



CIA[®]
Certified
Internal Auditor[®]

2009 Candidate Handbook

CGAP[®]
Certified Government Auditing Professional[®]

CCSA[®]
Certification in Control Self-Assessment

CFSA[®]
Certified Financial Services Auditor[®]



IMPORTANT NOTE:

This handbook contains important information. All application materials from previous years are no longer valid and should be discarded.



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INTRODUCTION

There are many reasons to obtain an IIA certification. Whether it's the hallmark designation of internal auditing - the Certified Internal Auditor® (CIA®) designation - or one of our three specialty industry certifications, obtaining a certification is professionalism defined.

DETAILED APPLICATION, REGISTRATION, AND SCHEDULING INSTRUCTIONS

STEP 1: JOIN THE INSTITUTE OF INTERNAL AUDITORS SOUTH AFRICA

- If you are not yet an IIA SA member, you must join the IIA SA **before** you apply to an IIA certification program. Only fully paid-up members will be allowed to take part in the examination program. For information on becoming an IIA SA member, contact the Membership Administrator on membership@iiasa.org.za or 011 450-1040.

STEP 2: COMPLETE THE CERTIFICATION PROGRAM REGISTRATION FORM

Before you complete a registration form, however, be sure to read all of the requirements for that certification in this handbook to make sure that you qualify and that you can agree to the rules of the program.

STEP 3: SUBMIT THE APPROPRIATE DOCUMENTATION

Refer to the specific certification sections in this handbook for the requirements for each certification program, as well as required documentation. Additional documentation may be requested from candidates as necessary to confirm eligibility.

Please note that your registration for an exam (part) will be valid for 180 days from the date that the registration is processed at IIA Inc. Each registration allows you to sit for that exam one time. It is your responsibility to schedule an appointment for that exam during the 180-day period and to sit for the exam during that time.

Once payment is received and processed, your registration will be processed immediately and lodged with the IIA Inc. Once the IIA SA has received notification that your registration has been accepted by the IIA Inc you will receive an Authorization Letter via e-mail advising you that you are eligible to schedule your exam with Pearson VUE and providing further directions.

STEP 4: RECEIVE AUTHORIZATION TO TEST

The IIA has chosen Pearson VUE as its computer-based test administration vendor. Pearson VUE will therefore administer The IIA's exams in a computer-based format at Pearson VUE's approved testing centers throughout the world. Pearson VUE is a leader in global computer-based test administration, and their technology investments ensure leading-edge security and provide improved service to IIA candidates.

Your exam registration data will be uploaded to the Pearson Vue scheduling system within 48hrs of being accepted by IIA Inc. Once your exam registration has been processed, you will receive an Authorization Letter via e-mail advising you to contact Pearson VUE to schedule your exam at one of their computer-based testing centers. Please note that you cannot schedule an IIA exam with Pearson VUE without first registering and receiving authorization from the IIA SA.

Scheduling is the process through which you reserve a testing station at the location and time that you wish to take your examination. You may schedule your exam at any IIA-authorized Pearson VUE test center at any time that the center has an available testing station for you. Once you have received your Authorization Letter, you should schedule your exam as soon as possible so that you have the greatest opportunity to sit at your preferred date, time, and location.

Please note that **you must schedule and take your exam within 180 days from the day that your exam registration is processed at the IIA Inc and uploaded into the Pearson Vue system.** This date will appear on your Authorization Letter. After 180 days, your registration will expire, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it.

STEP 5: SCHEDULE YOUR EXAM

There are numerous other examinees from a wide variety of certification programs who are also taking their exams at Pearson VUE testing centers. Appointments are made on a first-come, first-served basis, according to availability of testing stations. Centers can and will fill up. If you do not schedule early, you will either have to delay your exam or select a different testing center.

You must schedule your exam appointment in advance of the desired exam date. To increase the likelihood that you will receive your first choice of date, time, and location. Please note that at the launch of CBT there will be many candidates scheduling their appointments and you may not get an early date. Please book as early as possible.

You can schedule your exam for any available appointment time within 180 days from the date that the registration is processed at IIA. If you do not schedule your exam in that time period, your Authorization to Test will expire, and you will be required to register and pay for that exam again in order to schedule or sit for it. Neither The IIA nor Pearson VUE is responsible if you do not schedule an appointment before your registration/authorization expires.

Once you make an appointment, you will be allowed to re-schedule your exam without penalty up to 48 hours prior to your appointment. After that time, if you do not appear for your exam at your scheduled location on your scheduled date and time, you will be considered a “no-show,” your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it.

Test Center Schedules

Most Pearson VUE test centers are open five or six days per week during normal business hours, throughout the year. You can schedule your exam at any time that the Pearson VUE site is open and has testing stations available.

Test Center Locations

You will be allowed to take your exam at any IIA-authorized Pearson VUE testing center regardless of whether the testing center is located in your hometown. To locate the testing centers nearest to you, visit the Pearson VUE web site at <http://www.pearsonvue.com/iaa> and click on “Locate a test center”.

SCHEDULING YOUR APPOINTMENT

Online Scheduling

The quickest way to schedule an exam appointment (as well as reschedule and cancel an appointment, if necessary) is on the Internet. Using the Internet provides you with 24-hour access to scheduling, giving you the quickest and most direct access to preferred dates and test center locations. You will also instantly receive a detailed confirmation of your appointment (on-screen and via e-mail).

To schedule online, follow these steps:

1. Go to www.pearsonvue.com/iaa.
2. Click on "Schedule a Test."
3. Login using your Pearson VUE username and password.
4. If you are a first-time user of the Pearson VUE Web site, you should:
 - Click on "Create a Web Account."
 - Complete the requested information. Use the same information that you provided in your registration form in order for the Pearson VUE system to locate your authorization from The IIA.
 - Under "Previous Testing History," check "No, this will be my first time...."
 - Enter The IIA candidate exam ID number that you received from The IIA.
 - Wait for Pearson VUE to e-mail you regarding your username and password. This process may take up to 24 hours.

5. Click on "Schedule Exams." You will see all of the exams that you have registered for and are able to schedule.
6. Select the exam that you wish to schedule and follow the instructions to select the location of the testing center where you wish to take the exam. A calendar indicating available test dates will appear. Click on an available date to see the time slots that are available for this test and select the time for your appointment. Follow the instructions to complete the scheduling of your appointment. You will receive an e-mail confirmation of your appointment.

Scheduling by phone

You may also schedule your exam over the phone by contacting Pearson Vue on 0800-995044.

Provide the call center representative with your IIA Candidate exam ID number, and you will be walked through the scheduling process.

Please have your first, second, and third choice of dates and times planned before you call the call center.

You may not schedule an exam directly with a Pearson VUE testing center, and no walk-in appointments are allowed.

Confirmation Letter

Upon completion of this process, Pearson VUE will e-mail an exam confirmation to you, which will confirm your appointment and provide information about the location of the test center. Print this letter and take it to the test center with you when you go to sit for your exam.

If you do not have an e-mail address, Pearson VUE may mail the confirmation to you, as long as your scheduled appointment is on a day that allows enough time for the confirmation letter to reach you. Please schedule well enough in advance to allow sufficient time for you to receive this letter by mail.

Changes to Your Appointment

Canceling or changing an appointment can also be accomplished online at www.pearsonvue.com/ia or by calling a Pearson VUE call center.

Once you make an appointment, you will be allowed to re-schedule your exam without penalty up to 48 hours prior to your appointment. After that time, if you do not appear for your exam at your scheduled location on your scheduled date and time, you will be considered a "no-show," your registration will be voided, you will forfeit your exam

registration fee, and you will be required to register and pay for that exam again in order to sit for it.

Test Center Closings due to an Emergency

If an emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure if your test center is open on the day of your exam, you may call the local test center directly. If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the local test center, call the Pearson VUE call center on 0800-995044.

PREPARING FOR THE EXAM

The CIA and the three specialty exams are self-study exams and do not require a prescribed curriculum. Candidates may choose their own method of preparing for the exam. Please call our bookshop on 011 450-1040 for information on preparation resources available.

The IIA has developed a CIA course to assist candidates in preparing for the exam. The IIA SA will notify members of dates when these will be run in South Africa. Please contact the bookshop for more information on the online version of the course.

CHECKING IN FOR YOUR EXAM AT A PEARSON VUE TEST CENTER

Step 1: Arrive at the Test Center Early

The confirmation letter will provide you with the location of your testing center. Plan your travel carefully so that you will arrive at the test center at least 30 minutes before the scheduled appointment time.

If you arrive at the test center less than 30 minutes before your scheduled appointment, you may be denied access to the test center and considered a “no-show.” In no case will you be admitted to the test if you arrive after your scheduled starting time. If you are considered a “no-show,” your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

Step 2: Bring Your Authorization to Test Notification and your Confirmation Letter with You

You should bring your Authorization Letter that you received via e-mail from the IIA SA and your Confirmation Letter that you received via e-mail from Pearson VUE with you to

the testing center. These letters contain important information that will allow the test administrator to locate your record and be able to admit you to the exam.

Step 3: Present Acceptable Personal Identification

The IIA and Pearson VUE employ very strict security measures. One level of security involves your identification, and **you must bring an approved document with you.** The following documentation will be accepted:

- Your government issued Identity Document
- Your drivers license
- Your passport

If you do not present acceptable identification, you will not be allowed to take your exam, your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it in the future.

Step 4: Check In for your Test

The staff at each Pearson VUE test center has been trained in the procedures specific to IIA exams. Exam center personnel will guide you through the steps that have been developed by The IIA. Here is what to expect when you arrive at the test center:

1. The test center administrator will show you where to store your personal items. You must place all personal belongings, including purses, wallets, watches, jewelry, cell phone, etc. in the storage lockers (or other secured location) provided by the test center. You will be given the key to your locker, which must be returned to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Neither test center personnel, Pearson VUE, nor the IIA SA will be responsible for lost or stolen items.
2. The administrator will provide you with a copy of the Candidate Rules Agreement. You must accept the terms of this agreement in order to take an exam at a Pearson VUE testing center.
3. You must provide an acceptable form of personal identification. The administrator will verify that the name on the identification matches the name on the exam registration. You must keep this identification with you at all times during the exam.
4. The administrator will capture your signature and verify that your signature matches that on your identification (if any).
5. If you have brought a translation dictionary, the administrator will check it to be certain that it is acceptable and does not contain any markings or inserted material.

(Please note that the only item that a candidate may bring to the test that is allowed in the testing room is a language translation dictionary. This dictionary may not contain definitions of terms. It cannot have anything written or highlighted in the book nor can it contain any added notes or documents inserted into the book.)

6. You will be offered an erasable note board and pen on which you can take notes during the exam. You must return this to the administrator prior to leaving the test center. You cannot take any notes from the test center.
7. An onscreen calculator will be available during the exam. If you prefer a hand-held calculator and the test center has one available, you may request to be provided with one. You will not be allowed to bring a personal calculator or any other such device with you into the testing room.
8. You will be required to sign the test center log and you will be admitted to the test. Your test will start within 30 minutes of the scheduled start time. If circumstances arise, other than candidate error, which delay your session more than 30 minutes, you will be given the choice of continuing to wait or rescheduling your appointment.
9. If you leave the testing room for any reason, you will be required to sign the test center log and show your identification. You may also be required to provide a fingerprint when leaving or re-entering the testing room.
10. You will not be allowed to bring any food or drink into the testing room.
11. You will be escorted to a workstation by the exam proctor. You must remain in your seat during the exam, except when authorized to leave the testing room.
12. After you are logged into your exam, proceed through the introductory screens without delay. There is a time limit on the initial screens and, if that time limit is exceeded, the exam session will automatically begin.
13. If you encounter ANY computer problem, report it immediately to the exam proctor.
14. When you finish the exam, leave the testing room quietly, turn in your note board, and sign the test center log. The test center staff will provide you with a printed “unofficial” score report and you may leave after completing all necessary procedures.

Note: Your score will become official once the IIA SA has e-mailed your official results to you. This normally takes a few days. Exam scores may be suspended, voided, or otherwise invalidated after becoming official if The IIA discovers errors, evidence of cheating or other improper activity.

SITTING FOR YOUR IIA EXAMINATION

Once you have been seated at a testing station, the administrator will log you into your exam. You will be asked to confirm that the exam shown on the screen is the exam that you are scheduled to take, and then you will begin the testing session.

All IIA certification exams follow the same exam flow pattern, which consists of several distinct segments, as follows:

1. Non-Disclosure Agreement and General Terms of Use for IIA Exams

Before you begin your exam, you will be required to accept the terms of The IIA’s non-disclosure and confidentiality statement as follows:

This exam is confidential and is protected by law. It is made available to you, the examinee, solely for the purpose of becoming certified. You are expressly prohibited from disclosing, publishing, reproducing or transmitting this exam, in

whole or in part, in any form or by any means, verbal or written, electronic or mechanical, for any purpose, without the prior written permission of The Institute of Internal Auditors (IIA).

The IIA requires all exam candidates to read and accept the above Non-Disclosure Agreement and General Terms of Use for IIA exams prior to taking an IIA Exam.

If you do not accept the exam non-disclosure agreement, your exam will be terminated. If this occurs, your registration will be voided, you will forfeit your exam registration fee, and you will be required to register and pay for that exam again in order to sit for it.

2. Tutorial

Before you begin the actual exam, you will be allowed to view a tutorial that shows you how to navigate through the exam. You may choose to skip this section and move directly to the exam if you wish. If you have not previously taken an IIA exam in a Pearson VUE testing center, we strongly recommend that you review the tutorial before taking the exam.

If you choose to view the tutorial, you will be allowed 10 minutes to do so. The time allotted for the tutorial is separate from the actual testing time. Whether you view the tutorial or not, you will have exactly the same testing time.

3. Begin the Exam

When you are ready to begin the exam, the system will advise you of the time that you have to complete the exam. The time allotted for each actual exam is as follows:

Exam	Number of Questions	Test Time
Certified Internal Auditor (CIA)		
• Part 1	100 M/C questions	2 hours and 45 minutes
• Part 2	100 M/C questions	2 hours and 45 minutes
• Part 3	100 M/C questions	2 hours and 45 minutes
• Part 4	100 M/C questions	2 hours and 45 minutes
IIA Specialty Exams		
• Certification in Control Self-Assessment (CCSA)	125 M/C questions	3 hours and 15 minutes
• Certified Government Auditing Professional (CGAP)	125 M/C questions	3 hours and 15 minutes
• Certified Financial Services Auditor (CFSA)	125 M/C questions	3 hours and 15 minutes

The computer screen has a built-in timer to let you know the time remaining as you work through the exam. Plan your time wisely so that you do not use your time up early in the exam and do not have enough time to complete the exam.

The testing system allows you to flag questions for review and allows you to return to these items after you have viewed the last question in the exam. If you have completed the last question in the exam before the time is up, you will be able to review your flagged questions and any other questions until your testing time expires.

There are no scheduled breaks during the exam. You are allowed to take a break, if necessary, but any time taken for breaks counts towards the overall time allotment for that exam. You will need to check out/in with the exam proctor if you leave the testing room.

Scoring

Your score is based on the number of scored questions that you answer correctly. Each scored question contributes equally to your final test score. (Some unscored questions are included in each exam for the purpose of determining the difficulty of these items only. They do not contribute to your exam score.) There is no penalty for incorrect responses, so it is to your advantage to attempt to respond to every question in the exam.

Exam Misconduct Notice

Pearson VUE staff is trained to watch for unusual behavior and incidents during the exam. Exam sessions are audio/videotaped to document the occurrence of any unusual activity, and candidate misconduct will be reported to The IIA for investigation.

If you violate any of the testing rules, attempt to remove test items from the center, or are disruptive to other candidates, your exam may be terminated and/or your test scores invalidated.

The IIA and its Board of Regents consider candidate misconduct related to the certification process a serious offense. Incidents of candidate misconduct will be referred to The IIA's International Ethics Committee for action. Actions by The IIA's International Ethics Committee may include invalidation of exam results, disqualification from participation in all IIA certification programs (current and future), and publication of the results of their due process in an IIA publication. If evidence of misconduct is discovered after a candidate has been awarded an IIA certification, the certification may be revoked. The IIA may also take other actions to the extent permitted by law.

Reporting Exam Concerns

If you have questions, comments, or concerns regarding the testing experience or with exam questions, please e-mail them to certification@iiasa.org.za. Please note that while The IIA will review all comments provided regarding exam questions, all scored exam questions have been validated before administration of the exam. The IIA will not re-grade or otherwise change a candidate's grade after the test administration based on these comments.

4. Complete the Post-exam Survey

In an effort to enhance the testing experience for future candidates, The IIA relies on feedback from current candidates. At the completion of the exam, a short survey will be presented on the computer screen. Please take a few minutes to respond before leaving the testing center. You will have up to five minutes to complete the survey. This time is separate from your testing time.

5. Receive your Results

Upon exiting the testing room, you will receive a printout of your unofficial exam results from the Pearson VUE exam proctor. Please do not ask the proctors any questions concerning the exam contents or exam scores as they will not be able to assist you.

Note: Your score will become official once the IIA SA has e-mailed your official results to you. This normally takes a few days. Exam scores may be suspended, voided or otherwise invalidated after becoming official if The IIA discovers errors, evidence of cheating or other improper activity.

6. Interpreting your Results

The IIA validates test questions to statistically determine the minimum number of correct responses required to pass a test, based on the difficulty of the items in that test. Because the exact number of questions required to pass the exam may be slightly different from one test to another, all raw scores (the number of correct responses) are converted to a reporting scale that ranges from 250 to 750 points. A score of 600 or higher on this scale is required to pass an IIA exam.

If you achieve a passing score, your score report will only indicate that you passed. No numeric score will be reported. If you did not pass the test, the score report will indicate the numeric score that you received. This will let you know how close you were to achieving the required 600 points.

Failing candidates also receive an indication of their performance on each major exam topic area or domain. This will let you know the topics on which you performed well and those on which you need improvement.

7. Retaking Failed Exams

If you fail any one of the CIA exams (parts) or one of the specialty exams, you must wait at least 90 days before you will be able to retake that exam (part).

You can re-register for the exam and schedule your new test appointment once your exam results are official; however, the earliest appointment date that will be available to you will be 90 days from the date that you last took that exam. Please keep in mind that when you register for an exam, you must sit for that exam within 180 days of the day that your registration is processed by The IIA. If you register immediately after failing an exam, your 180-day registration/authorization period will begin immediately but you will still have to wait 90 days before your first opportunity to sit for the exam.

There is no limit to the number of times a candidate can retake a failed exam. To re-register for a failed exam and schedule a new test appointment, follow the same steps indicated above for initial registration and scheduling.

BECOMING CERTIFIED AND RECEIVING YOUR CERTIFICATE

You must pass all required exams and complete all other program requirements in order to become certified. Once you meet all requirements for certification, your certificate will be issued to you by the IIA SA.

MAINTAINING YOUR CERTIFICATION

The Board of Regents requires that after initial certification, CIAs, CCSAs, CGAPs, and CFSAAs must maintain their knowledge and skills and stay abreast of improvements and current developments in their area of certification through Continuing Professional Education (CPE). This is facilitated through a self-certification process with the completion and reporting of required CPE hours on a biennial basis.

CERTIFIED INTERNAL AUDITOR[®] (CIA[®]) PROGRAM

The Certified Internal Auditor[®] (CIA[®]) designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Candidates leave the program enriched with educational experience, information, and business tools that can be applied immediately in any organization or business environment.

Standards of Eligibility and Verification Requirements

To be eligible for CIA certification, a candidate must meet all of the following requirements:

1. Education

Requirement

CIA candidates must hold a bachelor's degree or its educational equivalent from an accredited tertiary institution.

Applicants must meet the education requirement before their CIA application can be approved and before they can register and sit for any CIA exam parts.

Equivalents/Exceptions

- Certain international professional designations may be accepted as equivalent to a bachelor's degree. Professional work experience will not substitute for an appropriate degree.

Required Documentation

- Applicants must indicate their highest level of education on their CIA application.
- Proof of education (copy of degree or transcripts) is required. This document should be faxed or e-mailed with the CIA registration form.
- Applicants must provide accurate information on the CIA application. If a candidate's submitted documentation does not support the information that was provided on the CIA application, the candidate can face review and censure by The IIA's International Ethics Committee, including but not limited to removal from the CIA program and revocation of CIA exam parts or certification.

2. Experience

Requirement

CIA candidates must obtain a minimum of 36 months of internal auditing experience or its equivalent. Post graduates must obtain a minimum of 24 months of internal auditing experience or its equivalent.

Candidates may apply to the CIA program and sit for the CIA exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.

Equivalents/Exceptions

- Acceptable equivalent experience includes experience in audit/assessment disciplines, external auditing, quality assurance, compliance, and internal control.

Required Documentation

- A completed, signed Experience Verification Form is required. This document should be submitted upon full completion of the experience requirement.

3. Professional Conduct

Requirement

To be eligible for CIA Certification an applicant must exhibit high moral and professional character and agree to abide by The IIA Code of Ethics.

Required Documentation

- **Character Reference**

CIA candidates must submit a Character Reference Form completed by an IIA-certified individual (CIA, CCSA, CGAP, or CFSA), the candidate's supervisor, or the candidate's professor. This document should be faxed or e-mailed with the CIA registration form.

Code of Ethics

CIAs and CIA candidates are expected to display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA. Agreement is a required part of the CIA application process and is attested to on the CIA Application.

The IIA's Code of Ethics is available online at www.iiasa.org.za.

4. Examination

Requirement

Candidates must successfully complete all of the following exam parts:

- CIA Part 1
- CIA Part 2
- CIA Part 3
- CIA Part 4

Equivalents/Exceptions

- The IIA offers candidates the option of obtaining Professional Recognition Credit (PRC4) in lieu of sitting for Part 4 of the CIA exam. See the PRC4 section in the following pages for additional information.

Required Documentation

Required documentation should be submitted as an attachment to the registration form. If the document cannot be approved, you will be contacted.

Eligibility Period

Once a candidate's application to the CIA program has been approved, the candidate can continue to pursue certification until all of the requirements are met. A candidate's program eligibility will expire, however, if:

- It has been two years from the date that the candidate's application was approved, AND
- The candidate has not successfully completed all required exams, AND
- The candidate has not sat for an exam part in the past two years, AND
- The candidate does not have a current open registration for an exam part. (An open registration is defined as a paid registration for an exam part for which the candidate has not yet sat. Exam registrations are valid for 180 days from the date that the registration is processed at IIA.)

If a candidate's program eligibility expires, the candidate loses credit for any exam parts previously passed. In order to re-enter the CIA program, the candidate must submit a new CIA application and pay the appropriate fees.

Special note for existing candidates as of 1/1/2008: For candidates who were not yet certified and whose eligibility had not expired as of 12/31/2007, all applications and previously passed exam parts were converted to an "application approved" or "exam passed" date of 1/1/2008. This was a necessary step in the transition and means that existing candidates will not expire from the CIA program until 1/1/2010 at the earliest, based on the eligibility period rules outlined above. This transition policy is not retroactive to candidates whose eligibility expired prior to 1/1/2008.

CIA EXAM CONTENT

The CIA exam is offered in four parts, each part consisting of 100 multiple-choice questions. Candidates are given two hours and forty-five minutes to complete each exam part. See below for a detailed exam content outline.

P=Candidates must exhibit proficiency (thorough understanding and ability to apply concepts) in these topic areas.

A=Candidates must exhibit awareness (knowledge of terminology and fundamentals) in these topic areas.

Part 1 - The Internal Audit Activity's Role in Governance, Risk, and Control

A. Comply with The IIA's Attribute Standards (15-25%) (P)

1. Define purpose, authority, and responsibility of the internal audit activity
 - a. Determine if the purpose, authority, and responsibility of the internal audit activity are clearly documented and approved
 - b. Determine if the purpose, authority, and responsibility of the internal audit activity are communicated to the engagement clients
 - c. Demonstrate an understanding of the purpose, authority, and responsibility of the internal audit activity
2. Maintain independence and objectivity
 - a. Foster independence
 - 1) Understand organizational independence
 - 2) Recognize the importance of organizational independence
 - 3) Determine if the internal audit activity is properly aligned to achieve organizational independence
 - b. Foster objectivity
 - 1) Establish policies to promote objectivity
 - 2) Assess individual objectivity
 - 3) Maintain individual objectivity
 - 4) Recognize and mitigate impairments to independence and objectivity
3. Determine if the required knowledge, skills, and competencies are available
 - a. Understand the knowledge, skills, and competencies that an internal auditor needs to possess
 - b. Identify the knowledge, skills, and competencies required to fulfill the responsibilities of the internal audit activity
4. Develop and/or procure necessary knowledge, skills and competencies collectively required by the internal audit activity
5. Exercise due professional care
6. Promote continuing professional development
 - a. Develop and implement a plan for continuing professional development for internal audit staff
 - b. Enhance individual competency through continuing professional development
7. Promote quality assurance and improvement of the internal audit activity
 - a. Establish and maintain a quality assurance and improvement program
 - b. Monitor the effectiveness of the quality assurance and improvement program
 - c. Report the results of the quality assurance and improvement program to the board or other governing body
 - d. Conduct quality assurance procedures and recommend improvements to the performance of the internal audit activity
8. Abide by and promote compliance with The IIA Code of Ethics

B. Establish a Risk-based Plan to Determine the Priorities of the Internal Audit Activity (15-25%) (P)

1. Establish a framework for assessing risk
2. Use the framework to:
 - a. Identify sources of potential engagements (e.g., audit universe, management request, regulatory mandate)
 - b. Assess organization-wide risk
 - c. Solicit potential engagement topics from various sources
 - d. Collect and analyze data on proposed engagements
 - e. Rank and validate risk priorities
3. Identify internal audit resource requirements
4. Coordinate the internal audit activity's efforts with:
 - a. External auditor
 - b. Regulatory oversight bodies
 - c. Other internal assurance functions (e.g., health and safety department)
5. Select engagements.
 - a. Participate in the engagement selection process
 - b. Select engagements
 - c. Communicate and obtain approval of the engagement plan from board

C. Understand the Internal Audit Activity's Role in Organizational Governance (10-20%) (P)

1. Obtain board's approval of audit charter
2. Communicate plan of engagements
3. Report significant audit issues
4. Communicate key performance indicators to board on a regular basis
5. Discuss areas of significant risk
6. Support board in enterprise-wide risk assessment
7. Review positioning of the internal audit function within the risk management framework within the organization
8. Monitor compliance with the corporate code of conduct/business practices
9. Report on the effectiveness of the control framework
10. Assist board in assessing the independence of the external auditor
11. Assess ethical climate of the board
12. Assess ethical climate of the organization
13. Assess compliance with policies in specific areas (e.g., derivatives)
14. Assess organization's reporting mechanism to the board
15. Conduct follow-up and report on management response to regulatory body reviews
16. Conduct follow-up and report on management response to external audit
17. Assess the adequacy of the performance measurement system, achievement of corporate objective
18. Support a culture of fraud awareness and encourage the reporting of improprieties

D. Perform Other Internal Audit Roles and Responsibilities (0-10%) (P)

1. Ethics/Compliance
 - a. Investigate and recommend resolution for ethics/compliance complaints
 - b. Determine disposition of ethics violations
 - c. Foster healthy ethical climate
 - d. Maintain and administer business conduct policy (e.g., conflict of interest)
 - e. Report on compliance
2. Risk Management
 - a. Develop and implement an organization-wide risk and control framework
 - b. Coordinate enterprise-wide risk assessment
 - c. Report corporate risk assessment to board
 - d. Review business continuity planning process
3. Privacy
 - a. Determine privacy vulnerabilities
 - b. Report on compliance
4. Information or physical security
 - a. Determine security vulnerabilities
 - b. Determine disposition of security violations
 - c. Report on compliance

E. Governance, Risk, and Control Knowledge Elements (15-25%)

1. Corporate governance principles (A)
2. Alternative control frameworks (A)
3. Risk vocabulary and concepts (P)
4. Risk management techniques (P)
5. Risk/control implications of different organizational structures (P)
6. Risk/control implications of different leadership styles (A)
7. Change management (A)
8. Conflict management (A)
9. Management control techniques (P)
10. Types of control (e.g., preventive, detective, input, output) (P)

F. Plan Engagements (15-25%) (P)

1. Initiate preliminary communication with engagement client
2. Conduct a preliminary survey of the area of engagement
 - a. Obtain input from engagement client
 - b. Perform analytical reviews
 - c. Perform benchmarking
 - d. Conduct interviews
 - e. Review prior audit reports and other relevant documentation
 - f. Map processes
 - g. Develop checklists
3. Complete a detailed risk assessment of the area (prioritize or evaluate risk/control factors)
4. Coordinate audit engagement efforts with
 - a. External auditor
 - b. Regulatory oversight bodies

5. Establish/refine engagement objectives and identify/finalize the scope of engagement
6. Identify or develop criteria for assurance engagements (criteria against which to audit)
7. Consider the potential for fraud when planning an engagement
 - a. Be knowledgeable of the risk factors and red flags of fraud
 - b. Identify common types of fraud associated with the engagement area
 - c. Determine if risk of fraud requires special consideration when conducting an engagement
8. Determine engagement procedures
9. Determine the level of staff and resources needed for the engagement
10. Establish adequate planning and supervision of the engagement
11. Prepare engagement work program

Part 2 - Conducting the Internal Audit Engagement

A. Conduct Engagements (25-35%) (P)

1. Research and apply appropriate standards:
 - a. IIA Professional Practices Framework (Code of Ethics, Standards, Practice Advisories)
 - b. Other professional, legal, and regulatory standards
2. Maintain an awareness of the potential for fraud when conducting an engagement
 - a. Notice indicators or symptoms of fraud
 - b. Design appropriate engagement steps to address significant risk of fraud
 - c. Employ audit tests to detect fraud
 - d. Determine if any suspected fraud merits investigation
3. Collect data
4. Evaluate the relevance, sufficiency, and competence of evidence
5. Analyze and interpret data
6. Develop work papers
7. Review work papers
8. Communicate interim progress
9. Draw conclusions
10. Develop recommendations when appropriate
11. Report engagement results
 - a. Conduct exit conference
 - b. Prepare report or other communication
 - c. Approve engagement report
 - d. Determine distribution of report
 - e. Obtain management response to report
12. Conduct client satisfaction survey
13. Complete performance appraisals of engagement staff

B. Conduct Specific Engagements (25-35%) (P)

1. Conduct assurance engagements
 - a. Fraud investigation
 - 1) Determine appropriate parties to be involved with investigation
 - 2) Establish facts and extent of fraud (e.g., interviews, interrogations and data analysis)
 - 3) Report outcomes to appropriate parties
 - 4) Complete a process review to improve controls to prevent fraud and recommend changes
 - b. Risk and control self-assessment
 - 1) Facilitated approach
 - (a) Client-facilitated
 - (b) Audit-facilitated
 - 2) Questionnaire approach
 - 3) Self-certification approach
 - c. Audits of third parties and contract auditing
 - d. Quality audit engagements
 - e. Due diligence audit engagements
 - f. Security audit engagements
 - g. Privacy audit engagements
 - h. Performance (key performance indicators) audit engagements
 - i. Operational (efficiency and effectiveness) audit engagements
 - j. Financial audit engagements
 - k. Information technology (IT) audit engagements
 - 1) Operating systems
 - (a) Mainframe
 - (b) Workstations
 - (c) Server
 - 2) Application development
 - (a) Application authentication
 - (b) Systems development methodology
 - (c) Change control
 - (d) End user computing
 - 3) Data and network communications/connections (e.g., LAN, VAN, and WAN)
 - 4) Voice communications
 - 5) System security (e.g., firewalls, access control)
 - 6) Contingency planning
 - 7) Databases
 - 8) Functional areas of IT operations (e.g., data center operations)
 - 9) Web infrastructure
 - 10) Software licensing
 - 11) Electronic funds transfer (EFT)/Electronic data interchange (EDI)
 - 12) e-Commerce
 - 13) Information protection (e.g., viruses, privacy)
 - 14) Encryption
 - 15) Enterprise-wide resource planning (ERP) software (e.g., SAP R/3)
 - l. Compliance audit engagements

2. Conduct consulting engagements
 - a. Internal control training
 - b. Business process review
 - c. Benchmarking
 - d. Information technology (IT) and systems development
 - e. Design of performance measurement systems

C. Monitor Engagement Outcomes (5-15%) (P)

1. Determine appropriate follow-up activity by the internal audit activity
2. Identify appropriate method to monitor engagement outcomes
3. Conduct follow-up activity
4. Communicate monitoring plan and results

D. Fraud Knowledge Elements (5-15%)

1. Discovery sampling (A)
2. Interrogation techniques (A)
3. Forensic auditing (A)
4. Use of computers in analyzing data (P)
5. Red flag (P)
6. Types of fraud (P)

E. Engagement Tools (15-25%)

1. Sampling (A)
 - a. Nonstatistical (judgmental)
 - b. Statistical
2. Statistical analyses (process control techniques) (A)
3. Data gathering tools (P)
 - a. Interviewing
 - b. Questionnaires
 - c. Checklists
4. Analytical review techniques (P)
 - a. Ratio estimation
 - b. Variance analysis (e.g., budget vs. actual)
 - c. Other reasonableness tests
5. Observation (P)
6. Problem solving (P)
7. Risk and control self-assessment (CSA) (A)
8. Computerized audit tools and techniques (P)
 - a. Embedded audit modules
 - b. Data extraction techniques
 - c. Generalized audit software (e.g., ACL, IDEA)
 - d. Spreadsheet analysis
 - e. Automated work papers (e.g., Lotus Notes, Auditor Assistant)
9. Process mapping including flowcharting (P)

Part 3 - Business Analysis and Information Technology

A. Business Processes (15-25%)

1. Quality management (e.g., TQM) (A)
2. The International Organization for Standardization (ISO) framework (A)
3. Forecasting (A)
4. Project management techniques (P)
5. Business process analysis (e.g., workflow analysis and bottleneck management, theory of constraints) (P)
6. Inventory management techniques and concepts (P)
7. Marketing - pricing objectives and policies (A)
8. Marketing - supply chain management (A)
9. Human Resources (Individual performance management and measurement; supervision; environmental factors that affect performance; facilitation techniques; personnel sourcing/staffing; training and development; safety) (P)
10. Balanced scorecard (A)

B. Financial Accounting and Finance (15-25%)

1. Basic concepts and underlying principles of financial accounting (e.g., statements, terminology, relationships) (P)
2. Intermediate concepts of financial accounting (e.g., bonds, leases, pensions, intangible assets, R&D) (A)
3. Advanced concepts of financial accounting (e.g., consolidation, partnerships, foreign currency transactions) (A)
4. Financial statement analysis (P)
5. Cost of capital evaluation (A)
6. Types of debt and equity (A)
7. Financial instruments (e.g., derivatives) (A)
8. Cash management (treasury functions) (A)
9. Valuation models (A)
 - a. Inventory valuation
 - b. Business valuation
10. Business development life cycles (A)

C. Managerial Accounting (10-20%)

1. Cost concepts (e.g., absorption, variable, fixed) (P)
2. Capital budgeting (A)
3. Operating budget (P)
4. Transfer pricing (A)
5. Cost-volume-profit analysis (A)
6. Relevant cost (A)
7. Costing systems (e.g., activity-based, standard) (A)
8. Responsibility accounting (A)

D. Regulatory, Legal, and Economics (5-15%) (A)

1. Impact of government legislation and regulation on business
2. Trade legislation and regulations
3. Taxation schemes
4. Contracts
5. Nature and rules of legal evidence
6. Key economic indicators

E. Information Technology - IT (30-40%) (A)

1. Control frameworks (e.g., COBIT)
2. Data and network communications/connections (e.g., LAN, VAN, and WAN)
3. Electronic funds transfer (EFT)
4. e-Commerce
5. Electronic data interchange (EDI)
6. Functional areas of IT operations (e.g., data center operations)
7. Encryption
8. Information protection (e.g. viruses, privacy)
9. Evaluate investment in IT (cost of ownership)
10. Enterprise-wide resource planning (ERP) software (e.g., SAP R/3)
11. Operating systems
12. Application development
13. Voice communications
14. Contingency planning
15. Systems security (e.g. firewalls, access control)
16. Databases
17. Software licensing
18. Web infrastructure

Part 4 - Business Management Skills

A. Strategic Management (20-30%) (A)

1. Global analytical techniques
 - a. Structural analysis of industries
 - b. Competitive strategies (e.g., Porter's model)
 - c. Competitive analysis
 - d. Market signals
 - e. Industry evolution
2. Industry environments
 - a. Competitive strategies related to:
 - 1) Fragmented industries
 - 2) Emerging industries
 - 3) Declining industries
 - b. Competition in global industries
 - 1) Sources/impediments
 - 2) Evolution of global markets

- 3) Strategic alternatives
- 4) Trends affecting competition
- 3. Strategic decisions
 - a. Analysis of integration strategies
 - b. Capacity expansion
 - c. Entry into new businesses
- 4. Portfolio techniques of competitive analysis
- 5. Product life cycles

B. Global Business Environments (15-25%) (A)

- 1. Cultural/legal/political environments
 - a. Balancing global requirements and local imperatives
 - b. Global mindsets (personal characteristics/competencies)
 - c. Sources and methods for managing complexities and contradictions
 - d. Managing multicultural teams
- 2. Economic/financial environments
 - a. Global, multinational, international, and multilocal compared and contrasted
 - b. Requirements for entering the global market place
 - c. Creating organizational adaptability
 - d. Managing training and development

C. Organizational Behavior (15-25%) (A)

- 1. Motivation
 - a. Relevance and implication of various theories
 - b. Impact of job design, rewards, work schedules, etc.
- 2. Communication
 - a. The process
 - b. Organizational dynamics
 - c. Impact of computerization
- 3. Performance
 - a. Productivity
 - b. Effectiveness
- 4. Structure
 - a. Centralized/decentralized
 - b. Departmentalization
 - c. New configurations (e.g., hourglass, cluster, network)

D. Management Skills (20-30%) (A)

- 1. Group dynamics
 - a. Traits (e.g., cohesiveness, roles, norms, groupthink)
 - b. Stages of group development
 - c. Organizational politics
 - d. Criteria and determinants of effectiveness
- 2. Team building
 - a. Methods used in team building
 - b. Assessing team performance

3. Leadership skills
 - a. Theories compared and contrasted
 - b. Leadership grid (topology of leadership styles)
 - c. Mentoring
4. Personal time management

E. Negotiating (5-15%) (A)

1. Conflict resolution
 - a. Competitive/cooperative
 - b. Compromise, forcing, smoothing, etc.
2. Added-value negotiating
 - a. Description
 - b. Specific steps

PROFESSIONAL RECOGNITION CREDIT FOR PART 4 OF THE CIA EXAM (PRC4)

CIA candidates who have successfully completed the examination requirements for certain other professional certifications are eligible to receive credit for Part 4 of the CIA exam through the Professional Recognition Credit (PRC4) option, in lieu of sitting for Part 4. Credit is not available for Parts 1, 2, or 3 of the CIA exam. Candidates who attain PRC4 and pass Parts 1, 2, and 3 will have satisfied the examination requirement for the CIA designation.

CIA candidates can obtain PRC4 either through an IIA specialty certification (CCSA, CGAP, or CFSA) or through an approved non-IIA certification. A complete list of approved certifications is available at <http://www.iiasa.org.za>. CIA candidates who have passed an IIA specialty certification exam will automatically receive PRC4 and do not need to register for PRC4 or submit further documentation.

Candidates may request review of a new certification for PRC4 by contacting the Certifications Administrator on (011) 450-1040. Candidates who have a specialty certification that is exam-based and is required or useful in their audit environment should submit the information and request for approval to the Certifications Administrator who will submit the application for review by the Board of Regents. The Board of Regents will review the submitted certification and determine whether it is eligible for PRC4.

CERTIFICATION IN CONTROL SELF-ASSESSMENT[®] (CCSA[®]) PROGRAM

The CCSA is a respected certification for CSA practitioners. It is the standard by which individuals demonstrate their comprehensive competence and professionalism in the field.

Standards of Eligibility and Verification Requirements

To be eligible for CCSA certification, a candidate must meet all of the following requirements:

1. Education

Requirement

CCSA candidates must hold a bachelor's degree or its educational equivalent from an accredited tertiary institution.

Applicants must meet the education requirement before their CCSA application can be approved and before they can register and sit for the CCSA exam.

Required Documentation

- Applicants must indicate their highest level of education on their CCSA application.
- Proof of education (copy of degree or transcripts) is required. This document should be faxed or e-mailed (along with a cover sheet indicating the candidate's ID number) with the registration form.
- Applicants must provide accurate information on the CCSA application. If a candidate's submitted documentation does not support the information that was provided on the CCSA application, the candidate can face review and censure by The IIA's International Ethics Committee, including but not limited to removal from the CCSA program and revocation of CCSA exam or certification.

2. Experience

Requirement

CCSA candidates must obtain two years of control-related business experience, such as CSA, auditing quality assurance, risk management, or environmental auditing.

Candidates may apply to the CCSA program and sit for the CCSA exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.

Required Documentation

- A completed, signed Experience Verification Form is required. This document should be submitted upon full completion of the experience requirement.

3. Facilitation

Requirement

CCSA candidates must obtain seven hours of acceptable facilitation experience or at least 14 hours of acceptable facilitation training. Facilitation experience or training must meet the guidelines listed on the Facilitation Validation Form.

Candidates may apply to the CCSA program and sit for the CCSA exam prior to satisfying the facilitation requirement, but will not be certified until all program requirements have been met.

Required Documentation

- A Facilitation Validation Form is required.

4. Professional Conduct

Requirement

To be eligible for CCSA certification, an applicant must exhibit high moral and professional character and agree to abide by The IIA Code of Ethics.

Required Documentation

- **Character Reference**

CCSA candidates must submit a Character Reference Form completed by an IIA-certified individual (CIA, CCSA, CGAP, or CFSA), the candidate's supervisor, or the candidate's professor. This document should be faxed or e-mailed with the exam registration form.

Code of Ethics

CCSAs and CCSA candidates are expected to display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA. Agreement is a required part of the CCSA application process and is attested to on the CCSA application.

The IIA's Code of Ethics is available online at www.iiasa.org.za.

5. Examination

Requirement

Candidates must successfully complete the CCSA examination.

Submitting and Confirming Required Documentation

Required documentation should be submitted as an attachment to the exam registration form. If the document cannot be approved, you will be contacted.

Eligibility Period

Once a candidate's application to the CCSA program has been approved, the candidate can continue to pursue certification until all of the requirements are met. A candidate's program eligibility will expire, however, if:

- It has been two years from the date that the candidate's application was approved, AND
- The candidate has not successfully completed the required exam, AND
- The candidate has not sat for an exam in the past two years, AND
- The candidate does not have a current open registration for an exam. (An open registration is defined as a paid registration for an exam for which the candidate has not yet sat. Exam registrations are valid for 180 days from the date that the registration was processed at IIA.)

In order to re-enter the CCSA program, the candidate must submit a new CCSA application and pay the appropriate fees.

Special note for existing candidates as of 1/1/2008: For candidates who were not yet certified and whose eligibility had not expired as of 12/31/2007, all applications and previously passed exams were converted to an "application approved" or "exam passed" date of 1/1/2008. This was a necessary step in the transition and means that existing candidates will not expire from the CCSA program until 1/1/2010 at the earliest, based on the eligibility period rules outlined above. This transition policy is not retroactive to candidates whose eligibility expired prior to 1/1/2008.

CCSA EXAM CONTENT

The CCSA exam tests a candidate's understanding of important CSA fundamentals, processes, and related topics such as risk, controls, and business objectives. The one-part exam includes 125 multiple-choice questions. Candidates are given three hours and fifteen minutes to complete the exam. See the detailed outline of the content below.

P = Candidates must exhibit proficiency (thorough understanding; ability to apply concepts) in these topic areas.

A = Candidates must exhibit awareness (knowledge of terminology and fundamentals) in these topic areas.

Domain I - CSA Fundamentals (5 - 10%)

- A. [Code of Ethics](#) (P)
- B. Ownership and accountability for control (P)
- C. Reliance on operational expertise (P)
- D. Comparison to traditional techniques of risk and control evaluation (P)
- E. Control awareness and education (P)
- F. Cooperation, participation, and partnership (P)

Domain II - CSA Program Integration (15 - 25%)

- A. Alternative approaches to CSA (A)
- B. Supporting technology alternatives (A)
 - 1. Database
 - 2. Electronic voting
 - 3. Presentation software and hardware
 - 4. Project management software
- C. Cost/benefit analysis for implementation of the CSA process (A)
- D. Organizational theory and behavior (A)
 - 1. Structure
 - 2. Philosophy
 - 3. Culture
 - 4. Management style
 - 5. Governance
- E. Strategic and operational planning processes (A)
- F. Change management and business process reengineering (A)
- G. Presentation techniques for successful integration (A)
- H. Organizational risk and control processes (A)
 - 1. Quality management
 - 2. Risk management
 - 3. Safety audits
 - 4. Environmental audits
 - 5. Internal and external audit
- I. Client feedback mechanisms (e.g., interviews, surveys) (A)

J. Strategic CSA program planning methodologies or techniques, including resource allocation (A)

Domain III - Elements of the CSA Process (15 - 25%)

A. Management's priorities and concerns (P)

B. Project and logistics management (P)

C. Business objectives, processes, challenges, and threats for the area under review (P)

D. Resource identification and allocation (A)

1. Participants
2. CSA team

E. Culture of area under review (P)

F. Question development techniques (P)

G. Technology supporting the CSA process (P)

H. Facilitation techniques and tools (P)

I. Group dynamics (P)

J. Fraud awareness (A)

1. Red flags/symptoms of fraud
2. Communication and investigation channels
3. Responding to evidence

K. Evaluation/analytical tools and techniques (trend analysis, data synthesis, scenarios) (A)

L. Formulating recommendations or actions plans (practical, feasible, cost-effective) (P)

M. Nature of evidence (sufficiency, relevance, adequacy) (A)

N. Reporting techniques and considerations (types, audience, sensitive issues, access to information) (P)

O. Motivational techniques (creating support and commitment for recommendations) (A)

P. Monitoring, tracking, and follow-up techniques (A)

Q. Awareness of legal, regulatory, and ethical considerations (A)

R. Measuring CSA program effectiveness (A)

Domain IV - Business Objectives and Organizational Performance (10 - 15%)

- A. Strategic and operational planning processes (A)
- B. Objective setting, including alignment to the organization's mission and values (P)
- C. Performance measures (P)
 - 1. Financial
 - 2. Operational
 - 3. Qualitative
- D. Performance management (P)
 - 1. Aligning individual, group, and organizational objectives/goals
 - 2. Designing congruent incentives
- E. Data collection and validation techniques (e.g., benchmarking, auditing, consensus testing, etc.) (A)

Domain V - Risk Identification and Assessment (15 - 20%)

- A. Risk Theory (P)
 - 1. Defining risk
 - 2. Relationship of risk to strategic, operational, or process objectives
 - 3. Risk tolerance, residual risk, and exposure
 - 4. Impact assessment
- B. Risk models/frameworks (including COSO's Enterprise Risk Management/Integrated Framework) (P)
- C. Understanding the risks inherent in common business processes (P)
- D. Application of risk identification and assessment techniques (P)
- E. Risk management techniques/cost-benefit analysis (P)
 - 1. Transfer, manage, or accept
 - 2. Impact/cost-benefit analysis
- F. Using CSA in enterprise risk management (P)

Domain VI - Control Theory and Application (20 - 25%)

- A. Corporate governance, control theory, and models (P)
 - 1. Accountability and responsibility for control
 - 2. Defining control
 - 3. Relationship between risk, control, and objectives

- B. Methods for judging and communicating the overall effectiveness of the system of internal control (P)
 - 1. Using CSA to support management's assertion on controls
- C. Relationship between informal and formal controls (P)
- D. Techniques for evaluating formal controls (manual or automated) (P)
- E. Techniques for evaluating informal controls/control environment (P)
- F. Control documentation techniques (P)
 - 1. Flowcharting
 - 2. Business process mapping
 - 3. Control charts
 - 4. Control questionnaires
 - 5. Internal Control over financial reporting
- G. Control design and application (P)
 - 1. Defining control objectives
 - 2. Control design (e.g., preventive, detective, corrective; informal, formal)
 - 3. Cost/benefits
- H. Techniques for determining control track record for the organization (e.g., reviews, audits, other assessments) (A)

CERTIFIED FINANCIAL SERVICES AUDITOR[®] (CFSA[®]) PROGRAM

The CFSA measures an individual's knowledge of and proficiency in audit principles and practices within the banking, insurance, and securities financial services industries. Candidates may choose any one of these disciplines when taking the exam, regardless of their current occupational field.

The CFSA is a respected certification for FSA practitioners. It is the standard by which individuals demonstrate their comprehensive competence and professionalism in the field.

Standards of Eligibility and Verification Requirements

To be eligible for CFSA certification, a candidate must meet all of the following requirements:

1. Education

Requirement

CFSA candidates must hold a bachelor's degree or its educational equivalent from an accredited tertiary institution.

Applicants must meet the education requirement before they can register and sit for the CFSA examination.

Required Documentation

- Applicants must indicate their highest level of education on their CFSA application.
- Proof of education (copy of degree or transcripts) is required. This document should accompany the CFSA application.
- Applicants must provide accurate information on the CFSA application. If a candidate's submitted documentation does not support the information that was provided on the CFSA application, the candidate can face review and censure by The IIA's International Ethics Committee, including but not limited to removal from the CFSA program and revocation of CFSA exam or certification.

2. Experience

Requirement

CFSA candidates must obtain three years of auditing experience in a financial services environment.

Candidates may apply to the CFSA program and sit for the CFSA exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.

Required Documentation

- A completed, signed Experience Verification Form is required. This document should be submitted upon full completion of the experience requirement.

3. Professional Conduct

Requirement

To be eligible for CFSA certification, an applicant must exhibit high moral and professional character and agree to abide by The IIA Code of Ethics.

Required Documentation

- **Character Reference**

CFSA candidates must submit a Character Reference Form completed by an IIA-certified individual (CIA, CCSA, CGAP, or CFSA), the candidate's supervisor, or the candidate's professor. This document should accompany the CFSA application.

- **Code of Ethics**

CFSAs and CFSA candidates are expected to display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA. Agreement is a required part of the CFSA application process and is attested to on the CFSA Application.

The IIA's Code of Ethics is available online at www.iiasa.org.za.

4. Examination

Requirement

Candidates must successfully complete one of the CFSA examinations - . banking, insurance, or securities.

Submitting and Confirming Required Documentation

Required documentation should be submitted as an attachment to the exam registration form.

Eligibility Period

Once a candidate's application to the CFSA program has been approved, the candidate can continue to pursue certification until all of the requirements are met. A candidate's program eligibility will expire, however, if:

- It has been two years from the date that the candidate's application was approved, AND
- The candidate has not successfully completed the required exams, AND
- The candidate has not sat for an exam in the past two years, AND
- The candidate does not have a current open registration for an exam. (An open registration is defined as a paid registration for an exam for which the candidate has not yet sat. Exam registrations are valid for 180 days from the date that the registration was processed by IIA.)

In order to re-enter the CFSA program, the candidate must submit a new CFSA application and pay the appropriate fees.

Special note for existing candidates as of 1/1/2008: For candidates who were not yet certified and whose eligibility had not expired as of 12/31/2007, all applications and previously passed exams were converted to an “application approved” or “exam passed” date of 1/1/2008. This was a necessary step in the transition and means that existing candidates will not expire from the CFSA program until 1/1/2010 at the earliest, based on the eligibility period rules outlined above. This transition policy is not retroactive to candidates whose eligibility expired prior to 1/1/2008.

CFSA EXAM CONTENT

The CFSA exam tests a candidate’s understanding of important CSA fundamentals, processes, and related topics such as risk, controls, and business objectives. The one-part exam includes 125 multiple-choice questions. Candidates are given three hours and fifteen minutes to complete the exam. See below for a detailed exam content outline.

P=Candidates must exhibit proficiency (thorough understanding, ability to apply concepts) in these topic areas.

A=Candidates must exhibit awareness (knowledge of terminology and fundamentals) in these topic areas.

Domain I: Financial Services Auditing (25-35%)

A. IIA Professional Practices Framework (P)

B. Internal Control/ Risk Management/ Governance (P)

1. Internal Control Frameworks
2. Risk Management Frameworks
3. Governance Models

C. Audit Process (P)

1. Audit Planning
2. Audit Fieldwork
 - a. Risk Assessment
 - b. Analytical Review
 - c. Data Gathering and Evaluation
 - d. Testing
 - e. Tools and Techniques (e.g., CAAT)
3. Audit Communications
4. Monitoring Outcomes

D. Implications of Information Technology (P)

E. Auditing Financial Statement Elements (P)

1. Balance Sheet
2. Statement of Cash Flows
3. Income/Expense Statement
4. Off Balance-sheet Items

Domain II: Auditing Financial Services Products (25-35%)

A. Lending/Loans (A)

B. Deposits (A)

C. Trusts (A)

D. Annuities (A)

E. Derivatives (A)

F. Electronic Services (A)

G. Cash Management Services (A)

H. Stocks (A)

I. Bonds (A)

J. Commodities (A)

K. Mutual Funds (A)

L. Employee Benefits (A)

M. Capital Market Products (A)

N. Securities Lending (A)

O. Insurance Policies (A)

P. Insurance Products (A)

Q. Foreign Exchange (A)

R. Asset Management (A)

S. Money Market Products (A)

Domain III: Auditing Financial Service Processes (25-35%)

A. Risk Management (A)

1. Asset/Liability Management
2. Trading Market Risk
3. Credit, Liquidity, Operational Risk
4. Allowance for Loan and Lease Losses
5. Reserves

B. Underwriting (A)

1. Loans
2. Securities
3. Insurance
4. Private Placement
5. Initial Public Offerings

C. Securitizations (A)

D. Treasury Operations (e.g., Cash Management) (A)

E. Back-office Operations (A)

F. Marketing Sales and Distribution (e.g., Insurance Agencies, Bank Branches, Brokers) (A)

G. Claims (A)

H. Investments (A)

I. Broker/Dealer Activities (A)

J. Rating Advisory Service (A)

K. Mergers and Acquisitions (A)

L. Loan Operations (e.g., Collateral Issues, Perfecting Liens) (A)

Domain IV: The Regulatory Environment (10-20%)

A. Overview of the Regulatory Environment (A)

1. Function of Central Bank
2. Function of Insurance Regulators
3. Function of Securities Regulators

B. Laws and Regulations (A)

1. Equal Credit Opportunity/Antidiscrimination
2. Home Mortgage Disclosure
3. Reserve Requirements
4. Insider Transactions
5. Lending Disclosure
6. Deposits Disclosure
7. Real Estate Sales Disclosure
8. Self-assessment of Internal Controls/Risk Management
9. Investor/Depositor Protection
10. Financial and Personal Information Privacy
11. Anti-Money Laundering

C. Stock Exchanges and Other Markets (A)**D. Money and Banking (A)**

1. Role of Money and Banking
2. Bond and Stock Markets
3. Effect of Interest Rate Movements
4. Monetary Management Theories

CERTIFIED GOVERNMENT AUDITING PROFESSIONAL[®] (CGAP[®]) PROGRAM

Government auditing is different. There are often more considerations, more regulations, and more consequences. Not to mention more processes to master. And, you have to be knowledgeable in an array of areas – public accounting, grants, legislative oversight, confidentiality rights, and so much more.

The CGAP certification program was designed especially for auditors working in the public sector at all levels - federal/national, state/provincial, local, quasi-governmental, or crown authority. Plus, it is an excellent professional credential that prepares and qualifies you for the many challenges you face in this demanding arena.

Standards of Eligibility and Verification Requirements

To be eligible for CGAP certification, a candidate must meet all of the following requirements:

1. Education**Requirement**

CGAP candidates must hold a bachelor's degree or its educational equivalent from an accredited tertiary institution.

Applicants must meet the education requirement before they can register and sit for the CGAP exam.

Required Documentation

- Applicants must indicate their highest level of education on their CGAP application.
- Proof of education (copy of degree or transcripts) is required. This document should accompany the CGAP application.
- Applicants must provide accurate information on the CGAP application. If a candidate's submitted documentation does not support the information that was provided on the CGAP application, the candidate can face review and censure by The IIA's International Ethics Committee, including but not limited to removal from the CGAP program and revocation of CGAP exam or certification.

2. Experience

Requirement

CGAP candidates must have obtained three years of auditing experience in the public sector.

Candidates may apply to the CGAP program and sit for the CGAP exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.

Required Documentation

- A completed, signed Experience Verification Form is required. This document should be submitted upon full completion of the experience requirement.

3. Professional Conduct

Requirement

To be eligible for CGAP certification, an applicant must exhibit high moral and professional character and agree to abide by The IIA Code of Ethics.

Required Documentation

- **Character Reference**
CGAP candidates must submit a character reference form completed by an IIA-certified individual (CIA, CCSA, CGAP, or CFSA), the candidate's supervisor, or the candidate's professor. This document should be faxed or e-mailed with the CGAP application.

- **Code of Ethics**

CGAPs and CGAP candidates are expected to display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA. Agreement is a required part of the CGAP application process and is attested to on the CGAP Application.

The IIA's Code of Ethics is available online at www.iiasa.org.za.

4. Examination

Requirement

Candidates must successfully complete the CGAP examination. An international version of the exam is available, as well as a version that is specific to the United States.

Submitting and Confirming Required Documentation

Required documentation should be submitted as an attachment to the exam registration form.

Eligibility Period

Once a candidate's application to the CGAP program has been approved, the candidate can continue to pursue certification until all of the requirements are met. A candidate's program eligibility will expire, however, if:

- It has been two years from the date that the candidate's application was approved, AND
- The candidate has not successfully completed the required exam, AND
- The candidate has not sat for an exam in the past two years, AND
- The candidate does not have a current open registration for an exam. (An open registration is defined as a paid registration for an exam for which the candidate has not yet sat. Exam registrations are valid for 180 days from the date that the registration is processed at IIA.)

In order to re-enter the CGAP program, the candidate must submit a new CGAP application and pay the appropriate fees.

Special note for existing candidates as of 1/1/2008: For candidates who were not yet certified and whose eligibility had not expired as of 12/31/2007, all applications and previously passed exams were converted to an "application approved" or "exam passed" date of 1/1/2008. This was a necessary step in the transition and means that existing candidates will not expire from the CGAP program until 1/1/2010 at the earliest, based on the eligibility period rules outlined above. This transition policy is not retroactive to candidates whose eligibility expired prior to 1/1/2008.

CGAP EXAM CONTENT

The CGAP exam tests a candidate's understanding of important CSA fundamentals, processes, and related topics such as risk, controls, and business objectives. The one-part exam includes 125 multiple-choice questions. Candidates are given three hours and fifteen minutes to complete the exam. See below for a detailed exam content outline.

P = Candidates must exhibit proficiency (thorough understanding; ability to apply concepts) in these topic areas.

A = Candidates must exhibit awareness (knowledge of terminology and fundamentals) in these topic areas.

Domain I - Standards, Governance, and Risk/Control Frameworks (10-20%)

A. Standards

1. Role of a comprehensive set of auditing/evaluation standards (A)
2. Application of appropriate standards in all assignments (P)
3. Role and impact of other auditing standards (standards of public accounting bodies, quality assurance bodies, etc.) and their relationship with the above standards (A)

B. Governance

1. Governance in the public sector (e.g., audit committee, code of conduct, open government, public scrutiny, equity, accountability) (P)
2. Role of audit within the governance structure (P)

C. Risk/Control Frameworks (e.g., COSO, CoCo)

1. Role of frameworks (A)
2. Elements of a risk/control framework (P)
3. Application of frameworks (P)

D. IIA Code of Ethics (P)

Domain II - Government Auditing Practice (35-45%)

A. Management of the Audit Function

1. Need for a formal document of purpose, authority, and responsibility (P)
2. Policies and procedures (A)
3. Quality assurance (A)
4. Planning (A)
5. Staffing (A)

6. Marketing the audit function (A)
7. Mission/role/outcome of audit function within government (A)

B. Types of Audit Services

1. Audits of compliance (P)
2. Audits of performance/value-for-money/operations (e.g., economy, efficiency, effectiveness) (P)
3. Audits of financial statements (A)
4. Audits of financial systems (P)
5. Audits of information and related technology (P)
6. Consulting/assistance services (e.g., non-audit advisory services) (A)
7. Integrity services (e.g., Fraud, Waste, and Abuse) (P)

C. Processes for Delivery of Audit Services

1. Management of individual projects (P)
2. Planning (The role of laws, regulations, rules, and ordinances in your planning process should be considered in the planning process) (P)
3. Risk and control assessment practices (P)
4. Performing the engagement (P)
5. Communicating results (P)
6. Monitoring results (follow-up) (P)

Domain III - Government Auditing Skills and Techniques (20-25%)

- A. Management Concepts and Techniques (A)
- B. Performance Measurement (P)
- C. Program Evaluation (A)
- D. Quantitative Methods (e.g., statistical methods and analytical review) (P)
- E. Qualitative Methods (e.g., questionnaires, interviews, and flow charts) (P)
- F. Methods for the Identification and Investigation of Integrity Violations (P)
- G. Research/Data Collection Techniques (P)
- H. Analytical Skills (e.g., distinguish between significant and insignificant information) (P)

Domain IV - Government Auditing Environment (20-25%)

- A. Performance Management (P)

B. Financial Management

1. Unique requirements in accounting for and reporting on government financial operations (P)
2. Principles of taxation and revenue generation (P)
3. Unique aspects of governmental budgeting (e.g., encumbrances, earmarking) (P)
4. Government accounting (e.g., fund accounting, resource accounting) (P)
5. Legal restrictions on sources and uses of funds (e.g., voted funds, conditional grants, revenues) (A)
6. Investment restrictions for public funds (A)
7. Activity-based costing/cost-allocation (A)

C. Implications of Various Service Delivery Methods

1. Direct delivery by government employees (P)
2. Grants (P)
3. Contracts (P)
4. Joint Ventures/Partnerships/Authorities/Special Operating Agencies/Quasi-governmental (A)
5. Privatization (A)

D. Implications of Delivering Services to Citizens

1. Due process rights of clients/citizens (P)
2. Confidentiality/privacy/rights of clients/citizens (P)
3. Issues arising from the methods of funding/delivering services (condition that client receiving service may not be party paying for the services; ability-to-pay principle; user pay; eligibility requirements; limitations on services available; entitlements; etc.) (A)
4. Reality of conflicting missions (e.g., satisfy both developers and environmentalists, keep families together and kids safe) (A)
5. Issues associated with at-risk populations (e.g., multiple, interacting causes and conditions; difficulty of measuring prevention) (A)

E. Unique Characteristics of Human Resources Management (A)

F. Unique Purchasing and Procurement Requirements (P)

IIA SA Certification Application and Exam Registration Pricing

PRICING FROM 1 OCTOBER, 2009

All fees are non-refundable.

Exam	Select	Cost - Members	Cost – Fulltime students and Academics *	Cost – Lesotho and Swaziland**
CIA				
CIA Application fee All new candidates		450.00	220.00	450.00
CIA Part One		1050.00	680.00	840.00
CIA Part Two		1050.00	680.00	840.00
CIA Part Three		1050.00	680.00	840.00
CIA Part Four		1050.00	680.00	840.00
Part IV Professional Recognition Credit		950.00	620.00***	770.00
Speciality Exams				
Speciality Exam Application fee		375.00	375.00	375.00
CCSA		1980.00	1980.00	1320.00
CGAP		1980.00	1980.00	1320.00
CFSA (Banking)		1980.00	1980.00	1320.00
CFSA (Insurance)		1980.00	1980.00	1320.00
CFSA (Securities)		1980.00	1980.00	1320.00

* Students and Academics must meet the necessary requirements

** Discounted costs for members in the neighbouring countries are based on discounts allocated according to the World Bank Index

*** Excludes students

Discounts for Full-Time Students/Academics

The IIA offers reduced CIA application and exam registration fees to candidates who are full-time students or lecturers as outlined below. This offer does not apply for the CCSA, CFSA, or CGAP exams.

To qualify for discounted pricing, students must:

- Be enrolled as a post graduate student; and
- Be a full-time student as defined by the institution in which the student is enrolled (a minimum of 12 semester hours or its equivalent is required for undergraduate students and nine semester hours for graduate students).

Full-time university students who are in a post graduate program may enter the CIA program and sit for CIA exam parts.

To qualify for discounted pricing, an academic must:

- Work full-time as a lecturer with an accredited educational institution.