

**MFIA**

**Malta Forum for Internal Auditors**

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*Annual Conference*

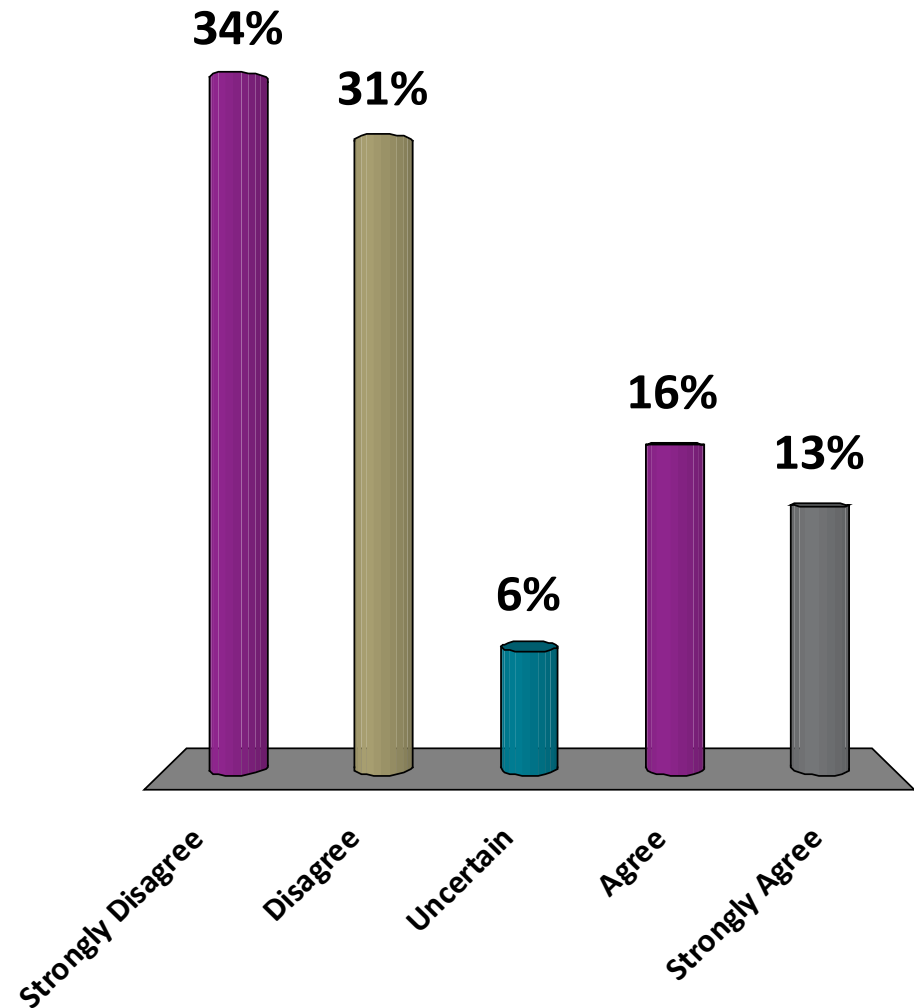
*The Changing Role of the Audit  
Committee and the Internal  
Auditor*

*Interactive Session Results*



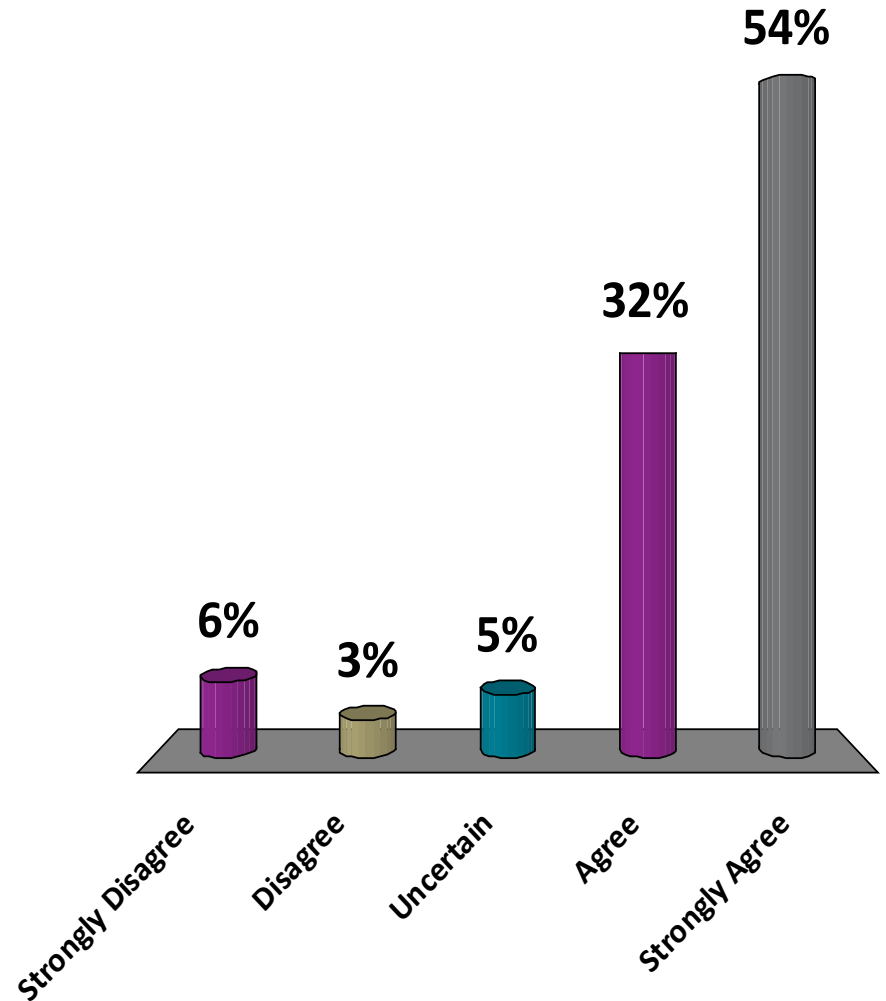
The Internal Audit Function's focus should be on protecting value rather than seeking to create value.

- A. Strongly Disagree
- B. Disagree
- C. Uncertain
- D. Agree
- E. Strongly Agree



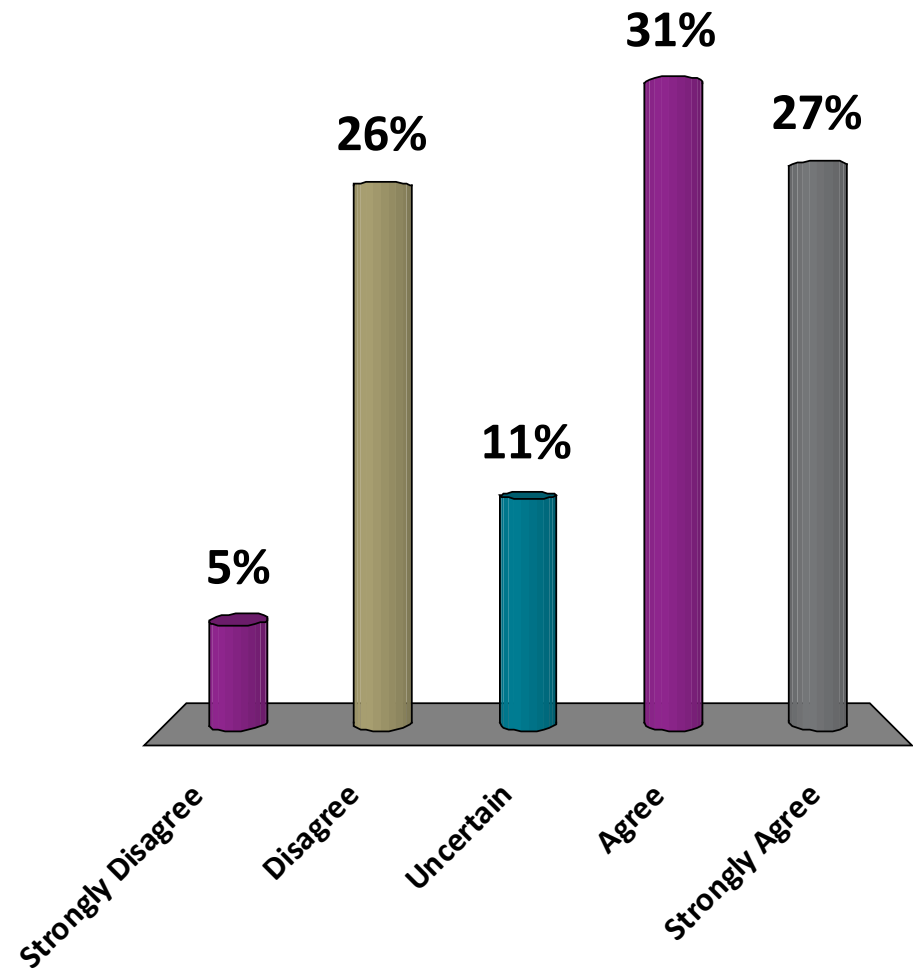
The Internal Audit Plan should not be limited to operational and compliance risk areas but should also cover strategic risks.

- A. Strongly Disagree**
- B. Disagree**
- C. Uncertain**
- D. Agree**
- E. Strongly Agree**



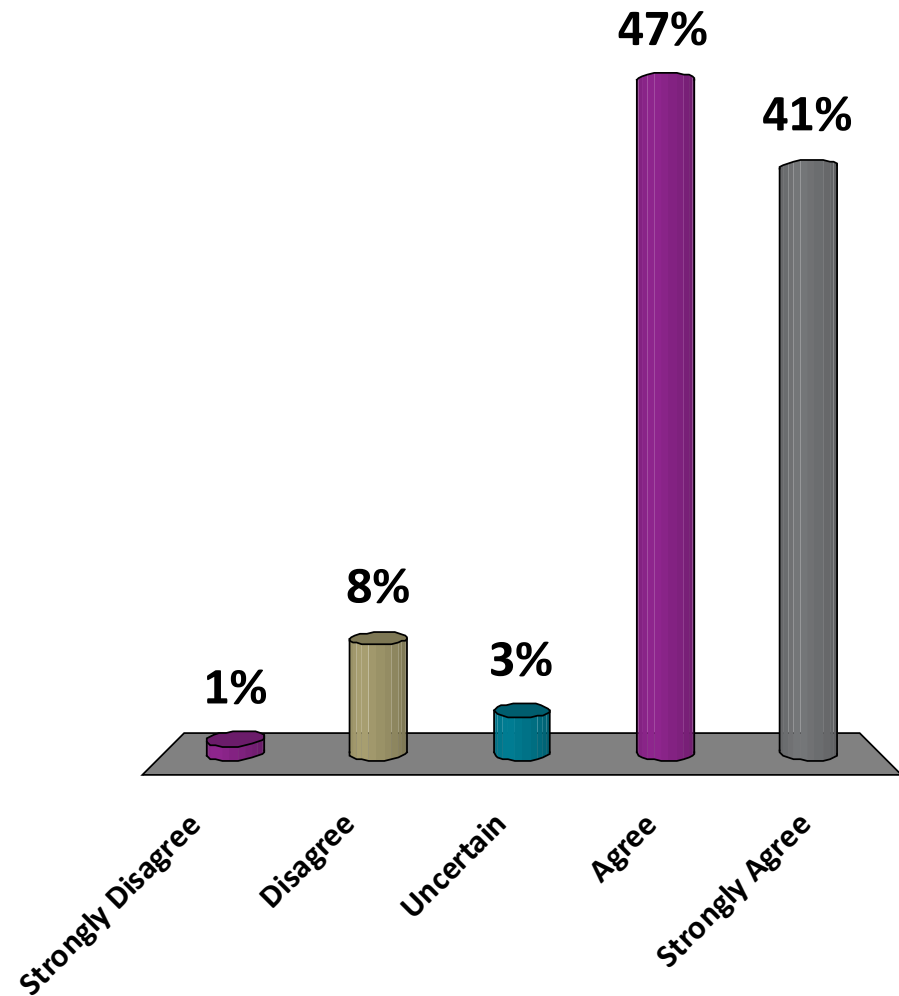
**Participation in strategy meetings and involvement in the organisation's transformation projects will not impair the Internal Auditor's independence.**

- A. Strongly Disagree**
- B. Disagree**
- C. Uncertain**
- D. Agree**
- E. Strongly Agree**



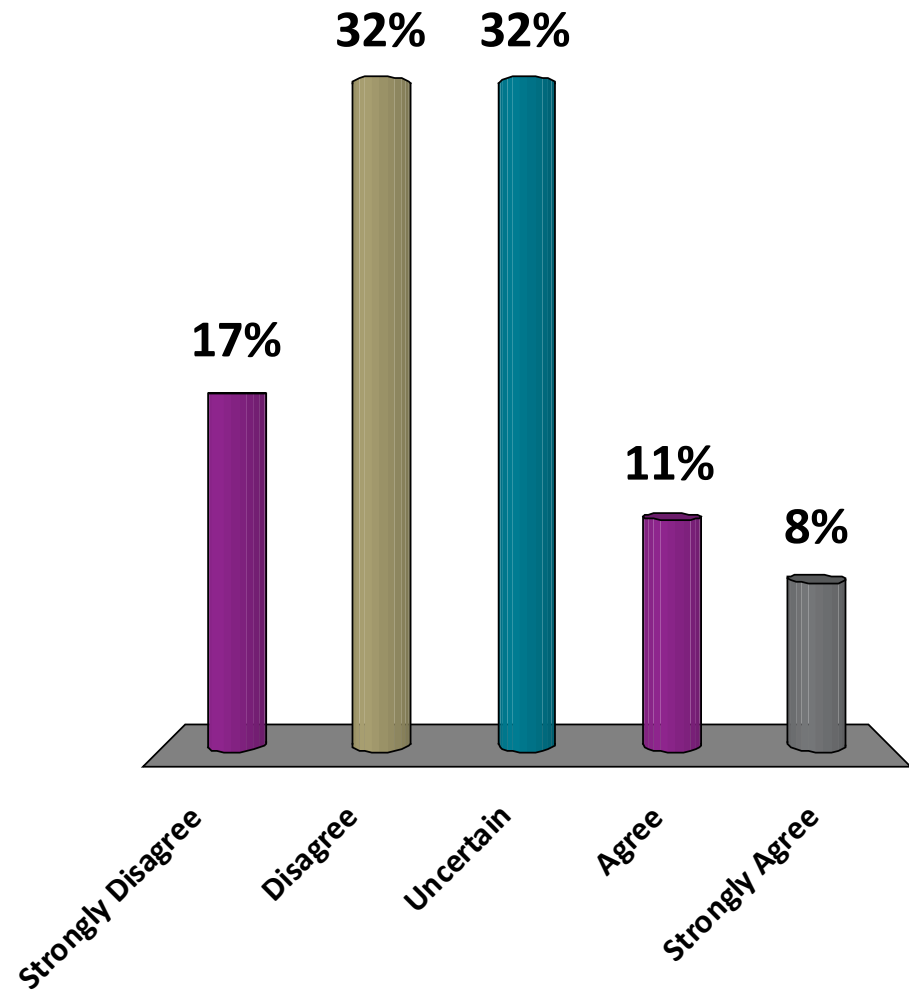
Soft controls are critical in ensuring that the control framework within the organisation is sound.

- A. Strongly Disagree**
- B. Disagree**
- C. Uncertain**
- D. Agree**
- E. Strongly Agree**



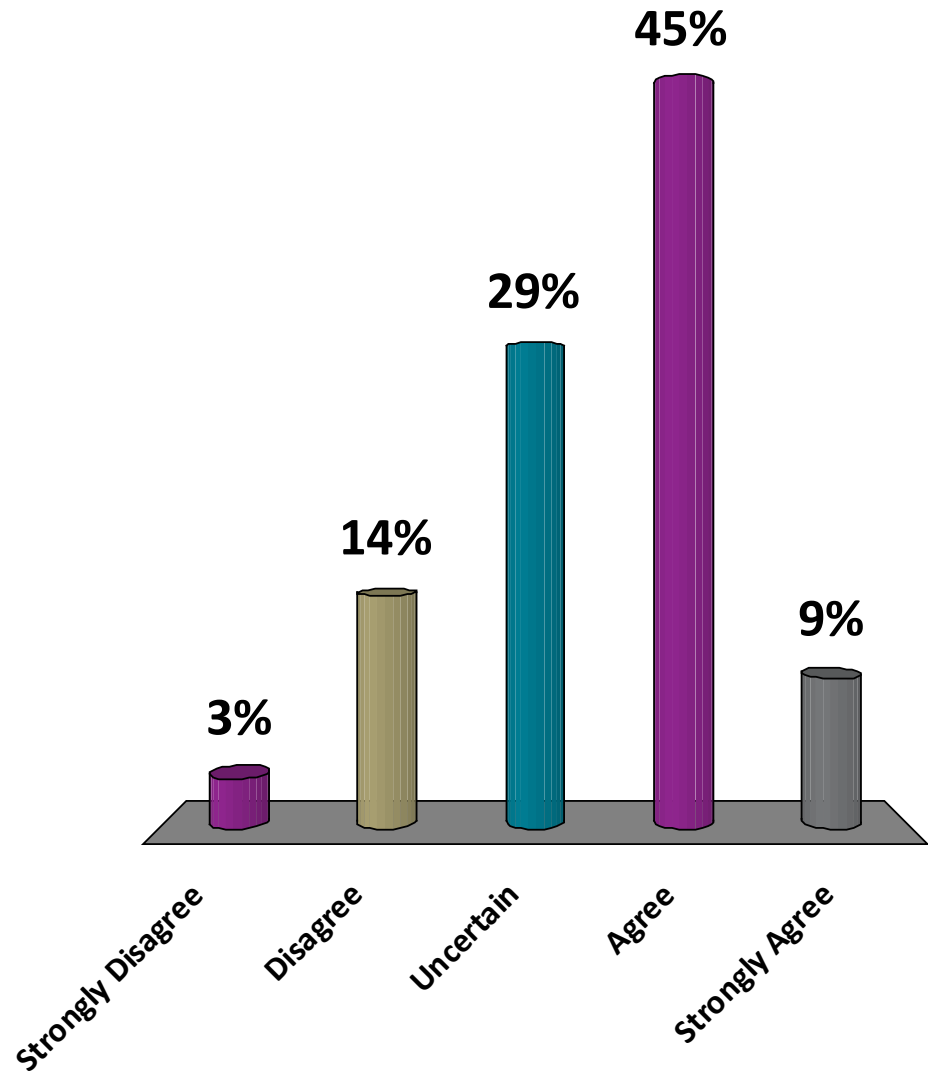
**Audit Committee members have the necessary skill set to fulfill the role expected of them.**

- A. Strongly Disagree**
- B. Disagree**
- C. Uncertain**
- D. Agree**
- E. Strongly Agree**



**Internal Auditors have the necessary skill set to fulfill the role expected of them.**

- A. Strongly Disagree**
- B. Disagree**
- C. Uncertain**
- D. Agree**
- E. Strongly Agree**



The Internal Audit function within my organisation regularly seeks feedback from Management to gauge and improve its performance.

- A. Strongly Disagree
- B. Disagree
- C. Uncertain
- D. Agree
- E. Strongly Agree

