



PSC - INTOSAI standard setting

Rigsrevisionen

Total report

Number of answers: 155

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1 Personal data and background information	Your position at SAI:	Perc.
	Top-level management	27%
	Middle-level management	36%
	Expert	9%
	Auditor	12%
	Other	15%
	Basis	137

2 Your work area in SAI (check all relevant options)	Perc.
International relations	44%
Methodology/quality assurance	41%
Financial auditing	43%
Compliance auditing	36%
Performance auditing	39%
Other	13%
Basis	136

3 Your educational background (check all relevant options)	Perc.
Accounting	44%
Law	16%
Economics	42%
Other social sciences	24%
Other	26%
Basis	135

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

	Perc.
ISSAIs on level 1 (ISSAI 1) Lima Declaration	78%
ISSAIs on level 2 (ISSAIs 10-99) Prerequisites	73%
ISSAIs on level 3 (ISSAIs 100-400) Fundamental Auditing Principles	85%
ISSAIs on level 4 (ISSAIs 1000-2999) Financial audit	55%
ISSAIs on level 4 (ISSAIs 3000-3999) Performance audit	60%
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.	33%
INTOSAI GOVs	41%
None of the above	3%
Basis	132

5 I have experience with audits conducted

	Perc.
In accordance with the International Standards of Supreme Audit Institutions (ISSAI) or the ISSAIs that were relevant for the audit	52%
In accordance with national auditing standards that are based on the ISSAIs - or some of the ISSAIs - and are publicly available	46%
In accordance with the International Standards on Auditing (ISA) or national auditing standards based on the ISAs	40%
In accordance with other standards that are publicly available and generally recognised	19%
On the basis of guidance material used by my SAI, but without referring to any publicly available auditing standards	37%
After having consulted specific ISSAIs that provided useful advice and information on specific issues (i.e. the ISSAIs were not used as auditing standards)	19%
None of the above	5%
Basis	129

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 relevant options).

Perc.

The Capacity Building (CBC) - Steering Committee	12%
The CBC Subcommittee developing Advisory and Consultant Services (ISSAI 5800 Guide on Cooperative Audit between SAIs)	5%
The Knowledge Sharing Committee (KSC) - Steering Committee	8%
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)	15%
The KSC Working Group on the Fight Against Corruption and Money Laundering (ISSAI 5700 Guidelines for the Audit of Corruption Prevention in Government Agencies)	12%
The KSC Working Group on Accountability for and Audit of Disaster-related Aid (ISSAI 5500-5540 and INTOSAI GOV 9250)	8%
The Professional Standards Committee (PSC) - Steering Committee	18%
The PSC Financial Audit Subcommittee (ISSAIs 1000-2999)	21%
The PSC Performance Audit Subcommittee (ISSAIs 3000-3999)	21%
The PSC Compliance Audit Subcommittee (ISSAIs 4000-4999)	16%
The PSC Internal Control Standards Subcommittee (INTOSAI GOVs 9100-9199)	11%
The PSC Accounting and Reporting Subcommittee (INTOSAI GOVs 9200-9299)	3%
The PSC Harmonisation Project (ISSAIs 100, 200, 300 and 400)	16%
I have not been involved in developing or approving ISSAIs/INTOSAI GOVs.	11%
Basis	131

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	7%
I have expertise in developing audit methodology	18%
I have expertise in the relevant field of audit (financial, performance, compliance)	33%
I have expertise in a specific subject or area	9%
I am generally involved in international cooperation among SAIs	25%
It was an opportunity for me to get involved in international work	3%
Don't know	1%
Other reason:	4%
Basis	114

8 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 people that I worked with in the committee/project/working group represented all relevant SAI types and audit types.	20%	51%	20%	5%	2%	1%	0%	113
The people that I worked with in the committee/project/working group all had the expertise and competencies required to develop authoritative auditing standards.	19%	48%	21%	3%	7%	3%	0%	112
Total								113

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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	14%
The members of the subcommittee/project/working group on an equal basis	46%
The persons who did the actual writing of the ISSAIs/INTOSAI GOVs	31%
The Steering Committee (PSC/CBC/KSC)	2%
The chair of the PSC/CBC/KSC	1%
The SAIs that provided comments during the exposure period	2%
Don't know	5%
Basis	114

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	56%
No	44%
Basis	117

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	21%	52%	14%	5%	5%	3%	0%	63
I was concerned about the influence that external partners had on the ISSAIs/INTOSAI GOVs that I was involved in developing or approving.	3%	21%	18%	15%	3%	21%	18%	61
Total								63

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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%	54%	19%	2%	3%	2%	0%	112
The characteristics of public-sector auditing are clearly reflected in the ISSAIs/INTOSAI GOVs.	24%	58%	14%	1%	2%	1%	0%	112
The ISSAIs/INTOSAI GOVs are well balanced and reflect the requirements of all members of INTOSAI.	13%	50%	26%	5%	5%	1%	0%	111
It is my impression that the quality of the ISSAIs/INTOSAI GOVs matches that of standards produced by other standard setters.	14%	47%	23%	9%	5%	2%	1%	110
I am confident that the ISSAIs/INTOSAI GOVs will become widely used.	19%	46%	21%	6%	6%	3%	0%	112
I am confident that INTOSAI ensures that the ISSAIs/INTOSAI GOVs will be maintained and updated as needed in the future.	21%	49%	17%	5%	5%	4%	0%	110
Overall, I am satisfied with the quality of the guidance provided in the ISSAIs/INTOSAI GOVs.	15%	56%	18%	5%	5%	1%	0%	110
Total								114

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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

	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.	43%	49%	3%	3%	3%	0%	0%	70
I can exert influence on the contents of the ISSAIs and INTOSAI GOVs	23%	39%	29%	6%	3%	0%	0%	69
I feel responsible for the professional contents of the ISSAIs and INTOSAI GOVs that I approve.	39%	41%	14%	1%	4%	0%	0%	70
Total								70

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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

	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	14%	55%	20%	5%	6%	0%	1%	109
The work was organised effectively in the sense that it achieved the objectives set and delivered the planned ISSAI/INTOSAI GOV.	14%	63%	18%	5%	1%	0%	0%	107
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.	15%	51%	22%	5%	6%	1%	0%	107
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.	18%	22%	19%	22%	5%	9%	6%	106
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.	24%	49%	16%	5%	6%	1%	0%	107
Total								109

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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.:	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
The risk of duplicating work already done by other INTOSAI bodies.	13%	53%	14%	10%	5%	4%	1%	107
The time and financial means required to develop the ISSAI/INTOSAI GOV.	11%	47%	20%	12%	8%	1%	1%	106
The costs and benefits of drawing on other standard setters' work.	10%	42%	15%	16%	10%	4%	2%	105
The costs of future updating of the ISSAIs/INTOSAI GOVs.	7%	31%	20%	19%	11%	10%	2%	106
The costs of implementing new ISSAIs.	7%	30%	19%	19%	10%	12%	3%	107
The costs of complying with the requirements of the ISSAIs.	7%	29%	20%	20%	9%	11%	4%	106
None of the above	4%	11%	7%	48%	0%	11%	19%	27
Total								108

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
has a structured approach to monitoring emerging issues of relevance for public-sector auditing.	10%	39%	15%	13%	14%	7%	1%	105
responds immediately to emerging issues by ensuring timely revisions or development of ISSAIs/INTOSAI GOVs.	10%	30%	27%	11%	13%	7%	3%	105
has established monitoring mechanisms to ensure feedback from the SAIs on their implementation of the ISSAIs/INTOSAI GOVs.	9%	23%	31%	12%	14%	10%	2%	103
ensures feedback from the auditors on their practical experience using the ISSAIs/INTOSAI GOVs.	9%	25%	25%	14%	14%	11%	2%	104
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.	7%	23%	16%	20%	16%	13%	4%	104
Total								105

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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	Strongly agree	Agree	Somewhat agree	Neither/n or	Somewhat disagree	Disagree	Strongly disagree	Basis
	Perc.	Perc.	Perc.	Perc.	Perc.	Perc.	Perc.	
I am familiar with the Due Process and its key principles.	21%	50%	18%	4%	3%	3%	0%	117
I think the decision-making processes governing INTOSAI's standard setting are clearly described in the Due Process.	16%	48%	20%	15%	1%	0%	0%	117
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%	52%	12%	10%	4%	2%	0%	117
I think the decisions taken in accordance with the Due Process should be followed by the INTOSAI community.	23%	50%	15%	8%	3%	1%	1%	117
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.	20%	49%	17%	11%	3%	0%	0%	116
Total								119

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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	Strongly agree	Agree	Somewhat agree	Neither/n or	Somewhat disagree	Disagree	Strongly disagree	Basis
	Perc.	Perc.	Perc.	Perc.	Perc.	Perc.	Perc.	
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.	20%	50%	21%	3%	3%	1%	2%	117
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.	15%	32%	24%	5%	10%	10%	3%	117
It is my impression that INTOSAI has leverage when dealing with other standard setters.	10%	33%	27%	18%	3%	6%	2%	117
Total								117

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

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?

	Perc.
Yes	40%
No	60%
Basis	118

22 Do you know who is representing INTOSAI in IAASB established by IFAC?

	Perc.
Yes	46%
No	54%
Basis	118

23 Do you know who is representing INTOSAI in IPSASB established by IFAC?

	Perc.
Yes	32%
No	68%
Basis	117

24 Do you know who is representing INTOSAI in IASB established by The IIA?

	Perc.
Yes	22%
No	78%
Basis	119

25 The following section concerns your overall view on INTOSAI's professional standards.:	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
Overall, the ISSAIs and INTOSAI GOVs represent a credible set of high-quality professional standards.	23%	54%	17%	2%	3%	0%	1%	116
In my view, the classification of ISSAIs and INTOSAI GOVs in the ISSAI framework is logical and transparent.	21%	50%	16%	1%	7%	3%	2%	117
In my view, the clarity and consistency of messages and terms used in the ISSAIs - across the framework - is satisfactory.	9%	41%	34%	3%	9%	2%	3%	117
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).	12%	50%	24%	7%	6%	2%	0%	118
In my view, the requirements to audits conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) are sufficiently clear.	12%	47%	31%	4%	3%	2%	1%	117
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.	11%	44%	30%	5%	4%	4%	2%	119
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.	10%	58%	21%	5%	4%	0%	2%	120
Total								120

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.

26 The following four questions concern your overall view on INTOSAI's standard-setting processes.:	Strongly agree Perc.	Agree Perc.	Somewhat agree Perc.	Neither/n or Perc.	Somewhat disagree Perc.	Disagree Perc.	Strongly disagree Perc.	Basis
In my view, INTOSAI provides relevant advice and clarification to its members on how the ISSAIs should be interpreted and implemented.	8%	42%	24%	8%	9%	8%	2%	118
In my view, INTOSAI has the processes needed to provide for legitimate, independent and transparent standard setting.	10%	50%	20%	9%	6%	3%	3%	117
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%	40%	22%	9%	8%	4%	5%	118
In my view, INTOSAI has the organisational capacity needed to be perceived as an influential international standard setter for public-sector auditing.	18%	38%	21%	8%	6%	4%	5%	118
Total								119

Horizontal percentage calculation. Calculation of percentage is based on the basis, excluding non-responding.