Certified Internal Auditor®

CCSA® CFSA® CGAP® CRMA™

CERTIFICATION CANDIDATE HANDBOOK

The Institute of Internal Auditors® | Global

IMPORTANT NOTE:

The information in this handbook describes the application, registration, and certification processes for those IIA certification candidates who register through IIA Global Headquarters. It is not applicable to candidates whose primary address is in a country that administers the IIA certification programs through a local certification agreement.

Candidates from the following countries must contact their local IIA institute representative for more information about local certification processes: Argentina, Australia, Austria, Belgium, Brazil, Bulgaria, China, Chinese Taiwan, Czech Republic, France, Germany, Greece, Indonesia, Italy, Japan, Korea, Malaysia, Mexico, Morocco, The Netherlands, New Zealand, Norway, Philippines, Singapore, South Africa, Spain, Sweden, Switzerland, Thailand, and Turkey.

THIS HANDBOOK CONTAINS IMPORTANT INFORMATION. ALL APPLICATION MATERIALS PRINTED PRIOR TO JANUARY 2012 ARE NO LONGER VALID AND SHOULD BE DISCARDED.

UPDATE: 2013 CHANGES TO CERTIFIED INTERNAL AUDITOR EXAM

As the result of findings from a Job Analysis Study (JAS) for the Certified Internal Auditor® (CIA®) program conducted in 2011, the Professional Certifications Board (PCB) and the Board of Directors of The IIA have approved two key changes to the CIA program. The JAS determined that the body of knowledge related to the profession of internal auditing has changed since the last exam content update in 2004, and therefore needs to be adjusted to reflect those changes. The first change will affect the exam structure, reducing the program from four exam parts to three. With the reduction in parts, The IIA will be eliminating the recognition credit provision previously applicable to Part 4. The final change consists of a realignment of the exam content outline and question count for each part. The new content and three-part exam structure are scheduled to be implemented by mid-2013.

The table below provides a brief overview of the new outline:

PART 1 EXAM: INTERNAL AUDITING BASICS Duration: 2.5 hours Question Count: 125	PART 2 EXAM: INTERNAL AUDIT PRACTICE Duration: 2.0 hours Question Count: 100	PART 3 EXAM: INTERNAL AUDIT KNOWLEDGE ELEMENTS Duration: 2.0 hours Question Count: 100
TOPICAL FOCUS AREAS INCLUDE: • IIA Mandatory Guidance • Internal Control and Risk • Tools and Techniques for Conducting the Audit Engagement	TOPICAL FOCUS AREAS INCLUDE: • Managing the Internal Audit Function • Managing Individual Engagements • Fraud Risks and Controls	TOPICAL FOCUS AREAS INCLUDE: • Governance • Risk Management • Organizational Structure and Business Processes • Communication • Leadership • IT/Business Continuity • Financial Management • Global Business Environment

TRANSITION PLAN FOR CIA CANDIDATES NOT ACHIEVING A CERTIFIED STATUS BEFORE LAUNCH OF NEW EXAM STRUCTURE

The Professional Certifications Board (PCB) has finalized the transition plan for CIA candidates that are not able to complete the certification process before the new exam is launched in mid- 2013. The chart below explains how exams successfully completed under the four-part exam structure will be considered in the new three-part exam structure:

BEFORE THE TRANSITION, IF YOU HAVE COMPLETED:	UNDER THE NEW STRUCTURE, IT WILL COUNT AS:	ADDITIONAL REQUIREMENTS FOR RECEIVING IDENTIFIED CREDIT:
Application	Application	None
Part 1	Part 1	None
Part 2	Part 2	None

BEFORE THE TRANSITION, IF YOU HAVE COMPLETED:	UNDER THE NEW STRUCTURE, IT WILL COUNT AS:	ADDITIONAL REQUIREMENTS FOR RECEIVING IDENTIFIED CREDIT:
Part 3 (without Part 4)	Part 3	Candidates must complete one of three options (within six months of conversion): • Part 4 of the previous exam structure • Receive PRC 4 Credit • Professional Experience Recognition (PER) process Candidates who fail to complete one of these three options within the six-month window will be required to take the new Part 3 exam.
Part 4 (without Part 3)	Nothing	New Part 3
Both Part 3 and Part 4	Part 3	None
Experience Form	Experience Form	None
Character Reference	Character Reference	None
Education Verification	Education Verification	None

For example, if a candidate already has completed Part 1 and/or Part 2 under the four-part structure, those will count as Part 1 and Part 2 under the new structure, and nothing further will be required from the candidate for those two parts. Additionally, if a candidate has completed BOTH Part 3 and Part 4 under the four-part structure, they will receive credit for the new Part 3, and nothing additional will be required of the candidate for Part 3. However, if you have ONLY Part 3 and NOT Part 4, an additional requirement will apply, and you must complete one of the following:

- Complete Part 4 (from the old four-part structure) within six months of conversion.
- Apply for and be granted a Part 4 exemption in recognition of completion of another approved certification.
- Complete the Professional Experience Recognition (PER) process to receive credit for those topics covered in Part 4 that you did not test when you took Part 3 before conversion.

The requirements for the PER process are under development and will be published on both the Global (www.globaliia.org/certification) and North American (www.theiia.org/certification) websites upon completion.

Specific questions regarding your individual situation may be addressed to Customer Relations by calling +1-407-937-1111 or e-mailing certification@theiia.org.

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INTRODUCTION

There are many reasons to obtain an IIA certification. Whether it's the hallmark designation of internal auditing – the Certified Internal Auditor® (CIA®) designation – or one of our five specialty industry certifications, obtaining an IIA certification is professionalism defined.

The Certified Internal Auditor® (CIA®) designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their professionalism in the internal audit field. Candidates leave the program enriched with educational experience, information, and business tools that can be applied immediately in any organization or business environment.

The Certification in Control Self-Assessment® (CCSA®) designation is an esteemed certification for control self-assessment practitioners. It measures a candidate's knowledge of important CSA fundamentals, processes, and related topics such as risk, controls, and business objectives. It is the standard by which individuals demonstrate their comprehensive professionalism in the field.

The Certified Financial Services Auditor® (CFSA®) measures an individual's knowledge of audit principles and practices within the banking, insurance, and financial services industries. Candidates may choose any one of these disciplines when taking the exam, regardless of their current occupational field. The CFSA is a respected certification for practitioners of financial services auditing.

The Certified Government Auditing Professional® (CGAP®) certification program was designed especially for auditors working in the public sector at all levels – federal/national, state/provincial, local, quasi-governmental, or crown authority. It is an excellent professional credential that prepares and qualifies practitioners for the many challenges they face in this demanding arena.

The Certification in Risk Management Assurance™ (CRMA™) certification program has been designed to allow audit practitioners and others interested in risk management assurance to demonstrate their ability to provide advice and assurance to audit committees and executive management on whether key risk management and governance processes in their organizations are in place and effective.

No matter which certification program you choose, earning an IIA certification demonstrates your commitment to the internal audit profession.

THE IIA'S STREAMLINED CERTIFICATION PROCESS

Taking an IIA certification exam is more convenient than ever, as IIA exams are offered through computer-based testing (CBT). This means that you will be able to take your exam in any one of more than 500 available testing centers around the world, in the exam language of your choice, at a time that is convenient for you!

The IIA has chosen Pearson VUE as its computer-based test administration vendor. Pearson VUE will therefore administer The IIA's exams in a computer-based format at Pearson VUE's approved testing centers throughout the world. Pearson VUE is a leader in global computer-based test administration, and its technology investments ensure leading-edge security and provide improved service to IIA candidates. And the Pearson VUE online scheduling system makes scheduling your test quick and easy.

The IIA has also made it even easier for you to complete the certification process. Our Certification Candidate Management System (CCMS) allows you to submit application and exam registration forms online. You can also monitor your certification progress, access your CBT exam scores, report your continuing professional education (CPE) credits, and print receipts for your exam fees at any time.

This handbook walks you through the certification process from start to finish and should provide all of the information that you need to complete the process.

DETAILED APPLICATION AND REGISTRATION INSTRUCTIONS

STEP 1: CONSIDER JOINING THE INSTITUTE OF INTERNAL AUDITORS

If you are not yet an IIA member, you should consider joining The IIA before you apply to an IIA certification program to take advantage of member exclusive pricing. There are immediate and long-term IIA member benefits and special offers that a candidate may wish to consider, such as:

- ■Preferred pricing on certification application and exam registration fees.
- ■Special pricing on review materials available through The IIA Research Foundation's Bookstore.
- ■Reduced fees for CPE reporting.
- ■Members-only access to The IIA's online auditing standards, ethics, and guidance information.
- ■Access to local IIA institutes for professional development opportunities.

North American* members of The IIA also receive the following member exclusive benefits:

- ■Complimentary monthly members-only webinars; to earn CPE at no additional cost.
- ■Access to Member Exchange™, The IIA's members-only online networking tool.
- ■Reduced registration fees for IIA headquarters seminars and conferences.
- ■Members-only pricing on hundreds of IIA educational products.
- ■Subscriptions to the award-winning Internal Auditor magazine and IIA Today, a comprehensive membership newsletter.
- ■Members-only access to the Audit Career Center job postings.
- ■Professional networking opportunities.
- ■Participation on local or international volunteer committees.

For information on becoming an IIA member, go to www.theiia.org/membership.

Note: Your membership must be processed before you can receive exclusive member pricing on your certification application and exam registration fees. These special members-only rates on certification fees cannot be applied retroactively.

**North America is defined as US, Canada, Caribbean, Bermuda and Guyana. Benefits of membership vary by Institute. Visit www.globaliia.org to identify your local Institute and explore the benefits of membership in your region.*

STEP 2: APPLY TO THE CERTIFICATION PROGRAM OF YOUR CHOICE (NEW CANDIDATES ONLY)

The following steps explain how to apply to an IIA certification program. These instructions concentrate on the process for applying and registering online through the IIA Certification Candidate Management System (CCMS), which is the fastest and most efficient way to apply and register for IIA certification programs.

Before you complete an application, be sure to read all of the requirements for that certification in this handbook to make sure that you qualify and that you can agree to the rules of the program.

CREATE A PROFILE

If you have not previously applied to an IIA certification program (or if you allowed your program eligibility to expire), you must first create a profile in the Certification Candidate Management System (CCMS). To do so, go to www.globaliia.org/certification and click on the link to the CCMS. You will be directed to the CCMS login page.

Click on the "First Time Users" link on the right, read and agree to the terms of use, and complete the "New Profile" page as follows:

REQUIRED FIELDS

Throughout the profile, fields marked with an asterisk (*) are required.

GENERAL INFORMATION

Enter your first and last name exactly as it appears on your government-issued identification. This information will be verified when you present your identification at the test center, and it must match exactly.

ADDRESSES

For the "Primary Address" field, enter the address of the location where you currently reside or work for most of the year. Do not input addresses for temporary assignments or your declared permanent residence address if it is not where you are located for most of the year. This address is required and must be accurate. If you are unsure what to enter, please refer to the examples in the "Frequently Asked Questions (FAQs)" section of the CCMS before proceeding.

For the "Alternative Address" field, enter any address where you may want The IIA to communicate with you if you do not have an e-mail address. This address is optional.

Indicate which address you would prefer The IIA to use if it becomes necessary to mail information to you.

PHONE NUMBERS

At least one valid phone number is required (in the "Primary Phone Number" field). ***Please Note:*** This is a numeric field only; complete the extension field as well.

E-MAIL ADDRESSES

At least one valid e-mail address is required (in the "Primary E-mail Address" field). The CCMS and Pearson VUE will communicate with you directly through e-mail, so be sure to provide the e-mail address that you use on a regular basis.

CUSTOM QUESTIONS

Respond to each custom question presented. Further information about completing some of the custom questions is provided below:

- **"Suffix"** – If your government-issued identification includes a suffix (such as Jr. or III), you must provide it here so that your identification will match our records when verified at the test site.
- **"Name as it should appear on your certificate"** – Indicate exactly how you would like your name to appear on your printed certificate once you become certified. This may be slightly different from the way that your name appears on your identification (for example: "John W. Smith" instead of "John William Smith"), but it cannot include any certifications, degrees, or other designations.
- **"Job Code"** – Select the job code that most closely describes your current position. If you need information on any of these job codes, please see the listing on our website at www.theiia.org/JobIndustryCodes.
- **"Industry Code"** – Select the industry code that most closely describes the industry in which you primarily work. Please refer to www.theiia.org/JobIndustryCodes.
- **"Chapter/Institute where we should send your certificate …"** – When you become certified, The IIA will forward your printed certificate to your local IIA chapter or institute for presentation to you. Select the chapter or institute that you have joined, will join, or is geographically closest to you. See our website for a listing of chapters within North America: www.theiia.org/chapters or visit www.globaliia.org to find your local IIA.

Note: If any of the information in your profile changes, you should return to the profile page and update this information. You will be able to change any information (except for your name) at any time.

Click on the "Submit" button, and the CCMS will create your account, provide you with your IIA candidate ID number, and send you an e-mail with instructions and a link for activating your account. Follow the instructions to activate your account and create a username and password. Keep your password confidential, because it will provide access to all of your candidate information.

IMPORTANT: If you are already an IIA member and the CCMS provides you with an IIA candidate ID number that is different from your IIA global membership ID number, please notify us immediately and do not submit any application or registration forms until you are notified that your records have been merged. *(Your global membership ID number is the number that you use to access member information on The IIA's website: www.globaliia.org.) Once you have followed the instructions for activating your account in the CCMS, click on the "New Incident" link in the CCMS and submit an incident report requesting that we merge the information on your ID numbers. We will attempt to resolve the problem within 72*

business hours. If you submit an application or registration form under a candidate ID number that is not your membership ID number, you will not receive member pricing. Once you accept the non-member price and submit your order, no refunds or credits will be issued, in whole or in part.

STEP 3: COMPLETE THE APPROPRIATE APPLICATION FORM

Log in to the CCMS and click on the "Complete a Form" link to complete an application form. Select the application form for the certification of your choice and complete the required information.

Be careful to complete the application accurately. You will need to submit documentation to verify certain information that you report (such as education). If your documentation does not support the information on the application, you can face review and censure by The IIA's International Ethics Committee, including, but not limited to, removal from the certification program and revocation of exam parts or certification.

Read and agree to the "Program Provisions and Conditions" on the form. It is important that you read this entire handbook before agreeing to the conditions of the program.

Read and agree to the "Pricing Provisions and Conditions" before you submit your form. The system will calculate the appropriate price for your application and present you with a payment page that allows for payment by credit card, check, or wire transfer. Verify that the price quoted is correct for your situation. If your primary address is in a country that qualifies for discounted pricing, contact your local IIA institute to confirm your pricing.

If you do not believe that the price provided is correct (based on your country of primary address or your membership status), do not submit the order. Once you accept the price provided and submit your order, no refunds or credits will be issued, in whole or in part. Instead, please follow these instructions:

Click on the "Back to Edit Order" button at the bottom of the payment page, and then click on the "Save for Later" button at the bottom of the application page.

If the price displayed is incorrect due to an incorrect country code in your primary address, please update your candidate profile with the correct information. Locate your saved application by clicking on the "Complete a Form" link and choosing the "In-Process Forms" tab. Open your application and submit it again. Follow the instructions above for verifying the pricing, etc.

If the price displayed is incorrect due to your membership status not being updated, please wait until your membership request has been processed at The IIA prior to submitting this form.

You can check your membership status in the CCMS by clicking on the "Personal Information" link and viewing the "IIA Member" question under the "Custom Questions" section.

To follow up on the status of your membership, please contact the local institute through which you applied for membership. If your organization is an IIA audit group member, contact your organization's audit group coordinator.

The amount of time that it takes to process a new membership application varies throughout the world, and the process may take several days or several weeks. Please allow appropriate time for processing.

If your record in CCMS does not indicate that you are a member, and you have been issued an IIA global membership ID number that is different than the candidate ID number in CCMS, please notify us immediately by clicking on the "New Incident" link in the CCMS and submitting an incident report requesting that we merge the information on your ID numbers. We will attempt to resolve the problem within 72 business hours. Please do not complete any application or registration forms until you are notified that your records have been merged.

You are strongly encouraged to pay your application fees with a credit card, as this payment method significantly shortens the processing time required. Applications submitted through the CCMS with payment by credit card are generally reviewed and processed within 72 business hours of submission. Applications submitted by mail or submitted through the CCMS with the payment option of check or wire transfer may take several weeks to review and process.

Candidates who opt to pay with a check or a wire transfer must: (1) include information on their form of payment during the application process and (2) follow the on-screen instructions regarding submission of payment. This will serve as your invoice.

Wire transfer payment questions should be sent to wirepayments@theiia.org. Please be aware that if you choose check or wire transfer as your payment method and submit your form online, you will not be able to change to another payment method for that form.

WIRE TRANSFER INSTRUCTIONS

	IF YOU ARE IN NORTH AMERICA:	IF YOU ARE OUTSIDE OF NORTH AMERICA:

STEP 1: YOUR BANK WILL SEND THE FUNDS TO:

BANK'S NAME:	Skip Step 1	SunTrust Bank, Inc.
BANK ADDRESS:		303 East Peachtree Street Atlanta, GA 30308
RECEIVING BANK:		SWIFT: SNTRUS3A
ABA ROUTING NUMBER:		061000104

STEP 2: CREDIT

FOR CREDIT TO:	CNL Bank	CNL Bank
ADDRESS:	450 S. Orange Avenue Orlando, FL 32802	450 S. Orange Avenue Orlando, FL 32802
ACCOUNT NUMBER:	215100044482	215100044482
ABA ROUTING NUMBER:	063114289	063114289

STEP 3: FOR FURTHER CREDIT

TO:	The Institute of Internal Auditors, Inc.	The Institute of Internal Auditors, Inc.
ADDRESS:	247 Maitland Avenue Altamonte Springs, FL 32701	247 Maitland Avenue Altamonte Springs, FL 32701
ACCOUNT NUMBER:	3044773	3044773
ABA ROUTING NUMBER:	63114289	63114289

STEP 4: E-MAIL

WIREPAYMENTS@THEIIA.ORG	Provide your candidate number, order number, date of wire, and transfer amount. Also be sure to indicate that this is for your certification program.	Provide your candidate number, order number, date of wire, and transfer amount. Also be sure to indicate that this is for your certification program.

Notes: ***On the Transfer Notice - Provide your candidate number and order number.***
Add $15 USD for wire processing fee.

Applications will not be reviewed until payment has been received in full and processed to your record. For wire transfers, payment cannot be processed until you submit the appropriate information regarding your wire transfer. If applications need further documentation to be submitted or part of it is outstanding for approval, the application will remain open for 90 days, after which time it will be denied and fees forfeited.

Once your application and payment are received and your payment is processed, a member of The IIA's Certification Department will review your application to determine your eligibility for the certification for which you have applied. Please allow approximately 72 business hours for application review after receipt of application and processing of payment.

Once the application review is complete, an e-mail will be sent to you to advise you of your status and the next steps in the process. Approved candidates can begin the exam registration process upon receipt of their application approval message.

Note: *Approval for any of the certification programs is contingent on meeting the eligibility requirements.*

STEP 4: SUBMIT APPROPRIATE DOCUMENTATION

Refer to page 18 (for CIA) or pages 22 and 23 (for CCSA, CFSA, CGAP, or CMRA) for specific requirements for each certification program, as well as required documentation. Additional documentation may be requested from candidates as necessary to confirm eligibility. Provide your customer number, invoice number, date of wire, and transfer amount.

STEP 5: REGISTER FOR THE APPROPRIATE EXAM(S)

Upon approval of your application, you are eligible to register for the exam(s) in the program to which you applied. Approval of your application is based on the information provided in your application. Supporting documentation is still required, but you may begin the exam registration process before submitting the remaining documentation.

Login to the CCMS and click on the "Complete a Form" link to complete an exam registration form. Select the appropriate form for the exam of your choice. If you are an existing candidate in an IIA certification program, your candidate information will have been transferred to the CCMS system. See www.globaliia.org/certification for login information.

The CIA exam is offered in many languages, and you do not need to select your language at the time of registration. When you schedule your exam with Pearson VUE, you will be able to select the language of your choice. Most exam languages are available in all Pearson VUE test centers around the world. If you accidentally select an incorrect language, you will need to contact Pearson VUE at www.pearsonvue.com/iia. English versions are available with a toggle feature for most languages; only available if non-English version is chosen. Please refer to www.globaliia.org/certification for more information about the availability of languages.

Note: Your registration for an exam (part) will be valid for 180 days from the date that the registration is processed at The IIA. Each registration allows you to sit for that exam one time. It is your responsibility to schedule an appointment for that exam during the 180-day period and to sit for the exam during that time.

Read and agree to the "Pricing Provisions and Conditions" and submit your form. The system will calculate the appropriate price for your registration and present you with a payment page that allows for payment by credit card, check, or wire transfer.

Verify that the price quoted is correct for your situation. If you do not believe that the price provided is correct (based on your country of primary address or your membership status), do not submit the order – once you accept the price provided and submit your order, no refunds or credits will be issued, in whole or in part. Instead, please follow the instructions provided in the application section above regarding incorrect pricing, or refer to the instructions provided on-screen or in the "Frequently Asked Questions (FAQs)" section of the CCMS.

You are strongly encouraged to pay your registration fees with a credit card as this payment method significantly shortens the processing time. Registrations submitted through the CCMS with payment by credit card are processed immediately. Registrations submitted by mail or submitted through the CCMS with the payment option of check or wire transfer may take several weeks to process.

Candidates who opt to pay with a check or a wire transfer must: (1) include information on their form of payment during the registration process and (2) follow the on-screen instructions regarding submission of payment. Please be aware that if you choose check or wire transfer as your payment method and submit your form online, you will not be able to change to another payment method for that form.

Registrations will not be processed until payment has been received in full and processed to your record. For wire transfers, payment cannot be processed until you submit the appropriate information regarding your wire transfer. A registration without payment will only remain open for 90 days, at which time it will be denied, and a new registration fee must be submitted.

Once your payment is received and processed, your registration will be processed, and you will receive an e-mail advising you that you are eligible to schedule your exam with Pearson VUE and providing further directions. If you pay through the CCMS

by credit card, this e-mail will typically arrive within minutes. Please allow 48 hours prior to contacting Pearson VUE to schedule your exam.

If you wish to register for more than one CIA exam (part), you may do so by repeating the steps above. You must complete a separate registration form for each exam (part).

SPECIAL ACCOMMODATIONS

If you have a documented physical or medical condition that requires modification to the normal test administration conditions, before you schedule with Pearson VUE, you must contact the IIA Certification Department by submitting an incident report on your CCMS record. Requests for test administration modifications to your desired exam time will be processed as quickly as possible, but may take 30 days or more to implement.

STEP 6: RECEIVE AUTHORIZATION TO TEST

Once your exam registration has been processed, you will receive an "Authorization to Test" notification via e-mail advising you to contact Pearson VUE (The IIA's CBT administration vendor) to schedule your exam at one of their computer-based testing centers. You will be asked to wait 48 hours before contacting Pearson VUE in order to allow time for your registration data to be uploaded to their scheduling system. You cannot schedule an IIA exam with Pearson VUE without first registering and receiving authorization from The IIA.

Scheduling is the process through which you reserve a testing station at the location and time that you wish to take your examination. You may schedule your exam at any IIA-authorized Pearson VUE test center at any time that the center has an available testing station for you. Once you have waited 48 hours for your registration data to be uploaded to Pearson VUE's scheduling system, you should schedule your exam as soon as possible so that you have the greatest opportunity to sit at your preferred date, time, and location.

Note: You must schedule and take your exam within 180 days from the day that your exam registration is processed at The IIA. After 180 days, your registration will expire, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it.

SCHEDULING YOUR EXAM

The IIA makes it possible for you to sit for your IIA certification exam throughout the world, at a date and time that is convenient to you, in the exam language of your choice! In order for you to take full advantage of these amazing conveniences, you need to schedule early.

There are numerous other examinees from a wide variety of certification programs who are also taking their exams at Pearson VUE testing centers. Appointments are made on a first-come, first-served basis, according to availability of testing stations. Centers can and will fill up. If you do not schedule early, you will either have to delay your exam or select a different testing center. The IIA is not responsible for unavailability of test centers and will not extend the 180-day eligibility because of it.

You must schedule your exam appointment in advance of the desired exam date. To increase the likelihood that you will receive your first choice of date, time, and location, it is recommended that you schedule at least 45 days before your desired exam date. However, please remember that you should wait 48 hours after receiving your "Authorization to Test" notification before contacting Pearson VUE to schedule your exam, in order to allow time for your registration data to be uploaded to their scheduling system.

You can schedule your exam for any available appointment time within 180 days from the date that the registration is processed at The IIA. If you do not schedule your exam in that time period, your "Authorization to Test" will expire, and you will be required to register and pay for that exam again in order to schedule or sit for it. Neither The IIA nor Pearson VUE are responsible if you do not schedule an appointment before your registration/authorization expires.

Once you make an appointment, you will be permitted to make changes for a USD $50 fee per reschedule or cancellation. Changes must be made no later than two days prior to your current appointment. After that time, if you do not appear for your exam at your scheduled location on your scheduled date and time, you will be considered a "no-show," your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

TEST CENTER LOCATIONS

You will be allowed to take your exam at any IIA-authorized Pearson VUE testing center worldwide, regardless of whether the testing center is located in your hometown or country. To locate the testing centers nearest you, visit the Pearson VUE website: www.pearsonvue.com/iia and click on "Locate a test center."

TEST CENTER SCHEDULES

Most Pearson VUE test centers are open five or six days per week during normal business hours, based on local conditions, throughout the year. You can schedule your exam at any time that the Pearson VUE site is open and has testing stations available.

ONLINE SCHEDULING

The easiest way to schedule an exam appointment (as well as reschedule and cancel an appointment, if necessary) is on the Internet. Using the Internet provides you with 24-hour access for scheduling, giving you the quickest and most direct access to preferred dates and test center locations. You will also instantly receive a detailed confirmation of your appointment (on-screen and via e-mail). Please be sure to use a valid email address.

To schedule online, follow these steps:

1. Go to www.pearsonvue.com/iia.
2. Click on "My Account."
3. Log in using your first name, last name, and candidate ID (membership ID) as it appears on your Authorization to Test letter. If you are a first-time user of the Pearson VUE website, you will need to click "Create a New Web Account" and will be asked for additional information.
4. You will be asked to set up a username and password. (Make note of them.)
5. You will be asked to choose two security questions. (Make note of them.)
6. Complete the requested information. Use the same information that you provided in your IIA CCMS "Primary Address" and "Primary E-mail" fields in order for the Pearson VUE system to locate your authorization from The IIA.
7. Click "Finish." You may immediately schedule your exam.
8. Click on "Schedule Your Exam Now." You will see all of the exams that you have been authorized to take and are able to schedule.
9. Select the exam that you wish to schedule and follow the instructions to select the location of the testing center where you wish to take the exam. A calendar indicating available test dates will appear. Click on an available date to see the time slots that are available for this test and select the time for your appointment. Follow the instructions to complete the scheduling of your appointment. You will receive an e-mail confirmation of your appointment.

Note: *You will see two confirmation screens on the Pearson VUE website. The first will be listed as "Confirm Order," and you must click on the "Confirm Order" button in the bottom right-side of the screen. You will then see a "Receipt" screen, which will indicate that you are confirmed for the specified exam test date and location.*

SCHEDULING BY PHONE

You may also schedule your exam over the phone. Visit www.pearsonvue.com/iia to see a listing of available phone numbers for Pearson VUE call centers. Many call centers have toll-free numbers for your convenience. Provide the call center representative with your IIA candidate ID number, and you will be led through the scheduling process. Please have your first, second, and third choice of dates and times planned before you call the call center. You may not schedule an exam directly with a Pearson VUE testing center, and no walk-in appointments are allowed.

APPOINTMENT CONFIRMATION LETTER

Upon completion of the scheduling process, Pearson VUE will e-mail an exam appointment confirmation to you, which will confirm your appointment and provide information about the location of the test center. Be sure to review the e-mail confirmation for accuracy. **Print this confirmation notice AND IIA Authorization e-mail and take them to the test center with you when you go to take your exam**. If you do not receive an e-mail from Pearson VUE stating that you are scheduled for an exam, please contact Pearson VUE immediately at www.pearsonvue.com/iia, as it may mean that your appointment was not recorded.

CHANGES TO YOUR APPOINTMENT

Canceling or changing an appointment can be accomplished online at www.pearsonvue.com/iia or by calling a Pearson VUE call center.

Once you make an appointment, you will be permitted to make changes for a USD $50 fee per reschedule or cancellation. Changes must be made no later than two days prior to your current appointment. After that time, if you do not appear for your exam at your scheduled location on your scheduled date and time, you will be considered a "no-show," your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

If you change your appointment time and do not receive a confirmation of the cancellation, please contact the Pearson VUE call center immediately.

TEST CENTER CLOSINGS DUE TO WEATHER OR OTHER EMERGENCY

If severe weather or other local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure whether your test center is open on the day of your exam, call the local test center directly. If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the local test center, go to the Pearson VUE website at www.pearsonvue.com/iia and call the Pearson VUE call center nearest you.

If there are technical issues at the test center, you will be asked to wait 30 minutes, and if the issues are not resolved, you may be offered to reschedule the test for another day. If you decide to reschedule due to technical issues, there will not be a rescheduling fee. If you decide to wait for the issues to be resolved, you are accepting any length of time it may take to correct the issues.

PREPARING FOR THE EXAM

The CIA and the four specialty exams are self-study exams and do not require a prescribed curriculum. Candidates may choose their own method of preparing for the exam. Information on preparation resources is available at www.globaliia.org/certification.

Abbreviated versions of exam content outlines can be located on pages 20, 24 and 25 of this handbook. See www.globaliia.org/certification for detailed exam content outlines.

CHECKING IN FOR YOUR EXAM AT A PEARSON VUE TEST CENTER

STEP 1: ARRIVE AT THE TEST CENTER EARLY

The Pearson VUE exam appointment confirmation letter will provide you with the location of your testing center. Plan your travel carefully so that you will arrive at the test center at least 30 minutes before the scheduled appointment time. If you arrive at the test center less than 30 minutes before your scheduled appointment, you may be denied access to the test center and be considered a "no-show." In no case will you be admitted to the test if you arrive after your scheduled starting time. If you are considered a "no-show," your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

STEP 2: BRING YOUR PEARSON VUE EXAM APPOINTMENT CONFIRMATION LETTER WITH YOU

You should bring the exam appointment confirmation letter that you received via e-mail from Pearson VUE with you to the testing center. This letter contains important information that will allow the test administrator to locate your record and permit you to take the exam. It may also be useful to bring your "Authorization to Test" notification that you received via e-mail from The IIA.

STEP 3: PRESENT ACCEPTABLE PERSONAL IDENTIFICATION

The IIA and Pearson VUE employ very strict security measures. One level of security involves your identification. You must bring at least one form of identification (ID) that meets the following requirements:

- Contains your name exactly as you provided it during the exam registration process (as it appears on your Pearson VUE exam appointment confirmation letter.)
- Has a permanently affixed photo of your face.
- Is current — expired IDs will not be accepted.
- Is an original document — no photocopies will be accepted.

ACCEPTABLE FORMS OF IDENTIFICATION ARE:

- Government-issued driver's license
- Passport
- Military ID (except those with chips)
- Permanent resident visa
- Credit card with photo (meeting requirements)
- Other government-issued ID

UNACCEPTABLE FORMS OF IDENTIFICATION INCLUDE:

- Employee identification or work badge
- University/college identification

If you do not present acceptable identification, you will not be allowed to take your exam, and you will be considered a "no-show" even though you appeared at the exam site. Your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future. If you need to change your name as it appears in CCMS, contact Customer Relations and submit appropriate documentation.

STEP 4: CHECK IN FOR YOUR TEST

The staff at each Pearson VUE test center has been trained in the procedures specific to IIA exams. Exam center personnel will guide you through the steps that have been developed by The IIA. Here is what to expect when you arrive at the test center:

- The test center administrator will show you where to store your personal items. You must place all personal belongings (purses, wallets, watches, jewelry, cell phone, etc.) in the storage lockers or other secured location provided by the test center. You will be given the key to your locker, which must be returned to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Neither test center personnel, Pearson VUE, nor The IIA will be responsible for lost or stolen items.
- The administrator will provide you with a copy of the Candidate Rules Agreement. You must accept the terms of this agreement in order to take an exam at a Pearson VUE testing center.
- You must provide one form of acceptable identification. The administrator will verify that the name on the identification matches the name on the exam registration. You must keep this identification with you at all times during the exam. If you leave the testing room for any reason, you will be required to show your identification to be re-admitted.
- The administrator will capture your signature (digital or pen) and verify that it matches the signature on your identification (if any).
- Your fingerprint and/or palm vein image will be captured, and a digital photograph of your face will be made. You have the option of opting out of the fingerprinting process for identification.
- The only item that a candidate may bring to the test that is allowed in the testing room is a non-electronic language translation dictionary. This dictionary may not contain definitions of terms; only direct translations of words. It cannot have anything written or highlighted in the book, nor can it contain any added notes or documents inserted into the book. If you have brought a translation dictionary, the administrator will check it to be certain that it is acceptable and does not contain any markings or inserted material. The administrator may disallow any dictionary that does not seem to meet this criterion.
- You will be offered an erasable note board and pen on which you can take notes during the exam. You must return this to the administrator prior to leaving the test center. You cannot take any notes from the test center.
- An onscreen calculator will be available during the exam. If you prefer a hand-held calculator and the test center has one available, you may request to be provided with one. You will not be allowed to bring a personal calculator or any similar such device with you into the testing room.
- You will be required to sign the test center log prior to being admitted to the test. Your test will start within 30 minutes of the scheduled start time. If circumstances other than candidate error arise and delay your session more than 30 minutes, you will be given the choice of continuing to wait or rescheduling your appointment.
- If you leave the testing room for any reason, you will be required to sign the test center log and show your identification. You may also be required to provide a fingerprint or palm vein image when leaving or re-entering the testing room.
- You will not be allowed to bring any food or drink into the testing room.
- You will be escorted to a workstation by the exam proctor. You must remain in your seat during the exam, except when authorized to leave the testing room.
- After you are logged into your test station, proceed through the welcome screen and non-disclosure agreement. There is a time limit on these initial screens and, if that time limit is exceeded, the exam session will automatically begin.
- If you encounter ANY computer problem, report it immediately to the exam proctor.

Note: *The tutorial is no longer included with the exam. Prior to taking your scheduled exam you may complete the tutorial at www.globaliia.org/certification by selecting "CBT Exam Tutorial" on the left-hand menu.*

TAKING YOUR IIA EXAM

Once you have been seated at a testing station, the administrator will log you into your exam. You will be asked to confirm that the exam shown on the screen is the exam that you are scheduled to take, and then you will begin the testing session. All IIA certification exams follow the same exam flow pattern.

NON-DISCLOSURE AGREEMENT AND GENERAL TERMS OF USE FOR IIA EXAMS

Before you begin your exam, you will be required to accept the terms of The IIA's non-disclosure and confidentiality statement:

This exam is confidential and is protected by law. It is made available to you, the examinee, solely for the purpose of becoming certified. You are expressly prohibited from disclosing, publishing, reproducing, or transmitting this exam, in whole or in part, in any form or by any means, verbal or written, electronic or mechanical, for any purpose, without the prior written permission of The Institute of Internal Auditors (IIA).

The IIA requires all exam candidates to read and accept the above Non-Disclosure Agreement and General Terms of Use for IIA exams prior to taking an IIA Exam.

If you do not accept the exam non-disclosure agreement, your exam will be terminated. If this occurs, your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

TESTING TIME ALLOTTED

When you are ready to begin the exam, the system will advise you of the time that you have to complete the exam. The time allotted for each actual exam is as follows:

EXAM	NUMBER OF QUESTIONS	TEST TIME
CERTIFIED INTERNAL AUDITOR (CIA)		
PART 1	90 multiple choice questions	2 hours and 25 minutes
PART 2	90 multiple choice questions	2 hours and 25 minutes
PART 3	90 multiple choice questions	2 hours and 25 minutes
PART 4	90 multiple choice questions	2 hours and 25 minutes

EXAM	NUMBER OF QUESTIONS	TEST TIME
IIA SPECIALTY EXAMS		
CERTIFICATION IN CONTROL SELF-ASSESSMENT (CCSA)	115 multiple choice questions*	2 hours and 55 minutes*
CERTIFIED GOVERNMENT AUDITING PROFESSIONAL (CGAP)	115 multiple choice questions*	2 hours and 55 minutes*
CERTIFIED FINANCIAL SERVICES AUDITOR (CFSA)	115 multiple choice questions*	2 hours and 55 minutes*

**As of mid-2013 the table above lists the number of questions and timing for the IIA specialty exams. Until the time of transition, the current 125-question specialty exam structure will remain in place. To view the transition timeline, please see: https://www.globaliia.org/news/Pages/2012-Changes-in-IIA-Certification-Exam-Seat-Time.aspx*

The computer screen has a built-in timer to let you know the time remaining as you work through the exam. Plan your time wisely so that you do not use your time up early in the exam and do not have enough time to complete the exam.

The testing system allows you to flag questions for review and allows you to return to these items after you have viewed the last question in the exam. If you have completed the last question in the exam before the time is up, you will be able to review your flagged questions and any other questions until your testing time expires.

There are no scheduled breaks during the exam. You are allowed to take a break, if necessary, but any time taken for breaks counts toward the overall time allotment for that exam. You will need to check out/in with the exam proctor if you leave the testing room.

SCORING AND UNDERSTANDING YOUR RESULTS

Each exam contains scored and unscored questions. Each scored question contributes equally to your final test score and is pretested to ensure statistical validity. Unscored questions are included on each exam for the purpose of determining the difficulty of these items only. They do not contribute to your exam score. There is no penalty for incorrect responses or guessing, so it is to your advantage to attempt to respond to every question in the exam. Your raw score is calculated based on the number of scored questions that you answer correctly and then converted to a reporting scale that ranges from 250 to 750 points. A score of 600 or higher on this scale is required to pass an IIA exam.

If you achieve a passing score, your score report will only indicate that you passed. No numeric score will be reported. If you do not pass the test, the score report will indicate the numeric score that you received. This will let you know how close you were to achieving the required 600 points. Failing candidates also receive an indication of their performance on each major exam topic area or domain. This will let you know the topics areas on which you performed well and those on which you need improvement.

EXAM MISCONDUCT NOTICE

Pearson VUE staff is trained to watch for unusual behavior and incidents during the exam. Exam sessions are audio/videotaped to document the occurrence of any unusual activity, and candidate misconduct will be reported to The IIA for investigation.

If you violate any of the testing rules, attempt to remove test items from the center, or are disruptive to other candidates, your exam may be terminated and/or your test scores invalidated.

The IIA and its Professional Certification Board consider candidate misconduct related to the certification process a serious offense. Incidents of candidate misconduct will be referred to The IIA's International Ethics Committee for action. Actions by The IIA's International Ethics Committee may include invalidation of exam results, disqualification from participation in all IIA certification programs (current and future), and publication of the results of their due process in an IIA publication. If evidence of misconduct is discovered after a candidate has been awarded an IIA certification, the certification may be revoked. The IIA may also take other actions to the extent permitted by law.

POST-EXAM SURVEY

In an effort to enhance the testing experience for future candidates, The IIA relies on feedback from current candidates. At the completion of the exam, a short survey will be presented on the computer screen. Please take a few minutes to respond before leaving the testing center. You will have up to five minutes to complete the survey. This time is separate from your testing time.

RECEIVING YOUR RESULTS

When you finish the exam, raise your hand, and the test administrator will quietly escort you from the testing room. Turn in your note board, and sign the test center log. The test center staff will provide you with a printed "unofficial" score report and dismiss you after completing all necessary procedures. Please do not ask the proctors any questions concerning the exam contents or exam scores, as they will not be able to assist you.

Note: *Your score will become official once The IIA publishes the score to its CCMS. This normally takes a few days, and you will be notified by a system-generated e-mail once they are available. Exam scores may be suspended, voided, or otherwise invalidated after becoming official if The IIA discovers errors or evidence of cheating or other improper activity.*

REPORTING EXAM CONCERNS

If you have questions, comments, or concerns regarding the testing experience or with exam questions, please submit an incident report in your CCMS record. Please note that although The IIA will review all comments provided regarding exam questions, all scored exam questions have been validated before administration of the exam. The IIA will not re-grade or otherwise change a candidate's grade after the test administration based on these comments.

RETAKING FAILED EXAMS

If you fail any one of the CIA exam parts or one of the specialty exams, you must wait at least 90 days before you are able to retake that exam (part).

You can re-register for the exam and schedule your new test appointment once your exam results are published to the CCMS; however, the earliest appointment date that will be available to you will be 90 days from the date that you last took that exam. Please keep in mind that when you register for an exam, you must sit for that exam within 180 days of the day that your registration is processed by The IIA. If you register immediately after failing an exam, your 180-day registration/authorization period will begin immediately but you will still have to wait 90 days before your first opportunity to sit for the exam.

There is no limit to the number of times a candidate can retake a failed exam. To re-register for a failed exam and schedule a new test appointment, follow the same steps indicated prior to initial registration and scheduling.

BECOMING CERTIFIED AND RECEIVING YOUR CERTIFICATE

You must pass all required exams and complete all other program requirements in order to become certified. Once you meet all requirements for certification, you will receive notification that you are certified. This official notification is sent to your preferred e-mail address in the CCMS and serves as proof that you are now certified. You can also log in to your account on the CCMS and view/print information from the "Certification Progress" screen, which shows your certificate number (called "Certificate Serial Number") and date certified. Your date certified is the date that your last program requirement was completed and uploaded into the CCMS.

Your certificate will be issued to your local IIA chapter or institute for distribution. Certificates are printed and mailed to IIA chapters/institutes on a quarterly basis for presentation to newly certified individuals. To ensure that your certificate is printed and distributed correctly, please log in to your account on the CCMS and verify that your personal information page correctly indicates: (1) the way that you would like your name to appear on your certificate and (2) the chapter/institute where your certificate should be mailed. These fields appear at the bottom of the "Personal Information" page in the "Custom Questions" section.

To change how your name appears on your certificate, click on the "New Incident" link in the CCMS and submit an incident report indicating how your name should appear on your certificate. This may be slightly different from the way that your name appears on your identification (for example: "John W. Smith" instead of "John William Smith"), but it cannot include any certifications, degrees, or other designations. On the incident report, please choose a category of "Certificate Questions/Concerns" and add a summary (title) of "Name on Certificate" for the incident so that it can be routed appropriately. To change your chapter/institute for certificate distribution, please click on the "Update Personal Information" link and choose the correct chapter/institute.

Please have this information updated by the following deadlines to ensure that your certificate is printed and distributed correctly:

- Candidates certified in January, February, or March must update their information by April 10; their certificates will be shipped to their chosen chapter/institute in May.
- Candidates certified in April, May, or June must update their information by July 10; their certificates will be shipped to their chosen chapter/institute in August.
- Candidates certified in July, August, or September must update their information by October 10; their certificates will be shipped to their chosen chapter/institute in November.
- Candidates certified in October, November, or December must update their information by January 10; their certificates will be shipped to their chosen chapter/institute in February.

Note: *Any changes requested after the dates specified above will require a USD $50 certificate reprint fee.*

MAINTAINING YOUR CERTIFICATION

On November 15, 2011, the Global Board approved the implementation of several key changes to the Continuing Professional Education (CPE) reporting process.

The changes in the program align The IIA with industry best practices and will create a better experience for our certified individuals.

The following table indicates the requirements for CPE effective 1/1/2012

ITEM	EFFECTIVE 1/1/2012
REPORTING PERIOD	Reporting will now be done annually for all certified individuals. All candidates will be required to report every year, not every other year.
REPORTING DATE	The reporting date is changing from May 31 to December 31.
NUMBER OF HOURS REQUIRED FOR CIA	40 hours per year – if practicing 20 hours per year – if non-practicing 0 hours per year – if retired
NUMBER OF CPE HOURS REQUIRED FOR CCSA, CFSA, CGAP, CRMA	20 hours per year – if practicing 10 hours per year – if non-practicing 0 hours per year – if retired
SPECIALTY CERTIFICATION CPE REQUIREMENTS	25% of CPE hours earned must be in the specialty area of expertise.
REQUIRED ATTESTATIONS AT TIME OF CPE REPORTING SUBMISSION	Performs internal audit services in accordance with the *Standards*. To abide by The IIA Code of Ethics To not bring the IIA into disrepute Confirming no criminal convictions since last reporting period
FAILURE TO REPORT CPE	Will result in an individual's certification status being moved to inactive. The designation can no longer be used until the individual's certified status in reinstated.
REINSTATEMENT POLICY	If INACTIVE greater than 12 months, to reinstate, candidate will need to report 80 hours of CPE and pay reinstatement fee of USD $100 member or USD $250 non-member.

WHAT DO THESE CHANGES MEAN FOR CANDIDATES?

2012 is a transition year to bring everyone to the cycle.

ID NUMBER	LAST REPORTING CYCLE	2012 REQUIREMENT	2013 REQUIREMENT
EVEN-NUMBER IDS	Last reported CPE in 2010 (for CPE earned in 2008 and 2009)	Report all CPE earned in 2010, 2011, and 2012 by December 31, 2012.	Report all CPE earned in 2013 by December 31, 2013.
ODD-NUMBER IDS	Last reported CPE in 2011 (for CPE earned in 2009 and 2010)	Report all CPE earned in 2011 and 2012 by December 31, 2012.	Report all CPE earned in 2013 by December 31, 2013.

Currently CPE reporting by IIA members is free; nonmembers must submit a USD $100 processing fee for the CIA, and $25 per speciality certification with their report. IIA certified professionals who fail to meet their CPE requirements by the reporting dealine will automatically be placed in inactive status and may not use their designation.

New CIAs are awarded 80 CPE hours (40 CPE hours are awarded to new CCSA, CGAP, or CFSA individuals). Half of these 80 hours are for the year in which you become certified, and the other half may be used for the subsequent year. Similarly, CCSAs, CGAPs, and CFSAs receive 20 CPE hours for the year in which they passed the exam and 20 CPE hours for the subsequent year.

As an IIA-certified professional, you are responsible for ensuring that the CPE information in your report is accurate. You will record your CPE credits directly into CCMS. Please ensure that your contact information is correct and up-to-date so you will receive CPE reporting reminders.

Log in to CCMS to complete the CPE reporting form. Once you log in, you will find the form in the left navigation bar under "Complete a Form."

Please contact customer relations at +1-407-937-1111 or certifications@theiia.org with questions for further assistance.

AUDIT

The IIA will randomly sample a percentage of all candidates reporting CPE each year to confirm candidates are abiding by the CPE program rules. Failure to participate in the audit once notified will results in your status being moved to an INACTIVE status.

CERTIFIED INTERNAL AUDITOR® (CIA®)

STANDARDS OF ELIGIBILITY AND VERIFICATION REQUIREMENTS

To be eligible for CIA certification, a candidate must meet the following four requirements:

1. EDUCATION

REQUIREMENT

CIA candidates must hold a bachelor's degree (or higher degree) or its educational equivalent from an accredited college-level institution. Applicants must meet the education requirement before their CIA application can be approved and before they can register and sit for any CIA exam parts.

EQUIVALENTS/EXCEPTIONS

- Certain international professional designations (such as Chartered Accountant) may be accepted as equivalent to a bachelor's degree. Professional work experience will not substitute for an appropriate degree.
- Applicants who do not have a bachelor's (or higher) degree but believe that their educational achievements or professional designations qualify as equivalents to a bachelor's (or higher) degree must choose "Other" in the "Education" section of the CIA application and provide specific information in the space provided, as well as submit required documentation. Information submitted should be sufficiently detailed to enable the Professional Certification Board to determine equivalency. Documentation of educational achievements should clearly indicate that the education is equivalent to a bachelor's degree.
- Full-time university students who are in their senior (final) year may enter the CIA program and sit for CIA exam parts before completing their education requirement; however, before they are certified, they must:
  - Complete the special CIA Application – Student/Professor in the CCMS.
  - Submit a Full-Time Student Status Form (see page 29).
  - Complete the education requirement.

REQUIRED DOCUMENTATION

- Applicants must indicate their highest level of education on the CIA application.
- Proof of education (copy of degree or transcripts) is required. This document should be faxed or e-mailed (along with a cover sheet indicating the candidate's ID number) immediately following completion of the CIA application.
- Candidates may be accepted into the CIA program based on the information they provide about their education on the CIA application, but supporting documentation is still required. Once a candidate's application is approved, the candidate may begin the exam registration process before submitting the remaining documentation.
- Applicants must provide accurate information on the CIA application. If a candidate's submitted documentation does not support the information that was provided on the CIA application, the candidate can face review and censure by The IIA's International Ethics Committee, including, but not limited to, removal from the CIA program and revocation of CIA exam parts or certification.

2. EXPERIENCE

REQUIREMENT

- CIA candidates must have a minimum of 24 months of internal auditing experience or its equivalent. Candidates may apply to the CIA program and sit for the CIA exam prior to satisfying the professional experience requirement, but they will not be certified until all program requirements have been met.

EQUIVALENTS/EXCEPTIONS

- Acceptable equivalent experience includes experience in audit/assessment disciplines, external auditing, quality assurance, compliance, and internal control.
- A master's degree or work experience in related business professions (such as accounting, law, or finance) can be substituted for 12 of the required 24 months of professional internal audit experience.

- REQUIRED DOCUMENTATION
- A completed, signed Experience Verification Form is required. This document should be submitted upon full completion of the experience requirement.
- The Experience Verification Form is available on page 31.

3. PROFESSIONAL CONDUCT

REQUIREMENT

- To be eligible for CIA certification, an applicant must exhibit high moral and professional character and agree to abide by The IIA's Code of Ethics.
- Agreement is a required part of the CIA application process and is attested to on the CIA Application. The IIA's Code of Ethics is available on page 26 and online at www.globaliia.org/guidance.

REQUIRED DOCUMENTATION

- CIA candidates must submit a Character Reference Form completed by an IIA-certified individual (CIA, CCSA, CRMA, CGAP, or CFSA), the candidate's supervisor, or the candidate's professor. This document should be faxed or e-mailed immediately following completion of the CIA application.
- Candidates may apply to the CIA program and sit for the CIA exam prior to submitting the Character Reference Form, but will not be certified until all program requirements have been met.
- The Character Reference Form is available on page 28.

4. EXAMINATION

REQUIREMENT

Candidates must successfully complete all of the following exam parts:

- CIA Part 1
- CIA Part 2
- CIA Part 3
- CIA Part 4

EQUIVALENTS/EXCEPTIONS

- The IIA offers candidates the option of obtaining Professional Recognition Credit (PRC4) in lieu of sitting for Part 4 of the CIA exam. See the PRC4 section on page 21 for additional information.

REQUIRED DOCUMENTATION

- Candidates must register for exam parts once their candidate application is approved.
- Documentation and registration are required for PRC4.
- Candidates register online through the CCMS at www.globaliia.org/certification.

SUBMITTING AND CONFIRMING REQUIRED DOCUMENTATION

Required documentation should be submitted as an email attachment to certification@theiia.org or sent via fax to +1-407-937-1108. Please be sure to indicate your candidate ID on your correspondence with us. Submitted documents will typically be reviewed within five business days of receipt. You may confirm that the document has been approved by going to www.globaliia.org/certification, logging in to your record on the CCMS, and clicking on the appropriate certification program on the "Certification Progress" screen. If the document is not approved, you will be contacted.

ELIGIBILITY PERIOD

The certification program's eligibility requires candidates to complete the program certification process within four years of application approval. If a candidate has not completed the certification process within four years, all fees and exam parts will be forfeited.

CIA EXAM CONTENT

The CIA exam is offered in four parts, each part consisting of 90 multiple-choice questions. Candidates are given 2 hours and 25 minutes to complete each exam part. The following provides a brief outline of the material covered on each exam part.

PART 1 – THE INTERNAL AUDIT ACTIVITY'S ROLE IN GOVERNANCE, RISK, AND CONTROL

A. Comply with The IIA's Attribute Standards.
B. Establish a risk-based plan to determine the priorities of the internal audit activity.
C. Understand the internal audit activity's role in organizational governance.
D. Perform other internal audit roles and responsibilities.
E. Governance, risk, and control knowledge elements.
F. Plan engagements.

PART 2 – CONDUCTING THE INTERNAL AUDIT ENGAGEMENT

A. Conduct engagements
B. Conduct specific engagements
C. Monitor engagement outcomes
D. Fraud knowledge elements
E. Engagement tools

PART 3 – BUSINESS ANALYSIS AND INFORMATION TECHNOLOGY

A. Business processes
B. Financial accounting and finance
C. Managerial accounting
D. Regulatory, legal, and economics
E. Information technology

PART 4 – BUSINESS MANAGEMENT SKILLS

A. Strategic management
B. Global business environments
C. Organizational behavior
D. Management skills
E. Negotiating

For detailed topic outlines, visit www.globaliia.org/certification. Exam topics and/or format are subject to change as approved by the Exam Development Committee.

PROFESSIONAL RECOGNITION CREDIT FOR PART 4 OF THE CIA EXAM (PRC4)

THROUGH 2012

CIA candidates who have successfully completed the examination requirements for certain other professional certifications are eligible to receive credit for Part 4 of the CIA exam through the Professional Recognition Credit (PRC4) option, in lieu of sitting for Part 4. Credit is not available for Parts 1, 2, or 3 of the CIA exam. Candidates who attain PRC4 and pass Parts 1, 2, and 3 will have satisfied the examination requirements for the CIA designation.

CIA candidates can obtain PRC4 either through an IIA specialty certification (CCSA, CGAP, or CFSA) or through an approved non-IIA certification. A complete list of approved certifications is available at www.globaliia.org/certification. CIA candidates who have passed an IIA specialty certification exam will automatically receive PRC4 and do not need to register for PRC4 or submit further documentation. CIA candidates who wish to receive PRC4 based on an approved non-IIA certification must complete the following steps:

- Complete and submit the "CIA – Registration for Part 4 Professional Recognition Credit" form in the CCMS and provide appropriate payment.
- Submit documentation of successful completion of the approved certification. Documentation of completing only the examination requirements for any given certification, with the exception of The IIA's specialty certifications (CCSA, CFSA, CGAP) will not be accepted. The certification used for the exemption must also be in current status. Examples of valid documentation include a copy of the appropriate certification certificate or a letter from the sponsoring organization indicating that the candidate has successfully completed the certification requirements and is in current status.

Documentation should be submitted as an e-mail attachment to certification@theiia.org or faxed to +1-407-937-1108. Candidates must include their candidate ID number on all documentation (or in the name of the attachment for e-mailed documentation).

Documentation will typically be reviewed within approximately five business days of receipt. Candidates should provide documentation showing either an expiration date in the future of the license with a valid date on it (and licenses should generally be requested if the candidate is submitting PRC4 for a CPA – globally). You may confirm that the document has been approved by going to www.theiia.org/certification, logging in to your record on the CCMS, and clicking on the appropriate certification program on the "Certification Progress" screen. If your documentation is not approved, you will be contacted. Your credit for Part 4 will not be obtained until both the appropriate PRC4 registration (with payment) and documentation have been received and processed.

STANDARDS OF ELIGIBILITY AND VERIFICATION REQUIREMENTS FOR THE:

- CERTIFICATION IN CONTROL SELF ASSESSMENT® (CCSA®)
- CERTIFIED FINANCIAL SERVICES AUDITOR® (CFSA®)
- CERTIFIED GOVERNMENT AUDITING PROFESSIONAL® (CGAP®)

***Special note on the CRMA Requirements:** The requirements for the CRMA program are currently under development. We will announce the requirements, once approved, on our website www.globaliia.org.

To be eligible for CCSA, CFSA, and CGAP certification, a candidate must meet all of the following requirements:

1. EDUCATION

REQUIREMENT

- Candidates must hold a bachelor's degree (or higher degree) or its educational equivalent from an accredited university-level institution. Applicants must meet the education requirement before their application can be approved and before they can register and sit for an exam.

EQUIVALENTS/EXCEPTIONS

- A minimum of two years of post-secondary education with an accredited organization, plus three years of general business experience, may be substituted for a bachelor's degree in the CCSA, CFSA, and CGAP programs. (This exception is not allowed for the CIA program.)

REQUIRED DOCUMENTATION

- Applicants must indicate their highest level of education on the specialty-exam application.
- Proof of education (copy of degree or transcripts) is required. This document should be faxed or e-mailed (along with a cover sheet indicating the candidate's ID number) immediately following completion of the application.
- Candidates may be accepted into the respective program based on the information that they provide about their education on the application, but supporting documentation is still required.
- Applicants must provide accurate information on the application. If a candidate's submitted documentation does not support the information that was provided on the application, the candidate can face review and censure by The IIA's International Ethics Committee, including, but not limited to, removal from the certification program and revocation of the exam or certification.

2. EXPERIENCE

REQUIREMENT

- CCSA candidates must have one year of control-related business experience, such as CSA, auditing, quality assurance, risk management, or environmental auditing.
- CFSA candidates must have two years of audit experience in a financial services environment.
- CGAP candidates must have two years of audit experience in a government environment (federal, national, state/provincial, local, quasi-governmental areas, or authority/crown corporation).

REQUIRED DOCUMENTATION

A completed, signed Experience Verification Form is required. This document should be submitted upon full completion of the experience requirement.

- Candidates may apply to the program and sit for the exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.
- The Experience Verification Form is available on page 31.

3. PROFESSIONAL CONDUCT

REQUIREMENT

- To be eligible for certification, an applicant must exhibit high moral and professional character and agree to abide by The IIA's Code of Ethics. Agreement is a required part of the application process and is attested to on the application. The IIA's Code of Ethics is available on page 26 and online at www.globaliia.org/guidance.

REQUIRED DOCUMENTATION

- Candidates must submit a Character Reference Form completed by an IIA-certified individual (CIA, CCSA, CGAP, or CFSA), the candidate's supervisor, or the candidate's professor. This document should be faxed or e-mailed immediately following completion of the application.
- Candidates may apply to the program and sit for the exam prior to submitting the Character Reference Form, but will not be certified until all program requirements have been met.
- The Character Reference Form is available on page 28.

4. FACILITATION EXPERIENCE FOR CCSA CANDIDATES

THIS REQUIREMENT DOES NOT APPLY TO THE CFSA OR CGAP PROGRAMS.

REQUIREMENT

- CCSA candidates must have seven hours of acceptable facilitation experience or at least 14 hours of acceptable facilitation training. Facilitation experience or training must meet the guidelines listed on the Facilitation Validation Form on page 30. Candidates may apply to the CCSA program and sit for the CCSA exam prior to satisfying the facilitation requirement, but they will not be certified until all program requirements have been met.

REQUIRED DOCUMENTATION

- A Facilitation Validation Form is required.

5. EXAMINATION

REQUIREMENT

- Candidates must successfully complete the appropriate exam for their chosen specialty-certification program.
- For CGAP candidates, an international version of the exam is available, as well as a version that is specific to the United States.
- CFSA candidates must choose one of three disciplines for their exam: Banking, Insurance, or Securities.

REQUIRED DOCUMENTATION

- Candidates must register for an exam once their candidate application is approved. Candidates register online through the CCMS at www.globaliia.org/certification.

SUBMITTING AND CONFIRMING REQUIRED DOCUMENTATION

Required documentation should be submitted as an e-mail attachment to certification@theiia.org or sent via fax to +1-407-937-1108. Please be sure to include your candidate ID on all correspondence with us. Submitted documents will typically be reviewed within approximately five business days of receipt. You may confirm that the document has been approved by going to www.globaliia.org/certification, logging in to your record on the CCMS, and clicking on the appropriate certification program on the "Certification Progress" screen. If the documentation is not approved, you will be contacted.

ELIGIBILITY PERIOD

The certification program's eligibility requires candidates to complete the program certification process within four years of application approval. If a candidate has not completed the certification process within four years, all fees and exam parts will be forfeited.

CCSA EXAM CONTENT*

The CCSA exam tests a candidate's understanding of important CSA fundamentals, processes, and related topics such as risk, controls, and business objectives. The one-part exam includes 115 multiple-choice questions covering six domains:

- CSA fundamentals
- CSA program integration
- Elements of the CSA process
- Business objectives/organizational performance
- Risk identification and assessment
- Control theory and application

Candidates are given 2 hours and 55 minutes to complete the exam. For detailed topic outlines, visit www.globaliia.org/certification. Exam topics and/or format are subject to change as approved by the Exam Development Committee.

CFSA EXAM CONTENT*

The CFSA exam tests a candidate's knowledge of current audit practices and understanding of internal audit issues, risks, and remedies in the financial services industry. The one-part exam includes 115 multiple-choice questions. The first 90 questions cover four domains at an awareness level:

- Financial services auditing
- Auditing financial services products
- Auditing financial services processes
- The regulatory environment

For the final 25 questions, CFSA candidates are tested at the proficiency level in their chosen discipline of banking, insurance, or securities.

Candidates are given 2 hours and 55 minutes to complete the exam. For detailed topic outlines, visit www.globaliia.org/certification. Exam topics and/or format are subject to change as approved by the Exam Development Committee.

CGAP EXAM CONTENT*

The CGAP exam tests a candidate's knowledge of audit practices specific to the government sector, and measures understanding of government audit standards, including *The IIA's International Standards for the Professional Practice of Internal Auditing* and the International Organization of Supreme Audit Institutions (INTOSAI) government audit standards. Candidates who take the exam in the United States are also tested on Generally Accepted Government Auditing Standards (GAGAS/Yellow Book).

The one-part CGAP exam includes 115 multiple-choice questions covering four domains:

- Standards, governance, and risk/control frameworks
- Government auditing practice
- Government auditing skills and techniques
- Government auditing environment

Candidates are given 2 hours and 55 minutes to complete the exam.

For detailed topic outlines, visit www.globaliia.org/certification. Exam topics and/or format are subject to change as approved by the Exam Development Committee.

*The question counts listed are representative of changes to be implemented mid-2013 for IIA specialty exams (*reference pg.13*). Until the time of transition, the current 125-question specialty exam structure will remain in place. To view the transition timeline, please see: https://www.globaliia.org/news/Pages/2012-Changes-in-IIA-Certification-Exam-Seat-Time.aspx

COMING IN 2013! CRMA EXAM CONTENT

The CRMA will test a candidate's understanding of important risk management fundamentals, assurance processes, elements of risk, and business objectives.

The exam content is currently under development. The syllabus will be released in mid-2012, and the exam will be offered as of mid-2013.

The eligibility and certification requirements are under development. This information will be released before the launch of the exam in 2013.

For current information and status updates on the CRMA, visit www.globaliia.org/certification/crma-certification.

IIA CERTIFICATION APPLICATION AND EXAM REGISTRATION PRICING

See The IIA's website for the most current pricing information: www.globaliia.org. All fees are non-refundable and non-transferable.

Pricing in this link is applicable in the United States, Canada, and many other countries throughout the world. However, these prices may be different in countries where the exams are administered through agreements with IIA institutes.

RESCHEDULING EXAMS

Once you make an appointment, you will be permitted to make changes for a USD $50 fee per reschedule or cancellation. Changes must be made no later than two days prior to your current appointment. After that time, if you do not appear for your exam at your scheduled location on your scheduled date and time, you will be considered a "no-show," your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

THE IIA'S CODE OF ETHICS

The purpose of The IIA's Code of Ethics is to promote an ethical culture in the profession of internal auditing.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

A code of ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about governance, risk management, and control.

The IIA's Code of Ethics extends beyond the Definition of Internal Auditing to include two essential components:

- **Principles** that are relevant to the profession and practice of internal auditing.
- **Rules of Conduct** that describe behavior norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors.

"Internal auditors" refers to IIA members, recipients of or candidates for IIA professional certifications, and those who perform internal audit services within the Definition of Internal Auditing.

APPLICABILITY AND ENFORCEMENT OF THE CODE OF ETHICS

This Code of Ethics applies to both entities and individuals that perform internal audit services.

For IIA members and recipients of or candidates for IIA professional certifications, breaches of the Code of Ethics will be evaluated and administered according to The IIA's Bylaws and Administrative Directives. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable, and therefore the member, certification holder, or candidate can be liable for disciplinary action.

PRINCIPLES

Internal auditors are expected to apply and uphold the following principles:

- **Integrity.** The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.
- **Objectivity.** Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.
- **Confidentiality.** Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
- **Competency.** Internal auditors apply the knowledge, skills, and experience needed in the performance of internal audit services.

RULES OF CONDUCT

1. INTEGRITY

Internal auditors:

- Shall perform their work with honesty, diligence, and responsibility.
- Shall observe the law and make disclosures expected by the law and the profession.
- Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.
- Shall respect and contribute to the legitimate and ethical objectives of the organization.

2. OBJECTIVITY

Internal auditors:

- Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.
- Shall not accept anything that may impair or be presumed to impair their professional judgment.
- Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. CONFIDENTIALITY

Internal auditors:

- Shall be prudent in the use and protection of information acquired in the course of their duties.
- Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

4. COMPETENCY

Internal auditors:

- Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
- Shall perform internal audit services in accordance with the I*nternational Standards for the Professional Practice of Internal Auditing*.
- Shall continually improve their proficiency and the effectiveness and quality of their services.

CHARACTER REFERENCE FORM

NOTE TO RECOMMENDER

The individual named below has applied to one of the certification programs administered by The Institute of Internal Auditors. In considering the candidate's qualifications for any of our certifications, we require a character reference evaluation by an individual with an IIA certification, the candidate's supervisor, or the candidate's professor. The basis for this evaluation is the Code of Ethics established by The IIA. Please read the Code of Ethics and then complete and sign this form. The Code of Ethics is available at www.globaliia.org/guidance.

INFORMATION ABOUT CANDIDATE

Candidate's ID Number: _____

Candidate's Name (please print):

_____

(Last Name) (First Name) (Middle Initial)

Candidate's Organization: _____

INFORMATION ABOUT RECOMMENDER

I am (check all that apply):

- ☐ A CIA (Certified Internal Auditor)
- ☐ A CCSA (Certification in Control Self-Assessment)
- ☐ A CGAP (Certified Government Auditing Professional)
- ☐ A CRMA (Certification in Risk Management Assurance)
- ☐ A CFSA (Certified Financial Services Auditor)
- ☐ The candidate's supervisor (current or prior)
- ☐ The candidate's professor

Name (please print): _____

Title/Position: _____

Organization: _____

Address: _____

Phone: _____ Fax: _____

E-mail: _____

STATEMENT OF CHARACTER REFERENCE

In my opinion, the candidate named on this form exhibits high moral and professional character and meets the qualifications set forth by the Code of Ethics established by The Institute of Internal Auditors.

Recommender's Signature: _____

Date: _____

Please submit completed form as an attachment to certification@theiia.org or fax to +1-407-937-1108. This document will be reviewed within approximately five business days of receipt at The IIA. You may confirm that the document has been approved by going to www.globaliia.org/certification, logging in to your record on the Certification Candidate Management System (CCMS), and clicking on the appropriate certification program on the Certification Progress screen. If the document cannot be approved, you will be contacted.

UNIVERSITY STUDENT/PROFESSOR DISCOUNTS REGISTRATION FORM

NOTE TO UNIVERSITY OFFICIAL

The Institute of Internal Auditors (IIA) offers reduced application and exam registration fees for the Certified Internal Auditor® (CIA®) program to candidates who are full-time students or professors/educators (full-time or part-time) at accredited universities, as outlined below. In order for a candidate to be eligible for these reduced fees, the candidate's school must confirm that certain requirements are met using the form below. Please complete and sign this form, and return it to the student/professor for submission.

INFORMATION ABOUT CANDIDATE

IIA Candidate ID Number: _____

Candidate's Name (please print): _____
(Last Name) (First Name) (Middle Initial)

NOTE TO CANDIDATE (FULL-TIME STUDENT/PROFESSOR)

In order to receive reduced fees for the CIA program, you must complete the following steps (steps 1, 2, 6, and 8 not applicable if you are already a candidate in the CIA program):

1. Follow directions in the Candidate Handbook to log in to The IIA's Certification Candidate Management System (CCMS), set up a profile, and receive a candidate ID number.
2. Complete the "CIA Application – Student/Professor" in the CCMS and pay the reduced student/professor application fee. If you do not have Internet access, you can use the paper application form, but your processing times will be significantly longer. Your application will be held as pending until your Full-Time Student/Professor Status Form is received and approved.
3. Have an official from your university complete and sign this Full-Time Student/Professor Status Form and return it to you. You must include your candidate ID number on the form.
4. Professors: You must also submit a letter from your local IIA chapter or institute supporting your request for professor status for pricing. You must include your candidate ID number on the letter and submit it along with this Full-Time Student/Professor Status Form.
5. Submit the completed form (and letter, for professors) as an attachment to certification@theiia.org or fax to +1-407-937-1108. This document will be reviewed within approximately five business days of receipt at The IIA. To verify approval, log in to the CCMS and click on Supporting Requirements — approved student/professor forms will have an Effective Date and an Expiration Date.
6. Once this form is approved, your "CIA Application – Student/Professor" will be reviewed. Upon approval, you will receive an e-mail notifying you that you can proceed with the registration process.
7. The University Student/Professor Discounts Registration Form and associated fees are valid for 180 days from the date that the form is processed/approved at The IIA. You will automatically receive the reduced pricing for registrations completed within the 180-day period. A new form is required after 180 days if you are still eligible for discounted pricing.
8. If your CIA application is denied because you do not meet the requirements for student/professor status, you will be notified, and your CIA application will be cancelled and refunded. You must submit a regular CIA application in order to apply to the CIA program.

CONFIRMATION OF FULL-TIME STUDENT/PROFESSOR STATUS

I confirm that the candidate named on this form is a:

___ Full-time undergraduate* student (enrolled in at least 12 semester hours or equivalent) in his/her senior (final) year, as defined by our institution.

___ Full-time graduate student (enrolled in at least 9 semester hours or equivalent), as defined by our institution.

___ Full-time or part-time professor at our institution, as defined by our institution. Please specify the courses being taught during this semester/quarter:

_____

_____

* Full-time university students in their senior (final) year may enter the CIA program and sit for CIA exam parts before completing their education requirement; however, they must complete the education requirement before they can be certified.

INFORMATION ABOUT UNIVERSITY OR COLLEGE OFFICIAL

Name of College/University Official (please print): _____

Title: _____

Phone: _____ E-mail: _____

Name of College or University: _____

Signature of College or University Official: _____

Date**: _____

***Note: Form must be submitted within 30 days of this date.*

CCSA FACILITATION VALIDATION FORM

CCSA candidates must present proof of either facilitation experience OR training. This facilitation requirement does not need to be met before taking the CCSA exam but must be met before becoming certified as a CCSA. This form is not required for the CIA, CFSA, or CGAP programs.

VALIDATION OF FACILITATION EXPERIENCE FOR CCSA CANDIDATE

This form or a photocopy of this form should be used to verify attainment of appropriate CSA facilitation experience by a CCSA candidate. The following information should be completed and verified by an individual with an IIA certification or the candidate's supervisor.

INFORMATION ABOUT CANDIDATE

Candidate's ID Number: _____

Last Name: _____

First Name: _____ Middle Initial:_____

Candidate's Organization: _____

INFORMATION ABOUT VERIFIER

I am (check all that apply):

☐ A CCSA (Certification in Control Self-Assessment)

☐ A CIA (Certified Internal Auditor)

☐ A CGAP (Certified Government Auditing Professional)

☐ A CFSA (Certified Financial Services Auditor)

☐ The candidate's supervisor (current or prior)

Other* (explain): _____

Name (please print):_____

Title/Position: _____

Organization:_____

Address: _____

Phone:_____

Fax: _____

E-mail:_____

**Other qualified verifiers will be considered for approval. (An example of other qualified verifiers would be the candidate's contractual clients if CSA is performed by a candidate who is an external consultant.)*

STATEMENT OF VERIFICATION

I verify that the candidate named on this form has satisfied all of the following requirements:

- Facilitated or co-facilitated at least one (1) control self-assessment (CSA) workshop, acquiring at least seven (7) total hours of direct facilitation or co-facilitation experience. A CSA workshop is one that assesses and evaluates risks, controls, or processes supporting the achievement of objectives.
- Demonstrated, through facilitation or co-facilitation, the ability to encourage group participation, resolve conflict (if applicable), and build consensus.
- Been involved in the planning of at least one (1) CSA workshop.
- Received assessment/feedback on performance as a facilitator or co-facilitator.

Verifier's Signature: _____

Date: _____

VALIDATION OF FACILITATION TRAINING FOR CCSA CANDIDATE

This form or a photocopy of this form should be used to verify completion of appropriate facilitation training by a CCSA candidate. The following information should be completed and verified by the CCSA candidate.

INFORMATION ABOUT CANDIDATE

Candidate's ID Number: _____

Last Name: _____

First Name: _____ Middle Initial:_____

Candidate's Organization: _____

TRAINING CRITERIA

Appropriate courses must include all of the following:

- Facilitation techniques, including methods to encourage participation, probe for information, and keep discussions on topic.
- Conflict-resolution techniques, including techniques for handling difficult participant types.
- Consensus-building techniques.
- Group dynamics and/or group decision-making.
- Workshop planning.
- Facilitation exercise, including group assessment/feedback to participant.

TRAINING ATTENDED

Name of Course: _____

Basic Course Description: _____

_____

_____

_____

Course Provider:_____

Name of Instructor(s): _____

_____

Course Date(s):_____

Total Time (Hours) in Course (Minimum 14 hours):

STATEMENT OF VERIFICATION

I verify that the information provided above is correct and that the submitted course meets the criteria listed above for appropriate courses.

Candidate's Signature: _____

Date: _____

REQUIRED INFORMATION

Please attach proof of course completion. If the course is not one of the courses pre-approved by The IIA, please attach a course description and/or agenda along with contact information for the course provider. (See www.globaliia.org/training for pre-approved courses.)

Please submit completed form as an attachment to certification@theiia.org or fax to +1-407-937-1108. This document will be reviewed within approximately five business days of receipt at The IIA. You may confirm that the document has been approved by going to www.globaliia.org/certification, logging in to your record on the Certification Candidate Management System (CCMS), and clicking on the CCSA certification program on the Certification Progress screen. If the document cannot be approved, you will be contacted.

EXPERIENCE VERIFICATION FORM

INFORMATION ABOUT CANDIDATE

Candidate's Name (Please Print): _____
(Last Name) (First Name) (Middle Initial)

Candidate's ID Number:_____

The individual named above has applied to the following certification program (check one) and must submit a completed, verified copy of this form in order to complete the experience requirement, as outlined below:

☐ CIA (Certified Internal Auditor) – 24 months of internal audit experience or its equivalent (defined as experience in audit/assessment disciplines, including external auditing, quality assurance, compliance, and internal control).

☐ Please check here if you have submitted a Master's degree.

☐ CCSA (Certification in Control Self-Assessment) – 12 months of control-related business experience, such as CSA, auditing, quality assurance, risk management, or environmental auditing.

☐ CGAP (Certified Government Auditing Professional) – 24 months of auditing experience in a government environment (federal, state/provincial, local, quasi-governmental areas, authority/crown corporation).

☐ CFSA (Certified Financial Services Auditor) – 24 months of audit experience in a financial services environment.

☐ CRMA (Certification Risk Management Assessment) – 24 months of audit experience in a financial services environment.

Professors: Two years of teaching experience in a related topic will be accepted as the equivalent of one year of work experience.
If teaching experience is being verified, list course titles, dates, and description of courses.

PLEASE COMPLETE THE FOLLOWING SECTION WITH EXPERIENCE INFORMATION. PLEASE USE ADDITIONAL FORMS IF NEEDED.

Name of Organization: _____ Title: _____

Type of Industry: ___ Government ___ Financial Services ___ Other

Dates (Month/Day/Year) From: ____/____/____ To: ____/____/____ ☐ currently in this position

Check job duties: ☐ internal audit ☐ quality assurance ☐ risk management ☐ audit/assessment disciplines
☐ compliance ☐ external auditing ☐ internal control

Other: _____

Name of Organization: _____ Title: _____

Type of Industry: ___ Government ___ Financial Services ___ Other

Dates (Month/Day/Year) From: ____/____/____ To: ____/____/____ ☐ currently in this position

Check job duties: ☐ internal audit ☐ quality assurance ☐ risk management ☐ audit/assessment disciplines
☐ compliance ☐ external auditing ☐ internal control

Other: _____

INFORMATION ABOUT VERIFIER

I am (check all that apply): ☐ A CIA ☐ A CCSA ☐ A CGAP ☐ A CFSA ☐ A CRMA ☐ The candidate's supervisor (current or prior)

Name (please print): _____

Title/Position: _____

Organization: _____

Address: _____

Phone: _____ Fax: _____

E-mail: _____

STATEMENT OF VERIFICATION

I verify that the candidate named on this form has completed the experience as listed above, and I attest that this experience meets the experience requirement of the program to which the candidate is applying, as outlined above.

Verifier's Signature: _____ Date: _____

Please submit completed form as an attachment to certification@theiia.org or fax to +1-407-937-1108. This document will be reviewed within approximately five business days of receipt at The IIA. You may confirm that the document has been approved by going to www.globaliia.org/certification, logging in to your record on the Certification Candidate Management System (CCMS), and clicking on the appropriate certification program on the Certification Progress screen. If the document cannot be approved, you will be contacted.

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