



PSC - INTOSAI standard setting

## Rigsrevisionen

PSC Subcommittees and Harmonisation Project - Number of answers: 80

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**1 Your position at SAI: Perc.**

Top-level management	35%
Middle-level management	37%
Expert	8%
Auditor	10%
Other	10%
Basis	78
Mean	2

**2 Your work area in SAI (check all relevant options) Perc.**

International relations	33%
Methodology/quality assurance	48%
Financial auditing	44%
Compliance auditing	33%
Performance auditing	41%
Other	11%
Basis	79
Mean	3

**3 Your educational background (check all relevant options) Perc.**

Accounting	49%
Law	14%
Economics	37%
Other social sciences	29%
Other	31%
Basis	78

**4 I have a good knowledge of the following sections of the ISSAI framework (check all relevant options) Perc.**

ISSAIs on level 1 (ISSAI 1) Lima Declaration	81%
ISSAIs on level 2 (ISSAIs 10-99) Prerequisites	74%
ISSAIs on level 3 (ISSAIs 100-400) Fundamental Auditing Principles	91%
ISSAIs on level 4 (ISSAIs 1000-2999) Financial audit	54%
ISSAIs on level 4 (ISSAIs 3000-3999) Performance audit	62%
ISSAIs on level 4 (ISSAIs 4000-4999) Compliance audit	55%
ISSAIs on level 4 on specific subjects (ISSAIs 5000-5999) IT, public debt, environment, disaster-preparedness, etc.	18%
INTOSAI GOVs	37%
None of the above	0%
Basis	78

<b>5 I have experience with audits conducted</b>	<b>Perc.</b>
In accordance with the International Standards of Supreme Audit Institutions (ISSAI) or the ISSAIs that were relevant for the audit	56%
In accordance with national auditing standards that are based on the ISSAIs - or some of the ISSAIs - and are publicly available	49%
In accordance with the International Standards on Auditing (ISA) or national auditing standards based on the ISAs	39%
In accordance with other standards that are publicly available and generally recognised	14%
On the basis of guidance material used by my SAI, but without referring to any publicly available auditing standards	30%
After having consulted specific ISSAIs that provided useful advice and information on specific issues (i.e. the ISSAIs were not used as auditing standards)	14%
None of the above	3%
Basis	79

<b>6 Section A - In this section, we are interested in learning about the experience you have gained through your involvement in developing or approving of ISSAIs/INTOSAI GOVs. My experience is based on my involvement in development or approval of ISSAIs/INTOSAI GOVs as a member of (please check</b>	<b>Perc.</b>
The Capacity Building (CBC) - Steering Committee	8%
The CBC Subcommittee developing Advisory and Consultant Services (ISSAI 5800 Guide on Cooperative Audit between SAIs)	4%
The Knowledge Sharing Committee (KSC) - Steering Committee	5%
The KSC Working Group on Value and Benefits of SAIs (ISSAI 12 Value and Benefits of SAIs - making a difference to the lives of citizens)	12%
The KSC Working Group on the Fight Against Corruption and Money Laundering (ISSAI 5700 Guidelines for the Audit of Corruption Prevention in Government Agencies)	4%
The KSC Working Group on Accountability for and Audit of Disaster-related Aid (ISSAI 5500-5540 and INTOSAI GOV 9250)	2%
The Professional Standards Committee (PSC) - Steering Committee	21%
The PSC Financial Audit Subcommittee (ISSAIs 1000-2999)	34%
The PSC Performance Audit Subcommittee (ISSAIs 3000-3999)	34%
The PSC Compliance Audit Subcommittee (ISSAIs 4000-4999)	26%
The PSC Internal Control Standards Subcommittee (INTOSAI GOVs 9100-9199)	19%
The PSC Accounting and Reporting Subcommittee (INTOSAI GOVs 9200-9299)	5%
The PSC Harmonisation Project (ISSAIs 100, 200, 300 and 400)	26%
I have not been involved in developing or approving ISSAIs/INTOSAI GOVs.	0%
Basis	80

**7 I was selected/appointed/volunteered for participation in the INTOSAI body(ies) indicated in question 6 mainly because**

	Perc.
I have experience from national/international standard-setting bodies	9%
I have expertise in developing audit methodology	24%
I have expertise in the relevant field of audit (financial, performance, compliance)	39%
I have expertise in a specific subject or area	4%
I am generally involved in international cooperation among SAIs	16%
It was an opportunity for me to get involved in international work	3%
Don't know	1%
Other reason:	4%
Basis	79

8 Please indicate your level of agreement with the following statements. :	Strongly agree	Agree	Somewhat agree	Neither/n or	Somewhat disagree	Disagree	Strongly disagree	Basis
	Perc.	Perc.	Perc.	Perc.	Perc.	Perc.	Perc.	
The people that I worked with in the committee/project/working group represented all relevant SAI types and audit types.	22%	51%	22%	4%	0%	1%	0%	78
The people that I worked with in the committee/project/working group all had the expertise and competencies required to develop authoritative auditing standards.	18%	47%	26%	1%	5%	3%	0%	77
Total								78

**9 Who do you think had most influence on the contents of the ISSAIs/INTOSAI GOVs that you were involved in developing or approving?**

	Perc.
The chair of the subcommittee/project/working group	15%
The members of the subcommittee/project/working group on an equal basis	47%
The persons who did the actual writing of the ISSAIs/INTOSAI GOVs	30%
The Steering Committee (PSC/CBC/KSC)	3%
The chair of the PSC/CBC/KSC	0%
The SAIs that provided comments during the exposure period	1%
Don't know	4%
Basis	79

**10 Were external partners (IFAC, The IIA, etc.) participating in the development of the ISSAIs/INTOSAI GOVs that you were involved in developing or approving?**

	Perc.
Yes	59%
No	41%
Basis	80

**11 Please indicate your level of agreement with the following statements.:**

	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/N or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
In my view, the external partners added value to the work on the ISSAIs/INTOSAI GOVs	22%	48%	15%	7%	4%	4%	0%	46
I was concerned about the influence that external partners had on the ISSAIs/INTOSAI GOVs that I was involved in developing or approving.	5%	16%	20%	20%	0%	25%	14%	44
Total								46

**12 The following statements concern the final versions of the ISSAIs/INTOSAI GOVs that you participated in developing or approving. :**

	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
The ISSAIs/INTOSAI GOVs are written in a language that is easy to understand by auditors as well as users of the results of audits.	21%	53%	19%	3%	3%	3%	0%	78
The characteristics of public-sector auditing are clearly reflected in the ISSAIs/INTOSAI GOVs.	21%	59%	18%	1%	1%	0%	0%	78
The ISSAIs/INTOSAI GOVS are well balanced and reflect the requirements of all members of INTOSAI.	12%	51%	27%	5%	5%	0%	0%	77
It is my impression that the quality of the ISSAIs/INTOSAI GOVs matches that of standards produced by other standard setters.	13%	43%	23%	12%	6%	1%	1%	77
I am confident that the ISSAIs/INTOSAI GOVs will become widely used.	15%	44%	22%	9%	9%	1%	0%	78
I am confident that INTOSAI ensures that the ISSAIs/INTOSAI GOVs will be maintained and updated as needed in the future.	17%	48%	21%	6%	5%	3%	0%	77
Overall, I am satisfied with the quality of the guidance provided in the ISSAIs/INTOSAI GOVs.	14%	53%	21%	5%	5%	1%	0%	77
Total								79

**13 The following three questions are directed to you as member of the PSC, CBC or KSC Steering Committee. - If you are not a member of the PSC, CBC or KSC Steering Committee, please skip to 14. Please indicate your level**

	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
I take the time necessary to read the ISSAIs and INTOSAI GOVs that I will eventually be asked to approve.	47%	47%	0%	4%	2%	0%	0%	49
I can exert influence on the contents of the ISSAIs and INTOSAI GOVs	23%	35%	33%	4%	4%	0%	0%	48
I feel responsible for the professional contents of the ISSAIs and INTOSAI GOVs that I approve.	39%	43%	12%	2%	4%	0%	0%	49
Total								49

**15 The following statements concern the availability and use of resources for the work on the ISSAIs/INTOSAI GOVs that you were involved in developing or approving. Please indicate your level of agreement with the following statements. :**

	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
The necessary time was made available to me to ensure that I could prepare for and contribute effectively to the work on the ISSAIs/INTOSAI GOVs	12%	54%	21%	5%	7%	0%	1%	76
The work was organised effectively in the sense that it achieved the objectives set and delivered the planned ISSAI/INTOSAI GOV.	12%	64%	16%	7%	1%	0%	0%	75
The work was organised efficiently in the sense that the planned ISSAI/INTOSAI GOV was delivered on time with a minimum of expenditure and unnecessary effort.	12%	55%	20%	7%	5%	1%	0%	75
In my view, a higher level of engagement and commitment could be achieved if some of the costs relating to the work on the ISSAIs/INTOSAI GOVs (e.g. travel expenses) were covered by INTOSAI.	12%	25%	17%	26%	5%	7%	8%	76
I have reason to believe that my SAI will continue to commit resources at the current level - or higher - to INTOSAI's standard-setting work in the years ahead.	20%	55%	13%	5%	7%	0%	0%	75
Total								76

<b>16 The committee/project/working group that I am a member of considered the following aspects before the actual development of new ISSAIs/INTOSAI GOVs was initiated.:</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>Somewhat agree</b>	<b>Neither/n or</b>	<b>Somewhat disagree</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Basis</b>
	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	
The risk of duplicating work already done by other INTOSAI bodies.	11%	53%	15%	12%	4%	5%	0%	75
The time and financial means required to develop the ISSAI/INTOSAI GOV.	9%	51%	20%	12%	7%	1%	0%	75
The costs and benefits of drawing on other standard setters' work.	7%	45%	14%	18%	11%	5%	1%	74
The costs of future updating of the ISSAIs/INTOSAI GOVs.	5%	35%	16%	20%	11%	11%	1%	74
The costs of implementing new ISSAIs.	5%	29%	20%	19%	11%	13%	3%	75
The costs of complying with the requirements of the ISSAIs.	5%	27%	22%	20%	9%	12%	4%	74
None of the above	0%	11%	0%	61%	0%	17%	11%	18
Total								76

<b>17 The following statements concern feedback mechanisms in relation to the relevance of the ISSAIs/INTOSAI GOVs, i.e. are they reflecting the needs of SAIs. The INTOSAI body(ies) that I am a member of .... :</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>Somewhat agree</b>	<b>Neither/n or</b>	<b>Somewhat disagree</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Basis</b>
	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	
has a structured approach to monitoring emerging issues of relevance for public-sector auditing.	11%	38%	12%	16%	15%	8%	0%	74
responds immediately to emerging issues by ensuring timely revisions or development of ISSAIs/INTOSAI GOVs.	9%	24%	28%	14%	15%	8%	1%	74
has established monitoring mechanisms to ensure feedback from the SAIs on their implementation of the ISSAIs/INTOSAI GOVs.	7%	19%	33%	14%	12%	14%	1%	73
ensures feedback from the auditors on their practical experience using the ISSAIs/INTOSAI GOVs.	8%	22%	26%	15%	15%	12%	1%	73
has established mechanisms to ensure feedback from the users (legislative and oversight bodies, general public) on their perception of the quality of audits performed in accordance with the ISSAIs.	5%	18%	21%	19%	18%	16%	3%	73
Total								74

<b>18 The following statements concern the Due Process for INTOSAI Professional Standards that sets out the procedures for INTOSAI's development, revision and withdrawal of ISSAIs and INTOSAI GOVs - from initial project assessment, classification of guidance, to final adoption at INCOSAI.:</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>Somewhat agree</b>	<b>Neither/n or</b>	<b>Somewhat disagree</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Basis</b>
	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	
I am familiar with the Due Process and its key principles.	22%	47%	18%	5%	5%	3%	0%	74
I think the decision-making processes governing INTOSAI's standard setting are clearly described in the Due Process.	16%	46%	18%	19%	1%	0%	0%	74
It is my impression that the requirements and processes defined in the Due Process are followed by the INTOSAI body that I am a member of.	20%	50%	15%	11%	4%	0%	0%	74
I think the decisions taken in accordance with the Due Process should be followed by the INTOSAI community.	23%	46%	16%	9%	3%	1%	1%	74
It is clear to me whom I should approach if my SAI wants to exert influence on the contents of a particular ISSAI or INTOSAI GOV through participation in the actual development work.	22%	49%	15%	11%	3%	0%	0%	72
Total								75

<b>20 Section B - In this section the questions/statements are of a more general nature. We are particularly interested in learning about your overall perspective on various aspects of INTOSAI's standard setting. The following questions and statements concern INTOSAI's collaboration with other standard setters like, for instance, IFAC and The IIA, and the extent to which INTOSAI exerts influence over auditing requirements and expectations. :</b>	<b>Strongly agree</b>	<b>Agree</b>	<b>Somewhat agree</b>	<b>Neither/n or</b>	<b>Somewhat disagree</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Basis</b>
	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	<b>Perc.</b>	
I am confident that INTOSAI - in areas where it draws on the work of other standard setters - is able to assess and define appropriate requirements for public-sector auditing.	19%	50%	24%	1%	3%	1%	1%	74
It is my impression that INTOSAI is a unified organisation that speaks with one voice on issues of relevance to standard setting in the public sector.	14%	27%	24%	4%	16%	12%	3%	74
It is my impression that INTOSAI has leverage when dealing with other standard setters.	9%	32%	27%	19%	4%	7%	1%	74
Total								74

<b>21 The next four questions concern your knowledge of INTOSAI's involvement in other standard-setters' organisations. Are you familiar with the processes through which INTOSAI appoints representatives to other standard-setting bodies?</b>	<b>Perc.</b>
Yes	39%
No	61%
Basis	75

<b>22 Do you know who is representing INTOSAI in IAASB established by IFAC?</b>	<b>Perc.</b>
Yes	51%
No	49%
Basis	74
Mean	1

<b>23 Do you know who is representing INTOSAI in IPSASB established by IFAC?</b>	<b>Perc.</b>
Yes	30%
No	70%
Basis	74

<b>24 Do you know who is representing INTOSAI in IASB established by The IIA?</b>	<b>Perc.</b>
Yes	21%
No	79%
Basis	75



<b>25 The following section concerns your overall view on INTOSAI's professional standards:</b>	<b>Strongly agree Perc.</b>	<b>Agree Perc.</b>	<b>Somewhat agree Perc.</b>	<b>Neither/n or Perc.</b>	<b>Somewhat disagree Perc.</b>	<b>Disagree Perc.</b>	<b>Strongly disagree Perc.</b>	<b>Basis</b>
Overall, the ISSAIs and INTOSAI GOVs represent a credible set of high-quality professional standards.	23%	52%	21%	1%	3%	0%	0%	73
In my view, the classification of ISSAIs and INTOSAI GOVs in the ISSAI framework is logical and transparent.	16%	51%	20%	0%	8%	4%	1%	75
In my view, the clarity and consistency of messages and terms used in the ISSAIs - across the framework - is satisfactory.	8%	35%	39%	3%	11%	3%	1%	74
In my view, the ISSAIs and INTOSAI GOVs are helpful for all members of INTOSAI (e.g. least developed as well as high-income countries, courts as well as auditor general/comptroller systems).	9%	45%	27%	9%	7%	3%	0%	75
In my view, the requirements to audits conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) are sufficiently clear.	11%	45%	34%	5%	5%	0%	0%	74
In my view, the requirements to audits conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) are set at a level that all SAIs should be able to live up to.	12%	37%	32%	8%	5%	5%	0%	75
In my view, the requirements to audits conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) are set at a level that ensures public-sector audits of sufficiently high quality.	9%	56%	23%	7%	5%	0%	0%	75
<b>Total</b>								75

<b>26 The following four questions concern your overall view on INTOSAI's standard-setting processes:</b>	<b>Strongly agree Perc.</b>	<b>Agree Perc.</b>	<b>Somewhat agree Perc.</b>	<b>Neither/n or Perc.</b>	<b>Somewhat disagree Perc.</b>	<b>Disagree Perc.</b>	<b>Strongly disagree Perc.</b>	<b>Basis</b>
In my view, INTOSAI provides relevant advice and clarification to its members on how the ISSAIs should be interpreted and implemented.	9%	33%	24%	11%	13%	9%	0%	75
In my view, INTOSAI has the processes needed to provide for legitimate, independent and transparent standard setting.	12%	41%	27%	8%	8%	3%	1%	75
In my view, INTOSAI's standard-setting activities are organised and of a quality that stands comparison with that of other professional standard setters.	11%	32%	25%	9%	12%	7%	4%	75
In my view, INTOSAI has the organisational capacity needed to be perceived as an influential international standard setter for public-sector auditing.	16%	33%	28%	7%	7%	5%	4%	75
<b>Total</b>								75