



IIA Exemptions Policy

The Chartered Institute of Internal Auditors operates an exemptions scheme that offers students recognition for other relevant academic or professional qualifications/awards that they may hold. This policy document outlines the requirements for exemptions to be offered. If you are unsure as to your eligibility for exemptions after reading this policy then please contact our Student Support team to seek clarification at studentsupport@iaa.org.uk or on 020 7819 1907.

Registering onto qualifications

The Institute offers a choice of two professional qualifications, the IIA Diploma in Internal Audit Practice and the IIA Advanced Diploma in Internal Auditing and Management. These qualifications have both been accredited at post-graduate level by The Open University.

Students should decide which qualification they are to study before making any application for exemptions. A qualification registration/membership application form should be completed and submitted to the Institute. It is possible to apply for some exemptions at the time of registration. Students should note that it is only possible to be registered onto one qualification at a time. Some exceptions are permitted for the IIA Advanced Diploma whilst students are awaiting final confirmation of their IIA Diploma award.

Exemptions available

The Institute will only accept applications for certain modules of its professional qualifications, as listed below.

	Exemptions available
IIA Diploma in Internal Audit Practice	P1 The Internal Audit Environment P2 Financial Risks and Controls P4 Information Systems Auditing
IIA Advanced Diploma in Internal Auditing and Management	M1 Strategic Management M2 Financial Management

No further exemptions will be considered.

Routes to exemptions

There are two routes towards gaining exemptions, standard and non-standard.

Standard exemption applications are available where the Institute has previously evaluated the qualification/award held by the student. These qualifications/awards have been assessed to include relevant subject matter and to be tested to a level equivalent to the Institute's professional qualifications.

Information on the standard exemptions available can be found under 'Completing your qualification' in the Qualifications and CPD page of our website at www.ia.org.uk. Students are advised to always seek the most up to date version of the standard exemptions available as the details may change over time.

Applications for standard exemptions can either be made at the point of registration onto the qualification or through completion of the Exemption application form.

Non-standard exemption applications are available for qualifications/awards not listed for standard exemption. In such cases, students are required to evidence that the qualification that they hold includes equivalent subject matter and is tested to a level equivalent to the Institute's professional qualifications. Students are required to submit a qualification assessment table linking the relevant elements of their previous qualification/award to the IIA qualification syllabus. They will need to complete a table for each module from which they are seeking an exemption and they must also submit a detailed copy of the syllabus of their previous qualification/award(s).

Conditions for exemptions

In order to gain any exemption, students must be in possession of a postgraduate academic qualification/award, such as a relevant MSc or MBA, or a professional qualification/award at postgraduate level.

Standard exemption applications are only eligible where the qualification/award has been obtained in the last ten years unless the application is accompanied by a letter of good standing from the professional body who awarded the qualification. This correspondence should confirm that the students knowledge, understanding and experience is up to date.

If a student has previously failed an examination for a module then they are not allowed to apply for exemption from that module, unless there are exceptional circumstances. Any student who feels that they may have exceptional circumstances should contact the Institute for confirmation of their position. Any exemptions awarded may be automatically cancelled after three years if the student has not completed the course of study.

Exemption applications are only accepted for complete modules; it is not possible to apply for exemption from tuition, which is compulsory on the IIA Diploma.

Additional guidance

IIA DIPLOMA

If you have completed a previous version of any of the IIA Diploma modules within the last ten years then this success will be carried forward to the existing qualification if you advise the Institute of your history. Similarly, where *Business Information Systems Auditing* has been completed in the IIA Qualification in Computer Auditing no exemption application is required for P4 Information Systems Auditing. Students should advise the Institute that they have passed the module already and this will be updated on the results information held for the IIA Diploma.

IIA ADVANCED DIPLOMA

Modules completed in previous versions of the IIA Advanced Diploma may only result in exemption through a non-standard exemption application.

Applications fees and timetable

There is a charge for any application made to the Institute, regardless of the outcome. The fee for a standard exemption application is £62 plus VAT. The fee for a non-standard exemption application is £124 plus VAT. These fees are current to 16 March 2012.

Applications should be submitted to the Student Support Coordinator at 13 Abbeville Mews, 88 Clapham Park Road, London, SW4 7BX. Standard exemption applications may also be submitted by email to studentsupport@iia.org.uk on the appropriate form. All applications must be supported by appropriate evidence, as detailed on the exemption application form.

Students will normally be notified of the outcome of their exemption application within four weeks of its receipt. The Institute will provide a written explanation for the decision it has taken.

Appeals

Students wishing to appeal against a decision made in relation to an exemption application must do so within two weeks of the date of the decision. Any appeal must clearly state why the student feels the decision reached should be reviewed. All appeals will be reviewed subject to receipt of a fee equivalent to the exemption application fee.

The outcome of the appeal will be notified to the student in writing within four weeks of its receipt at the IIA. If the appeal is upheld the fee will be returned. Once a decision has been made following an appeal no further correspondence will be entered into. Following an appeal, the Institute's decision on the exemption application is final.