



CFSA, CGAP, CCSA Transition

# FAQs

June 2019

# Frequently Asked Questions (FAQ)

**Q. How is the Certified Government Auditing Professional (CGAP) certification changing?**

**A.** The CGAP certification will be repositioned to an assessment-based certificate program. The CGAP remains a valid designation, and current CGAP certification holders retain “certified” status and continue using the designation as long as they meet continuous professional education (CPE) requirements. Additionally, The IIA is offering the CIA Specialty Challenge Exam for active CGAP holders, certified by 31 December 2018, starting in 2019.

**Q. How is the Certified Financial Services Auditor (CFSA) certification changing?**

**A.** The CFSA certification will be repositioned an assessment-based certificate program. The CFSA remains a valid designation, and current CFSA certification holders retain “certified” status and continue using the designation as long as they meet CPE requirements. Additionally, The IIA is offering the CIA Specialty Challenge Exam for active CFSA holders, certified by 31 December 2018, starting in 2019.

**Q. How is the Certification in Control Self-Assessment (CCSA) certification changing?**

**A.** The current CCSA certification was released in early 2000. With internal control being part of risk management, relevant CCSA exam content will be integrated into the Certification in Risk Management Assurance (CRMA) through the next CRMA exam update. The CCSA remains a valid designation, and current CCSA certification holders retain “certified” status and continue using the designation as long as they meet CPE requirements. Additionally, The IIA is offering the CIA Specialty Challenge Exam for active CCSA holders, certified by 31 December 2018, starting in 2019.

**Q. Can I continue to apply for CCSA/CGAP/CFSA certification or take a CCSA/CGAP/CFSA exam?**

**A.** The IIA is no longer accepting CGAP/CFSA/CCSA program applications. Candidates already approved into the programs will be permitted to take the exams to obtain certification by 31 December 2020.

**Q. Will my CGAP/CFSA/CCSA designation continue to be valid?**

A. Yes. CGAP/CFSA/CCSA designations continue to be valid. Certified individuals will retain their CGAP, CFSA, and CCSA designations as long as they continue professional education and meet CPE requirements annually. If a certified individual fails to meet their CPE requirements by the reporting deadline, the individual will automatically be placed in “inactive (grace period)” status. If an individual’s certification status remains inactive for more than 12 months due to non-reporting, the individual will be placed in “inactive” status. Certified individuals in “inactive (grace period)” or “inactive” status may not use their designations until the requirements are met.

**Q. How do I maintain my CGAP, CFSA, or CCSA certification?**

A. Certification holders must obtain continuous professional education (CPE) and report CPE annually to retain certification.

**Q. If a certified individual goes into inactive (grace period)/inactive/retired status, will the individual be permitted to report delinquent CPE and/or reinstate in order to return to an active status?**

A. Yes. Individuals with an “inactive (grace period)” status may change the status back to “active” by completing the prior year’s CPE reporting form for each certification held. Individuals with an “inactive” status may change the status from inactive back to active by meeting the CPE requirements for one reporting period, completing a reinstatement reporting form for each certification or qualification held with an inactive status, and paying a reinstatement fee. Please refer to the IIA’s [CPE policy](#).

**NOTE: If your CCSA/CFSA/CGAP certification is inactive or retired, you must complete the reinstatement form and pay applicable fees to return your designation to “Certified” status before you will have access to the CIA Specialty Challenge Exam application. Once the reinstatement form is completed, your certification status will be updated immediately in your CCMS profile.**

**Q. Will The IIA continue to offer training/courses to support the CPE requirements for CGAP, CFSA, and CCSA?**

A. Yes. The IIA will provide various training and resources to support CPE requirements. Certification holders can earn CPE hours through various formats on a broad range of topics. Please refer to the IIA’s [CPE policy](#).

**Q. What is an assessment-based certificate?**

A. An assessment-based certificate program includes the following components:

- A curriculum.
- A course of instruction based on the curriculum, which could be offered by IIA Global or IIA affiliates.

- An exam based on the curriculum, to assess participants' achievement.
- A certificate awarded only to those who pass the exam.

The IIA is developing the assessment-based certificate programs for internal auditors in public sector and financial services industry. More details will be available in 2019.

**Q. I hold a CIA and CGAP/CFSA/CCSA certification. What should I do?**

A. Continue to obtain and report annual CPE to retain “active” status for all certifications.

**Q. I do not hold the CIA, but hold an active CGAP/CFSA/CCSA certification. What should I do?**

A. Continue to obtain and report annual CPE to retain “active” certification status. You may be eligible for the CIA Specialty Challenge Exam. Please check the eligibility requirements.

**Q. I do not hold the CIA certification and my current CGAP/CFSA/CCSA certification status is inactive (grace period). What should I do?**

A. CGAP/CFSA/CCSA certified individuals in “inactive (grace period)” status should obtain and report delinquent CPE to return to an active status and may be eligible for the CIA Specialty Challenge Exam. Please check the eligibility requirements.

**Q. I do not hold the CIA certification and my current CGAP/CFSA/CCSA certification status is inactive/retired. What should I do?**

A. CGAP/CFSA/CCSA certified individuals with an “inactive/retired” status must meet the CPE requirements for one reporting period, complete the reinstatement form for each certification held, and pay a reinstatement fee to return to active status to be eligible for the CIA Specialty Challenge Exam. Please check the eligibility requirements.

**NOTE: If your CCSA/CFSA/CGAP certification is inactive or retired, you must complete the reinstatement form, pay applicable fees, and submit an incident through your CCMS profile requesting the CIA Specialty Challenge Exam application.**

**Q. I do not hold the CIA but am in the process of obtaining the CGAP/CFSA/CCSA certification, what should I do?**

A. CGAP/CFSA/CCSA candidates should complete their CGAP, CFSA, or CCSA certification program within their remaining four-year eligibility window. If CGAP, CFSA, or CCSA certification was successfully achieved by 31 December 2018, candidates may be eligible for the CIA Specialty Challenge Exam. Please check the eligibility requirements.

**Q. I hold the CIA and am in the process of obtaining the CGAP/CFSA/CCSA certification, what should I do?**

A. CGAP/CFSA/CCSA candidates should complete their CGAP, CFSA, or CCSA certification program within their remaining four-year eligibility window and report required CPE to maintain the CGAP/CFSA/CCSA certification once certified.

**Q. What are the CIA Specialty Challenge Exam details? How many questions? How long do I have to complete the exam?**

A. The CIA Specialty Challenge Exam was developed for current CCSA/CFSA/CGAP certification holders to bridge the gap between the CCSA, CGAP, and CFSA exams and the 2019 CIA exam, with emphasis on the International Professional Practices Framework (IPPF). Candidates who pass the CIA Specialty Challenge Exam will receive the CIA designation. The CIA Specialty Challenge Exam is delivered in a multiple choice format, containing 150 questions. Candidates will have three (3) hours to complete the exam. The syllabus for the CIA challenge exam is included in Appendix A.

**Q. What does the CIA Specialty Challenge Exam include? What is the cost?**

Language	Package	First Time	Retake
English	<ul style="list-style-type: none"> <li>Application fee</li> <li>Registration fee</li> <li>Customized CIA Learning System in a digital format (access valid for 12 months)</li> </ul>	Member: \$895 Non-Member: \$1,095	Member: \$595 Non-Member: \$795
<ul style="list-style-type: none"> <li>Chinese Traditional</li> <li>Japanese</li> <li>Portuguese</li> <li>Spanish</li> <li>Turkish</li> </ul>	<ul style="list-style-type: none"> <li>Application fee</li> <li>Registration fee</li> </ul>	Member: \$695 Non-Member: \$895	Member: \$595 Non-Member: \$795

**Q. Who is eligible for the CIA Specialty Challenge Exam?**

A. In order to be eligible for the CIA challenge exam, individuals must be CCSA/CFSA/CGAP certified by December 31, 2018 *and* be actively certified throughout the CIA Specialty Challenge Exam application and testing process.

**NOTE: If your CCSA/CFSA/CGAP certification is inactive or retired, you must complete the reinstatement form and pay applicable fees to return your designation to “Certified” status before you will have access to the CIA Specialty Challenge Exam application. Once the reinstatement form is completed, your certification status will be updated immediately in your CCMS profile.**

**Q. I am preparing for the CIA exam, but I don’t have CCSA, CFSA, or CGAP. Am I eligible to take the CIA Specialty Challenge Exam?**

**A.** No, the CIA Specialty Challenge Exam was developed for active CCSA/CFSA/CGAP certification holders.

**Q. Why is the CIA Specialty Challenge Exam bundle in English more expensive?**

**A.** The English exam bundle includes the customized CIA Learning System to help candidates prepare for the CIA challenge exam. The CIA Learning System is not available in the other languages as listed above.

**Q. When can I take the CIA Specialty Challenge Exam?**

**A. English:**

- Apply: 1 April 2019 through 15 December 2020
- Register and Schedule: 1 May 2019 through 15 December 2020
- Sit for the exam: 1 July 2019 through 31 December 2020

**Chinese Traditional, Japanese, Portuguese, Spanish, and Turkish:**

- Apply: 1 April 2019 through 15 December 2020
- Register and Schedule: 1 November 2019 through 15 December 2020
- Sit for the exam: 1 January 2020 through 31 December 2020

**Q. If I fail the CIA Specialty Challenge Exam, can I take it again?**

**A.** Candidates who fail the exam may retake the exam after 60 days from the date of the failed exam. The exam can be retaken until the closing date on 31 December 2020, and those who retake the exam must register and pay a retake fee for each attempt. Retake fees are included in the chart above.

For additional information, please contact our **Customer Relations** team at:

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## Appendix A - CIA Specialty Challenge Exam Syllabus

All exam topics are tested at proficiency level unless otherwise indicated.

<b>I. Essentials of Internal Auditing (30%)</b>
<b>A. Foundations of Internal Auditing</b>
1. Interpret The IIA's Mission of Internal Audit, Definition of Internal Auditing, and Core Principles for the Professional Practice of Internal Auditing, and the purpose, authority, and responsibility of the internal audit activity
2. Explain the requirements of an internal audit charter (required components, board approval, communication of the charter, etc.) – <b>Basic Level (B)</b>
3. Interpret the difference between assurance and consulting services provided by the internal audit activity
4. Demonstrate conformance with the IIA Code of Ethics
<b>B. Independence and Objectivity</b>
1. Interpret organizational independence of the internal audit activity (importance of independence, functional reporting, etc.) – <b>(B)</b>
2. Identify whether the internal audit activity has any impairments to its independence – <b>(B)</b>
3. Assess and maintain an individual internal auditor's objectivity, including determining whether an individual internal auditor has any impairments to his/her objectivity
4. Analyze policies that promote objectivity
<b>C. Proficiency and Due Professional Care</b>
1. Recognize the knowledge, skills, and competencies required (whether developed or procured) to fulfill the responsibilities of the internal audit activity – <b>(B)</b>
2. Demonstrate the knowledge and competencies that an internal auditor needs to possess to perform his/her individual responsibilities, including technical skills and soft skills (communication skills, critical thinking, persuasion/negotiation and collaboration skills, etc.)
3. Demonstrate due professional care
<b>D. Governance, Risk Management, and Control</b>
1. Describe the concept of organizational governance – <b>(B)</b>
2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls – <b>(B)</b>
3. Describe corporate social responsibility – <b>(B)</b>
4. Interpret fundamental concepts of risk and the risk management process
5. Examine the effectiveness of risk management within processes and functions
6. Recognize the appropriateness of the internal audit activity's role in the organization's risk management process – <b>(B)</b>
7. Interpret internal control concepts and types of controls
8. Examine the effectiveness and efficiency of internal controls
<b>E. Fraud Risks</b>
1. Interpret fraud risks and types of frauds and determine whether fraud risks require special consideration when conducting an engagement

2. Evaluate the potential for occurrence of fraud (red flags, etc.) and how the organization detects and manages fraud risks
3. Recommend controls to prevent and detect fraud and education to improve the organization's fraud awareness
4. Recognize techniques and internal audit roles related to forensic auditing (interview, investigation, testing, etc.) – (B)
<b>II. Practice of Internal Auditing (40%)</b>
<b>A. Engagement Planning</b>
1. Determine engagement objectives and evaluation criteria and the scope of the engagement
2. Plan the engagement to assure identification of key risks and controls
3. Complete a detailed risk assessment of each audit area, including evaluating and prioritizing risk and control factors
4. Determine engagement procedures and prepare the engagement work program
5. Determine the level of staff and resources needed for the engagement
<b>B. Information Gathering</b>
1. Gather and examine relevant information (review previous audit reports and data, conduct walk-throughs and interviews, perform observations, etc.) as part of a preliminary survey of the engagement area
2. Develop checklists and risk-and-control questionnaires as part of a preliminary survey of the engagement area
3. Apply appropriate sampling (nonstatistical, judgmental, discovery, etc.) and statistical analysis techniques
<b>C. Analysis and Evaluation</b>
1. Use computerized audit tools and techniques (data mining and extraction, continuous monitoring, automated workpapers, embedded audit modules, etc.)
2. Evaluate the relevance, sufficiency, and reliability of potential sources of evidence
3. Apply appropriate analytical approaches and process mapping techniques (process identification, workflow analysis, process map generation and analysis, spaghetti maps, RACI diagrams, etc.)
4. Determine and apply analytical review techniques (ratio estimation, variance analysis, budget vs. actual, trend analysis, other reasonableness tests, benchmarking, etc.) – Basic Level (B)
5. Prepare workpapers and documentation of relevant information to support conclusions and engagement results
6. Summarize and develop engagement conclusions, including assessment of risks and controls
<b>D. Engagement Supervision</b>
1. Identify key activities in supervising engagements (coordinate work assignments, review workpapers, evaluate auditors' performance, etc.) – (B)
<b>E. Communicating Engagement Results and the Acceptance of Risk</b>
1. Arrange preliminary communication with engagement clients
2. Demonstrate communication quality (accurate, objective, clear, concise, constructive, complete, and timely) and elements (objectives, scope, conclusions, recommendations, and action plan)
3. Prepare interim reporting on the engagement progress
4. Formulate recommendations to enhance and protect organizational value
5. Describe the audit engagement communication and reporting process, including holding the exit conference, developing the audit report (draft, review, approve, and distribute), and obtaining management's response – (B)
6. Describe the chief audit executive's responsibility for assessing residual risk – (B)



7. Describe the process for communicating risk acceptance (when management has accepted a level of risk that may be unacceptable to the organization) – (B)
<b>F. Monitoring Progress</b>
1. Assess engagement outcomes, including the management action plan
2. Manage monitoring and follow-up of the disposition of audit engagement results communicated to management and the board
<b>III. Business Knowledge for Internal Auditing (30%)</b>
<b>A. Data Analytics</b>
1. Describe data analytics, data types, data governance, and the value of using data analytics in internal auditing – Basic Level (B)
2. Explain the data analytics process (define questions, obtain relevant data, clean/normalize data, analyze data, communicate results) – (B)
3. Recognize the application of data analytics methods in internal auditing (anomaly detection, diagnostic analysis, predictive analysis, network analysis, text analysis, etc.) – (B)
<b>B. Information Security</b>
1. Differentiate types of common physical security controls (cards, keys, biometrics, etc.) – (B)
2. Differentiate the various forms of user authentication and authorization controls (password, two-level authentication, biometrics, digital signatures, etc.) and identify potential risks – (B)
3. Explain the purpose and use of various information security controls (encryption, firewalls, antivirus, etc.) – (B)
4. Recognize data privacy laws and their potential impact on data security policies and practices – (B)
5. Recognize emerging technology practices and their impact on security (bring your own device [BYOD], smart devices, internet of things [IoT], etc.) – (B)
6. Recognize existing and emerging cybersecurity risks (hacking, piracy, tampering, ransomware attacks, phishing, attacks, etc.) – (B)
7. Describe cybersecurity and information security-related policies – (B)
<b>C. Application and System Software</b>
1. Recognize core activities in the systems development lifecycle and delivery (requirements definition, design, developing, testing, debugging, deployment, maintenance, etc.) and the importance of change controls throughout the process – (B)
2. Explain basic database terms (data, database, record, object, field, schema, etc.) and internet terms (HTML, HTTP, URL, domain name, browser, click-through, electronic data interchange [EDI], cookies, etc.) – (B)
3. Identify key characteristics of software systems (customer relationship management [CRM] systems; enterprise resource planning [ERP] systems; and governance, risk, and compliance [GRC] systems; etc.) – (B)
<b>D. IT Infrastructure and IT Control Frameworks</b>
1. Explain basic IT infrastructure and network concepts (server, mainframe, client-server configuration, gateways, routers, LAN, WAN, VPN, etc.) and identify potential risks – (B)
2. Define the operational roles of a network administrator, database administrator, and help desk – (B)
3. Recognize the purpose and applications of IT control frameworks (COBIT, ISO 27000, ITIL, etc.) and basic IT controls – (B)
<b>E. Financial Accounting and Finance</b>
1. Identify concepts and underlying principles of financial accounting (types of financial statements and terminologies such as bonds, leases, pensions, intangible assets, research and development, etc.) – (B)

2. Recognize advanced and emerging financial accounting concepts (consolidation, investments, fair-value partnerships, foreign currency transactions, etc.) – (B)
3. Interpret financial analysis (horizontal and vertical analysis and ratios related to activity, profitability, liquidity, leverage, etc.)
4. Describe revenue cycle, current asset management activities and accounting, and supply chain management (including inventory valuation and accounts payable) – (B)