Program Guidelines and Operating Framework

The IIA's Global IAEP Program

Universities wishing to have their internal audit curriculum endorsed by The IIA may submit applications twice each year on April 1 and October 1. Criteria focused on factors related to curriculum quality, continuity and sustainability have been established to help universities participate in the IAEP program. Global and university differences are addressed through principles versus rules based criteria. The attached IAEP Framework provides more details. Please note that these are guidelines; however, if you have difficulty meeting specific criteria, please explain why in your application.

Guidelines

General — A comprehensive five-year business plan is required. It should address all aspects of the curriculum, including faculty commitment, growth potential, and sustainability. A letter of support from the dean/department head or similar position is also required.

The curriculum is expected to remain in good standing and undergo re-endorsement after five years. IAEP participation requires commitment from the university and the local IIA chapter or institute.

Faculty — An important criterion for approving a university for admission into the IAEP program is the support of the entire faculty of the department in which the internal audit curriculum will reside.

The IAEP Coordinator can be an appropriately qualified adjunct professor or professional staff member of the institution; however, a full-time educator is preferred. It is preferred that the coordinator be a CIA so as to both set an example for their students AND understand the nature of what being a CIA means. Largely, the success of an IAEP program depends on the commitment of the Coordinator.

The person overseeing the IA curriculum must approach the task from an academic point of view so that rigorous curriculum, learning outcomes and objectives are developed and updated on a regular basis.

The Internal Audit course(s) instructor must be a CIA or an appropriately qualified instructor (subject to committee review of qualifications).

Curriculum vitae for all who teach in the program must be included in the application. Internal audit experience, relevant credentials, and professional memberships, if not part of the CVs, should be added.

Internal Auditing Curriculum — The application must include the proposed internal audit curriculum. Identify the existing and planned courses by name, content (e.g. course components, syllabus), frequency of offerings, admissions criteria, and current completion statistics through two years. The curriculum must be part of the university's official academic catalog and courses must be credit bearing

Student completing approved internal audit curriculum at an approved IAEP University are eligible to receive a completion certificate from The IIA Global Headquarters at the discretion of the university coordinator.

Student Internships or Equivalent Practical Work Experience — Internships or equivalent supervised practical work experiences, for course credit, provide students opportunities to gain applied experience and advance their audit-related competencies before being hired as full-time employees. This section of the application should describe the internal audit-related internship or practical work experience opportunities and the organizations providing them.

Advisory Board — The existence of a separate Internal Audit advisory board that includes members from local IIA chapter/institute is preferred; however, if not feasible, internal audit representation on the business/accounting advisory board will be considered. The application should describe the existing advisory board and the internal audit representation.

Internal Audit Student Organization — Participation in an internal audit student organization is recommended. It helps to develop important leadership and teamwork skills as well as curriculum visibility on campus and in the business community. Student organizations and their local IIA chapter/institute should partner to advocate and promote the internal audit profession, the value of IIA membership and the availability of resources from the IIA.

The IIA Chapter/Institute Involvement — A successful program needs a strong partnership between the local IIA and university. The types of support often seen are:

- Coordinate internships/practical work experience opportunities

- Coordinate guest speakers

- Provide networking opportunities with the business community

- Identify IIA members to participate on the Advisory Board

- Provide access to IIA meetings

The application should document the various types of support The IIA chapter/institute has agreed to provide. A Board of Governors' resolution which supports the proposed IAEP program is required.

Accreditation/International Reputation — Universities are expected to have programs of high quality. Such quality establishes a standard for any newly developed curriculum. An appropriate international accreditation[1] or recognition is required to evidence the quality criteria of the curriculum. Accreditation through internationally recognized bodies is preferred. Other forms of recognition by higher education regulators or relevant professional bodies will also be considered.

[1] Examples of internationally accrediting bodies are AACSB International (The Association to Advance Collegiate Schools of Business International) and EFMD's (European Federation of Management Development) EQUIS (European Quality Improvement System) accreditation

Category	Internal Auditing Foundation	Comprehensive Internal Auditing	Center for Internal Auditing Excellence
Curriculum — Concentration Level (within a degree program)	Undergraduate/Baccalaureate or Graduate/Post graduate [1] • Two core course equivalents per year (one of the two must be Principles of Internal Auditing). [2] • Courses must be taught a minimum of one year prior to application. • The Principles of Internal Auditing course must be taught annually.	Undergraduate/Baccalaureate or Graduate/Post graduate [1] • Principles of internal auditing AND • Two additional courses, one of which must be core[2] and all courses must be taught annually. • For an internship to be considered as a course, it must be tracked, evaluated, and granted university credit. • Proficiency in interpersonal skills must be exhibited through evaluation of educational activities or prior experience. [3]	Undergraduate/Baccalaureate or Graduate/Post graduate [1] • Internal Audit track/concentration/diploma incorporated into a degree program [2] OR • Internal audit major/degree. [2] • For an internship to be considered as a course, it must be tracked, evaluated and granted university credit. • A minimum of four courses [2] is required as a Center Program and all courses taught annually. • Proficiency in interpersonal skills must be exhibited through evaluation of educational activities or prior experience.[3]
Enrollment Sources	Any discipline as approved by school.		
Program Quality Assurance (QA) — QA Program	Achieve and maintain a recognized international accreditation, such as AACSB International or EFMD's EQUIS.		
Program Sustainability	• Support for the IAEP Coordinator and program is evident from the university and local IIA chapter/ institute. • IAEP core courses must be offered at least annually.	• Support for the IAEP Coordinator and program is evident from the university and local IIA chapter/ institute. • IAEP core courses must be offered at least annually. • IAEP Coordinator identified an Assistant Coordinator to the program.	• Support for the IAEP Coordinator and program is evident from the university and local IIA chapter/ institute. • IAEP core courses must be offered at least annually. • A succession plan is in place for the IAEP program.
External Advisory Board	Ensure IAEP program is within the scope of the existing school/department advisory board.	An active IAEP advisory board functioning separately or as part of a school/department board is required; at least one member should be an internal audit practitioner.	An active IAEP advisory board is required; the majority of members must be internal audit practitioners.
Number of graduating students completing the IAEP curriculum [4]	No minimum requirement established.	Consistently showing at least 10 students annually **completing the IAEP curriculum.** .	Consistently showing at least 25 students annually **completing the IAEP curriculum**.

Category		Internal Auditing Foundation	Comprehensive Internal Auditing	Center for Internal Auditing Excellence
IAEP Educators and Coordinators	Faculty/Educator Education & Experience Requirements (professionally or academically qualified as specified by the school's accrediting body)	• Baccalaureate • Masters (preferred) • Governance, Risk and Control (GRC), and Internal Audit (IA) knowledge	• Baccalaureate • Masters (preferred) • Governance, Risk and Control (GRC), and Internal Audit (IA) knowledge • CIA required for all those teaching internal audit courses. • Participate in GRC, internal auditing, consulting OR • Research activities for 80 hours during any five year period.	• Masters • Governance, Risk and Control (GRC), and Internal Audit (IA) knowledge • CIA required for all those teaching internal audit courses • Participate in GRC , internal auditing, consulting, OR • Research activities for 160 hours during any five year period.
	IAEP Coordinator Education Requirements (professionally or academically qualified as specified by the school's accrediting body)	• IAEP Coordinator must be full-time educator and able to demonstrate knowledge of current internal audit practice and guidance (CIA certification preferred). • Appropriate certification.	• IAEP Coordinator must be full-time educator and able to demonstrate knowledge of current internal audit practice and guidance (CIA certification preferred). • Appropriate certification.	• IAEP Coordinator and successor must be full-time educator and able to demonstrate knowledge of current internal audit practice and guidance (CIA certification preferred). • Appropriate certification.
	IIA Membership	Those teaching internal audit courses must be IIA members.		
Students	Internal Audit Internships/Co-ops	N/A	Minimum of five weeks internship or equivalent co-op time. [5]	Eight weeks to full semester internship or equivalent co-op time. [5]
	IIA Membership	Membership encouraged.	Membership encouraged.	Membership required.
	Participation in Professional Organizations	N/A	Attend two IIA chapter/institute or internal audit student organization meetings.	• Attend minimum of three local IIA chapter/institute or internal audit student organization meetings. • Take an active role in chapter/institute activities.
	CIA Exam	N/A	Students should be encouraged to pass Part 1 of the exam before graduation.	It is expected that students pass parts 1 & 2 of the exam before graduation.

Category		Internal Auditing Foundation	Comprehensive Internal Auditing	Center for Internal Auditing Excellence
Resources	Mentors/People Resources Supplied by IIA HQ or local IIA Chapters/Institutes as available	▪ Comprehensive and Center IAEP Program Coordinators (educators)	▪ Comprehensive and Center IAEP Program Coordinators (educators)	▪ Collaboration of Center IAEP Program Coordinators (educators)
		▪ IIA Committee Members ▪ IIA Professional Staff ▪ Chapter/Institute Members ▪ Guest Speakers – Internal Audit Foundation's Academic Fund Donors		
	Materials and Services provided by The IIA	▪ Books for program library ▪ Teaching aids ▪ Case studies ▪ IIA Academic Relations web page ▪ Promotional materials ▪ IAEP Coordinators Resource Site [6] ▪ Other resources for Comprehensive Program and Center Programs ▪ Forums ▪ Attendance at the annual IAEP Leadership & Networking Conference		
	Funding Through IIA Internal Audit Foundation's Academic Fund [7]	May request grants		

[1] To ensure "degree" classifications are understood around the world, consider the terms "Undergraduate", "Baccalaureate" and "Bachelor's" degree as equivalent. "Graduate" and "Postgraduate" degree by coursework are also equivalent.

[2] See *The IIA Global Model Internal Audit Curriculum* at www.theiia.org/academic for recommended courses.

[3] See *IAEP Evaluation of Interpersonal Skills* for interpersonal skills required in internal auditing (on the following page).

[4] The total number of students can be baccalaureate or (post) graduate or both.

[5] Co-ops or working in internal audit or other "real" world experience such as case studies or team "live" audits may be substituted for internships and must be documented by school.

[6] IAEP Coordinators Resource Website Link

[7] Grants from the Internal Audit Foundation's Academic Fund is available to Comprehensive and Center programs for the purpose of enhancing their IAEP programs. For specific funding priorities, please contact academic@theiia.org.