

PSC survey – INTOSAI’s standard setting (4 February 2014 – 3 March 2014)

No. of answers: 155

Survey results are categorised in accordance with the six themes outlined in the evaluation plan.

Percentages may not add up due to rounding

Theme 1	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	%
Do the processes established under goal 1 provide for legitimate, independent and transparent standard-setting?										
- 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%			
- 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%			
<i>Who do you think had most influence on the contents of the SSAIs/INTOSAI GOVs that you were involved in developing or approving?</i>										
- 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%
<i>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.</i>										
- I am familiar with the Due Process and its key principles.	21%	50%	18%	4%	3%	3%	0%			

Theme 1 - continued Do the processes established under goal 1 provide for legitimate, independent and transparent standard-setting?									Yes	No	%
- 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%				
- 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%				
- 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%				
- It is clear to me whom I should approach if my SAI wants to exert influence on the contents of a particular	20%	49%	17%	11%	3%	0%	0%				
<i>The following question concern your overall view on INTOSAI's standard-setting processes</i>											
- In my view, INTOSAI has the processes needed to provide for legitimate, independent and transparent standard setting.	10%	50%	20%	9%	6%	3%	3%				
Theme 2 Has goal 1 resulted in a clear and consistent set of standards for public-sector auditing that can be implemented and referred to by all INTOSAI members?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what disagree	Disagree	Strongly disagree	Yes	No	%	
<i>The following statements concern the final versions of the ISSAIs/INTOSAI GOVs that you participated in developing or approving.</i>											
- 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%				
- The ISSAIs/INTOSAI GOVs are well balanced and reflect the requirements of all members of INTOSAI.	13%	50%	26%	5%	5%	1%	0%				

Theme 2 - continued Has goal 1 resulted in a clear and consistent set of standards for public-sector auditing that can be implemented and referred to by all INTOSAI members?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	
- Overall, the ISSAIs and INTOSAI GOVs represent a credible set of high-quality professional standards.	23%	54%	17%	2%	3%	0%	1%			
- 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%			
- 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%			
- 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%			
- 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%			
- 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%			
- 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%			
Theme 3 Is goal 1 supported by structures and capabilities that provide credible guarantees to INTOSAI's members and partners that the standards will be sustained and developed in the future?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	%
<i>The following statement concerns the final versions of the ISSAIs/INTOSAI GOVs that you participated in developing or approving.</i>										
- 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%			

Theme 3 – continued. Is goal 1 supported by structures and capabilities that provide credible guarantees to INTOSAI’s members and partners that the standards will be sustained and developed in the future?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	%
<i>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</i>										
- has a structured approach to monitoring emerging issues of relevance for public-sector auditing.	10%	39%	15%	13%	14%	7%	1%			
- responds immediately to emerging issues by ensuring timely revisions or development of ISSAIs/INTOSAI GOVs.	10%	30%	27%	11%	13%	7%	3%			
- 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%			
- ensures feedback from the auditors on their practical experience using the ISSAIs/INTOSAI GOVs.	9%	25%	25%	14%	14%	11%	2%			
- 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%			
Theme 4 Is goal 1 supported by capabilities and processes that enable INTOSAI to cooperate with other standard-setters on a mutual and equal basis in order to influence requirements and expectations to audits?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	
- In my view, the external partners added value to the work on the ISSAIs/INTOSAI GOVs	21%	52%	14%	5%	5%	3%	0%			
- 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%			
- 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%			
- It is my impression that INTOSAI is a unified organization that speaks with one voice on issues of relevance to standard setting in the public sector.	15%	32%	24%	5%	10%	10%	3%			
- It is my impression that INTOSAI has leverage when dealing with other standard setters.	10%	33%	27%	18%	3%	6%	2%			

Theme 4 – continued Is goal 1 supported by capabilities and processes that enable INTOSAI to cooperate with other standard-setters on a mutual and equal basis in order to influence requirements and expectations to audits?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes %	No %	
- Are you familiar with the processes through which INTOSAI appoints representatives to other standard-setting bodies?								40	60	
- Do you know who is representing INTOSAI in IAASB established by IFAC.								46	54	
- Do you know who is representing INTOSAI in IPSASB established by IFAC								32	68	
- Do you know who is representing INTOSAI in IASB established by The IIA								22	78	
- In my view, INTOSAI has the organization capacity needed to be perceived as an influential international standard setter for public-sector auditing.	18%	38%	21%	8%	6%	4%	5%			
Theme 5 Is goal 1 supported by capabilities and processes that will encourage a wide recognition of the ISSAIs as a set of auditing standards that can be relied upon by auditors, users and the wider public as a credible and adequate safeguard of the quality of public-sector audits.	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	
- The characteristics of public-sector auditing are clearly reflected in the ISSAIs/INTOSAI GOVs.	24%	58%	14%	1%	2%	1%	0%			
- 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%			
- I am confident that the ISSAIs/INTOSAI GOVs will become widely used.	19%	46%	21%	6%	6%	3%	0%			
- In my view, the requirements to audits conducted in accordance with the ISSAIs are set at a level that ensures public-sector audits of sufficiently high quality.	10%	58%	21%	5%	4%	0%	2%			
- 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%			
- In my view, INTOSAI's standard-setting activities are organized and of a quality that stands comparison with that of other professional standard setters.	11%	40%	22%	9%	8%	4%	5%			

Theme 6 Is the standard-setting work under goal 1 organised in cost-efficient ways?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what disagree	Disagree	Strongly disagree	Yes	No	
- 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%			
- 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%			
- 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%			
- 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%			
- 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%			
<i>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.</i>										
- The risk of duplicating work already done by other INTOSAI bodies.	13%	53%	14%	10%	5%	4%	1%			
- The time and financial means required to develop the ISSAI/INTOSAI GOV.	10%	48%	20%	12%	8%	1%	1%			
- The costs and benefits of drawing on other standard setters' work.	10%	42%	15%	16%	10%	4%	2%			

Theme 6 – continued. Is the standard-setting work under goal 1 organised in cost-efficient ways?	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	
- The costs of future updating of the ISSAIs/INTOSAI GOVs.	6%	32%	20%	19%	11%	10%	2%			
- The costs of implementing new ISSAIs.	7%	31%	19%	19%	10%	12%	3%			
- The costs of complying with the requirements of the ISSAIs	6%	30%	20%	20%	9%	11%	4%			
- None of the above.	0%	12%	8%	50%	0%	12%	19%			

Questions directed at members of the PSC, CBC or KSC SC – Q13	Strongly agree	Agree	Some-what agree	Neither/ Nor	Some-what dis-agree	Disagree	Strongly disagree	Yes	No	
- I take the time necessary to read the ISSAIs and INTOSAI GOVs that I will eventually be asked to approve.	42%	49%	3%	3%	3%	0%	0%			
- I can exert influence on the contents of the ISSAIs and INTOSAI GOVs.	22%	40%	29%	6%	3%	0%	0%			
- I feel responsible for the professional contents of the ISSAIs and INTOSAI GOVs that I approve.	38%	42%	14%	1%	4%	0%	0%			