

## ISACA IS Audit and Assurance Standards Exposure Draft Questionnaire

The 20 questions each address a separate aspect of the DRAFT standards:

- 1.- 2. The classification of the standards into:
  - General standards (1000 level)
  - Performance standards (1200 level)
  - Reporting standards (1400 level)
- 3.- 8. The content and structure of each classification area
- 9.-17. The content and structure of each standard
- 18.-20. General considerations

*ALGA - PIC  
Responses to  
ISACA Questionnaire  
on IS Audit and  
Assurance Exposure  
Draft*

### Classification of Standards

1. The classification of standards into General, Performance and Reporting standards is appropriate, inclusive and useful.

Strongly agree  
 Agree  
 Disagree  
 Strongly disagree  
 No opinion

2. If you do not agree that the classification areas (General, Performance, Reporting) are appropriate, inclusive and useful, please explain why and what changes you suggest.

*N/A*

### Classification Area Content and Structure

3. The information provided within each of the classification areas (General, Performance, Reporting) is complete.

Yes  
 No  
 Uncertain

4. If you do feel that the information within each of the classification areas (General, Performance, Reporting) is incomplete, please provide suggestions of information to be added.

5. The information provided within each classification area (General, Performance, Reporting) is accurate.

Yes  
 No  
 Uncertain

*Please see letter from the Association of Local Government Auditors that was sent to the Director of Professional Standards Development.*

6. If you feel that the information within the classification areas (General, Performance, Reporting) is inaccurate, please provide suggested corrections.

*Please see ALGA letter*

7. The standards are appropriately organised within each classification area (General, Performance, Reporting).

Strongly agree  
 Agree  
 Disagree  
 Strongly disagree  
 No opinion

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8. If you feel that standards are inappropriately organised within each classification area (General, Performance, Reporting), please provide suggested changes.

*None.*

**Standards**

9. Each standard is relevant to the IS audit and assurance professional and/or the function.

- Strongly agree
- Agree
- Disagree
- Strongly disagree
- No opinion

10. If you feel that each standard is not relevant to the IS audit and assurance professional and/or the function, please suggest changes.

*Please see ALGA letter*

11. The structure of each standard (statement, commentary, terms) makes content easy to find.

- Strongly agree
- Agree
- Disagree
- Strongly disagree
- No opinion

12. If you feel that the structure of each standard does not make the information readily accessible, please suggest enhancements.

*There could be improvement in cross-referencing.*

13. The language used for the standards is clear and concise.

- Strongly agree
- Agree
- Disagree
- Strongly disagree
- No opinion

*Please see ALGA letter.*

14. If you feel that the language used in the standards is not clear and concise, please suggest changes.

*Please see ALGA letter.*

15. If there is an additional standard that should be added to the current standards portfolio, please list it now.

*None.*

16. The standards are consistent with other relevant standards.

- Yes
- No
- Uncertain

17. For any draft standard that is inconsistent with a relevant professional standard, please provide the:

*Please see ALGA letter*

- Name of the inconsistent draft standard
- Name of the relevant professional standard
- Nature of the inconsistency
- Suggested resolution

## ISACA IS Audit and Assurance Standards Exposure Draft Questionnaire

### General Considerations

18. The change from 'information technology (IT) audit/assurance professional' to 'information systems (IS) audit/assurance professional' is meaningful and reflects the current profession.

- Strongly agree  
 Agree  
 Disagree  
 Strongly disagree  
 No opinion

19. If you feel that the change from IT to IS audit and assurance professional is not meaningful and does not reflect the current profession, please provide your reasoning.

*None.*

20. Please provide any additional comments regarding specific standards. Indicate:

- Standard # or title
- Area (standard, commentary or terms)

*Please see ALCA Letter.*

CPE credits can be earned for exposure draft review but, because the time spent varies by individual, a CPE award form is not sent to reviewers. A form to report CPE hours is provided with the invoice for membership renewal and you may include the total hours spent reviewing standards exposure drafts for the year (limit 20 hours annually) in the category 'Contributions to the IS audit and control profession.' Note that an audit of CPE hours requires documentation for the hours, so print the final page of the online questionnaire before submitting it or create a page with your notes to substantiate the CPE hours claimed for standards exposure draft review.

Exposure period ends 28 December 2012.

Please contact [standards@isaca.org](mailto:standards@isaca.org) if you have any questions.