



# Annual Certification Renewal Policy

## Requirements for Certification Programs

**(Effective 1 September 2023)**



The Institute of  
**Internal Auditors**  
Global

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## 1. Introduction

The business world faces ongoing changes and emerging risks that impact how internal auditors meet their organizations' needs. As such, the knowledge and skills internal auditors need to possess to provide professional assurance and consulting services continually evolves. The *International Standards for the Practice of Internal Auditing (Standards)* require internal auditors to enhance their knowledge, skills, and other competencies through continuing professional development. This requirement helps ensure that internal auditors remain competent in the growing and dynamic profession of internal auditing.

Moreover, those who have obtained a professional certification through The IIA (henceforth referred to as "certified individuals") are required to obtain continuing professional development. This document outlines the continuing professional education (CPE) requirements for the following IIA certifications and specifies the annual renewal process for certified individuals who wish to keep their certifications in good standing:

- Certified Internal Auditor® (CIA®).
- Certification in Control Self-Assessment® (CCSA®).\*
- Certified Government Auditing Professional® (CGAP®).\*
- Certified Financial Services Auditor® (CFSA®).\*
- Certification in Risk Management Assurance® (CRMA®).
- Qualification in Internal Audit Leadership® (QIAL®).\*

## 2. Annual Certification Renewal Period

The annual certification renewal period begins 1 January and ends 31 December each year. Certification renewal must be completed via CCMS by 31 December annually.

For newly certified individuals, the initial renewal period begins on the date of certification and ends 31 December of the following year. (For example, an individual who obtains a new certification 20 February 2022 may begin earning CPE in 2022 but does not need to renew until 31 December 2023.)

## 3. Annual Certification Renewal Requirements

The IIA requires certified individuals to attest annually that they have met the CPE requirements outlined in this document. Annual certification renewal requirements vary, depending on whether the certified individual is *practicing* (actively performing internal audit or related activities), *nonpracticing* (not actively performing internal audit or related activities), or *retired* (no longer in the workforce). Retired professionals are exempt from all certification renewal requirements for as long as they remain retired. It is the certified individual's responsibility to notify The IIA when they retire, by submitting a support case through the Certification Candidate Management System ([CCMS](#)) and requesting a status change.

To maintain an active IIA certification, both practicing and nonpracticing certified individuals are required to:

- Attest that they have completed the required CPE credit hours annually.
- Attest that they have completed at least two hours of ethics training annually.
- Indicate whether they conform with the *Standards*.
- Attest that they abide by The IIA's Code of Ethics.

Details regarding each of these requirements, as well as [hardship exemptions](#), are outlined below.

### 3.1. Annual CPE Hours Required

The number of annual CPE hours required varies depending on the certification and whether the certified individual is practicing or nonpracticing, as outlined in the following chart.

Work Status	Description	CPE Hours for CIA	CPE Hours for CCSA, CGAP, CFSA, CRMA, QIAL
<b>Practicing</b>	Actively performing internal audit or related activities	40	20
<b>Nonpracticing</b>	Not actively performing internal audit or related activities	20	10
<b>Retired</b>	Retired from the workforce and notified The IIA via CCMS	0	0

For individuals who hold multiple certifications, the CPE hours earned for the CCSA, CGAP, CFSA, CRMA, and QIAL may be applied toward their required CPE hours for the CIA. For example, if a practicing individual holds both the CIA and CRMA and completes 40 hours of training related to internal auditing and risk management assurance, those hours can be used to satisfy the CPE requirements for both the CIA and CRMA.

More information regarding educational program criteria, how CPE hours are measured, acceptable curriculum, and other activities for which certified individuals can earn CPE hours are provided in the section below on [Qualifying CPE Activities](#).

\*Note: Certified individuals who earn surplus CPE hours during one calendar year may apply their surplus hours to meet the following year's CPE requirements. For example, a practicing CIA who earns 60 hours during one calendar year (and needs only 40 hours to meet the renewal requirement for the year) may apply the 20 surplus hours to the following year.

### 3.2. Ethics Training

Certified individuals are required to complete two CPE hours focused on ethics. Ethics training hours may be applied toward the individual's total annual CPE requirement. The IIA does not prescribe where an individual must obtain this training. However, the training must occur annually, within the renewal period.

### 3.3. Standards Conformance

The Professional Certifications Board (PCB) requires that certified individuals recognize and understand the Mandatory Guidance component of The IIA's International Professional Practices Framework (IPPF), including the *Standards*. The IIA encourages certified individuals to obtain training related to the *Standards* if possible. At minimum, certified individuals must review the *Standards* annually, determine whether they perform internal audit services in accordance with the *Standards*, and report their conformance or nonconformance to The IIA. (Nonconformance with the *Standards* does not inactivate or otherwise negatively impact the individual's certification status.)

### 3.4. Code of Ethics Attestation

Certified individuals must abide by The IIA's Code of Ethics and report any criminal convictions. Specifically, they must annually attest to the following:

- I will abide by The IIA Code of Ethics.
- I will not bring The IIA into disrepute, or in any way discredit the organization.
- I have completed the recommended two hours of training in the subject of ethics.
- I confirm that I have had no criminal convictions since the prior reporting period.

### 3.5. Hardship Exemptions

The PCB may grant partial or complete exemption from certification renewal requirements for certified individuals when good cause exists, such as military service or individual hardship. To be considered for a hardship exemption, certified individuals must submit a support case from their [CCMS](#) account prior to the certification renewal deadline, including all necessary supporting documentation. Supporting documentation is required before a hardship case will be reviewed.

The IIA expects certified individuals to select quality educational programs to fulfill their CPE requirements. It is the certified individual's responsibility to ensure that their CPE hours conform to the guidelines established by the PCB, which are outlined below.

### 3.6. Educational Programs

One of the most common ways certified individuals earn CPE hours is by completing educational programs. In fact, certified individuals may earn all their required annual CPE hours by attending such programs. The PCB has established criteria to ensure that educational programs maintain a high standard of quality. For a CPE program to be deemed acceptable by the PCB, it must meet the following criteria:

- Be a formal program of learning that contributes directly to the professional competence of the certified individual.
- Clearly state program objectives, which specify the level of knowledge the participants should have attained, or the level of competence to be demonstrated upon completion of the program.
- Clearly state education or experience prerequisites, if appropriate for the program.
- Be developed by individuals who are qualified in the subject matter and instructional design.
- Provide current program content.
- Provide evidence of program completion or participation and the appropriate number of CPE hours earned (e.g., a certificate of completion).

The PCB recognizes the following professional education and development programs as meeting the aforementioned criteria:

- Seminars and conferences provided by national, state, or local auditing or accounting organizations.
- Technical sessions at meetings of national/federal, state, or local auditing or accounting organizations and chapters (e.g., training provided during an IIA chapter meeting).
- Formal in-house training programs that meet the aforementioned educational program requirements.
- Relevant industry-specific educational programs provided by other professional organizations or societies.
- College or university courses passed (credit and noncredit courses).
- Formal correspondence and self-study programs relevant to internal auditing that meet program criteria, including evidence of completion.

#### 3.6.1. MEASURING CPE HOURS

CPE program participation is measured by actual program length, with one 50-minute period equal to one CPE hour. If a program is fewer than 50 minutes, participants may earn and report CPE in 10- or 25-minute increments. For CPE activities where segments are less than 50 minutes, the sum of the segments can be considered one total program. For example, five 25-minute training course segments would equal 125 minutes and should be counted as 2.5 CPE hours.

#### 3.6.2. EDUCATION SUBJECT AREAS

Certified individuals should seek CPE programs that meet the criteria and offer curricula related to the subject areas covered by the certification(s)/qualification that the certified individual holds.

In general, the subject areas included in the current certification exam syllabi are acceptable. Certified individuals are encouraged to refer to the following exam syllabi to identify relevant subject areas in which they should pursue continuing education:

Certification / Qualification	Exam Syllabus
CIA	<a href="https://www.theiia.org/en/certifications/cia/exam-prep-resources/exam-syllabus/">https://www.theiia.org/en/certifications/cia/exam-prep-resources/exam-syllabus/</a>
CRMA	<a href="https://www.theiia.org/en/certifications/crma/exam-preparation-resources/exam-syllabus/">https://www.theiia.org/en/certifications/crma/exam-preparation-resources/exam-syllabus/</a>

### 3.7. Other Qualifying Activities

In addition to formal educational programs, certified individuals may obtain CPE through a variety of other qualifying activities\*, including:

- Passing examinations.
- Authoring or contributing to publications.
- Translating publications.
- Delivering oral presentations.
- Participating as a subject matter expert volunteer.
- Performing external quality assessments.

Details regarding how many CPE can be earned for each activity are provided in the sections below.

\*Note: Activities other than those listed in this policy document may be deemed acceptable if the certified individual is able to evidence the activity, calculate an appropriate number of CPE hours, and demonstrate that it contributes to professional competence. It is the responsibility of the certified individual to substantiate that a particular activity qualifies as acceptable and meets the PCB's requirements.

#### 3.7.1. PASSING EXAMINATIONS

Passing non-IIA certification exams	
CPE hours awarded for passing each part of an accounting or auditing exam (e.g., CPA or CA)	10
<b>Total maximum CPE hours awarded in the year that the exam was passed</b>	<b>40</b>

#### 3.7.2. AUTHORIZING OR CONTRIBUTING TO PUBLICATIONS

Certified individuals who author or contribute to publications may obtain CPE hours for their work, if their contributions pertain to relevant subject areas such as the common body of knowledge for the global internal audit profession or techniques in their area of specialization. For CPE earning and reporting purposes, "publications" is divided into four categories. There is a limit on the number of CPE hours that can be reported for each category, as well as a limit on the total number of CPE hours that can be reported for publications.

Publication Categories	Maximum CPE hours permitted for each category	
	CIA	CCSA, CGAP, CFSA, CRMA, QIAL
1. Authoring or contributing to books (1 CPE hour per 200 words)	25	10
2. Authoring or contributing to research papers, articles, or blogs (1 CPE hour per 200 words)	15	6
3. Authoring IIA certification exam questions (1 CPE hour per accepted exam question)	20	10
<b>Total maximum CPE hours permitted for authoring or contributing to publications</b>	<b>25</b>	<b>10</b>

### 3.7.3. TRANSLATING PUBLICATIONS

Translations of publications should pertain to certification domains or disciplines related to the common body of knowledge for the global internal audit profession or techniques in their area of specialization. Translations of published articles or books not related directly to internal auditing are acceptable if the certified individual is able to demonstrate that these activities contribute to their professional audit proficiency. For CPE earning and reporting purposes, “translations” are divided into two categories. There is a limit on the number of CPE hours that can be reported for each category, as well as a limit on the total number of CPE hours that can be reported for translating publications.

Translation Categories	Maximum CPE hours permitted for each category	
	CIA	CCSA, CGAP, CFSA, CRMA, QIAL
1. Translating books (1 CPE hour per 200 words)	25	10
2. Translating IIA guidance (e.g., Practice Guides, GTAGs, etc.), research papers, articles, or blogs (1 CPE hour per 200 words)	15	6
<b>Total maximum CPE hours permitted for translating publications</b>	<b>25</b>	<b>10</b>

### 3.7.4. DELIVERING ORAL PRESENTATIONS

Certified individuals who deliver oral presentations (e.g., seminars, conferences, or in-house training) may obtain CPE hours for their effort, if their contributions pertain to relevant subject areas such as the common body of knowledge for the global internal audit profession or techniques in their area of specialization. Certified individuals may earn one CPE hour for each 50 minutes of presentation time, plus credit for preparation time, equivalent to three times the presentation time. For example, for delivering a 50-minute presentation, a certified individual would earn 4 CPE hours (1 CPE hour for the presentation itself, and 3 CPE hours for preparation). Subsequent presentations of the same material may be reported as presentation time only.

Original Vs. Subsequent Presentations	Maximum CPE hours permitted for each category	
	CIA	CCSA, CGAP, CFSA, CRMA, QIAL
Original presentations (CPE is calculated based on presentation time plus preparation time)	25	10
Subsequent presentations of the same material (CPE is calculated based on presentation time only)	5	2
<b>Total maximum CPE hours permitted for delivering oral presentations</b>	<b>25</b>	<b>10</b>

### 3.7.5. PARTICIPATING AS A SUBJECT MATTER EXPERT VOLUNTEER

Certified individuals may earn CPE hours for a variety of activities under the “Participation” category, including serving as a committee member, IIA Global guidance contributor, or exam content reviewer. For CPE earning and reporting purposes, “participation” is divided into four categories. There is a limit on the number of CPE hours that can be reported for each category, as well as a limit on the total number of CPE hours that can be reported for participating as a subject matter expert volunteer.

Participation Categories	Maximum CPE hours permitted for each category	
	CIA	CCSA, CGAP, CFSA, CRMA, QIAL
1. Serving as a volunteer officer or committee member with The IIA or another professional industry organization related to internal auditing (1 CPE hour for each 50 minutes of qualifying participation)	15	10
2. IIA Global guidance contributor (5 CPE hours per IPPF Supplemental Guidance)	10	5
3. Exam content quality review (1 CPE hour per 50-minute period of work)	20	10
<b>Total maximum CPE hours permitted for participating as a subject matter expert volunteer</b>	<b>20</b>	<b>10</b>

### 3.7.6. PERFORMING EXTERNAL QUALITY ASSESSMENTS

Certified individuals may earn CPE hours for their involvement in external quality assessments. CPE hours are earned for fieldwork time only; no CPE hours will be awarded for activities such as making advanced preparations for the review or writing the report. There is a limit on the number of CPE hours that can be reported for each type of assessment, as well as a limit on the total number of CPE hours that can be reported for performing quality assessments.

Quality Assessment Categories	Maximum CPE hours permitted for each category	
	CIA	CCSA, CGAP, CFSA, CRMA, QIAL
1. Independent (external) validation of an internal audit activity's self-assessment, as defined by the IPPF	5	5
2. One-week external quality assessment	10	5
3. Two-week external quality assessment	20	10
<b>Total maximum CPE hours permitted for performing external quality assessments</b>	<b>20</b>	<b>10</b>

## 4. Annual Certification Renewal Process

Each year, certified individuals (both practicing and nonpracticing) receive a notification from The IIA reminding them of their annual obligation to renew their certification(s). The annual certification renewal process (formerly known as "CPE Reporting") is completed in [CCMS](#) and serves as the certified individual's attestation that all [annual certification requirements](#) have been met, including earning requisite CPE hours, completing annual ethics training, and abiding by The IIA's Code of Ethics.

Certified individuals must complete the certification renewal process annually to maintain their certifications. Failure to complete the certification renewal process in accordance with the Annual Certification Renewal Policy will result in permanent revocation of an individual's certification(s), as outlined in the sections below.

#### 4.1. Annual Renewal Fee

Annual certification renewal fees vary according to membership status, certification(s) held, and the location of the certified individual. For the most current information regarding certification renewal fees, visit <https://www.theiia.org/en/certifications/new-to-certification/eligibility-pricing/>

#### 4.2. Annual Certification Renewal Deadline

The certification renewal process must be completed via CCMS by 31 December each year. Following successful completion of the renewal process, certified individuals will receive a confirmation email from The IIA, recognizing their compliance with the requirements outlined in this Annual Certification Renewal Policy document.

Individuals who do not complete their certification renewal on or before 31 December will automatically transition from an active to a Grace Period (inactive) status. Individuals who remain in a Grace Period (inactive) status for more than 24 months will have their certification(s) permanently revoked.

#### 4.3. Failure to Earn CPE Hours

Certified individuals who fail to obtain enough CPE hours during the calendar year should not attempt to complete the annual certification renewal process. Only when individuals have earned the requisite hours should the renewal process be completed.

Individuals who did not earn enough CPE hours for the year, and therefore are unable to complete the certification renewal process by 31 December, should complete their certification renewal as soon as possible the following calendar year to reinstate their certification, and they may use CPE hours earned during the following year to make up the deficiency. However, any CPE hours used to meet the requirement for the previous year may not also be counted toward the current year. For example, if a certified individual takes a training course in January worth 20 CPE hours and uses those hours to meet their 40-hour CPE requirement for the previous year, those hours cannot be counted again for the current year. The individual would need to obtain an additional 40 CPE hours to meet the current year's requirement.

#### 4.4. CPE Audit

Annually, The IIA conducts an audit of the certification renewal process. Individuals selected for the audit are required to provide documented evidence of the CPE hours they earned.

- Individuals selected for audit who fail to provide the requested documentation by the stated deadline will automatically have their certification(s) revoked and may no longer claim that they are certified. The printed certificate recognizing the individual's certification must be destroyed immediately.
- Individuals selected for the audit who provide insufficient documentation evidencing the CPE hours they attested to earning will be granted a six-month period to earn the deficient CPE hours and submit the requisite documentation to IIA Global.
- Individuals who falsify documentation or act in an unethical manner will be reported to The IIA's Ethics Officer for further investigation.

#### 4.5. Revocation

Certified individuals who fail to complete the certification renewal process in accordance with the Annual Certification Renewal Policy will have their certification(s) permanently revoked. If an individual's certification is revoked, they will no longer be allowed to present themselves as a certified individual, and the printed certificate recognizing the individual's certification must be destroyed immediately.

Once a certification has been revoked, it cannot be reinstated. To reobtain the certification, an individual must reapply to the certification program and complete all program requirements, including retaking and passing certification exam(s).

\*Note: CCSA, CFSA, CGAP and QIAL are discontinued programs and are not eligible for recertification once they are revoked.

## 5. Maintaining CPE Records

Documented evidence of CPE hours earned (such as training certificates) should not be submitted during the annual certification renewal process. However, certified individuals must maintain a copy of all supporting documentation for at least three years, and records must be made available to The IIA upon request. The records maintained by the individual must include the following information, as appropriate:

- Title of program and/or description of content.
- Dates attended.
- Location of course or program.
- Sponsoring organization.
- Number of CPE hours.
- A letter, certificate, or other written independent attestation of course completion.
- Documentation supporting publications, oral presentations, committee involvement, or other participation.