



A survey of internal auditors to establish the scope of the common body of knowledge study in 2006

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Abstract

Purpose – To present the results of a survey of internal auditors worldwide to determine the scope of the topics to be included in The IIA's Global Common Body of Knowledge Study (CBOK) 2006.

Design/methodology/approach – The researchers developed a prescope questionnaire and surveyed a small sample of experienced internal auditors worldwide. All three CBOK 2006 teams (Americas, Asia Pacific and Europe/Africa) participated in data gathering from internal auditors in their regions. The questionnaire contained topics that were adapted from The IIA Practice Standards, past CBOKs and other relevant prior research. The questionnaire also provided space for inclusion of "Other" topics by respondents.

Findings – The respondents agreed with the inclusion of a majority of the topics listed in the prescope questionnaire in the global CBOK 2006 survey. Many "Other" topical areas were also suggested for inclusion.

Originality/value – The survey results are providing invaluable information to the researchers in their efforts to develop the questionnaire for global CBOK 2006.

Keywords Auditors, Internal auditing, Knowledge management, Standards

Paper type General review

Introduction

The common body of knowledge (CBOK) in internal auditing is growing at a rapid pace. The expanded scope in the definition of internal auditing (The IIA, 2004) and new regulatory requirements such as the Sarbanes-Oxley Act 2002 in the USA and the CLERP Act 2004 in Australia have increased the demands on internal auditing and at the same time, there is increasing recognition that the Internal Audit Function (IAF) plays an important role in improving control systems, analyzing risks, providing consulting services and reducing the cost of external audits.

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The expanding role of the IAF requires an increasingly more sophisticated body of knowledge for internal auditors to perform their jobs. They also present challenges to the Chief Audit Executive (CAE) for hiring and training audit staff. To help with these challenges, The Institute of Internal Auditors (The IIA) has recently embarked upon a long-term project to globally define the current CBOK and to provide a data base that will be periodically updated. Three research teams located around the world (Americas, Asia Pacific and Europe/Africa) were selected to undertake the research. The stated objectives of this project are to:

- Develop a summary of the global practice of internal auditing around the world. This will be a descriptive study of the current state of the art of internal auditing in various countries.
- Provide insights on the practice of internal auditing and how it has changed.
- Provide insights on the activities being performed by internal auditors and the knowledge, skills and technologies being used to perform these activities.
- Provide information about internal audit's role within organizations, governance structures, regulations, cultural issues and professional competencies.
- Create a database that can be updated on a periodic basis so that future changes in IA can be documented.

One of the first tasks the research teams undertook was the development of a prescope questionnaire to gather input from a sample of internal auditors worldwide. The objective of the prescope questionnaire was to determine the important topics for inclusion in the global CBOK 2006 survey. This paper presents the development process and findings from the prescope questionnaire. The researchers present the research method first, followed by a discussion of findings by topic.

Research method

Questionnaire

The prescope questionnaire was developed after reviewing *The Professional Practices Framework* (The IIA, 2004) and the current literature on internal auditing (see other papers in this issue). Based on discussions with knowledgeable internal auditors and the literature review, the following topics were selected for inclusion:

- percentage of time spent on different types of audits in 2005;
- internal auditing standards from The Professional Practices Framework;
- specific areas of knowledge required of internal auditors;
- role of the Board of Directors and Audit Committee;
- evaluation of staff;
- emerging trends in internal auditing;
- certification;
- salaries;

- audit methods, tools and techniques; and
- audit skill sets.

Each topic was followed by a request for the respondents to complete a section of “Other” topics to elicit responses from internal auditors on items missing from the listing.

To collect data from a small representative group of experienced internal auditors, the prescope questionnaire was sent out to a select number of internal auditors in various regions of the world by each of the three global teams. The respondents were asked to indicate which items listed on the prescope questionnaire should be included or excluded from a comprehensive listing in CBOK 2006 study. As mentioned above, the respondents were invited to list “Other” items that they thought should be included in each category of questions.

Responses

A total of 63 responses were received from nine countries. Table I indicates the number of responses from each country.

The Appendix presents the prescope questionnaire and the details of the responses.

In the remainder of the paper, respondents’ “Other” items are summarized in tables to provide information by category of items respondents proposed for inclusion in the global CBOK 2006 survey. As shown in the Appendix, a majority of participants agreed with the inclusion in the study of most of the topics in the prescope questionnaire. The areas discussed in detail reflect the researchers’ priorities for the final CBOK questionnaire.

Scope of audits performed

The respondents were asked to indicate whether or not CBOK should include the percentage of time spent on different types of audits in 2005. A majority of respondents (57 of 61) agreed with the list of audit scope topics provided. Outsourcing work done by consultants was the one item for which the respondents most disagreed. Five indicated that this item should not be included. Table II is a summary of the “Other” topics respondents would like to have included in scope of audits performed.

Countries	Respondents
<i>Asia Pacific</i>	
Australia	11
New Zealand	5
Malaysia	2
<i>Europe/Africa</i>	
Belgium	9
France	2
Italy	6
South Africa	1
UK/Ireland	13
USA	14
<i>Total</i>	63

Table I.
Summary of respondents
by countries

Review of the topics listed in Table II indicates the expansion of the internal auditor's role in many areas and suggests an increase in the demand for specialty audits.

The international standards for internal auditing

When asked about adherence to standards, the majority of respondents expressed the importance of adhering to all the standards listed in the prescope questionnaire. Nearly all respondents (61 or 62) indicated that the five most supported standards are:

- (1) 1000 purpose, authority, and responsibility;
- (2) 1100 independence and objectivity;
- (3) 1200 proficiency and due professional care;
- (4) 2400 communicating results; and
- (5) 2500 monitoring progress.

Surprisingly, seven respondents expressed the view that they did not think that standards 2010 (Planning) and 2240 (Engagement Work Program) should be included in the survey.

Table III lists the topics of concern that respondents had with adherence to the standards. It appears that respondents would like to see more specificity in the standards.

Current knowledge

Many respondents agreed with the listed areas of knowledge required of internal auditors. The topic with the most disagreement concerned the skills needed to qualify as an internal auditor. About 15 or more respondents did not believe that business terminology, costing methods/managerial accounting and economic theories should be included. Table IV provides a list of "Other" items that respondents suggested should be included in this topic.

Procedures development
Information technology audit
Compliance (non-SOX)
Ad hoc/special audits
Regulatory

Benchmark analyses
Probity
Prevention of corporate crime
Risk assessment
Statistical analysis

Table II.
Respondents suggested
"Other" areas for
percentage of time spent
on audits

Follow-up on implementation of critical recommendations
Calculation/estimation of "return" of audit work
Determination of IA as either a cost centre or profit centre
Calculation of cost savings and/or opportunity income gained arising from internal audit recommendations as part of reporting (estimation) and monitoring (actual)
2010-planning: how is the internal audit plan developed – on the basis of what information? What is the duration of the audit plan? How often is it revised?
2500-monitoring the "efficiency" of internal audit activities

Table III.
Respondents suggested
"Other" areas of concern
regarding adherence to
standards

Suggested “Other” areas of knowledge include risk management, forensic accounting, and regulation.

Emerging trends

The participants did not have complete consensus on the emerging issues in internal auditing. A majority of the respondents agreed that emerging trends in internal auditing include use of intranets, utilizing computer assisted audit techniques (CAATs), and the increased use of groupware. Respondents disagreed with the inclusion of cycle time, utilization of groupware such as Lotus Notes, and review of electronic commerce as responsibilities of the internal auditor. These technologies may be common practice in some regions of the world and emerging trends for other parts of the world. Table V lists the respondents’ suggestions for inclusion of “Other” topics as emerging trends.

The researchers noted that some of the comments are related to the expanding scope of internal auditing. Topics such as risk-based internal auditing, total quality frameworks, regulatory issues and control awareness for managers appear to reflect an expanded scope and regulatory focus on adequacy of control structures.

Tools and techniques

There was little disagreement about the importance of the listed tools and techniques as components of global CBOK 2006. However, 10-15 respondents disagreed with the inclusion of continuous auditing, whistle-blowing hotline and flowchart software as audit tools and techniques. “Other” topics suggested by the respondents are listed in Table VI.

Table IV.
Respondents suggested “Other” areas of knowledge required of internal auditors

Internal auditing standards	Various industries
Language skills	Risk management
General management	Bookkeeping
Statistics and analytical techniques	Regulatory
Forensics accounting	New legislation
Boardroom skills	Specific technology systems
Personnel management skills	Probity auditing
Managerial skills	Project management
Resource management and planning	

Table V.
Respondents suggested “Other” emerging trends of internal auditing

Provide control awareness training for managers	Trend towards outsourcing/partnering
Regulatory	Globalization of auditing profession
Introducing full risk-based internal auditing	Analytical (audit) review
Emerging new technology and trends in business that impact audit	New business organizational formations that affect audit capability
Attorney-client privilege work	Standardization of audit reports
Implementing total quality related frameworks	Web based training for personnel according to D.Lgs 231/01 requirements
Audit time recording system for allocation of audit hours	Supporting internal control systems definition in BPR projects

The list in Table VI includes knowledge management, risk assessment and process modelling software. Many of the topics suggested are information technology related. This is indicative of the reliance organizations place on technology and the need for internal auditors to have the knowledge and skills to use these tools and techniques.

Skill sets

A vast majority of the respondents agree that internal auditors need the listed skill sets to be competent. Respondents’ suggestions for “Other” skill sets are included in Table VII.

Many of the items listed are communication skills such as influencing others, consensus building and teamwork. Other skills suggested relate to management of the audit. Examples include facilitation, time management and effective presentation of complex issues. A third set of skills focus on high level critical thinking such as judgment, strategic agility and synthesis. Many of these skills are developed through experience and are not found in a typical entry-level internal auditor.

Conclusion

The researchers are grateful for the time and thought the respondents from across the globe put into answering the CBOK prescope questionnaire. The responses have helped with the development of a comprehensive set of topics to be included in the global CBOK 2006 questionnaire. However, constraints such as sample size and time prohibit any generalizability from the prescope questionnaire.

For scholars looking for research topics in internal auditing, respondents’ comments under “Other” items provide examples of a rich set of issues. How do internal audit, management and other control functions interact? How do you prepare internal auditors to influence the control culture and influence corporate culture? What are the effects of local culture on the practice of internal auditing? How do differences in knowledge and skill affect an internal auditor’s performance?

Lotus notes	PowerPoint presentations for audit
Knowledge management	Risk assessment
Intranet portals	Generic office IT tools/groupware
Issue tracking repositories	Process modelling software
Outsourcing of highly technical/specialized reviews	

Table VI.
Respondents suggested
“Other” audit methods,
tools, and techniques

Influencing	Facilitation
IT skills	Communications
Synthesis	Time management
Foreign language	Judgment
Computer skills	Strategic agility
Presentation of complex results	Teamwork
Consensus building	

Table VII.
Respondents suggested
“Other” internal audit
skill sets needed

Reference

The IIA (2004), *The Professional Practices Framework*, The Institute of Internal Auditors Research Foundation, Altamonte Springs, FL.

Appendix. Pre-scope questionnaire for CBOK

Do you agree that the Global CBOK scope should include the following	Yes	No
Demographics for respondents and companies	53	7
Percentage of time spent on different types of audit (scope) in 2005		
Operational	60	2
Financial (include work with external auditor)	58	2
Governance (ethics, control framework, Sarbanes-Oxley, linkage of strategy and company performance)		
The role of the internal audit in organizational governance	61	1
Consulting	60	3
Enterprise risk management (ERM)	59	3
Fraud investigations (forensic accounting/auditing)	59	3
Work done by consultants (outsourcing)	57	5
Other		
Belgium		
Procedures development		
Benchmark analyses		
Role of internal audit in project management		
IT audit		
Direct operational responsibilities		
UK Ireland		
Work done by consultants (cosourcing)		
Assurance work		
US		
I think the work spent with the external auditor should be its own classification		
With respect to Sarbanes Oxley, the governance component should be separate from the work done in an advisory capacity (i.e. monitoring separate from management documentation, testing and assessment)		
Outsourced work may be better defined as subject matter expertise required versus outsourced internal auditing (i.e. is the IAF outsourced or complemented?)		
Compliance (non-SOX)		
Regulatory		
Technology		
Audit of IT function		
Asia Pacific		
IT audit		
Probity auditing		
Information technology audit		
Ad Hoc/Special audit		
Italy		
Compliance programs for the prevention of corporate crime: risk assessment, compliance audit, monitoring, compliance programs updating		
South Africa		
Integrated assurance services (audits that combine financial, operational, ICT, and governance)		

Table AI.

(continued)

Do you agree that the Global CBOK scope should include the following	Yes	No
Adherence to The International Standards for the Professional Practice of Internal Auditing (Standards) (The IIA, 2004):		
1000 purpose, authority, and responsibility		
Charter outlining nature of assurance and consulting services	62	1
1100 independence and objectivity		
Reporting structure administratively and functionally		
Support of upper management		
Support of the audit committee	61	1
1200 proficiency and due professional care		
Level of education required of entry level auditors		
Certifications		
Skills required of each audit position	62	0
1230 continuing professional development – number of hours required	53	5
1300 quality assurance and improvement program		
How often internal quality review is performed		
How often external quality review is performed	59	4
2000 managing the internal audit department		
CAE – rotating or permanent position		
Written policies and procedures		
Staff rotation policy	58	5
2010 planning		
Percentage of audit budget spent on planning activities	56	7
2210 Engagement objectives		
Set audit objectives during the planning stages of the audit	58	5
2240 engagement work program		
Percentage of audit programs written specifically for each engagement		
Percentage of audit programs from prior audits		
Percentage of purchased audit programs	56	7
2400 communicating results		
A written audit report is prepared for what percentage of engagements		
Audit report includes a grade or score for the audit process	62	1
2500 monitoring progress		
Follow up procedures are performed on what percentage of audits		
Audit department has the support of upper management to ensure improvements are made by auditee	62	1
Other:		
Belgium		
Follow-up on implementation of critical recommendations		
Calculation/estimation of “return” of audit work (through implementation of audit recommendations or through audit review as such on, e.g. double payments: savings achieved; double disbursements prevented or corrected;, etc.)		
UK Ireland		
Adherence to The International Standards for the Professional Practice of Internal Auditing		
Adherence to national or sectoral standards, based on the standards		
Adherence to national or sectoral standards, not based on the standards		
USA		
Determination of IA as either a cost centre or profit centre		
Calculation of cost savings and/or opportunity income gained arising from internal audit recommendations as part of reporting (estimation) and monitoring (actual)		

(continued)

Table AI.

MAJ 21,8	Do you agree that the Global CBOK scope should include the following	Yes	No	
862	Specific areas of knowledge required of internal auditors:			
	Traditional business school topics (finance, operations, accounting, marketing)	52	11	
	Business terminology	45	16	
	Technology	57	6	
	Financial reporting	50	12	
	Costing methods/managerial accounting	45	17	
	Economic theories	25	35	
	Accounting standards	49	14	
	Auditing standards	54	8	
	Other			
	Belgium			
	Language skills			
	IT knowledge and skills (company ERP package)			
	UK Ireland			
	Internal auditing standards			
	Statistics and analytical techniques			
	General management			
	USA			
	Should there be more in the way of operational and compliance auditing? The above categories seem traditional and exclusive to the operational and compliance COSO components			
	Should technology be more specific as to systems etc- should there be some additional requirements as to ERM, ERP, etc.			
	Should there be more in the "Other" areas such as forensics, fraud, money laundering, etc.			
	Statistical analyses, Six-sigma, etc.			
	Regulatory			
	Various industries			
	Fraud			
	Regulation relevant to the industry			
	Asia Pacific			
	Record keeping electronic			
	Risk management practices			
	Italy			
	Statistics			
	New legislation (SOX, D.Lgs 231/01)			
South Africa				
Legislation				
Role of the Board of Directors and Audit Committee				
How often the CAE reports to the audit committee	60	2		
Board's role in governance issues	57	5		
Audit committee/Board role in review of annual audit plan	59	3		
Other				
Belgium				
Board's role in the definition of "risk" as used by the internal auditor in his risk assessment				
Audit committee support for IAF, internal audit recommendations				

Table AI.

(continued)

Do you agree that the Global CBOK scope should include the following	Yes	No
USA		
Directors Loan Committee and Trust Committee interaction		
Board appointment of CAE, salary determination, etc.		
Administrative chain of command		
AC structure and experience		
Reporting relationships, agendas		
Asia Pacific		
Induction program for Audit Committee members		
Board review of IA performance		
Italy		
Audit committee/Board role in budget definition		
Evaluation of staff		
Questionnaire at end of audit by auditee	53	10
Staff evaluated at end of each audit	55	8
Other		
Belgium		
Staff evaluations mid-year and year-end: rotation/career opportunities inside the company or audit staff		
Evaluation of the overall IAF		
USA		
Staff evaluation at certain minimum hours if audit is long-term?		
Other internal audit quality metrics and measurements		
Core competency development		
Goal achievement (results)		
Performance evaluation (annual or more frequent)		
Asia Pacific		
Preference for annual survey of Branch performance		
South Africa		
Ethics		
Emerging trends in internal auditing		
Laws requiring companies to have an IAF	56	7
Internal auditors in advisory role for strategy development	50	11
Implemented an internal control framework (COSO, COSO-ERM, Cadbury, or CoCo)	57	4
Utilize self-directed, integrated work teams.	48	14
Involved in corporate directives to introduce ERP – Enterprise Resource Planning		
Software such as SAP, Oracle, Peoplesoft, BAAN, and JD Edwards	45	16
Implement computer library (web or CD-ROM) for audit reports, workpapers, and reference materials	55	7
Implement knowledge management systems	49	13
Work with management to develop ERM system	52	11
Provide training to audit committee	47	14
Share audit programs with “Other” companies’ internal audit departments	53	8
Introduce improvements in cycle time	44	19
Utilize groupware such as Lotus Notes	36	26
Review electronic commerce applications	43	19
Utilize CAATs	56	6
Develop Intranet site to educate company personnel about internal controls, risk management, Sarbanes Oxley requirements, etc.	55	7

(continued)

Table AI.

Do you agree that the Global CBOK scope should include the following	Yes	No
Other		
Belgium		
Provide control awareness trainings to managers (new recruited managers: as part of company introduction program; newly promoted managers – individually; newly acquired company management team;, etc.)		
Implementing total quality related frameworks (e.g. EFQM)		
UK Ireland		
Refocused internal audit on role of providing objective assurance in context of organization's overall assurance framework		
Introducing full risk based internal auditing		
USA		
Analytical (audit) reviews		
Is there a need to address independence if internal audit is used to “introduce ERP”, implement knowledge systems and develop ERM – how to audit?		
Regulatory		
Attorney client privilege work		
Asia Pacific		
Audit time recording system of allocation of audit hours		
Italy		
Supporting Internal Control System definition in BPR projects		
Web-based training for personnel according to D.Lgs 231/01 requirements		
Certification		
Need for certification exams for audit managers and CAEs above CIA certificate	45	17
Other		
Belgium		
Need for a CIA more oriented towards non-profit organisations		
UK Ireland		
Need for specific qualification or certification for internal auditors		
Need for certification for practicing internal auditors		
USA		
Certifications for seniors (level below managers)		
Skills needed – CISA, CFE, etc.		
Asia Pacific		
Specialized internal auditing certifications CGAP for public sector, CFSA for Financial Services Auditor		
Italy		
CPA, ACFE, CSA		
Salaries		
Entry level salary at each audit position	42	18
How internal audit salaries compare with managers at similar levels in the organization	45	16
Other		
UK Ireland		
How internal audit salaries for those with internal audit qualifications compare		
USA		
Does IA have possibility to rotate to another position within the company? How often does it happen? What is the average time IA stays within the IA function?		
Staff levels to include in bonus and Option programs		
Mobility within the organization – how many transfers to the departments, functions?		

Table AI.

(continued)

Do you agree that the Global CBOK scope should include the following	Yes	No
Changes too often and varies globally		
Incentive compensation- bonuses, stock options		
Asia Pacific		
Essential criteria for CAE's and staff, i.e. degree		
Italy		
Other benefits		
Audit methods, tools, and techniques		
ACL, Idea, SAS	59	3
Control self assessment	57	6
Continuous auditing	52	11
Electronic workpapers	58	3
Sampling	59	4
Data mining	54	8
Whistle blowing hotline	49	13
Comparisons of performance measures to targets in entity's objectives	52	9
Flowchart software	46	15
Other		
Belgium		
Generic office IT tools/groupware		
USA		
Outsourcing of highly technical/specialized reviews		
Lotus Notes		
Issue tracking repositories		
Intranet portals		
Knowledge management		
Asia Pacific		
PowerPoint presentations for audit		
Italy		
Process modelling software		
Risk assessment (no control risk self assessment audit method)		
South Africa		
Include ERM, Benchmarking, QAR, the IA process – procedures, e.g. compliance, substantive and analytical – refer PA 2320		
Auditee skill set (at each level)		
Organization	56	7
Interpersonal	57	6
Writing	57	5
Critical thinking	56	7
Ability to do root cause analysis	53	9
Negotiation	56	7
Conflict resolution	57	6
Interview	57	5
Other		
Belgium		
IT skills (knowledge of company ERP capabilities and control features + use of system to prepare projects and substantiate findings)		
Synthesis: know how to extract just that information that is necessary to put context around a finding and recommendation		

(continued)

Table AI.

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Do you agree that the Global CBOK scope should include the following	Yes	No
UK Ireland		
Influencing		
Presentation of complex results		
USA		
Computer skills		
Foreign languages		
Strategic agility		
Facilitation		
Consensus building		
Teamwork		
Asia Pacific		
Communication		
Time management		
Judgment		
Business acumen		
Italy		
Corporate crime, fraud		
France		
Courage		
Other topics		
Belgium		
Interaction between internal and external audit		
Co-sourcing/outsourcing		
Auditor's career: recruitment into internal audit and/or internal move "in"/career path with internal audit and/or internal move "out"/external move "out"		
UK Ireland		
Knowledge areas are too narrow: should include governance, ethics, ethnographic methods		
Involvement in corporate social responsibility		
Benchmarking regarding I.A. size (i.e. number of employees, mixture of qualified and non-qualified staff, types of qualification of I.A. staff, etc.)		
USA		
How is the internal audit plan developed, on the basis of what information (scoping using risk assessment, particular needs of BU, fraud investigation, what is the percentage of each component)		
What is the duration of the audit plan (1 year, 3 years, etc.). How often is it revised?		
Whom does the IA report to (audit committee, CEO, CFO, etc. . . . are they independent?)		
How is the IA funded: special budget, re-invoiced to BU, etc. . . ? What is the budget?		
What are the yearly training expenses?		
Does IA use any indicator to measure its performance? If yes, what are they?		
The views expressed are solely my own and do not necessarily reflect to the position of fidelity investments or its associates		
Trend towards outsourcing/partnering		
Resource management and planning		
Internal audit department structure and geographic locations		
Global focus		
Reporting relationship of CAE to Board/Audit Committee, CEO, CFO, "Other"		

Table AI.

(continued)

Do you agree that the Global CBOOK scope should include the following	Yes	No
Frequency of private meeting of CAE and Board/Audit Committee chair/committee – never, once per year, etc.		
Asset size of company/annual sales		
Number of internal auditors		
Annual audit department salaries and benefits		
Public/private/other org.		
Core competency framework		
Soft skill development		
Training and development		
Career pathing		
Knowledge management		
Asia Pacific		
Will 1312 review be completed by January 1, 2007		
Probity auditing		
Project management		
Standardization of audit reports		
Freedom of information/privacy concerns		
Performance indicators for internal audit		
Standardization of ranking audit		
Balanced scorecards for internal audit		
Disclosure and confidentiality principles for internal audit		
International Auditing Standards (Global)		
Globalization of auditing profession		
Academic qualifications for internal audit in tertiary institutions		
Career planning for internal audit		
Marketing of the IAF		
“Recognized Professional Association”		
Benchmarking of internal audit		
Introduce CAE within organization for sign off on internal controls		
Ratio of internal audit cost vs external audit cost		
Board room skills		
Personnel management skills		
Managerial skills		
Split information required for financial audit between financial control work and supporting/interacting on external audit work		
Emerging new technology and trends in business that impact audit		
New business organizational formations that affect audit capability		
Italy		
Information about staff and outsourcing		
Role of the Collegio Sindacale		
The relationship between the collegio sindacale and the internal audit unit (collegio sindacale is a specific body of the Italian corporate governance system).		
The features involves in this relationship could concern:		
The support of the collegio sindacale to the internal audit independence		
The review of the audit plan		
The communication of audit results to the collegio sindacale		
Other		
Planning and priority setting		
Role of the collegio sindacale in the Italian corporate governance system and the relationship with the internal audit department		

(continued)

Table AI.

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Do you agree that the Global CBOK scope should include the following	Yes	No
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868

France
How do IA, MA, compliance, quality control, and "Other" control functions fit together?
What are the job positions in internal auditing?
How can we go from one position to another?
How to be prepared to get out of the audit department to disseminate the control culture

South Africa
Environmental auditing
QAR
ISO standards relating to internal auditing, e.g. ISO 14000, etc.

Table AI.

Note: Not all respondents answered all questions

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