



Chartered Institute of
Internal Auditors

Take the next step

Achieve Chartered Internal Auditor status

Qualifications for internal auditors
iaa.org.uk/qualifications



Become a Chartered Internal Auditor

RESPECT AND RECOGNITION

Qualified internal auditors are recognised for their expert knowledge and sound judgement. Increasingly, they are seen as trusted advisers within organisations.

ENHANCED CAREER PROSPECTS

Our qualifications go beyond 'doing the audit' to develop your business acumen, soft skills and leadership potential.

PROTECTING ORGANISATIONS

Professional internal auditors support their organisations' strategic agenda and give the board a clear assessment of how risks are being managed.

FINANCIAL REWARD

Our latest salary survey suggests Chartered Internal Auditors earn £20k more, on average, than non-qualified internal auditors*.

COMMITMENT TO THE PROFESSION

Becoming professionally qualified shows you are committed to maintaining and improving your competencies through continuing professional education.

FLEXIBLE LEARNING

Our online and face-to-face learning programmes will support you through every phase of assessment and allow you to balance studying with life, work and family commitments.

UNIQUE CMIIA DESIGNATION

We are the only organisation in the world that can award Chartered Internal Auditor status and our CMIIA designation.

*See [iaa.org.uk/salary](https://www.iaa.org.uk/salary) for details

About us

We're passionate about internal auditing – and we hope you are too. As the only professional body for internal auditors in the UK and Ireland, the Chartered IIA aims to raise the profile and standing of the internal audit profession, increase its influence, and develop the knowledge, skills and expertise of internal auditors.

Our vision is that professional internal audit is universally recognised as essential to the success of organisations.

We support and develop our members throughout their careers by providing qualifications, research-driven insight, technical expertise, training and networking opportunities. We lead the profession and promote its role and value through our work to influence business leaders, regulators and government policy makers about how internal audit contributes to the challenges of improving corporate governance and the management of risk.

INTERNAL AUDIT IS EVOLVING

The ever more complex risk landscape is fuelling demand for professional internal audit. Rapid advances in technology and the dynamics of change in globalising markets mean organisations need to constantly adapt to meet the challenges and opportunities ahead. Effective internal audit is increasingly recognised as key to protecting organisations and supporting them to achieve their strategic objectives.

This growing recognition brings higher expectations of internal audit practitioners. It increasingly requires a strategic view of the organisation and its risk management, governance and internal control frameworks, alongside specialist technical audit skills.

Chartered IIA qualifications embrace the profession's evolution and equip practitioners to meet the rising expectations of them. They provide the technical skills and expertise required to audit complex business areas such as organisational culture, business strategy and corporate governance. They also go beyond the techniques of 'doing the audit' to provide the business acumen and soft skills required to influence and command the respect of senior executives and non-executives.

Internal audit is growing quickly as a global profession. Both Certified Internal Auditor and Chartered Internal Auditor are aligned to the global qualifications framework and the international standards for internal auditing, which means they are recognised around the world.

Our qualifications are stimulating, rigorous and rewarding – just like internal audit.

Internal audit is a highly skilled profession and in the same way that businesses change over time, internal auditors must evolve too. Becoming professionally qualified shows a commitment to staying up to date and adapting to the needs of the business. It is a visible sign of competence and professionalism that inspires the confidence of boards and audit committees.

Sir Gerry Grimstone
Chairman, Standard Life

Core competencies for professional internal audit

Chartered IIA qualifications are based on a framework of ten core internal auditing competencies that define the areas of knowledge and expertise professional internal auditors are expected to demonstrate.

Professional ethics and internal audit management provide a firm foundation for the delivery of internal audit. In order to be able to provide an effective service, internal auditors need to operate according to high ethical standards.

The principal points of focus of an internal auditor's expertise are the International Professional Practices Framework (IPPF), governance, risk, and control, and business acumen. The IPPF is the primary source of professional standards for internal auditors around the world. In addition, internal auditors need technical expertise in governance, risk and control to inform their work and help organisations accomplish their objectives.

Business acumen in the form of understanding the organisation, its culture, the way it works, the sector it operates in, and the local and global factors that act upon it is another essential prerequisite that enables internal auditors to provide effective assurance and advisory services and so add value to the organisation.

Internal auditors also need to be competent in communication, persuasion and collaboration, and critical thinking in order to deliver internal audit engagements, and drive improvement and innovation in an organisation.

CORE COMPETENCY FRAMEWORK

Professional ethics

Internal audit management

Technical expertise

IPPF

Governance, risk and control

Business acumen

Personal skills

Communication

Persuasion and collaboration

Critical thinking

Internal audit delivery

Improvement and innovation



What do people say?

Gaining a chartered qualification has given me a recognised professional status that has brought benefits to me and my organisation. My learning has enabled me to carry out high level complex reviews. I have also progressed my career as, since becoming chartered, I have taken on the head of internal audit role for an external client. I have had the knowledge and confidence to promote the role and make it my own.

Francesca Chivers CMIIA
Principal auditor, Kent County Council

In today's world of tightened financial regulation and focus on corporate culture and governance, the role and influence of internal audit quite understandably have grown and assumed greater importance. But that requires skill and judgment – attributes which Chartered Internal Auditors are able to deliver through their training and expertise.

Sir Win Bischoff
Chairman, Financial Reporting Council

The qualification gives you a lot of scope to take your audit career in whatever direction you want and for me highlighted areas that I want to pursue further; giving me the grounding and confidence to do that. As a result I've been able to get more involved in the strategic side of the internal audit function, take on more risk management related work and complete additional focused training on information systems auditing.

Rebecca Wadsworth CMIIA
Senior internal auditor, Royal Horticultural Society

Achieving Chartered Internal Auditor status is a great way to demonstrate to your team that you, as head of internal audit, are committed to and supportive of members of the team who are taking the chartered route. It is also a good way to become firmly connected to the wider internal audit profession, which allows you to meet and build relationships with like-minded professionals who are facing similar challenges.

Richard Brasher CMIIA
Head of internal audit, Coca-Cola Hellenic

In an increasingly complex and fast moving world, stakeholders in an organisation's governance structure can take comfort that our qualification signals more than just having a badge. Chartered Internal Auditor status differentiates me as a specialist who will act with integrity, provide expert tailored advice, and draw upon Chartered IIA tools and members to ensure I bring the best of the profession's knowledge and expertise to supporting the organisation I work in.

Peter Wood CMIIA
Director of internal audit and assurance
National Audit Office

Accomplishing CMIIA status is the achievement that I am most proud of in my professional career and I found the whole journey both rewarding and enjoyable. Studying for the qualification complemented the work I deliver on a day-to-day basis for my employer, giving me the knowledge, understanding and confidence to deliver high quality internal audit services to clients.

Ben McMonagle CMIIA
Assistant manager, business risk services, Grant Thornton UK LLP

My qualification has given me hands on, practical experience, which has allowed me to consider the wider risk picture as well as actively enhancing my assurance skills. This qualification isn't something you will put in a drawer and never think of again, it's a tool and skill that you can use and enhance, every day of your career going forward.

Amanei de Greef CMIIA
Assistant director, risk and control,
Brewin Dolphin Ltd

My firm encouraged me to do a professional qualification and I elected to gain Chartered Internal Auditor status. The qualification enhanced my knowledge of international global standards and best practice in the audit field, which I utilised to my advantage in advice, guidance and consultancy work within my business. After gaining CMIIA status I was offered a role at JP Morgan, which to me exemplified the respect and value a CMIIA qualification has in the current market.

Sara Hasan CMIIA
Compliance officer, JP Morgan

The pathway to Chartered Internal Auditor status

The standard route to chartered status comprises two steps – Certified Internal Auditor and Chartered Internal Auditor – with six exams in total. Upon completion you will be able to use both the CIA and CMIIA professional designations, and call yourself a Chartered Internal Auditor. Most people take between two and three years to complete their studies.

Chartered Internal Auditor (CMIIA)	
Case study 3 Ethical leadership	Professional experience journal
Case study 2 Organisational leadership	
Case study 1 Internal audit leadership	

Certified Internal Auditor (CIA)
Certified Internal Auditor part 3 Internal audit knowledge elements
Certified Internal Auditor part 2 Internal audit practice
Certified Internal Auditor part 1 Internal audit basics

HOW WE SUPPORT STUDENTS

Studying for a professional qualification is always a commitment but we believe learning should be enjoyable, never a chore. Finding the most effective and convenient way to study is key, and of course it needs to fit around your work, family and social life. Our tuition programme includes workshops, webinars and an online study system to give you as much choice and flexibility as possible.

The study system is a particularly convenient tool, allowing you to study at your own pace, whenever and wherever you choose. It combines traditional reading material with interactive learning tools and you can discuss ideas with other students, and your tutors, to gain fresh insight and a new perspective on subject matter.

CHARTERED BY EXPERIENCE

We recognise that there are experienced heads of internal audit who already meet the professional competencies required of a Chartered Internal Auditor. Our experiential route allows HIAs to gain chartered status without taking exams by completing a written assessment, presentation and interview. See iia.org.uk/cbe for details.

How do you want to learn?

- ✓ User-friendly study system
- ✓ Tutor-led workshops
- ✓ Quizzes, video, mock exams, wiki
- ✓ Student forums
- ✓ Online tutor support
- ✓ Exam preparation workshops
- ✓ Webinars

Other tuition providers may be available.



Step 1:

Become a Certified Internal Auditor (CIA)

QUALIFICATION OVERVIEW

Certified Internal Auditor is a globally-recognised qualification that provides a firm foundation for a career in internal auditing. When you study the CIA you'll learn about internal audit theory and the core frameworks, including the International Standards, and how to plan and perform an internal audit engagement. You will also be introduced to the concepts of internal control, risk, governance and technology.

IIA Global has been awarding the CIA since 1973 and there are over 50,000 practising CIAs globally. Being a Certified Internal Auditor is a prerequisite for Chartered Internal Auditor status.

Going through the CIA exams helped me consolidate my knowledge of audit in general and I gained new knowledge in areas such as financial report controls and business process improvement. It really helped me gain a broader view of internal audit governance, approach, methodology and internal control.

Elena R. Nistor-Lustermans CIA
Internal audit manager, Post Office

ENTRY REQUIREMENTS

All degree holders are eligible to register on the CIA qualification. If you're not a graduate, you can still take the qualification, provided you meet one of the following criteria:

- Two years' post-secondary education (such as A-levels) and two years' experience in internal audit
- Four years' experience in internal audit (plus GCSEs)
- The ACCA qualification

If you don't meet the experience criteria you could take the IIA Certificate in Internal Audit and Business Risk – our modular training programme for new internal auditors – while you clock up experience. See [iaa.org.uk/certificate](https://www.iaa.org.uk/certificate) for details.

ASSESSMENT

To become a Certified Internal Auditor you must pass three multiple-choice exams:

- CIA part 1: Internal audit basics
- CIA part 2: Internal audit practice
- CIA part 3: Internal audit knowledge elements

Exams can be taken at over 100 Pearson Vue centres in the UK and Ireland and you can book a date and time that suits you.

HOW TO STUDY

Whether you prefer self-study or classroom-based learning, the Chartered IIA can support you as you prepare for the exams. All students are given access to the CIA Learning System, which is a dedicated learning portal featuring study texts, quizzes and practice exam questions. We also run face-to-face tuition workshops, revision workshops, webinars and a student forum.

HOW LONG DOES IT TAKE?

Studying requires a time commitment of around 60–80 hours each for CIA parts one and two, and 140–160 hours for CIA part three. That's equivalent to about six hours per week for a year to complete all three, but you can spread your studies out over a longer period if you prefer.

What does the syllabus cover?

CIA part 1:

Internal audit basics

- Mandatory guidance – code of ethics, International Standards
- Internal control and risk concepts
- Conducting internal audit engagements – tools and techniques

LEARNING OUTCOMES

- Understand the International Standards and code of ethics
- Comply with the attribute standards of the IPPF
- Understand internal control frameworks
- Collect, analyse and interpret data on proposed engagements
- Learn how to use technology to improve the audit process
- Develop preliminary conclusions regarding controls

CIA part 2:

Internal audit practice

- Managing the internal audit function
- Managing individual audit engagements
- Fraud risks and controls

LEARNING OUTCOMES

- Understand the strategic and operational role of internal audit
- Differentiate between assurance and compliance engagements
- Establish a risk-based internal audit plan
- Perform the steps to manage individual engagements – planning, supervision, communicating results, and monitoring outcomes
- Understand fraud risks and controls

CIA part 3:

Internal audit knowledge elements

- Governance and business ethics
- Risk management
- Organisational structure and business processes and risks
- Communication
- Management and leadership principles
- IT and business continuity
- Financial management
- Global business environment

LEARNING OUTCOMES

- Evaluate and suggest improvements to the effectiveness of risk management, control, and governance processes
- Consider ways in which an organisation can respond to corporate social responsibility (CSR) demands
- Understand how an organisation can adapt in the global marketplace
- Understand management and leadership principles
- Understand the core concepts and underlying principles of financial accounting
- Define communication and its importance to stakeholder engagement
- Explain IT infrastructure, recognising the importance of security and business continuity.

Learning outcomes are identified by the Chartered IIA and do not appear in the syllabus.

 Visit [iaa.org.uk/cia](https://www.iaa.org.uk/cia) for full details and how to register

Step 2:

Become a Chartered Internal Auditor (CMIIA)

QUALIFICATION OVERVIEW

Chartered Internal Auditor status is the benchmark for excellence in internal auditing in the UK and Ireland, and the CMIIA designation is also recognised internationally. Becoming a Chartered Internal Auditor shows employers that you meet the rigorous requirements and international standards for the professional practice of internal auditing. Achieving chartered status will help you reach and operate at the highest level in internal audit, and you'll gain valuable transferable skills that will help you perform well in any leadership role.

Since we gained our Royal Charter in 2010, more than 2,500 members have achieved Chartered Internal Auditor status.

Gaining Chartered Internal Auditor status was always strongly encouraged by colleagues and peers, who spoke positively of the benefits that this can bring to your professional development and career prospects as an internal auditor. Since beginning my studies I have learnt a wealth of new skills and knowledge, and have developed and progressed rapidly as an internal auditor. I have also received an 'excellence award' for outstanding contribution to my internal audit team, which was the result of applying and sharing the skills and knowledge I had learnt through studying.

Darren Armstrong CMIIA
Principal auditor, Islington Council

ENTRY REQUIREMENTS

All Certified Internal Auditors are eligible to take the case study exams that lead to Chartered Internal Auditor status.

Heads of internal audit without the CIA may be eligible for our experiential route – see iia.org.uk/cbe for details.

ASSESSMENT

To become a Chartered Internal Auditor you will need to pass three case study exams:

- Case study 1: Internal audit leadership
- Case study 2: Organisational leadership
- Case study 3: Ethical leadership

Exams can be taken at over 100 Pearson Vue centres in the UK and Ireland. There are three assessment sessions per year, in February, June and October.

You must also complete a professional experience journal and you'll need around three years' experience of working as an internal auditor to do this.

HOW TO STUDY

Chartered Internal Auditor students have access to a dedicated learning system with stimulating study texts, case studies, practice exams, a student forum and access to a tutor. It allows you to study at your own pace and is designed to give you the structure and support you need to fit studying for a qualification around a busy job, family and social life. Revision workshops are also available to prime you for exam success.

HOW LONG DOES IT TAKE?

Studying requires a time commitment of around 190–210 hours for each case study. That's equivalent to about eight hours per week for 18 months to do all three. Most people take between 12 and 24 months to complete the qualification.

What does the syllabus cover?

Case study 1:

Internal audit leadership

- Internal audit planning
- Internal audit relations
- Internal audit quality
- Internal audit talent management
- Communication skills

LEARNING OUTCOMES

- Ensure alignment of the internal audit strategic plan with organisational strategy, risk profile and enterprise-wide risk management strategy
- Act as an advocate for internal audit and the contribution it makes to organisational effectiveness
- Establish and implement a continuous quality assurance and improvement programme for internal audit
- Build and develop a team of staff to maximise the efficiency and effectiveness of the provision of internal audit services

Case study 2:

Organisational leadership

- Governance, risk, and control
- Strategy
- Insight
- Culture
- Assurance

LEARNING OUTCOMES

- Provide assurance and consulting services on all matters relating to governance, risk and control
- Evaluate corporate and business strategy, assuring that it successfully exploits opportunities to create current and future value for all stakeholders
- Provide advisory services to senior managers and the board
- Demonstrate robust business acumen relevant to the organisation and its sector
- Navigate the cultural, social and political structures within the organisation to maximise the impact of internal audit services

Case study 3:

Ethical leadership

- Ethics and ethical behaviour
- Corporate social responsibility
- Long-term organisational sustainability

LEARNING OUTCOMES

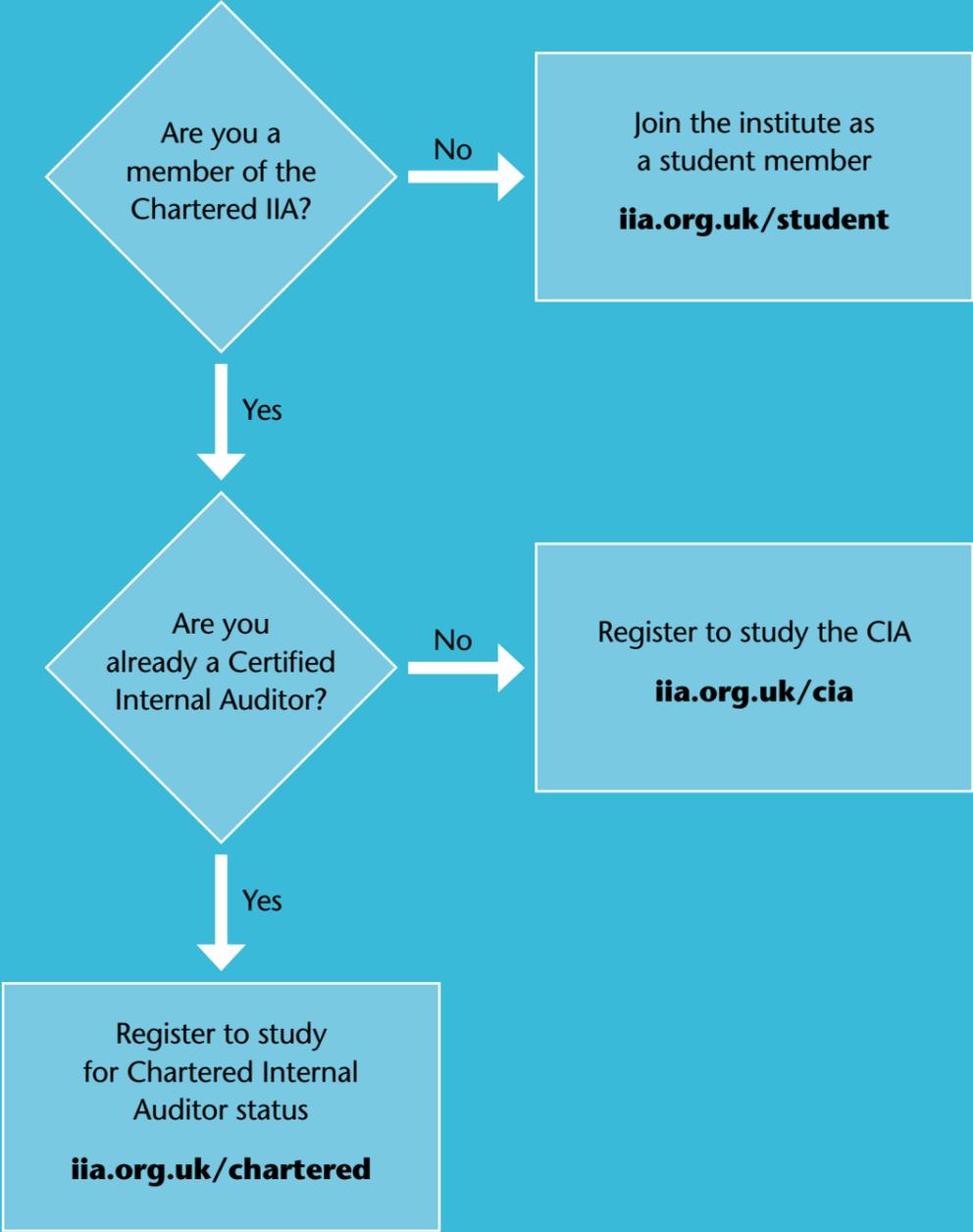
- Advise an organisation on ethical issues and the risks associated with reputation and fraud
- Facilitate the development, implementation, and monitoring of organisational ethical policies across all aspects of activity
- Advise an organisation on social and environmental responsibilities
- Enable an organisation to comply with its regulatory and legislative obligations
- Promote long-term organisational sustainability in all areas of strategic and operational activity
- Maintain professional integrity and objectivity

PROFESSIONAL EXPERIENCE JOURNAL

The PEJ will assess your practical competence by showing how your professional experience meets the technical and interpersonal skills required, as defined in the core competency framework.

 Visit iia.org.uk/chartered for full details and how to register

Take the next step towards becoming a Chartered Internal Auditor





About the Chartered IIA

The Chartered Institute of Internal Auditors is the only professional body dedicated exclusively to training, supporting and representing internal auditors in the UK and Ireland. We have 9,500 members in all sectors of the economy.

First established in 1948, we obtained our Royal Charter in 2010. About 2,500 members are Chartered Internal Auditors and have earned the designation CMIIA. Over 1,000 of our members hold the position of head of internal audit and the majority of FTSE 100 companies are represented amongst our membership.

Members are part of a global network of 180,000 members in 170 countries, all working to the same International Standards and Code of Ethics.

iia.org.uk

Stay connected



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