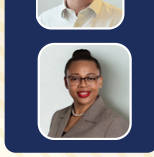
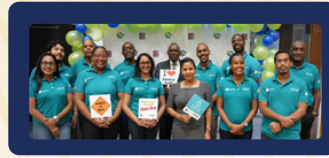
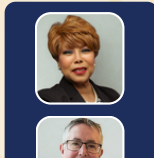


The Audit Trail... NEWSLETTER



The Institute of
Internal Auditors
Trinidad & Tobago



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- Honouring the outgoing Board
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- CRMA Scholarship Winner
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The New CIA Exam and IAP Program

In May 2025, the IIA updated the CIA Exam and IAP Program to align with new global standards. The CIA now has a sharper focus on ethics, governance, and risk, while the IAP became a permanent designation with a direct path to the CIA. These changes enhance relevance and accessibility for today's internal auditors. Visit the [Certifications](#) page on theiia.org for additional information.



MESSAGE FROM THE INCOMING CHAPTER PRESIDENT

It is with great honor that I serve the membership of the Institute of Internal Auditors Trinidad and Tobago Chapter in the role of President for the term June 2025 to May 2027. My journey as a volunteer began in 2017 when I was nominated for the position of Vice President – Professional Services. Since then, I have had the privilege of supporting our members through various roles focused on advocacy, professional development, and membership support.

I am grateful for this opportunity to be of service to the Chapter, having been fortunate to learn from the remarkable leaders who came before me—each of whom shaped the Chapter’s mission and impact.

As we embark on this new Chapter year, our purpose remains steadfast—to serve the internal audit community and to continue promoting and advancing our profession. Together with a committed team of Officers and Governors, we are focused on realising our goals of enhancing Chapter visibility, expanding opportunities for growth and certification, strengthening our talent pipeline, and nurturing the holistic development of our membership.

I also wish to take a moment to recognize our dear colleague, Ms. Juliana Julien. Since the time of her diagnosis, the Chapter has made every effort to support her in tangible ways. This includes the recent launch of the “FundMeTnT Campaign”, aimed at providing financial assistance for her continued care. We kindly invite members to contribute to this initiative, as every donation can make a difference. We continue to stand by Juliana as she navigates these challenges and look forward to her ongoing recovery.



To our volunteers— we express our heartfelt gratitude to you for your invaluable contributions that bolster the success of the Chapter. We encourage our members to get involved and collaborate with us as we plan and execute our activities for the current term. Your support is both appreciated and vital to the success of our mission. Let us all move forward—confident in our purpose, united in our profession, and committed to excellence. We thank you for your unwavering support and encouragement, and eagerly anticipate what we will collectively accomplish in the months ahead.

Martha Prince

President IIA TT Chapter

THE INCOMING AND OUTGOING IIA TT BOARD

INCOMING IIA TT BOARD 2025 - 2027



We warmly welcome the new IIA Trinidad and Tobago Chapter Board for the 2025–2027 term. Your appointment signals a renewed commitment to strengthening the internal audit profession and supporting the evolving needs of our members.

As you take on this important responsibility, we look forward to your leadership in driving innovation, upholding professional standards, and expanding opportunities for learning and collaboration within the audit community.

OUTGOING IIA TT BOARD 2023 - 2025



We extend our heartfelt thanks and congratulations to the outgoing Board for their dedicated service and impactful leadership over the past two years. Your commitment to advancing the internal audit profession, supporting our members, and fostering a strong community of ethical and skilled professionals has been truly commendable.

Your efforts have laid a solid foundation for continued growth and innovation within the Chapter. On behalf of all our members, thank you for your hard work, passion, and unwavering support for the profession. We appreciate you!

MESSAGE FROM THE OUTGOING CHAPTER PRESIDENT

Mindful Moments – Reflections on our 2 years together

As your Immediate Past President, I am honored to step off the mat and reflect with gratitude and immense pride for all we have shared and achieved together. Being an avid yoga practitioner and instructor, leading this Chapter felt a lot like guiding a yoga flow: balancing intention with action, listening to the room, and empowering others to find their own alignment. Entering this role, I hoped to spark deeper connections, foster meaningful collaborations and inspire renewed energy—and what an incredibly fulfilling journey it has been!

Lessons in Leadership

Leading the Chapter reinforced that leadership is less about having all the answers and more about asking the right questions: “How can I support you?” “What do you need to see this through?”. Balancing volunteering with an already busy life was no easy feat. Each new challenge taught me more about myself than comfort ever could. I personally thank my colleagues on the Board; our camaraderie and team spirit shone brightly and illuminated all that we accomplished as a Chapter. Your dedication, passion and willingness to roll up your sleeves reminded me that true leadership is a shared endeavor, and growth happens when we stretch beyond the familiar.

Reconnecting with Intent

Our 35th Anniversary celebration launched our initiatives to reconnect, appreciate the contributions of our past Chapter volunteers, recognize the achievements of our members and set the stage for future collaborations. Engaging in authentic conversations with each other reminded me that true networking is like a steady breath: when it’s calm and intentional, it carries us forward together.

Alignment in Collaboration

From planning our training weeks, to brainstorming sessions with our partners, I witnessed how collaboration transforms ideas into action. Whether we were debating emerging topics or mapping out themed events, alignment with local, regional and global partners synchronized our efforts and produced professional development opportunities that were both powerful and engaging.



RITA PURDEEN-NANDLAL
IIA TT CHAPTER PRESIDENT 2023 - 2025

The Pillars of Volunteerism

Volunteers are the core of everything we do at the IIA TT; steadfast, supportive, and often unseen. Whether you assisted in planning an event, created a video, posted on social media, authored articles, tested virtual platforms late at night or mentored a new member - thank you; your dedication kept us steady and resilient.

Looking Ahead with a Full Heart

I am grateful and excited to support our new leaders, trusting the practice to carry on and reach new heights. Thank you for allowing me to guide the IIA TT Chapter over the last two (2) years. Though I’ve passed the torch, the warmth of our interactions and shared achievements linger. I look forward to the chapters yet unwritten.

With gratitude,

Rita Purdeen-Nandlal

Immediate Past President/Governor



SERVING ON THE IIA TT BOARD A JOURNEY OF GROWTH AND IMPACT

When I reflect on my time serving as Membership Officer on the Board of the Institute of Internal Auditors (IIA) Trinidad and Tobago Chapter, I am filled with a deep sense of gratitude, purpose, and pride.

Serving on the Board was more than a role, it was a unique opportunity to contribute to the development of our profession, connect with extraordinary people, and grow in ways I never imagined.

One of the most rewarding aspects was working alongside a group of passionate, driven professionals who share a common goal, to strengthen internal auditing in Trinidad and Tobago. Together, we shaped initiatives that directly impacted our members; whether through our highly anticipated newsletters, professional development events, or the personal outreach that welcomed new members and re-engaged those who had stepped away.

Our Chapter achieved remarkable milestones during this period. We celebrated record-breaking membership growth, welcomed newly certified professionals, and hosted events that brought together thought leaders and aspiring auditors. It was humbling to witness how much can be achieved when volunteers bring their skills and heart into the mix.

But serving on the Board wasn't just about delivering outcomes, it was about personal growth too. I learned how to lead with empathy, collaborate across diverse perspectives, and balance strategic planning with hands-on action. It pushed me out of my comfort zone and gave me a deeper appreciation for the power of service.

As my term as Membership Officer ended on May 31, 2025, I now step into the role of Programming Officer. I look forward to continuing to serve our members by curating engaging training opportunities and networking experiences that equip internal auditors to thrive in an ever-changing professional landscape.



If you have ever considered getting involved with the IIA TT Board, I encourage you to take the leap. You will find yourself in a vibrant community where your ideas matter, your efforts make a difference, and your professional and personal horizons expand in ways you cannot yet imagine.

Serving the IIA TT Chapter has been one of the most fulfilling chapters in my professional journey, and I encourage you to write your own.

Claudine Dickson-Ramnarine

Outgoing Membership Officer (2023–2025)
Incoming Programming Officer (2025–2027)

COLLABORATIONS FOR INTERNAL AUDIT MONTH

Our collaboration with the **Human Resource Management Association of Trinidad and Tobago (HRMATT)**, where **Lara Quentrall-Thomas** delivered an insightful session on **Successful Networking**. This presentation provided practical strategies for building and sustaining meaningful professional relationships, a critical skill for internal auditors navigating complex organizational landscapes.






SUCCESSFUL NETWORKING



Speaker: **Lara Quentrall-Thomas**

In partnership with **ISACA Trinidad and Tobago**, **Obika Gellineau** facilitated a session on **Auditing the Cloud**, equipping participants with foundational knowledge on cloud-based systems and the associated risks and controls internal auditors must consider in a digital environment.






INTRODUCTION TO AUDITING THE CLOUD



Speaker: **Obika Gellineau**

The Chapter hosted a **Chief Audit Executive (CAE) Roundtable** with distinguished speakers: **Jonathan Chapman, Claire Gomez Miller, and Elizabeth Sullivan**. This forum focused on **Bridging the Gap Between the CAE and the Audit Committee**, emphasizing the importance of integrated assurance and strengthening governance frameworks.







CAE ROUNDTABLE

-  Bridging the gap between the CAE and the Audit Committee
-  Implementing an Integrated Approach to Assurance Provision
-  State of the Internal Audit Profession

INTERNAL AUDIT MONTH ACTIVITIES

Second Chapter Meeting for 2025

Elevate Your Brand - The Auditor's Glow-up Edition

The IIA TT hosted its second Chapter Meeting for 2025 on Thursday 22nd May, 2025. This Chapter Meeting, held during Internal Audit Month, explored how internal audit professionals can define their unique value, enhance their visibility, and build trust with key stakeholders.

The main objectives for the meeting were:

- How audit professionals can define their unique value, increase their visibility, and position themselves as trusted advisors within their organizations.
- Strategies for effective networking, navigating internal collaborations, leveraging digital platforms, and building a reputation that aligns with the purpose and core principles of internal auditing.
- Tools needed to cultivate and maintain a compelling professional brand.

The Chapter Meeting was presented by Ms. Je-Anne Borneo, Independent Consultant. The IIA TT wishes to thank Ms. Borneo for a detailed and well-researched presentation. The meeting, which had over 130 participants, received excellent feedback and reviews.



FACILITATOR

JE-ANNE BORNEO

INDEPENDENT CONSULTANT

Caribbean Ethics Forum 2025



The 2025 Caribbean Ethics Forum, hosted by the IIA Puerto Rico Chapter on June 6th, brought together professionals from across the region to explore real-world ethical challenges. The session featured insightful discussions and practical examples, highlighting the importance of ethical leadership in internal auditing.

A key highlight of the forum was the collaborative spirit among the eight participating IIA Caribbean chapters—Bermuda, Barbados, The Bahamas, Curaçao, Cayman Islands, Jamaica, Puerto Rico, and Trinidad and Tobago. Each chapter brought unique insights and perspectives, enriching the dialogue and emphasizing the shared commitment to upholding ethical standards in the profession. The event served as both a learning platform and a celebration of regional unity, reinforcing the importance of cross-border collaboration in promoting ethical excellence.

SPONSOR APPRECIATION

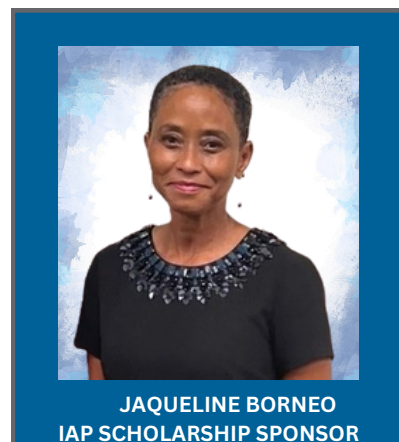
I want to begin by commending your commitment to this vital scholarship program. My passion for education was ignited during my primary school years in Trinidad and mostly influenced by my mother. She strongly believed that education empowers individuals, and that knowledge is an invaluable asset that can never be lost. She also instilled in me the importance of community service and giving back to others.

My interest in the academic development of internal auditors is also rooted in my own professional journey within audit and related fields. I firmly believe that disciplines like internal controls, auditing, accounting, and budgeting are critical for ensuring integrity and effective decision-making within all types of organizations, both public and private. As a Certified Internal Auditor, Government Financial Manager, and Defense Financial Manager, I have personally experienced the significant impact that expertise in these areas has on an organization's ability to operate efficiently and achieve its goals.

Given the current global scarcity of Certified Internal Auditors, I respectfully encourage the IIA Trinidad and Tobago members to continue placing a high priority on academic advancement within the profession.

Sincerely,

Jaqueline Borneo



**Sponsor of
two IAP Scholarships**

*We applaud your generosity
to the chapter and the
future of the Internal
Audit profession!*

MEMBERSHIP SURVEY WINNERS



Thank You for Sharing Your Voice

We extend our sincere thanks to all members who took the time to complete the IIA Trinidad and Tobago Membership Survey. Your feedback is already helping us enhance the value, engagement, and overall experience we offer to our community. As a token of our appreciation, all respondents were entered into a random draw to win one of two USD \$75.00 gift vouchers. We are pleased to announce the winners:

- Deedra Singh
- Oreeshah Ali, FCCA, CA

Congratulations to both! Thank you to everyone who participated. Your input plays a vital role in helping us grow and improve as a Chapter. Stay tuned for upcoming initiatives shaped by your valuable feedback.

ADVOCACY COMPETITION SMALL TEAM WINNER - NIPDEC

To commemorate International Internal Audit Month 2025, NIPDEC's Internal Audit Team led an impactful campaign centered on the theme "Enhancing Impact." Activities kicked off with strong visual promotions and educational content on Governance, Risk, and Internal Controls, designed to boost staff awareness and understanding. Structured competitions tested employees' knowledge, while top-performing client departments, especially those closing the most audit recommendations were recognized for their dedication to improvement and accountability.

NIPDEC's advocacy efforts were further amplified through collaboration with the Procurement Manager and General Manager, who shared personal experiences highlighting the value of Internal Audit. Team members participated in professional development seminars hosted by the IIA Trinidad and Tobago Chapter, underscoring the department's focus on continuous learning and alignment with global best practices.

Throughout the month, tokens of appreciation were distributed to staff for their support, and the celebrations concluded with a team-building activity to foster unity within the department. The campaign wrapped up with a company-wide message showcasing all activities and winners. Congratulations to NIPDEC on their well-deserved win in the Small Team Category, a shining example of advocacy, collaboration, and excellence in action.



ADVOCACY COMPETITION MEDIUM TEAM WINNER - NP

Congratulations to the Internal Audit Team at the National Petroleum Marketing Company of Trinidad and Tobago (NP) for capturing the Medium Team Category win in this year's Internal Audit Month celebrations! Their campaign, themed "Internal Audit: A Pillar of Good Governance," was a bold and timely initiative aimed at restoring trust and reinforcing the strategic value of internal audit within the organization and beyond.

Throughout May, the NP team rolled out a series of impactful activities from interactive training sessions for staff and leadership to educational outreach across Trinidad & Tobago and NP-Dominica. A standout moment was their engagement with NP-Dominica, where team members introduced the Institute of Internal Auditors (IIA) and sparked enthusiastic discussions on strengthening governance practices. Vibrant banners, flyers, and email signature campaigns ensured the message was seen, heard, and felt across all levels of the organization.

To wrap up the month, the team took a well-deserved moment to reflect and celebrate their contributions with a recognition lunch hosted by the Chief Internal Auditor. Through their creativity, collaboration, and commitment to excellence, the NP Internal Audit team truly exemplified what it means to enhance impact making internal audit visible, valuable, and vital.



ADVOCACY COMPETITION LARGE TEAM WINNER - CBTT

Congratulations to the Internal Audit Team at the Central Bank of Trinidad and Tobago (CBTT) for winning the Large Team Category in this year's Internal Audit Month Advocacy Competition. With their powerful theme "From Insight to Impact: Moving Beyond the Report," the twelve-member team elevated the profile of internal audit through a month-long series of dynamic, engaging, and educational activities. From the Governor's official message to the launch of their inaugural Audit Insights newsletter, the team delivered clear and timely messages about the evolving role of internal audit as a trusted advisor in today's complex business environment.

CBTT's campaign was a masterclass in creativity and stakeholder engagement. Their standout event, "Audit Arena – Finding Feud," turned internal audit awareness into a fun and friendly competition styled after the popular game show Family Feud. Staff across the Bank participated in a week-long battle, answering audit and CBTT trivia with enthusiasm while learning key concepts through clever "teachable moments." Other exciting activities included internal audit-themed crossword puzzles and word scrambles, a hands-on Audit and Controls training for new employees, and participation in the Eastern Caribbean Central Bank's Virtual Open House, where the team shared insights with over 100 participants including other regional central banks.

The celebrations culminated in a lively Meet and Greet, complete with games, donuts, and an eye-catching "Ask the Auditor" display that addressed real staff questions collected throughout the month. Each member of the Bank's Board and Management also received a CBTT lapel pin and a special message highlighting Internal Audit's unwavering support for strong governance. With high energy, thoughtful content, and collaborative execution, CBTT's Internal Audit team truly brought their theme to life and set a gold standard for internal audit advocacy.



Caribbean District Workshop 2025

Our President- Martha Prince, President-Elect -Simeon Mohammed, and Secretary -Jessica Samlalsingh had the privilege of representing the IIA Trinidad and Tobago Chapter at the 2025 Caribbean District Workshop, hosted in the vibrant and picturesque Curaçao.

This year's event was hosted by the IIA Curaçao Chapter, who also celebrated their 25th anniversary! The workshop brought together internal audit leaders from across the region, including Chapters from Barbados, Trinidad & Tobago, and Curaçao, for a powerful blend of professional development, chapter leadership insights, and unforgettable Caribbean camaraderie.

Our delegation engaged in meaningful discussions with leaders such as Justin Gwin, District Advisor, Anishka Collie, District Representative of IIA Bahamas, and the inspiring Teri Strauss, the IIA's Chapter Engagement Manager. The sessions were rich in insight, the networking was invaluable, and the warmth of Curaçaoan hospitality left a lasting impression.

We extend our gratitude to the event sponsors, including Centrale Bank van Curaçao en Sint Maarten, SOAB, and Arcas Partners Ltd., for their support in making the workshop a success.

The experience reaffirmed the strength of our regional collaboration and the power of shared knowledge. As we look to the future, we encourage Chapter Officers for the current term (June 2025-May 2027) to consider participating in future workshops. These events provide a unique platform to contribute to the region's internal audit community and gain valuable leadership exposure.

Let's continue to grow together and advance our profession **#OneIIA!**



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A NEW WAY TO



Redeem
Miles



Earn Miles
Now Based On Spend



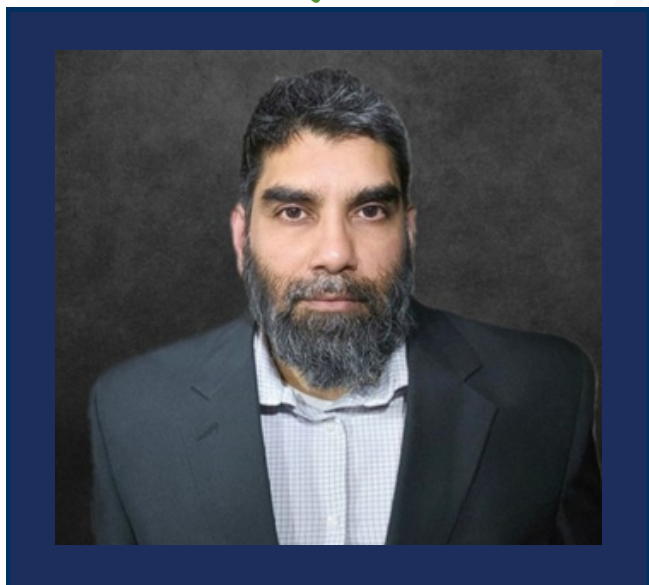
Achieve
Tier Status



Scan to learn about exciting
new changes and updates to
Caribbean Miles.



CRMA SCHOLARSHIP WINNER 2025



Abdullah Mohammed

IIA TT CRMA Scholarship Winner 2025

In celebration of the IIA Trinidad and Tobago's Internal Audit Month, the Chapter offered members a unique opportunity to advance their careers with the CRMA Scholarship.

Covering registration and exam fees, and study materials, the scholarship was designed to support members in mastering the CRMA exam and elevating their professional credibility. We are thrilled to announce that **Abdullah Mohammed** is the winner of the 2025 CRMA Scholarship!

How the CRMA Scholarship will support my academic and career goals:

Advancing my ability to safeguard value in the Caribbean Utility sectors is the cornerstone of my professional journey.

Over the last decade in my career as an Internal Auditor, I have progressed from Senior IT Auditor to Group IT Audit Manager, leading teams that protect billions of dollars in critical infrastructure revenue. My next step is to deepen my risk-based assurance skill set so I can continue to guide Boards and Audit Committees beyond compliance toward strategic resilience – an organizational capability urgently needed in the local context.

The CRMA Scholarship will accelerate that step in three (3) concrete ways. First, the structured study of risk governance frameworks will sharpen the enterprise-wide view I already bring from IT, operational and financial audits, allowing me to speak a common risk language with executives.

Second, the credential will validate my existing expertise as I champion the new IIA Global Internal Audit Standards (2024) within my department and mentor emerging Caribbean auditors on my team. And finally, earning the CRMA now will complement my ongoing DBA research on internal audit roles and maturity, giving academic rigour to the practical insights I deliver across the region.

By removing the financial barrier to enrollment, this scholarship lets me invest immediately in mastering risk assurance and pass those benefits on to my organisation, my students, my team, and the wider IIA community. I am committed to leveraging the CRMA to build stronger governance cultures and to position Trinidad and Tobago as a regional exemplar of effective, ethical risk management.

Thank you for the opportunity to participate.

Enhancing Internal Audit's Value Through Risk-Based Assurance

Introduction

Since the many scandals for the 2000's, the role of the Internal Audit Function (IAF) in organizations range from watchdog to helpers and protectors of firm value (Roussy 2013), enable informed decision-making, and strengthen stakeholder confidence (Gramling et al. 2004). Those expectations can only be met when assurance activities target the key risks that matter most to strategic success (Rautiainen, Saastamoinen, and Pajunen 2021). Risk-based assurance, the systematic alignment of audit work with an organisation's highest-priority risks, elevates internal audit from retrospective control checker to indispensable strategic partner.

Connecting assurance to strategic objectives

Traditional check-list compliance-like auditing often measures compliance with policies that may have little impact on an entity's purpose or performance (Conference and Future 2001). A riskbased approach begins instead with the strategy map, and the register of the enterprise's key risks: its Enterprise Risk Assessment (ERA). By linking objectives to plausible value-destruction events such as supply-chain interruptions, regulatory breaches, or cyber-intrusions, internal audit ensures that every hour invested in assurance or consulting activity addresses exposures that threaten revenue, reputation, or mission-critical outcomes (Selim and McNamee 1999). This explicit connection between strategy, risk, and assurance increases the relevance of audit plans and ultimately fosters executive buy-in (Coetzee and Lubbe 2014).

Speaking the board's language

Boards and audit committees evaluate success in terms of risk appetite, residual exposure, and the likelihood of reaching key performance targets. Risk-based assurance equips auditors with the vocabulary and quantitative techniques (for example, scenario analysis, key risk indicators, heat mapping) that translate technical findings into that language. Reports framed around risk posture rather than control deviations enable directors to weigh options, acceptance, mitigation, transfer, in a holistic governance dialogue (de Zwaan, Stewart, and Subramaniam 2011; Abbott, Parker, and Peters 2010).

Optimising the Three-Lines Model

Effective risk management is a team sport. When the first line (management) owns risk responses and the second line (risk and compliance functions) oversees frameworks, the third line (internal audit) can provide independent assurance that those responses are adequate and aligned based assurance clarifies roles, encourages reliance on first-line monitoring tools, and reduces duplication (Conference and Future 2001). The result is a coordinated defence structure where resources are directed to emerging hotspots instead of repeatedly testing mature, low-impact areas (Coetzee and Lubbe 2014).

Enabling agile responses to emerging threats

Volatile markets, technological disruption, and geopolitical events can alter risk profiles overnight. A risk-based mindset encourages continuous environmental scanning and dynamic audit planning. Rapid "flash reviews," scenario workshops, and real-time data analytics allow internal audit to reassess priorities mid-year, delivering timely insight on issues such as generative-AI data leakage or sudden supply-chain bottlenecks. This agility reinforces the perception of internal audit as a forward-looking advisor rather than an historical observer (Joshi 2021).

Final Thoughts

Risk-based assurance transforms internal audit into a catalyst for organisational resilience. By anchoring work to strategic objectives, employing a governance-friendly vocabulary, reinforcing the Three-Lines Model, and responding dynamically to change, internal auditors deliver assurance that is both relevant and actionable (Coetzee and Lubbe 2014). Professional frameworks like ISO 31000 (Risk Management) and professional certifications such as the Certification in Risk Management Assurance (CRMA) help codify these practices, providing practitioners with globally recognised methodologies and credibility. In an era where uncertainty is constant and risk appetites are tested daily, risk-based assurance is not merely an enhancement, it is the standard against which internal audit's value will be judged.

CERTIFICATION CORNER

My Journey to the Certified Internal Auditor Designation

My journey to becoming a Certified Internal Auditor was fulfilling as it taught me how to venture into the unfamiliar territory of internal auditing.

My background was primarily in external audit, and as my journey progressed, I quickly realized that the two disciplines require different approaches, prompting me to shift my perspective significantly and transition from a focus on financial statements to the evaluation of operational systems and identifying opportunities for improvement.

There were moments when I felt discouraged, particularly while trying to pass the Challenge Exam, but I remained committed and persistent. Through consistent effort, dedication and faith, I ultimately achieved my goal.

One quote that anchored me throughout this journey was “The race is not for the swift but for those who endure to the end.”

Now, with this accomplishment behind me, I see a world of opportunities ahead and I am excited for what the future holds.



RENASHA JEBODE-GURLEY
CIA

“The race is not for the swift but for those who endure to the end.”

CONGRATULATIONS to our newly certified members!



★ Jacqueline Gloudon

Congrats
ON YOUR
milestone!



★ Renasha Jebode-Gurley
★ Tisha Millett
★ Tyron Deane
★ Atiba Franklyn
★ Kaanita Ali-Mohammed

CHANGES TO THE **CIA**® Certified Internal Auditor® EXAM

In May, 2025, the CIA Exam updated its content to accomplish multiple goals outlined by The IIA:

- Align with the current internal auditing global practice and The IIA's newest Global Internal Audit Standards
- Minimize overlapping concepts among the three exam parts
- Clarify the knowledge and skills candidates need to pass the exam

	Old CIA Exam Syllabus outline	New CIA Exam 2025 Syllabus outline
Part 1: Internal Audit Fundamentals	1. Foundations of Internal Auditing (15%) 2. Independence and Objectivity (15%) 3. Proficiency and Due Professional Care (18%) 4. Quality Assurance and Improvement Program (7%) 5. Governance, Risk Management, and Control (35%) 6. Fraud Risks (10%)	1. Foundations of Internal Auditing (35%) 2. Ethics and Professionalism (20%) 3. Governance, Risk Management, and Control (30%) 4. Fraud Risks (15%)
Part 2: Internal Audit Engagement	1. Managing the Internal Audit Activity (20%) 2. Planning the Engagement (20%) 3. Performing the Engagement (40%) 4. Communicating Engagement Results and Monitoring Progress (20%)	1. Engagement Planning (50%) 2. Information Gathering, Analysis, and Evaluation (40%) 3. Engagement Supervision and Communication (10%)
Part 3: Internal Audit Function	1. Business Acumen (35%) 2. Information Security (25%) 3. Information Technology (20%) 4. Financial Management (20%)	1. Internal Audit Operations (25%) 2. Internal Audit Plan (15%) 3. Quality of the Internal Audit Function (15%) 4. Engagement Results and Monitoring (45%)

What is not changing about the CIA Exam?

While the CIA Exam changes should equip new CIA professionals with the skillsets to lead in the practice, the CIA Exam's leading logistics will remain the same.

Number of exam parts	Length of exams	Question format
3	Part 1: 125 questions Parts 2 & 3: 100 questions	Multiple choice questions
Time limit	Cost	Passing score
Part 1: 2.5 hours (150 minutes)	Part 1: \$310 (The IIA members) / \$445 (non-members)	Scaled score of at least 600 (of total 750)
Parts 2 & 3: 2 hours (120 minutes)	Parts 2 & 3: \$280 (The IIA members) / \$415 (non-members)	

CHANGES TO THE



The Institute of Internal Auditors (IIA) has announced several important updates, effective **May 28, 2025**, regarding the Internal Audit Practitioner (IAP) designation and the Certified Internal Auditor (CIA) program:

- **Permanent Status for IAP Certification:** The IAP designation, previously valid for three years, will now be recognized as a permanent certification. To maintain this certification, holders will be required to earn 20 Continuing Professional Education (CPE) credits annually.
- **CIA Part 1 Waiver for Current IAPs:** Individuals who currently hold the IAP designation will be exempt from the CIA Part 1 exam. To take advantage of this waiver, you must apply to the CIA program by May 31, 2026. After this date, the waiver will no longer be available, and candidates will be required to complete all three parts of the CIA exam. This means that all current IAP holders can move straight along to the CIA part 2 exam without sitting the CIA part 1 exam.
- **Pathway to IAP Certification Through CIA Part 1:** Individuals who successfully complete the CIA Part 1 exam will automatically earn the IAP designation.
- **Study Resources:** Study materials for the CIA Part 1 / IAP exam can be purchased through Becker at the following link <https://www.becker.com/cia-exam-review/single-part-courses>
- **Additional Information:** For further details and frequently asked questions, please visit the IIA's official webpage: <https://www.theiia.org/en/certifications/iap/iap-2025/>



The IAP is now a permanent designation

Receive a waiver for CIA part 1 exam when you hold an active IAP and accelerate your path to Certified Internal Auditor® (CIA®), the only globally recognized certification for internal audit practitioners.

[Start your application](#)

Who should pursue the Internal Audit Practitioner designation?



University students

- Graduate with the fundamental knowledge needed to begin contributing immediately to the internal audit profession



Beginner internal auditors

- Leverage your knowledge and aptitude as you progress through the CIA program



Professionals without a degree

- Establish a common foundation of skills and knowledge related to internal audit best practices



Becker is proud to be the official CIA Exam Review partner of The IIA. As the governing board of the CIA certification, The IIA sets the international standards for the practice of internal auditing and leads the profession's research and education.

In March 2025, the CIA Exam review platform transitioned to Becker's new CIA Exam Review course. This migration will provide you with Becker's convenient, customizable dashboard and study planner, plus brand-new study material developed by Becker and the IIA curriculum experts.

This partnership brings together the governing body that writes the CIA Exam with the most trusted professional exam review team in the industry — resulting in the best review choice to help you pass the CIA Exam.

Pick the best CIA Exam Review package for you



Course access	Unlimited	Unlimited	24 months
LiveOnline Virtual CIA Exam Classes \$300 value ⓘ	✓		
Pass Guarantee ⓘ	✓	✓	
Printed textbooks \$225 value	✓	✓	
3-part online course matching The IIA's CIA Exam syllabi	✓	✓	✓
2,500+ Multiple Choice Questions	✓	✓	✓
Adapt2U Technology driven, unlimited practice tests	✓	✓	✓
2 Simulated exams per part (6 total)	✓	✓	✓
Digital textbooks	✓	✓	✓
Customizable study planner	✓	✓	✓
Concept videos	✓	✓	✓
Digital Flashcards	✓	✓	✓
Unlimited academic support	✓	✓	✓
Private Becker CIA Facebook community	✓	✓	✓

CIA Exam Review Single Part courses



Not looking for a full exam prep package? Or struggling to pass with another exam review provider? No problem — Becker offers single-section review courses to meet you wherever you are on your journey.

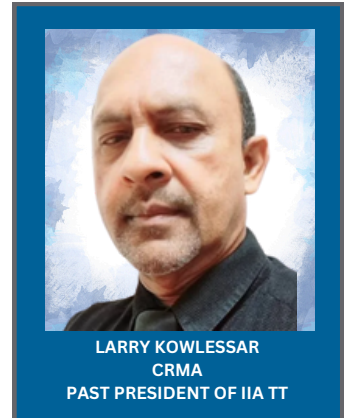
- Complete review course for a single CIA Exam part
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Unlock just what you need to finish passing the CIA Exam.

IIA GLOBAL

Spread Internal Auditing Awareness - Ensuring management has a clear understanding of risk and internal audit's charter and purpose can help move mountains.

In his recent feature on the [IIA's Building a Better Auditor blog](#), former IIA TT President Larry Kowlessar, CRMA, stresses the importance of ongoing awareness of internal audit's purpose and value. He highlights that many audit recommendations go unimplemented due to a lack of understanding across the organization. Auditors must take an active role in communicating risks, engaging management early, and promoting the internal audit charter. Creating awareness year-round—not just during Internal Audit Awareness Month—helps drive action, reduce risk, and improve operations.



All Things Internal Audit Podcast: The New CIA Exam and IAP Program

In this episode, Christina Brune talks to Rick Walke and André Vertamatti about the major updates to the Certified Internal Auditor (CIA) exam and the Internal Audit Practitioner (IAP) program. They discuss the motivations behind the changes, how the updated Global Internal Audit Standards influenced the new exam, and what candidates can expect. The conversation also highlights the importance of aligning certification with real-world internal audit practices and the future of the profession.



How does your internal audit department measure up?

The IIA's Internal Audit Benchmark Hub™ is a new and innovative dashboard designed to meet your benchmarking needs. Compiled from a substantial pool of respondents, the anonymous and self-reported data contained within our user-friendly, intuitive platform will help you assess, measure, compare, and align an internal audit function's performance, practices, and processes with those of peers and industry leaders. Whether benchmarking by company size, assets, region, or industry; The IIA's Internal Audit Benchmark Hub™ provides the comprehensive data you need.



IIA INTERNATIONAL CONFERENCES

Governance, Risk & Controls Conference



- **Dates - August 18 - 20, 2025**
- **Location - New York City & Virtual**
- **Up to 24 CPEs**

For the 12th year, The IIA and ISACA will gather the leading minds in governance, risk management, and control (GRC) to provide dedicated professionals with world-class content, innovative ideas, and practical guidance.

2025 Enterprise Risk Management Virtual Conference



September 9, 2025 | 10:00 a.m.–4:00 p.m. ET | 6 CPEs

Internal auditors won't want to miss the 2025 Enterprise Risk Management Virtual Conference – an essential event designed to elevate your role in risk oversight, compliance, and strategic advisory. With expert-led discussions, real-world case studies, and insights grounded in The IIA's Three Lines Model, this conference delivers practical ERM strategies to help you stay ahead in today's evolving risk landscape.

2025 Caribbean Conference - Navigating Complexity with Confidence



- **Dates - November 6-7, 2025**
- **Location - Grand Cayman Island**
- **Up to 7 CPEs**

This groundbreaking, in-person event is designed to ignite strategic learning and foster collaboration for internal auditors across the Bahamas, Barbados, Bermuda, Cayman Islands, Jamaica, Puerto Rico, Trinidad & Tobago.

WELCOME BACK JULIANA!

Juliana, a dedicated member of the IIA Trinidad and Tobago team for over 26 years, is on the road to recovery after a life-altering medical emergency in late 2024, which led to the amputation of her left leg. We're truly happy to see her recovering well and are excited to welcome her back as she resumes duties on July 14th, working from home until she's able to return to the office.

Her next step is regaining mobility with a prosthetic leg, and we're committed to supporting her however we can. Please help Juliana on this journey by donating whatever you can. Every contribution brings her closer to standing tall again. We wish her continued strength, good health, and are with her every step of the way. Click on the "Donate" icon to assist.

[DONATE](#) 

YOUR VOICE. YOUR STORY. YOUR IMPACT.



Do you have insights, experiences, or knowledge on internal auditing that you're passionate about? This is your moment to shine! The IIA Trinidad and Tobago Chapter is exploring the idea of starting a column in a local newspaper and we'd love for **YOU** to be a part of it! It's a great opportunity to raise awareness, advocate for our profession, and share meaningful perspectives with a wider audience.

Whether you're a seasoned pro or just starting out, your voice can help highlight the value and importance of internal auditing. If you're interested in contributing an article, please send your submissions to advocacyofficeriiatt@gmail.com and theiiatt01@gmail.com by July 31st. Let's inspire, inform, and make an impact together!

EMPOWER CHANGE. FUND THE FUTURE.



Without the collective generosity of our donors and partners, our critical work in support of the profession would not be possible. As a not-for-profit organization, the Internal Audit Foundation is funded solely by donations. Your support of our Academic Fund, Research Fund, Talent Pipeline Development or area of greatest need is vital to our Future Focused mission.

EMERGING LEADERS MENTORING PROGRAM



The mission of the Emerging Leaders Mentoring Program is to provide guidance and mentoring to new professionals in the Internal Audit profession.

The program objective is to provide guidance to emerging professionals in developing their career goals and aspirations, to develop leadership skills and increase self-confidence, and to invest in the future of the profession.

All internal audit professionals, including those who work in risk management and IT audit are welcome. IIA membership is required for participation in the program. To be assigned a mentor, you need less than 10 years of internal audit experience. Professionals transitioning into internal audit may also request a mentor. To be a mentor, you need 10 or more years of internal audit experience. Applications will be accepted for the **2025-2026** program term **August 1 - September 15, 2025**. The Emerging Leader Mentor Program will kick-off in mid-November.

UPCOMING EVENTS



AGM and third Chapter Meeting - August 14th



Anniversary Training Week - September 15th to 19th



Joint Sustainability Session with ACCA (In person) - October 23rd



End of Year Event - December 4th