



Statutory Audit

Inquiry

Survey Quality Moderator Report

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Statutory Audit
IFF Research
Survey Moderator Statement

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1) Overview

This was the first time that IFF had worked with the Competition Commission. They conducted the research professionally and to a high standard.

A strong team of researchers was used, with responsibilities changing according to the stage of the study.

I believe that the results obtained provide a good, objective overview of the Statutory Audit market in the UK and that the findings of the research may therefore be used with confidence.

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2) Organisation / Planning

The study was well planned and organized and there was regular feedback of progress. Written communication from the agency was of a very high standard.

Whilst the agency did not achieve the response rates they anticipated in the proposal, they did achieve a good level of response across all the sub-groups within the sample.

3) Quantitative - Questionnaire development

The first draft questionnaire was good and enabled speedy development of a final and effective questionnaire. Questionnaire checking was thorough and modifications as a result of piloting were implemented well.

4) Quantitative – Interviewing

The interviewer briefing session I attended was excellent; very comprehensive and clear.

Piloting was conducted carefully and well; the agency both listening to interviews and running a feedback session for the interviewers.

The main fieldwork was of a high quality, one interviewer being exceptionally good. I heard good introductions and well-paced and fluent interviewing.

There were some problems with the arrangement of some appointments; although this was a very small proportion of the total sample. This problem arose as a result of respondents actually calling the agency to request interviews; the converse of what usually happens (they call to be deleted from the sample). A large number of appointments were made by execs,

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who did not have direct access to the CATI system (entirely normal within agencies) and unfortunately the extra link in the chain proved problematic. When problems were identified the agency responded quickly and appropriately.

5) Presentation

The presentation was prepared in line with CC requirements. Requests for modifications after receipt of the first draft were implemented within a tight time frame. It was clear that a considerable amount of work had gone into preparation of the final version.

Although the presentation style was low-key, it was very well received. It provided a detailed and thoughtful summary of the data and questions were answered very competently.

6) Tables

The tables were more complex than usual, as was the statistical analysis. The agency worked very conscientiously to deliver exactly what was requested and produced five sets of data tables along with an SPSS database.

As the sample was drawn from a small population a finite population correction (FPC) factor was applied. This is rarely used in market research.

The sampling database was prepared from information received from auditing firms, and there were some anomalies between data in the combined data base and responses given in the survey. This was remedied with help from the CC staff team. It is arguable that more time spent discussing, understanding and cleaning the database pre-fieldwork might have avoided post-field discussion / re-work. It is also possible that these

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queries would have arisen anyway, as respondents in surveys are giving their opinions, some may not have been in post for the period of time for which they were questioned and thus not always precise in their responses.

7) Reports

The CC requested a detailed technical report in addition to a report based on the final PowerPoint presentation.

The reports were delivered on time and provided very detailed records of the way in which the survey was conducted and the findings.

8) Survey Moderator Involvement

The opinions in this report are based on:

07 March 2012	CC	Q're discussions
12 March 2012	CC / IFF	Questionnaire / QC meeting
22 March 2012	IFF	Piloting
23 March 2012	IFF	Piloting
26 March 2012	IFF	Piloting
28 March 2012	CC	Post pilot q're development
02 April 2012	IFF	Briefing and main f/w
10 April 2012	IFF	Main f/w
23 April 2012	CC	Status / dp spec / pres
01 May 2012	IFF	Main f/w
20 June 2012	CC	Presentation

In addition there were e-mails and telephone conversations between the agency, the CC and myself.

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