Dear members of the Performance Audit Subcommittee,

The INTOSAI PAS is carrying out a small study to better understand the extent to which SAIs use and/or rely on the work of internal auditors for the conduct of performance audit. The survey questions on page 2 are linked to the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP) 2017-2019 Project 2.6 on developing guidance on reliance on the work of internal auditors, a project led by the INTOSAI Subcommittee on Internal Control Standards (ICS). The pronouncement will be published in the GUID 5000 series, as *subject matter guidance*.

Since the GUID will cover all the three audit streams, the ICS has formalised collaboration with PAS, the Compliance Audit Subcommittee (CAS) and the Financial Audit and Accounting Subcommittee (FAAS) for this project. As we know very little about the use of, and possible *reliance on*, work of internal auditors for the conduct of performance audit, we are asking PAS members to provide us with information from your SAIs in this brief survey.

The purpose of the survey is to *gather descriptive data* to inform the GUID drafting team on performance audit and internal audit, not to measure frequency as such. For that reason, the survey questions are mostly open-ended, and *all* questions require some elaboration and a short description of SAI practice related to the use of, and reliance on, the work of internal auditors in performance audits.

The Compliance Audit Subcommittee (CAS) will conduct a similar survey among CAS members.

Survey responses will be analysed by the project 2.6 PAS team, consisting of Mr Adrian Gogolan (SAI Romania), Ms Doris Boehler (SAI Austria), Mr Ammar Abdulla Sakini (SAI Qatar), Mr Wilfred Aquilina (European Court of Auditors) and PAS Secretariat. You can read more about PAS´ involvement in project 2.6 [here](https://www.intosaipas.org/guid-5xxx-internal-audit/). If you have any questions, please do not hesitate to contact PAS Secretariat or any of the team members.

**Please submit your survey responses no later than 28 May 2020, to PAS Secretariat:** [**Hege.Larsen@riksrevisjonen.no**](mailto:Hege.Larsen@riksrevisjonen.no)

We really appreciate your input.

**The survey questions are on page 2 of this document.**

1. Does your SAI rely on and use the work of internal auditors as a source for performance audit? (Yes/No). If yes, please elaborate.
2. Is there any legislation that establishes the extent to which your SAI can use and/or rely on the work of internal auditors for the conduct of audits (particularly for performance audit)? (Yes/No/Do not know). If yes, please specify.
3. What principles, procedures and controls does your SAI apply to ensure that the independence and quality of the work of internal auditors is acceptable and adequate, and that it has been performed in accordance with internationally accepted audit standards? (You can also attach with your reply any relevant rules or guidance applied by your SAI).
4. To what extent does your SAI rely on and use the work of internal auditors for its performance audit work? Please elaborate.
5. for ***planning purposes*** (e.g. when selecting audit topics; for deciding on the objectives and scope of individual assignments; for identifying audit criteria and their sources, etc.);
6. when **conducting** **the audit** (e.g. support for collecting data and documentation from the audited entity; the organisation of meetings with key staff and participation in interviews; assistance in the processing of information and in the assessment of audit evidence; carrying out analysis of audit findings, etc.);
7. for **reporting** (e.g. support during drafting and the clearance of audit results; involvement in the drawing of conclusions and in the development of recommendations; providing information on any scope limitations, etc.);
8. for **follow-up** (e.g. following up on specific findings and recommendations, reporting on corrective actions taken, etc.);
9. other (please specify and explain).
10. What do you consider as major risks to the use of, and reliance on, the work of internal auditors when conducting performance audits? (e.g. limitations in terms of independence, competence, applied methodology, level of transparency and objectivity). Please elaborate.
11. Do you outsource any work related to performance audit to the internal auditors of an audited entity? (Yes/No/Do not know). Please elaborate.
12. Please share one or two examples of how your SAI has used and relied on the work of internal auditors for performance audits in the past. (A short description of the methodologies used and of the practical measures and steps taken by your SAI to ensure that the work of the internal auditors could be used and relied on, as well as some insights on the lessons learned, would be very beneficial).