Administrative Directive No. 4: 2011
Continuing Professional Education Requirements for All Certification Programs

Purpose
This document contains the mandatory Continuing Professional Education (CPE) requirements for Certified Internal Auditor (CIA), Certification in Control Self-Assessment (CCSA), Certified Government Auditing Professional (CGAP), Certified Financial Services Auditor (CFSA), and Certification in Risk Management (CRMA) designations. It also specifies the method of reporting by certified individuals who wish to keep their designation in good standing.

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

Certified professionals are responsible for:
- Maintaining their knowledge and skills
- Updating 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).

CPE Requirement Regarding IIA International Standards
1) In order to encourage understanding of and compliance with The IIA's International Standards, the Professional Certification Board has instated a requirement that certification holders stay abreast of The IIA's International Standards as part of their CPE.
2) Certified individuals must review or receive training on The IIA's International Standards at some point during their CPE reporting period.
3) If you are completing your CPE reporting form and have not already met this requirement, please take a moment to review the International Standards before submitting your form.
4) While there, we also encourage you to review the Practice Advisories (accessible with an IIA member password) and other sections of The IIA's Professional Practices Framework.

CPE Reporting Requirements
Certificate holders are required to self certify as to the completion of the required continuing education hours. It is the certified individual's responsibility to assure that the CPE hours claimed conform to the guidelines established by The IIA's Professional Certification Board. CPE reporting forms are submitted by certified individuals on an annual basis and serve as signed statements that all applicable Continuing Professional Education requirements have been met.

Notifications will be sent to all certified individuals reminding them to report CPE each year. Certificants may submit CPE reporting forms in CCMS (Certifications Candidate Management System) or through their local Institute as appropriate. CPE hours for the year must be reported 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 CPE requirements for individuals when good cause exists, such as military service or individual hardship.

Each certified individual should submit to The IIA or their local Institute an appropriate CPE reporting form, without supporting documentation, in compliance with CPE requirements. Each certificant should maintain a copy of the CPE reporting form, along with all supporting documentation, for at least three years after the records no longer apply to previously submitted CPE reports. Records must be made available to The IIA or its designee at The IIA's request. The records maintained by the certificant 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 CPE 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
Certificants will identify themselves as one of the below statuses when reporting annual CPE. The number of hours of required CPE 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)
Practicing	Actively performing internal audit or related activities.	Yes	Yes	40	20
Non-Practicing	Not actively performing internal audit or related activities	Yes	No	20	10
Retired	No longer in the workforce	Yes	No	0	0
Inactive	Automatically placed in this status when CPE is not reported or recertification fee is not paid.	No	No	Hours required to reactive status based on certification held, and length of time status is inactive.	

Annual CPE Maintenance Fee
All certificants with a practicing or non-practicing status will be required to pay an annual CPE maintenance fee. Failure to submit the CPE maintenance fee by December 31st will result in the automatic change in certification status from certified to inactive. Certificants may request a Restoration to Active CIA Status when applying for restoration to active status candidate must report CPE hours via the CPE reporting form. Candidates will also be required to pay their annual CPE Maintenance fee.

Reinstatement
If an individual is inactive longer than 12 months, the individual will be required to report CPE hours at the status level that applies to their situation (Refer to **CPE Reporting Statuses** section). In addition, inactive CIA's will be required to pay the applicable reinstatement fee at the time of reporting.

Attestation
All certified individuals will be required to attest to the following when completing the CPE reporting form:

- Performs internal audit services in accordance with the *Standards*.
- They will abide by The IIA Code of Ethics.
- The will not bring The IIA into disrepute.
- They will disclose any / all criminal convictions since prior reporting period.

Qualifying CPE Activities
It is anticipated that certified individuals 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 should vary by program and are listed below:

CIA	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	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 certified individual 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. Hours awarded are based on earning the certification, which are not NASBA sponsored.

	CIA	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

<table>
<tr><td>CIA</td><td>CCSA</td><td>CFSA</td><td>CGAP</td><td>CRMA</td></tr>
<tr><td>Maximum Hours Allowed - 40</td><td colspan="4">Maximum Hours Allowed – 20. At least 5 of the 20 CPE hours required must be in this category.</td></tr>
<tr><td colspan="5">Professional education and development programs, such as seminars and conferences, provided by national, state and local auditing, and accounting organizations.</td></tr>
<tr><td colspan="5">Technical sessions at meetings of national/federal, state and local auditing, accounting organizations and chapters.</td></tr>
<tr><td colspan="5">Formal in-house training programs.</td></tr>
<tr><td colspan="5">Programs of other sponsors (industrial, professional societies, etc.).</td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td colspan="2">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.</td><td colspan="3">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.</td></tr>
<tr><td colspan="5">Formal correspondence and self-study programs relevant to internal auditing that include evidence of completion.</td></tr>
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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.

<table>
<tr><td>CIA</td><td>CCSA</td><td>CFSA</td><td>CGAP</td><td>CRMA</td></tr>
<tr><td>Maximum Hours Allowed - 25</td><td colspan="4">Maximum Hours Allowed - 10</td></tr>
<tr><td colspan="5">Generally, one full journal page of single-spaced print is equal to 2 hours of CPE credit, with the following limits on one publication:</td></tr>
<tr><td>Books – 25 Hours</td><td colspan="4">Books – 12 hours</td></tr>
<tr><td>Articles – 15 Hours</td><td colspan="4">Articles – 6 hours</td></tr>
<tr><td>Research papers – 15 hours</td><td colspan="4">Research papers – 6 hours</td></tr>
</table>

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.

<table>
<tr><td>CIA</td><td>CCSA</td><td>CFSA</td><td>CGAP</td><td>CRMA</td></tr>
<tr><td>Maximum Hours Allowed - 25</td><td colspan="4">Maximum Hours Allowed - 10</td></tr>
<tr><td colspan="5">Generally, one full journal page of single-spaced print is equal to 2 hours of CPE credit, with the following limits on one translation:</td></tr>
</table>

Books – 25 Hours	Books – 12 hours
Articles – 15 Hours	Articles – 6 hours
Research papers – 15 hours	Research papers – 6 hours

Oral Presentations

CIA	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	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	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 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 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.				

Audit

The IIA will verify on a test basis the CPE records of certified individuals and/or course sponsors in the manner it deems appropriate to determine compliance with the requirements set forth in this guidance. The potential penalty for submitting false information will be determined in accordance with the administrative directive, Disciplinary Policies and Procedures.