CBOK

The Global Internal Audit
Common Body of Knowledge

The CBOK 2015 Global Internal Audit Practitioner Survey Questions	Practitioner (All) vs. CAE Only
For your reference, here is an overview of the topics that are included in the survey:	
1-Your Background (Q1-Q14) 9-Organizational Governance (Q67-Q72)	
2-Your Organization (Q15-Q22) 10-Reporting Lines (Q73-Q77)	
3-Your Internal Audit Department (Q23-Q29) 11-Audit Committee (Q78)	
4-Staffing (Q30-Q36) 12-Internal Audit Competencies (Q79-Q88)	
5-Internal Audit Department Maturity (Q37-Q47) 13-Value and Performance Measures (Q89-Q91)	
6-Audit Processes (Q48-Q57) 14-Auditing Technology Risks (Q92-Q94)	
7-Risk-General (Q58-Q63) 15-Internal Audit Use of Information Technology (Q95-Q97)	
8-Top 5 Risks (Q64-Q66) 16-Internal Audit Standards (Q98-Q100)	
Language	Select a language to take your survey in:	
	Albanian	
	Arabic	
	Bengali	
	Chinese (Simplified, PRC)	
	Chinese (Traditional)	
	Croatian	
	Czech	
	English	
	Estonian	
	French	

	German	
	Italian	
	Japanese	
	Korean	
	Latvian	
	Lithuanian	
	Polish	
	Portuguese	
	Romanian	
	Serbian	
	Spanish	
	Turkish	
	Ukrainian	
	1_Your Background	
1_IIA Membership	**1.** Are you registered as a member of The Institute of Internal Auditors (IIA) or a national IIA organization (whether an individual membership or as an employee of an IIA corporate member)?	Practitioner
	Yes, I am a member	
	No, I am not a member	
	1a. How long have you been a member?	
1-IIA Membership_Years	Approximate number of years: _____	Practitioner
1-IIA Membership_Years _Category_ TBD	See Calculated Fields tab for more information.	
1_Affiliation_Institute	**2.** Select the IIA institute with which you primarily identify. (If you are from a country included in IIA–North America, select your country name.)	Practitioner
	Not an IIA member	
	❍ Albania	

	❍ Algeria	
	❍ Argentina	
	❍ Armenia	
	❍ Aruba (IIA–North America)	
	❍ Australia	
	❍ Austria	
	❍ Azerbaijan	
	❍ Bahamas (IIA–North America)	
	❍ Bangladesh	
	❍ Barbados (IIA–North America)	
	❍ Belgium	
	❍ Bermuda (IIA–North America)	
	❍ Bolivia	
	❍ Bosnia & Herzegovina	
	❍ Botswana	
	❍ Brazil	
	❍ Bulgaria	
	❍ Cameroon	
	❍ Canada (IIA–North America)	
	❍ Cayman Islands (IIA–North America)	
	❍ Chile	
	❍ China	
	❍ Chinese Taiwan	
	❍ Colombia	
	❍ Congo (D.R.)	
	❍ Costa Rica	
	❍ Cote D'ivoire	
	❍ Croatia	

	❍ Curacao (IIA–North America)	
	❍ Cyprus	
	❍ Czech Republic	
	❍ Denmark	
	❍ Dominican Republic	
	❍ Ecuador	
	❍ Egypt (Cairo)	
	❍ El Salvador	
	❍ Estonia	
	❍ Ethiopia	
	❍ Fiji	
	❍ Finland	
	❍ Former Yugoslav Republic of Macedonia	
	❍ France	
	❍ Georgia	
	❍ Germany	
	❍ Ghana	
	❍ Greece	
	❍ Guatemala	
	❍ Guyana (IIA–North America)	
	❍ Haiti	
	❍ Honduras	
	❍ Hong Kong, China	
	❍ Hungary	
	❍ Iceland	
	❍ India	
	❍ Indonesia	
	❍ Israel	

	○ Italy	
	○ Jamaica (IIA–North America)	
	○ Japan	
	○ Kenya	
	○ Korea Rep. (South)	
	○ Latvia	
	○ Lebanon	
	○ Lesotho	
	○ Lithuania	
	○ Luxembourg	
	○ Malawi	
	○ Malaysia	
	○ Mali	
	○ Mauritius	
	○ Mexico	
	○ Montenegro	
	○ Morocco	
	○ Mozambique	
	○ Netherlands	
	○ New Zealand	
	○ Nicaragua	
	○ Nigeria	
	○ Norway	
	○ North America	
	○ Oman	
	○ Panama	
	○ Papua New Guinea	
	○ Paraguay	

	○ Peru	
	○ Philippines	
	○ Poland	
	○ Portugal	
	○ Puerto Rico (IIA–North America)	
	○ Qatar	
	○ Romania	
	○ Russia	
	○ Rwanda	
	○ Saudi Arabia	
	○ Senegal	
	○ Serbia	
	○ Singapore	
	○ Slovakia	
	○ Slovenia	
	○ South Africa	
	○ Spain	
	○ Sri Lanka	
	○ Swaziland	
	○ Sweden	
	○ Switzerland	
	○ Tanzania	
	○ Thailand	
	○ Trinidad & Tobago (IIA–North America)	
	○ Tunisia	
	○ Turkey	
	○ Turks & Caicos (IIA–North America)	
	○ Uganda	

	○ Ukraine	
	○ United Arab Emirates	
	○ United Kingdom & Ireland	
	○ United States (IIA–North America)	
	○ Uruguay	
	○ Zambia	
	○ Zimbabwe	
	○ Member at large — not affiliated with an Institute	
	○ Not applicable	
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.)	Practitioner
	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	

	○ Dayton #6	
	○ Northeast Ohio #7	
	○ Pittsburgh #11	
	○ Detroit #2	
	○ Fort Wayne #83	
	○ Lansing (MI) #163	
	○ Michiana #95	
	○ Northwest Ohio #507	
	○ Western Michigan #125	
	○ Central Illinois #73	
	○ Central Kentucky #206	
	○ Indianapolis #31	
	○ Louisville #17	
	○ Springfield #145	
	○ Tri-State #311	
	○ Chattanooga Area #177	
	○ East Tennessee #85	
	○ Memphis #106	
	○ Mountain Empire #508	
	○ Nashville #119	
	Mid-Atlantic	
	○ Central Virginia #37	
	○ Southwest Virginia #175	
	○ Tidewater #93	
	○ Charlotte #91	
	○ Raleigh-Durham #113	
	○ Triad #116	
	○ Baltimore #22	

	❍ Northern Virginia #209	
	❍ Washington (DC) #27	
	❍ Coastal Carolina #194	
	❍ Palmetto #108	
	❍ Western Carolinas #148	
	Midwest	
	❍ Central Missouri #233	
	❍ Kansas City #48	
	❍ Ozarks #232	
	❍ St. Louis #15	
	❍ Topeka #242	
	❍ Chicago #3	
	❍ Chicago-West #210	
	❍ Fox Valley/Central Wisconsin #167	
	❍ Madison #189	
	❍ Milwaukee #19	
	❍ Northwest Metro Chicago #197	
	❍ Ak-Sar-Ben #53	
	❍ Central Iowa #96	
	❍ Heartland-Iowa #260	
	❍ Sioux Falls #168	
	❍ Central No Dak #237	
	❍ Lake Superior #239	
	❍ Twin Cities #16	
	Northeast	
	❍ Long Island #241	
	❍ New York #1	
	❍ North Jersey #43	

	○ Northeastern Pennsylvania #185	
	○ Westchester-Fairfield #86	
	○ Central Jersey #230	
	○ Central Penn #88	
	○ Lehigh Valley #144	
	○ Philadelphia #5	
	○ Albany #87	
	○ Central New York #58	
	○ Green Mountain #151	
	○ Rochester #20	
	○ Western New York #24	
	○ Downeast Maine #111	
	○ Granite State (NH) #183	
	○ Greater Boston #13	
	○ Ocean State (RI) #160	
	○ Southern New England #51	
	South	
	○ Austin #159	
	○ Brazos Valley #506	
	○ Dallas #30	
	○ Fort Worth #55	
	○ Houston #23	
	○ San Antonio #76	
	○ Central Arkansas #107	
	○ North Arkansas #234	
	○ Oklahoma City #36	
	○ Tulsa #18	
	○ Wichita #142	

	○ Ark-La-Tex #54	
	○ Baton Rouge #121	
	○ Central Mississippi #134	
	○ Mississippi Gulf Coast #281	
	○ Monroe #225	
	○ New Orleans #35	
	○ Albuquerque #135	
	○ El Paso #152	
	○ Las Vegas #122	
	○ Phoenix #80	
	○ Tucson #112	
	Southeast	
	○ Birmingham #56	
	○ Mobile #207	
	○ Montgomery #202	
	○ North Alabama #114	
	○ Northwest Florida #156	
	○ Atlanta #29	
	○ Central Savannah River Area (CSRA) #505	
	○ Coastal Georgia #236	
	○ Columbus #161	
	○ Middle Georgia #504	
	○ Central Florida #90	
	○ Florida East Coast #328	
	○ North Central Florida #315	
	○ Northeast Florida #99	
	○ Tallahassee #103	
	○ Florida West Coast (#89)	

	❍ Miami (#12)	
	❍ Palm Beach County (#217)	
	❍ Southwest Florida (#226)	
	West	
	❍ Mid-Columbia #255	
	❍ Nisqually #176	
	❍ Portland #49	
	❍ Puget Sound #34	
	❍ Salem #291	
	❍ Spokane #138	
	❍ Alaska #147	
	❍ Boise #102	
	❍ Colorado Springs #339	
	❍ Denver #70	
	❍ Salt Lake City #45	
	❍ Hawaii #98	
	❍ Northern California - East Bay #216	
	❍ Northern Nevada #157	
	❍ Sacramento #66	
	❍ San Francisco #9	
	❍ San Jose #79	
	❍ Beach Cities #188	
	❍ Inland Empire #257	
	❍ Los Angeles #4	
	❍ Orange County #82	
	❍ San Diego #52	
	❍ San Fernando Valley #181	
	❍ San Gabriel Valley #208	

1_NA Chapter Regions_	See Calculated Fields tab for more information.	
1_Age	**3.** What is your age? (optional)	Practitioner
1_Age_Categories_TBD		
	Age: ___	
1_Gender	**4.** What is your gender:	Practitioner
	❍ Female	
	❍ Male	
	❍ Unspecified/I prefer not to answer	
1_Education Level	**5.** What is your highest level of formal education (not certification) completed?	Practitioner
	❍ Secondary/high school education	
	❍ Undergraduate diploma or associate degree (less than four years)	
	❍ Bachelor's degree/diploma	
	❍ Master's degree/graduate degree/diploma	
	❍ Doctorate degree (PhD or higher)	
	❍ None of the above	
1_Region_Individual Work	**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
	❍ Africa	
	❍ Asia and Pacific	
	❍ Europe	
	❍ Middle East	
	❍ North America	
	❍ South and Central America and the Caribbean	

	The data analyst will collapse reponses to questions 6a to 6h into the primary CBOK regions, as defined on the global regions tab, DP 9-22-14.	
1_Region_Individual Work_Africa	**6a.** Africa	Practitioner
	○ Algeria	Practitioner
	○ Angola	Practitioner
	○ Benin	Practitioner
	○ Botswana	Practitioner
	○ Burkina Faso	Practitioner
	○ Burundi	Practitioner
	○ Cameroon	Practitioner
	○ Cape Verde	Practitioner
	○ Central African Republic	Practitioner
	○ Chad	Practitioner
	○ Comoros	Practitioner
	○ Congo, Democratic Republic of the	Practitioner
	○ Cote d'Ivoire (Ivory Coast)	Practitioner
	○ Djibouti	Practitioner
	○ Eastern Africa	Practitioner
	○ Egypt	Practitioner
	○ Equatorial Guinea	Practitioner
	○ Eritrea	Practitioner
	○ Ethiopia	Practitioner
	○ Gabon	Practitioner
	○ Gambia	Practitioner
	○ Ghana	Practitioner
	○ Guinea	Practitioner
	○ Guinea-Bissau	Practitioner

	○ Kenya	Practitioner
	○ Lesotho	Practitioner
	○ Liberia	Practitioner
	○ Libyan Arab Jamahiriya	Practitioner
	○ Madagascar	Practitioner
	○ Malawi	Practitioner
	○ Mali	Practitioner
	○ Mauritania	Practitioner
	○ Mauritius	Practitioner
	○ Mayotte	Practitioner
	○ Morocco	Practitioner
	○ Mozambique	Practitioner
	○ Namibia	Practitioner
	○ Niger	Practitioner
	○ Nigeria	Practitioner
	○ Reunion	Practitioner
	○ Rwanda	Practitioner
	○ Saint Helena	Practitioner
	○ Sao Tome and Principe	Practitioner
	○ Senegal	Practitioner
	○ Seychelles	Practitioner
	○ Sierra Leone	Practitioner
	○ Somalia	Practitioner
	○ South Africa	Practitioner
	○ South Sudan	Practitioner
	○ Swaziland	Practitioner
	○ Tanzania, United Republic of	Practitioner
	○ Togo	Practitioner

	❍ Tunisia	Practitioner
	❍ Uganda	Practitioner
	❍ Western Sahara	Practitioner
	❍ Zambia	Practitioner
	❍ Zimbabwe	Practitioner
1_Region_Individual Work_Asia	**6b.** Asia	Practitioner
	❍ Afghanistan	Practitioner
	❍ Armenia	Practitioner
	❍ Azerbaijan	Practitioner
	❍ Bangladesh	Practitioner
	❍ Bhutan	Practitioner
	❍ Brunei Darussalam	Practitioner
	❍ Cambodia	Practitioner
	❍ China	Practitioner
	❍ Georgia	Practitioner
	❍ Hong Kong	Practitioner
	❍ India	Practitioner
	❍ Indonesia	Practitioner
	❍ Japan	Practitioner
	❍ Kazakhstan	Practitioner
	❍ Korea, South	Practitioner
	❍ Kyrgyzstan	Practitioner
	❍ Laos	Practitioner
	❍ Macao	Practitioner
	❍ Malaysia	Practitioner
	❍ Maldives	Practitioner
	❍ Mongolia	Practitioner

	○ Myanmar (ex-Burma)	Practitioner
	○ Nepal	Practitioner
	○ Pakistan	Practitioner
	○ Phillippines	Practitioner
	○ Singapore	Practitioner
	○ Sri Lanka (ex-Ceilan)	Practitioner
	○ Taiwan	Practitioner
	○ Tajikistan	Practitioner
	○ Thailand	Practitioner
1_Region_Individual Work_Pacific	**6c.** Pacific	Practitioner
	○ Australia	Practitioner
	○ Fiji	Practitioner
	○ French Polynesia	Practitioner
	○ Guam	Practitioner
	○ Kiribati	Practitioner
	○ Marshall Islands	Practitioner
	○ Micronesia	Practitioner
	○ New Caledonia	Practitioner
	○ New Zealand	Practitioner
	○ Papua New Guinea	Practitioner
	○ Samoa	Practitioner
	○ Samoa, American	Practitioner
	○ Solomon, Islands	Practitioner
	○ Tonga	Practitioner
1_Region_Individual Work_Europe	**6d.** Europe	Practitioner
	○ Albania	Practitioner

	❍ Andorra	Practitioner
	❍ Austria	Practitioner
	❍ Belarus	Practitioner
	❍ Belgium	Practitioner
	❍ Bosnia	Practitioner
	❍ Bulgaria	Practitioner
	❍ Croatia	Practitioner
	❍ Cyprus	Practitioner
	❍ Czech Republic	Practitioner
	❍ Denmark	Practitioner
	❍ Estonia	Practitioner
	❍ European Union	Practitioner
	❍ Faroe Islands	Practitioner
	❍ Finland	Practitioner
	❍ France	Practitioner
	❍ Germany	Practitioner
	❍ Gibraltar	Practitioner
	❍ Greece	Practitioner
	❍ Guerney and Alderney	Practitioner
	❍ Hungary	Practitioner
	❍ Iceland	Practitioner
	❍ Ireland	Practitioner
	❍ Italy	Practitioner
	❍ Jersey	Practitioner
	❍ Kosovo	Practitioner
	❍ Latvia	Practitioner
	❍ Liechtenstein	Practitioner
	❍ Lithuania	Practitioner

	○ Luxembourg	Practitioner
	○ Macedonia	Practitioner
	○ Malta	Practitioner
	○ Man, Island of	Practitioner
	○ Moldova	Practitioner
	○ Monaco	Practitioner
	○ Montenegro	Practitioner
	○ Netherlands	Practitioner
	○ Norway	Practitioner
	○ Poland	Practitioner
	○ Portugal	Practitioner
	○ Romania	Practitioner
	○ Russia	Practitioner
	○ San Marino	Practitioner
	○ Serbia	Practitioner
	○ Slovakia	Practitioner
	○ Slovenia	Practitioner
	○ Spain	Practitioner
	○ Svalbard and Jan Mayen Islands	Practitioner
	○ Sweden	Practitioner
	○ Switzerland	Practitioner
	○ Turkey	Practitioner
	○ Ukraine	Practitioner
	○ United Kingdom	Practitioner
	○ Vatican (Holy See)	Practitioner
1_Region_Individual Work_Middle East	**6e.** Middle East	Practitioner
	○ Bahrain	Practitioner

	○ Iraq	Practitioner
	○ Israel	Practitioner
	○ Jordan	Practitioner
	○ Kuwait	Practitioner
	○ Lebanon	Practitioner
	○ Oman	Practitioner
	○ Palestine	Practitioner
	○ Qatar	Practitioner
	○ Saudi Arabia	Practitioner
	○ United Arab Emirates	Practitioner
	○ Yemen	Practitioner
1_Region_Individual Work_North America	**6f.** North America	Practitioner
	○ Bermuda	Practitioner
	○ Canada	Practitioner
	○ Greenland	Practitioner
	○ Saint Pierre and Miquelon	Practitioner
	○ United States	Practitioner
1_Region_Individual Work_S and Central America	**6g.** South and Central America	Practitioner
	○ Argentina	Practitioner
	○ Belize	Practitioner
	○ Bolivia	Practitioner
	○ Brazil	Practitioner
	○ Chile	Practitioner
	○ Colombia	Practitioner
	○ Costa Rica	Practitioner

	⭘ Ecuador	Practitioner
	⭘ El Salvador	Practitioner
	⭘ Falkland Islands (Malvinas)	Practitioner
	⭘ French Guiana	Practitioner
	⭘ Guatemala	Practitioner
	⭘ Guyana	Practitioner
	⭘ Honduras	Practitioner
	⭘ Mexico	Practitioner
	⭘ Nicaragua	Practitioner
	⭘ Panama	Practitioner
	⭘ Paraguay	Practitioner
	⭘ Peru	Practitioner
	⭘ Suriname	Practitioner
	⭘ Uruguay	Practitioner
	⭘ Venezuela	Practitioner
1_Region_Individual Work_Caribbean	**6h.** The Caribbean	Practitioner
	⭘ Anguilla	
	⭘ Antigua and Barbuda	
	⭘ Aruba	
	⭘ Bahamas	
	⭘ Barbados	
	⭘ Bonaire, Saint Eustatius and Saba	
	⭘ British Virgin Islands	
	⭘ Cayman Islands	
	⭘ Curaçao	
	⭘ Dominica	
	⭘ Dominican Republic	

	❍ Grenada	
	❍ Guadeloupe	
	❍ Haiti	
	❍ Jamaica	
	❍ Martinique	
	❍ Monserrat	
	❍ Puerto Rico	
	❍ Saint-Barthélemy	
1_Global Region_Categories	See Calculated Fields tab for more information.	
	Sub-Saharan Africa	
	Middle East & North Africa	
	South Asia	
	East Asia & Pacific	
	Europe & Central Asia	
	Latin America & Caribbean	
	North America	
1_Majors Academic	**5a.** What were your academic major(s) or your most significant fields of study. (*Choose all that apply*.)	Practitioner
1_Major_Auditing Internal	❑ Auditing (internal)	
1_Major_Auditing External	❑ Auditing (external)	
1_Major_Accounting	❑ Accounting	
1_Major_Finance	❑ Finance	
1_Major_Business	❑ Business	
1_Major_Economics	❑ Economics	
1_Major_Law	❑ Law	

1_Major_Business Management	❑ Business management	
1_Major_Informatio n Technology	❑ Computer science or information technology (IT)	
1_Major_Math	❑ Mathematics/statistics	
1_Major_Engineerin g	❑ Engineering	
1_Major_Other Science	❑ Other science or technical field (such as physics, chemistry, biology)	
1_Major_Humanities	❑ Arts or humanities (such as languages, literature, history, psychology)	
1_Major_Other	❑ Other	
1_Certificate in Internal Audit	**7.** Did you earn a certificate (or concentration within your major) in internal auditing from a college or university?	Practitioner
	❍ Yes	
	❍ No	
1_Profession	**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."	
1_Staff Level_Internal Audit	**9a.** What is your position as an internal auditor in the organization?	Practitioner

	❍ Chief audit executive (CAE) or head of internal audit (highest ranking member of the internal audit department)	
	❍ Director or senior manager (level below the CAE who manages audit professionals)	
	❍ Manager (level reporting to director who manages staff who perform audits)	
	❍ Audit staff (those who perform audits)	
	❍ Other	
1_Staff Level_Service Provider	**9b.** What is your position in the organization? (Answer this question based on your primary, or typical, client.)	Practitioner
	❍ Partner or acting chief audit executive (CAE) (I act as the highest ranking member of the internal audit department.)	
	❍ Director or senior manager (I report to a CAE who manages audits.)	
	❍ Manager (I report to a director who manages staff who perform audits.)	
	❍ Staff (I perform audits.)	
	❍ Other	
1_Staff Level_Academic	**9c.** What is your position at the institution of higher learning?	Practitioner
	❍ Administrator	
	❍ Professor (tenured)	
	❍ Assistant professor (not tenured)	
	❍ Adjunct instructor	
	❍ Other	
1_Staff Level_Retired	**9d.** What was your position in the organization immediately before you retired?	Practitioner
	❍ Chief audit executive (CAE) or head of internal audit (highest ranking member of the internal audit department)	
	❍ Director or senior manager (level below the CAE who manages audit professionals)	

	❍ Manager (level reporting to director who manages staff who perform audits)	
	❍ Audit staff (those who perform audits)	
	❍ Other	
1_Retired_Years	**9e.** How many years ago did you retire?	Practitioner
	Years: _____	
1_Staff Level_Student	**9f.** Before you became a student, were you employed as an internal audit professional?	Practitioner
	❍ Yes, I worked as an internal auditor within the organization where I was employed.	
	❍ Yes, I provided internal audit services through a professional firm.	
	❍ No, I did not have previous employment as an internal audit professional.	
1_Profession_Not Internal Auditor	**9g.** If you do not consider internal audit as your primary profession, choose one option below that best describes your current profession.	Practitioner
	❍ Compliance professional	
	❍ Risk professional	
	❍ Public accountant	
	❍ External auditor	
	❍ Financial analyst	
	❍ Legal professional	
	❍ None of the above	
1_Staff Level_Former Internal Auditor	**9h.** What was your position as an internal auditor in the organization?	Practitioner
	❍ Chief audit executive (CAE) or head of internal audit (highest ranking member of the internal audit department)	
	❍ Director or senior manager (level below the CAE who manages audit professionals)	

	○ Manager (level reporting to director who manages staff who perform audits)	
	○ Audit staff (those who perform audits)	
	○ Other	
1_Staff Level_Former Service Provider	**9i.** What was your position in the organization? (Answer this question based on your primary, or typical, client.)	Practitioner
	○ Partner or acting chief audit executive (CAE) (I act as the highest ranking member of the internal audit department.)	
	○ Director or senior manager (I report to a CAE who manages audits.)	
	○ Manager (I reported to a director who manages staff who perform audits.)	
	○ Staff (I performed audits.)	
	○ Other	
	10. Approximately how many years of professional experience do you have as an internal auditor in the following positions:	Practitioner
1_Experience_Internal Audit_CAE	Chief audit executive or head of internal audit (CAE or highest ranking member of the internal audit department) _____	
1_Experience_Internal Audit_Director	Director or senior manager (level below the CAE who manages audit professionals) _____	
1_Experience_Internal Audit_Manager	Manager (level reporting to director who manages staff who perform audits) _____	
1_Experience_Internal Audit_Staff	Audit staff (those who perform audits) _____	
1_Experience_Internal Audit_Total	See Calculated Fields tab for more information.	
Specialization	**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?	Practitioner

1_Specialization_**Non**e	❍ I do not have a technical specialization for my internal audit work.	
1_Specialization_**Acc**ounting	❍ Accounting	
1_Specialization_**Fina**ncial Reporting	❍ Financial reporting	
1_Specialization_**Fra**ud	❍ Fraud	
1_Specialization_**Info**rmation Technology (IT)	❍ Information technology (IT)	
1_Specialization_**Ethi**cs	❍ Ethics	
1_Specialization_**Co**mpliance	❍ Compliance	
1_Specialization_**Leg**al	❍ Legal	
1_Specialization_**Risk**Management	❍ Risk management	
1_Specialization_**Ope**rations	❍ Operations	
1_Specialization_**Ma**nagement	❍ Management	
1_Specialization_**Engi**neering	❍ Engineering	
1_Specialization_**Con**struction	❍ Construction	
1_Specialization_**Envi**ronmental Auditing	❍ Environmental auditing	
1_Specialization_**Perf**ormance Auditing	❍ Performance auditing	

1_Specialization_**Oth er**	❍ Other	
1_Certification_**Inter nal Audit**	**12.** Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.)	Practitioner
1_Certification_**CIA**	❑ CIA (Certified Internal Auditor)	
1_Certification_**CMII A**	❑ CMIIA (Chartered Member of The IIA–United Kingdom and Ireland)	
1_Certification_**PIIA**	❑ PIIA (Practitioner of The IIA–United Kingdom and Ireland)	
1_Certification_**CGAP**	❑ CGAP (Certified Government Auditing Professional)	
1_Certification_**CCSA**	❑ CCSA (Certification in Control Self-Assessment)	
1_Certification_**CFSA**	❑ CFSA (Certified Financial Services Auditor)	
1_Certification_**CRM A**	❑ CRMA (Certification in Risk Management Assurance)	
1_Certification_**Natio nal Internal Audit**	❑ Other national internal audit certification	
1_Certification_**Inter nal Audit Other**	❑ None	
1_Certification_**Inter nal Audit None**	❑ QIAL (Qualification in Internal Audit Leadership)	
1_Certification_**Not Internal Audit**	13. Which professional certifications do you have in areas *other than internal auditing*? (Choose all that apply.)	Practitioner
1_Certification_**Acco unting Technician**	❑ Accounting, technician level (such as CAT, AAT)	
1_Certification_**Publi c Accounting**	❑ Public accounting and chartered accountancy (such as CA, CPA, ACCA, ACA)	
1_Certification_**Finan cial Analyst**	❑ Financial analyst (such as CFA)	

1_Certification_**Financial Auditing**	❑ Financial auditing (such as CIDA, CBA, CSFA, CSCP)	
1_Certification_**Fraud Examination**	❑ Fraud examination (such as CFE)	
1_Certification_**Government**	❑ Government auditing and finance (such as CIPFA, CGFM)	
1_Certification_**Information Systems**	❑ Information systems auditing (such as CISA, QiCA, CRISC)	
1_Certification_**Management**	❑ Management and general accounting (such as CMA, CIMA, CGA)	
1_Certification_**Senior Professional**	❑ Advanced or senior professional status (such as FCA, FCCA, FCMA)	
1_Certification_**Risk and Control**	❑ Risk management and control self-assessment (such as CRM, CCP, CCS, CERA, CFRM, CICA, CRCMP, EOCP, PRM)	
1_Certification_**IT Security**	❑ Security for information technology (IT) (such as CISM, CISSP, CSP, CDP, CISRCP)	
1_Certification_**Not Internal Audit Other**	❑ Other	
1_Certification_**Not Internal Audit None**	❑ None	
1_Certification_**Not Applicable**	❑ Not applicable	
	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.	

1_Training Hours_Categories_TBD	See Calculated Fields tab for more information.	
	2_Your Organization	
2_Organization Type_General	**15.** What is the type of organization for which you currently work?	Practitioner
	○ Privately held (non-listed) organization	
	○ Publicly traded (listed) organization	
	○ Public sector (including federal, regional, and local government, government agencies, and government-owned organizations)	
	○ Not-for-profit organization (not related to government)	
	○ Other	
2_Organization Type_Public Sector	**15a.** In which part of the public sector do you work or provide audit services?	Practitioner
	○ Core government at federal, state, or local level (for example, governing entities or government departments/agencies)	
	○ Government-operated services (for example, schools, hospitals or mail delivery)	
	○ Government-owned market enterprise or public sector corporation (for example, casino, railway, power, or utilities)	
	○ Other	
2_Region_Organization Headquarters	**16.** In what region is your organization headquartered?	Practitioner
	○ Africa	
	○ Asia	
	○ Europe	
	○ Latin America	
	○ United States, Canada, or the Caribbean	
	○ Oceania	

2_Geographic Scope_Organization	**17.** What is the geographic scope of your organization or government entity?	Practitioner
	O Local (operating in one municipal level body such as a city or county)	
	O Regional (operating in a province or state within an independent country)	
	O National (operating throughout an independent country)	
	O International or multinational (operating in more than one independent country)	
	O Other	
2_Industry	**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)?	Practitioner
2_Industry_**Agriculture**	Agriculture, Forestry, Fishing and Hunting	
2_Industry_**Mining**	Mining, Quarrying, and Oil and Gas Extraction	
2_Industry_**Utilities**	Utilities	
2_Industry_**Construction**	Construction	
2_Industry_**Manufacturing**	Manufacturing	
2_Industry_**Wholesale Trade**	Wholesale Trade	
2_Industry_**Retail Trade**	Retail Trade	
	-	
2_Industry_**Transportation, Warehousing**	Transportation and Warehousing	
2_Industry_**Information**	Information	
2_Industry_**Finance, Insurance**	Finance and Insurance	

2_Industry_**Real Estate**	Real Estate and Rental and Leasing	
2_Industry_**Science, Technical**	Professional, Scientific, and Technical Services	
2_Industry_**Management**	Management of Companies and Enterprises	
2_Industry_**Administration, Waste Management**	Administrative and Support and Waste Management and Remediation Services	
2_Industry_**Education**	Educational Services	
2_Industry_**Health Care, Social Assistance**	Health Care and Social Assistance	
2_Industry_**Arts, Entertainment, Recreation**	Arts, Entertainment, and Recreation	
2_Industry_**Accommodation, Food**	Accommodation and Food Services	
2_Industry_**Other Services**	Other Services (except Public Administration)	
2_Industry_**Public Administration**	Public Administration	
2_Employees_Organization	**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
2_Employees_Organization_Category	See Calculated Fields tab for more information.	
	Fulltime equivalent employees: _____	

	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.)	Practitioner
	(Input whole numbers only, for example, $1 billion would be 1,000,000,000.)	
2_Assets_Dollars	❍ Approximate assets in US dollars: _____	Practitioner
	❍ Not applicable	
	❍ I don't know	
	Total assets means the sum of all cash, investments, furniture, fixtures, equipment, receivables, intangibles, and any other items of value owned by the organization.	
2_Assets_Dollars_Ca tegories	See Calculated Fields tab for more information.	
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.)	Practitioner
	(Input whole numbers only, for example, $1 billion would be 1,000,000,000.)	
2_Revenue_Dollars	❍ Approximate revenue in U.S. dollars: _____	Practitioner
	❍ Not applicable	
	❍ I don't know	
	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.	
2_Revenues_Dollars _Categories	See Calculated Fields tab for more information.	
2_External Audit Use	**22.** Does your organization use external auditors to support or perform internal audit work?	Practitioner
	❍ Yes	

	❍ No	
	❍ I don't know	
2_External Audit Fees	**22a.** What were last year's approximate fees paid to external auditors to support or perform internal audit work? (Click here for a currency converter.)	CAE only
2_External Audit Fees_Dollars	❍ External audit fees in U.S. dollars: _____	CAE only
	❍ I don't know	
2_External Audit Fees_Dollars_Catego ry	See Calculated Fields tab for more information.	
	### 3_Your Internal Audit Department	
	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.)	
3_Age of Internal Audit	**23.** Approximately how many years has the internal audit department been in place at your organization?	CAE only
3_Age of Internal Audit_Years	❍ Number of years: _____	CAE only
	❍ I don't know	
3_Age of Internal Audit_Years_Categor y	See Calculated Fields tab for more information.	
3_Employees_Intern al Audit	**24.** Approximately how many fulltime equivalent* employees make up your internal audit department?	Practitioner
3_Employees_Intern al Audit_Number	❍ Number of fulltime equivalent employees: _____	Practitioner
	❍ I don't know	

	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.	
3_Employees_Intern al Audit_Number_Cate gory	See Calculated Fields tab for more information.	
3_Employee Change_Internal Audit_Past	**25.** From last year to this year, how did your permanent staff levels change?	CAE only
	⭕ Increased	
	⭕ Decreased	
	⭕ Remained the same	
	⭕ Not applicable/I don't know	
3_Employee Change_Internal Audit_Future	**26.** In the next calendar year, how do you anticipate that your permanent staff levels will change?	CAE only
	⭕ Increase	
	⭕ Decrease	
	⭕ Remain the same	
	⭕ Not applicable/I don't know	
3_Budget Change_Internal Audit_Past	**27.** From last year to this year, how did your internal audit department budget change?	CAE only
	⭕ Increased	
	⭕ Decrease	
	⭕ Remained the same	
	⭕ Not applicable/I don't know	

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?	CAE only
	○ 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.*)	Practitioner
3_Audit Policy Documents_**Charter**	❑ Internal audit charter	
3_Audit Policy Documents_**Mission**	❑ Mission statement for the internal audit department	
3_Audit Policy Documents_**Manual**	❑ Internal audit operating manual	
3_Audit Policy Documents_**Strategy**	❑ Internal audit strategy description	
3_Audit Policy Documents_**Ethics**	❑ Code of conduct/ethics	
3_Audit Policy Documents_**Key Process Indicators**	❑ Description of key process indicators (KPIs)	
	❑ None	
	❑ Not applicable/I don't know	
	4_Staffing	
4_Skills Recruiting Top 5	**30.** What skills are you recruiting or building the most in your internal audit department? *(Choose up to five.)*	CAE only
4_Skills Recruiting Top 5_**Accounting**	❑ Accounting	

4_Skills Recruiting Top 5_**Analytical**	❑ Analytical/critical thinking	
4_Skills Recruiting Top 5_**Business Acumen**	❑ Business acumen	
4_Skills Recruiting Top 5_**Communication**	❑ Communication skills	
4_Skills Recruiting Top 5_**Cybersecurity**	❑ Cybersecurity and privacy	
4_Skills Recruiting Top 5_**Data Analytics**	❑ Data mining and analytics	
4_Skills Recruiting Top 5_**Finance**	❑ Finance	
4_Skills Recruiting Top 5_**Investigation**	❑ Forensics and investigations	
4_Skills Recruiting Top 5_**Fraud Auditing**	❑ Fraud auditing	
4_Skills Recruiting Top 5_**Industry Knowledge**	❑ Industry-specific knowledge	
4_Skills Recruiting Top 5_**Information Technology (IT)**	❑ Information technology (general)	
4_Skills Recruiting Top 5_**Legal**	❑ Legal knowledge	
4_Skills Recruiting Top 5_**Quality Controls**	❑ Quality controls (Six Sigma; ISO)	

4_Skills Recruiting Top 5_**Risk**	❑ Risk management assurance	
	❑ Other	
4_Third Party Internal Audit Services	**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)?	CAE only
	○ Yes	
	○ No	
	○ I don't know	
	○ Not applicable	
4_Third Party Internal Audit Services_Follow-Up	**31a.** What percentage of your organizations' internal audit activities were performed by a third party in the past calendar year?	CAE only
4_Third Party Internal Audit Services_Percentage	○ Percent of internal audit activities: _____	CAE only
	○ I don't know	
4_Third Party Internal Audit Services_Percentage _Category	See Calculated Fields tab for more information.	
4_Third Party Internal Audit Services_Future	**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?	CAE only
	○ Increase	
	○ Decrease	
	○ Remain the same	
	○ Not applicable	
4_Evaluation_Staff_ Methods	**33.** What method of evaluation do you use for individual staff members? *(Choose all that apply.)*	CAE only

4_Evaluation_Staff_**By Supervisor Periodically**	❑ By supervisor periodically	
4_Evaluation_Staff_**By Supervisor Immediately**	❑ By supervisor immediately after the activity is complete	
4_Evaluation_Staff_**By Auditee**	❑ Feedback from those who were audited	
4_Evaluation_Staff_**By Peers**	❑ Assessment by peers or subordinates	
4_Evaluation_Staff_**Self-Assessment**	❑ Self-assessment	
4_Evaluation_Staff_**Other**	❑ Other	
	❑ Not applicable	
	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
4_Bonus_**Criteria_Company Performance**	❑ Company performance	
4_Bonus_**Criteria_Personal Performance**	❑ Personal performance	
4_Bonus_**Criteria_Budget**	❑ 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?	Practitioner
	❍ 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?	Practitioner
	❍ 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**?	CAE only
	❍ 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?	CAE only
	❍ 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?	CAE only
	❍ Audit procedures are adhoc and not clearly documented.	
	❍ Audit procedures are documented in an internal audit manual.	

	❍ Audit procedures are documented in an internal audit manual and monitored with manual checks and controls.	
	❍ Audit procedures are documented in an internal audit manual and monitored manually and with software that conducts automated checks and controls.	
	❍ Not applicable	
5_Maturity 4_**Skill Mix**	**40.** Which skill background is most dominant within the internal audit staff of your organization?	CAE only
	❍ 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	
5_Maturity 5_**Risk Assessment Scope**	**41.** What kind of risk assessment does internal audit rely upon at your organization?	CAE only
	❍ 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	
5_Maturity 6_**Risk Assessment Frequency**	**42.** How frequently does internal audit conduct a risk assessment?	CAE only
	❍ Annual assessment without formal updates	
	❍ Annual assessment with periodic formal updates	
	❍ Continuous assessment	
	❍ Never (Internal audit does not conduct a risk assessment.)	
	❍ Other	

5_Maturity 7_**Risk Assessment Maintenance**	**43.** How is your risk assessment maintained?	CAE only
	❍ Part of a broader governance, risk, and compliance package	
	❍ Stand-alone risk package	
	❍ Part of an audit management system	
	❍ In spreadsheet or database software	
	❍ Other	
	❍ Not applicable	
5_Maturity 8_**Use of Information Technology**	**44.** How would you describe the use of technology to support internal audit processes at your organization?	CAE only
	❍ Primary reliance on manual systems and processes	
	❍ Some use of electronic workpapers or other office information technology tools	
	❍ Audit methodology supported by appropriate technology	
	❍ Extensive use of technology across the entire audit process, including data mining and analysis	
	❍ Other	
	❍ Not applicable	
5_Maturity 9_**Training for Internal Audit**	**45.** What is the level of formalization for the training program for internal audit at your organization?	CAE only
	❍ Not developed or ad hoc	
	❍ Structured and documented	
	❍ Not applicable	
5_Maturity 10_**Training for Internal Audit Topics**	**46.** What is included in the training program for internal audit? *(Choose all that apply.)*	CAE only
	❑ Onboarding and orientation for new employees	

	❑ General business competencies (for example, writing skills)	
	❑ Internal audit skills (for example, writing audit reports)	
	❑ Business knowledge related to the industry and organization	
	❑ Critical thinking skills	
	❑ Leadership skills	
	❑ Other	
	❑ Not applicable	
5_Maturity 11_**Quality Assurance**	**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	
	6_Audit Processes	
6_Audit Planning_**Resources**	**48.** What resources do you use to establish your audit plan? *(Choose all that apply.)*	CAE only
6_Audit Planning_**Risk-Based Method**	❑ A risk-based methodology	
6_Audit Planning_**Past Year Plan**	❑ The previous year's audit plan	
6_Audit Planning_**Business Head Meetings**	❑ 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 Meeting**s	❑ Consultations with external auditors	
6_Audit Planning_**Other**	❑ Other	
6_**Audit Plan_Categories**	**49.** What percentage of your 2015 audit plan is made up of the following general categories of risk? (Percentages must add to 100%.)	CAE only
6_Audit Plan_Categories_**Strategic Risks**	Strategic business risks _____	
6_Audit Plan_Categories_**Risk Management**	Risk management assurance/effectiveness _____	
6_Audit Plan_Categories_**Governance**	Corporate governance _____	

6_Audit Plan_Categories_**Operational**	Operational _____	
6_Audit Plan_Categories_**Regulatory Compliance**	Compliance/regulatory _____	
6_Audit Plan_Categories_**Information Technology**	Information technology (IT), not covered in other audits _____	
6_Audit Plan_Categories_**Third Parties**	Third-party relationships _____	
6_Audit Plan_Categories_**Crisis Management**	Crisis management _____	
6_Audit Plan_Categories_**Fraud**	Fraud not covered in other audits _____	
6_Audit Plan_Categories_**Cost Containment**	Cost/expense reduction or containment _____	
6_Audit Plan_Categories_**Financial**	General financial _____	
6_Audit Plan_Categories_**Sarbanes-Oxley (U.S.)**	Sarbanes-Oxley testing or support (United States only) _____	
6_Audit Plan_Categories_**Other Requests**	Other (in particular, requests, training, etc.) _____	

6_Audit Focus_Next Year	**50.** Compared to 2014, indicate whether **audit focus** on each of the following areas will increase, not change, or decrease in 2015.	CAE only
	Response Options: Increase; No change; Decrease; Not applicable/I don't know	
6_Audit Focus_Next Year_**Strategic Risks**	1. Strategic business risks	
6_Audit Focus_Next Year_**Risk Management**	2. Risk management assurance/effectiveness	
6_Audit Focus_Next Year_**Governance**	3. Corporate governance	
6_Audit Focus_Next Year_**Operational**	4. Operational	
6_Audit Focus_Next Year_**Regulatory Compliance**	5. Compliance/regulatory	
6_Audit Focus_Next Year_**Information Technology**	6. Information technology (IT), not covered in other audits	
6_Audit Focus_Next Year_**Third Parties**	7. Third-party relationships	
6_Audit Focus_Next Year_**Crisis Management**	8. Crisis management	
6_Audit Focus_Next Year_**Fraud**	9. Fraud, not covered in other audits	
6_Audit Focus_Next Year_**Cost Containment**	10. Cost/expense reduction or containment	

6_Audit Focus_Next Year_**Financial**	11. General financial	
6_Audit Focus_Next Year_**Sarbanes-Oxley (U.S.)**	12. Sarbanes-Oxley testing or support (United States only)	
6_External Audit_Support Provided	**51.** Approximately how many work weeks did the internal audit department at your organization spend last year on activities that supported **external audit**?	CAE only
	❍ Up to 1 week	
	❍ 1 to 4 weeks	
	❍ Between 4 weeks and 8 weeks	
	❍ More than 8 weeks	
	❍ None	
	❍ Not applicable	
	❍ I don't know	
	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.)	
6_Follow Up_Audit Findings	**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
	❍ The audited entity/process owner	
	❍ The internal audit department	
	❍ Both internal audit and the audited entity/process owner	
	❍ Other	
	❍ Not applicable (There is no formal follow up.)	
	❍ I don't know	

6_Access for Auditing	**53.** 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?	Practitioner
	○ All of the time	
	○ Most of the time	
	○ Some of the time	
	○ None of the time	
	○ Not applicable/I don't know	
6_Performance Auditing_General	**54.** In the past calendar year, did your internal audit department conduct performance audits (or value-for-money audits)?	Practitioner
	○ Yes	
	○ No	
	○ Not applicable/I don't know	
	54a. What percentage of internal audit resources were used to conduct performance audits (or value-for-money audits) in the past calendar year?	Practitioner
6_Performance Auditing_Percentage	○ Percentage of resources: _____	Practitioner
6_Performance Auditing_Don't Know	○ I don't know	
6_Performance Auditing_Category	See Calculated Fields tab for more information.	
6_Fraud Detection	**55.** What degree of responsibility does internal audit have for detecting fraud in your organization?	Practitioner
	○ All of the responsibility	
	○ Most of the responsibility	
	○ Some of the responsibility	
	○ None of the responsibility	
	○ Not applicable/I don't know	

6_Fraud Prevention	56. What degree of responsibility does internal audit have for preventing fraud in your organization?	Practitioner
	❍ All of the responsibility	
	❍ Most of the responsibility	
	❍ Some of the responsibility	
	❍ None of the responsibility	
	❍ Not applicable/I don't know	
6_Strategic Alignment with Organization	57. To what extent do you believe your internal audit department is aligned with the strategic plan of your organization?	CAE only
	❍ Fully aligned	
	❍ Almost fully aligned	
	❍ Somewhat aligned	
	❍ Minimally aligned	
	❍ Not aligned	
	❍ My organization's strategic plan is not clearly defined.	
	❍ I don't know	
7_Risk — General		
7_Risk Management_Organization Wide	58. What is your organization's level of development for its risk management processes?	CAE only
	❍ No risk management processes are in place.	
	❍ Risk management processes are informal or just developing.	
	❍ Formal risk management processes and procedures are in place.	
	❍ The organization has a formal enterprise risk management (ERM) process with a chief risk officer or equivalent.	
	❍ Not applicable	
	❍ I don't know	

7_ERM and Internal Audit Relationship	**59.** What is the relationship between internal audit and enterprise risk management (ERM) at your organization?	Practitioner
	○ Internal audit and ERM are separate functions, and they do not interact.	
	○ Internal audit and ERM are separate functions, but they coordinate and share knowledge.	
	○ Internal audit is responsible for the current ERM function, but responsibility will be transferred to another department in the future.	
	○ Internal audit is responsible for the organization's ERM function.	
	○ Not applicable	
	○ I don't know	
7_Risk Responsibilities	**60.** What areas of responsibility does internal audit have related to risk at your organization? (*Choose all that apply.*)	Practitioner
7_Risk Responsibilities_**Individual Assurance**	❑ Provide assurance on individual risks	
7_Risk Responsibilities_**Overall Assurance**	❑ Provide assurance on risk management as a whole	
7_Risk Responsibilities_**Consulting**	❑ Provide advice and consulting on risk management activities	
7_Risk Responsibilities_**Not applicable**	❑ My organization doesn't follow a risk-based approach.	
7_Risk Responsibilities_**Other**	❑ Other	
	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.)	
7_Combined Assurance_Implementation	**61.** Has your organization implemented a formal ***combined assurance**** model?	Practitioner
	❍ Yes, implemented now	
	❍ Yes, but not yet approved by the board or audit committee	
	❍ No, but plan to adopt one in the next 2 to 3 years	
	❍ No, and do not have plans to adopt one in the next 2 to 3 years	
	❍ Not applicable	
	❍ I don't know. I am not familiar with the combined assurance model.	
	*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)	
7_Combined Assurance_Report	**62.** Does internal audit at your organization issue a written combined assurance assessment as part of the combined assurance initiative?	Practitioner
	❍ Yes	
	❍ No	
	❍ Not applicable	
	❍ I don't know	
7_Three Lines of Defense_Recognition	**63.** Does your organization follow the three lines of defense model* as articulated by The IIA?	Practitioner
	❍ Yes, and internal audit is considered the third line of defense.	
	❍ Yes, but internal audit is considered the second line of defense in our organization.	
	❍ Yes, but the distinction between the second and third line of defense is not clear.	

	○ No, my organization does not follow this model.	
	○ No, this model is not applicable for my organization.	
	○ I am not familiar with the three lines of defense model.	
	○ Other	
	This model is decribed in The IIA position paper titled "The Three Lines of Defense in Effective Risk Management and Control" (released January 2013).	
	8_Top Five Risks	
8_Risk_Top 5_Audit Committee	**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
8_Risk_Top 5_Audit Committee_**Strategic Risks**	❑ Strategic business risks	
8_Risk_Top 5_Audit Committee_**Risk Management**	❑ Risk management assurance/effectiveness	
8_Risk_Top 5_Audit Committee_**Governance**	❑ Corporate governance	
8_Risk_Top 5_Audit Committee_**Operational**	❑ Operational	
8_Risk_Top 5_Audit Committee_**Regulatory Compliance**	❑ Compliance/regulatory	
8_Risk_Top 5_Audit Committee_**Information Technology**	❑ Information technology (IT), not covered in other audits	

8_Risk_Top 5_Audit Committee_**Third Parties**	❑ Third-party relationships	
8_Risk_Top 5_Audit Committee_**Crisis Management**	❑ Crisis management	
8_Risk_Top 5_Audit Committee_**Fraud**	❑ Fraud, not covered in other audits	
8_Risk_Top 5_Audit Committee_**Cost Containment**	❑ Cost/expense reduction or containment	
8_Risk_Top 5_Audit Committee_**Financial**	❑ General financial	
8_Risk_Top 5_Audit Committee_**Sarbanes-Oxley (U.S.)**	❑ Sarbanes-Oxley testing or support (United States only)	
8_Risk_Top 5_Audit Committee_**Other**	❑ Other	
8_Risk_Top 5_Audit Committee_**Not Sure**	❑ I'm not sure	
8_Risk_Top 5_Management	**65.** Please identify the top five risks on which your executive management is focusing the greatest level of attention in 2015.	CAE Only
8_Risk_Top 5_Management_**Strategic Risks**	❑ Strategic business risks	
8_Risk_Top 5_Management_**Risk Management**	❑ Risk management assurance/effectiveness	

8_Risk_Top 5_Management_**Gov ernance**	❑ Corporate governance	
8_Risk_Top 5_Management_**Ope rational**	❑ Operational	
8_Risk_Top 5_Management_**Reg ulatory Compliance**	❑ Compliance/regulatory	
8_Risk_Top 5_Management_**Info rmation Technology**	❑ Information technology (IT), not covered in other audits	
8_Risk_Top 5_Management_**Thir d Parties**	❑ Third-party relationships	
8_Risk_Top 5_Management_**Crisi s Management**	❑ Crisis management	
8_Risk_Top 5_Management_**Frau d**	❑ Fraud, not covered in other audits	
8_Risk_Top 5_Management_**Cost Containment**	❑ Cost/expense reduction or containment	
8_Risk_Top 5_Management_**Fina ncial**	❑ General financial	
8_Risk_Top 5_Management_**Sar banes-Oxley (U.S.)**	❑ Sarbanes-Oxley testing or support (United States only)	

8_Risk_Top 5_Management_**Other**	❑ Other	
8_Risk_Top 5_Management_**Not Sure**	❑ I'm not sure	
8_Risk_Top 5_Internal Audit	**66.** Please identify the top five risks on which your internal audit department is focusing the greatest level of attention in 2015.	CAE Only
8_Risk_Top 5_Internal Audit_**Strategic Risks**	❑ Strategic business risks	
8_Risk_Top 5_Internal Audit_**Risk Management**	❑ Risk management assurance/effectiveness	
8_Risk_Top 5_Internal Audit_**Governance**	❑ Corporate governance	
8_Risk_Top 5_Internal Audit_**Operational**	❑ Operational	
8_Risk_Top 5_Internal Audit_**Regulatory Compliance**	❑ Compliance/regulatory	
8_Risk_Top 5_Internal Audit_**Information Technology**	❑ Information technology (IT), not covered in other audits	
8_Risk_Top 5_Internal Audit_**Third Parties**	❑ Third-party relationships	

8_Risk_Top 5_Internal Audit_**Crisis Management**	❑ Crisis management	
8_Risk_Top 5_Internal Audit_**Fraud**	❑ Fraud, not covered in other audits	
8_Risk_Top 5_Internal Audit_**Cost Containment**	❑ Cost/expense reduction or containment	
8_Risk_Top 5_Internal Audit_**Financial**	❑ General financial	
8_Risk_Top 5_Internal Audit_**Sarbanes-Oxley (U.S.)**	❑ Sarbanes-Oxley testing or support (United States only)	
8_Risk_Top 5_Internal Audit_**Other**	❑ Other	
8_Risk_Top 5_Internal Audit_**Not Sure**	❑ I'm not sure	
	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.)	

9_Governance Review_Board Support	**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?	CAE Only
	❍ Complete support	
	❍ Some support	
	❍ No support	
	❍ Not applicable	
	❍ I don't know	
9_Legal Mandate for Internal Audit	**68.** Is the existence of an internal audit department mandated by law for your organization?	Practitioner
	❍ Yes	
	❍ No	
	❍ I don't know	
9_Integrated Reporting_Status	**69.** Does your organization plan to create an annual integrated report based on the International Integrated Reporting (< IR >) Framework?*	Practitioner
	❍ Yes, this year	
	❍ Yes, at some point in the next 2 to 3 years	
	❍ Yes, at an unspecified point in the future	
	❍ No	
	❍ I am not familiar with the Integrated Reporting (< IR >) Framework.	
	❍ I don't know	
	The < IR > Framework (2013) identifies information to be included in an integrated report.	
9_Sustainability Reporting_Status	**70.** Does your organization plan to release a report on sustainability*?	Practitioner
	❍ Yes, this year	
	❍ Yes, at some point in the next 2 to 3 years	
	❍ Yes, at an unspecified point in the future	
	❍ No	

	○ 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.	
9_Governance Documents	**71.** Which organizational governance documents exist in your organization? (*Choose all that apply.*)	Practitioner
9_Governance Documents_**Ethics**	❑ Organizational ethics policy, code of ethics, or code of conduct	
9_Governance Documents_**Audit Committee Charter**	❑ Audit committee charter	
9_Governance Documents_**Board Charter**	❑ Board or supervisory committee charter	
9_Governance Documents_**Governance Code**	❑ Organizational governance code	
9_Governance Documents_**Strategic Plan**	❑ Long-term strategic plan for the organization	
9_Governance Documents_**Other**	❑ Other	
9_Governance Documents_**None**	❑ None	
9_Governance Documents_**Not applicable**	❑ Not applicable/I don't know	
9_Governance Reviews_ Activity Level	**72.** What is the extent of activity for your internal audit department related to governance reviews?	CAE Only
	Response Options: 1-None, 2-Minimal, 3-Moderate, 4-Extensive, Not applicable/I don't know	

9_Governance Reviews_**Policies_General**	1. Reviews of governance policies and procedures in general	
9_Governance Reviews_**Policies_IT**	2. Reviews of governance policies and procedures related to the organization's use of information technology (IT) in particular	
9_Governance Reviews_**Acquisition, Divestiture**	3. Due diligence audits for acquisition and/or divestiture	
9_Governance Reviews_**External Providers**	4. Audits of the internal operations of external providers of major services	
9_Governance Reviews_**Ethics**	5. Ethics-related audits	
9_Governance Reviews_**Strategy, Performance**	6. Reviews addressing linkage of strategy and performance	
9_Governance Reviews_**Executive Compensation**	7. Executive compensation assessments	
9_Governance Reviews_**Sustainability**	8. Environmental sustainability audits	
	10_Reporting Lines	
10_Reporting Line_Administrative	**73.** What is the primary ADMINISTRATIVE* reporting line for the chief audit executive (CAE) or equivalent in your organization?	CAE Only
	❍ Audit committee, or equivalent	
	❍ Board of directors	
	❍ General or legal counsel	
	❍ Chief executive officer (CEO), president, head of government agency	

	○ Chief financial offier (CFO), vice president of finance	
	○ Chief risk officer (CRO), or equivalent	
	○ Chief compliance officer (CCO), or equivalent	
	○ Chief operating officer (COO)	
	○ Controller or financial director	
	○ Other	
	○ Not applicable	
	○ I don't know	
	Administrative reporting refers to oversight of day-to-day matters, including budgeting, human resource administration, communication, internal policies and procedures.	
10_Reporting Line_Functional	**74.** What is the primary FUNCTIONAL* reporting line for the chief audit executive (CAE) or equivalent in your organization?	CAE Only
	○ Audit committee, or equivalent	
	○ Board of directors	
	○ General or legal counsel	
	○ Chief executive officer (CEO), president, head of government agency	
	○ Chief financial offier (CFO), vice president of finance	
	○ Chief risk officer (CRO), or equivalent	
	○ Chief compliance officer (CCO), or equivalent	
	○ Chief operating officer (COO)	
	○ Controller or financial director	
	○ Other	
	○ Not applicable	
	○ I don't know	
	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.	

10_CAE Appointment_General	75. Who makes the final decision for the appointment of the chief audit executive (CAE) or equivalent?	CAE Only
	○ Board, or supervisory committee	
	○ Chair of the board or supervisory committee	
	○ Chief executive officer (CEO), president, or head of government agency	
	○ Audit committee	
	○ Chair of the audit committee	
	○ Chief operating officer (COO)	
	○ Chief financial officer (CFO), or vice president of finance	
	○ Other	
	○ Not applicable	
	○ I don't know	
10_CAE Evaluation_General	76. Who is ultimately responsible for the performance evaluation of the chief audit executive (CAE), or head of internal audit, at your organization?	CAE Only
	○ Board, or supervisory committee	
	○ Chair of the board or supervisory committee	
	○ Chief executive officer (CEO), president, or head of government agency	
	○ Audit committee	
	○ Chair of the audit committee	
	○ Chief operating officer (COO)	
	○ Chief financial officer (CFO), or vice president of finance	
	○ Senior management	
	○ The CAE is not evaluated.	
	○ Other	
	○ Not applicable/I don't know	
10_CAE Appointment_Service Provider	75a. Who makes the final decision for the appointment of the internal audit service provider at your organization?	CAE Only

	❍ Board or supervisory committee	
	❍ Chair of the board or supervisory committee	
	❍ Chief executive officer (CEO), president, or head of government agency	
	❍ Audit committee	
	❍ Chair of the audit committee	
	❍ Chief operating officer (COO)	
	❍ Chief financial officer (CFO), or vice president of finance	
	❍ Chief audit executive (CAE), or equivalent	
	❍ Other	
	❍ I don't know.	
10_CAE Evaluation_Service Provider	**76a.** Who is ultimately responsible for the performance evaluation of the internal audit service provider at your organization?	CAE Only
	❍ Board, or supervisory committee	
	❍ Chair of the board or supervisory committee	
	❍ Chief executive officer (CEO), president, or head of government agency	
	❍ Audit committee	
	❍ Chair of the audit committee	
	❍ Chief operating officer (COO)	
	❍ Chief financial officer (CFO), or vice president of finance	
	❍ Chief audit executive (CAE), or equivalent	
	❍ Senior management	
	❍ The CAE is not evaluated.	
	❍ Other	
	❍ Not applicable/I don't know	
10_Pressure to Change Findings_Incidents	**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?	Practitioner
	❍ Never	

	○ 1 to 2 times	
	○ 3 to 5 times	
	○ More than 5 times	
	○ Not applicable	
	○ I would prefer not to answer.	
10_Pressure to Change Findings_Frequency	**77a.** Would you say you have been directed to suppress, or significantly modify, a valid internal audit finding or report on a *regular basis* (at least once a year)?	Practitioner
	○ Yes	
	○ No	
	○ I would prefer not to answer	
10_Pressure to Change Report_Source	**77b.** What was the source of the pressure when you were directed to suppress, or significantly modify, a valid internal audit finding or report? (*Choose all that apply.*)	Practitioner
10_Pressure to Change Report_Source_**Audit Committee**	❑ Audit committee	
10_Pressure to Change Report_Source_**Board**	❑ Board of directors	
10_Pressure to Change Report_Source_**Compliance Officer**	❑ Chief compliance officer (CCO)	
10_Pressure to Change Report_Source_**CEO**	❑ Chief executive office (CEO)	

10_Pressure to Change Report_Source_**Financial Officer**	❑ Chief financial officer (CFO)	
10_Pressure to Change Report_Source_**Risk Officer**	❑ Chief risk officer (CRO)	
10_Pressure to Change Report_Source_**Legal**	❑ Legal or general counsel	
10_Pressure to Change Report_Source_**Management**	❑ Operations management	
10_Pressure to Change Report_Source_**Internal Audit**	❑ Internal audit department	
10_Pressure to Change Report_Source_**Other Internal**	❑ Other internal source	
10_Pressure to Change Report_Source_**Other External**	❑ Source external to the organization	
10_Pressure to Change Report_Source_**No Answer**	❑ I prefer not to answer	
	11_Audit Committee	

	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.)	
11_Audit Committee_Existence	**78.** Is there an audit committee or equivalent in your organization?	Practitioner
	❍ Yes	
	❍ No	
	❍ I don't know	
11_Audit Committee Meetings_Follow Up	**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)?	CAE Only
	❍ Number of meetings:	
11_Audit Committee Meetings_Number	_____ [input field for number of meetings]	CAE Only
	❍ I don't know	
11_Audit Committee Meetings_Number_Category	See Calculated Fields tab for more information.	
11_Audit Committee Meetings with CAE	**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?	CAE Only
11_Audit Committee Meetings with CAE_Number	❍ Number of meetings: _____	CAE Only
	❍ I don't know	
11_Audit Committee Meetings with	See Calculated Fields tab for more information.	

CAE_Number_Category		
11_Audit Committee Meetings with CAE, No Management	**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?	CAE Only
	○ Yes	
	○ No	
	○ Not applicable	
	○ I don't know	
	## 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:	
	1- Novice — Can perform routine tasks with direct supervision	
	2- Trained — Can perform routine tasks with limited supervision	
	3- Competent — Can perform routine tasks independently	
	4- Advanced — Can perform advanced tasks independently	
	5- Expert — Can perform complex advanced tasks independently	
	Not applicable — This skill is not applicable in my role.	
	79. Internal Audit Management Competencies:	
12_Resource Management	**79-1**. Manage internal audit resources (individually or as a manager)	Practitioner
12_Advocating Internal Audit Value	**79-2**. Advocate the value of the internal audit activity	Practitioner
12_Staff Development	**79-3**. Foster the professional development of internal audit staff	Practitioner
12_Workforce Plan	**79-4**. Develop and implement an effective workforce plan for the internal audit department	Practitioner
	80. The IIA's International Professional Practices Framework:	

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
	81. 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

12_Business Objectives Applied	**82-5**. Apply understanding of the organization's business objectives	Practitioner
	83. Ethics:	
12_Ethics Code Compliance	**83-1**. Comply with The IIA's Code of Ethics	Practitioner
12_Ethics, Fraud Applied in Audits	**83-2**. Incorporate ethics and fraud considerations in audit engagements	Practitioner
12_Confidentiality Maintained	**83-3**. Maintain confidentiality	Practitioner
12_Objectivity Maintained	**83-4**. Maintain objectivity	Practitioner
	84. Communication:	
12_Verbal Communication	**84-1**. Use verbal communication skills effectively	Practitioner
12_Written Communication	**84-2**. Use written communication skills effectively	Practitioner
12_Listening Skills	**84-3**. Use listening communication skills effectively	Practitioner
	85. Persuasion and Collaboration:	
12_Collaboration	**85-1.** Collaborate with others	Practitioner
12_Building Consensus	**85-2.** Persuade and build consensus	Practitioner
12_Demonstrating Leadership	**85-3.** Demonstrate leadership	Practitioner
12_Building Relationships	**85-4.** Build relationships	Practitioner
	86. Critical Thinking:	
12_Data Collection	**86-1**. Use appropriate data collection tools to create audit efficiency	Practitioner
12_Data Analysis	**86-2**. Use data analysis to reach meaningful conclusions	Practitioner
12_Problem-Solving	**86-3.** Apply problem-solving techniques to address issues	Practitioner

	87. Internal Audit Delivery:	
12_Business Strategy Applied to Issues	**86-4.** Apply understanding of the organization's business objectives and strategy	Practitioner
	87. Internal Audit Delivery:	
12_Risk Identification, Prioritization	**87-1**. Identify and prioritize key risks to prepare for a quality audit engagement	Practitioner
12_Planning Audit	**87-2.** Plan the audit work program and timeline	Practitioner
12_Collecting Evidence	**87-3.** Collect evidence to effectively meet audit objectives	Practitioner
12_Using Evidence to Support Results	**87-4.** Document and organize audit evidence to support audit engagement results	Practitioner
12_Identifying Root Causes	**87-5.** Identify root causes of issues in the audit engagement	Practitioner
12_Expressing Audit Findings	**87-6.** Express audit findings effectively	Practitioner
12_Monitoring Management Actions	**87-7.** Establish process to monitor completion of management actions	Practitioner
	88. Improvement and Innovation:	
12_Adapting Audit Plan to Change	**88-1.** Adapt audit plans to support organizational change	Practitioner
12_Innovation for Internal Audit	**88-2.** Develop innovative approaches to enhance internal audit activity	Practitioner
12_Personal Professional Development	**88-3**. Pursue personal and professional development goals	Practitioner
	13_Value and Performance Measures	
13_Value_Top 5_Activities	**89.** In your opinion, which are the five internal audit activities that bring the most value to your organization. (*Choose up to five.*)	CAE Only

13_Value_Top 5_**Internal Control Assurance**	**89-1.** ❑ Assuring the adequacy and effectiveness of the internal control system	
13_Value_Top 5_**Risk Management Assurance**	**89-2.** ❑ Assuring the organization's risk management processes	
13_Value_Top 5_**Governance Assurance**	**89-3.** ❑ Assuring the organization's governance processes	
13_Value_Top 5_**Regulatory Compliance Assurance**	**89-4.** ❑ Assuring regulatory compliance	
13_Value_Top 5_**Emerging Risks**	**89-5.** ❑ Identifying emerging risks	
13_Value_Top 5_**Leading ERM**	**89-6.** ❑ Leading the enterprise risk management process	
Value_Top 5_**Management's Assessment**	**89-7.** ❑ Testing management's assessment of controls	
13_Value_Top 5_**Data Analysis**	**89-8.** ❑ Mining and analyzing data for management	
13_Value_Top 5_**Fraud**	**89-9.** ❑ Investigating or deterring fraud	
13_Value_Top 5_**Business Improvement**	**89-10.** ❑ Recommending business improvement	
13_Value_Top 5_**Advising Management**	**89-11.** ❑ Informing and advising management	

13_Value_Top 5_**Advising Audit Committee**	**89-12.** ❑ Informing and advising the audit committee	
13_Value_Top 5_**Informing Stakeholders**	**89-13.** ❑ Informing key stakeholders	
13_Value_Top 5_**Supporting External Audit**	**89-14.** ❑ Supporting external auditors	
13_Value_Top 5_**Other**	**89-15.** ❑ Other	
13_Value_Top 5_**Not Applicable**	**89-16.** ❑ Not applicable	
13_Performance Measures Used	**90.** What specific measures does your organization use to evaluate the performance of its internal audit activity? (*Choose all that apply.*)	CAE Only
13_Performance Measures_**Audit Plan Complete**	❑ Percentage of audit plan complete	
13_Performance Measures_**Hours Budgeted**	❑ Budget to actual audit hours	
13_Performance Measures_**Completion of Mandate**	❑ Completion of mandated coverage	
13_Performance Measures_**Closure Time for Issues**	❑ Timely closure of audit issues	
13_Performance Measures_**Time to Create Draft Report**	❑ Cycle time from entrance conference to draft report	

13_Performance Measures_**Time to Create Final Report**	❑ Cycle time from end of fieldwork to final report	
13_Performance Measures_**Client Satisfaction**	❑ Client satisfaction goals	
13_Performance Measures_**Stakeholder Expectations**	❑ The fulfillment of specific expectations set and agreed to with key stakeholders	
13_Performance Measures_**Financial Budget**	❑ Performance against the internal audit financial budget	
13_Performance Measures_**Other**	❑ Other	
13_Performance Measures_**I don't know**	❑ I don't know	
13_Performance Measures_**None**	❑ We have not established formal performance measures.	
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.*)	CAE Only
13_Performance Support_**Balanced Scorecard**	❑ Balanced scorecard	
13_Performance Support_**Audit Client Surveys**	❑ Surveys of audit clients	
13_Performance Support_**Stakeholder Surveys**	❑ Surveys of key stakeholders	

13_Performance Support_**Internal Quality Assessment**	❑ Internal quality assessments initiated by internal audit	
13_Performance Support_**External Quality Assessment**	❑ External quality assessments initiated by internal audit	
13_Performance Support_**Peer Review**	❑ Peer reviews	
13_Performance Support_**External Regulator Review**	❑ Reviews from external regulators	
13_Performance Support_**Quality Review_General**	❑ Reviews by your organization's internal quality assurance function	
13_Performance Support_**Other**	❑ Other	
13_Performance Support_**Not applicable**	❑ Not applicable	
	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

	Response Options: 1-None, 2-Minimal, 3-Moderate, 4-Extensive, Not applicable/I don't know	
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
	Response Options: 1-None, 2-Minimal, 3-Moderate, 4-Extensive, Not applicable/I don't know	
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_**Websites**	**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?	Practitioner
	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	

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**. Continous/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	

15_Data Usage	**96.** Does your internal audit department use data mining or data analytics for the following activities? (*Choose all that apply.*)	Practitioner
15_Data Usage_Population Tests	❑ Tests of entire populations rather than sampling	
15_Data Usage_Regulatory Compliance	❑ Tests for regulatory compliance	
15_Data Usage_Fraud Identification	❑ Identification of possible frauds	
15_Data Usage_Risk, Control Monitoring	❑ Potential issues discovered through risk or control monitoring	
15_Data Usage_Business Improvement	❑ Business improvement opportunities	
15_Data Usage_Other	❑ Other	
15_Outsourced Data Analysis	**97.** What percentage of the data analysis activities for internal audit is performed outside of your internal audit department?	Practitioner
15_Outsourced Data Analysis_**Percentage**	❍ Percentage: _____	Practitioner
	❍ Not applicable	
	❍ I don't know	
15_Outsourced Data Analysis_Percentage _Category	See Calculated Fields tab for more information.	
	## 16_Internal Audit Standards	
16_Standards Usage	**98.** Does your organization use the *International Standards for the Professional Practice of Internal Auditing* (*Standards*)?	Practitioner

	❍ Yes, all of the *Standards*	
	❍ Partial yes, some of the *Standards*	
	❍ No	
	❍ I don't know	
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	
16_Standards Conformance_**1000**	1000 – Purpose, Authority, and Responsibility	
16_Standards Conformance_**1100**	1100 – Independence and Objectivity	
16_Standards Conformance_**1130**	1130 – Impairment to Independence or Objectivity	
16_Standards Conformance_**1200**	1200 – Proficiency and Due Professional Care	
16_Standards Conformance_**1300**	1300 – Quality Assurance and Improvement Program	
16_Standards Conformance_**2000**	2000 – Managing the Internal Audit Activity	
16_Standards Conformance_**2200**	2100 – Nature of Work	
16_Standards Conformance_**2200**	2200 – Engagement Planning	
16_Standards Conformance_**2300**	2300 – Performing the Engagement	
16_Standards Conformance_**2400**	2400 – Communicating Results	

16_Standards Conformance_**2500**	2500 – Monitoring Progress	
16_Standards Conformance_**2600**	2600 – Communicating the Acceptance of Risks	
16_Standards Nonconformance_Reasons	**99a.** What are the reasons for not conforming with all of the *Standards*? (*Choose all that apply.*)	Practitioner
16_Standards Nonconformance_**Too Complex**	❑ *Standards* are too complex	
16_Standards Nonconformance_**Organization Smallness**	❑ Not appropriate for small organizations	
16_Standards Nonconformance_**Lack of Benefit**	❑ Lack of perceived benefit compared to cost	
16_Standards Nonconformance_**Time-Consuming**	❑ Too time-consuming	
16_Standards Nonconformance_**Local Standards Supercede**	❑ Superseded by local/government regulations or standards	
16_Standards Nonconformance_**Not Right for Industry**	❑ Not appropriate for my industry	
16_Standards Nonconformance_**Lacked Support**	❑ Compliance not supported by management/board	

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_**Don'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.*)	Practitioner
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)	

16_Quality Component_**Reporting Quality to Board**	❑ Reporting on the program to the board at least annually (Standard 1320)	
16_Quality Component_**Disclosing Nonconformance**	❑ Disclosure of nonconformance (Standard 1322)	
16_Quality Component_**None**	❑ None	
16_Quality Component_**Not Applicable**	❑ Not applicable	
16_Quality Component_**Don't Know**	❑ I don't know	

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