

# Internal Audit Practitioner program



**Internal Audit  
Practitioner**

# What is the Internal Audit Practitioner program?

Offered by The IIA, the Internal Audit Practitioner program demonstrates that the holder possesses internal audit aptitude and foundational knowledge of the International Standards for the Professional Practice of Internal Auditing.

# How will the Internal Audit Practitioner program benefit candidates?

The refreshed program tests a candidate's fundamental knowledge of current internal auditing practices and understanding of internal audit issues, risks, and controls. The Internal Audit Practitioner designation demonstrates that the holder possesses internal audit aptitude and foundational knowledge of the International Standards for the Professional Practice of Internal Auditing. Additionally, the Internal Audit Practitioner program provides a new pathway to the CIA program through modified education requirements for active Internal Audit Practitioner designation holders. Candidates will have two years to finish the Internal Audit Practitioner program from the date they are approved into the program

# Who is eligible to apply?

This program is ideal for:

- College students.
- Internal audit professionals who may not yet have the work experience for the CIA program.
- New internal auditing professionals.
- Rotational internal auditors.

# What are the eligibility requirements?

The eligibility requirements for Internal Audit Practitioner are as follows:

- Valid photo ID
- Completion of the Internal Audit Practitioner program application
- Character reference

# What Are the Eligibility Requirements

## Program Eligibility Requirements

To ensure all individuals can start the internal audit professional development journey, The IIA has revised work requirements for candidates to the Internal Audit Practitioner program. Candidates must meet the eligibility requirements for character and identification. Before a candidate application can be approved, all documentation (character reference and identification) must be received and approved by The IIA's Certification staff.

### Character Reference

Candidates must exhibit high moral and professional character and must submit a Character Reference signed by a CIA, CGAP, CCSA, CFSA, CRMA, or the candidate's supervisor.

### Proof of Identification

Candidates must provide proof of identification in the form of a copy of the candidate's official passport or national identity card. These must indicate current status; expired documents will not be accepted.

# Program Application and Registration Fees

The program application and registration fees may differ per candidate and location, but as a standard are as follows:

- IIA Members

Application Fee - \$75 (includes interactive study materials)

Exam Registration Fee - \$150

- Non-members

Application Fee - \$150 (includes interactive study materials)

Exam Registration Fee - \$250

# Do I have to be a member of The IIA to apply?

We strongly encourage you to take advantage of the member benefits including exam fee discounts, networking opportunities, access to knowledge resources, free/discounted trainings and more.



# Other FAQs

## How do I apply to the Internal Audit Practitioner program?

- Complete the Internal Audit Practitioner application including proof of identification and character reference through The IIA's [Certification Candidate Management System \(CCMS\)](#).

## Is there any preparation material included? If so, how do I access?

- Yes, interactive study material is included with the Internal Audit Practitioner Program application fee. The interactive study material consists of a 100-question self-study course accessible exclusively on The IIA's Global OnDemand Training.
- You will receive an email confirmation from The IIA once you are approved into the Internal Audit Practitioner Program. The confirmation will include your individual access code along with information on how to access the interactive exam study materials.

## Other FAQs

### How do I register for the exam?

Once your application for the Internal Audit Practitioner is approved, log into CCMS to register for and schedule your exam. At present, Onsite testing is available at the many Pearson VUE test centers around the world. To locate the testing centers nearest you, visit the [Pearson VUE website](#).

# Internal Audit Practitioner Exam

5 Domains, 23 Objectives

100 questions (all are tested at basic level), 2 hours seat time

	Syllabus Topics	Domain %
	I. Internal Audit Attributes (IIA Standard 1000, 1100, 1200)	20%
1	Recognize the elements of The IIA's International Professional Practices Framework (IPPF)	
2	Explain the difference between assurance and consulting services provided by the internal audit activity	
3	Define internal audit activity independence and an individual internal auditor's objectivity, including determining whether an individual internal auditor has any impairments to his/her objectivity	
4	Describe the knowledge and competencies that an internal auditor needs to possess to perform his/her individual responsibilities	
5	Define due professional care and illustrate an individual internal auditor's competency through continuing professional development	

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## Syllabus Contd.

	Syllabus Topics	Domain %
	II. Nature of Work (IIA Standard 2100)	20%
1	Define fundamental concepts of risk and the effectiveness of risk management within processes and functions	
2	Describe internal control concepts, types of controls, and globally accepted internal control frameworks	
3	Identify the effectiveness and efficiency of internal controls	
4	Recognize fraud risks, types of frauds, the potential for occurrence of fraud (i.e., red flags, etc.) and determine whether fraud risks require special consideration when conducting an engagement	

# Syllabus Contd.

III. Engagement Planning (IIA Standard 2200)		23%
1	Identify relevant information (review previous audit reports and data, conduct walk-throughs and interviews, perform observations, etc.) as part of a preliminary survey of the engagement area	
2	Define engagement objectives, evaluation criteria, and the scope of the engagement to assure identification of key risks and controls	
3	Describe checklists and risk-and-control questionnaires as part of a preliminary survey of the engagement area	
4	Identify a detailed risk assessment of each audit area, including evaluating and prioritizing risk and control factors	
5	Recognize engagement procedures and the engagement work program including level of resources needed	

# Syllabus Contd.

	IV. Engagement Work (IIA Standard 2300)	25%
1	Recognize the relevance, sufficiency, and reliability of evidence for workpapers and documentation to support conclusions and engagement results	
2	Recognize the risk implications and relevant controls of common business processes (human resources, procurement, product development, sales, marketing, logistics, management of outsourced processes, etc.)	
3	Describe computerized audit tools and techniques (data mining and extraction, continuous monitoring, automated workpapers, embedded audit modules, etc.)	
4	Identify appropriate analytical approaches and process mapping techniques (process identification, workflow analysis, process map generation and analysis, spaghetti maps, RACI diagrams, etc.)	
5	Identify appropriate sampling (random, judgment, discovery, etc.) and statistical analysis techniques	
6	Differentiate common performance measures (financial, operational, qualitative vs. quantitative, productivity, quality, efficiency, effectiveness, etc.) and financial analysis (horizontal and vertical analysis and ratios related to activity, profitability, liquidity, leverage, etc.)	

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# Syllabus Contd.

	V. Engagement Communication (IIA Standard 2400)	12%
1	Recognize communication quality (accurate, objective, clear, concise, constructive, complete, and timely) and elements (objectives, scope, conclusions, recommendations, and action plan)	
2	Discuss recommendations to enhance and protect organizational value	
3	Describe engagement communication (preliminary, interim reporting, conclusions) with appropriate parties	

# Study the Syllabus & Sit for the Test

- The comprehensive exam covers current internal auditing practices; internal audit issues, risks, and controls; and five Standards-focused syllabus domains. Interactive study materials, which are included in the application fee, help ensure candidates are comfortable with their knowledge when they sit for the 2-hour, 100-multiple-choice-question exam.
- Onsite testing is available at the many Pearson VUE test centers around the world.



# Other FAQs

## **How long is the Internal Audit Practitioner exam?**

- The exam consists of 100 multiple choice questions. Candidates will have 2 hours to complete the exam.

## **How long do I have to complete the exam?**

- You will have two years to finish the Internal Audit Practitioner program from the date you are approved into the program.

## **Why does my designation expire after 3 years?**

- The Internal Audit Practitioner is not designed to be held indefinitely. This program is designed as a pathway into the CIA program, to accommodate those who are just starting in the profession, will only be in the profession for a short amount of time, and/or those who don't possess a post-secondary degree and do not yet have enough experience to enter the full CIA program. As such, the designation will expire after 3 years.

# Other FAQs

## Will I receive a paper certificate?

- The IIA does not provide printed certificates, instead, you will receive a PDF that you may download and print. In some countries or territories you will also receive a digital badge that represents your achievement. Candidates will be able to display their recognition through social badging. Social badging allows holders of IIA qualifications to digitally display their credentials on social and professional networking sites at no cost to the candidate. [View more information on Social Badging.](#)

## What is The IIA's Certification Registry and should I opt in?

- The IIA Certification Registry is an up-to-date record of individuals who have earned an IIA certification and maintain it by reporting continuing professional education (CPE) to keep their credential active. All IIA active certification holders who choose to voluntarily opt-in will be included in the registry. The IIA Certification Registry allows you to provide evidence of your accomplishments and provides an opportunity for employers and recruiters to verify your IIA designations. You should opt into the certification registry to certify your credibility. [Learn more.](#)

# Other FAQs

**Once I obtain my Internal Audit Practitioner designation, can I apply to CIA program?** Yes, with an active Internal Audit Practitioner designation you can apply for the CIA program. You will have three years to enroll in the CIA program using your active Internal Audit Practitioner designation as an entry requirement. If your Internal Audit Practitioner designation is no longer active, you will have to either meet the CIA program educational requirements or meet the 5 years of experience requirement to enter the CIA program. Visit the [CIA Eligibility Requirements webpage](#) for more information.

# Timeline

- Candidates will have two years to finish the Internal Audit Practitioner program from the date they are approved into the program. Individuals with active Internal Audit Practitioner designations can apply for the CIA program without the required education and/or experience, Bachelor's degree, or Master's degree.
- With an active Internal Audit Practitioner designation you can apply for the CIA program. You will have three years to enroll in the CIA program using your active Internal Audit Practitioner designation as an entry requirement. If your Internal Audit Practitioner designation is no longer active, you will have to either meet the CIA program educational requirements or meet the 5 years of experience requirement to enter the CIA program. [Visit the CIA Eligibility Requirements webpage for more information.](#)

# To Review:

- 5 syllabus domains, each dealing with a set of Standards
- 2-hour exam
- 100 multiple-choice questions
- Onsite testing
- 2 years to complete the exam once approved
- 3 years of active designation after passing
- 3 years to enroll for the CIA

# Thank You

For Queries please contact:  
[memberservices@iiaindia.co](mailto:memberservices@iiaindia.co)  
[coordination@iiaindia.co](mailto:coordination@iiaindia.co)

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