

Annual Certification Renewal Policy

Requirements for Certification Programs

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 pursue continuing professional development. This document outlines the continuing professional education (CPE) requirements for the following IIA certifications and specifies the annual certification renewal process for certified individuals who wish to keep their certifications in good standing:

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

2. Annual Renewal Requirements

The IIA requires certified individuals to self-attest annually that they have met the CPE requirements outlined in this document. Annual 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). A designation must be in Active status to be moved to a Retired status. Retired professionals are exempt from all renewal requirements for as long as they remain retired. It is the certified individual's responsibility to notify The IIA when he or she has retired, by submitting a support case through the Certification Candidate Management System (CCMS) requesting a status change: https://ccms.theiia.org.

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

- Obtain and attest to the completion of the required CPE credit hours annually. (Specific requirements vary depending on which certification they hold and whether they are practicing or nonpracticing.)
- Obtain and attest to at least two hours of ethics training annually.
- Indicate whether they conform with the *Standards*.
- Abide by and attest to their conformance with The IIA's Code of Ethics.

Details regarding each of these requirements, as well as hardship exemptions, can be found in the sections below.

2.1. Annual CPE Hours

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

Renewal Status	Definition	Use Certification	CPE Hours for CIA holders	CPE Hours for those who hold the CCSA, CGAP, CFSA, CRMA, and/or QIAL (and not CIA)
Practicing	Actively performing internal audit or related activities	Yes	40	20

Nonpracticing	Not retired but not actively performing internal audit or related activities	Yes	20	10

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. In other words, 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.

2.2. Ethics Training

Certified individuals are required to complete two CPE hours on the subject of ethics annually. 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 reporting period.

2.3. 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.)

2.4. 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. (Certified individuals are also required to state the details of any criminal conviction they have had since their prior reporting period.)

2.5. Hardship Exemptions

The PCB, upon request, may grant partial or complete exemption from annual renewal requirements for certified individuals when good cause exists, such as military service or individual hardship. Supporting documentation is required before a hardship case will be reviewed. Certified individuals requesting an exemption should submit a support case from their CCMS account prior to the annual certification renewal deadline.

3. Annual Renewal Period

The annual 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 their certification until 31 December 2023.)

4. Qualifying CPE Activities

The IIA expects certified individuals to maintain the high standards of the internal audit profession when selecting 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.

4.1. 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 of their required annual CPE hours by attending such programs. Therefore, 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 all 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), excluding courses that a candidate must take to meet the examination requirement for a bachelor's degree or its equivalent.
- Formal correspondence and self-study programs relevant to internal auditing that meet program criteria, including evidence of completion.

4.1.1. 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.

4.1.2. Education Subject Areas

Certified individuals should seek CPE programs that meet the aforementioned criteria and offer curricula related to the subject areas covered by the certification(s) that the 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	Exam Syllabus
CIA	https://www.theiia.org/en/certifications/cia/exam-prep-resources/exam-syllabus/
CRMA	https://www.theiia.org/en/certifications/crma/exam-preparation-resources/exam-syllabus/

4.2. 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.

4.2.1. 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
Total maximum CPE hours awarded in the year that the exam was passed	40

4.2.2. Authoring or Contributing to Publications

Certified individuals who author or contribute to publications may obtain CPE hours for their work, as long as 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**	
	For CIA Holders	For those who hold the CCSA, CGAP, CFSA, CRMA, and/or QIAL (and not CIA)
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
Total maximum CPE hours permitted for authoring or contributing to publications	25	10

4.2.3. 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	
	For CIA Holders	For those who hold the CCSA, CGAP, CFSA, CRMA, and/or QIAL (and not CIA)
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
Total maximum CPE hours permitted for translating publications	25	10

4.2.4. Delivering Oral Presentations

Certified individuals who deliver oral presentations (e.g., seminars, conferences, or in-house training) may obtain CPE hours for their effort, as long as 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 Versus Subsequent Presentations	Maximum CPE hours permitted for each category	
	For CIA Holders	For those who hold the CCSA, CGAP, CFSA, CRMA, and/or QIAL (and not CIA)
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
Total maximum CPE hours permitted for delivering oral presentations	25	10

4.2.5. 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 translation quality reviewer. For CPE earning and reporting purposes, "participation" is divided into three 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.

Participation Categories	Maximum CPE hours permitted for each category	
	For CIA Holders	For those who hold the CCSA, CGAP, CFSA, CRMA, and/or QIAL (and not CIA)
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
Total maximum CPE hours permitted for participating as a subject matter expert volunteer	20	10

4.2.6. Performing External Quality Assessments

Certified individuals may earn CPE hours for their involvement in external quality assurance reviews. CPE hours are earned for onsite 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 external quality assessment.

Quality Assessment Categories	Maximum CPE hours permitted for each category	
	For CIA Holders	For those who hold the CCSA, CGAP, CFSA, CRMA, and/or QIAL (and not CIA)
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
Total maximum CPE hours permitted for performing external quality assessments	20	10

5. 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, completed in CCMS, serves as a signed statement that all applicable requirements (outlined in Section 2 above) have been met.

5.1. Annual Renewal Fee

Annual Certification Renewal fees vary according to IIA membership status, certification(s) held, and the location of the certified individual. For the most current information regarding renewal fees, visit www.theiia.org/Certification

5.2. Annual Certification Renewal Deadline

Certification Renewal for the current year must be completed by 31 December each year. The IIA will issue an acknowledgment of compliance to each individual who has successfully met the requirements outlined in this document.

5.3. Failure to Complete Annual Certification Renewal

Individuals who do not complete their Annual Certification Renewal on or before 31 December will automatically transition from "Active" to "Grace Period (Inactive)" status and may no longer claim that they are certified. Individuals who remain in a Grace Period (Inactive) status for more than 24 months will have their certification(s) revoked.

If a certification is revoked, the paper certificate recognizing achievement of the certification must be destroyed immediately. Additionally, individuals must not use designations (such as CIA, CRMA, etc.) after their name, and they are prohibited from presenting themselves as a certified individual. If they wish to become certified again, individuals must reapply to the certification program, take and pass the exam(s).

5.4. Failure to Earn CPE Hours

Certified individuals who fail to obtain enough CPE hours in the calendar year should not attempt to complete their Certification Renewal. Only when an individual has earned the requisite CPE hours should the renewal be completed.

Those who did not earn enough CPE hours during the reporting period may use hours from the next calendar year to make up the deficiency. However, CPE hours applied to the prior year cannot also be used to meet the requirement for the current year. Surplus CPE hours earned from the immediately prior renewal period may be used to make up a deficiency for the current year. For example, a practicing CIA who earned 60 CPE hours in the prior period may apply up to 20 hours to the current reporting period.

5.5. CPE Audit

Annually, The IIA (or its designee) conducts audits of CPE reporting records. Individuals selected for an audit will be notified by email and will be required to provide evidence/documentation of the CPE hours they earned. Individuals who fail to provide information by the stated deadline will automatically be moved to a Revoked status. (See Section 5.3 for the consequences associated with a designation being revoked.)

If the CPE audit reveals that an individual has insufficient CPE hours, the individual will be granted a six-month period to earn deficient CPE hours and submit documentation of hours earned to IIA Global. Individuals who are found to falsify documentation or act in an unethical manner will be reported to The IIA's Professional Responsibility and Ethics Committee for further investigation.

6. Maintaining CPE Records

As stated earlier, the supporting documentation (such as certificates of training completion that an individual may use to calculate the number of CPE hours earned) 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 or its designee upon The IIA's 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, as indicated by the course or program sponsor.
- A letter, certificate, or other written independent attestation of completion.
- Documentation supporting publications, oral presentations, committee involvement, or other participation.

The Institute of Internal Auditors (IIA) is a nonprofit international professional association that serves more than 230,000 global members and has awarded more than 185,000 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.