



Institute of Internal Auditors
UK AND IRELAND

Accreditation of prior learning (APL) policy

**Opportunities for gaining formal recognition for
learning acquired through experience**

April 2009

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1.0 Introduction

- 1.1 The Institute of Internal Auditors – UK and Ireland (IIA) offers a portfolio of professional qualifications. These are formally assessed principally by:

- examination (to test knowledge and understanding) and
- the completion of a journal of professional experience (to test applied knowledge and professional competence).

The IIA recognises that some candidates may have demonstrated relevant knowledge, skills and understanding through the attainment of other qualifications, and arrangements for this are covered by the *Exemptions Policy*. The Institute also acknowledges that professional competencies may be developed through practical experience or other kinds of unaccredited learning. This policy seeks to provide a framework for rewarding candidates for the full range of their prior learning and unaccredited achievements that match the requirements of the IIA's professional qualifications for internal auditing.

- 1.2 *Accreditation of prior learning (APL)* in this policy refers to the recognition of learning through a formal process that confirms a candidate's knowledge and understanding using a general scheme of accreditation. This will enable successful candidates to be awarded single or multiple modules towards the achievement of a full IIA professional qualification based on a certified portfolio of evidence and without the requirement to sit an examination. The IIA Advanced Diploma in Internal Auditing and Management case study module will be exempted from this scheme and other requirements for registration, entry and completion of the Institute's qualifications shall also apply.
- 1.3 It should be noted that some APL policies make a careful distinction between APL (accreditation of prior learning) and APEL (accreditation of prior experiential learning, or sometimes accreditation of prior experience and learning). For the purposes of this policy the document the distinction is not important and the IIA seeks to provide a single process whereby applicants may be given formal recognition for unaccredited learning, chiefly of that gained through practical experience.
- 1.4 A number of documents have been used to assist in the completion of this policy, including the 2008 JISC paper *Accreditation and Recognition of Prior Experience and Learning*¹ and the 2004 QAA document *Guidelines on the Accreditation of Prior Learning*².

2.0 Key principles

- 2.1 APL involves the recognition of learning gained through routes other than formally delivered and assessed education and training. It is not simply the recognition and rewarding of experience itself. The learning so

¹ <http://www.jisc.ac.uk/media/documents/programmes/elearningcapital/niacejiscapelreport.pdf>

² <http://www.qaa.ac.uk/academicinfrastructure/apl/apl.pdf>

gained must be identified through reflection and evidence, and mapped against a set of criteria to be judged and assessed.

- 2.2 The recognition of prior learning does not imply any lowering of the requirements for completion of a given qualification. Instead it is to be regarded as a means by which routes other than the more formal and traditional forms of training and assessment are recognised. In order to be awarded a module or qualification a candidate will need to demonstrate that they have satisfied the same performance criteria as described in the appropriate syllabus to the required level and standard. This level can be derived by reference to the appropriate syllabus itself but also from generic level descriptors³.
- 2.3 It is the responsibility of the applicant to ensure they have completed the required documentation correctly and provide the appropriate evidence. Applications will be assessed on their own merits and although feedback may be provided by the IIA it is left to the applicant to attempt to match their experience and evidence with the required standards.
- 2.4 It is the responsibility of the IIA to determine how much credit, if any, may be given, based on the evidence provided by an applicant.
- 2.5 Any recognition for prior learning awarded by the IIA will be granted on the basis that the applicant can demonstrate that it is recent, relevant and verifiable. *Recent*, in this context, will normally mean within the last five years, although an extended period may be considered under exceptional circumstances. *Relevant* refers to experience in an internal audit capacity. To be *verifiable* the IIA requires a signed confirmation by the appropriate line manager or figure of authority who is most able to confirm the evidence claimed in the candidate's submission.
- 2.6 Applications for APL will be considered for the following modules only (letters in brackets indicate credits and academic level)⁴:
 - IIA Diploma in Internal Audit Practice
 - P1 The Internal Audit Environment (12 credits at PG1)
 - P2 Financial Risks and Controls (12 credits at PG1)
 - P3 Internal Audit Practice (12 credits at PG1)
 - P4 Information Systems Auditing (12 credits at PG1)
 - P5 Corporate Governance and Risk Management (12 credits at PG1)

³ See for example the QAA's level descriptors for academic qualifications
<http://www.qaa.ac.uk/academicinfrastructure/fheq/EWNI/default.asp>

⁴ This is in accordance with the OU accreditation awarded these qualifications where PG1 refers to postgraduate level 1, or Masters level, and each credit represents ten notional learning hours. See <http://www.open.ac.uk/cpd/?q=gcr>.

- IIA Advanced Diploma in Internal Auditing and Management
 - M1 Strategic Management (15 credits at PG1)
 - M2 Financial Management (15 credits at PG1)
 - M3 Risk Assurance and Audit Management (15 credits at PG1)

2.7 There is no maximum amount of credit that may be claimed and awarded through APL.

2.8 There will be no opportunity for a candidate to appeal against the decision for an application for APL. Candidates will receive information explaining why any particular application has been unsuccessful and will be able to reapply at any point.

3.0 *Rationale*

3.1 There are many internal audit practitioners who may be able to demonstrate their knowledge and understanding acquired through experience, supported by a portfolio of evidence. This APL policy will allow them to make a claim for an individual or multiple modules of the IIA Diploma or IIA Advanced Diploma without the requirement to sit an examination (with the exception of M4, the Advanced Diploma case study module). The evidence will be matched against the same standards demonstrated to the same level.

4.0 *Process*

4.1 There are seven principal stages in the APL process that may be defined as follows:

1. Initial guidance
2. Reflection and recognition of learning currently held
3. Mapping learning to the specific criteria of the module(s)
4. Gathering evidence
5. Documenting and presenting evidence
6. Assessment of evidence
7. Accreditation

4.2 Applications must include testimonials from qualified senior internal auditors and be submitted for adjudication. There is a minimum requirement of five years' full-time internal audit experience. The portfolio of evidence should include:

- Candidate's personal details and signature
- Self-assessment of learning against the relevant knowledge statements
- Completed tracking documentation to demonstrate how claims of learning are supported
- Supporting statement from a qualified senior internal auditor and member of the IIA

Types of evidence that may be used to support claims of learning may include:

- Observation of workplace activity by an approved assessor
- Work products
- Oral and written questions used by an assessor to supplement evidence provided in the portfolio
- Witness testimonies by colleagues
- Simulations
- Projects and assignments
- Journal records
- Video and photographic evidence
- Case studies
- Appraisal records
- Professional/personal development plan

4.3 Candidates must use and complete the IIA documentation provided for the submission of all claims for recognition of prior learning under this scheme.

5.0 Other relevant policies

Exemptions Policy

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