



HOW ORGANIZATIONS GLOBALLY ARE RESPONDING TO COVID-19

Survey results from internal auditors in 95 countries – Part 1

Dear Readers,

The impacts of COVID-19 have forced organizations around the world to seek answers to questions they may never have previously imagined. Challenges and opportunities presented by the pandemic require all of the key partners in organizational governance — the governing body, management and risk management, internal audit, and external providers of assurance — to collaborate intelligently, not only to maintain routine operational processes under radically altered circumstances, but to imagine new ways to be resilient and successful.

Thanks to the support of IIA affiliates around the world, this new survey of 1,341 internal auditors from 95 countries provides a global look at how organizations are striving to navigate the turmoil precipitated by the crisis.

Convergence across various disciplines evident within organizations today is creating opportunities for internal audit to strategically partner with management and the governing body, especially with committees of the board. Internal audit offers unique skills and perspectives to analyze control environments and offer solutions involving substantial issues, including governance over new technology, succession planning, business continuity, liquidity reserves, disclosures, supply chains, human capital, stress testing, and fraud, to name a few. Internal audit also can identify and promote new protocols required for today's virtual workforce and global economy.

COVID-19 presents the most rigorous test of organizational continuity and sustainability in our living memory. By identifying changes to the risk landscape and the need for corresponding changes to risk responses, internal audit can exhibit leadership that supports the organization's efforts to move forward.

Internal auditors also can bring new value to their organizations by weighing how the pandemic is affecting the organization's operating model, demonstrating how audit insights can help, and providing assurance over strategies to remain relevant.

I hope results of this global survey provide you with added knowledge to help you successfully navigate through this crisis.

Sincerely,

Jenitha

Jenitha John, CIA, QIAL
Senior Vice Chairman of the Board
The Institute of Internal Auditors



Table of Contents

Executive summary	2
Introduction	3
Resources and viability	5
Financial actions	8
Strategic responses.....	14
Employee-focused responses	19
Customer-focused responses	23
Demographics	26
Appendix A: Africa	30
Appendix B: Asia Pacific	37
Appendix C: Europe	44
Appendix D: Latin America and Caribbean.....	51
Appendix E: Middle East.....	58
Appendix F: North America	65

EXECUTIVE SUMMARY

Organizations worldwide are adapting to unprecedented challenges caused by COVID-19, after the World Health Organization declared a global pandemic on March 11, 2020. Internal auditors worldwide have seen their organizations react to critical issues related to employee safety, customer needs, short-term resources, and long-term repercussions as they helped their organizations navigate the crisis.

To better understand internal audit's perspective about how organizations are responding to COVID-19, The IIA solicited internal auditor opinions on the short-term and long-term resource challenges and actions taken for their organizations.

Through its widespread global presence and the support of 110 affiliates, The IIA surveyed 1,341 internal auditors in 95 countries about their organizations' financial concerns and strategic responses.

Key observations include:

More than a third of respondents from Africa did not think their organizations had sufficient resources to respond to COVID-19 in the short term, while in North America, Europe, and Asia Pacific, 14% or fewer expressed this concern. For all regions combined, concern averaged 20% (Exhibit 3).

When it comes to COVID-19's effect on their organization's long-term financial viability, internal auditors were highly concerned in Africa (64%), the Middle East (47%), and Asia Pacific (43%). In all regions, concern about long-term financial viability was greater than concern about short-term resources (Exhibit 5).

Short-term cost reduction was the most common financial response to COVID-19 by organizations (55%), and nearly half of the respondents said that their employers delayed major initiatives or investments (47%). Reduced operating hours or capacity was also common (41%). A much smaller percentage reported reductions in executive salaries (15%) (Exhibit 6).

Looking at strategic response, organizations have focused on conducting detailed assessments of short-term impacts (64%) and revising business continuity plans (59%) (Exhibit 7). In terms of communication with the board, only 31% of North American respondents said special meetings of the board were called to discuss COVID-19 issues, compared to 60% in Europe. However, North America led all regions on providing regular board updates (72%) (Exhibits 7.1 to 7.8).

Remote work has been implemented in nearly 90% of respondent organizations. About half have restricted or eliminated travel. More than half added new technology for remote work and related security (Exhibit 8).

Most organizations have developed a communication strategy for customers (68%). About half have developed new policies for customer health and safety (Exhibit 9).

INTRODUCTION

Coping with COVID-19

Internal auditor opinions about organizational responses to COVID-19 in the areas of financials, strategy, employees, and customers share many similarities. However, in looking closely by region and industry, a nuanced picture emerges of the specific challenges organizations face across the globe. The impact of COVID-19 on different regions and countries create unique contexts for internal auditors. Notably, financial impacts appear to be of higher concern in some regions than others. Nevertheless, regions share many connections in their response to the global pandemic.

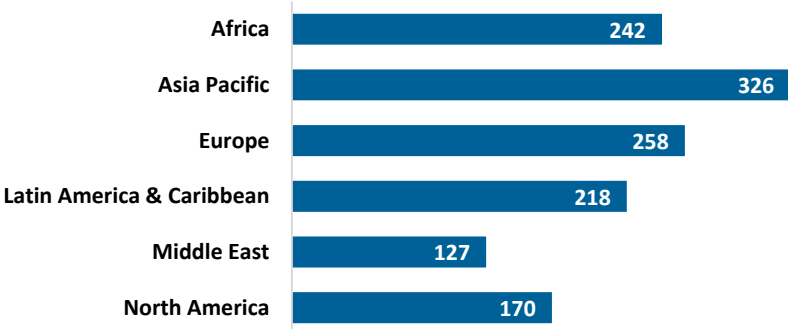
Global Participation

95 countries
1,341 respondents

For this survey project, the highest number of internal auditors participating were from the Asia Pacific region, followed by Europe and Africa. Responses to questions asked in five main areas — resource concerns, financial actions, strategic responses, employee focus, and customer focus — are further detailed in subsequent graphs reflecting the breakdown of results by region and industry. The full report includes additional detailed information for each global region in the appendices. This report brings together the results from the following surveys:

- A global survey conducted from April 28 to May 22, 2020 with 1,171 responses.
- North American surveys conducted from March 19 to 23, 2020 (170 responses), and April 9 to 13, 2020 (401 responses). The majority of North American data in this report was taken from the earlier survey. Therefore, references to overall North American response rates and demographics are based on data from the earlier survey.

Exhibit 1: Regional Response Rate



Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey for North America was conducted March 19 to 23, 2020 (*n* = 170). The survey for all other global regions was conducted April 28 to May 22, 2020 (*n* = 1,171). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 2: Response Rate for Region and Country/Dependency (Total: 1,341)

Africa (Total: 242)					
Ghana	89	Tanzania	10	The Gambia	1
Zambia	28	Botswana	7	Cote d'Ivoire	1
Nigeria	21	Ethiopia	6	Democratic Republic of the Congo	1
Uganda	18	South Africa	5	Rwanda	1
Zimbabwe	17	Togo	3	Sierra Leone	1
Malawi	16	Madagascar	2	Seychelles	1
Mauritius	11	Senegal	1	Malta	1
		Kenya	1		
Asia Pacific (Total: 326)					
Indonesia	96	Malaysia	15	New Zealand	3
China, Taiwan	59	Sri Lanka	14	Bhutan	1
Philippines	56	South Korea	12	Hong Kong	1
India	38	Bangladesh	4	Mongolia	1
Singapore	21	China	3	Pakistan	1
				Vietnam	1
Europe (Total: 258)					
Italy	63	Turkey	7	Albania	1
Russia	43	Bulgaria	6	Croatia	1
Spain	27	Belgium	5	Hungary	1
Switzerland	27	United Kingdom	5	Ireland	1
France	15	Luxembourg	3	Netherlands	1
Latvia	14	Austria	2	Poland	1
Sweden	11	Finland	2	Portugal	1
Kazakhstan	8	Germany	2	Serbia	1
Norway	8	Greece	2		
Latin America & Caribbean (Total: 218)					
Colombia	86	Guatemala	11	El Salvador	3
Mexico	40	Dominican Republic	5	Bolivia	2
Brazil	26	Ecuador	5	Argentina	1
Panama	14	Costa Rica	4	Trinidad and Tobago	1
Nicaragua	13	Venezuela	4		
		Chile	3		
Middle East (Total: 127)					
United Arab Emirates	57	Kuwait	2	Oman	1
Lebanon	28	Algeria	1	Qatar	1
Jordan	13	Djibouti	1	Tunisia	1
Morocco	10	Egypt	1		
Saudi Arabia	8	Israel	1		
Bahrain	2				
North America (Total: 170)					
United States	155	Canada	15		

Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

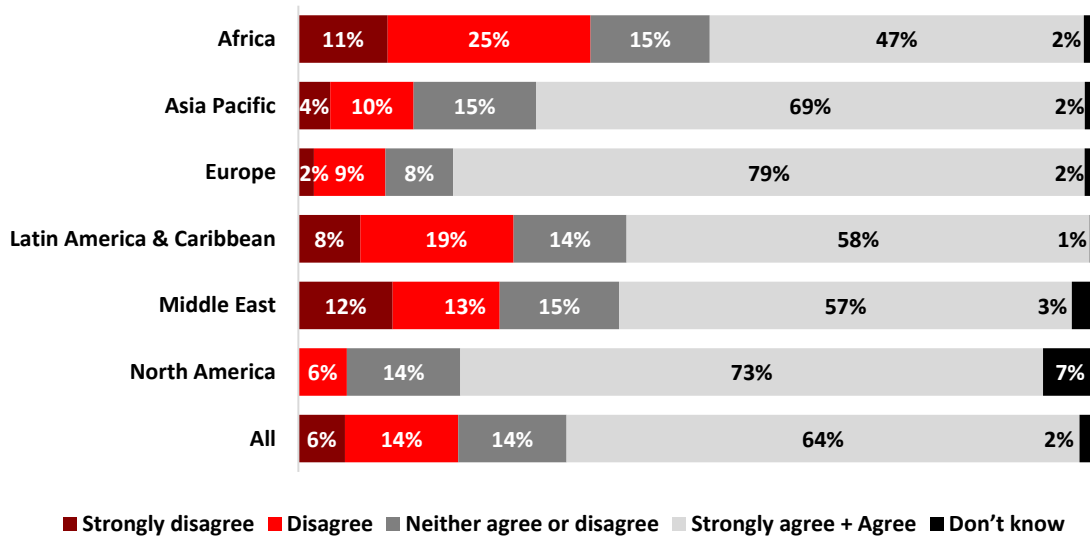
RESOURCES AND VIABILITY

Short-term vs. long-term outlook

Short-term concern

Internal auditors reported varying levels of confidence in their organization’s resources and ability to respond to COVID-19 in the short term. The numbers of participants who said their organization did not have sufficient resources to respond ranged from 36% in Africa to just 11% in Europe and 6% in North America. Regions with higher levels of concern also included Latin America and Caribbean (27%) and the Middle East (25%). On average, 20% of respondents said they did not think their employer had sufficient resources to respond to the crisis in the short term (Exhibit 3).

Exhibit 3: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - All

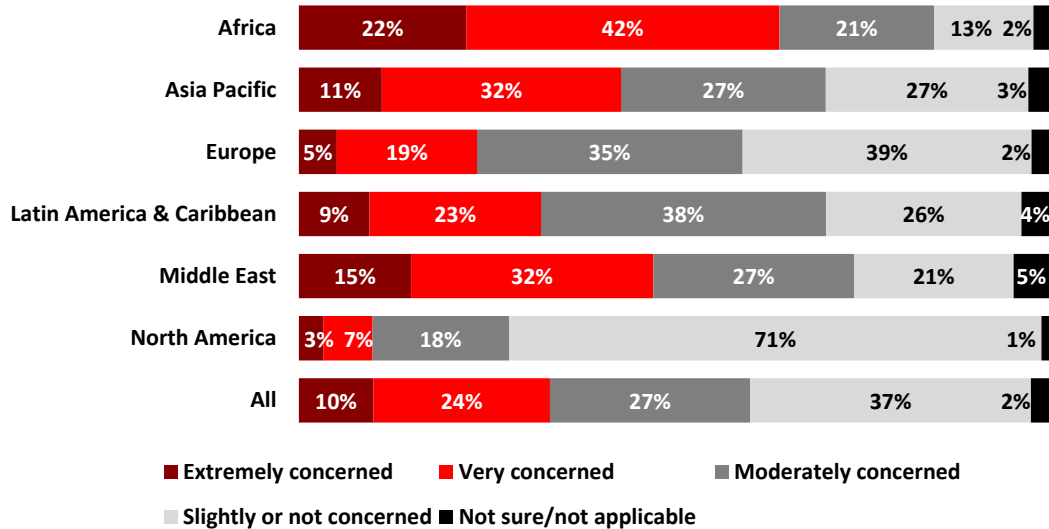


Note: Q11.1: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey for North America was conducted March 19 to 23, 2020 ($n = 148$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Long-term concern

In terms of long-term financial viability as a result of COVID-19, regions with the highest percentage of respondents who were very or extremely concerned include Africa (64%), the Middle East (47%) and Asia Pacific (43%) (Exhibit 4).

Exhibit 4: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - All

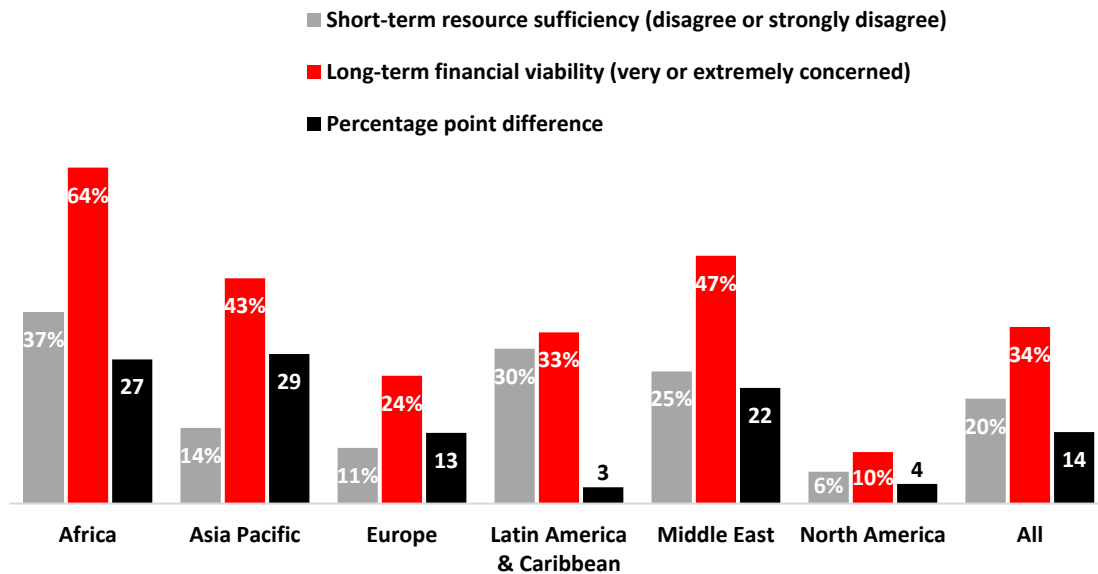


Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey for North America was conducted April 9 to 13, 2020 (n = 401). The survey for all other global regions was conducted April 28 to May 22, 2020 (n = 1,171). COVID-19 was declared a global pandemic on March 11, 2020.

Long-term financial viability is more an issue than short-term response

For all regions, worries about long-term financial viability outpaces concern over a lack of short-term resources for COVID-19 response. The highest percentage point differences are for Asia Pacific (29), Africa (27), and the Middle East (22) (Exhibit 5).

**Exhibit 5: Short-term vs. Long-term Financial Impacts of COVID-19
(High/Very High Concern)**



Note: Q11.1: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey for North America was conducted April 9 to 13, 2020 ($n = 148$ for Q11.1. $n = 401$ for Q12.). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

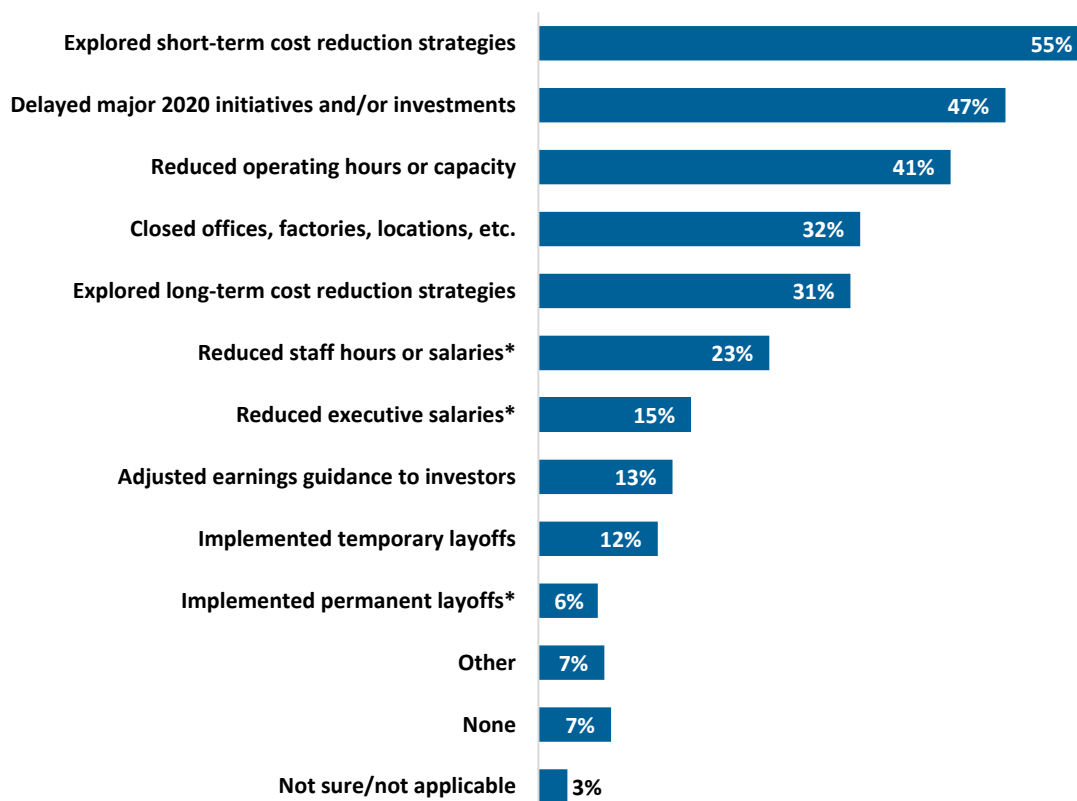
FINANCIAL ACTIONS

Global similarities

Focused on cost reduction

Overall, the most common financial responses have been short-term cost reduction strategies (55%), delayed initiatives or investments (47%), and reduced operating hours or capacity (41%) (Exhibit 6). Responses are generally similar across regions, with some exceptions for “reduced operating hours or capacity” (Africa); “closed offices, factories, or locations” (North America); and “reduced staff hours or salaries” (Middle East) (Exhibits 6.1 to 6.10).

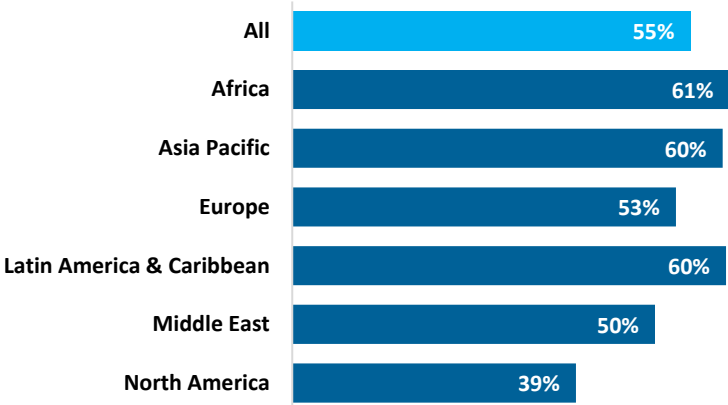
Exhibit 6: Financial Response to COVID-19 - All



Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

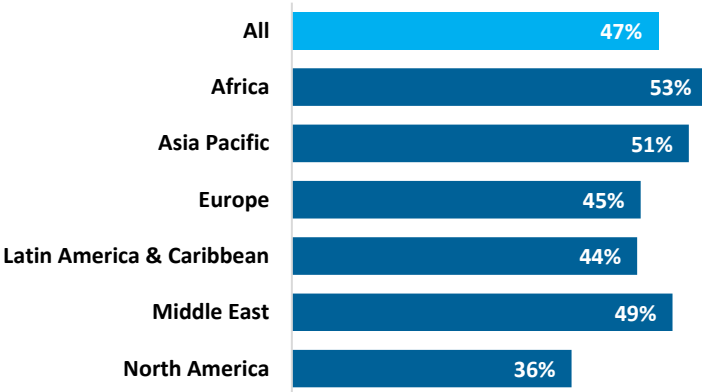
*This question was not included in the North America survey, so the average does not include North America.

Exhibit 6.1: Explored Short-term Cost Reduction Strategies



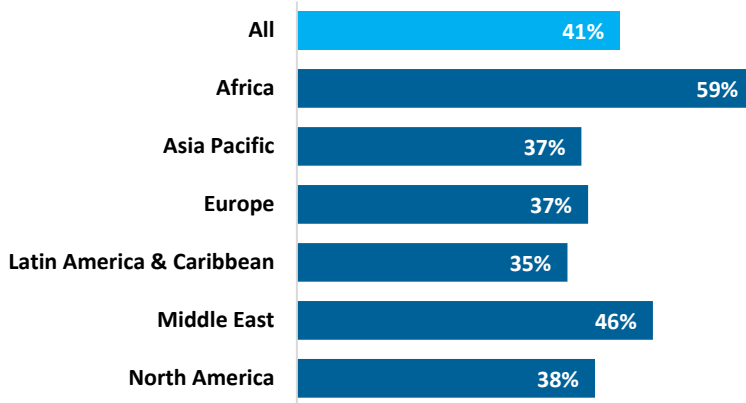
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 6.2: Delayed Major 2020 Initiatives or Investments



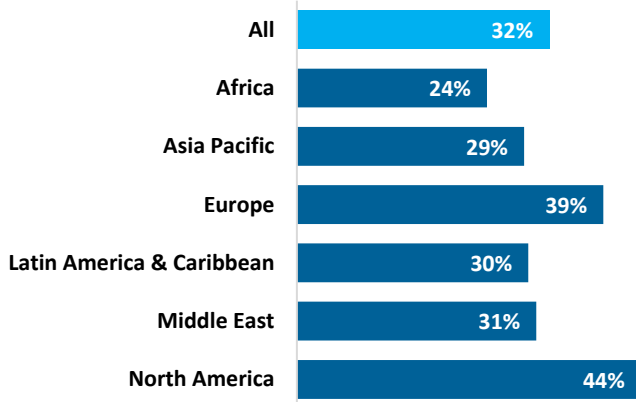
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 6.3: Reduced Operating Hours or Capacity



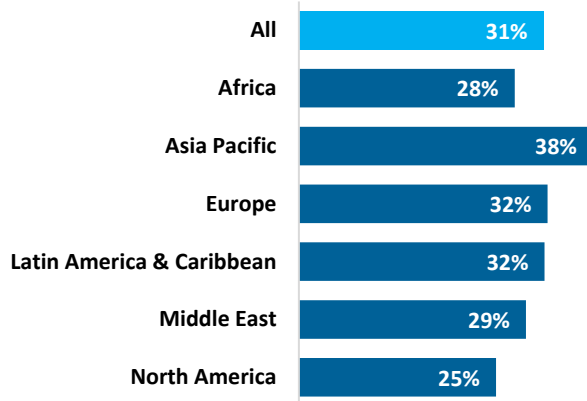
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 6.4: Closed Offices, Factories, Locations, Etc.



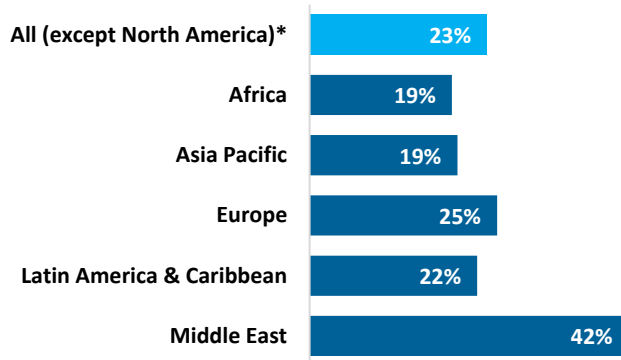
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 6.5: Explored Long-term Cost Reduction Strategies



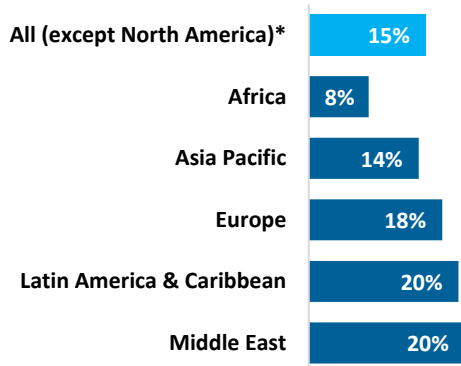
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 6.6: Reduced Staff Hours or Salaries*



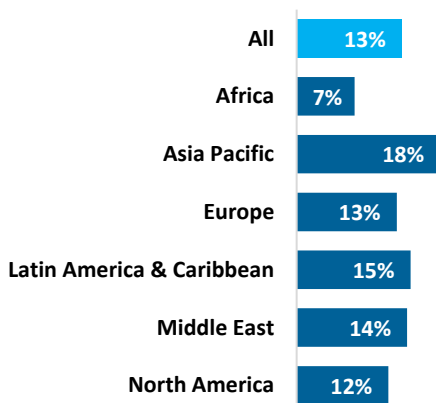
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for all regions other than North America was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *This question was not included in the survey for North America, so no results from North America are available.

Exhibit 6.7: Reduced Executive Salaries*



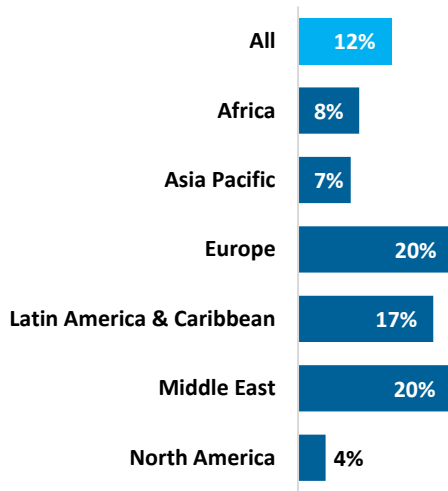
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for global regions other than North America was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *This question was not included in the survey for North America, so no results from North America are available.

Exhibit 6.8: Adjusted Earnings Guidance to Investors



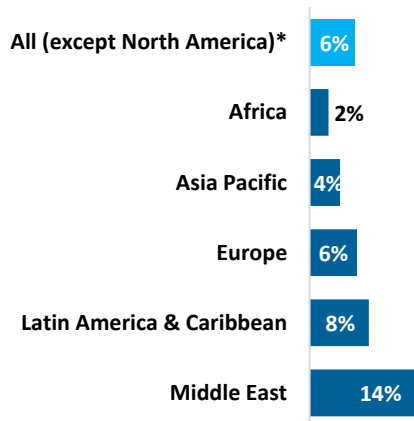
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 6.9: Implemented Temporary Layoffs*



Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *In the North America survey, the response option was "implemented layoffs" (not specifying whether they were temporary or permanent).

Exhibit 6.10: Implemented Permanent Layoffs*



Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey for global regions other than North America was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *This question was not included in the survey for North America, so no results from North America is available.

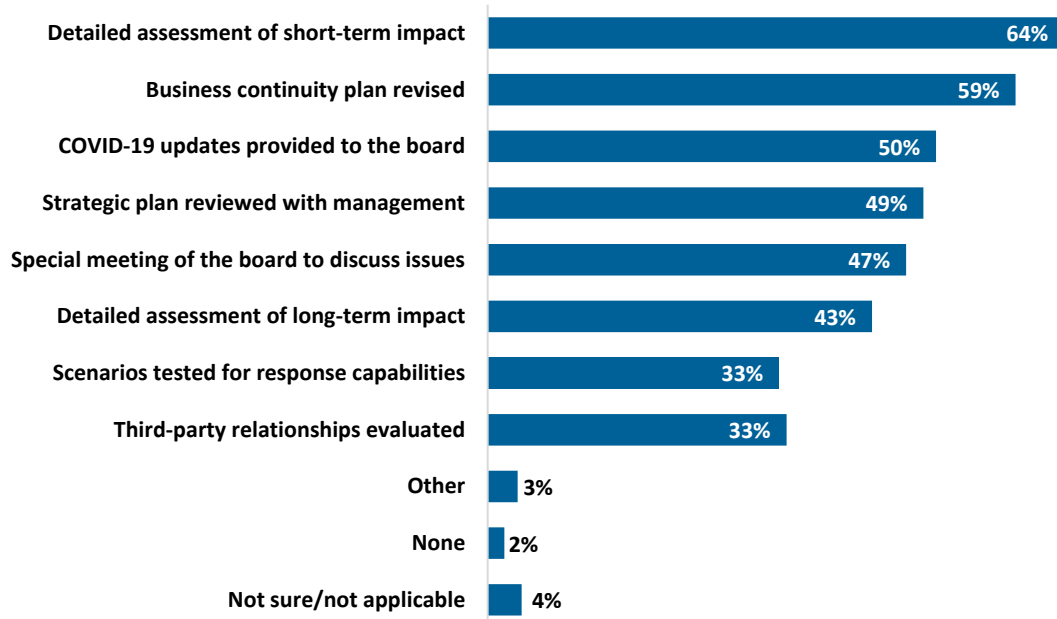
STRATEGIC RESPONSES

A focus on short-term impact and business continuity

Regional differences on board interaction

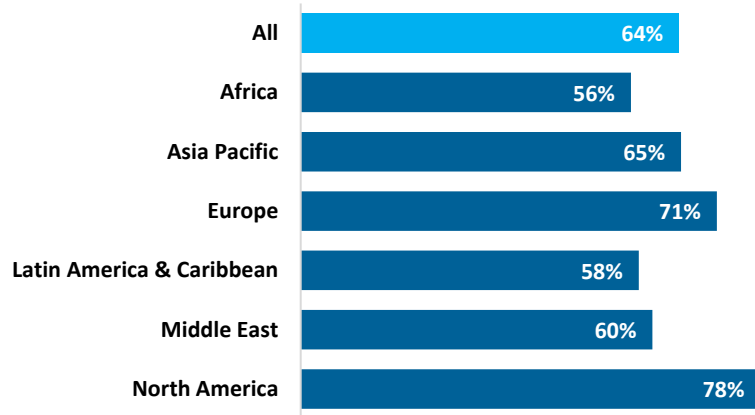
Across regions, most organizations have conducted detailed assessments of short-term impacts (64%) and revised business continuity plans (59%) (Exhibit 7). The most notable differences between regions relate to board communication. More internal auditors in Europe and North America said COVID-19 updates were provided to the board, while higher percentages of auditors in Europe and Latin America and Caribbean indicated that a special meeting of the board was held to discuss issues. More North American auditors reported evaluating third-party relationships (Exhibits 7.1 to 7.8).

Exhibit 7: Strategic Response to COVID-19 - All



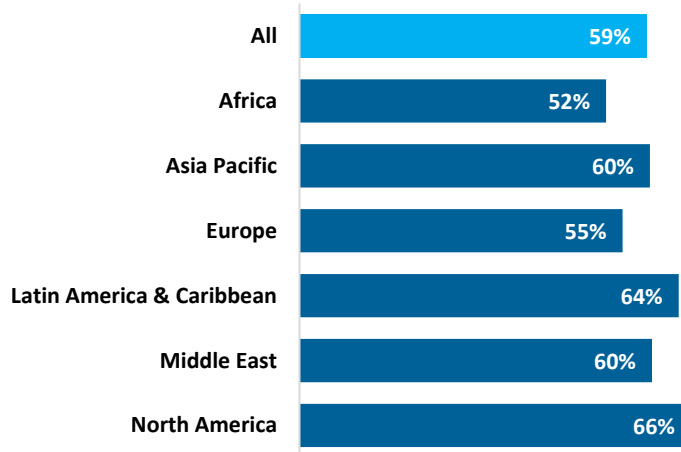
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.1: Detailed Assessment of Short-term Impact



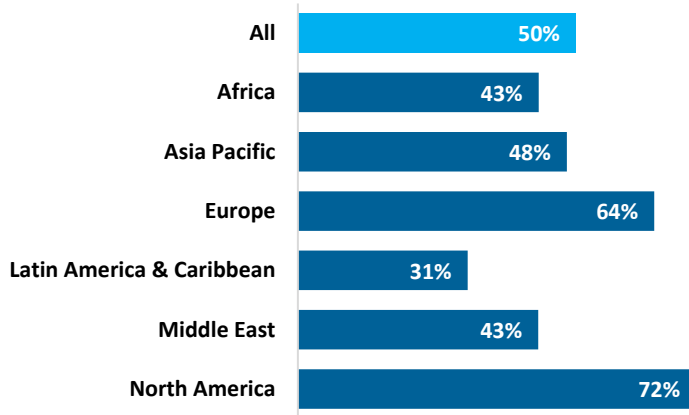
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.2: Business Continuity Plan Revised



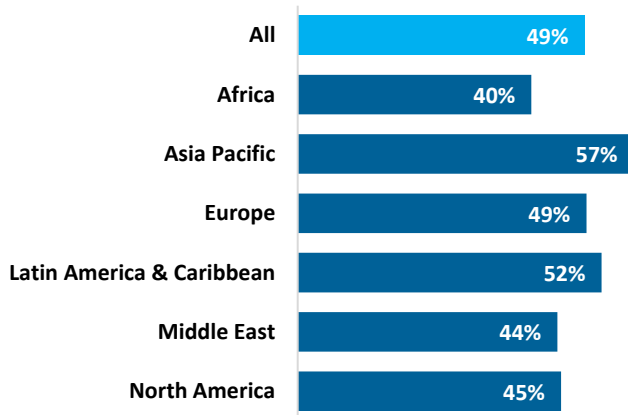
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.3: COVID-19 Updates Provided to the Board



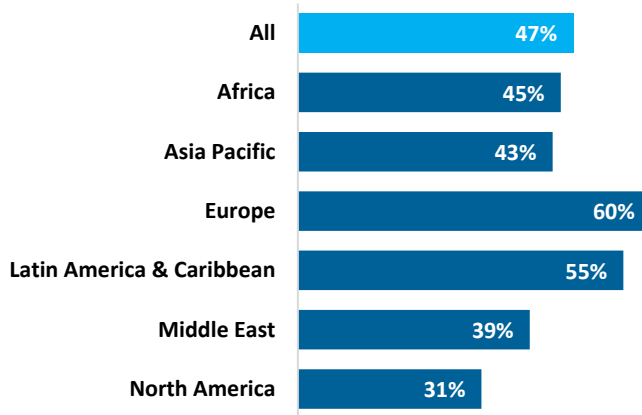
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.4: Strategic Plan Reviewed with Management



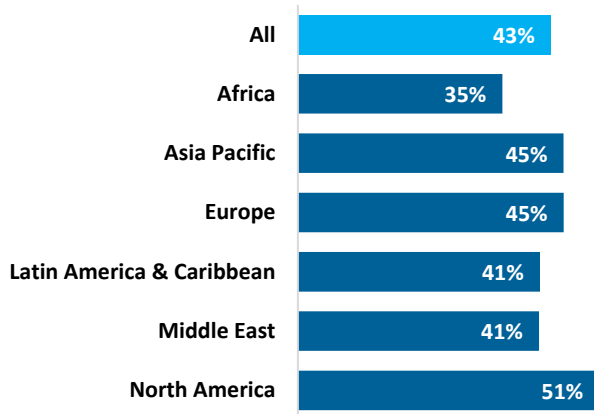
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.5: Special Meeting of the Board to Discuss Issues



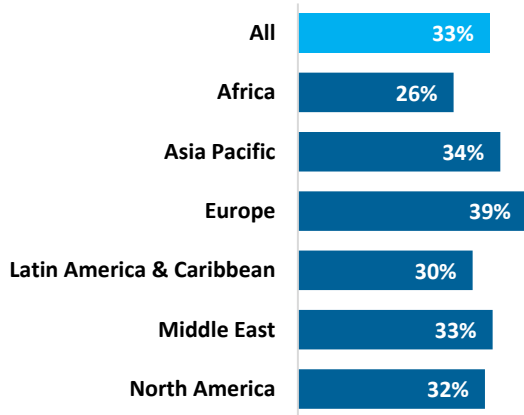
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.6: Detailed Assessment of Long-term Impact



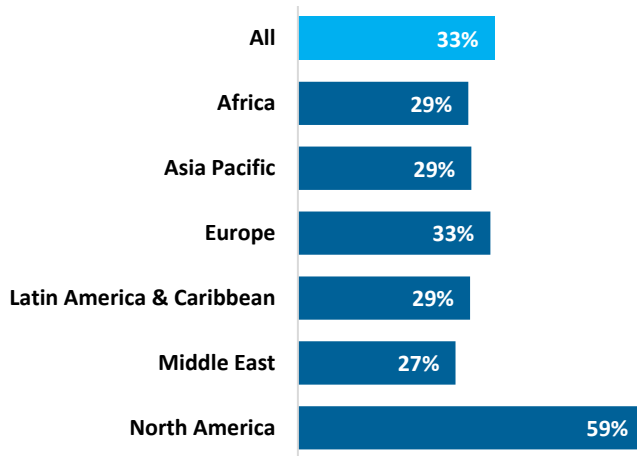
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.7: Scenarios Tested for Response Capability



Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 7.8: Third-party Relationships Evaluated



Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

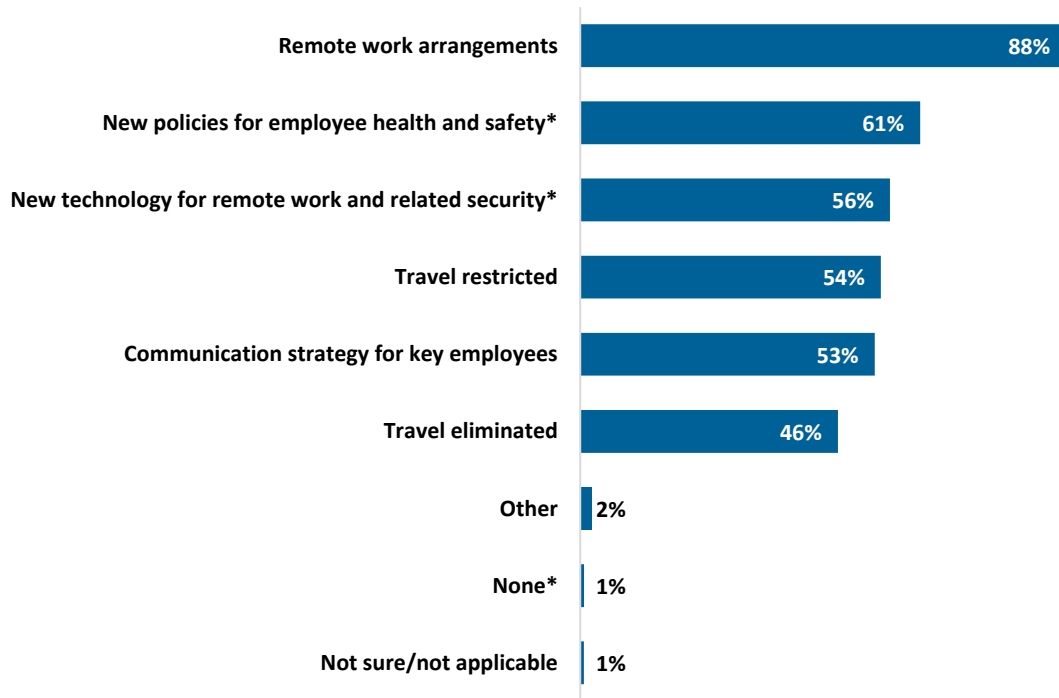
EMPLOYEE-FOCUSED RESPONSES

Almost all organizations are making adaptations

Remote work arrangements are common

Nearly 90% say their organizations have implemented remote work for employees. More than half have restricted travel, while slightly less than half have eliminated travel altogether (Exhibit 8).

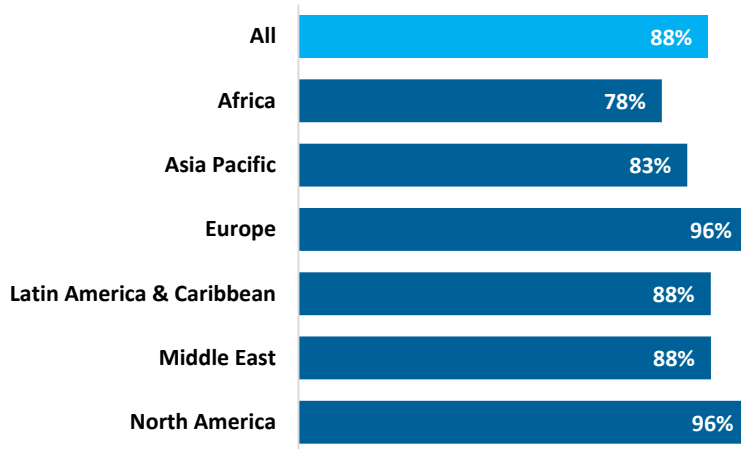
Exhibit 8: Employee-focused Response to COVID-19 - All



Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

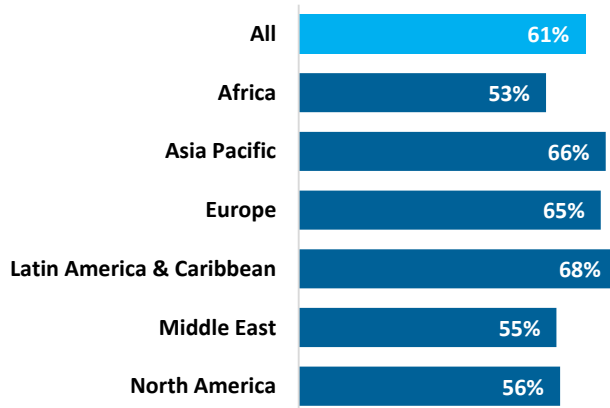
*The "none" option was not included in the North America survey, so the average for "none" does not include North America.

Exhibit 8.1: Remote Work Arrangements



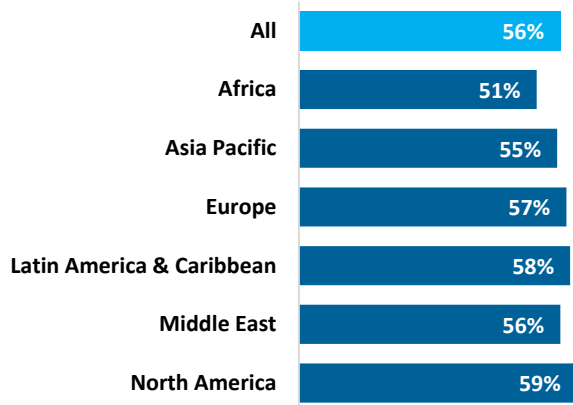
Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 8.2: New Policies for Employee Health and Safety



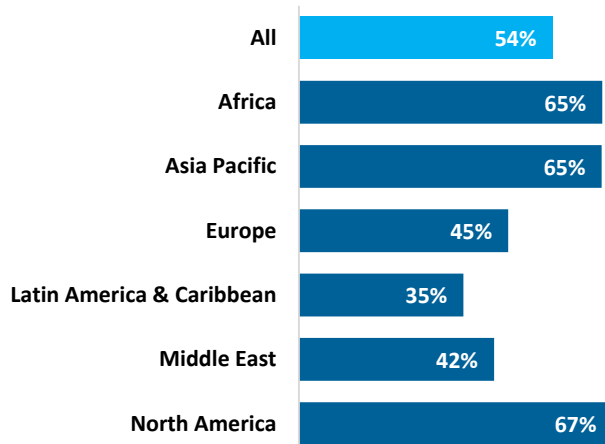
Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 8.3: New Technology for Remote Work and Related Security



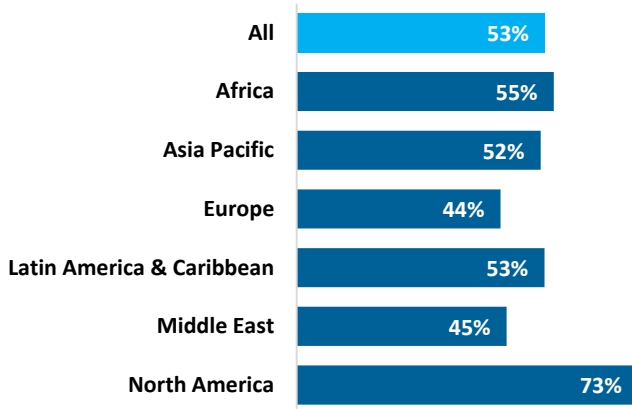
Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 8.4: Travel Restricted



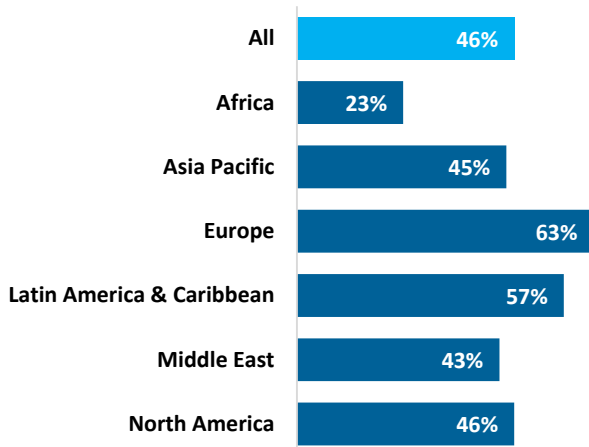
Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 8.5: Communication Strategy for Key Employees



Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 (*n* = 170). The survey for all other global regions was conducted April 28 to May 22, 2020 (*n* = 1,171). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 8.6: Travel Eliminated



Note: Q3: Which employee-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 (*n* = 170). The survey for all other global regions was conducted April 28 to May 22, 2020 (*n* = 1,171). COVID-19 was declared a global pandemic on March 11, 2020.

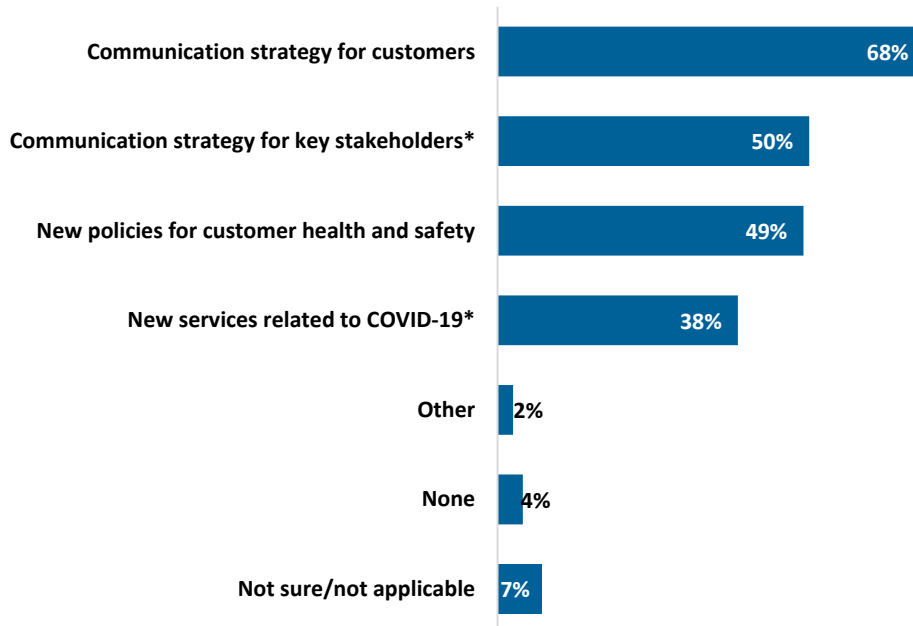
CUSTOMER-FOCUSED RESPONSES

New customer communication strategies are common

About half have new policies for health and safety

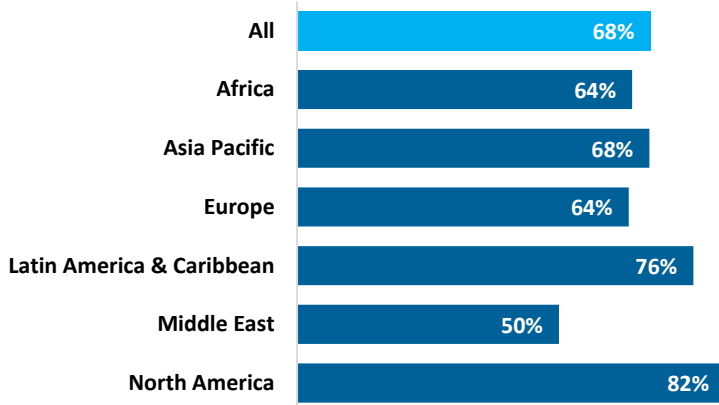
Most organizations have developed a communication strategy for customers (68%). About half have developed new policies for customer health and safety or communication strategies for key stakeholders. About 40% have also developed “new services related to COVID-19” (Exhibit 9). The most notable difference between regions is seen in customer communication strategies, with North American organizations focusing on this the most (82%) (Exhibits 9.1 to 9.4).

Exhibit 9: Customer-focused Response to COVID-19 - All



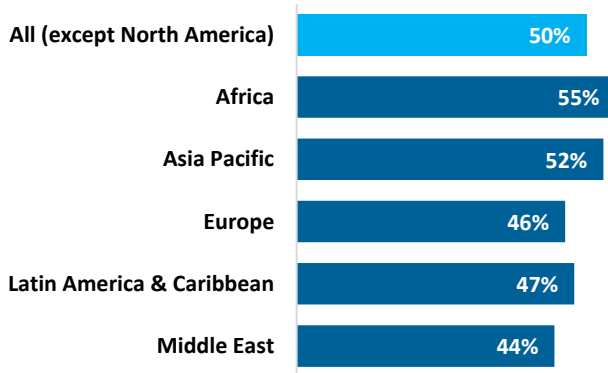
Note: Q4: Which customer-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *This question was not included in the North America survey, so the average does not include North America.

Exhibit 9.1: Communication Strategy for Customers



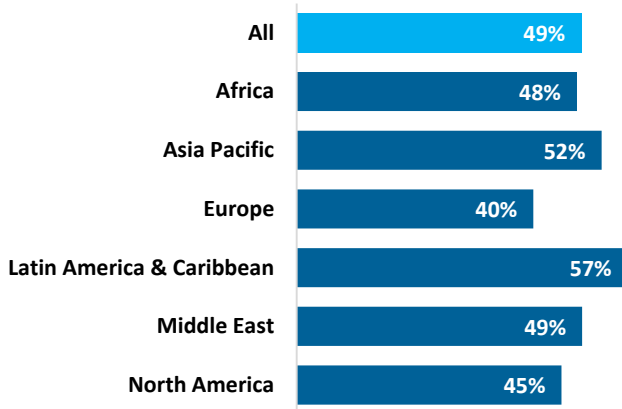
Note: Q4: Which customer-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 9.2: Communication Strategy for Key Stakeholders*



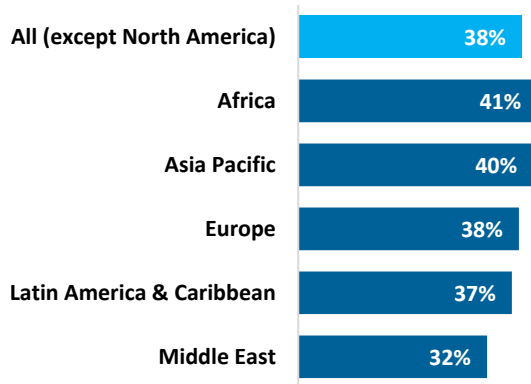
Note: Q4: Which customer-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *This question was not included in the survey for North America, so no results from North America are available.

Exhibit 9.3: New Policies for Customer Health and Safety



Note: Q4: Which customer-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 9.4: New Services Related to COVID-19*



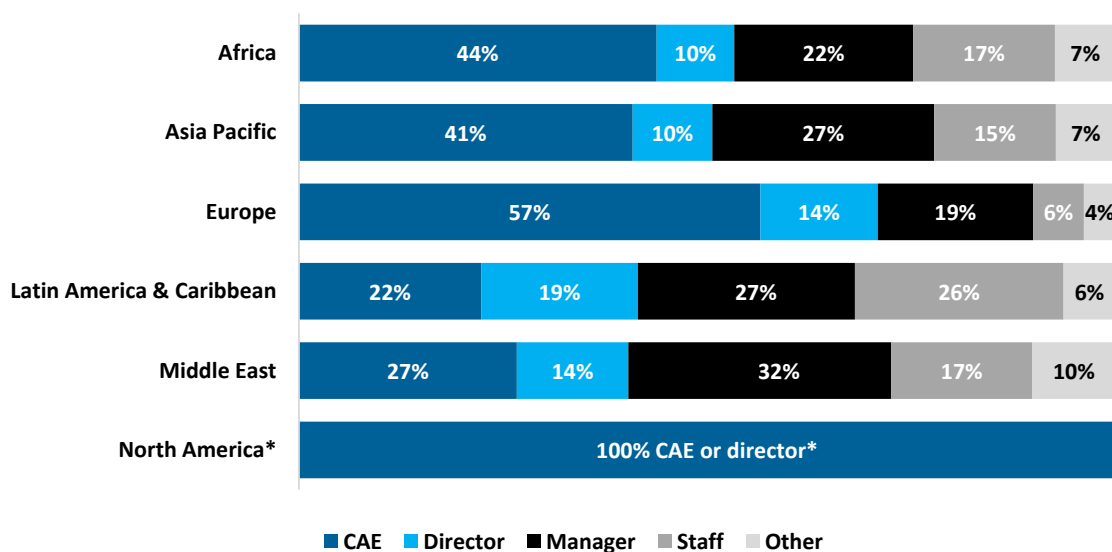
Note: Q4: Which customer-focused actions has your organization taken in response to COVID-19? The survey for North America was conducted March 19 to 23, 2020 ($n = 170$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *This question was not included in the survey for North America, so no results from North America are available.

DEMOGRAPHICS

Global summaries

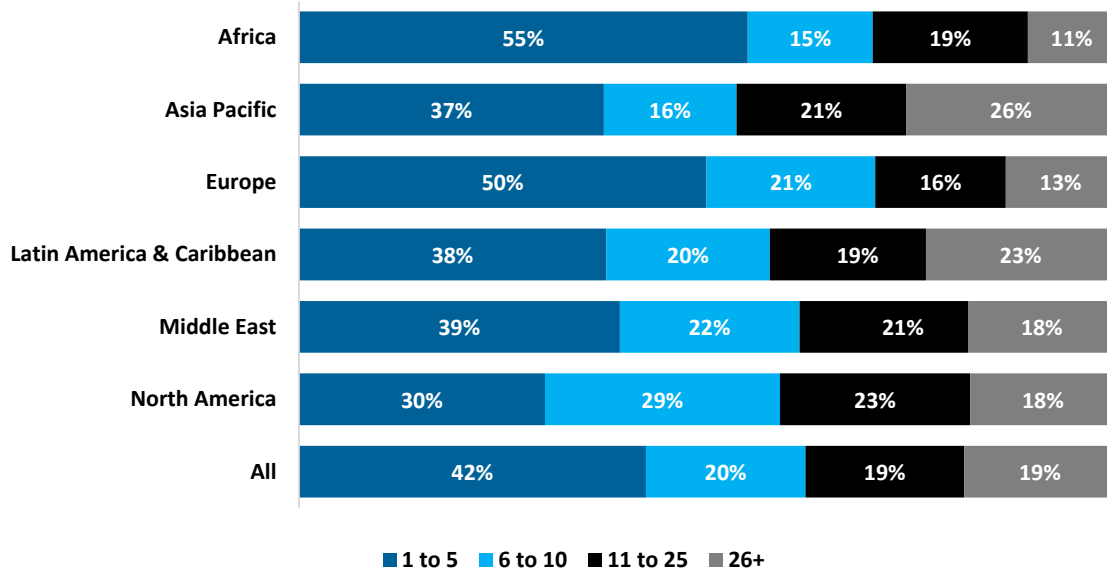
More detailed information about regional demographics is provided in the appendices for each region.

Exhibit 10: Internal Audit Position - All



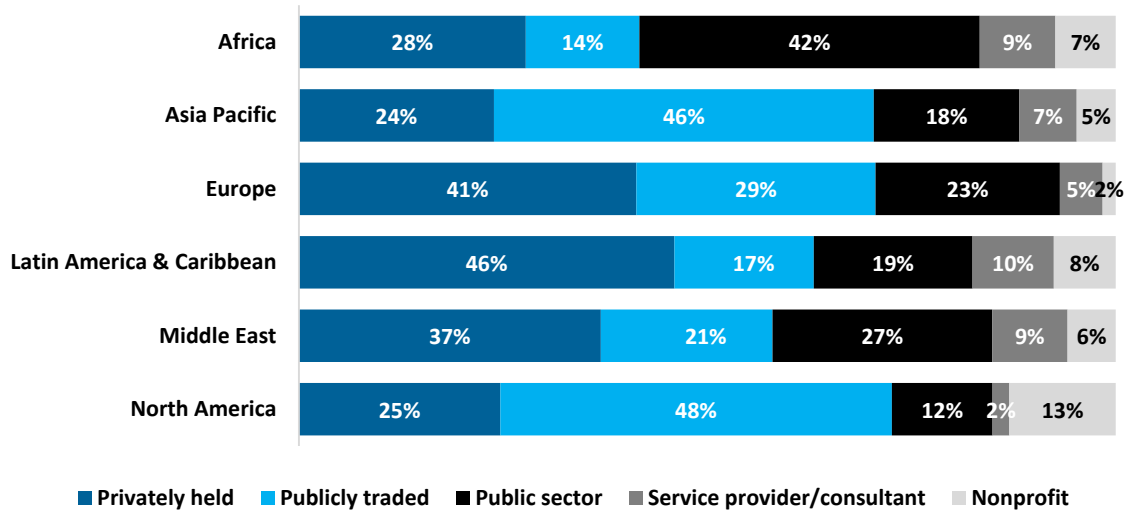
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey for North America was conducted March 19 to 23, 2020 ($n = 146$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020. *The North America survey was only distributed to CAEs and directors. The question about internal audit position was not included.

Exhibit 11: Internal Audit Function Size



Note: Q17: What is the size of your internal audit function? The survey for North America was conducted March 19 to 23, 2020 (n = 146). The survey for all other global regions was conducted April 28 to May 22, 2020 (n = 1,171). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 12: Organization Type - All



Note: Q15: Which best describes the organization for which you currently work? The survey for North America was conducted March 19 to 23, 2020 (n = 146). The survey for all other global regions was conducted April 28 to May 22, 2020 (n = 1,131). COVID-19 was declared a global pandemic on March 11, 2020.

Industry groups

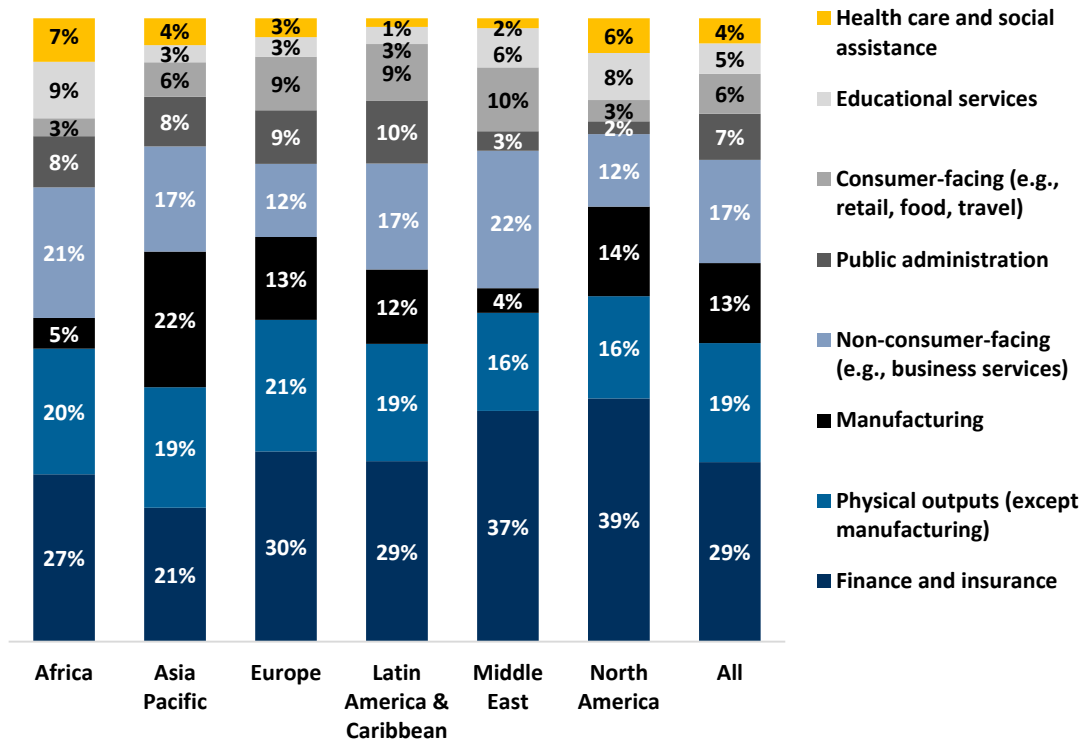
To provide additional context for understanding survey results, responses were analyzed by industry group for the regional appendices (Exhibit 13). The survey used NAICS industry categories, which were combined into groups with similar characteristics. Some industries were kept as stand-alone categories because of their relatively high response rate, i.e., finance and insurance, manufacturing, and public administration. In addition, educational services and health care/social assistance were kept separate because of their unique COVID-19 concerns (Exhibit 14).

Industry breakouts

The appendices at the end of this report provide differences in responses by industry group for each global region.

These industry breakouts are provided in the regional appendices at the end of this report.

Exhibit 13: Industry Groups



Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS ((North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. The survey for North America was conducted March 19 to 23, 2020 ($n = 146$). The survey for all other global regions was conducted April 28 to May 22, 2020 ($n = 1,171$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit 14: Industry Groups

Description of Industry Groups

Consumer-facing (e.g., retail, food, travel)

Arts, entertainment, and recreation; retail trade; accommodation and food services

Educational services

Finance and insurance

Health care and social assistance

Manufacturing

Non-consumer-facing (e.g., business services)

Other services (except public administration); professional, scientific, and technical services; real estate, rental and leasing; information; wholesale trade; management of companies and enterprises; administrative, support, waste management, and remediation services

Physical outputs (except manufacturing)

Utilities; mining, quarrying, oil/gas extraction; transportation and warehousing; construction; agriculture, forestry, fishing, and hunting

Public administration

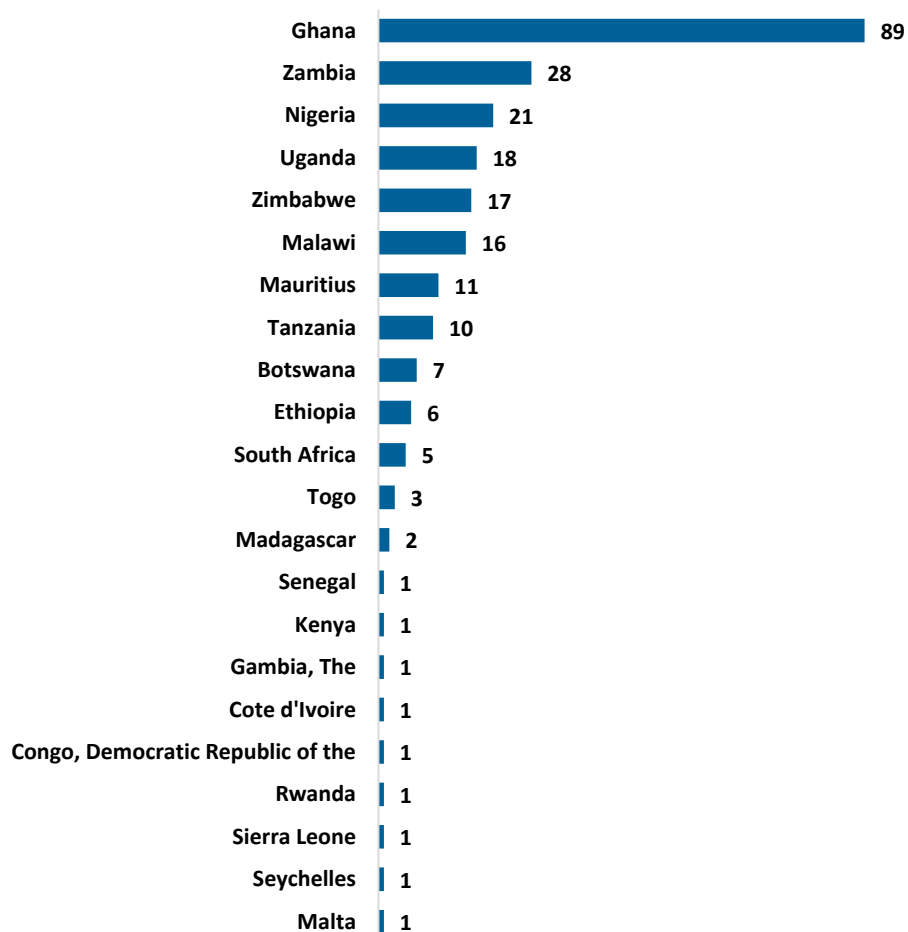
Note: Industry categories are based on the NAICS (North American Industry Classification System) <https://www.naics.com/search-naics-codes-by-industry/>. Some industries received enough responses to be analyzed independently, while other industries were combined into groups with similar characteristics.

APPENDIX A: AFRICA

This appendix provides demographic information and responses for each survey question covered in the report for The IIA's Africa region.

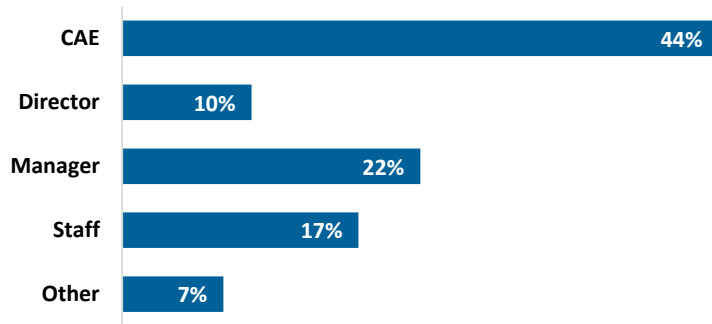
Exhibit A.1: Response Rate per Country - Africa

Total: 242



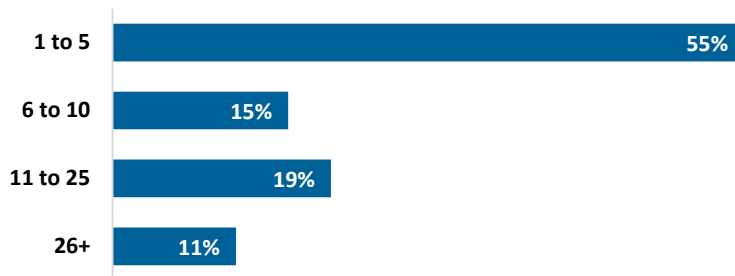
Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey was conducted April 28 to May 22, 2020. COVID-19 was declared a global pandemic on March 11, 2020. $n = 242$.

Exhibit A.2: Internal Audit Position - Africa



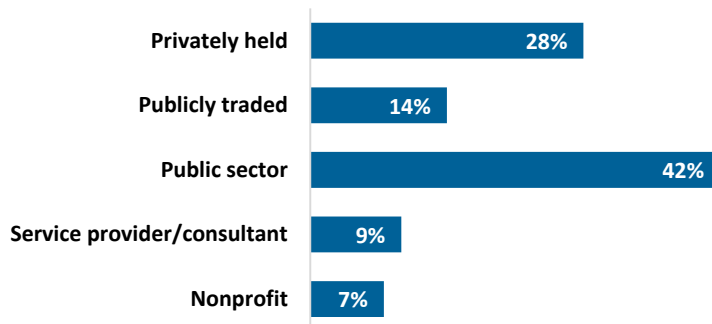
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.3: Internal Audit Function Size - Africa



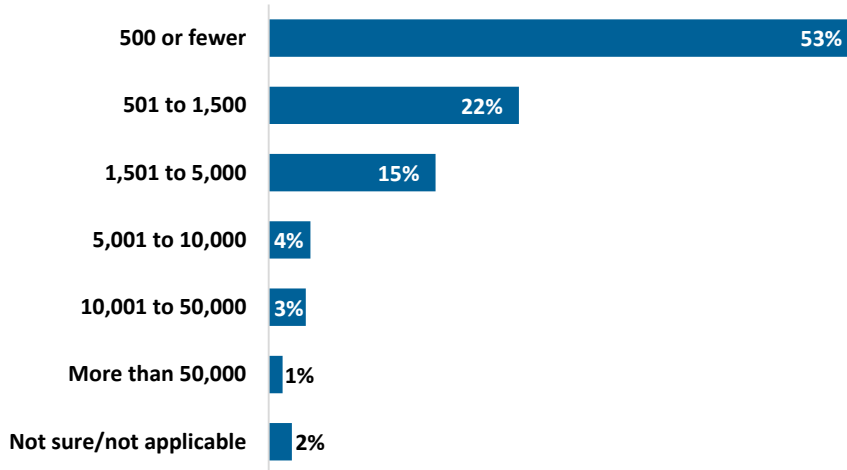
Note: Q17: What is the size of your internal audit function? CAE = Chief audit executive. Survey conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.4: Organization Type - Africa



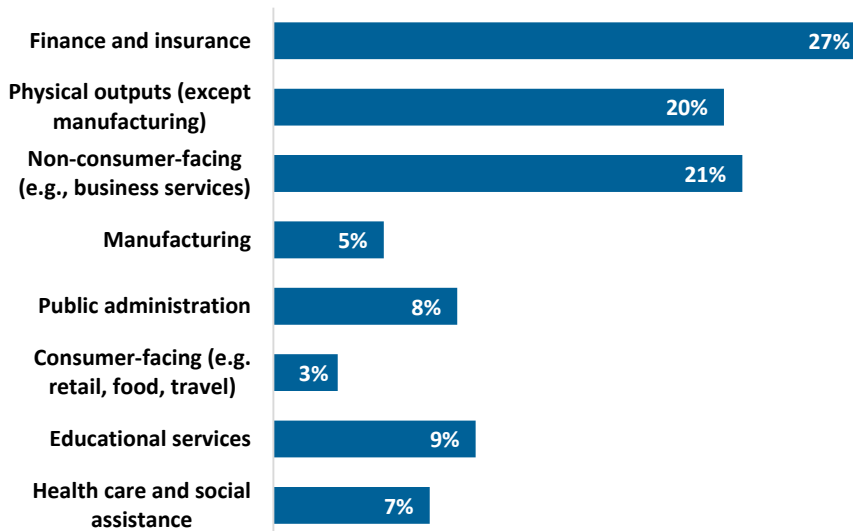
Note: Q15: Which best describes the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 (n = 238). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.5: Organization Size - Africa



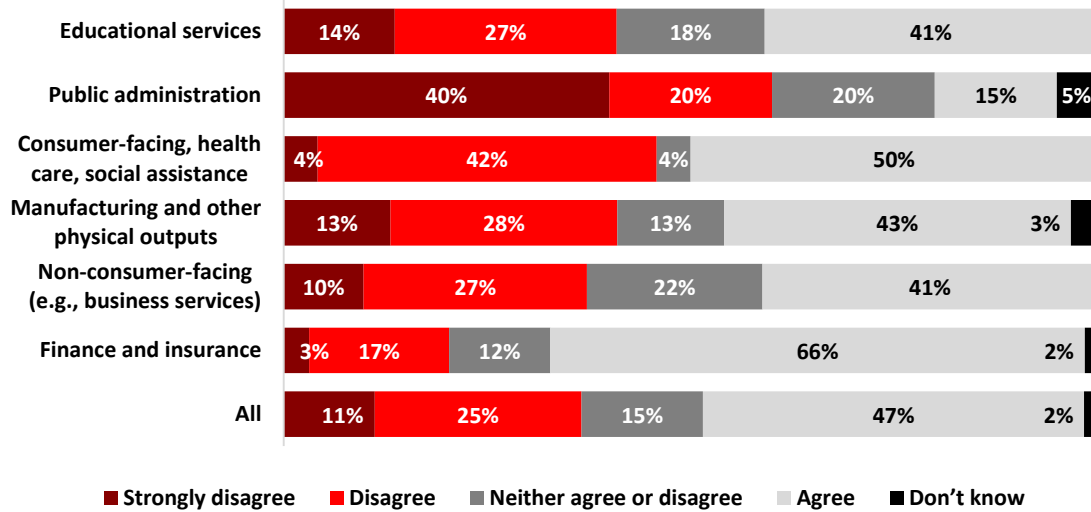
Note: Q18: What is the size of the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 242$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.6: Industry Group - Africa



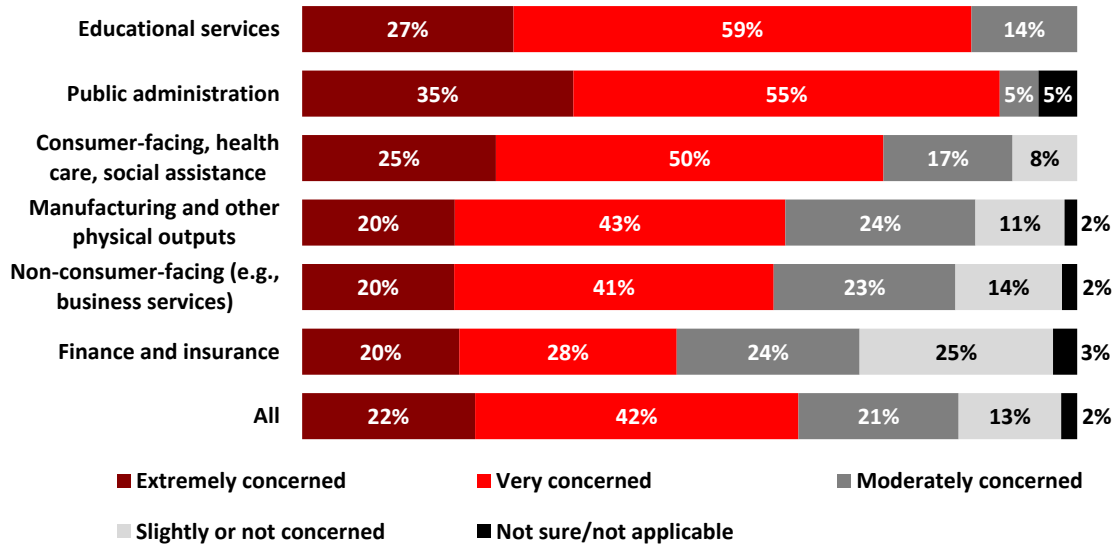
Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS (North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. The survey was conducted April 28 to May 22, 2020 ($n = 242$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.7: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - Africa



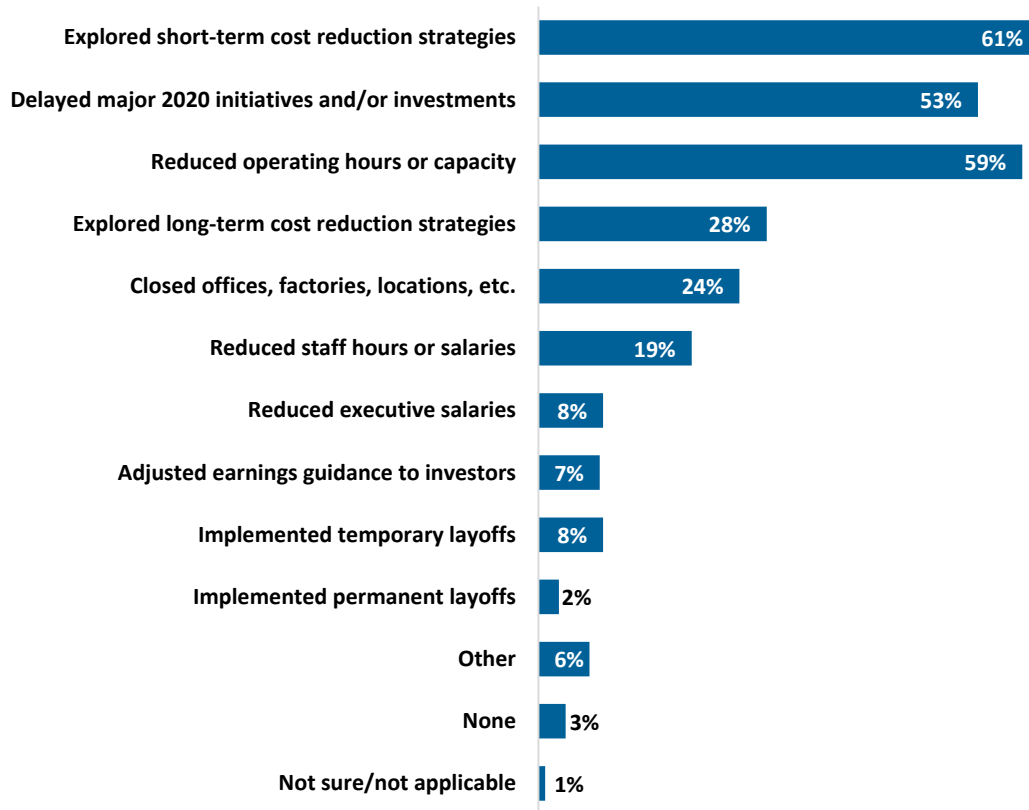
Note: Q11.1: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey was conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.8: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - Africa



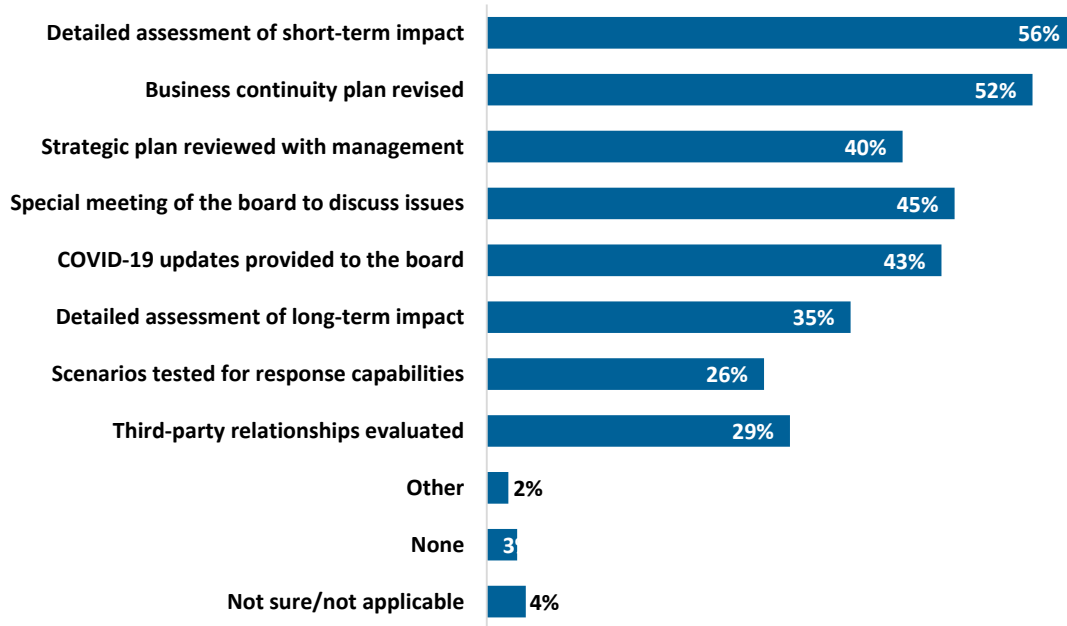
Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.9: Financial Response to COVID-19 - Africa



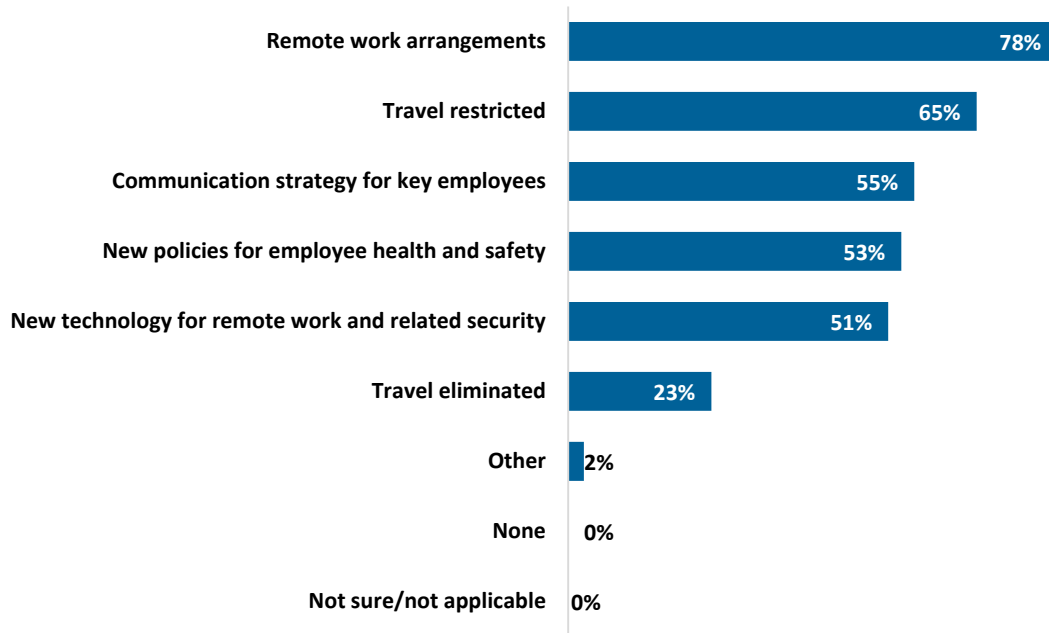
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 ($n = 242$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.10: Strategic Response to COVID-19 - Africa



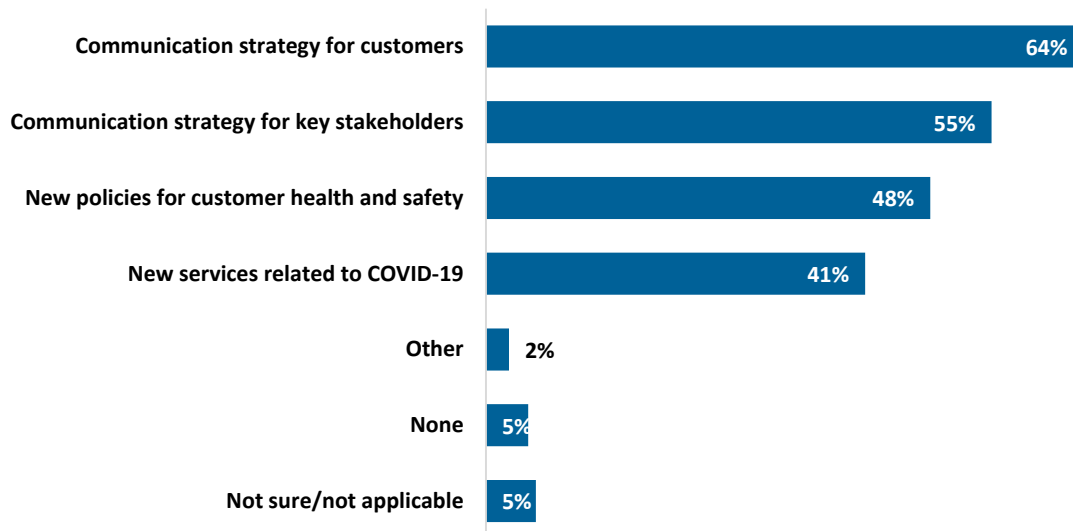
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.11: Employee-focused Response to COVID-19 - Africa



Note: Q3: Which employee-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit A.12: Customer-focused Response to COVID-19 - Africa

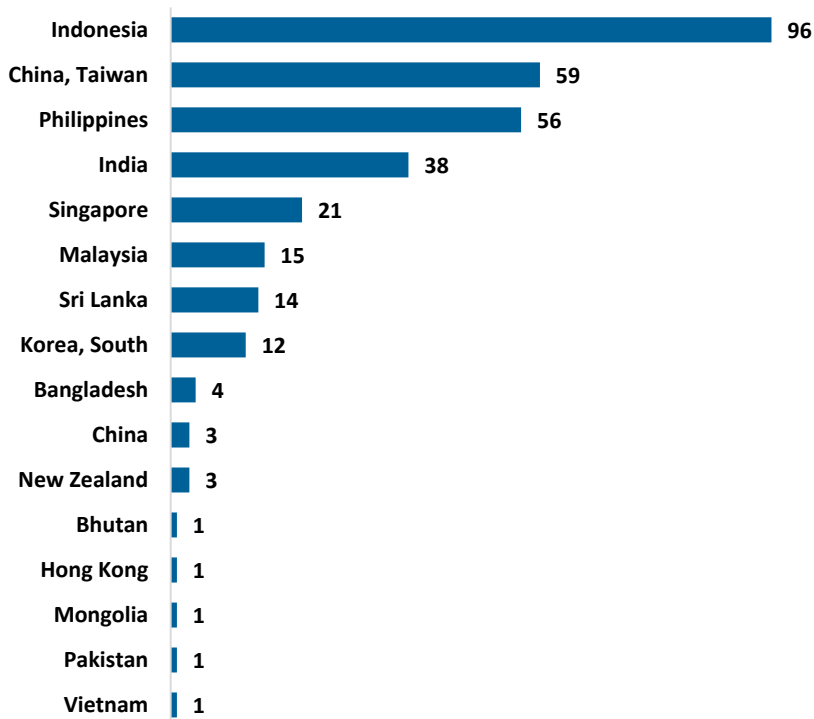


Note: Q4: Which customer-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 242). COVID-19 was declared a global pandemic on March 11, 2020.

APPENDIX B: ASIA PACIFIC

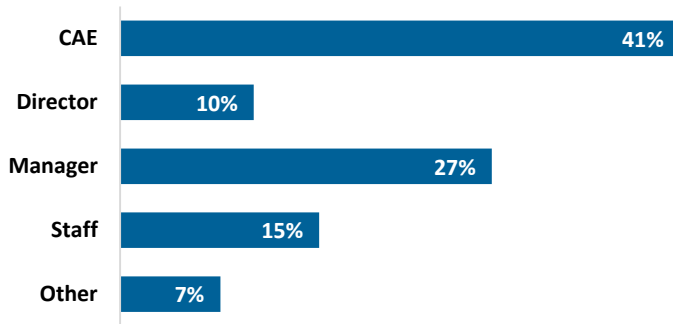
This appendix provides demographic information and responses for each survey question covered in the report for The IIA's Asia Pacific region.

Exhibit B.1: Response Rate per Country/Dependency - Asia Pacific Total: 326



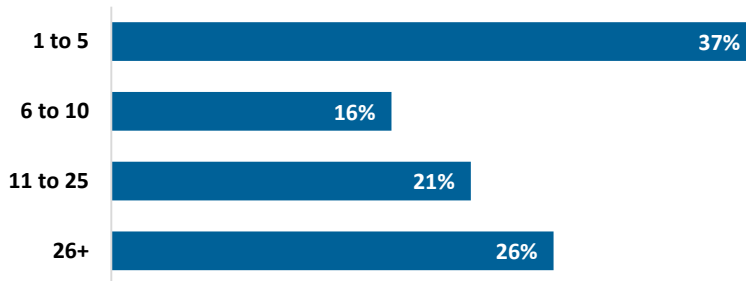
Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey was conducted April 28 to May 22, 2020 ($n = 326$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.2: Internal Audit Position - Asia Pacific



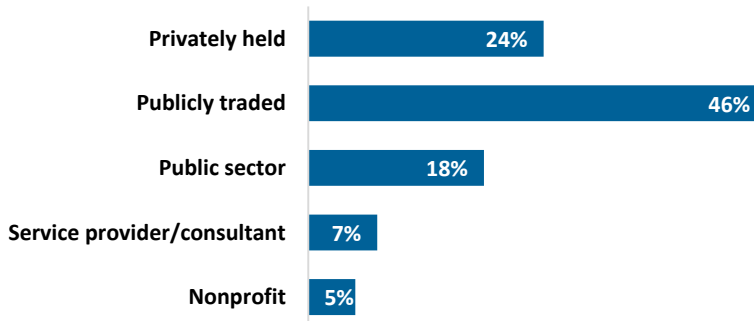
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 ($n = 326$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.3: Internal Audit Function Size - Asia Pacific



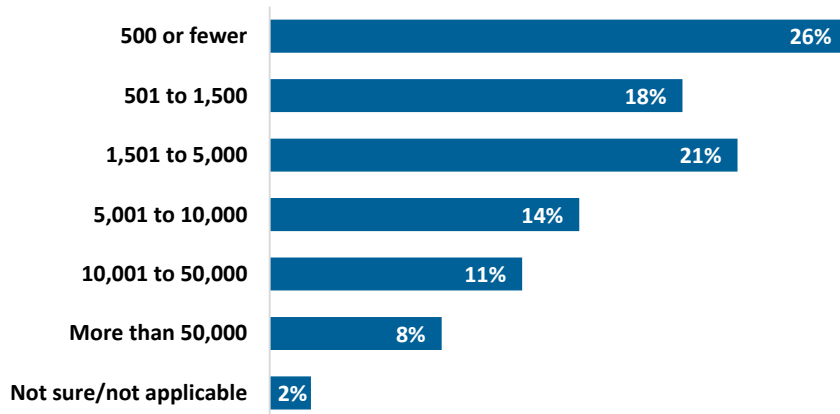
Note: Q17: What is the size of your internal audit function? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 ($n = 326$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.4: Organization Type - Asia Pacific



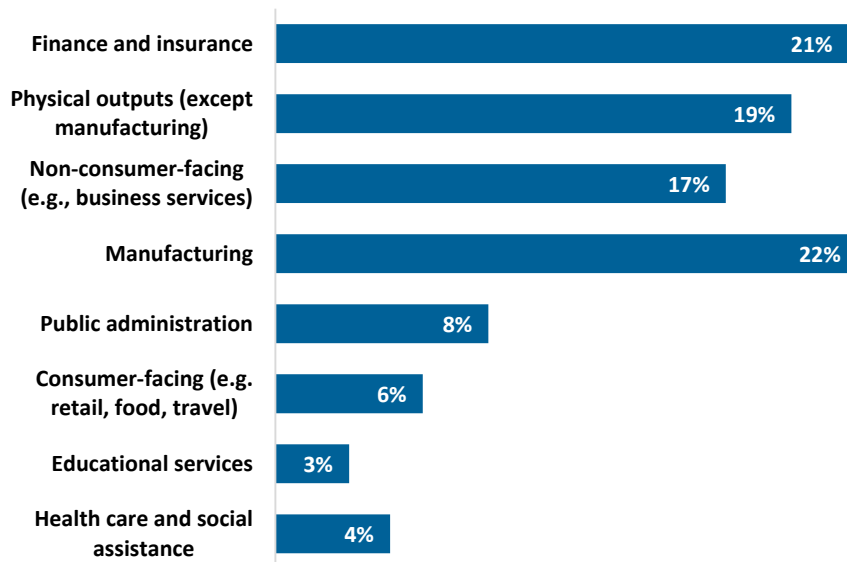
Note: Q15: Which best describes the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 314$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.5: Organization Size - Asia Pacific



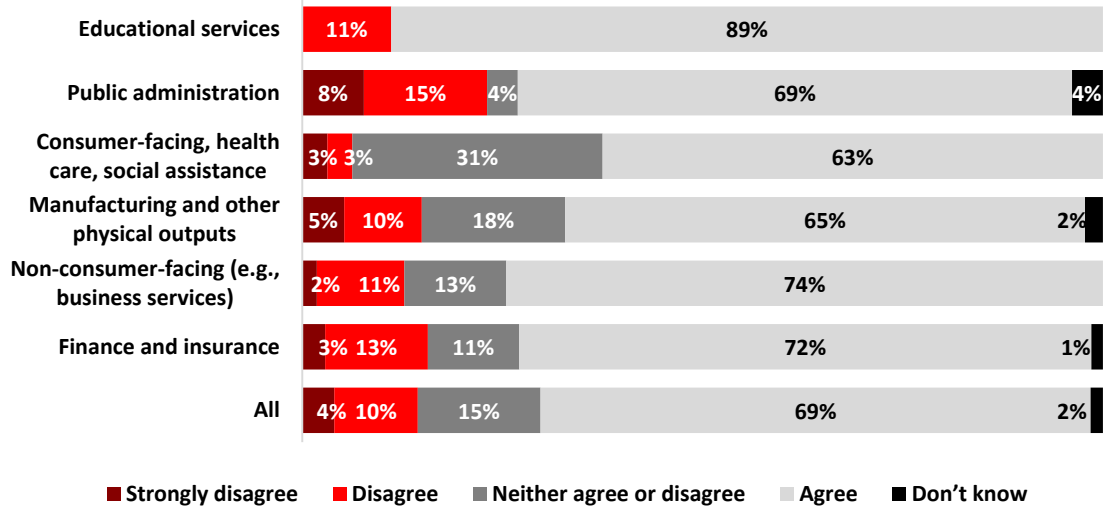
Note: Q18: What is the size of the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 326$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.6: Industry Group - Asia Pacific



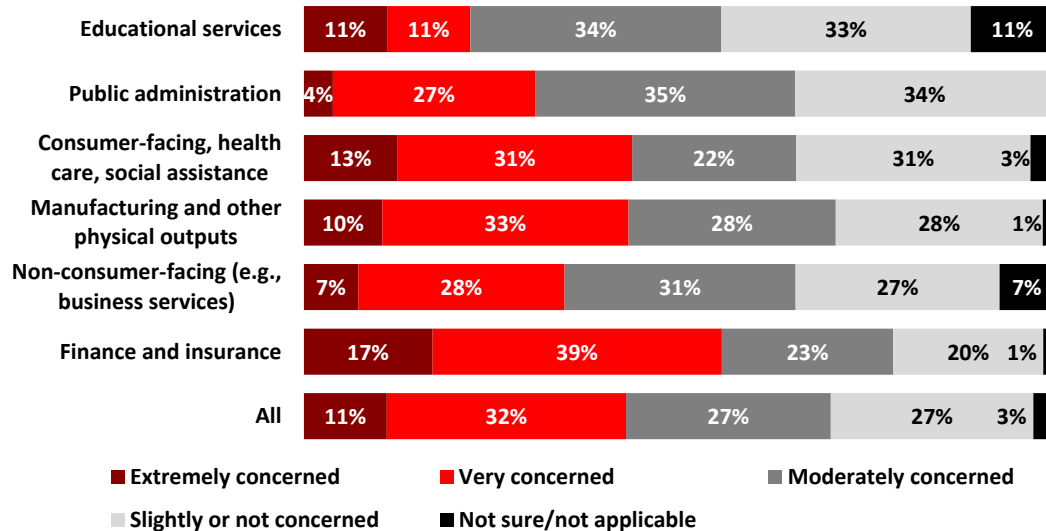
Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS (North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. The survey was conducted April 28 to May 22, 2020 ($n = 326$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.7: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - Asia Pacific



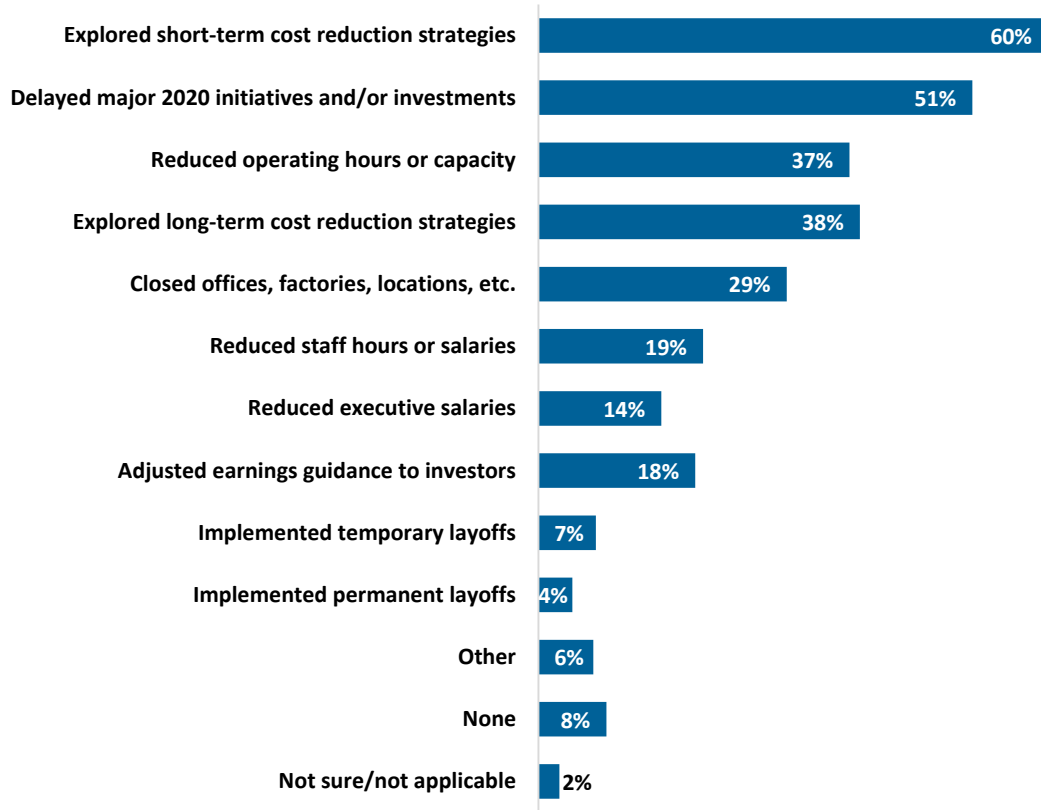
Note: Q11: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey was conducted April 28 to May 22, 2020 (n = 326). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.8: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - Asia Pacific



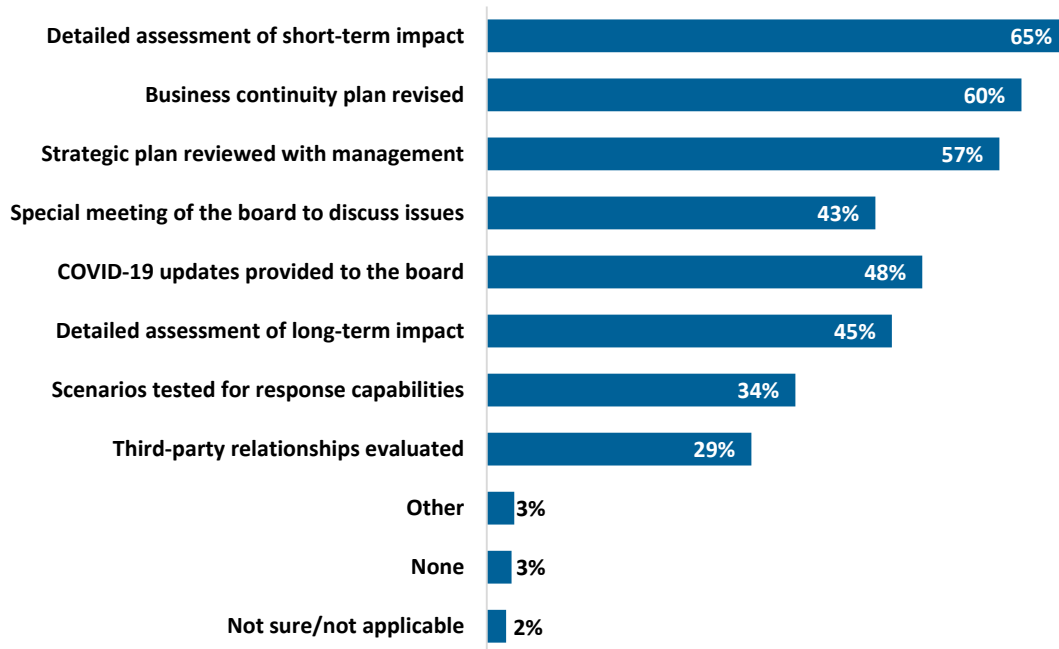
Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 326). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.9: Financial Response to COVID-19 - Asia Pacific



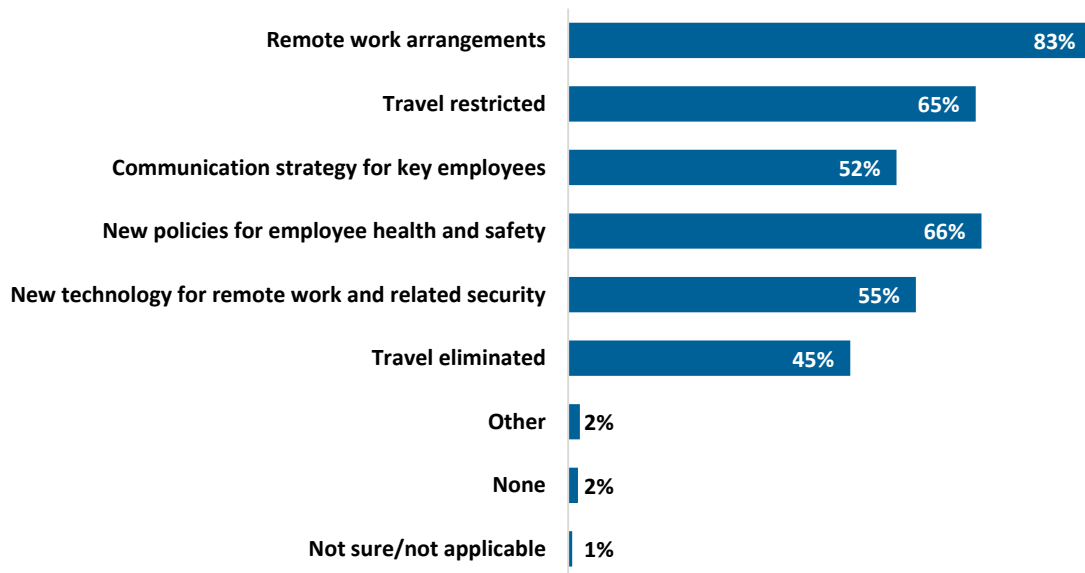
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 ($n = 326$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.10: Strategic Response to COVID-19 - Asia Pacific



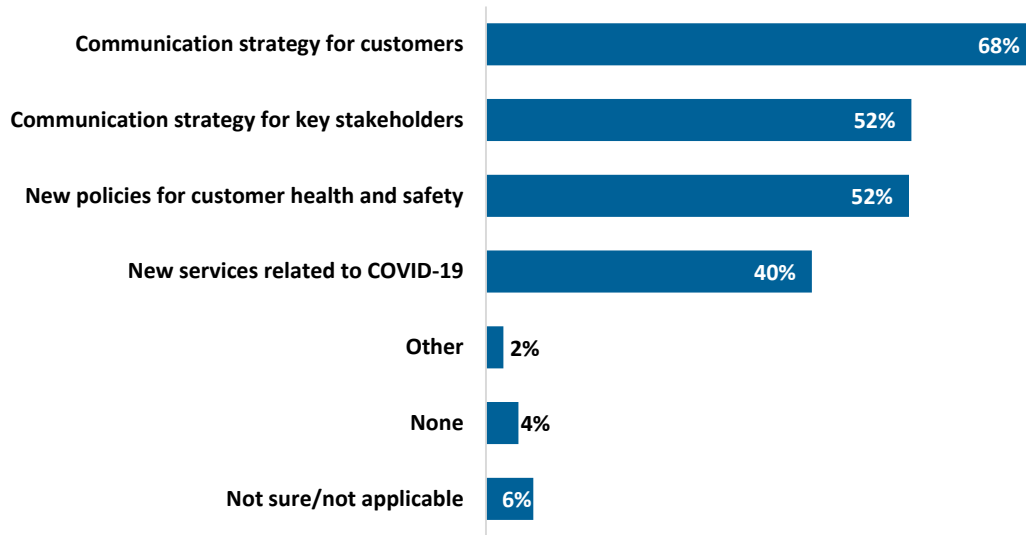
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 326). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.11: Employee-focused Response to COVID-19 - Asia Pacific



Note: Q3: Which employee-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 326). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit B.12: Customer-focused Response to COVID-19 - Asia Pacific

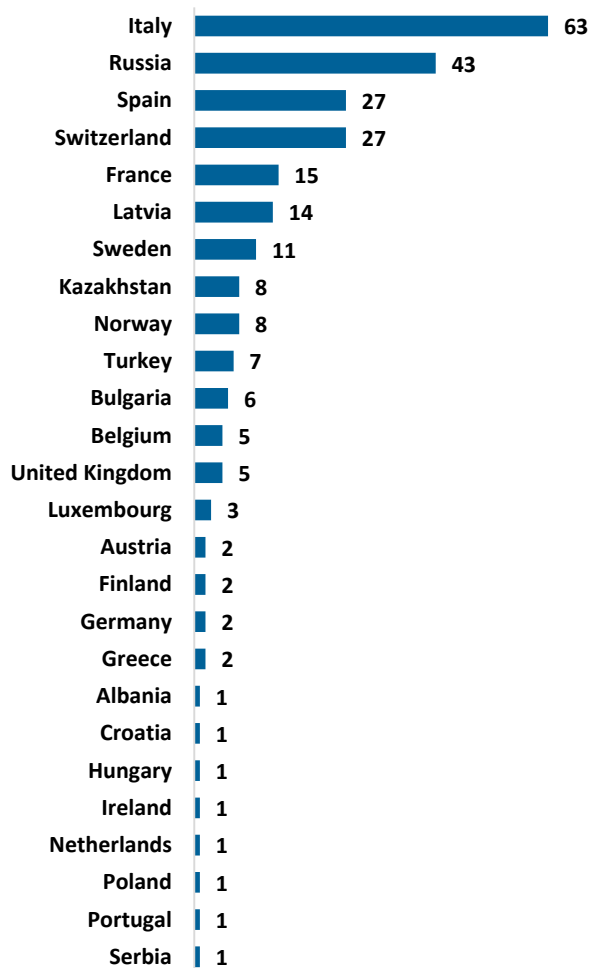


Note: Q4: Which customer-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 326). COVID-19 was declared a global pandemic on March 11, 2020.

APPENDIX C: EUROPE

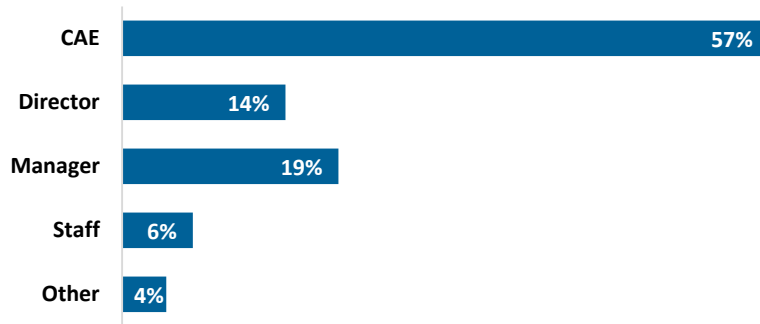
This appendix provides demographic information and responses for each survey question covered in the report for The IIA's Europe region.

Exhibit C.1: Europe Response Rate per Country
Total: 258



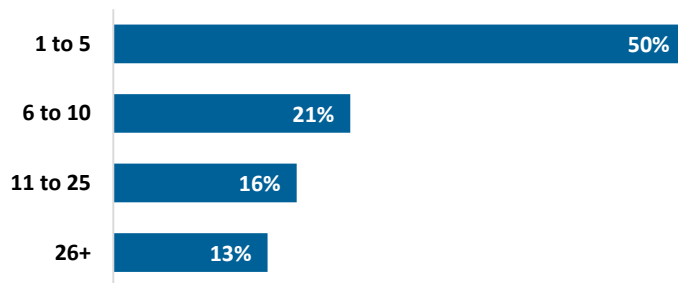
Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.2: Internal Audit Position - Europe



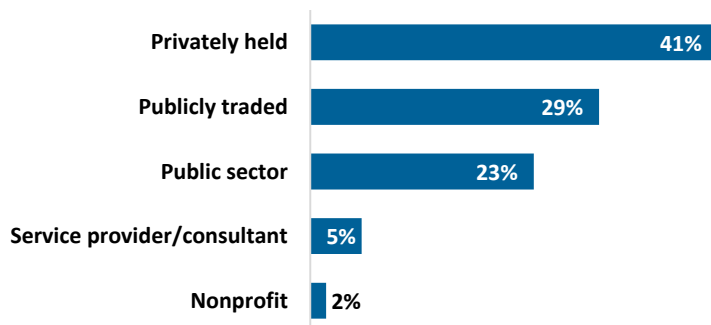
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.3: Internal Audit Function Size - Europe



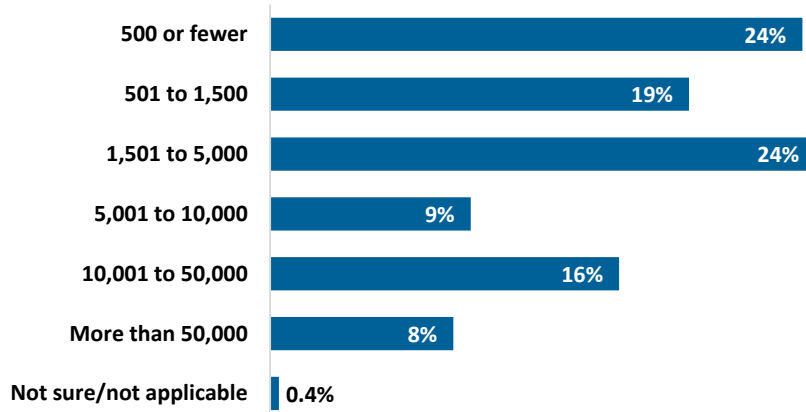
Note: Q17: What is the size of your internal audit function? CAE = Chief audit executive. Survey conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.4: Organization Type - Europe



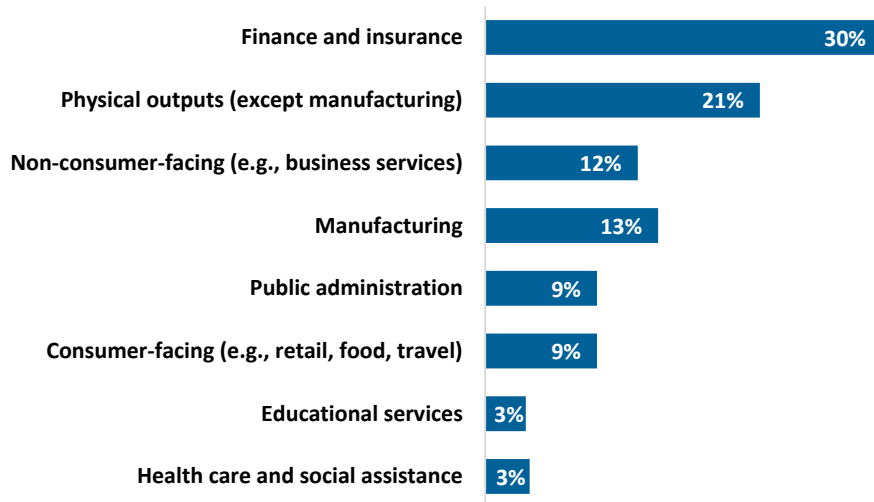
Note: Q15: Which best describes the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 (n = 250). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.5: Organization Size - Europe



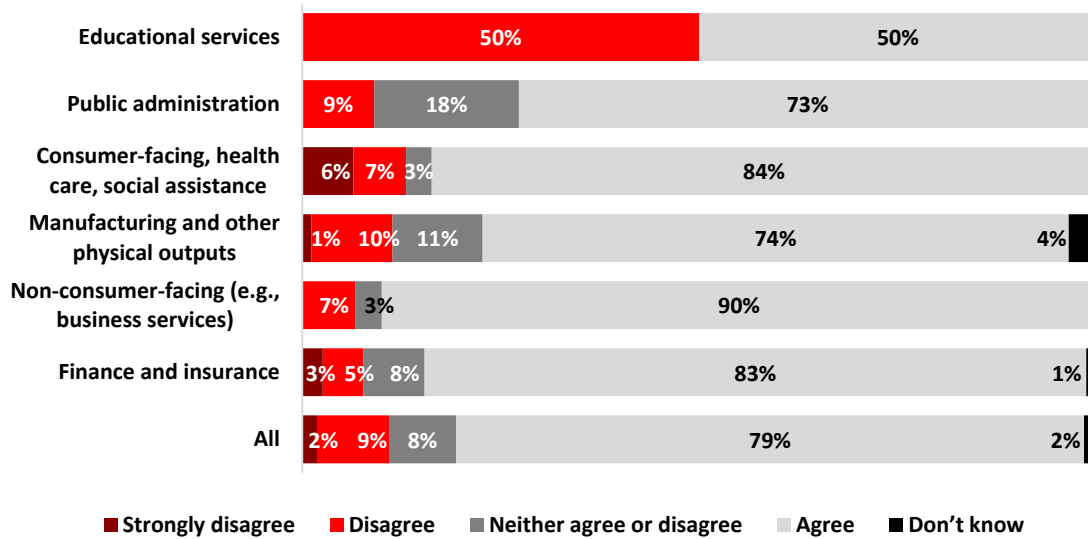
Note: Q18: What is the size of the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 258$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.6: Industry Group - Europe



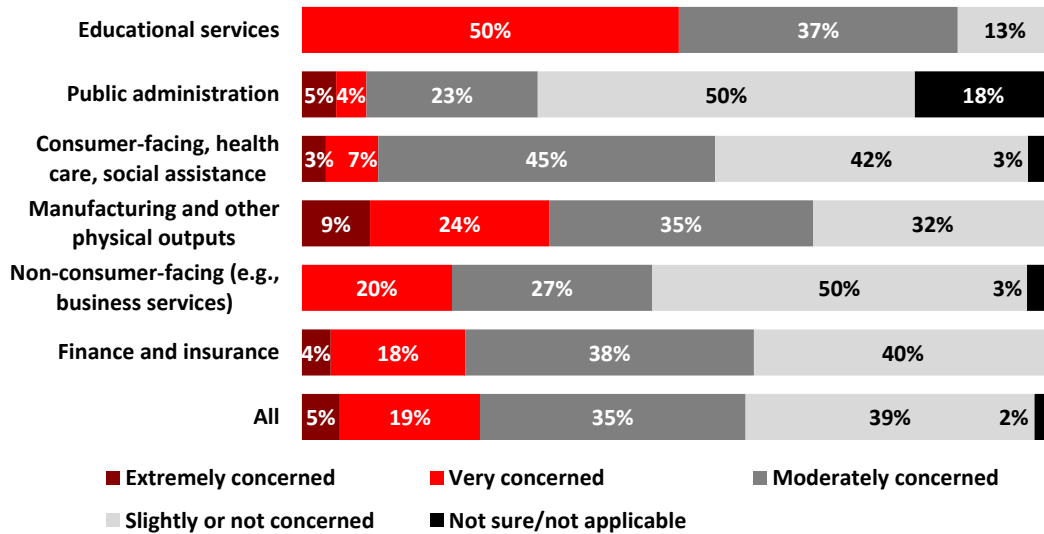
Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS (North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. Survey conducted April 28 to May 22, 2020 ($n = 258$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.7: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - Europe



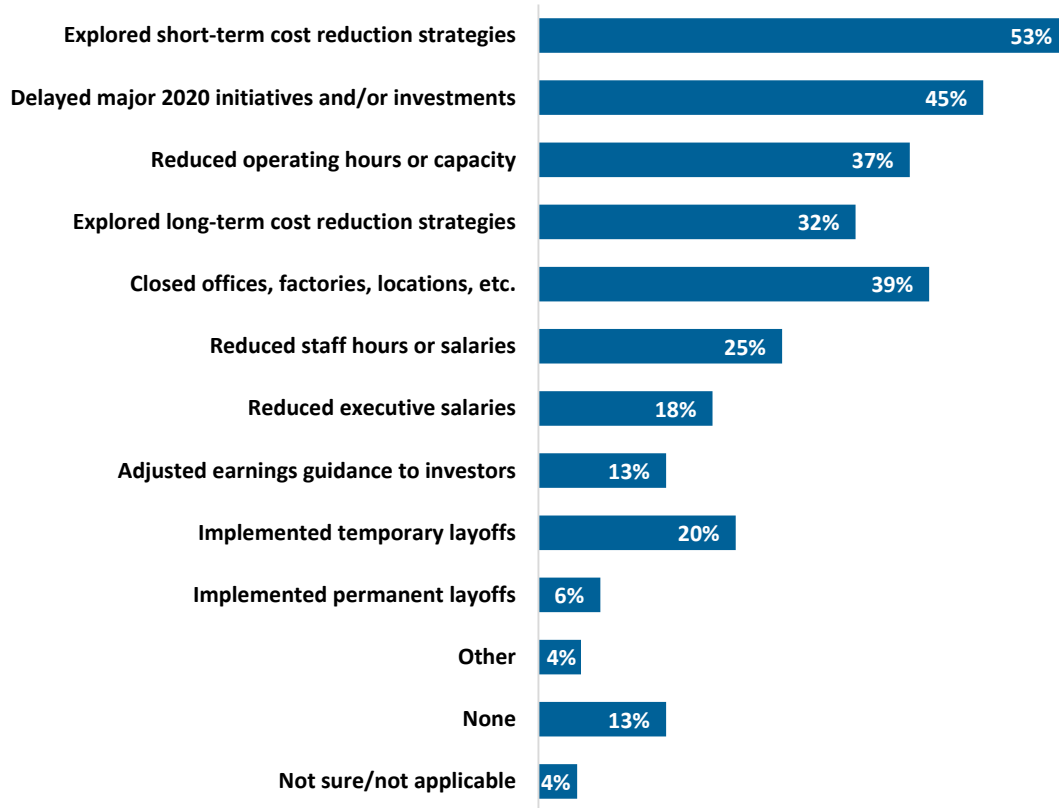
Note: Q11.1: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.8: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - Europe



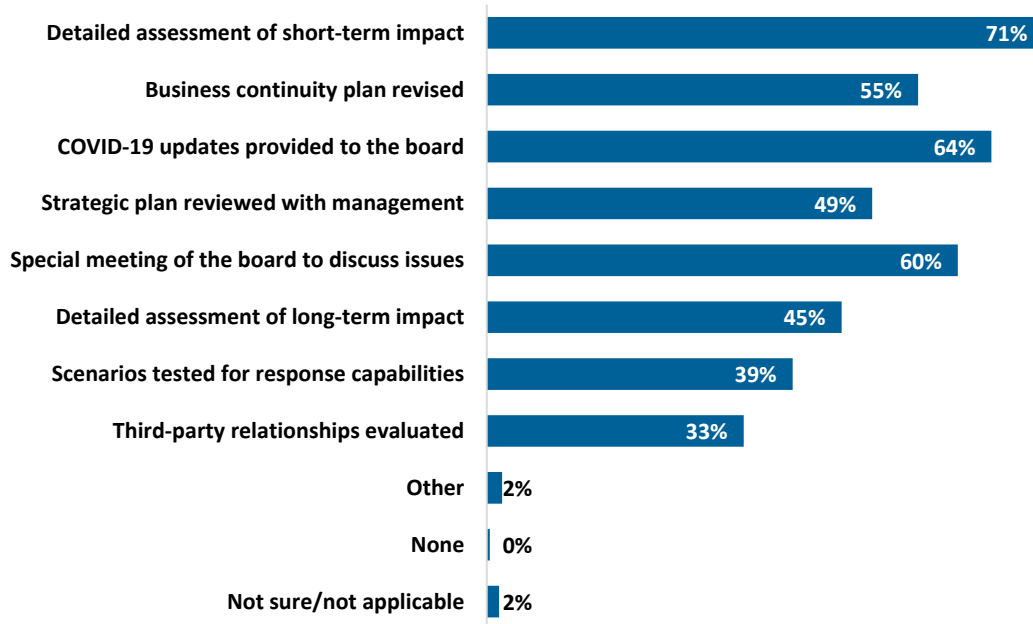
Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.9: Financial Response to COVID-19 - Europe



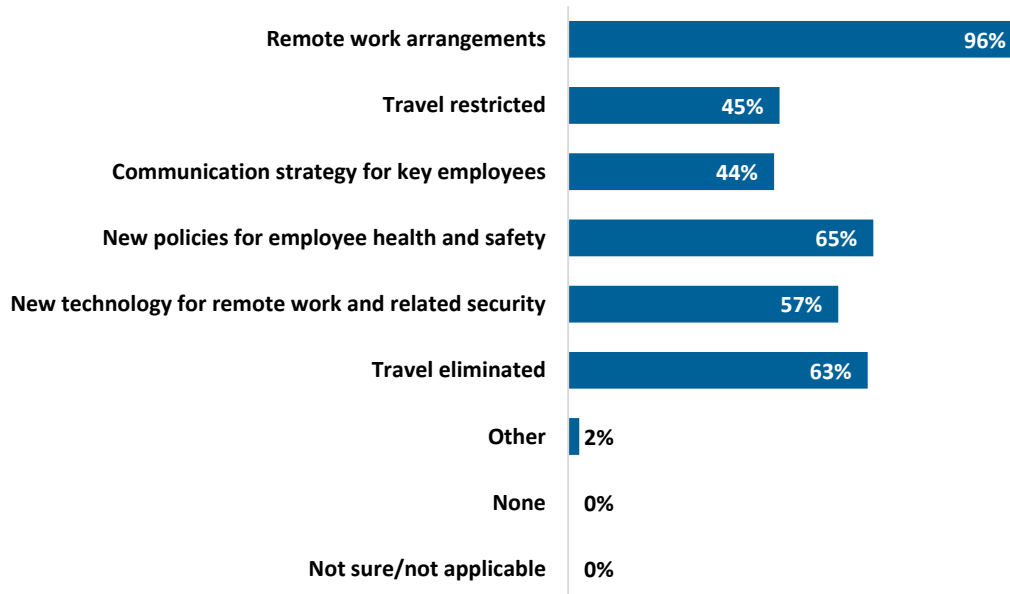
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.10: Strategic Response to COVID-19 - Europe



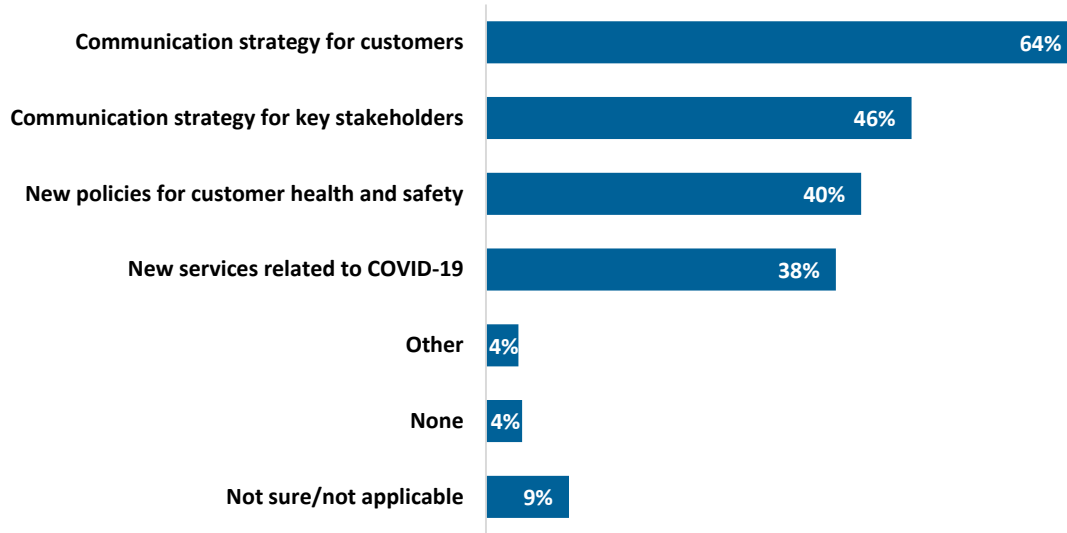
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.11: Employee-focused Response to COVID-19 - Europe



Note: Q3: Which employee-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 258). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit C.12: Customer-focused Response to COVID-19 - Europe

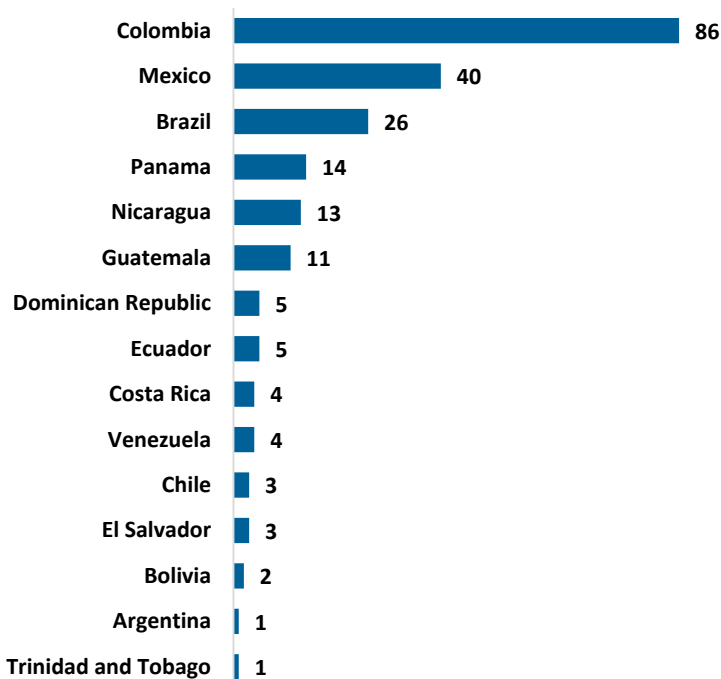


Note: Q4: Which customer-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 ($n = 258$). COVID-19 was declared a global pandemic on March 11, 2020.

APPENDIX D: LATIN AMERICA & CARIBBEAN

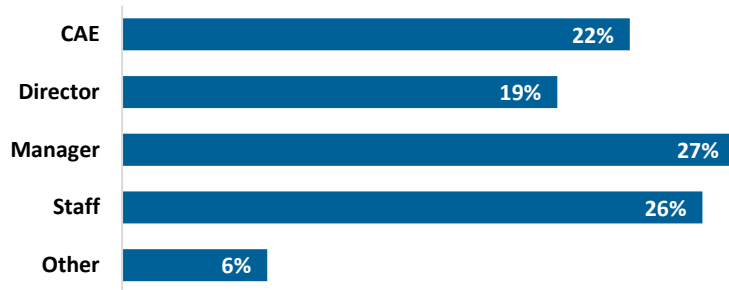
This appendix provides demographic information and responses for each survey question covered in the report for The IIA’s Latin America and Caribbean region.

**Exhibit D.1: Latin America & Caribbean
Response Rate per Country Total: 218**



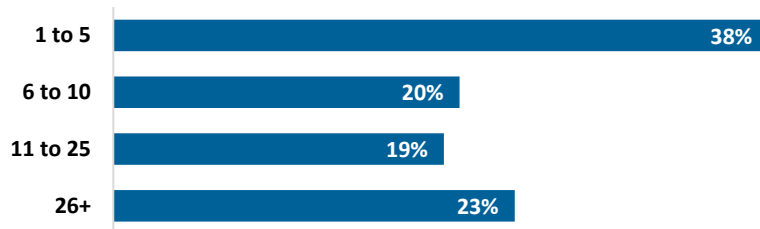
Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey was conducted April 28 to May 22, 2020 ($n = 218$). COVID-19 was declared a global pandemic on March 11, 2020. IIA Latin America & Caribbean region only.

Exhibit D.2: Internal Audit Position - Latin America & Caribbean



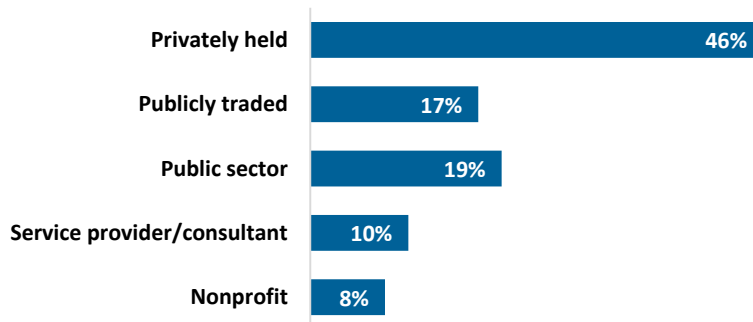
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.3: Internal Audit Function Size - Latin America & Caribbean



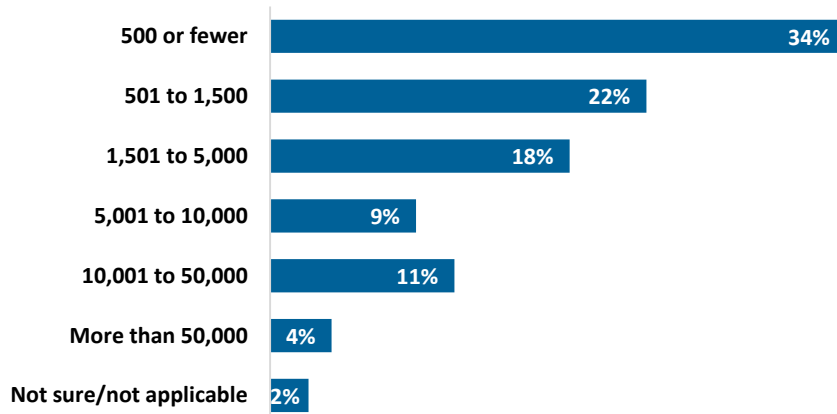
Note: Q17: What is the size of your internal audit function? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.4: Organization Type - Latin America & Caribbean



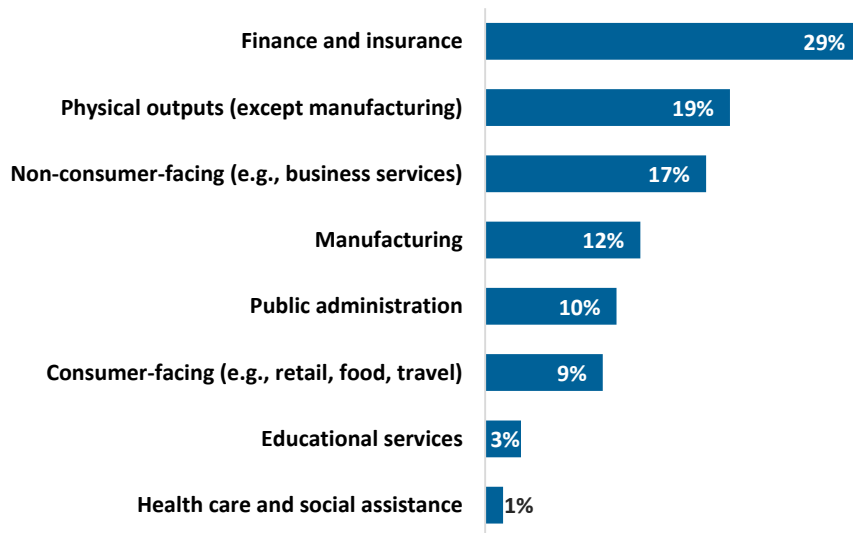
Note: Q15: Which best describes the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.5: Organization Size - Latin America & Caribbean



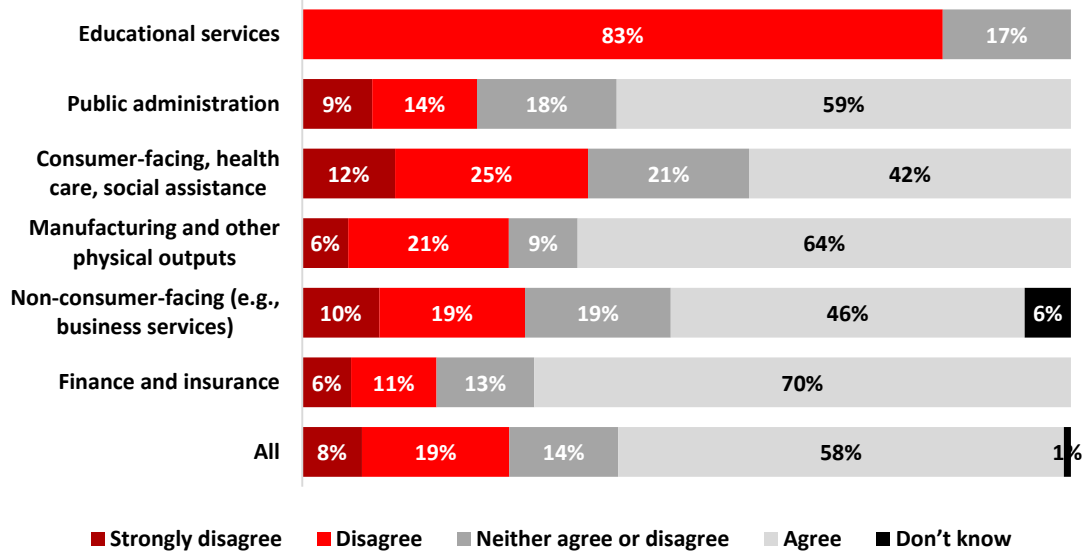
Note: Q18: What is the size of the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 218$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.6: Industry Group - Latin America & Caribbean



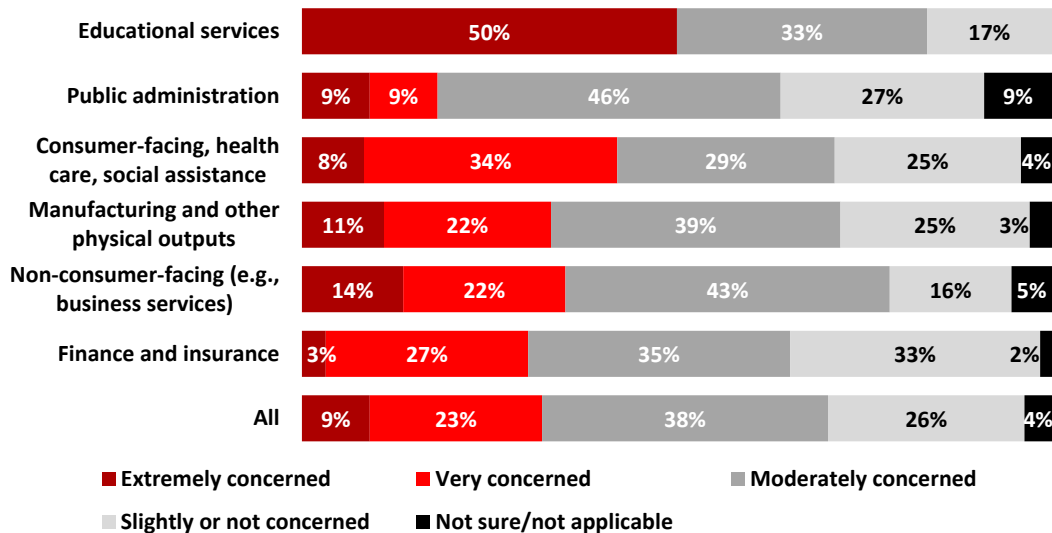
Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS (North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. Survey conducted April 28 to May 22, 2020 ($n = 218$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.7: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - Latin America & Caribbean



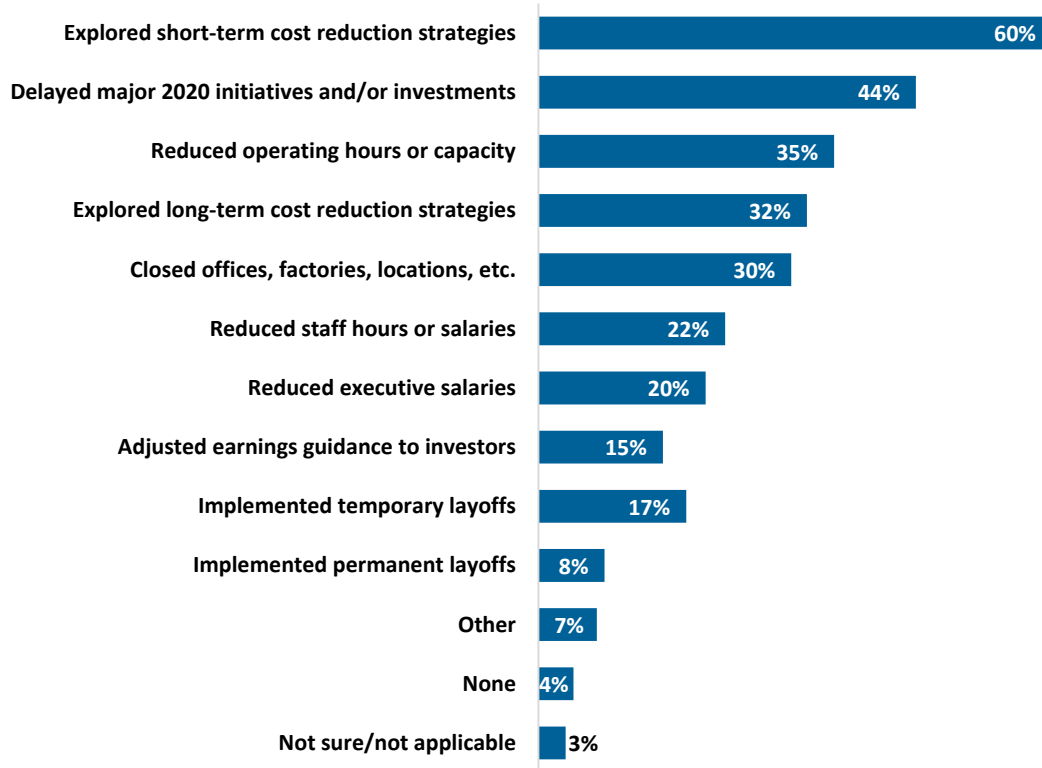
Note: Q11.1: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.8: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - Latin America & Caribbean



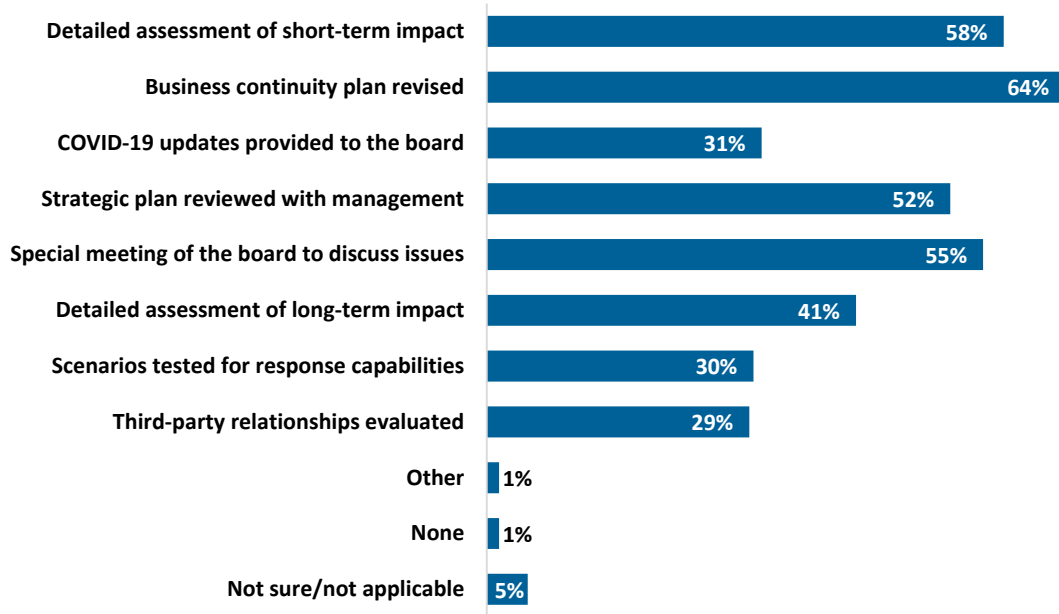
Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.9: Financial Response to COVID-19 - Latin America & Caribbean



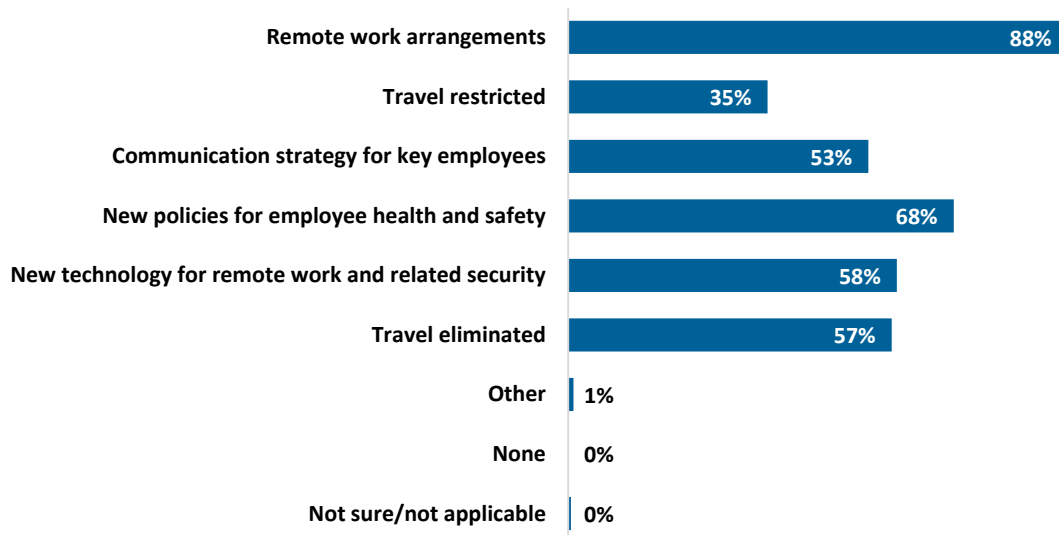
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 ($n = 218$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.10: Strategic Response to COVID-19 - Latin America & Caribbean



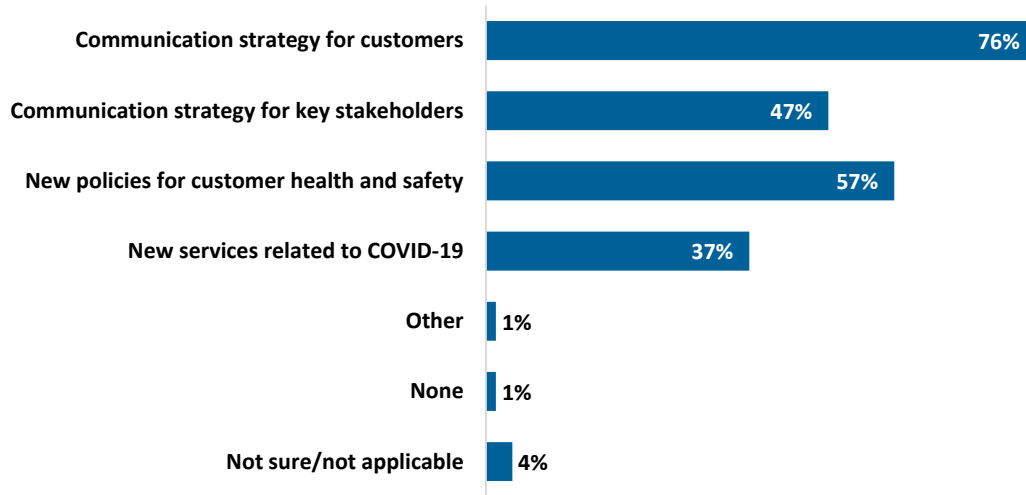
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.11: Employee-focused Response to COVID-19 - Latin America & Caribbean



Note: Q3: Which employee-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 218). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit D.12: Customer-focused Response to COVID-19 - Latin America & Caribbean

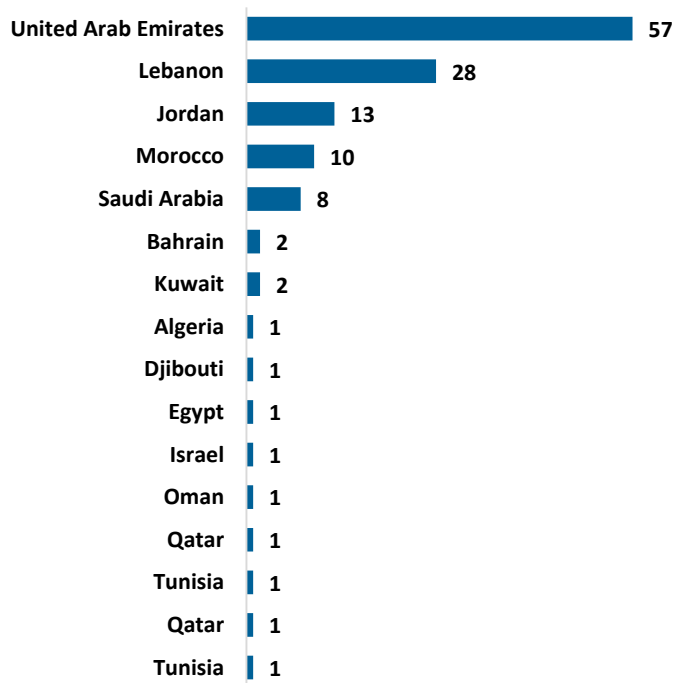


Note: Q4: Which customer-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 ($n = 218$). COVID-19 was declared a global pandemic on March 11, 2020.

APPENDIX E: MIDDLE EAST

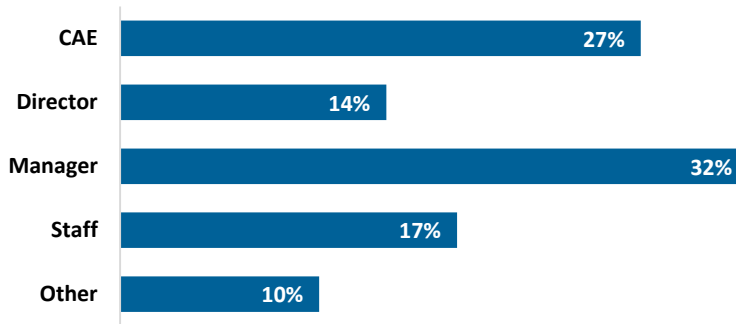
This appendix provides demographic information and responses for each survey question covered in the report for The IIA's Middle East region.

Exhibit E.1: Response Rate per Country - Middle East
Total: 129



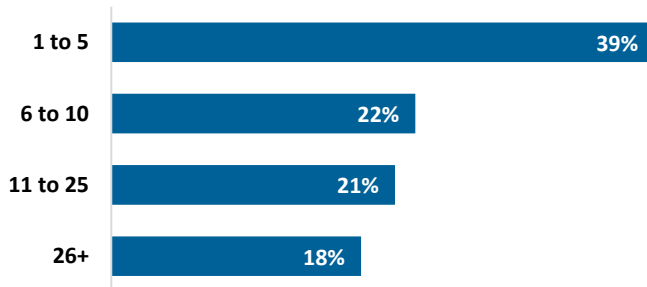
Note: Q14: What is your independent state/country/dependency/area of sovereignty? The survey was conducted April 28 to May 22, 2020 ($n = 129$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.2: Internal Audit Position - Middle East



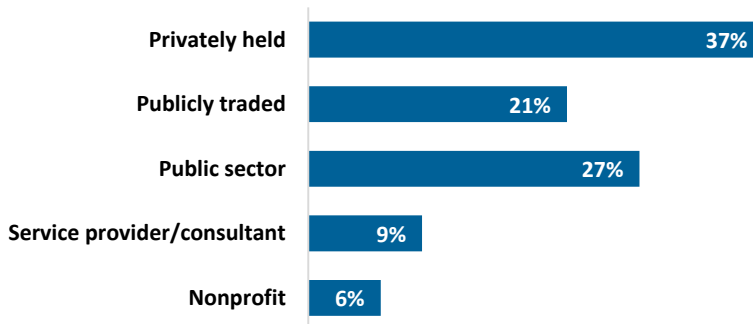
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 ($n = 127$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.3: Internal Audit Function Size - Middle East



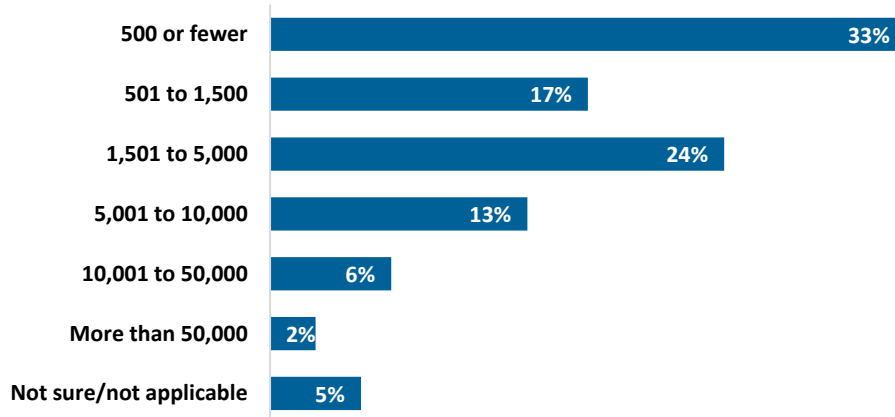
Note: Q17: What is the size of your internal audit function? CAE = Chief audit executive. The survey was conducted April 28 to May 22, 2020 ($n = 127$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.4: Organization Type - Middle East



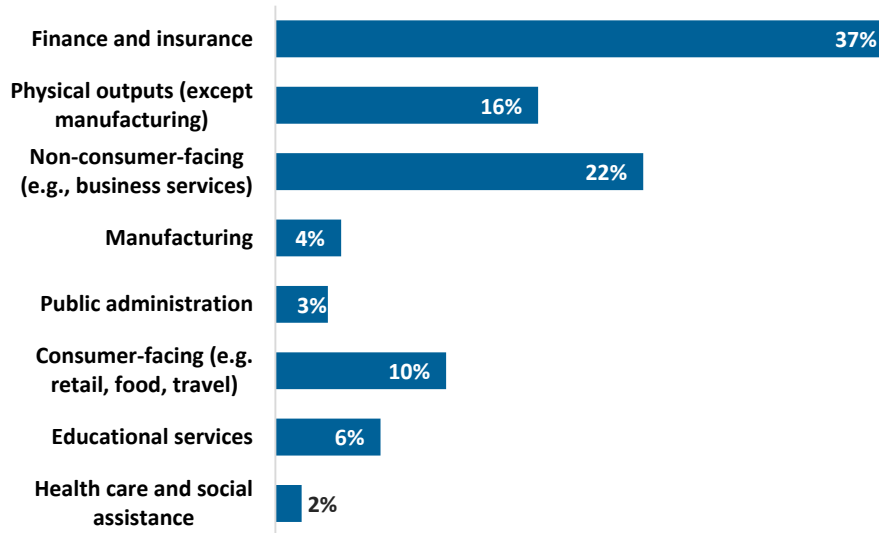
Note: Q15: Which best describes the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 119$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.5: Organization Size - Middle East



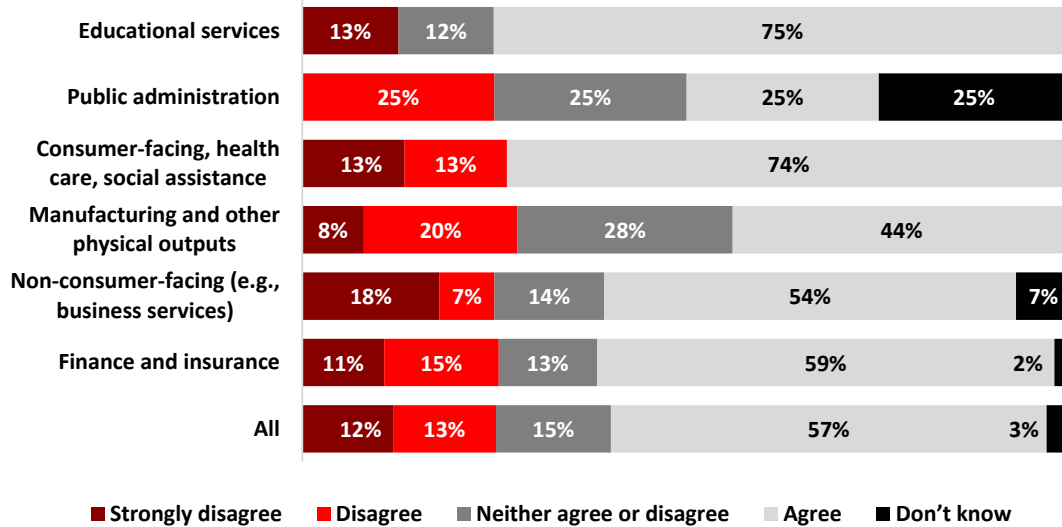
Note: Q18: What is the size of the organization for which you currently work? The survey was conducted April 28 to May 22, 2020 ($n = 127$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.6: Industry Group - Middle East



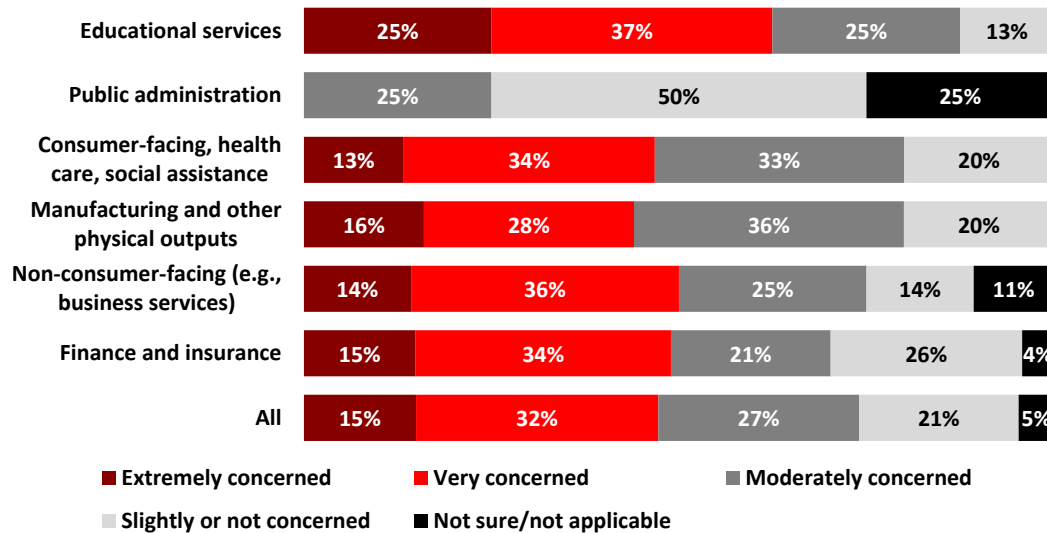
Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS (North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. Survey conducted April 28 to May 22, 2020 ($n = 127$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.7: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - Middle East



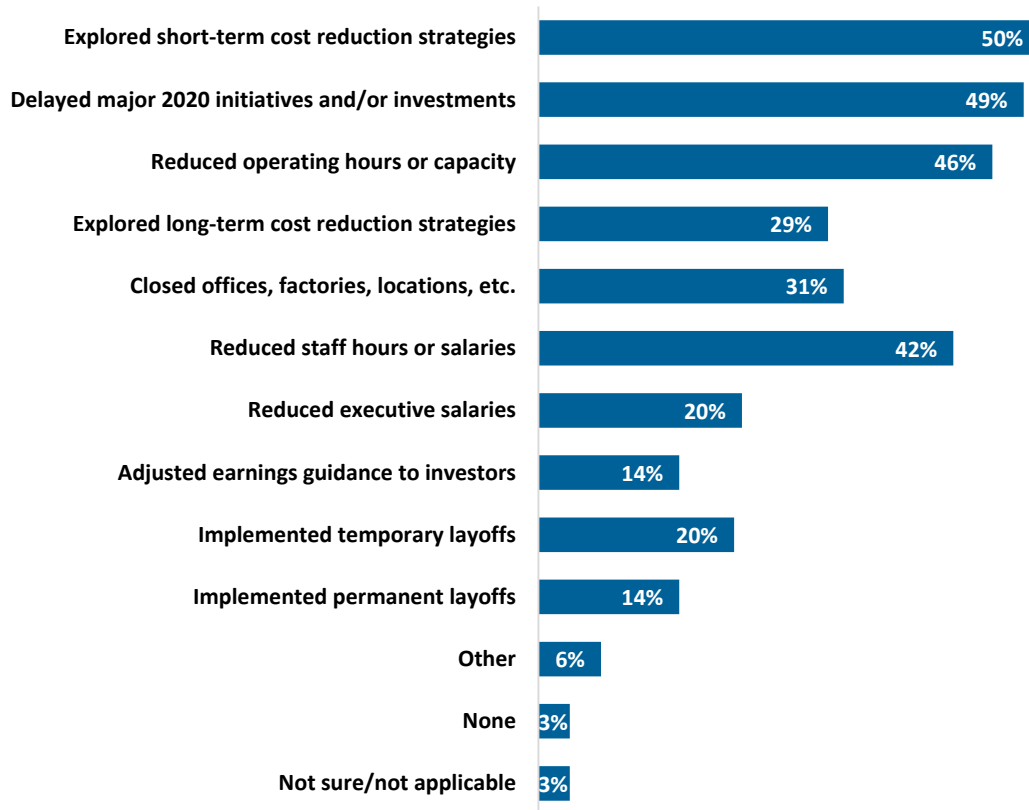
Note: Q11: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey was conducted April 28 to May 22, 2020 (n = 127). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.8: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - Middle East



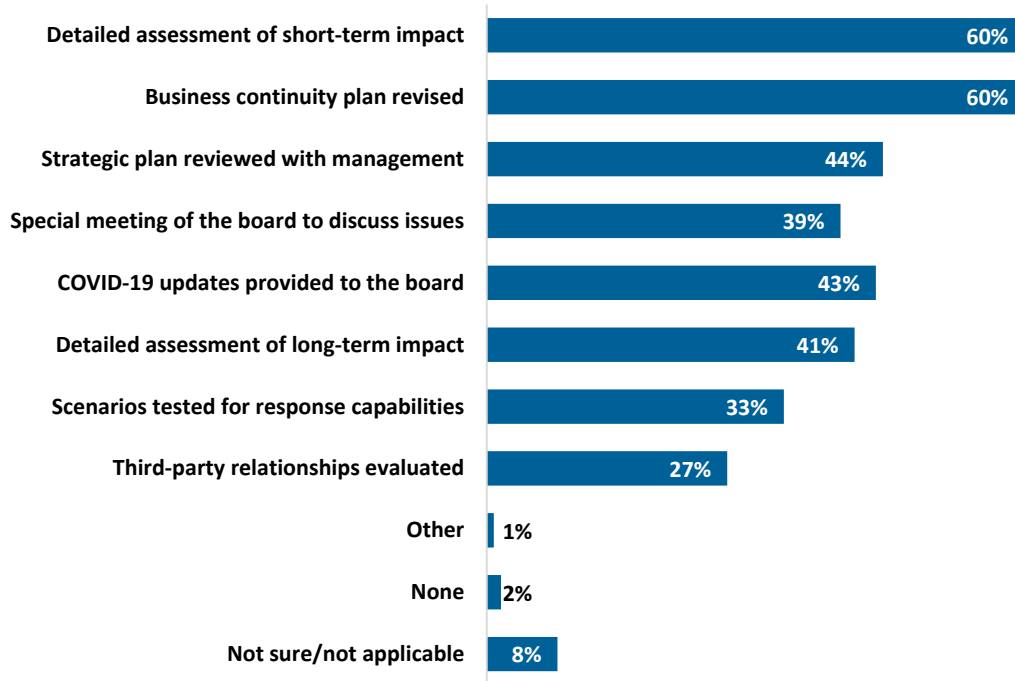
Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 127). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.9: Financial Response to COVID-19 - Middle East



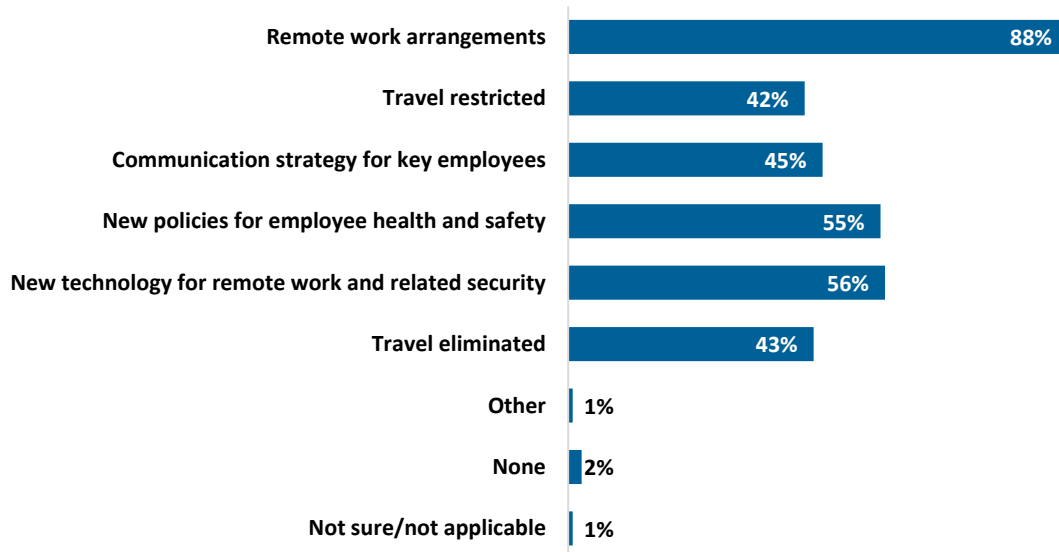
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 ($n = 127$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.10: Strategic Response to COVID-19 - Middle East



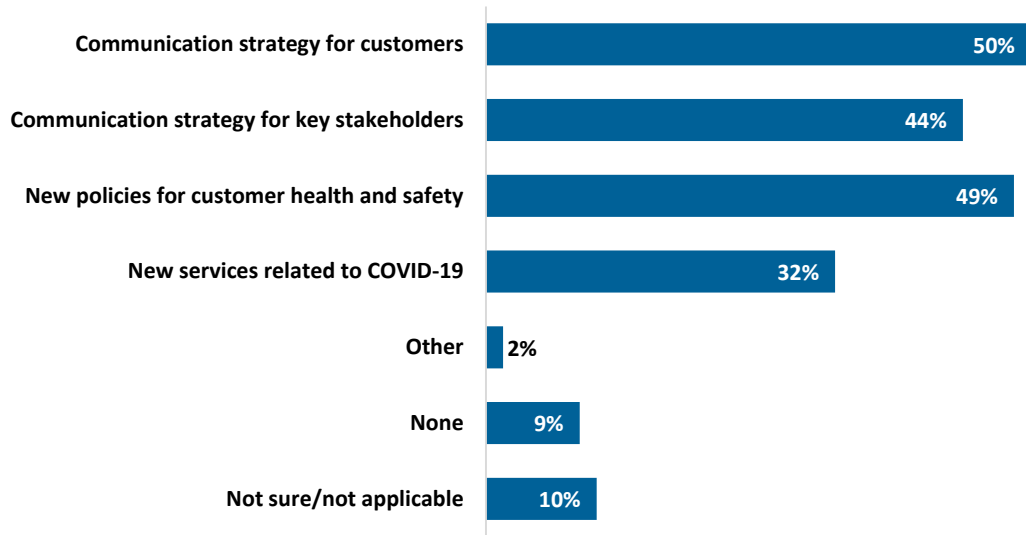
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 127). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.11: Employee-focused Response to COVID-19 - Middle East



Note: Q3: Which employee-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 127). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit E.12: Customer-focused Response to COVID-19 - Middle East



Note: Q4: Which customer-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 127). COVID-19 was declared a global pandemic on March 11, 2020.

APPENDIX F: NORTH AMERICA

This appendix provides demographic information and responses for each survey question covered in the report for The IIA’s North America region.

Exhibit F.1: Response Rate per Country - North America Total: 170



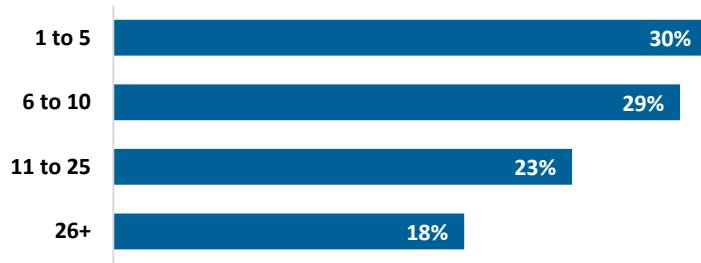
Note: Q1: What is your independent state/country/dependency/area of sovereignty? The survey was conducted March 19 to 23, 2020 ($n = 170$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.2: Internal Audit Position - North America



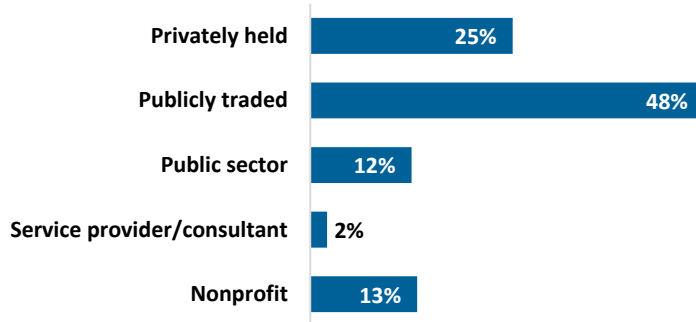
Note: Q16: What is your current internal audit position? CAE = Chief audit executive. The survey for North America was conducted March 19 to 23, 2020 ($n = 146$). COVID-19 was declared a global pandemic on March 11, 2020. The North America survey was only distributed to CAEs and directors. The question about internal audit position was not included.

Exhibit F.3: Internal Audit Function Size - North America



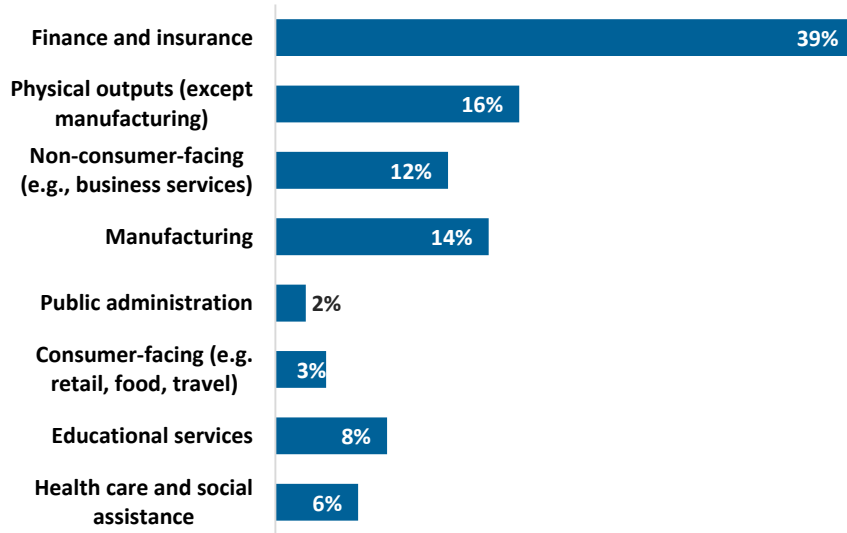
Note: Q17: What is the size of your internal audit function? CAE = Chief audit executive. Survey conducted March 19 to 23, 2020 ($n = 146$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.4: Organization Type - North America



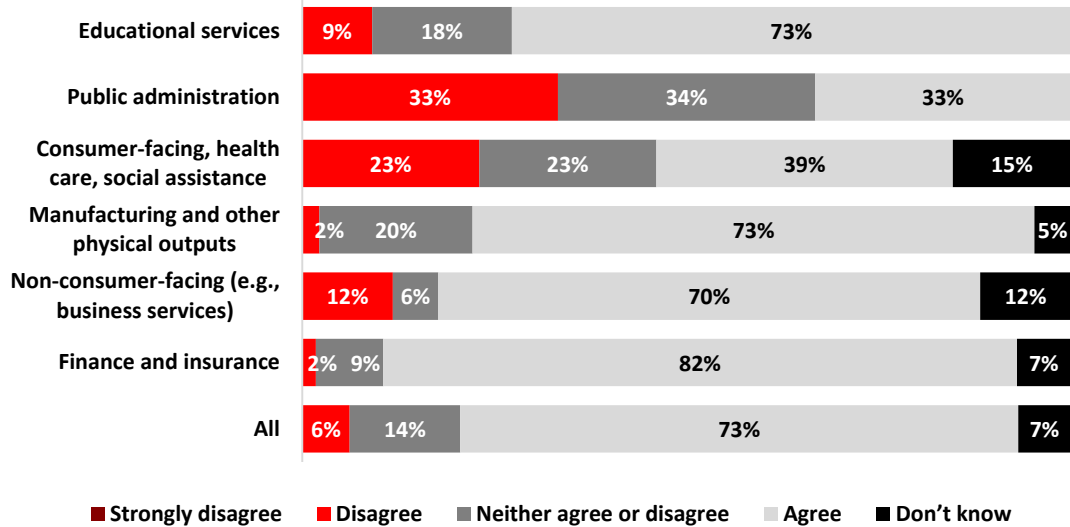
Note: Q15: Which best describes the organization for which you currently work? Survey conducted March 19 to 23, 2020 ($n = 146$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.5: Industry Group - North America



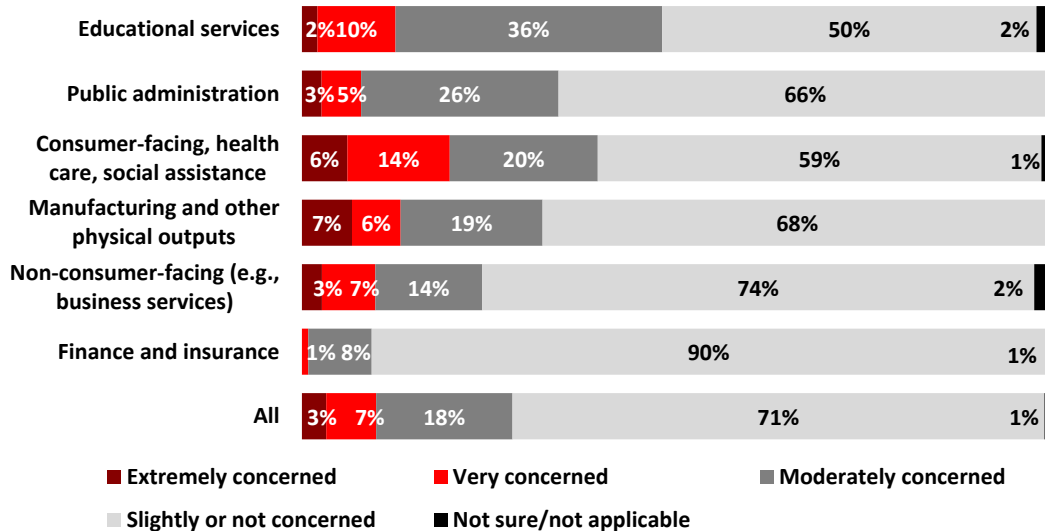
Note: Q19: What is the primary industry classification of the organization for which you work (or your primary client if you are a service provider)? Industry categories are based on the NAICS (North American Industry Classification System). Industries were combined into groups with similar characteristics related to COVID-19. Survey conducted March 19 to 23, 2020 ($n = 146$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.6: Opinion on Organization Having Sufficient Resources to Respond to COVID-19 - North America



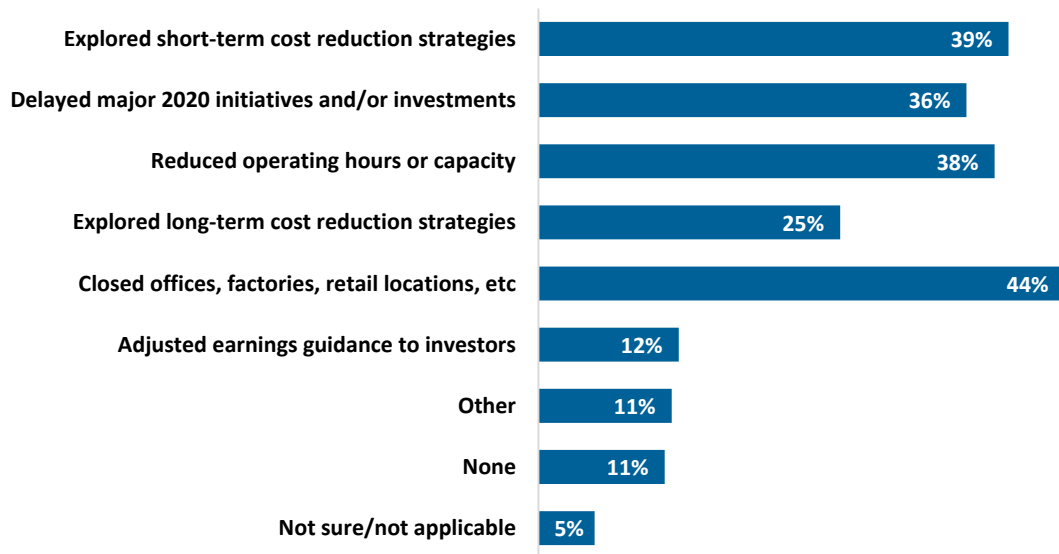
Note: Q11: Indicate your level of agreement: The organization has sufficient resources to respond to COVID-19. The survey for North America was conducted March 19 to 23, 2020 (n = 146). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.7: Opinion on Organization's Long-term Financial Viability as a Result of COVID-19 - North America



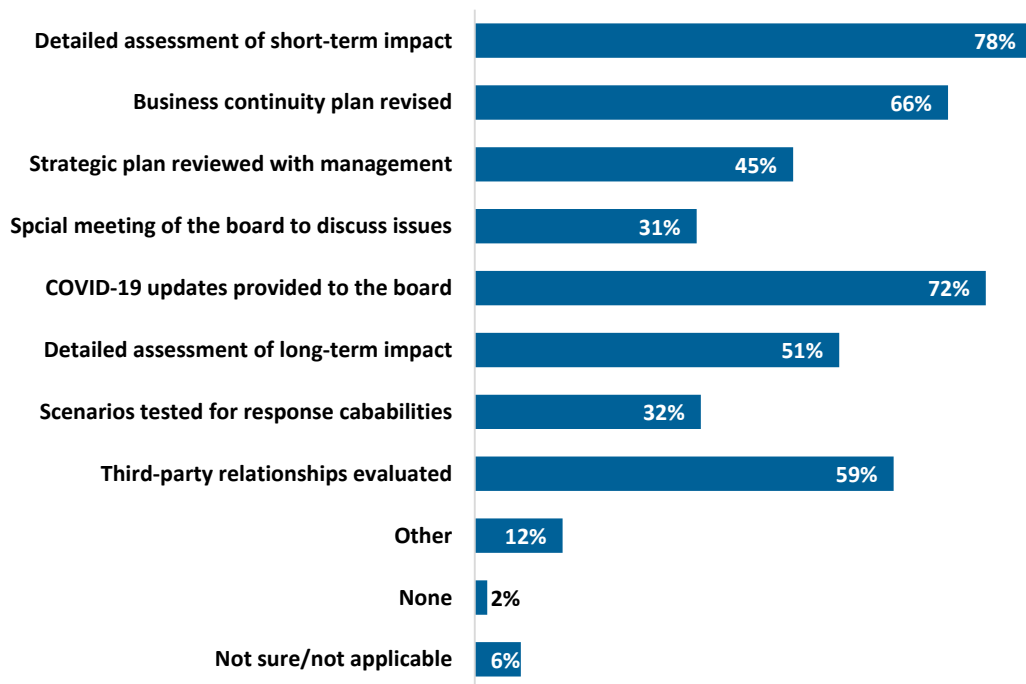
Note: Q12: What is your level of concern about the long-term financial viability of your organization as a result of COVID-19? The survey was conducted April 9 to 13, 2020 (n = 401). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.8: Financial Response to COVID-19 - North America



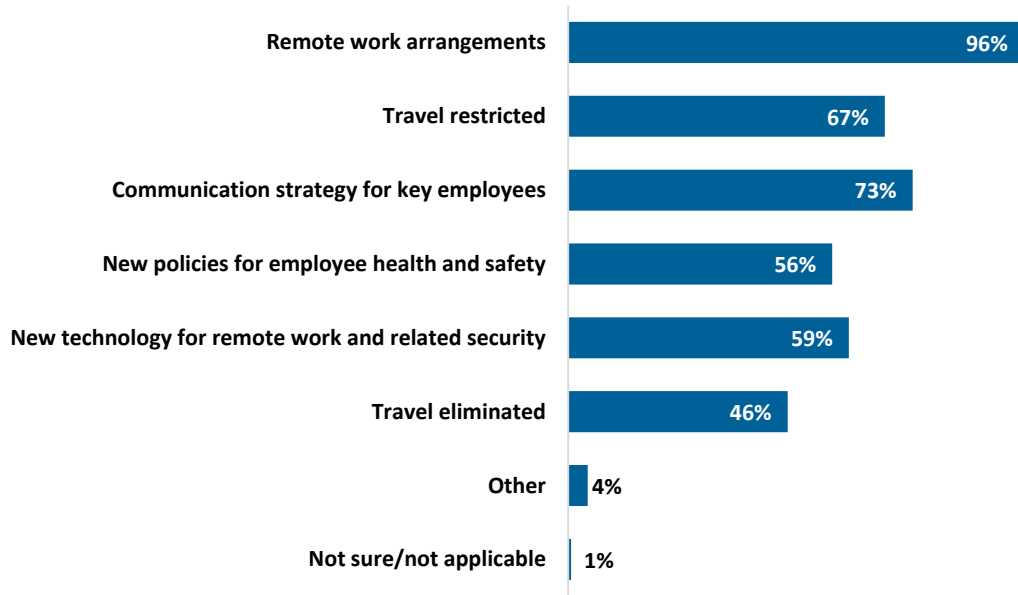
Note: Q1: Which financial actions has your organization as a whole taken in response to COVID-19? The survey was conducted March 19 to 23, 2020 ($n = 170$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.9: Strategic Response to COVID-19 - North America



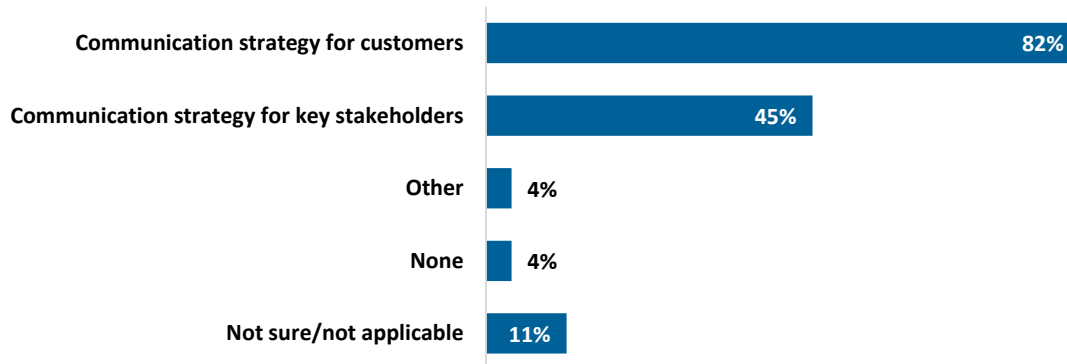
Note: Q2: Which strategic actions has your organization as a whole taken in response to COVID-19? The survey was conducted March 19 to 23, 2020 ($n = 170$). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.10: Employee-focused Response to COVID-19 - North America



Note: Q3: Which employee-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted March 19 to 23, 2020 (n = 170). COVID-19 was declared a global pandemic on March 11, 2020.

Exhibit F.11: Customer-focused Response to COVID-19 - North America



Note: Q4: Which customer-focused actions has your organization as a whole taken in response to COVID-19? The survey was conducted April 28 to May 22, 2020 (n = 170). COVID-19 was declared a global pandemic on March 11, 2020.

About The IIA

The Institute of Internal Auditors (IIA) is the internal audit profession's most widely recognized advocate, educator, and provider of standards, guidance, and certifications. Established in 1941, The IIA today serves more than 200,000 members from more than 170 countries and territories. The association's global headquarters is in Lake Mary, Fla., USA. For more information, visit www.globaliia.org.

Disclaimer

The IIA publishes this document for informational and educational purposes. This material is not intended to provide definitive answers to specific individual circumstances and as such is only intended to be used as a guide. The IIA recommends seeking independent expert advice relating directly to any specific situation. The IIA accepts no responsibility for anyone placing sole reliance on this material.

Copyright

Copyright © 2020 The Institute of Internal Auditors, Inc. All rights reserved. For permission to reproduce, please contact copyright@theiia.org.

July 2020



Global

Global Headquarters

The Institute of Internal Auditors
1035 Greenwood Blvd., Suite 149
Lake Mary, FL 32746, USA
Phone: +1-407-937-1111
Fax: +1-407-937-1101
www.globaliia.org