ADMINISTRATIVE DIRECTIVE NUMBER 4

Continuing Professional Education and Continuing Professional Development Requirements for all Certification and Qualification Programs

IIA Global Certifications Department – July 2016

Contents

Revision History

Date	Description of Change
July 2015	Addition of Internal Audit Practitioner and Qualification in Internal Audit Leadership (QIAL).
July 2016	Removed mention of 2016 CFSA CPE requirement revision.

Purpose

This document contains the mandatory Continuing Professional Education (CPE) requirements for Certified Internal Auditor® (CIA®), Internal Audit Practitioner, Certification in Control Self-Assessment® (CCSA®), Certified Government Auditing Professional® (CGAP®), Certified Financial Services Auditor® (CFSA®), and Certification in Risk Management Assurance® (CRMA®) designations.

This document also contains the Continuing Professional Development (CPD) requirements for the Qualification in Internal Auditing Leadership® (QIAL®).

Finally, this document specifies the method of reporting by certified individuals (certificants) who wish to keep their certifications and/or designations in good standing.

For further information on The IIA's certification programs, please visit our Certification Web Page.

Certified Professionals Responsibilities:

- To maintain their knowledge and skills.
- To update their knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques or in their specialization area (government auditing, financial services, control self-assessment, or risk management assurance).

Requirements Regarding IIA International Standards

1) To encourage understanding of The IIA's International Standards, the Professional Certification Board (PCB) requires that certification holders incorporate review of The IIA's International Standards as part of their annual CPE program.
2) Certificants must review or receive training on The IIA's International Standards during the CPE reporting period.
3) In addition to reviewing the Standards, The IIA encourages individuals to review the Practice Advisories (accessible with an IIA member password) and other sections of The IIA's Professional Practices Framework.
4) Certified individuals will be asked to certify their conformance to the Code of Ethics and the International Standards as part of the annual CPE report submission to The IIA.

CPE & CPD Reporting Requirements

Individuals that hold a certified status in any of the global programs are required to self-certify to the completion of the required continuing education and/or professional development hours. It is the certified individual's responsibility to assure that the CPE and/or CPD hours claimed conform to the guidelines established by The IIA's Professional Certification Board. CPE and CPD reporting forms are submitted by certified individuals on an annual basis and serve as signed statements that all applicable CPE and/or CPD requirements have been met.

Notifications will be sent to all certificants reminding them to report CPE and/or CPD each year. Individuals may submit reporting forms in CCMS (Certifications Candidate Management System) or through their local Institute as appropriate. Reporting for the year must be completed by December 31 each year. The IIA will issue an acknowledgment of compliance to each candidate meeting the requirements of this guidance.

The Professional Certification Board of The IIA, upon request, may grant partial or complete exemption from reporting requirements for individuals when good cause exists, such as military service or individual hardship. Supporting documentation is required before a hardship case will be reviewed. Individuals requesting an exemption should log an incident in their CCMS record.

Each certified individual should submit to The IIA or their local Institute an appropriate CPE and/or CPD reporting form, without supporting documentation, in compliance with CPE/CPD requirements. Each certified individual should maintain a copy of the reporting form(s), along with all supporting documentation, for at least three years. Records must be made available to The IIA or its designee at The IIA's request. The records maintained by the individual in support of the reporting form filed with The IIA should include, as appropriate, the following information:

1. Title of program and/or description of content.

2. Dates attended.

3. Location of course or program.

4. Sponsoring organization.

5. Contact hours of credit as recommended by the course sponsor.

6. A letter, certificate, or other written independent attestation of course completion.

7. Documentation supporting publications, oral presentations, and committee or other participation.

Failure to submit the reporting form by the deadline will result in the automatic change in certification status from certified to inactive. The IIA will keep information on the active/inactive status of individuals.

CPE Reporting Statuses

Individuals will identify themselves as one of the below statuses when reporting annually. The number of hours required varies based on the certification held, and the status being reported.

Status	Definition	Use Certification / Designation?	Practice Internal Auditing?	Annual CIA Required Hours	Annual Specialty Certification (CCSA, CFSA, CGAP, CRMA, Internal Audit Practitioner)	Annual QIAL Required Hours
Practicing	Actively performing internal audit or related activities.	Yes	Yes	40	20	20
Non-Practicing	Not actively performing internal audit or related activities	Yes	No	20	10	10
Retired	No longer in the workforce	Yes	No	0	0	0

Inactive-(Grace Period) Status

Individuals that do not complete their reporting form on or before 31 December will automatically transition to an inactive-(grace period) status. Individuals who are moved into this status will receive notification of the status change either directly from CCMS or your local Institute. Individuals that hold this status may not use the designation.

To change a status from inactive-(grace period) back to a certified status requires the completion of the prior year reporting form(s) for each designation held with an inactive (grace period) status. Hours used for moving back to a certified status may NOT be used toward the current year reporting requirements.

Inactive Status

Individuals that remain in an inactive-(grace period) status for more than 12 months will automatically be transitioned to inactive status. Individuals who are moved into this status will receive notification of the status change either directly from CCMS or your local Institute. Individuals that hold this status may not use the designation.

To change a status from inactive back to a certified status requires the completion of a reinstatement reporting form for each designation held with an inactive status. Hours used for reinstatement may NOT be used toward the current year reporting requirements. Individuals will be required to pay a reinstatement fee of USD $100 or USD $250 (member / non-member).

Annual CPE / CPD Fee

CPE and CPD reporting fees vary according to membership status, designation(s) held, and location. For the most current information visit:

- • North America – www.theiia.org/Certification
- • Outside North America – www.globaliia.org/Certification

Attestation

All certificants will be required to attest to the following when completing the CPE reporting form:
- Performs internal audit services in accordance with the *Standards*;
- Agrees to abide by The IIA Code of Ethics;
- Agrees to not bring The IIA into disrepute;
- Confirms no criminal convictions since prior reporting period.

Application of Hours Earned

CPE/CPD hours earned can be applied across all IIA Global designations, with some exceptions.

- CFSA, CCSA, CGAP, CRMA – 25% of the hours earned must be related to the specialty.
- QIAL – Some CPD categories for QIAL do not apply to other IIA global certification programs.

Failure to Obtain Enough Hours

Individuals that do not obtain enough hours in the calendar year should not report CPE/CPD. Only once an individual has earned enough hours, should the reporting form(s) be completed. Individuals that do not earn enough hours in one calendar year may use hours from the next calendar year to make up the deficiency. However the hours earned in the next calendar year are not allowed to be counted toward the current year's reporting requirements.

Audit

Annually, The IIA (or its designee) will conduct an audit of reporting records. Individuals that are selected for the audit are required to provide evidence/documentation of CPE/CPD hours earned. Individuals that fail to provide information by the stated deadline will be automatically moved to inactive status and may no longer use their designation.

Individuals that do not complete the audit successfully will be granted a six month period to earn deficient CPE/CPD hours and provide documentation of hours earned to IIA Global.

Individuals that are found to falsify documentation or act in an unethical manner may be reported to the Global Ethics Committee for further review.

Qualifying CPE Activities for the CIA, Internal Audit Practitioner, CCSA, CFSA, CGAP, CRMA

It is anticipated that certificants will maintain the high standards of the profession in selecting quality educational programs to fulfill the CPE requirements. The following general criteria are to be satisfied in order for a continuing education program to be accepted:

1. The overriding consideration in determining whether a specific program is acceptable is that it shall be a formal program of learning which contributes directly to the professional competence of a certified individual.
2. Acceptable formal programs vary by program and are listed below:

CIA	Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Contribute to the professional competence of participants					
State program objectives which specify the level of knowledge the participants should have attained, or the level of competence to be demonstrated upon completing the program					
State education or experience prerequisites, if appropriate for the program					
Be developed by individuals qualified in the subject matter and instructional design					
Provide program content which is current					
Be on a professional level and related to the CIA Common Body of Knowledge		Be on a professional level and related to the CCSA Topic Outline	Be on a professional level and related to the CFSA Topic Outline	Be on a professional level and related to the CGAP Topic Outline	Be on a professional level and related to the CRMA Topic Outline

The following general subjects are acceptable as long as they meet other CPE program criteria and topic outlines:

CIA	Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Auditing and accounting		CCSA Fundamentals	Financial services auditing: - Banking - Insurance - Securities	Standards and control/risk models	Assessing / assurance of risk management activities
Management and communication (oral and written)		CSA program integration		Government auditing practice	Risk management fundamentals
Computer science		Elements of the CSA process		Government auditing methodologies & skills	Elements of risk
Mathematics, statistics, and quantitative applications in business		Business objectives and organizational performance		Government auditing environment	Control theory and application
Economics		Risk identification and assessment			Business objectives and organizational performance
Business Law		Control theory and application			
Specific business topics such as finance, production, marketing, and personnel					
Specialized industry areas such as government, banking, utilities, or oil and gas					

Activities other than those listed in this guidance may be deemed acceptable if the certificant can demonstrate that they contribute to professional competence. Substantiating that a particular activity qualifies as acceptable and meets the requirements is the responsibility of the certified individual.

CPE credit will be awarded for whole hours only with a minimum of 50 minutes constituting 1 hour. As an example, 100 minutes of continuous instruction would count for 2 hours; however, more than 50 minutes but less than 100 minutes of continuous instruction would count for only 1 hour. Only class contact or acceptable self-study hours are allowable. For continuous conferences and conventions when individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 minutes and should be counted as 3 contact hours.

Examination

Candidates will be awarded CPE hours for the year in which the certification is earned, and the subsequent year. Hours awarded are based on earning the certification, which are not NASBA sponsored.

	CIA	Internal Audit Practitioner, CCSA, CFSA, CGAP, CRMA
Hours awarded in the year that the certification is earned:	40	20
Hours awarded the following year after the certification is earned:	40	20

Education

CIA	Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Maximum Hours Allowed - 40	Maximum Hours Allowed – 20.				
Professional education and development programs, such as seminars and conferences, provided by national, state and local auditing, and accounting organizations.					
Technical sessions at meetings of national/federal, state and local auditing, accounting organizations and chapters.					
Formal in-house training programs.					
Programs of other sponsors (industrial, professional societies, etc.).					
College or university courses passed (credit and non-credit courses), except for those courses which a candidate must take in order to meet the examination requirement of a bachelor's degree or its equivalent. - Fifteen hours of CPE credit are awarded for each semester hour of college/university credit earned. - Ten hours of CPE credit are awarded for each quarter hour of college/university credit earned.					
Other certification examinations passed. - A maximum of 40 hours may be awarded in the year passed. - 10 CPE hours are awarded for passing each part of another accounting or auditing examination (for example, the CPA or CA examination). The organization, from which you have obtained your certification training from, should be contacted for information concerning the number of CPE hours awarded for the successful completion of their examination.	Other certification examinations passed. - A maximum of 20 hours may be awarded in the year passed. - 10 CPE hours are awarded for passing each part of another accounting or auditing examination (for example, the CPA or CA examination). The organization, from which you have obtained your certification training from, should be contacted for information concerning the number of CPE hours awarded for the successful completion of their examination.				
Formal correspondence and self-study programs relevant to internal auditing that include evidence of completion.					

Publications

Contributions to publications should pertain to certification domains or disciplines related to the Common Body of Knowledge and/or the specialty examination topic outlines. Published articles or books not related directly to internal auditing are acceptable if the certified individual is able to demonstrate that these activities contribute to their professional audit proficiency.

CIA	Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Maximum Hours Allowed - 25	Maximum Hours Allowed - 10				
Generally, one full journal page of single-spaced print is equal to 2 hours of CPE credit, with the following limits on one publication:					
Books – 25 Hours	Books – 10 hours				
Articles – 15 Hours	Articles – 6 hours				
Research papers – 15 hours	Research papers – 6 hours				

Translations

Translations of publications should pertain to certification domains or disciplines related to the Common Body of Knowledge and/or the specialty examination topic outlines. Translations of published articles or books not related directly to internal auditing are acceptable if the certified individual is able to demonstrate that these activities contribute to their professional audit proficiency.

CIA	Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Maximum Hours Allowed - 25	Maximum Hours Allowed - 10				
Generally, one full journal page of single-spaced print is equal to 2 hours of CPE credit, with the following limits on one translation:					
Books – 25 Hours	Books – 10 hours				
Articles – 15 Hours	Articles – 6 hours				
Research papers – 15 hours	Research papers – 6 hours				

Oral Presentations

CIA		Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Maximum Hours Allowed - 25		Maximum Hours Allowed - 10				
The hours reported for the first presentation will be based on the presentation time, plus credit for preparation time equivalent to three times the presentation time.						
Subsequent presentations of the same material may be reported as presentation time only, up to a maximum of 5 CPE hours each year.						

Participation

CIA		Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Maximum Hours Allowed - 15		Maximum Hours Allowed - 10				
Participation as an officer or committee member in a professional industry organization related to internal auditing.						
One CPE hour for each hour of qualifying participation will be awarded.						

External Quality Assessments

CIA		Internal Audit Practitioner	CCSA	CFSA	CGAP	CRMA
Maximum Hours Allowed - 20		Maximum Hours Allowed - 10				
CPE may be awarded each year in the category of external quality assurance review activities.						
One CPE hour will be awarded for each hour spent on site, with the following limits on any one quality assurance review activity:						
- Independent (external) validation of an internal audit activity's self-assessment (as defined in the International Professional Practices Framework): maximum of 5 CPE hours per review.		Independent (external) validation of an internal audit activity's self-assessment (as defined in the International Professional Practices Framework): maximum of 5 CPE hours per review.				
- One-week external quality assurance review: maximum of 10 hours per review.		One-week external quality assurance review: maximum of 5 hours per review.				
- Two-week external quality assurance review: maximum of 20 hours.		Two-week external quality assurance review: maximum of 10 hours.				
No CPE hours will be awarded for activities such as preparation time and writing the report.						

Qualifying CPD activities for the Qualification in Internal Audit Leadership (QIAL)

CPD requirements in all cases will be defined in terms of professional participation. Those who have satisfactorily completed the program will be expected to adopt an appropriate means of demonstrating contribution to the ongoing development of the internal audit profession, which may include but is not limited to:

- Delivering training on topics of relevance to senior practitioners of internal auditing;
- Authoring new case study materials for the QIAL;
- Acting as an assessor or moderator for QIAL case studies;
- Participation as an assessor on a panel assessing QIAL candidates' presentations and final panel interviews;
- Acting as an assessor for the QIAL Portfolios of Professional Experience;
- Receiving relevant training at an advanced level;
- Serving as an officer or committee member for an IIA affiliate or the global body, or a professional industry organization relevant to senior practitioners of internal auditing;
- Presenting at a conference;
- Writing for one of The IIA's publications;
- Authoring materials for The IIA Research Foundation;
- Contribution to external quality assessments.

Examination

Candidates will be awarded CPD hours for the year in which the certification is earned. Hours awarded are based on earning the certification, which are not NASBA sponsored.

	QIAL
Hours awarded in the year that the certification is earned:	20
Hours awarded the following year after the certification is earned:	20

Delivery of Training

Description	Evidence Required	Maximum Hours Awarded
Delivering training on topics of relevance to senior practitioners of internal auditing. The CPD hours reported for the first presentation will be based on the presentation time, plus credit for preparation time equivalent to three times the presentation time. Subsequent presentations of the same material may be reported as presentation time only.	Title of program and description of content including learning outcomes Dates delivered Location of course or program Sponsoring organization Contact hours Documentation used to support the delivery, including slideshows, handouts, etc. Program publicity materials	10 Hours

Authoring QIAL Case Studies

Description	Evidence Required	Maximum Hours Awarded
The IIA will contract with authors to produce new case study materials to be used in the QIAL. The CPD hours reported will comprise the actual time taken for drafting and revisions.	Individuals will receive confirmation from IIA Global that a case study was accepted.	10 hours maximum per year.

Serving as Assessor or Panelist for QIAL

Description	Evidence Required	Maximum Hours Awarded
Serving as an assessor for QIAL case studies.	Individuals will receive confirmation from IIA Global for participation as an assessor.	60 minutes per case study is awarded with a 5 hour maximum per year.
Serving as an assessor for QIAL portfolios of professional experience.	Individuals will receive confirmation from IIA Global for participation as an assessor.	
Serving as a panelist for QIAL presentations and/or interviews.	Individuals will receive confirmation from IIA Global for participation as a panelist.	2 hours per panel is awarded with a maximum of 5 hours per year.

Training

Description	Evidence Required	Maximum Hours Awarded
Professional education and development programs, such as seminars and conferences, provided by national, state and local auditing, and accounting organizations	Title of program and/or description of content Dates attended Location of course or program Sponsoring organization Contact hours A letter, certificate, or other written independent attestation of course completion Documentation supporting publications, oral presentations, and committee or other participation	One CPD hour may be reported for 50 minutes of continuous instruction. A maximum of 20 hours per year can be earned in this category.
Technical sessions at meetings of national, state, and local auditing, accounting organizations, and chapters		
Formal in-house training programs		
Programs of other sponsors (industrial, professional societies, etc.)		
Training by The IIA to perform roles within the QIAL (including panel assessor, case study assessor and moderator).		

Participation

Description	Evidence Required	Maximum Hours Awarded
Serving as an office or committee member for an IIA affiliate or the global body, or a professional industry organization relevant to senior practitioners of internal auditing.	Name of the organization Term of reference of the committee Role description Dates and times of meetings attended	Maximum of 10 hours per year.

Presenting

Description	Evidence Required	Maximum Hours Awarded
Presenting at a conference. The CPD hours reported for the first presentation will be based on the presentation time, plus credit for preparation time equivalent to three times the presentation time. Subsequent presentations of the same material may be reported as presentation time only.	Location, title, and dates of the conference and of segment delivered Sponsoring organization Description of content Total hours of delivery Documentation used to support the delivery, including slideshows, handouts, etc. Conference publicity materials	Maximum of 10 hours per year.

Authoring IIA Publications

Description	Evidence Required	Maximum Hours Awarded
Contributions to publications should pertain to topics of relevance to senior internal auditing practitioners. The CPD hours reported will comprise the actual time taken for drafting and revisions.	Name and date of publication Names of other contributors if any Content outline	Maximum Hours Allowed - 10
Generally, one full journal page of single-spaced print is equal to 2 hours of CPD credit, with the following limits on one publication:		
Books – 12 hours		
Articles – 6 hours		
Research papers – 6 hours		

Translations

Description	Evidence Required	Maximum Hours Awarded
Translations of publications should pertain to topics of relevance to senior internal auditing practitioners. The CPD hours reported will comprise the actual time taken for drafting and revisions.	Name and date of publication Names of other contributors if any Content outline	Maximum Hours Allowed - 10
Generally, one full journal page of single-spaced print is equal to 2 hours of CPD credit, with the following limits on one translation:		
Books – 12 hours		
Articles – 6 hours		
Research papers – 6 hours		

External Quality Assessments

Description	Evidence Required	Maximum Hours Awarded
CPD may be awarded each year in the category of external quality assurance review activities.	Dates and times of delivery Description of the work undertaken	Maximum Hours Allowed - 10
Independent (external) validation of an internal audit activity's self-assessment (as defined in the International Professional Practices Framework): maximum of 5 CPD hours per review.		
One-week external quality assurance review: maximum of 5 hours per review.		
Two-week external quality assurance review: maximum of 10 hours.		
No CPD hours will be awarded for activities such as preparation time and writing the report.		