

Foreword

In 1997, the Audit Panel published on behalf of CIPFA the results of a survey of 139 organisations and 780 individuals. The Panel at that time was aware of significant and increasing 'audit expectations and quality gaps' between those involved in the provision and receipt of internal audit services.

The survey highlighted a number of key areas for auditors to address in order to improve their standing within their organisations, and to bring auditors closer to understanding their clients' needs. Additionally, it was vital that clients were brought to a greater understanding of the role and objectives of the modern internal auditor.

Eleven years on, the Panel wished to establish the progress made into bridging the very clear gap of 1997 and commissioned Bob Hopkins of Cara Research to assess the progress made. In order to compare the two surveys, certain questions were again posed alongside those seeking new information.

The latest survey, completed by a wide geographical spread of respondents, 300 auditors and 700 clients, has revealed information vital to the understanding of how auditors can provide the service desired by its clients whilst carrying out audit roles and achieving its objectives.

The survey reveals that clients are in no doubt that internal audit needs to make a positive contribution for the future success of the organisation and are keen that auditors target their services to managers' high-level needs.

It is imperative that organisations resolve the issue of the expectation and perception gap if internal audit is to be regarded as a valuable provider of services to help take the organisation forward. The results of this survey should greatly assist senior management to identify the particular issues for them, and determine the necessary actions for improvement.

CIPFA and its Audit Panel are grateful to all respondents for completing the survey and to Bob Hopkins for undertaking the project.



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Chair, CIPFA Audit Panel