QA CAE Annual Survey – Outside North America

Date: 5/24/2007
Total number of responses collected: 726

Do you have a quality assurance and improvement program for your internal audit activity?

Response	Chart	Frequency	Count
Yes		48.1%	347
No		**51.9%**	**375**
Not Answered			4
		Valid Responses	**722**
		Total Responses	**726**

Are you aware of the International Standard for the Professional Practice of Internal Auditing *(Standard)* 1312 that requires an external quality assessment at least every five years?

Response	Chart	Frequency	Count
Yes		**86.4%**	**623**
No		13.6%	98
Not Answered			5
		Valid Responses	**721**
		Total Responses	**726**

Have you had an external quality assessment performed on your internal audit activity?

Response	Chart	Frequency	Count
Yes		26.3%	189
No		**73.8%**	**531**
Not Answered			6
		Valid Responses	**720**
		Total Responses	**726**

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How was the external assessment performed?

(Respondents could only choose a **single** response)

Response	Chart	Frequency	Count
As a full external quality assessment		**66.8%**	**129**
As a peer review		14.5%	28
As a self assessment with independent validation (SAIV)		18.7%	36
Not Answered			20
		Valid Responses	**193**
		Total Responses	**213**

What format was your peer review?

(Respondents could only choose a **single** response)

Response	Chart	Frequency	Count
Self assessment with independent validation (SAIV) using local IIA members		3.6%	1
SAIV using a group of peers from a common industry or member associations		21.4%	6
SAIV using a group of 3 or more organizations/companies/government agencies from different industries		7.1%	2
Full external quality assessment using local IIA members		14.3%	4
Full external quality assessment using a group of peers from a common industry or member associations		**25.0%**	**7**
Full external quality assessment using a group of 3 or more organizations/companies/government agencies from different industries		3.6%	1
Other		**25.0%**	**7**
Not Answered			21
		Valid Responses	**28**
		Total Responses	**49**

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If it was a full external quality assessment or a self assessment with independent validation, who were the assessors or validators?

Response	Chart	Frequency	Count
The IIA or its affiliates		20.2%	33
Public accounting firm		**42.9%**	**70**
Internal audit service provider		11.7%	19
Other[1]		25.2%	41
Not Answered			16
		Valid Responses	**163**
		Total Responses	**179**

Was the audit committee or the board of directors involved in selecting:

		Yes	No	Total
The external assessment approach	Count	**99**	82	**181**
	%	**54.7%**	45.3%	**100.0%**
The external validator(s)	Count	86	**88**	**174**
	%	49.4%	**50.6%**	**100.0%**
Total	Count	**185**	**170**	**355**
	%	**52.1%**	**47.9%**	**100.0%**

When was your external assessment performed?

Response		Frequency	Count
2007 January - May		21.6%	41
2006		**40.5%**	**77**
2005		17.4%	33
2004		5.4%	10
2003		6.9%	13
2002		3.6%	7
2001 or earlier		2.5%	5
Not sure		2.1%	4
Not Answered			14
		Valid Responses	**190**
		Total Responses	**204**

[1] *Respondents specified "Other" as consultant, KPMG, etc.*

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If you have not had an external quality assessment performed when do you plan on having one done?

Response		Frequency	Count
2007 April – December		12.2%	65
2008		14.5%	77
2009		6.2%	33
2010		3.6%	19
2011 or later		1.7%	9
No plan		27.6%	147
Not sure		**34.2%**	**182**
Not Answered			12
		Valid Responses	**532**
		Total Responses	**544**

Which approach do you intend to select?

Response	Chart	Frequency	Count
Full external quality assessment		30.6%	156
Self assessment with independent validation (SAIV)		**54.4%**	**277**
Other[2]		14.9%	76
Not Answered			34
		Valid Responses	**509**
		Total Responses	**543**

What is the primary reason that an external quality assessment has not been conducted?
(Respondents could only choose a **single** response)

Response	Chart	Frequency	Count
Do not have the necessary budget		10.7%	57
Do not have the required time		7.7%	41
Audit committee/senior management do not see the value		15.8%	84
Still within the 5 year cycle		**35.0%**	**186**
Other[3]		30.8%	164
Not Answered			11
		Valid Responses	**532**
		Total Responses	**543**

[2] *Respondents specified "Other" as internal assessment, no decision, no plan, none, self assessment, 未定, 検討していない。, etc.*

[3] *Respondents specified "Other" as budget and time constraints, can't locate reviewer, audit committee does not see the value, not ready, internal audit is new, organizational restructure, see no value, internal assessment is sufficient, staff vacancies, etc.*

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How many full-time equivalent internal auditors are there in your internal audit activity?
(Respondents could only choose a **single** response)

Response	Chart	Frequency	Count
More than 500		0.7%	2
250 - 499		0.8%	6
100 - 249		1.5%	11
50 - 99		4.2%	30
25 - 49		6.1%	44
10 - 24		15.5%	112
Less than 10		**71.2%**	**513**
Not Answered			5
		Valid Responses	**721**
		Total Responses	**726**

Select from the list below the industry which your organization is in:
(Respondents could only choose a **single** response)

Response	Chart	Frequency	Count
Manufacturing		21.0%	151
Telecommunications		3.3%	24
Financial Services		18.2%	131
Transportation		3.9%	28
Utility		3.8%	27
Oil & Gas/Mining/Manufacturing		4.2%	30
Government		11.1%	80
Other[4]		**34.6%**	**249**
Not Answered			6
		Valid Responses	**720**
		Total Responses	**726**

[4] *Respondents specified "Other" as banking, comercializadora, consulting, distribution, education, engineering, healthcare, higher education, information technology, retail, statlig myndighet, universitet, 不動産, 商社, etc.*

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Select the country your organization is located in:
(Respondents could only choose a **single** response)

Response	Chart	Frequency	Count
Argentina		1.5%	10
Australia		9.7%	66
Austria		0.1%	1
Belgium		6.2%	42
Brazil		0.3%	2
China		2.2%	15
Costa Rica		0.1%	1
France		9.7%	66
Germany		0.9%	6
India		0.4%	3
Italy		8.9%	61
Japan		**28.3%**	**193**
Kenya		0.3%	2
Malaysia		1.8%	12
Mexico		10.6%	72
Norway		4.8%	33
Oman		0.4%	3
South Africa		7.0%	48
Sweden		6.2%	42
The Netherlands		0.6%	4
Not Answered			44
		Valid Responses	**682**
		Total Responses	**726**

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