Internal Audit
FOUNDATION

Global
Model Internal Audit Curriculum

Internal Audit
Academic Alliance

Preface

The Global Model Internal Audit Curriculum (the Curriculum) of The Institute of Internal Auditors, (The IIA's) Internal Audit Foundation (Foundation) is intended to serve as a framework for colleges and universities seeking to develop or expand internal auditing coursework at their institutions. The Curriculum provides a comprehensive yet flexible series of courses, including detailed course descriptions, sample learning objectives, and recommended course content outlines. It assists in determining course expectations for those considering application to the Internal Audit Academic Alliance.

The Foundation recognizes that colleges and universities vary in their commitment to internal audit education, often based on the resources available to them. This commitment may range from offering minimal exposure to internal auditing as a profession to providing structured programs such as a minor, major, or full degree in the field. To support this range, the Curriculum is designed to assist institutions at any point along the academic continuum. Internal auditing programs should be tailored to the unique needs and regional context of each institution. However, any courses developed beyond those outlined in this document must still align with The IIA's International Professional Practices Framework® (IPPF®) and reflect established best practices in the profession.

The Curriculum, initially developed by The IIA's former Academic Relations Committee (ARC), was later revised by the Foundation's academic relations team in collaboration with a global task force of internal audit educators from universities within the Foundation's Internal Audit Academic Alliance. These educators represented a wide range of perspectives, academic institutions, and internal audit programs. The Curriculum was updated to incorporate the latest advancements in internal auditing, ensuring that students are well-prepared for the future of the profession. The global task force utilized findings from the Foundation's Internal Audit: Vision 2035 – Creating Our Future Together study, along with the IPPF®, The Internal Auditing Competency Framework™ , and the 2025 Certified Internal Auditor® (CIA®) syllabus.

Acknowledgments

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Course Title[1]	Page Number(s)	Core/ Supplemental	Recommended Prerequisite
Principles of Internal Auditing	5-6	Core	None
Ethics and Organizational Governance	7	Core	None
Fraud and Forensics	8-9	Core	None
Information Technology (IT) Auditing	10-11	Core	None
Business Communication	12-14	Core	None
Data Analytics	15-16	Core	None
Experiential Learning: Internships, Case Studies, and Special Projects	17	Core	Principles of Internal Auditing
Developing and Governing the Internal Audit Function[2]	18-19	Supplemental	Principles of Internal Auditing
Internal Audit Topics[2]	20	Supplemental	Principles of Internal Auditing
Advanced Internal Auditing[2]	21-22	Supplemental	Principles of Internal Auditing
Advanced Organizational Governance and Risk Management[2]	23-25	Supplemental	Ethics and Organizational Governance
Advanced Organizational Governance[2]	26	Supplemental	Ethics and Organizational Governance
Advanced Risk Management[2]	27-28	Supplemental	Ethics and Organizational Governance
Advanced IT Systems and Auditing[2]	29-30	Supplemental	IT Auditing

[1] For the purposes of the IIA Foundation, a course is defined as a total of 30 to 45 classroom hours covering topics related to a general subject. This can include all classroom time or a combination of classroom instruction and student team projects, such as case studies. For example, "Principles of Internal Auditing" is considered a course.

[2] It is recommended that students enrolling in supplemental courses have completed the core class most relevant to the topics discussed in the advanced course.

The courses listed above could be structured to assist in preparing students for the Internal Audit Practitioner™ (IAP™) designation (Part 1 of the CIA® exam).

Degree Level: Undergraduate/baccalaureate or (post) graduate

Course Description:
This course introduces students to the internal audit profession and the internal audit process. It covers the definition of internal auditing, and the IPPF®, and explores key concepts related to risk, governance, and internal control. Students will learn how to conduct internal audit engagements, from planning to reporting, in alignment with professional standards. The course also incorporates foundational data analytics concepts, emphasizing their application in risk assessment, fraud detection, control testing, and audit reporting to enhance decision-making and audit effectiveness.

Sample Overall Learning Objectives:

1. Explain the purpose of internal auditing and its assurance and advisory role in the organization, including The IIA's definition of internal auditing, the Three Lines Model, and the importance of ethics and fraud awareness in promoting organizational integrity.
2. Apply the IPPF® to real-world scenarios, demonstrating an understanding of internal audit standards and guidance applicable to audit engagements.
3. Understand the internal audit process from planning to communicating, including risk assessment, internal control evaluation, and communicating audit results effectively through formal reports.
4. Evaluate governance, enterprise risk management (ERM), and internal control systems using data analytics, and apply foundational techniques to enhance audit quality, detect fraud, and support decision-making.

General Topic	Content Recommendations

Introduction to the Course	• Definition of internal auditing
	• Overview of the internal auditor's roles and responsibilities
	• Overview of the relationships of the internal auditor:
	  ◦ Board of directors
	  ◦ Senior management
	  ◦ Audit committee
	• Types of engagements:
	  ◦ Assurance
	  ◦ Advisory
	• Types of audits:
	  ◦ Operational
	  ◦ Financial
	  ◦ Compliance
	  ◦ Strategic

IPPF®	• IIA Global Internal Audit Standards • IIA Topical Requirements • IIA Global Guidance

General Topic	Content Recommendations
Engagement Process	• Planning the engagement (considerations, objectives, scope, risk-based internal audit engagements), including project management • Allocating engagement resources • Developing the work program • Performing the engagement • Communicating the results • Evaluating the audit performed
Organizational Governance	• Corporate governance principles • Various frameworks, codes, and legislation • The role of the audit committee and internal auditing
Understanding Risks and Controls	• ERM processes and structures • Relationship between internal audit and risk management • Various risk assessment processes (models and differences) • Overall risk management methodologies (risk management framework) • Control frameworks and procedures

Reporting	• Identifying and communicating reportable items
	• Communicating results:
	  ◦ Criteria (methods, add value, attributes of effective reporting, key summary reporting)
	  ◦ Quality
	  ◦ Disclosing noncompliance issues
	  ◦ Use of the term “conducted in accordance with…”
	  ◦ Follow-up (e.g., monitoring results, monitoring corrective action)

Ethics and Fraud Overview	• General understanding of organizational ethics and the role of internal auditing • General understanding of internal auditing’s role regarding fraud prevention, detection, and investigation
Emerging Technologies and Data Analytics Foundation	• Introduction to data analytics in internal audit • Overview of various tools and emerging technologies (Excel, ACL, IDEA, Power BI, AI) • Use in audit planning, risk identification, control testing, fraud detection, and results visualization

Ethics and Organizational Governance

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Degree Level: Undergraduate/baccalaureate or (post) graduate

Course Description:
This course introduces students to aspects of sound organizational governance principles and practices, key concepts of building an ethical organizational culture, and the role professional and ethical internal auditors should undertake in supporting their organizations. Topics included in this course are the definitions of ethics and organizational governance, organizational culture, business and professional ethics, and the role of internal auditing.

Sample Overall Learning Objectives:

1. Understand the concepts of ethics and organizational governance.
2. Explain the use of business ethics programs and policies in building an ethical organizational culture and the role of internal auditing.
3. Understand basic organizational dynamics (including governance) and take note of selected country-specific governance principles and guidance.
4. Explain the role of internal auditing in its organization's governance process (including the ethical organizational culture).

General Topic	Content Recommendations

Introduction to the Course	• Definitions of ethics and organizational governance
	• Categories of ethics:
	  ◦ Behavioral ethics
	  ◦ Professional ethics
	  ◦ Business ethics
	  ◦ Technology ethics
	• Overview of the internal auditor's responsibilities

Professional Ethics	• Characteristics of a professional • Applicable professional standards and codes of conduct
Business Ethics	• Organizational ethical culture • Management's role in developing an ethics program and related policies
Role of Internal Auditing in Providing Assurance and Advisory Services Related to Governance (Including Building an Ethical Organizational Culture)	• Governance and ethics risk assessment • Business code of conduct and related policies • Applicable country-specific or industry governance best practices (e.g., organizational structure and culture) • Integrated and coordinated assurance
Organizational Behavior and Dynamics Overview	• Management's responsibility in ensuring good governance • Organizing, organizational structure, and delegation • Supervision, management, and group dynamics • Leadership, change, and conflict management • Performance management • Organizational resilience • Sustainability

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Degree Level: Undergraduate/baccalaureate or (post) graduate

Course Description:
This course provides an overview of forensic auditing and fraud examination. Students will develop an understanding of fraud in business, the circumstances in which fraud arises, and techniques for detecting, measuring, preventing, and deterring fraud. Emphasis is placed on the development of practical skills for conducting interviews, interrogations, and communications with key stakeholders involved in fraud cases, such as organizational management, individuals under investigation, law enforcement, and regulatory bodies. The course also integrates basic data analytics to enhance students' ability to identify and investigate fraudulent activities through the analysis of financial and non-financial data.

Sample Overall Learning Objectives:

1. Understand the definition of fraud, including fraud within the organization and fraud against the organization.
2. Understand assurance and advisory responsibilities related to fraud detection, investigation, prevention, and deterrence.
3. Identify common fraud schemes and red flags, analyze potential fraud scenarios, and evaluate employee training programs to mitigate risks and enhance internal controls.
4. Explain electronic fraud prevention, detection, and investigation techniques, including the use of data analytics and other emerging technologies, such as artificial intelligence (AI).
5. Develop effective communication skills essential for conducting fraud interviews, interrogations, and litigation procedures; supporting management, regulatory bodies, and law enforcement; and promoting organizational compliance.

General Topic	Content Recommendations
Introduction to Fraud	• Definition, theories, elements, schemes • Symptoms, red flags, and/or indicators • Consequences and determinants
Types of Fraud	• Financial statement • Corruption • Misappropriation of assets • Others
Assurance and Advisory Responsibilities	• Applicable guidance (e.g., IIA Global Internal Audit Standards, Topical Requirements, or Global Guidance) • Applicable country-specific guidance • Oversight of governance and training programs • Risk analysis and audit liaison
Prevention and Deterrence	• Policies and procedures enforcement • Risk-based assessments • Preventative controls (e.g., segregation of duties) • Employee training

General Topic	Content Recommendations
Detection	• Detective controls (e.g., bank reconciliations) • Trend analysis and ongoing risk monitoring • Fraud detection, via analytics, investigation, and compliance testing
Investigation	• Planning interviews/interrogations • Investigative interviewing and interrogation techniques
Communication and Reporting	• Responsibilities for reporting fraud • Reporting channels (e.g., hotlines) • Key stakeholder communication (e.g., internal and external auditors, organizational management, law enforcement agencies, and regulatory authorities) • Role in litigation procedures • Overall communication skills
Tools and Technology	• Data analytics (financial and non-financial) in prevention, detection, and investigation • Analytics to quantify potential fraud losses • Other emerging technologies, (e.g., AI) for committing and detecting fraud • Visualization tools (e.g., dashboards)
Ethics	• Tone at the top • Standards/codes of conduct • Code of ethics • Whistleblowing • Confidentiality and privacy within investigations

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Degree Level: Undergraduate/baccalaureate or (post) graduate

Course Description:
This course introduces students to information technology (IT) auditing. It covers management's role in controlling IT and addressing the major risks related to technology. Topics include information security, contingency planning, key IT risks, general and application controls, systems development controls, and assurance of information related to on-line, client-server, web-based, internet, and other computer systems. Students will learn approaches to evaluating and addressing IT risks throughout the organization from the perspective of assurance and advisory providers in addition to the view of every end user.

Sample Overall Learning Objectives:

1. Understand and identify key IT risks and how to mitigate those risks.
2. Understand and develop a control checklist and key audit steps related to technology risks.
3. Understand and apply the applicable professional standards, including those of The IIA's GTAGs.
4. Understand the process for auditing general and application controls.
5. Identify risks in an e-business environment.
6. Understand how to adapt audit coverage to areas of emerging technologies.

General Topic	Content Recommendations
Introduction to the Course	• Definition of IT auditing • Overview of IT audit frameworks (e.g., COSO, COBIT, ISO, etc.) • Types of IT audits • Audit IT controls (general vs. application controls) • Definitions of commonly used terms
IT Strategies, Plans, and Budgets	• IT governance and frameworks (roles, responsibilities, execution, etc.) • Alignment between IT and business strategy • Understand organization IT infrastructure, applications, and tools • Understand IT department knowledge, skills, experience, and the value of continuing education • Collaboration/relationships between IT department and internal providers of assurance

IT Design, Development, Change, and Maintenance	• System development life cycle (SDLC) methodology and other program/system change policies and procedures
	• Formal change management procedures:
	  ◦ Program changes
	  ◦ System changes
	  ◦ Maintenance (including patches or changes to system software)

General Topic	Content Recommendations
Information Security and Data Management	• Introduction to cyber risks and security management process • Overview of vulnerability assessment process • Data access policy development and maintenance of that access, extraction, usage, maintenance, and transmission, including personal information • System and application authentication and access mechanisms • Access rights on financial reporting (and other) systems • Application software and data storage systems configurations • Segregation of duties in network, operating, and application systems • Identifying and handling significant IT events or failures (e.g., security breaches, major system failures, or regulatory failures) • Physical access controls and authentication • Firewalls and intrusion detection
IT Infrastructure (Computer Operations) Provides Reliable Support to Key Business Processes Note: For a better logical sequence, this part could follow the third general topic (now IT design, development, etc.)	• Data and program ownership responsibilities • Monitoring performance and capacity levels of the systems and network • Problem management tracking and resolution systems • Backup of data and programs • Determining the effectiveness of the restoration process and the quality of backup media • Understanding the importance and need for standard procedures for IT operations, including scheduling, managing, monitoring, and responding to events
Auditing Skills	• Recognizing legislation, rules, and regulations related to IT auditing • Analyzing the unique risks of IT and related data • Practicing decision-making skills in a small group setting • Acquiring experience with audit software (e.g., ACL, CaseWare IDEA, MindBridge), test application controls in accounting software (e.g., Sage Pastel, Peachtree), flow charting (e.g., Visio, AllClear, SmartDraw, Pacestar), and software to manage the internal audit engagement (e.g., TeamMate, GRC Paisley, AutoAudit) – *These examples do not constitute an endorsement of any products by The IIA* • Preparing audit reports for IT engagements • Learning about the foundations of data analytics in the internal audit function

Degree Level: Undergraduate/baccalaureate or (post) graduate

Course Description:
This course acquaints the student with the most important business communication aspects that an internal auditor will have to be familiar with in the business environment and includes aspects that cover both verbal and written communication.

Behavioral skills should be part of each course. The strongest focus should be on behavioral skills in the oral communication portion of the course, as it is as much how something is said as it is the words used.

Sample Overall Learning Objectives:

1. Understand the process of effective communication in the business environment.
2. Understand the concept of interpersonal communication.
3. Understand and apply the concepts of effective oral communication, business writing, and graphic communication in engagement results.
4. Describe communication processes in a digitally transformed workplace.
5. Understand how to leverage AI and agile methodologies to simplify complex audit findings.

General Topic	Content Recommendations

Introduction to the Course	• Introduction to business communication
	• The process of communication
	• Stakeholders at different phases of internal auditing (planning, fieldwork, and reporting):
	  ◦ Management under review
	  ◦ Senior management
	  ◦ Board of directors
	  ◦ Internal assurance providers
	  ◦ External assurance providers
	  ◦ Regulators and the public
	• Communication in organizations: various levels
	• Auditor as strategic advisor: from compliance to value-driven storytelling
	• Digital transformation: impact of AI, automation, and data analytics on the internal audit function

General Topic	Content Recommendations
Elements of Effective Communication	• Intercultural communication • Formal and informal communication • Effective communication in groups, leadership, and problem-solving • Principles of conflict management: negotiation, escalation, mediation, and arbitration • Communication in hybrid workplaces • Best practices for Zoom, Teams, and secure file-sharing platforms
Interpersonal Communication Skills	• Self-awareness • Assertiveness • Perception • Listening and non-verbal communication • Emotional intelligence • Cognitive preferences • Psychology
Principles of Preparing, Organizing, and Presenting Oral and Written Communication	• The rhetorical situation • Planning and organizing messages • Choosing an effective vocabulary • Style, tone, and jargon • Elements of readability • Grammar

Oral Communication	• The principles of effective oral communication:
	  ◦ Preparing a talk
	  ◦ Formats for talks
	  ◦ Effective audio-visual aids
	• Using the telephone effectively
	• Presentation skills

Business Writing	• The principles of effective written messages:
	  ◦ Formats of a range of messages
	  ◦ Layout of the document
	  ◦ Grammar and punctuation
	• Social media communication
	• Creating and using appropriate questionnaires and surveys
	• Technology/AI-enhanced writing

General Topic	Content Recommendations
Effective Communication of Engagement Results	• Attributes in the communication of engagement results • Assurance vs. advisory services • Key components of audit reports • Effective use of graphic communication tools • Elements of findings • Compliance with the Global Internal Audit Standards • Communicating internal audit performance measures to the board
Agile Communication Practices	• Real-time communication in agile audits • Tailoring reports for rapid organizational changes • Effective communication with stakeholders

Data Analytics

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Degree Level: Undergraduate/baccalaureate or (post) graduate

Course Description:
This course is designed to strengthen students' technical and analytical skills while reinforcing core internal auditing concepts, equipping them to effectively manage and analyze data in a variety of assurance and advisory roles. As data becomes increasingly accessible across business functions, developing strong data analytics competencies is essential. The course encourages hands-on experience with tools such as Microsoft Excel, SQL, and Tableau, as well as emerging AI tools, and covers key topics, including data creation, sharing, analytics, mining, reporting, and storage within and across organizational contexts.

Sample Overall Learning Objectives:

1. Develop an understanding of key terms, concepts, methods, and tools used in data management and analysis within the context of assurance and advisory roles.
2. Acquire, transform, analyze, and visualize data using industry-standard software tools such as Microsoft Excel, SQL, Tableau, and emerging AI.
3. Apply data analysis techniques to identify, analyze, and solve problems, supporting effective decision-making in assurance and advisory services.
4. Strengthen critical thinking and problem solving skills through practical application of data analytics.

General Topic	Content Recommendations
Introduction to Data Analytics	• Key concepts and basic terminology • Overview of the data analytics process (i.e., data collection, cleaning, analysis, interpretation, reporting, and visualization) • Data governance, including ethics and data privacy ◦ Ethical responsibility (i.e., validating data sources, maintaining data integrity, avoiding misuse of data, adhering to data privacy regulations, and being transparent about data/model limitations) • Role of data analytics in assurance and advisory services
Data Collection and Preparation	• Collecting data from various sources (e.g., retrieving relevant information through database queries) • Applying techniques to clean and transform data for analysis • Identifying and addressing common data quality and cleansing challenges
Data Analysis Techniques	• Structured data analysis (e.g., descriptive analytics, statistical analysis and modeling, multimodal) • Unstructured data analysis (e.g., multimodal analysis) • Advanced software tools (such as Python, R, and SAS) • Real-world use cases and audit scenarios using analytics
Data Visualization and Reporting	• Principles of effective data visualization • Creating dashboards and visual reports

General Topic	Content Recommendations
Trends and Emerging Technologies	• Basic automation with spreadsheet formulas and macros • Data modifying code (SQL) • Robotic process automation (RPA) • Use of artificial intelligence (AI) and machine learning in all four phases of an audit engagement: planning, fieldwork, reporting, and follow-up (AI to assist in the process or AI owning the process of data collection, analysis, judgment/decision, and reporting findings)

Experiential Learning: Internships, Case Studies, and Special Projects

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Degree Level: Undergraduate/baccalaureate or (post) graduate
Prerequisite: Principles of Internal Auditing

Course Description:
Internships, co-ops, case studies, simulations, or projects related to assurance and advisory practices provide the experience for students to apply the theory they have been learning in this and/or other internal audit-related courses.

For internships or co-ops, students are required to complete status reports for the instructor, as requested, and should be evaluated by practitioners monitoring the assurance and/or advisory work.

If the school does not permit internships or co-ops, experiential learning can be provided using "real life" assurance and/or advisory case studies, simulations, or projects. This learning should use a teamwork setting, if possible, to complete the work and include completion of appropriate deliverables, such as a final report. The case studies, simulations, or projects can utilize practitioners or instructors to monitor student progress and learning.

Sample Overall Learning Objectives:

1. Conduct a real or simulated assurance and/or advisory engagement with appropriate supervision.
2. Demonstrate an understanding of assurance and/or advisory processes, including the planning, performing, and communicating phases of an engagement.
3. Provide appropriate, value-add deliverables for end stakeholders (real or simulated).

General Topic	Content Recommendations
Assurance or Advisory Internship or Co-op	• Timing for an internship or co-op (should be at least 8 weeks) • Criteria for selecting organizations and/or processes, as appropriate • Criteria for selecting students and/or assigning internships, as appropriate • Outline and/or agreement for student actions and behavior during the work experience • Outline of the work that will be performed and/or the deliverables that will be provided during the internship or co-op • Evaluation criteria for practitioners and instructors, as needed
Assurance or Advisory Case Study, Simulation, Project, or Thesis	• Timing for the case study, simulation, project, or thesis (should be at least 8 weeks) • Description of case study, simulation, project, or thesis for each student and/or team • Commitment from practitioner or instructors to supervise the work and review deliverables • Evaluation criteria (grading rubric)

Developing and Governing the Internal Audit Function

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Degree Level: Undergraduate/baccalaureate or (post) graduate
Prerequisite: Principles of Internal Auditing

Course Description:
This course provides a foundation for the establishment and governance of an internal audit function.

Sample Overall Learning Objectives:

1. Understand the fundamentals of establishing an internal audit department.
2. Explain the importance of the chief audit executive (CAE) role in a risk-diverse organization.
3. Understand how to design and implement an internal audit function strategy that responds to volatility, uncertainty, complexity, and ambiguity (VUCA) and tech environments.

General Topic	Content Recommendations
Establishing the Internal Audit Function	• Management and board approval of resources (including the budget and staffing) • Internal audit charter contents • Position of the internal audit function within the organizational structure • Reporting structure of the CAE • Independence of the function • Structure of the function (considering in-house, outsourcing, and co-sourcing)

Appointment of Personnel	• Appointment of the CAE:
	  ◦ Attributes (including skills, knowledge, respect of management and the audit committee, communication skills, objectivity)
	  ◦ Due professional care
	• Appointment of internal audit team (staffing strategy):
	  ◦ Audit team profile (including soft and digital skills)
	  ◦ Use of external service providers
	  ◦ Rotation of internal auditors

Performing Internal Audit Services	• Development of policies and procedures • Plan engagements effectively • Conduct engagement work • Engagement results/findings • Follow-up procedures

General Topic	Content Recommendations

Governing the Internal Audit Function	• Strategically planning the priorities of the function:
	  ◦ Understand governance and risk management
	  ◦ Establish internal audit strategy and methodologies
	  ◦ Internal audit plan
	• Managing the resources of the function in a VUCA environment:
	  ◦ Financial resource management
	  ◦ Human resources management
	  ◦ Technological resources
	• Quality assurance and improvement program:
	  ◦ Types of assessments
	  ◦ Communication of quality assessments
	  ◦ Performance measurement (including compliance with annual plan and staff performance)
	• Internal audit function benchmarking
	• Marketing the function's role

Relationships of the Internal Audit Function	• The relationship of the function with stakeholders (including board and senior management, risk function, external auditors, and other assurance providers) • The relationship with the audit committee • Attending strategic meetings/serving on strategic committees

Internal Audit Topics

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Degree Level: Undergraduate/baccalaureate or (post) graduate
Prerequisite: Principles of Internal Auditing

Course Description:
This course is very flexible in that it addresses current issues and topics that are prominent in discussion within the profession. Instructors have discretion in creating a custom syllabus using periodicals and other current topical internal audit information sources.

Sample Overall Learning Objectives:

1. Discuss current trends and topics in internal auditing.
2. Explore in-depth one or more current internal audit topics.
3. Explore trends in current topics based on industry, geography, or other considerations.
4. Understand the role of internal auditing for the particular topics covered.

Example Topics	Content Recommendations

Compliance Programs for the U.S. Foreign Corrupt Practices Act	• U.S. Foreign Corrupt Practices Act (FCPA):
	  ◦ Sample prosecutions and trends
	  ◦ How do FCPA investigations start?
	  ◦ The U.K. Bribery Act: compare and contrast
	  ◦ Typical U.S. FCPA and anticorruption compliance programs

Agile Auditing and Innovation	• Agile audit concepts • Methodologies for rapid organizational changes • Procedures

Internal Audit and Sustainability Development	• Global frameworks:
	  ◦ TCFD, GRI, and SASB for climate risk
	  ◦ Aligning internal audits with UN Sustainable Development Goals (SDGs)
	• Challenges:
	  ◦ Carbon footprint measurement
	  ◦ Supply chain ethics
	  ◦ Advisory services

Internal Audit in the Public Sector	• Risk management in the public sector • Fraud detection and prevention • Performance audit • Information system audit • Professional ethics
Internal Audit in Not-for-Profit Organizations (NPOs)	• Frameworks and standards for NPOs • Risks unique to non-profits: reputational risks, donor withdrawal, program delivery failures • Performance audit for social impact
Research in Internal Auditing	• Overview of current research in internal auditing

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Degree Level: Undergraduate/baccalaureate or (post) graduate
Prerequisite: Principles of Internal Audit

Course Description:
This course builds on the Principles of Internal Auditing course content to provide students with more advanced knowledge and application of assurance and advisory topics within The IIA's Global Internal Audit Standards. Recommended course topics include corporate governance, enterprise risk management (ERM), risk assessments and audit planning, engagement types (assurance, blended, and advisory), engagement phases and performance, and overall internal audit governance and management.

Sample Overall Learning Objectives:

1. Understand the definition of corporate governance, the roles of various groups (board, board committees, executive management, internal audit, and external auditors), limitations and failures in governance, and an overview of existing governance frameworks.
2. Explain the ERM process, the role of internal audit within the process, and method of assessing the ERM program.
3. Understand the risk assessment process, risk factor inputs, and communication and discussion of the audit plan with the audit committee.
4. Describe the principles related to governing and managing the internal audit function.
5. Evaluate the origin and commonalities of the various internal control frameworks and their application within assurance and advisory and value-added activities.

General Topic	Content Recommendations
Corporate Governance	• Governance definition • Governance regulations • Auditing corporate governance (e.g., corporate social responsibility, ethics hotline, code of ethics, executive compensation)
Enterprise Risk Management	• ERM definition • ERM frameworks (e.g., COSO ERM) • Role of assurance and advisory in ERM
Risk Assessment	• Risk assessment frameworks and documentation • Risk factors (e.g., qualitative, quantitative) • Risk assessment inputs (e.g., interviews, surveys, performance measures, changes in management, systems, processes) • Audit committee review and approval • Integration with ERM

General Topic	Content Recommendations
Governing and Managing the Internal Audit Function	• Board authorization (mandate, charter, management support) • Internal audit management (independence and CAE qualification) • Board oversight (board interaction, resources, quality review, and external assessment) • Developing a strategic focus, effective use of resources (human, technology, and financial) • Effective relationship building and communication • Enhancing and ensuring quality assessment and performance measurement
Assurance and Advisory Engagements	• Types of engagements (e.g., assurance, advisory, IT, environmental, compliance) • Phases of engagements (planning, performing, communicating, and monitoring) • Types of testing, including using data analytics • IPPF requirements for governing, managing, and performing
Outsourcing vs. Co-Sourcing	• Definitions • Pros and cons • Tips for making the decision • Managing the process

Reporting	• Purpose
	• Oral vs. written
	• Root cause analysis:
	  ◦ Pros and cons
	  ◦ How to manage the analysis using diplomacy
	• Symptoms vs. actual = risk
	• Editing reports written by staff

Advanced Organizational Governance and Risk Management (AOGRM)
Advanced Organizational Governance (AOG)
Advanced Risk Management (ARM)

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This course can be presented as one comprehensive course as the syllabus below indicates (refer to AOGRM). Alternatively, it can be divided into two separate courses, namely Advanced Organizational Governance (refer to AOG) and Advanced Risk Management (refer to ARM). These two syllabi follow the syllabus for AOGRM. The educator may select the format best suited to his/her teaching style, class requirements, or university constrictions.

Advanced Organizational Governance and Risk Management (AOGRM)

Degree Level: Graduate/postgraduate
Prerequisite: Ethics and Organizational Governance

Course Description:
This course builds on the foundation of organizational governance as previously introduced in a lower level course, including the concept of risk management, and the role internal auditors should undertake in supporting their organizations. Topics that could be in this course include organizational governance and the maturity thereof, principles of governance in risk management, ERM maturity, risk management process, risk-based internal auditing, and internal auditing as provider of assurance and advisory services.

Sample Overall Learning Objectives:

1. Understand the definition of and be able to discuss organizational governance, including the evolution thereof, types of governance models, legislation and other applicable guidance, factors affecting governance, elements forming the basis of sound organizational governance, and the relationship and coordination of assurance providers with management.
2. Understand the terms and concepts of organizational maturity and risk maturity.
3. Identify how they can be measured, and how the maturity level can affect the activities to be performed by various role players.
4. Understand the role of internal auditing as provider of assurance and advisory services on organizational governance and risk management.
5. Understand the principles of governance in managing the key risks of the organization.
6. Understand the risk management process and how internal auditing can use its outcome in their activities.

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General Topic	Content Recommendations
Organizational Governance	• Introduction, history, and developments • Rules-based vs.principles-based application • Legislation, frameworks, and other guidance • Factors affecting governance (e.g., globalization, scandals, governance failures, whistle-blowing, legal issues, investor confidence) • Elements of sound governance (e.g., board operations and committees; leadership; stakeholders; compliance; sustainability; integration of social, environmental, and economic issues; ESG issues; information technology; reporting; organizational culture) • Relationship and coordination of assurance providers and management, including the Three Lines Model and combined/integrated assurance
Organizational Governance Maturity	• Definition of organizational governance maturity • Models available to measure maturity • Effect of governance maturity on the organization
Internal Auditing as Provider of Assurance and Advisory Services on Organizational Governance	• Organization's governance structure and maturity levels and the effect on the role of internal auditing (both assurance and advisory services)

Principles of Governance in Handling of Risks	• Concept of risks
	• Risk management vs. ERM
	• Failure of ERM
	• Overall risk strategy
	• Parties responsible for risk management (board of directors, audit committee, C-level, etc.)
	• Risk appetite framework
	• Embedding ERM in strategy
	• The black swan risk
	• Integrating ESG on risk management
	• From strategic to operational risk management
	• Risk assessment:
	  ◦ Types (e.g., qualitative vs. quantitative)
	  ◦ Purpose
	  ◦ Responsible party/parties
	• Reporting for risk oversight

General Topic	Content Recommendations
ERM Maturity	• Definition of ERM maturity • Models available to measure maturity • Effect of maturity on organization
Internal Auditing as Provider of Assurance and Advisory Services on ERM	• Organization's governance structure and maturity levels and the effect on the role of internal auditing (both assurance and advisory services)
Risk Management Process	• Methodologies, techniques, and processes (e.g., risk identification, risk assessment, risk appetite, risk responses, monitoring key risk exposures, and communicating key risk information) • Risk financing and mechanisms
Risk-Based Internal Auditing	• Incorporating risk and risk methodologies in the annual internal audit plan and internal audit engagement

Advanced Organizational Governance (AOG)

Internal Audit FOUNDATION

Degree Level: Graduate/postgraduate
Prerequisite: Ethics and Organizational Governance

Course Description:
This course builds on the foundation of organizational governance, as previously introduced in a lower level course, and the role internal auditors should undertake in supporting their organizations. Topics that could be covered in this course include: organizational governance, the maturity thereof, and internal auditing as provider of assurance and advisory services.

Sample Overall Learning Objectives:

1. Understand the definition of and be able to discuss organizational governance, including the evolution thereof, types of governance models, legislation and other applicable guidance, factors affecting governance, elements forming the basis of sound organizational governance, and the relationship and coordination of assurance providers with management.
2. Understand the terms and concepts of organizational maturity and risk maturity.
3. Identify how they can be measured, and how the maturity level can affect the activities to be performed by various role players.
4. Understand the role of internal auditing as provider of assurance and advisory services on organizational governance and risk management.

General Topic	Content Recommendations
Organizational Governance	• Introduction, history, and developments • Rules-based vs.principles-based application • Legislation, frameworks, and other guidance • Factors affecting governance (e.g., globalization, scandals, governance failures, whistle-blowing, legal issues, investor confidence) • Elements of sound organizational governance (e.g., board operations and committees; leadership; stakeholders; compliance; sustainability; integration of social, environmental, and economic issues; information technology; reporting, culture and cultural dimensions.) • Relationship and coordination of assurance providers and management, including the Three Lines Model and combined/integrated assurance
Organizational Governance Maturity	• Definition of organizational governance maturity levels • Models available to measure maturity • Effect of governance maturity on the organization
Internal Auditing as Provider of Assurance and Advisory Services on Organizational Governance	• Organization's governance structure and maturity levels and the effect on the role of internal auditing (both assurance and advisory services)

Advanced Risk Management (ARM)

Internal Audit FOUNDATION

Degree Level: Graduate/post graduate
Prerequisite: Ethics and Organizational Governance

Course Description:
This course builds on the foundation of risk management, as previously introduced in a lower level course, and the role internal auditors should undertake in supporting their organizations. Topics that could be covered in this course include: organizational governance with risk management as an important element, principles of governance in risk management, ERM maturity, risk management process, risk-based internal auditing, and internal auditing as provider of assurance and advisory services.

Sample Overall Learning Objective:

1. Understand what organizational governance entails, with specific reference to risk management as a part thereof to mitigate the key risks of the organization.
2. Understand what risk management maturity is, how it can be measured, and how the maturity level can affect the activities to be performed by various role players.
3. Understand the role of internal auditing as assurance provider on risk management.
4. Understand the risk management process and how internal auditors can use the outcome of it in their activities.

General Topic	Content Recommendations
Organizational Governance	• Introduction, history, and developments • Legislation, frameworks, and other guidance specifically addressing risk management

Principles of Governance in Handling Risks	• Concept of risks
	• Risk management vs. ERM
	• Failure of ERM
	• Parties responsible for risk management (board of directors, audit committee, C-level, etc.)
	• Overall risk strategy/risk appetite framework
	• Embedding ERM in strategy
	• The black swan risk
	• From strategic to operational risk management
	• Integrating ESG on risk management
	• Risk assessment:
	  ◦ Types (e.g., qualitative vs. quantitative risk)
	  ◦ Purpose
	  ◦ Responsible party/parties
	• Reporting for risk oversight

ERM Maturity	• Definition of ERM maturity • Models available to measure maturity • Effect of maturity on the organization

General Topic	Content Recommendations
Internal Auditing as Provider of Assurance and Advisory Services on ERM	• Organization's governance structure and maturity levels and the effect on the role of internal auditing (both assurance and advisory services)
Risk Management Process	• Methodologies, techniques, and processes (e.g., risk assessment, risk appetite, risk responses, monitoring key risk exposures, and communicating key risk information) • Risk financing and mechanisms
Risk-Based Internal Auditing	• Incorporating risk and risk methodologies in the annual internal audit plan and internal audit engagement

Internal Audit FOUNDATION

Degree Level: Graduate/postgraduate
Prerequisite: Information Technology (IT) Auditing

Course Description:
This course examines the control and security of information systems with an auditing perspective. Topics covered include: the IT audit process, IT system implementation, computer-assisted auditing techniques (CAATs), IT governance, various types of audits, ethics, and other related topics. Students will spend significant time learning computerized auditing tools and techniques.

Sample Overall Learning Objectives:

1. Identify and describe basic computerized information systems concepts.
2. Identify and describe the general and application controls found in computerized systems (including hardware and software controls) and the methods used to assess risk for these controls.
3. Identify, describe, and assess systems development and documentation controls and how they impact computerized systems.
4. Understand system security controls and the impact of these controls on the overall reliability of computerized information systems.
5. Understand and design cybersecurity frameworks and incident response protocols.
6. Gain a basic understanding of the information system implementation decision and process.
7. Develop a basic understanding of internet and e-business environments (including e-commerce, EDI, webtrust, etc.).
8. Develop a basic understanding of databases and their impact on the organization, as well as their implications for internal auditors.
9. Leverage data analytics (Python, Power BI) for real-time risk assessment.
10. Develop a basic understanding of ERP systems.
11. Identify the auditor's objectives in performing an audit of a computerized information system;
12. Identify the techniques available to help the auditor test computer programs.
13. Develop skills related to IS audit procedures using ACL and IDEA.
14. Understand AI-driven systems, decentralized technologies (blockchain), and cloud architectures for compliance, security, and ethical integrity.

General Topic	Content Recommendations
Basic IT Systems Concepts	• COBIT framework • Systems documentation • IT system risks • General and application controls • Agile auditing: scrum/kanban • Machine learning
System Security	• Firewalls, access controls • Encryption • Data center security, procedures

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General Topic	Content Recommendations
Cybersecurity	• Cyber risk frameworks • Risk management • Incident response
Internet and E-Business	• EDI • Web infrastructure • E-commerce • EFT • Privacy frameworks
System Implementations	• Evaluating the cost of implementation (cost of ownership) • Decision process • Choosing systems • Responsibility
ERP Systems	• Introduction to ERP systems • Risk management in ERP systems • Integration of ERP systems, AI, blockchain, and agile audits

Auditing a Computerized System	• Auditing the general control environment
	• Perform CAATs:
	  ◦ Understand what CAATs are
	  ◦ Use CAATs for continuous auditing
	  ◦ Exposure to relevant IT tools to perform CAATS

Database Environments	• Risks within a database environment • Controls to manage these specific risks • Auditing of databases
Other Topics	• Contingency planning • Software licensing • Application development • Ethical issues in digitally transformed organizations

The IIA's Internal Auditing Competency Framework™ is a practical guide designed to outline the essential competencies required in the internal audit profession. It defines various levels of proficiency, ranging from basic (entry-level) to expert-level mastery, each corresponding to typical job roles and responsibilities at those levels.

The framework is aligned with the requirements of Global Internal Audit Standards™ (Standards), ensuring internal auditors develop the knowledge, skills, and behaviors required to meet globally recognized professional expectations. It consists of four high-level categories:

- Internal Auditing Competencies,
- Professional Competencies,
- Governance and Risk Management Competencies, and
- Operational Area Competencies.

Each category includes related subcategories of knowledge and skills. The table below outlines all associated sub-categories and their alignment with the overarching high-level groupings.

According to the Competency Framework, an entry-level internal auditor is typically someone with limited professional experience and knowledge who would require direct supervision to complete most tasks. While an entry-level hire may possess some foundational knowledge of internal auditing and related competencies, they are not expected to be proficient in all areas.

To demonstrate how the Curriculum aligns with The IIA's Internal Auditing Competency Framework™, the table below maps the knowledge and skill subcategories to the core courses in which those competencies are developed. This alignment promotes career readiness by ensuring that academic instruction reflects the competencies required in real-world internal audit roles.

While the Competency Framework serves as a benchmark for the characteristics, competencies, and expectations associated with various roles, it is not intended to be all-encompassing. The role profiles included in the framework are illustrative examples rather than strict requirements or minimum standards. As such, academic institutions have the flexibility to tailor their curricula to address a combination of competencies that align with their specific regional context.

Internal Auditing Competency Framework		Global Model Internal Auditing Curriculum
High-Level Category	**Knowledge and Skill Subcategory**	**Core Course[1]**
Internal Auditing Competencies	International Professional Practices Framework	Principles of Internal Auditing Experiential Learning[2]
	Ethics and Professionalism	Ethics and Organizational Governance
	Quality Assurance and Improvement Program	
	Audit Methodologies	Principles of Internal Auditing
	Integrated and Coordinated Assurance	Ethics and Organizational Governance
	Reporting Results	Principles of Internal Auditing
Professional Competencies	Leadership	
	Professional Communications	Business Communication
	Negotiation and Conflict Management	Business Communication
	Data Analysis	Data Analytics
	Project Management	Principles of Internal Auditing
Governance and Risk Management Competencies	Governance	Ethics and Organizational Governance
	Strategy	
	Enterprise Risk Management	Principles of Internal Auditing
	Compliance	Principles of Internal Auditing
	Fraud	Fraud and Forensics
	Organizational Resilience	Ethics and Organizational Governance
	Sustainability	Ethics and Organizational Governance
Operational Area Competencies	Accounting	
	Customer Relationship Management	
	Cybersecurity	
	Finance	
	Human Resources	
	Information Technology	IT Auditing
	Marketing	
	Sales	
	Supply Chain Management	
	Other Significant Sectors, Functions, or Processes	

[1] Many of the knowledge and skill subcategories are addressed in more than one Core Course. However, only the course in which the largest component of the content is covered has been highlighted in the table.

[2] Experiential Learning: Internships, Case Studies, and Special Projects is designed to give students the opportunity to apply the theoretical concepts they have been studying. The specific topics covered in this course will vary depending on the application or project focus.

The Institute of Internal Auditors

About The Institute of Internal Auditors

The Institute of Internal Auditors (The IIA) is an international professional association that serves more than 260,000 global members and has awarded more than 200,000 Certified Internal Auditor® (CIA®) certifications worldwide. Established in 1941, The IIA is recognized throughout the world as the internal audit profession's leader in standards, certifications, education, research, and technical guidance. For more information, visit theiia.org.

Internal Audit FOUNDATION

About the Internal Audit Foundation

The Internal Audit Foundation is an essential global resource for advancing the internal audit profession. Foundation-funded research provides internal audit practitioners and their stakeholders with insight on emerging topics and promotes and advances the value of the internal audit profession globally. In addition, through its Academic Fund, the Foundation supports the profession's future by providing grants to students and educators who participate in The IIA's Internal Audit Academic Alliance. For more information, visit theiia.org/Foundation.