



The Internal Audit Practitioner™ (IAP™) Certification

Your First Step into a
Global Audit Career



Welcome.

Be the Next Generation of Financial Guardians

Globally, public and private institutions face tremendous pressure. Financial mismanagement, fraud, and weak systems cost billions and erode trust. To change this, organizations need skilled professionals who can anticipate risks, strengthen controls, and safeguard integrity. The IIA's Internal Audit Practitioner (IAP) certification is built precisely for this mission.

Join the calling. Step into a career that matters.

Be the Next Generation of Strategic Leaders

Across the world, organizations – both public and private – are navigating disruption, digital transformation, and rising stakeholder expectations.

Emerging risks from technology, data, sustainability, and governance demand professionals who go beyond compliance to deliver insight, foresight, and impact.

The internal audit profession is evolving – from hindsight reviewers to strategic partners who enable resilience, innovation, and trust.

- The IIA's Internal Audit Practitioner (IAP) certification equips you to be part of this evolution.
- Join the movement.
- Become a trusted voice in a changing world.
- Step into a future-focused internal audit career that shapes better organizations.





Section 1 | *About The IIA*

The Global Voice of Internal Auditing

The Institute of Internal Auditors (The IIA) is the world's leading organization for internal auditors, with over 200,000 members in more than 170 countries.

For over 80 years, The IIA has set global standards, trained professionals, and helped organizations strengthen governance, risk management, and controls.

Our Mission:

To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

The mission of The Institute of Internal Auditors is to advance the internal auditing profession and support internal auditors through:

- **Promoting the value of internal auditing in business and government.**
- **Providing world-class professional education and certification programs.**
- **Advancing industry research on best practices in risk management, compliance, and governance.**
- **Bringing together internal auditors globally to foster collaboration and innovation.**

We believe that strong internal audit practices create stronger organizations and a more accountable business environment.

The Global Internal Audit Standards

The IIA publishes and maintains the Global Internal Audit Standards. These are principle-based standards that serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfil the Purpose of Internal Auditing.



Section 2 | *Introduction to Internal Auditing*

What is an internal auditor?

Internal auditors audit their own organizations. They perform audits that are diverse in nature. This keeps auditors' jobs interesting and requires a mindset of both curiosity and life-long learning. The ultimate goal of an internal auditor is to bring value to their organization by providing the board and management with independent, risk-based, and objective assurance, insight, and foresight.

Internal auditors team up with company leaders to spot problems, suggest improvements, and enable smarter decision-making. Internal auditors actively solve current issues and anticipate and prepare for future risks.

What skills are critical for internal auditors?

- Business process understanding
- Communication and storytelling
- Critical thinking and analysis

What makes the career rewarding?

- Competitive salaries from the start
- Global career potential
- In-demand jobs across every industry
- Real-world impact



Section 3 | *About The IAP Certification*

The Internal Audit Practitioner™ (IAP™)

The IAP certification is the first step in your internal audit journey designed for students, recent graduates, and early career professionals looking to build a future-proof career in internal audit.

It demonstrates your foundational understanding of internal audit principles and positions you for future certifications like the Certified Internal Auditor (CIA) – the highest credential in the profession.

In Short:

- ✓ Entry-level certification
- ✓ Globally recognised
- ✓ Pathway to CIA certification





Section 4 | *Why Take the IAP Exam?*

Turn Your Ambition into a Credential That Opens Doors Worldwide

1 | *Build Career Confidence*

By earning this credential you confidently demonstrate your knowledge of foundational principles from the Global Internal Audit Standards, ethics and professionalism, governance, risk management, control, and internal audit's role in evaluating fraud risks.

2 | *Boost Job Prospects*

IAP-certified professionals are sought after by audit firms, government institutions, banks, NGOs, and multinational companies.

3 | *Earn a Permanent Designation*

This exam provides an opportunity for you to earn a permanent certification that demonstrates your understanding of foundational principles of internal auditing. Certification holders must complete **20 hours of Continuing Professional Education (CPE)** each year to maintain the designation.

4 | *Step Toward the CIA Certification*

The IAP is the official entry route to the CIA certification – the gold standard for internal auditors. By earning the IAP, you also have an opportunity to earn your Certified Internal Auditor® (CIA®) in the future, should you choose.





Section 5 | *What's on the IAP Exam?*

What's on the IAP exam?

The content of the IAP exam falls into 4 categories:

- 1 | Foundations of Internal Auditing
- 2 | Ethics and Professionalism
- 3 | Governance, Risk Management, and Control
- 4 | Fraud Risks

See below for more details on each of these 4 topics and to review some sample questions for each section.

Section A: Foundations of Internal Auditing

- The Purpose of Internal Auditing according to the Global Internal Audit Standards
- The internal audit mandate and responsibilities of the board and chief audit executive
- The differences between assurance services and advisory services provided by the internal audit function
- The types of assurance services performed by the internal audit function
- The types of advisory services performed by the internal audit function
- Situations where the independence of the internal audit function may be impaired
- The internal audit function's role in the organization's risk management process



Section A Sample Questions:

A manufacturing company is launching a new financial reporting system and seeks independent evaluation of its control design. Based on the overall objectives and benefits of the internal audit function, how does internal auditing support organizational improvement in this context?

- A) It delivers independent assurance services that evaluate the system's design of financial reporting controls.
- B) It reviews individual transactions to ensure financial reporting accuracy.
- C) It evaluates management's selection of the new financial reporting system.
- D) It coordinates with the external auditors to obtain their concurrence with the new financial reporting system.

At a recent meeting, the audit committee reviewed the internal audit charter. Which requirement is essential to the charter's effectiveness?

- A) It should state the objective of providing independent assurance on governance, risk management, and control processes.
- B) It should include any operational tasks assigned by the chief financial officer for the internal audit function to perform.
- C) It must include a detailed breakdown of audit budgets and resource allocations.
- D) It is expected to specify the process for selecting external auditors for compliance checks.



Section B: Ethics and Professionalism

- Demonstrations of Integrity
- Impairments to objectivity
- Policies that promote objectivity and potential options to mitigate impairments
- The knowledge, skills, and competencies required of the internal audit function
- Due professional care
- Confidentiality and appropriate use of information during engagements

Section B Sample Questions:

How can an internal auditor maintain professional skepticism when facing potential bias during a self-review process?

- A)** By critically evaluating prior work with a fresh perspective and seeking external confirmation to offset inherent biases.
- B)** By reviewing previous work based on standard practices.
- C)** By relying on historical data and internal reviews to verify past work.
- D)** By comparing previous work with independent audit findings to identify signs of bias.

When management restricts internal auditors from interviewing key personnel, which scenario best illustrates a potential threat to independence?

- A)** Limiting direct interviews with key personnel severely restricts access to essential insights, thereby reducing the auditors' ability to conduct independent evaluations.
- B)** Auditors effectively substitute restricted interviews with thorough, comprehensive document reviews to gather required information while maintaining their independence throughout the process.
- C)** Auditors routinely obtain indirect input from alternative communication channels that can partially compensate for the restricted access to key personnel for interviews.
- D)** Auditors routinely employ structured questionnaires to capture essential insights when direct interviews are restricted, thereby preserving the independence of their evaluations.



Section C: Governance, Risk Management, and Control

This section of the exam includes:

- The concept of organizational governance
- The impact of organizational culture on the overall control environment and individual engagement risks and controls
- Ethical and compliance-related issues
- Fundamental concepts of risk type
- Fundamental concepts of the risk management process
- Risk management within organizational processes and functions
- Internal control concepts and types of controls
- The importance of the design, effectiveness, and efficiency of internal controls

Section C Sample Questions:

How can an organization use risk tolerance levels to monitor and control its overall risk exposure?

- A) Risk tolerance levels serve as guideposts that allow continuous monitoring and adjustment to ensure risk exposures remain within acceptable limits.
- B) Risk tolerance levels are set at one point and remain static throughout the risk management cycle, regardless of changes.
- C) Risk tolerance levels are primarily defined by external market conditions.
- D) Risk tolerance levels are used at the start of an audit engagement and separate from ongoing risk assessments.

How can a risk management framework best contribute to the alignment of organizational strategy and operational processes?

- A) It facilitates the identification and mitigation of risks that may hinder strategic objectives, ensuring that operational processes are aligned with overall goals.
- B) It focuses on documenting risks and integrating them into strategic planning efforts.
- C) It emphasizes quantitative risk measures instead of strategic objectives.
- D) It serves primarily as a regulatory reporting tool that ensures effective compliance.





Section D: Fraud Risks

This section of the exam includes:

- Concepts of fraud risks and types of fraud
- Whether fraud risks require special consideration during an engagement
- The potential for fraud and how the organization detects and manages fraud risks
- Controls to prevent and detect fraud
- Techniques and the internal audit function's role related to fraud investigation

Section D Sample Questions:

When reviewing processes involving large cash transactions, how should an internal auditor determine whether fraud risks require special consideration?

- A) By analyzing transaction volume, segregation of duties, and reconciliation procedures to assess vulnerabilities.
- B) By noting the frequency of transactions and relying upon internal controls.
- C) By focusing on management reports and analytical review procedures.
- D) By evaluating the qualifications of operating personnel and documented internal controls.

How can internal auditors best benefit from reviewing risk assessments conducted by fraud investigators?

- A) By comparing their own assessments with those of fraud investigators to identify gaps and improve the overall fraud risk management process.
- B) By relying on their internal assessments and input from the external auditors.
- C) By using fraud investigators' risk assessments as the expert analysis of the organization's fraud risks.
- D) By reviewing and updating risk assessments after each fraud incident occurs.

For even more information on what is on the exam view the [full syllabus](#).





Section 6 | *Preparing for the Exam*

Preparing for the Exam

The exam includes 125 multiple-choice questions, and candidates are given 150 minutes to complete the exam. When taking the exam, test-taking strategies for multiple choice exams should be used. *These include:*

- **Managing time.** Leave enough time to answer every question even if it is an educated guess. There are no penalties for incorrect answers.
- **Predict.** Try to answer the question after reading it, but before looking at the answer choices. If you can predict the answer, it helps avoid being distracted by incorrect answers.
- **Use process of elimination.** Even if you're unsure, narrowing it down boosts your odds.

Most importantly, come prepared by studying. The IIA has partnered with Becker, a leading expert in exam preparation materials. *Their exam review includes:*

- 24-month course access to our always up-to-date course
- Features Newt™, Becker's Exam Review AI assistant – providing instant answers to deepen understanding
- Concept lecture videos delivered by industry leading CIA instructors
- Adapt2U technology-driven unlimited practice tests
- Practice multiple choice questions
- 2 Simulated Exams
- Digital textbook
- Customizable study planner
- Unlimited academic support
- Access to Becker's CIA Facebook study group

Additionally, The IIA offers IAP Practice Questions, designed to help you hone your skills and knowledge by taking practice tests containing retired questions from past exams. Each question includes detailed rationales for both correct and incorrect answers, boosting your confidence through a realistic computer-based exam simulation.



Section 7 | *Registration & Application Process*

How to Apply & Register

1. **Gather required documents** (government-issued photo ID)
2. **Log into or create** a CCMS account via IIA's portal
3. **Select "IAP"** as your certification of choice
4. **Submit your application** and pay the application fee
5. **Upon approval**, register for the exam and pay the exam fee
6. **Schedule your exam** at an approved testing center
7. **Take the exam** within two years of approval

Section 8 | *Career Path & Next Steps*

From IAP to CIA – The Journey Ahead

- Once you pass IAP, you've completed **Part 1 of the CIA exam**
- You may then choose to continue with CIA Part 2 & Part 3 if you want to earn the CIA credential
- The IAP gives you advantage and accelerated progress in the internal audit profession
- Join the IIA global network, access job directories, mentorship, and events hosted by your local IIA Institute

Section 9 | *Key Dates & Timeline*

Important Dates to Know

- Application period open year-round
- Two-year window to sit for the exam after approval

Section 10 | *Call to Action & Contact*

Take Your First Step Today

You've seen the benefits, the process, the path. Now it's your turn.

1. **Visit** The IIA's [IAP page](#)
2. **Create** or log into your CCMS account
3. **Apply, pay, and schedule** your exam
4. **Join** a movement of financial guardians

