

EXPOSURE DRAFT SURVEY QUESTIONS

1. MISSION OF INTERNAL AUDITING

1.1 To what extent do you support the addition of a Mission of Internal Auditing to the IPPF?

Completely Support Do Not Support
 5 4 3 2 1

Comments:

This provides a concise statement defining the mission which can be understood by members of the profession & students who might become future auditors

1.2 To what extent do you agree that the proposed Mission of Internal Auditing captures what internal audit strives and/or aspires to accomplish in organizations?

Completely Agree Do Not Agree
 5 4 3 2 1

Comments:

2. CORE PRINCIPLES FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

2.1 To what extent do you support adding Core Principles for the Professional Practice of Internal Auditing as an element of the IPPF?

Completely Support Do Not Support
 5 4 3 2 1

Comments:

Can be used to tie department activities, policies, procedures, etc. to core standards

2.2 Do you agree with the three "input-related" Principles as proposed?

Completely Agree

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Do Not Agree

1

Comments:

2.3 Do you agree with the six "process-related" Principles as proposed?

Completely Agree

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Do Not Agree

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Comments:

2.4 Do you agree with the three "output-related" Principles as proposed?

Completely Agree

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Do Not Agree

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Comments:

2.5 Do you agree with the order of the 12 Principles as proposed?

Completely Agree

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Do Not Agree

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Comments:

2.6 To what extent do you agree with the view that all Principles must be "present and operating effectively" for an internal audit function to be considered effective?

Completely Agree (5) 4 3 2 Do Not Agree 1

Comments:

If any of these components are lacking, then the level of value to the organization is impacted.

2.7 Do you agree that the Principles, if adopted, would require guidance to help demonstrate to practitioners what the Principles might look like in practice?

Completely Agree (5) 4 3 2 Do Not Agree 1

Comments:

This will help organizations identify the best approach to take based on the examples provided

3. IMPLEMENTATION GUIDANCE & SUPPLEMENTAL GUIDANCE

3.1 To what extent do you support the restructure of guidance elements from "Practice Advisories" to a more comprehensive layer entitled "Implementation Guidance" as part of the framework?

Completely Support (5) 4 3 2 Do Not Support 1

Comments:

3.2 To what extent do you support the restructure of guidance elements from "Practice Guides" to "Supplemental Guidance" as part of the framework?

Completely Support

Do Not Support

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Comments:

As defined, the purpose is more apparent to the reader.

4. ADDRESSING EMERGING ISSUES

4.1 To what extent do you support the introduction of a new IPPF element to address emerging issues?

Completely Support

Do Not Support

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Comments:

It provides support to activities that should be occurring within an effective internal audit department

4.2 To what extent do you agree that Emerging Issues Guidance, due to its quicker development process, should be less authoritative than Supplemental Guidance as part of the framework?

Completely Agree

Do Not Agree

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Comments:

This provides flexibility.

7.2 To what extent do you agree that the pictorial representation adequately depicts the hierarchy and interrelationships of each element of the new proposed IPPF?

Completely Agree

Do Not Agree

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Comments:

Upon initial view, it is a little confusing. However, it is a good depiction of the new approach to the IPPF. It might help if the mission circle was placed on the outside of the sphere.

7.3 To what extent do you agree that the pictorial representation of the proposed new IPPF is visually appealing?

Completely Agree

Do Not Agree

5

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Comments:

see above