal Audit Use of IT_Flowcharting | 95-8. Flowchart or process mapping software |
| 15_Internal Audit Use of IT_Quality Assessment | 95-9. Internal quality assessments using an automated tool |
| 15_Internal Audit Use of IT_Audit Remediation | 95-10. An automated tool to monitor and track audit remediation and follow up |
| 15_Internal Audit Use of IT_Information Management | 95-11. An automated tool to manage the information collected by internal audit |</p>
<table>
<thead>
<tr>
<th><strong>15_Data Usage</strong></th>
<th><strong>96. Does your internal audit department use data mining or data analytics for the following activities? (Choose all that apply.)</strong></th>
<th><strong>Practitioner</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>15_Data Usage _Population Tests</td>
<td>☐ Tests of entire populations rather than sampling</td>
<td></td>
</tr>
<tr>
<td>15_Data Usage _Regulatory Compliance</td>
<td>☐ Tests for regulatory compliance</td>
<td></td>
</tr>
<tr>
<td>15_Data Usage _Fraud Identification</td>
<td>☐ Identification of possible frauds</td>
<td></td>
</tr>
<tr>
<td>15_Data Usage _Risk, Control Monitoring</td>
<td>☐ Potential issues discovered through risk or control monitoring</td>
<td></td>
</tr>
<tr>
<td>15_Data Usage _Business Improvement</td>
<td>☐ Business improvement opportunities</td>
<td></td>
</tr>
<tr>
<td>15_Data Usage _Other</td>
<td>☐ Other</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>15_Outsourced Data Analysis</strong></th>
<th><strong>97. What percentage of the data analysis activities for internal audit is performed outside of your internal audit department?</strong></th>
<th><strong>Practitioner</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>15_Outsourced Data Analysis _Percentage</td>
<td>☚ Percentage: __________</td>
<td>Practitioner</td>
</tr>
<tr>
<td></td>
<td>☚ Not applicable</td>
<td></td>
</tr>
<tr>
<td></td>
<td>☚ I don’t know</td>
<td></td>
</tr>
</tbody>
</table>

| **15_Outsourced Data Analysis _Category** | **See Calculated Fields tab for more information.** | |

<table>
<thead>
<tr>
<th><strong>16_Internal Audit Standards</strong></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>16_Standards Usage</strong></th>
<th><strong>98. Does your organization use the International Standards for the Professional Practice of Internal Auditing (Standards)?</strong></th>
<th><strong>Practitioner</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, all of the Standards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>Partial yes, some of the Standards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I don't know</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**16_Standards Conformance**

99. Is your organization in conformance with the *Standards*?

**Practitioner**

**Response options:** Yes, full conformance; Yes, partial conformance; No, not in conformance; I don't know

<table>
<thead>
<tr>
<th>16_Standards Conformance_1000</th>
<th>1000 – Purpose, Authority, and Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>16_Standards Conformance_1100</td>
<td>1100 – Independence and Objectivity</td>
</tr>
<tr>
<td>16_Standards Conformance_1130</td>
<td>1130 – Impairment to Independence or Objectivity</td>
</tr>
<tr>
<td>16_Standards Conformance_1200</td>
<td>1200 – Proficiency and Due Professional Care</td>
</tr>
<tr>
<td>16_Standards Conformance_1300</td>
<td>1300 – Quality Assurance and Improvement Program</td>
</tr>
<tr>
<td>16_Standards Conformance_2000</td>
<td>2000 – Managing the Internal Audit Activity</td>
</tr>
<tr>
<td>16_Standards Conformance_2200</td>
<td>2100 – Nature of Work</td>
</tr>
<tr>
<td>16_Standards Conformance_2200</td>
<td>2200 – Engagement Planning</td>
</tr>
<tr>
<td>16_Standards Conformance_2300</td>
<td>2300 – Performing the Engagement</td>
</tr>
<tr>
<td>16_Standards Conformance_2400</td>
<td>2400 – Communicating Results</td>
</tr>
<tr>
<td>16_Standards Conformance_2500</td>
<td>2500 – Monitoring Progress</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>16_Standards Conformance_2600</td>
<td>2600 – Communicating the Acceptance of Risks</td>
</tr>
<tr>
<td><strong>16_Standards Nonconformance_Reasons</strong></td>
<td><strong>99a. What are the reasons for not conforming with all of the Standards? (Choose all that apply.)</strong></td>
</tr>
<tr>
<td>16_Standards Nonconformance_Too Complex</td>
<td>❑ Standards are too complex</td>
</tr>
<tr>
<td>16_Standards Nonconformance_Organization Smallness</td>
<td>❑ Not appropriate for small organizations</td>
</tr>
<tr>
<td>16_Standards Nonconformance_Lack of Benefit</td>
<td>❑ Lack of perceived benefit compared to cost</td>
</tr>
<tr>
<td>16_Standards Nonconformance_Time-Consuming</td>
<td>❑ Too time-consuming</td>
</tr>
<tr>
<td>16_Standards Nonconformance_Local Standards Supercede</td>
<td>❑ Superseded by local/government regulations or standards</td>
</tr>
<tr>
<td>16_Standards Nonconformance_Not Right for Industry</td>
<td>❑ Not appropriate for my industry</td>
</tr>
<tr>
<td>16_Standards Nonconformance_Lacked Support</td>
<td>❑ Compliance not supported by management/board</td>
</tr>
</tbody>
</table>

Practitioner
| 16_Standards Nonconformance_Staff Size | ☐ Inadequate internal audit staff |
| 16_Standards Nonconformance_National Expectations | ☐ Conformance not expected in my country |
| 16_Standards Nonconformance_Language Barrier | ☐ Not available in my local language |
| 16_Standards Nonconformance_Not Aware of Standards | ☐ Not aware of the *Standards* |
| 16_Standards Nonconformance_Other | ☐ Other |
| 16_Standards Nonconformance_Do n’t Know | ☐ I don’t know |

| 16_Quality Program Components Implemented | 100. What components of a Quality Assurance and Improvement Program (QAIP) have been implemented in your internal audit department? (*Choose all that apply.*) |
| 16_Quality Component_Ongoing Internal Assessment | ☐ Ongoing internal assessment (Standard 1311) |
| 16_Quality Component_Periodic Internal Assessment | ☐ Periodic internal assessment (Standard 1311) |
| 16_Quality Component_External Assessment | ☐ External assessment at least once every five years (Standard 1312) |

Practitioner
<table>
<thead>
<tr>
<th>Component</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reporting Quality to Board</td>
<td>Reporting on the program to the board at least annually (Standard 1320)</td>
</tr>
<tr>
<td>Disclosing Nonconformance</td>
<td>Disclosure of nonconformance (Standard 1322)</td>
</tr>
</tbody>
</table>

None

Not applicable

I don't know
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