

Addendum A: The South African Institute of Chartered Accountants statements on auditing standards

AU	Title	Date issued
000	Foreword to the auditing section of the members' handbook	Oct 1989
Introductory statements		
001	Responsibilities and function of the independent auditor	Feb 1976
005	Fraud and error	Jul 1983
010	Generally accepted auditing standards	Jul 1986
011	The relationship between statements issued in South Africa and guideline statements issued by the International Federation of Accountants	Jul 1982
015	The audit process	Apr 1987
020	Quality control	Jul 1982
General statements		
110	Training and proficiency	Feb 1976
115	Supplementary practical training	Oct 1977
118	On the job training	Feb 1981
120	Independence	Dec 1989
130	Due professional care	Feb 1976
Statements on fieldwork		
202	Audit risk	Dec 1986
204	Audit evidence	Jun 1986
205	Working papers	Aug 1978
210	Audit planning	Jul 1986
211	Engagement letters	Apr 1977
220	Supervision and review	Aug 1978
221	Change in professional appointment	Dec 1982
225	Reliance on other auditors	Jun 1990
226	Using the work of a specialist	Feb 1981
230	Accounting systems and internal controls	Jun 1986
231	Compliance procedures	Jun 1986
232	Reporting material weaknesses in internal controls	Jul 1988
240	Substantive procedures	Jun 1986
252	Bank confirmations	Jun 1979
257	Enquiries of attorneys	Apr 1980

259	Management representations	May 1982
265	Analytical review	Oct 1983
270	Timing of auditing procedures	Aug 1978
283	Audit sampling	Oct 1989
290	Evaluating and concluding	Apr 1987
291	Audit differences	Apr 1987
292	Overall review of financial information	Apr 1987
293	Events after the balance sheet date	Jul 1985
294	Going concern	Sep 1986

Statements on reporting

310	Reporting	Aug 1978
321	The auditor's report on annual financial statements	Dec 1990
322	Other information in documents containing audited financial statements	Nov 1984
331	Special reports	Apr 1988
332	Special reports expressing opinions	Apr 1988
333	Special reports expressing limited assurance	Apr 1988
334	Special reports on factual findings	Apr 1988

Using Work of Others (The principles and practice of auditing, 1992:508-509)

Audit Conclusions and Reporting

Specialized Areas

Related Services (RSs)

International Auditing Practice Statements

Inter-Bank Confirmation Procedures

EDP Environment – Stand-Alone Microcomputers

EDP Environment – On-Line Computer Support

EDP Environment – Database Systems

The Relationship between Bank Supervisors and External Auditors

Particular Considerations in the Audit of Small Business

The Audit of International Commercial Banks

Communications with Management

EDP Characteristics and Considerations

Computer-Assisted Audit Techniques

Discussion Paper

The Audit Profession and the Environment

Statement of Policy

Assessing the Quality of Audit and Related Services

Addendum B: Assuring the quality of audit and related services



**Final Pronouncements
Issued by IFAC**



As of March 1996

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Management Accounting](#) | [Public Sector](#) | [Other](#) |

Auditing

International Standards on Auditing-Codified

Introductory Matters

Responsibilities

Planning

Internal Control

Audit Evidence

Using Work of Others

Audit Conclusions and Reporting

Specialized Area

Related Services (RSs)

International Auditing Practice Statements

Inter-Bank Confirmation Procedures

EDP Environment -- Stand-Alone Microcomputers

EDP Environment -- On-Line Computer Support

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The Relationship between Bank Supervisors and External Auditors

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Education

International Education Guidelines

(Note: IEGs 1,3,4,5,6 and 8 have been consolidated into IEG 9)

- IEG 2 . Continuing Professional Education
- IEG 7 Education and Training Requirements for Accounting Technicians
- IEG 9 Prequalification Education, Tests of Professional Competence and Practical Experience of Professional Accountants
- IEG 10 Professional Ethics for Accountants: The Educational Challenge and Practical Application
- IEG 11 Information Technology in the Accounting Curriculum

Discussion Papers

- Specialization in the Accounting Profession
- Minimum Skill Levels in Information Technology for Professional Accountants
- 2000 and Beyond: A Strategic Framework for Prequalification Education for the Accountancy Profession in the Year 2000 and Beyond
- Integrating Information Technology Across the Accounting Curriculum

Public Sector

Ethics

- Code of Ethics for Professional Accountants

Statements of Policy

- Preface to Ethical Requirements
 - Implementation and Enforcement of Ethical Requirements
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Financial and Management Accounting

Statements on International Management Accounting-Practices

- No.1 Management Accounting Concepts
- No.2 The Capital Expenditure Decision
- No.3 Foreign Currency Exposure and Risk Management
- No.4 Management Control of Projects
- No.5 Managing Quality Improvements
- No.6 Post Completion Review
- No.7 Strategic Planning for Information Resource Management

Statements on International Management Accounting-Studies

- No.1 Control of Computer Applications
- No.2 (superseded by Practice 3)
- No.3 Introduction to Strategic Financial Management
- No.4 Reporting Treasury Performance - A Framework for the Treasury Practitioner
- No.5 Role of Management Accounting in Emerging Team Approach to Work

A View of Tomorrow - Management Accounting in the Year 2004

A View of Tomorrow - the Chief Financial Officer in the Year 2005

Performance Management in the Small Business

Articles of Merit - 1994 Competition

Articles of Merit - 1995 Competition

Public Sector

International Public Sector Guidelines

- No.1 Financial Reporting by Government Business Enterprises
- No.2 Applicability of International Standards on Auditing to the Audit of Financial Statements of Government Business Enterprises

Studies

- No.1 Financial Reporting by National Government
 - No.2 Elements of the Financial Statements of National Governments
 - No.3 Auditing for Compliance with Authorities - A Public Sector Perspective
 - No.4 Using the Works of Other Auditors - A Public Sector Perspective
 - No.5 Definition and Recognition Assets
 - No.6 Accounting for and Reporting Liabilities
 - No.7 Performance Reporting by Government Business Enterprises
- Selected Bibliography of Public Sector Accounting and Auditing Material
-

Other

Statement of Policy

- Recognition of Professional Accountancy Qualifications
 - Auditors Legal Liability in the Global Marketplace: A Case for Limitation
-

INFORMATION RESOURCE WORKSHEET

USER MATRIX

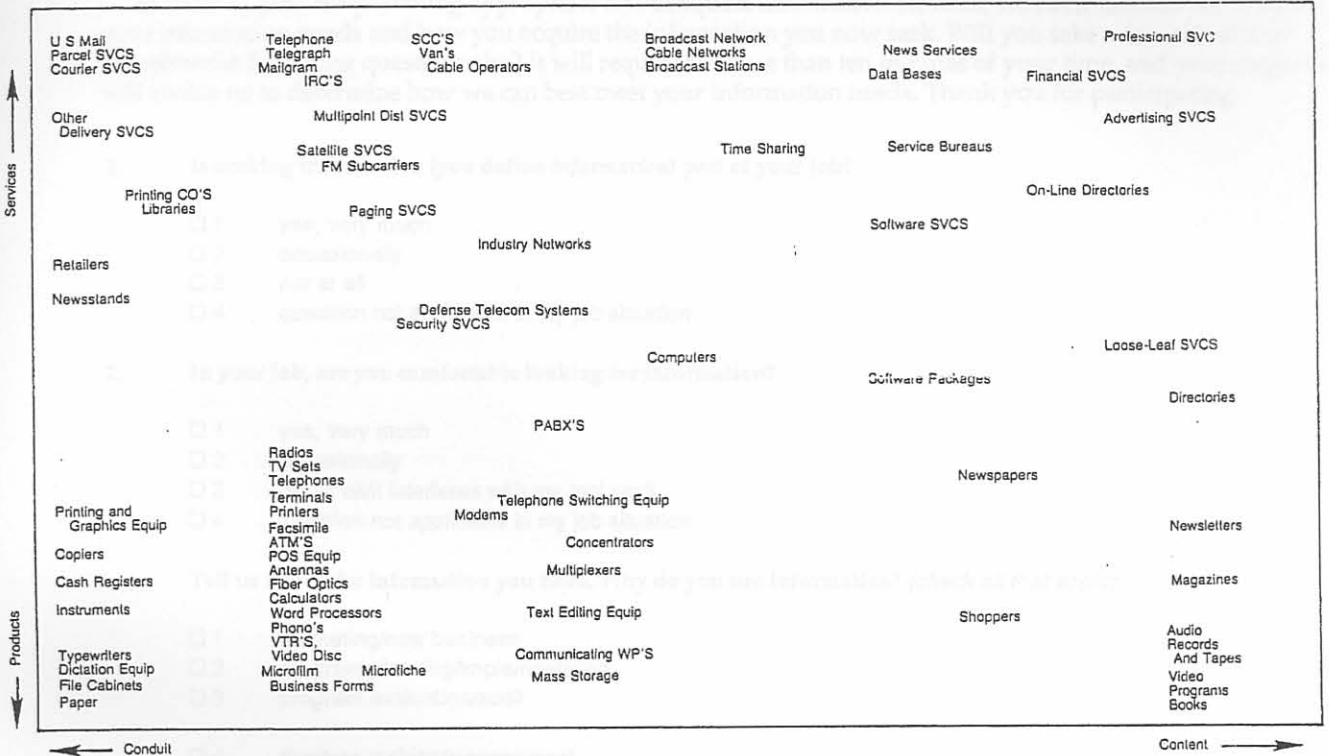
INFORMATION RESOURCE CATEGORIES AND TYPES	Resource Characteristics				ORGANIZATIONAL UNITS													TOTALS
	Internal	External	Manual/ analog	Technology-based	General Manager	Admin & Tech Serv	Basin Study	Research	Geo-	Northern	Southern	South	New South	East				
								Overseas	Group	physics	Diamonds	WA	WA	Australia	Victoria	Wales	Queensland	
1. SOURCES																		
CRAE Information																		
1.1 Bibliographic data	I		M	T			X	X	X	X	X	X	X	X	X	11		
1.2 Drill-log and assay data	I		M				X	X	X	X	X	X	X	X	X	10		
1.3 Exploration reports	I		M		X	X	X	X	X	X	X	X	X	X	X	13		
1.4 Geochemical data	I		M	T			X	X	X	X	X	X	X	X	X	8		
1.5 Geological samples data	I		M	T			X	X	X	X	X	X	X	X	X	6		
1.6 Geophysical data	I		M	T			X	X	X	X	X	X	X	X	X	11		
1.7 Management Information	I		M	T	X	X	X	X	X	X	X	X	X	X	X	13		
1.8 Maps and charts	I		M	T			X	X	X	X	X	X	X	X	X	12		
1.9 Mineral lease data	I		M				X		X	X	X	X	X	X	X	9		
1.10 Mining Information	I		M		X	X										2		
1.11 Petroleum Information	I		M		X										X	2		
1.12 Prospects data	I		M			X	X	X	X	X	X	X	X	X	X	12		
1.13 Remote sensing data	I			T			X									1		
1.14 Other	I															0		
External Organizations																		
1.15 Commercial		E	M	T				X	X	X	X	X	X	X	X	8		
1.16 Federal agencies		E	M	T				X	X	X	X	X	X	X	X	8		
1.17 Other CRA Group		E	M		X	X						X	X	X	X	3		
1.18 State agencies		E	M	T				X	X	X	X	X	X	X	X	10		
1.19 Other		E		T				X	X	X	X	X	X	X	X	7		
2. SERVICES																		
2.1 Aerial photography		E	M						X	X			X			3		
2.2 Core/samples curation	I	E	M	T				X	X	X	X	X	X			4		
2.3 Drafting	I	E	M	T	X	X	X	X	X	X	X	X	X	X	X	13		
2.4 Geophysical surveying		E		T			X									2		
2.5 Information locating	I	E	M	T		X	X	X	X	X	X	X	X	X	X	12		
2.6 Library	I	E	M	T		X										6		
2.7 Mineral lease information	I	E	M			X		X	X	X	X	X	X	X	X	9		
2.8 Records management																0		
2.9 Reporting	I		M		X	X	X	X	X	X	X	X	X	X	X	13		
2.10 Reprographics	I		M		X	X	X	X	X	X	X	X	X	X	X	13		
2.11 Resource evaluation	I		M	T	X	X										2		
2.12 Systems/programming	I	E	M	T		X		X	X	X	X	X	X	X	X	10		
2.13 Other																0		
3. SYSTEMS																		
3.1 Bibliographic control	I	E		T			X									2		
3.2 Computing	I	E		T			X	X	X	X	X	X	X	X	X	10		
3.3 Communication		E	M		X	X	X	X	X	X	X	X	X	X	X	13		
3.4 Drafting/graphics	I	E		T			X	X	X	X	X	X	X	X	X	9		
3.5 Geoscience data analysis	I			T			X	X	X	X	X	X	X	X	X	9		
3.6 Geoscience data management	I			T					X						X	2		
3.7 Image analysis	I			T			X									1		
3.8 Mineral lease data	I	E	M	T		X		X	X	X	X	X	X	X	X	10		
3.9 Prospect information	I		M													1		
3.10 Word processing		E		T	X	X	X					X				5		
3.11 Other																0		
TOTALS	30	19	29	27	11	23	15	18	25	21	20	28	26	27	27	28	26	293

Addendum C: Example of a user matrix

Addendum D: Example of an infomap

INFORMATION AUDIT

Financial Services The "Information Business"



(Horton, 1988:250)

Addendum E: Questionnaire

INFORMATION AUDIT

In order to plan for providing appropriate and adequate information services, we need to know more about your information needs and how you acquire the information you now seek. Will you take a few minutes to complete the following questionnaire? It will require no more than ten minutes of your time, and your response will enable us to determine how we can best meet your information needs. Thank you for participating.

1. Is seeking information (you define *information*) part of your job?
 - 1 yes, very much
 - 2 occasionally
 - 3 not at all
 - 4 question not applicable in my job situation

2. In your job, are you comfortable looking for information?
 - 1 yes, very much
 - 2 occasionally
 - 3 not at all/it interferes with my real work
 - 4 question not applicable in my job situation

3. Tell us about the information you need. Why do you use information? (*check all that apply*)
 - 1 marketing/new business
 - 2 program planning/implementation
 - 3 program evaluation/audit

 - 4 decision making/management
 - 5 crisis management
 - 6 idea formation

 - 7 research
 - 8 class assignments/educational
 - 9 other (please specify) _____

4. How much time do you spend gathering information? (*check one*)
 - 1 5 hours or less per week
 - 2 6 to 10 hours per week
 - 3 11 to 20 hours per week
 - 4 21 hours or more hours per week

5. When you need to obtain information, are you *more likely* to look first to people and resources *within* your department/immediate environment *or* to information services providers (librarians, database searchers, etc.)?
 - 1 within the department
 - 2 information services providers

6. If your preferred method for obtaining information is people and resources within your own department or environment, your *primary* reason is (*check one*):
 - 1 because they are accessible
 - 2 because the information they have is relevant
 - 3 because the information they have is of high quality

7. You probably use some of the following types of information or sources to acquire the information you need. Do you have difficulty obtaining information from these types or sources?
(circle numbers to indicate how often you have difficulty obtaining information from these types or sources)

		Often Have Difficulty	Occasionally Have Difficulty	Never Have Difficulty	Not Relevant
01	internal databases	1	2	3	4
02	electronic sources (e.g. online external databases, Internet, CD-ROM, etc.)	1	2	3	4
03	personal contacts	1	2	3	4
04	information intermediaries such as librarians, database searchers, etc.	1	2	3	4
05	general interest magazines, newspapers	1	2	3	4
06	journals, special interest publications	1	2	3	4
07	books/textbooks	1	2	3	4
08	handbooks/directories	1	2	3	4
09	continuing education programs	1	2	3	4
10	conference proceedings	1	2	3	4
11	paid consultants	1	2	3	4
12	internal reports	1	2	3	4
13	legal information/gov't documents	1	2	3	4
14	theses/dissertations	1	2	3	4
15	preprints (prepublication copies of articles, reports, etc.)	1	2	3	4
16	standards	1	2	3	4
17	technical reports	1	2	3	4
18	numeric data	1	2	3	4
19	other _____	1	2	3	4

8. Finally, how important are the following reasons for selecting information sources?
(circle one number per row to indicate the level of importance.)

		Level of Importance		
		High	Moderate	Low/None
01	accessibility/availability/convenience	1	2	3
02	adequacy of data/documentation	1	2	3
03	comprehensiveness	1	2	3
04	currency/timeliness	1	2	3
05	delivery method (electronic vs. hard copy)	1	2	3
06	expense	1	2	3
07	familiarity/experience	1	2	3
08	organization/format	1	2	3
09	relevancy	1	2	3
10	technical accuracy of data/precision	1	2	3
11	other (please specify) _____	1	2	3

Thank you for taking part in this survey. Please return it to: _____

(St Clair, 1995a:5-6)

Addendum F: Interview Questions

Remember that these questions were developed to provide you with impressionistic feedback about the information-seeking behavior of the people you're interviewing. Not all questions will be asked of all interviewees, and other questions will sometimes be developed as the interviews progress (especially if you are conducting group interviews or focus groups). The objective of the interview is to encourage the information customer to "open up" about his or her information use, and to offer suggestions or comments about how the information your department is providing is (or could be) useful to him or her.

Briefly describe your job. What department do you work in, and what products and services are provided by your department?

How does your department relate to the organizational/corporate mission?

With regard to your specific role, what do you do and how do you use information in your work?

Do you know how to use IT (information technology)? Do you use IT in any form (e.g., telecommunications, word processing, spreadsheet, records management, information retrieval, etc.) in your work?

Describe briefly what you seek most in information products and services (things like quality, value, convenience, solutions to problems, cost, reliability, convenience, etc.) How do the products and services you obtain through our department match these criteria to meet your needs?

How satisfied are you with the services of our department? What do you like best about coming to us for your information?

Are there problems associated with your gathering information through our department? What are they? Be as specific as you can be.

Where do you get information when you don't come to us? In your opinion, does the company/organization/community *need* information products/services from our department?

Do you have any "ideal" scenario regarding information services and products from our department? What "ideal" information products or services do you wish existed?

(St Clair, 1995b:7)

Addendum G: Basic elements of a sample questionnaire

General information

1. Name, title, department
Job description
Factors required to perform job

Information sources

2. Current information sources used
Internal sources and externally published sources
Listing of sources (by type)
Rating of usefulness
Frequency of use
3. List of documents they generate themselves
Where are these documents located?
4. Where do they go to find information?

Information Needs

5. Internal document information needs (internally generated memos, reports, and so on)
6. External document information needs (published materials such as newspapers, journals, magazines)

Communication Needs

7. Other departments or staff needed to perform job
8. Current method of communication internally
(electronic mail, memo, phone)

Software/Computer Needs

9. Do they use a personal computer, terminal, modem, hard copy?
10. Current software packages used

Wish List

11. What information sources or system would enable them to perform their job at optimum?
12. Describe the system

(Stanat, 1991:377)