Personal/Background Information

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

1a. How long have you been a member of The IIA (including as an employee of an IIA corporate member)?

- ❍ 1 year or less
- ❍ 2-5 years
- ❍ 6-9 years
- ❍ 10 years or more
- ❍ I am not a member of The IIA

1b. Please select your local IIA that you primarily identify with:
Location:

- ❍ Algeria
- ❍ Argentina
- ❍ Aruba
- ❍ Australia
- ❍ Austria
- ❍ Azerbaijan
- ❍ Bahamas
- ❍ Bangladesh
- ❍ Barbados
- ❍ Belgium
- ❍ Bermuda
- ❍ Bolivia
- ❍ Bosnia & Herzegovina
- ❍ Botswana
- ❍ Brazil
- ❍ Bulgaria
- ❍ Cameroon
- ❍ Canada
- ❍ Chile
- ❍ China
- ❍ Chinese Taiwan
- ❍ Colombia
- ❍ Congo
- ❍ Costa Rica
- ❍ Croatia
- ❍ Curacao
- ❍ Cyprus
- ❍ Czech Republic
- ❍ Denmark
- ❍ Dominican Republic
- ❍ Ecuador
- ❍ Egypt
- ❍ El Salvador
- ❍ Estonia
- ❍ Ethiopia
- ❍ Fiji
- ❍ Finland
- ❍ France
- ❍ Georgia
- ❍ Germany
- ❍ Ghana
- ❍ Greece
- ❍ Guatemala
- ❍ Guyana
- ❍ Haiti
- ❍ Honduras
- ❍ Hong Kong, China
- ❍ Hungary
- ❍ Iceland
- ❍ India
- ❍ Indonesia
- ❍ Israel
- ❍ Italy
- ❍ Ivory Coast
- ❍ Jamaica
- ❍ Japan
- ❍ Kazakhstan
- ❍ Kenya
- ❍ Korea, Republic of
- ❍ Latvia
- ❍ Lebanon
- ❍ Lithuania
- ❍ Luxembourg
- ❍ Malawi
- ❍ Malaysia
- ❍ Mali
- ❍ Mauritius
- ❍ Mexico
- ❍ Montenegro
- ❍ Morocco
- ❍ Mozambique
- ❍ Netherlands
- ❍ New Zealand
- ❍ Nicaragua
- ❍ Nigeria
- ❍ Norway
- ❍ Oman (Sultanate of)
- ❍ Pakistan

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

US Chapter:

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

- Fort Wayne - Affiliate code 83
- Michiana - Affiliate code 95
- Central Iowa - Affiliate code 96
- Quad-Cities-Area - Affiliate code 243
- Wichita - Affiliate code 142
- Louisville - Affiliate code 17
- Ark-La-Tex - Affiliate code 54
- Monroe - Affiliate code 225
- Downeast Maine - Affiliate code 111
- Greater Boston - Affiliate code 13
- Detroit - Affiliate code 2
- Michiana - Affiliate code 95
- Lake Superior - Affiliate code 239
- Central Mississippi - Affiliate code 134
- Central Missouri - Affiliate code 233
- Ozarks - Affiliate code 232
- Ak-Sar-Ben - Affiliate code 53
- Northern Nevada - Affiliate code 157
- Atlantic City - Affiliate code 166
- North Jersey - Affiliate code 43
- Santa Fe - Affiliate code 201
- Central New York - Affiliate code 58
- New York - Affiliate code 1
- Westchester-Fairfield - Affiliate code 86
- Charlotte - Affiliate code 91
- Triad - Affiliate code 116
- Central Ohio - Affiliate code 38
- Dayton - Affiliate code 6
- Oklahoma City - Affiliate code 36
- Portland (Ore.) - Affiliate code 49
- Central Penn - Affiliate code 88
- Northeastern Pennsylvania - Affiliate code 185
- Pittsburgh - Affiliate code 11
- Coastal Carolina - Affiliate code 194
- Western Carolinas - Affiliate code 148
- Chattanooga Area - Affiliate code 177
- Memphis - Affiliate code 106
- Ark-La-Tex - Affiliate code 54
- Dallas - Affiliate code 30
- Indianapolis - Affiliate code 31
- Tri-State - Affiliate code 311
- Heartland-Iowa - Affiliate code 260
- Topeka - Affiliate code 242
- Central Kentucky - Affiliate code 206
- Tri-State - Affiliate code 311
- Baton Rouge - Affiliate code 121
- New Orleans - Affiliate code 35
- Baltimore - Affiliate code 22
- Southern New England (MA) - Affiliate code 51
- Lansing (Mich.) - Affiliate code 163
- Western Michigan - Affiliate code 125
- Twin Cities - Affiliate code 16
- Mississippi Gulf Coast - Affiliate code 281
- Kansas City - Affiliate code 48
- St. Louis - Affiliate code 15
- Las Vegas - Affiliate code 122
- Granite State (N.H.) - Affiliate code 183
- Central Jersey - Affiliate code 230
- Albuquerque - Affiliate code 135
- Albany - Affiliate code 87
- Long Island - Affiliate code 241
- Rochester - Affiliate code 20
- Western New York - Affiliate code 24
- Raleigh-Durham - Affiliate code 113
- Central No Dak - Affiliate code 237
- Cincinnati - Affiliate code 28
- Northeast Ohio - Affiliate code 7
- Tulsa - Affiliate code 18
- Salem (Ore.) - Affiliate code 291
- Lehigh Valley - Affiliate code 144
- Philadelphia - Affiliate code 5
- Ocean State (RI) - Affiliate code 160
- Palmetto - Affiliate code 108
- Sioux Falls - Affiliate code 168
- East Tennessee - Affiliate code 85
- Nashville - Affiliate code 119
- Austin - Affiliate code 159
- El Paso - Affiliate code 152

- ❍ Fort Worth - Affiliate code 55
- ❍ San Antonio - Affiliate code 76
- ❍ Green Mountain - Affiliate code 151
- ❍ Northern Virginia - Affiliate code 209
- ❍ Tidewater - Affiliate code 93
- ❍ Nisqually - Affiliate code 176
- ❍ Spokane - Affiliate code 138
- ❍ Madison - Affiliate code 189
- ❍ Member - Not affiliated with Chapter
- ❍ Houston - Affiliate code 23
- ❍ Salt Lake City - Affiliate code 45
- ❍ Central Virginia - Affiliate code 37
- ❍ Southwest Virginia - Affiliate code 175
- ❍ Mid-Columbia - Affiliate code 255
- ❍ Puget Sound - Affiliate code 34
- ❍ Fox Valley/Central Wisconsin - Affiliate code 167
- ❍ Milwaukee - Affiliate code 19

Canadian Chapter:

- ❍ Calgary - Affiliate code 72
- ❍ Edmonton - Affiliate code 92
- ❍ Vancouver - Affiliate code 26
- ❍ Vancouver Island - Affiliate code 336
- ❍ Winnipeg - Affiliate code 33
- ❍ Newfoundland & Labrador - Affiliate code 227
- ❍ Maritime (Canada) - Affiliate code 126
- ❍ Ottawa - Affiliate code 94
- ❍ Toronto - Affiliate code 8
- ❍ Montreal - Affiliate code 10
- ❍ Quebec City - Affiliate code 127
- ❍ Saskatchewan - Affiliate code 172
- ❍ Member - Not affiliated with Chapter

1c. Please select the location in which you primarily practice professionally (work):

- ❍ Afghanistan
- ❍ Andorra
- ❍ Argentina
- ❍ Australia
- ❍ Bahamas
- ❍ Barbados
- ❍ Belize
- ❍ Bhutan
- ❍ Botswana
- ❍ Bulgaria
- ❍ Burundi
- ❍ Canada
- ❍ Chad
- ❍ Chinese Taiwan
- ❍ Albania
- ❍ Angola
- ❍ Armenia
- ❍ Austria
- ❍ Bahrain
- ❍ Belarus
- ❍ Benin
- ❍ Bolivia
- ❍ Brazil
- ❍ Burkina Faso
- ❍ Cambodia
- ❍ Cape Verde
- ❍ Chile
- ❍ Colombia
- ❍ Algeria
- ❍ Antigua and Barbuda
- ❍ Aruba
- ❍ Azerbaijan
- ❍ Bangladesh
- ❍ Belgium
- ❍ Bermuda
- ❍ Bosnia and Herzegovina
- ❍ Brunei
- ❍ Burma (Myanmar)
- ❍ Cameroon
- ❍ Central African Republic
- ❍ China
- ❍ Comoros

- ❍ Congo, Rep. of
- ❍ Congo, Dem. Rep. of
- ❍ Costa Rica
- ❍ Croatia
- ❍ Curacao
- ❍ Cuba
- ❍ Cyprus
- ❍ Czech Republic
- ❍ Denmark
- ❍ Djibouti
- ❍ Dominica
- ❍ Dominican Republic
- ❍ East Timor
- ❍ Ecuador
- ❍ Egypt
- ❍ El Salvador
- ❍ Equatorial Guinea
- ❍ Eritrea
- ❍ Estonia
- ❍ Ethiopia
- ❍ Fiji
- ❍ Finland
- ❍ France
- ❍ Gabon
- ❍ Gambia
- ❍ Georgia
- ❍ Germany
- ❍ Ghana
- ❍ Greece
- ❍ Grenada
- ❍ Guatemala
- ❍ Guinea
- ❍ Guinea-Bissau
- ❍ Guyana
- ❍ Haiti
- ❍ Honduras
- ❍ Hong Kong, China
- ❍ Hungary
- ❍ Iceland
- ❍ India
- ❍ Indonesia
- ❍ Iran
- ❍ Iraq
- ❍ Ireland
- ❍ Israel
- ❍ Italy
- ❍ Ivory Coast
- ❍ Jamaica
- ❍ Japan
- ❍ Jordan
- ❍ Kazakhstan
- ❍ Kenya
- ❍ Kiribati
- ❍ Korea, North
- ❍ Korea, South
- ❍ Kuwait
- ❍ Kyrgyzstan
- ❍ Laos
- ❍ Latvia
- ❍ Lebanon
- ❍ Lesotho
- ❍ Liberia
- ❍ Libya
- ❍ Liechtenstein
- ❍ Lithuania
- ❍ Luxembourg
- ❍ Macedonia5
- ❍ Madagascar
- ❍ Malawi
- ❍ Malaysia
- ❍ Maldives
- ❍ Mali
- ❍ Malta
- ❍ Marshall Islands
- ❍ Mauritania
- ❍ Mauritius
- ❍ Mexico
- ❍ Micronesia
- ❍ Moldova
- ❍ Monaco
- ❍ Mongolia
- ❍ Montenegro
- ❍ Morocco
- ❍ Mozambique
- ❍ Namibia
- ❍ Nauru
- ❍ Nepal
- ❍ Netherlands
- ❍ New Zealand
- ❍ Nicaragua
- ❍ Niger
- ❍ Nigeria
- ❍ Norway
- ❍ Oman
- ❍ Pakistan
- ❍ Palau
- ❍ Panama
- ❍ Papua New Guinea
- ❍ Paraguay
- ❍ Peru
- ❍ Philippines
- ❍ Poland
- ❍ Portugal
- ❍ Puerto Rico
- ❍ Qatar
- ❍ Romania
- ❍ Russia
- ❍ Rwanda
- ❍ St. Kitts and Nevis
- ❍ St. Lucia
- ❍ St. Vincent and the Grenadines
- ❍ Samoa
- ❍ San Marino
- ❍ São Tomé and Príncipe
- ❍ Saudi Arabia
- ❍ Senegal
- ❍ Serbia

- ❍ Seychelles
- ❍ Slovakia
- ❍ Somalia
- ❍ Sri Lanka
- ❍ Swaziland
- ❍ Syria
- ❍ Thailand
- ❍ Trinidad and Tobago
- ❍ Turkmenistan
- ❍ Uganda
- ❍ United Kingdom
- ❍ Uzbekistan
- ❍ Vietnam
- ❍ Zimbabwe
- ❍ Sierra Leone
- ❍ Slovenia
- ❍ South Africa
- ❍ Sudan
- ❍ Sweden
- ❍ Tajikistan
- ❍ Togo
- ❍ Tunisia
- ❍ Turks & Caicos
- ❍ Ukraine
- ❍ United States
- ❍ Vanuatu
- ❍ Yemen
- ❍ Other
- ❍ Singapore
- ❍ Solomon Islands
- ❍ Spain
- ❍ Suriname
- ❍ Switzerland
- ❍ Tanzania
- ❍ Tonga
- ❍ Turkey
- ❍ Tuvalu
- ❍ United Arab Emirates
- ❍ Uruguay
- ❍ Venezuela
- ❍ Zambia

2a. Your age:

- ❍ 25 years old or younger
- ❍ 26-30 years old
- ❍ 31-35 years old
- ❍ 36-40 years old
- ❍ 41-45 years old
- ❍ 46-50 years old
- ❍ 51-55 years old
- ❍ 56-60 years old
- ❍ 61-65 years old
- ❍ 66 years old or older

2b. Your gender:

- ❍ Female
- ❍ Male

3. Your highest level of formal education (not certification) completed:

- ❍ Secondary/high school education
- ❍ Undergraduate diploma/technical certificate or associate degree
- ❍ Bachelors/diploma in business
- ❍ Bachelors/diploma in fields other than business
- ❍ Masters/graduate degree/diploma in business
- ❍ Masters/graduate diploma in fields other than business
- ❍ Doctoral degree (PhD or higher)

4. Your academic major(s):

- ❑ Internal auditing
- ❑ External auditing
- ❑ Accounting
- ❑ Finance
- ❑ General business/management
- ❑ Economics
- ❑ Law
- ❑ Computer science or information systems
- ❑ Mathematics/statistics
- ❑ Engineering
- ❑ Other science or technical field (e.g. physics, chemistry, geology, biology)
- ❑ Arts or humanities (e.g. languages, literature, history, psychology)
- ❑ Other
- ❑ No degree

5a. Do you work for a professional firm that provides internal audit services?

- ❍ Yes
- ❍ No

5b. Your position in the organization:

- ❍ Chief audit executive (CAE)
- ❍ Service provider partner or equivalent
- ❍ Service provider non-partner
- ❍ Internal audit management/service provider management/outsource contract manager
- ❍ Internal audit senior or supervisor/service provider senior or supervisor
- ❍ Internal audit staff/service provider staff
- ❍ Academic or researcher
- ❍ Other

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

	Currently	Planned additions over next 5 years
Certified Internal Auditor (CIA)	❑	❑
Certified Government Audit Professional (CGAP)	❑	❑
Certification in Control Self-Assessment (CCSA)	❑	❑
Certified Financial Services Auditor (CFSA)	❑	❑
Other internal auditing (such as MIIA (UK & Ireland)/PIIA)	❑	❑
Other government auditing/finance (such as CIPFA/CGFM)	❑	❑

Other risk management/control self-assessment (such as CRM)	❑	❑
Other specialized financial auditing (such as CIDA/CBA)	❑	❑
Management/general accounting (such as CMA/CIMA/CGA)	❑	❑
Public accounting/chartered accountancy (such as CA/CPA/ACCA/ACA)	❑	❑
Accounting - technician level (such as CAT/AAT)	❑	❑
Certified financial analyst (such as CFA)	❑	❑
Information Technology (IT)/Information and Communication Technology (ICT)/security (such as CISM/CISSP/CSP/CDP)	❑	❑
Information systems auditing (such as CISA/QiCA)	❑	❑
Fraud examination (such as CFE)	❑	❑
Advanced or senior professional status (such as FCA/FCCA/FCMA)	❑	❑
Other	❑	❑
None	❑	❑

7. Specify your professional experience: (please mark all that apply)

- ❑ Internal auditing
- ❑ External (independent or public) auditing
- ❑ Management
- ❑ Accounting
- ❑ Finance
- ❑ IT/ICT
- ❑ Engineering
- ❑ Other

8. How many total years have you been the CAE or equivalent at your current organization and previous organizations you have worked for?

- ❍ 3 years or less
- ❍ 3-6 years
- ❍ 7-9 years
- ❍ 10 years or more

9. Where do you administratively report (direct line) in your organization:

- ❍ Audit committee, or equivalent
- ❍ General/legal counsel
- ❍ Chief Executive Officer (CEO)/president/head of government agency
- ❍ Chief financial officer (CFO)/vice president of finance
- ❍ Chief operating officer (COO)
- ❍ Chief risk officer (CRO), or equivalent
- ❍ Controller/financial director

❍ Other

10. Do you receive at least 40 hours of formal training per year? (Formal training meets the criteria for continuing professional education (CPE) including, but is not limited to, seminars, conferences, workshops, on-line, or Web-based training.)

❍ Yes
❍ No

Your Organization

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

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

11. The type of organization for which you currently work:

❍ Privately held (non-listed) company
❍ Publicly-traded (listed) company
❍ Public sector/government
❍ Not-for-profit organization/non government organization
❍ Other

12. The broad industry classification of the organization for which you work or provide internal audit services: (please mark the closest fit.)

❍ Agriculture, forestry, and fisheries
❍ Mining and oil
❍ Building and construction
❍ Pharmaceutical/chemical
❍ Manufacturing
❍ Transportation and logistics
❍ Communication and telecommunications
❍ Utilities
❍ Wholesale and retail trade
❍ Banking and financial institutions/credit unions/thrift and savings and loan
❍ Insurance
❍ Real estate
❍ Other financial: security and commodity services/holding companies

- ❍ Hospitality/hotels, leisure/tourism
- ❍ IT/ICT
- ❍ Health services
- ❍ Education
- ❍ Professional services
- ❍ Trade services
- ❍ Non-professional Services
- ❍ Accounting, bookkeeping, and business services
- ❍ Government - Public administration and defense/compulsory social security
- ❍ Other

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

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

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

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

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

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

14. Is your organization:

- ❍ Local
- ❍ State/provincial/regional

- ❍ National
- ❍ International/multinational

Internal Audit Activity

15. How long has your organization's internal audit activity been in place?

- ❍ 0-2 years
- ❍ 3-4 years
- ❍ 5-6 years
- ❍ 7-10 years
- ❍ 11-25 years
- ❍ 26-50 years
- ❍ 51-100 years
- ❍ 101 years or more

16. Which of the following exist in your organization? (please mark all that apply)

- ❑ Board/supervisory committee charter
- ❑ Corporate governance code
- ❑ Corporate ethics policy/code of ethics/code of conduct
- ❑ Long-term strategic plan for the organization
- ❑ Audit committee charter
- ❑ Internal audit charter
- ❑ Mission statement for the internal audit activity
- ❑ Internal audit strategy
- ❑ Internal audit operating manual/policy statement
- ❑ Internal audit risk assessment (to determine what areas to audit)
- ❑ Long-term audit plan (longer than one year)
- ❑ Annual internal audit plan/rolling audit plan/quarterly audit plan

17a. Who is involved in appointing the chief audit executive (CAE) or equivalent? (please mark all that apply)

- ❑ Board/supervisory committee
- ❑ Chairman of the board/supervisory committee
- ❑ CEO/president/head of government agency
- ❑ Audit committee/committee chairman
- ❑ Chief operating officer (COO)
- ❑ Chief financial officer (CFO)/vice president of finance
- ❑ Other

17b. Who is involved in appointing the internal audit service provider? (please mark all that apply)

- ❑ Board/supervisory committee

- ❑ Audit committee/committee chairman
- ❑ CEO/president/head of government agency
- ❑ Chief operating officer (COO)
- ❑ Chief financial officer (CFO)/vice president of finance
- ❑ CAE or equivalent
- ❑ Other
- ❑ Not applicable

18. Who contributes to the evaluation of your performance? (please mark all that apply)

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

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

- ❍ Yes
- ❍ No

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

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

20b.Number of audit committee meetings you were invited to attend (entirely or in part) during the last fiscal year:

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

20c. Do you meet or talk with the audit committee/chairman in addition to regularly scheduled meetings?

- ❍ Yes
- ❍ No

20d. Do you meet with the audit committee/oversight committee/chairman in private executive sessions during regularly scheduled meetings?

- ❍ Yes
- ❍ No

21a. Do you believe that you have appropriate access to the audit committee?

- ❍ Yes
- ❍ No

21b. Do you prepare a written report on overall internal control for use by the audit committee or senior management?

- ❍ Yes
- ❍ No

How often do you provide the written report?

- ❍ On request
- ❍ Annually
- ❍ Periodically

21c. Does your organization provide a report on internal control in its annual report?

- ❍ Yes, it is a comprehensive report based on a generally accepted control framework (e.g. COSO, CoCo, UK Combined Code, AMF Code).
- ❍ Yes, the report is based on management's responsibility to identify and address the organization's risks.
- ❍ Yes, the report is based primarily on management's responsibility for integrity and reliability of financial information.

- ❍ No report on internal control is provided.
- ❍ Not applicable - we do not issue an annual report.

21d. Which of the following are included in the annual report item on internal control? (please mark all that apply)

- ❑ Financial accounting controls
- ❑ Governance - composition and agenda of the board and its specialized committees
- ❑ Reliability and integrity of both financial and operational information
- ❑ Effectiveness and efficiency of operations
- ❑ Safeguarding of assets
- ❑ Compliance with laws, regulations, and policies
- ❑ The internal audit activity as it relates to internal control

21e. Who signs the report on internal controls? (please mark all that apply)

- ❑ Chairman of the board
- ❑ Chairman of the audit committee
- ❑ CEO/president/head of government agency
- ❑ CFO/vice president of finance
- ❑ External auditor
- ❑ CAE
- ❑ General/legal counsel
- ❑ Other

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

	Today	In 5 Years
Balanced scorecard	❑	❑
Assurance of sound risk management/internal control	❑	❑
Surveys/feedback from the board, audit committee, and/or senior management	❑	❑
Customer/auditee surveys from audited departments	❑	❑
Recommendations accepted/implemented	❑	❑
Cost savings/avoidance and improvements from recommendations implemented	❑	❑
Number of management requests for internal audit assurance or consulting projects	❑	❑
Reliance by external auditors on the internal audit activity	❑	❑
Budget to actual audit hours	❑	❑
Percentage of audit plan Complete	❑	❑
Completion of mandated coverage	❑	❑
Cycle time from entrance conference to draft report	❑	❑
Cycle time - report turnaround (end of fieldwork to final report)	❑	❑

Number of significant audit findings	❑	❑
Timely closure of audit issues	❑	❑
Absence of regulatory or reputation issues and significant failures	❑	❑
No formal performance measurement of the internal audit activity	❑	❑

23a. How frequently do you update the audit plan?

❍ Multiple times per year

❍ Every year

❍ Every two years

❍ More than every two years

❍ No audit plan

23b. How do you establish your audit plan? (please mark all that apply)

❑ Use of a risk-based methodology

❑ Consult previous year's audit plan

❑ Consultation with divisional or business heads

❑ Requests from management

❑ Audit committee requests

❑ Compliance/regulatory requirements

❑ Requests from or consultation with external auditors

❑ Other

24a. What is your IT/ICT audit strategy?

❍ Integrated - Whenever possible IT/ICT aspects of business processes are part of the normal scope of business review.

❍ Streamed/separate - IT/ICT aspects of business processes are examined as independent reviews.

❍ Not applicable - we are not involved in IT/ICT auditing.

24b. What is the nature of your internal audit activity's technology strategy?

❍ Experimental/early adopter - we are on the leading edge, actively exploring new tools and approaches.

❍ Mainstream - we look ahead, but wait to see how others fare with new technologies.

❍ Conservative - we will adopt something when everyone is using it.

❍ Not applicable - we do not used technology-based tools in our internal audit work.

25a.What is the number of organizations to which you (as an individual) currently provide internal audit services?

❍ 1

❍ 2-5

❍ 6-10

❍ 11 or more

25b. Please indicate your agreement with the following statements as they relate to your current organization or organizations that you audit.

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

Staffing

26a. Is your organization offering any special incentives to hire/retain internal audit professionals? (please mark all that apply)

- ❑ Relocation expenses
- ❑ Signing bonus
- ❑ Stock options/restricted stock
- ❑ Accelerated raises
- ❑ Vehicle provided
- ❑ Transportation allowance
- ❑ Referral finder fee - payment to an employee who introduces a person subsequently hired
- ❑ Tuition reimbursement
- ❑ Other
- ❑ None offered

26b. What sources does your organization use to recruit audit staff? (please mark all that apply)

- ❑ Universities
- ❑ Employment agencies
- ❑ Internal transfers from within your organization
- ❑ Professional affiliations network/referrals
- ❑ External audit firms
- ❑ Other

26c. Does your organization use college interns/undergraduate placements?

- ❍ Yes
- ❍ No

26d. What is your primary reason for employing college interns/undergraduate placements?

- ❍ Supplement staff shortages
- ❍ Recruiting strategy to convert to full-time upon graduation
- ❍ Provide mentorship opportunities for internal audit staff
- ❍ Other

27. What methods do you use to make up for staff vacancies? (please mark all that apply)

- ❑ Rely on self-assessments by client areas
- ❑ Facilitate control/risk self-assessments in place of audits
- ❑ Reduce areas of coverage
- ❑ Reduce scope in areas of coverage
- ❑ Increased use of audit software
- ❑ Borrowing staff from other departments
- ❑ Co-sourcing from internal audit service providers
- ❑ Overtime (paid or unpaid) by existing staff
- ❑ Control monitoring
- ❑ No vacancies

❑ Other

28. What methods is your organization employing to compensate for missing skill sets (e.g., IT/ICT audit, statistical analysis)? (please mark all that apply)

❑ Reduce areas of coverage

❑ More reliance on audit software

❑ Borrowing staff from other departments

❑ Co-sourcing/outsourcing

❑ No missing skill sets

❑ Other

29. What percentage of your internal audit activities is currently co-sourced/outsourced?

❍ No co-sourcing/outsourcing

❍ 10% or less

❍ 11-25%

❍ 26-50%

❍ 51-74%

❍ 75% or higher

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

❍ Increase

❍ Remain the same

❍ Decrease

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

❍ Increase

❍ Remain the same

❍ Decrease

31. What method of staff evaluation do you use? (please mark all that apply)

❑ Chief audit executive (CAE) review/feedback

❑ Audit management review/feedback

❑ Supervisor/lead auditor review

❑ Customer/auditee feedback

❑ Peers/subordinates assessment

❑ Self-assessment

❑ Other

Internal Auditing Standards

32. Does your organization use The International Standards for the Professional Practice of Internal Auditing (*Standards*)? If you are a service provider, do you use the *Standards* for internal audits of your clients?

- ❍ Yes - all of the *Standards*
- ❍ Partial Yes - some of the *Standards*
- ❍ I do not know
- ❍ No

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

33a Guidance is Adequate

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

33b Your Organization is in Compliance

	Yes, full compliance	Yes, partial compliance	No, not in compliance	I do not know
AS 1000 Purpose, Authority, and Responsibility	❍	❍	❍	❍
AS 1100 Independence and Objectivity	❍	❍	❍	❍
AS 1200 Proficiency and Due Professional Care	❍	❍	❍	❍
AS 1300 Quality Assurance and Improvement	❍	❍	❍	❍
PS 2000 Managing the Internal Audit Activity	❍	❍	❍	❍
PS 2100 Nature of Work	❍	❍	❍	❍
PS 2200 Engagement Planning	❍	❍	❍	❍
PS 2300 Performing the Engagement	❍	❍	❍	❍
PS 2400 Communicating Results	❍	❍	❍	❍
PS 2500 Monitoring Progress	❍	❍	❍	❍

PS 2600 Resolution of Management's Acceptance of Risks	❍	❍	❍	❍

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

35a Is your organization in full compliance with the *Standards*?

❍ Yes

❍ No

35b. What are the reasons for not using the *Standards* in whole or in part? (please mark all that apply)

❑ *Standards* or Practice Advisories are too complex

❑ Not appropriate for small organizations

❑ Too costly to comply

❑ Too time consuming

❑ Superseded by local/government regulations or standards

❑ Not appropriate for my industry

❑ Compliance not supported by management / board

❑ Not perceived as adding value by management / board

❑ Inadequate internal audit activity staff

❑ Compliance not expected in my country

❑ Not available in my local language

❑ Other

36. Does your internal audit activity have a quality assessment and improvement program in place in accordance with Standard 1300: Quality Assurance and Improvement Program?

❍ Yes, currently in place.

❍ To be put in place within the next 12 months.

❍ No plans to put in place in the next 12 months.

❍ The quality assurance program is not in accordance with Standard 1300.

❍ I do not know.

37a. When was your internal audit activity last subject to a formal external quality assessment in accordance with Standard 1312: External Assessments?

❍ Within the last 12 months

❍ 1-3 years ago

❍ 4-5 years ago

❍ More than 5 years ago

❍ Never

❍ The external review was not done in accordance with Standard 1312

❍ I do not know

37b. Why has such a review not been undertaken? (please mark all that apply)

- ❑ I see no value in such a review
- ❑ Management/audit committee does not support such a review
- ❑ Reviews are too expensive
- ❑ Reviews are too disruptive
- ❑ Audit shop is too small to comply with the *Standards*
- ❑ There are too few local, qualified reviewers
- ❑ Other

37c. As a provider of internal audit services, are your internal audit processes subjected to external quality assessments as specified in Standard 1312?

- ❍ Yes - in compliance with the *Standards*.
- ❍ Yes - some clients require this.
- ❍ No.
- ❍ I do not know.

38. For your internal audit activity, which of the following is part of your internal audit quality assessment and improvement program? (please mark all that apply)

- ❑ Verification that the internal audit activity is in compliance with the *Standards*.
- ❑ Verification of compliance with other standards or codes.
- ❑ Verification that internal audit professionals are in compliance with The IIA's Code of Ethics.
- ❑ Checklists/manuals to provide assurance that proper audit processes are followed.
- ❑ Engagement supervision.
- ❑ Reported issues are adequately supported in working papers.
- ❑ Feedback from audit customers at the end of an audit.
- ❑ Reported issues are followed-up to closure.
- ❑ Reviews by other members of the internal audit activity.
- ❑ Review by external party.
- ❑ Other.
- ❑ Not applicable.

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

Guidance is Adequate

	Yes	No	Do Not Use	Do Not Know
AS 1000 Purpose, Authority, and Responsibility	❍	❍	❍	❍
AS 1100 Independence and Objectivity	❍	❍	❍	❍
AS 1200 Proficiency and Due Professional Care	❍	❍	❍	❍
AS 1300 Quality Assurance and Improvement	❍	❍	❍	❍

PS 2000 Managing the Internal Audit Activity	❍	❍	❍	❍
PS 2100 Nature of Work	❍	❍	❍	❍
PS 2200 Engagement Planning	❍	❍	❍	❍
PS 2300 Performing the Engagement	❍	❍	❍	❍
PS 2400 Communicating Results	❍	❍	❍	❍
PS 2500 Monitoring Progress	❍	❍	❍	❍
PS 2600 Resolution of Management's Acceptance of Risks	❍	❍	❍	❍

Audit Activities

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

	To day	In 5 years time
Corporate governance reviews	❑	❑
Audits of compliance with regulatory code (including privacy) requirements	❑	❑
Evaluating effectiveness of control systems (using COSO, COBIT, etc. frameworks)	❑	❑
Business viability (going-concern) assessments	❑	❑
Due diligence reviews for corporate acquisitions/mergers, etc.	❑	❑
Ethics audits	❑	❑
Audits of enterprise risk management processes	❑	❑
Auditing of financial risks	❑	❑
Operational audits	❑	❑
Project management assurance/audits of major projects	❑	❑
Auditing of information risks	❑	❑
Security assessments and investigations	❑	❑
Auditing of IT/ICT risks	❑	❑
Disaster recovery testing and support	❑	❑
Investigations of fraud and irregularities	❑	❑
Reviews addressing linkage of strategy and company performance (e.g. balanced scorecard)	❑	❑
Executive compensation assessments	❑	❑
Social and sustainability (corporate social responsibility, environmental) audits	❑	❑
Quality/ISO audits	❑	❑
External audit assistance	❑	❑
Management audits	❑	❑
Facilitating risk/control/compliance training and education for organization personnel	❑	❑
Auditing of outsourced operations	❑	❑

Migration to International Financial Reporting Standards (IFRS)	❑	❑
Implementation of Extensible Business Reporting Language (XBRL)	❑	❑

40a. Do you usually provide a form of opinion of the audit subject area in individual internal audit reports?

❍ Yes

❍ No

40b. Do you usually provide an overall rating (such as satisfactory/unsatisfactory) of the audit subject area in individual internal audit reports?

❍ Yes

❍ No

40c. Have you ever been subject to coercion (extreme pressure) to change a rating or assessment or to withdraw a finding in an internal audit report?

❍ Yes

❍ No

❍ Not applicable - we do not give ratings or assessments

41. After the release of an audit report in the organization, who has the primary responsibility for reporting findings to senior management?

❍ Auditee/customer

❍ Chief audit executive (CAE)/general auditor/top audit position/service provider equivalent

❍ Internal auditor manager

❍ Both internal audit manager and auditee/customer

❍ Both CAE and auditee/customer

❍ Other

❍ No formal reporting of results

42. After the release of an audit report with findings that need corrective action, who has the primary responsibility to monitor that corrective action has been taken?

❍ Auditee/customer

❍ Internal auditor

❍ Both internal audit and auditee/customer

❍ No formal follow-up

❍ Other

Tools, Skills and Competencies

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

	Mark if Currently Used
Risk-based audit planning	❑
Control Self-assessment	❑
Balanced scorecard or similar framework	❑
Benchmarking	❑
Analytical review	❑
Data mining	❑
Statistical sampling	❑
Computer assisted audit technique	❑
Total quality management techniques	❑
Continuous/real-time auditing	❑
Electronic work papers	❑
Flowchart software	❑
Process mapping application	❑
Process modeling software	❑
Other electronic communication (e.g., Internet, email)	❑
The IIA's quality assessment review tools	❑

In 5 years, will

	not be used	be used less than now	be used about the same as now	be used more than now
Risk-based audit planning	❍	❍	❍	❍
Control Self-assessment	❍	❍	❍	❍
Balanced scorecard or similar framework	❍	❍	❍	❍
Benchmarking	❍	❍	❍	❍
Analytical review	❍	❍	❍	❍
Data mining	❍	❍	❍	❍
Statistical sampling	❍	❍	❍	❍
Computer assisted audit technique	❍	❍	❍	❍
Total quality management techniques	❍	❍	❍	❍
Continuous/real-time auditing	❍	❍	❍	❍
Electronic work papers	❍	❍	❍	❍
Flowchart software	❍	❍	❍	❍
Process mapping application	❍	❍	❍	❍
Process modeling software	❍	❍	❍	❍
Other electronic communication (e.g., Internet, email)	❍	❍	❍	❍
The IIA's quality assessment review tools	❍	❍	❍	❍

43b. What other tools and techniques are you currently using or planning to use (indicate if proprietary)?

_____

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

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

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

	IA Staff	Management	Head of Audit Function
Operational and management research skills	❑	❑	❑
Forecasting	❑	❑	❑
Project management	❑	❑	❑
Business process analysis	❑	❑	❑
Understanding business	❑	❑	❑
ISO/quality knowledge	❑	❑	❑
Total quality management	❑	❑	❑

Balanced scorecard	❑	❑	❑
Risk analysis and control assessment techniques	❑	❑	❑
Identifying types of controls (e.g., preventative, detective)	❑	❑	❑
Governance, risk, and control tools and techniques	❑	❑	❑
Data collection and analysis tools and techniques	❑	❑	❑
Statistical sampling	❑	❑	❑
Financial analysis tools and techniques	❑	❑	❑
Forensic skills/fraud awareness	❑	❑	❑
Problem solving tools and techniques	❑	❑	❑
Negotiating	❑	❑	❑
Use of IT/ICT and technology-based audit techniques	❑	❑	❑

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

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

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

	unimportant	minimally important	somewhat important	very important

Confidentiality	❍	❍	❍	❍
Facilitation	❍	❍	❍	❍
Governance and ethics sensitivity	❍	❍	❍	❍
Influence - ability to persuade	❍	❍	❍	❍
Communication - sending clear messages, listening	❍	❍	❍	❍
Staff management	❍	❍	❍	❍
Leadership	❍	❍	❍	❍
Change catalyst	❍	❍	❍	❍
Objectivity	❍	❍	❍	❍
Judgment	❍	❍	❍	❍
Relationship building - building bonds	❍	❍	❍	❍
Team player - collaboration/cooperation	❍	❍	❍	❍
Team building/creating group synergy	❍	❍	❍	❍
Work independently	❍	❍	❍	❍
Work well with all levels of management	❍	❍	❍	❍

45a. Please indicate the importance of the following technical skills for you to perform your work at your position in the organization.

	unimportant	minimally important	somewhat important	very important
Operational and management research skills	❍	❍	❍	❍
Forecasting	❍	❍	❍	❍
Project management	❍	❍	❍	❍
Business process analysis	❍	❍	❍	❍
Understanding business	❍	❍	❍	❍
ISO/quality knowledge	❍	❍	❍	❍
Total quality management	❍	❍	❍	❍
Balanced scorecard	❍	❍	❍	❍
Risk analysis and control assessment techniques	❍	❍	❍	❍
Identifying types of controls (e.g., preventative, detective)	❍	❍	❍	❍
Governance, risk, and control tools and techniques	❍	❍	❍	❍
Data collection and analysis tools and techniques	❍	❍	❍	❍
Statistical sampling	❍	❍	❍	❍
Financial analysis tools and techniques	❍	❍	❍	❍
Forensic skills/fraud awareness	❍	❍	❍	❍
Problem solving tools and techniques	❍	❍	❍	❍
Negotiating	❍	❍	❍	❍
Use of IT/ICT and technology-based audit techniques	❍	❍	❍	❍

46a. Please indicate the importance of the following competencies for you to perform your work at your position in the organization.

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

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

	unimportant	minimally important	somewhat important	very important
Business management	❍	❍	❍	❍
Financial accounting	❍	❍	❍	❍
Finance	❍	❍	❍	❍
Managerial accounting	❍	❍	❍	❍
Business law and government regulation	❍	❍	❍	❍
Economics	❍	❍	❍	❍
Understanding of quality frameworks	❍	❍	❍	❍
Ethics	❍	❍	❍	❍
Fraud awareness	❍	❍	❍	❍
IT/ICT	❍	❍	❍	❍
Governance	❍	❍	❍	❍
Enterprise risk management	❍	❍	❍	❍

Strategy and business policy	❍	❍	❍	❍
Auditing	❍	❍	❍	❍
Internal audit standards	❍	❍	❍	❍
Changes to professional standards	❍	❍	❍	❍
Marketing	❍	❍	❍	❍
Organization culture	❍	❍	❍	❍
Organizational systems	❍	❍	❍	❍
Technical knowledge for your industry	❍	❍	❍	❍

46c. Are there other areas of knowledge that you consider essential?

_____

Emerging Issues

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

	Increased	Much the Same	Decreased
Review of financial processes	❍	❍	❍
Risk management	❍	❍	❍
Governance	❍	❍	❍
Regulatory compliance	❍	❍	❍
Operational auditing	❍	❍	❍

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

Now

	Does not apply	Applies
Internal auditing is required by law or regulation where the organization is based	❍	❍
Internal auditors in the organization have an advisory role in strategy development	❍	❍
The organization complies with a corporate governance code	❍	❍
The organization has implemented an internal control framework	❍	❍

The organization has implemented a knowledge management system	❍	❍
The internal audit activity has provided training to audit committee members	❍	❍
The internal audit activity assumes an important role in the integrity of financial reporting	❍	❍
The internal audit activity educates organization personnel about internal controls, corporate governance, and compliance issues	❍	❍
The internal audit activity places more emphasis on assurance than consulting services	❍	❍

In 5 years

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

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

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