

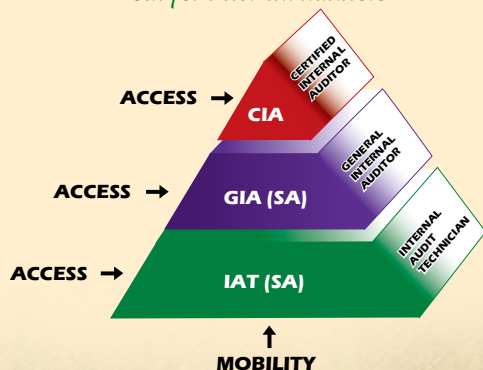
Career path for Internal Auditors

A well-structured and technically grounded career path is integral to every profession. From entry level to the highest designation, the IIA SA provides internal auditors with the support and opportunities to develop to their fullest potential. The three designations recognized by the IIA SA are the Internal Audit Technician (IAT), the General Internal Auditor (GIA) and the Certified

Internal Auditor (CIA). The CIA is the premier qualification of the internal audit profession.

The designations are founded on the international Competency Framework for Internal Auditing and have been registered with the South African Qualifications Authority. Designations are the official recognition by a professional body of the abilities of an internal auditor – ‘badges’ of competence and integrity.

The diagram below illustrates the career path mapped out for internal auditors



Please note that employment in internal audit duties is a prerequisite for participation in the Learnership program

About the Institute

The Institute of Internal Auditors (IIA Inc), established in 1941, is the leading non-profit professional body representing the interests of internal auditors worldwide. It is the internationally recognized authority, principle educator and acknowledged leader in certification, research and technology guidance for the profession. It is also the creator and custodian of the International Standards for the Professional Practice of Internal Auditors, and the Code of Ethics to which all members must adhere. In serving its members, it is dedicated to the education and advancement of internal auditors.

The Institute of Internal Auditors South Africa (IIA SA) is an association

incorporated as a non-profit organisation and is affiliated to the Institute of Internal Auditors Inc, (IIA Inc) as a National Institute. All funds are applied directly to member benefits and administration.

The Internal Auditor

The scope of the Internal Auditor encompasses the examination and evaluation of the adequacy and effectiveness of the organisation's system of internal control and the quality of the organisation's performance. The importance of the internal auditing function is emphasized by recognition in the King Report on Governance, and the Public Finance Management Act, the Municipal Finance Management Act as well as Treasury regulations.

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Learnerships



**The Institute of
Internal Auditors
South Africa**

Progress Through Sharing



What is a learnership?

A learnership is a work-based learning program - comparable to “articles” or “training contracts” in other professions. It consists of two elements – an education (formal classroom training) leg, and a training (workplace instruction) leg. It relates to an occupation and upon completion leads to the awarding of a qualification/designation.

The IIA SA has developed training programs at these two NQF levels:

- IAT – Internal Audit Technician - NQF level 6 # 20358
- GIA – General Internal Auditor - NQF level 7 # 20359

The CIA designation is awarded after successfully completing the internationally recognized examination. (See our CIA brochure for more information on our premier designation)

Structure of the Learnerships

The IAT Learnership is comprised of 8 training modules facilitated by the IIA SA and presented by experienced, well-qualified presenters, at regular intervals over the 24 month period of the program. These modules, of 2/3 days duration, are supplementary to the structured workplace training.

The GIA learnership is comprised of 4 training modules presented at regular intervals over a 12 month duration, and as for the IAT program a workplace structured training element.

For both learnerships the structured workplace training program is monitored and assessed in the workplace by qualified assessors. As they are competency based, the learnerships may be extended beyond the minimum period of 24 months and 12 months respectively, depending on progress.

Evaluations of all elements are conducted at regular intervals by trained IIA SA representatives to ensure quality in the process.

The programs are generic, but are flexible enough to cater for sector specific needs. A Learnership Agreement, prescribed by the Department of Labour (DOL), is signed by the three parties involved – the learner (trainee), the employer, and the training provider and is lodged with the relevant Sector and Education Training Authority (SETA).

The Internal Audit Technician (IAT) Learnership

The IAT Learnership (Registration: 02Q020011001206) was registered with the Department of Labour in August 2002. The IAT qualification (designation) is awarded on satisfactory completion of the program.

The content of focused training modules and structured workplace training provides an excellent background to candidates starting out in internal auditing or wanting to improve their internal audit skills.

Entrance requirements are essentially open-ended, but at least three years experience in internal audit or

business; or having passed at least two years of a tertiary qualification are strongly recommended. It would also be advantageous to have exposure in Financial Accounting and Business Management.

The General Internal Auditor (GIA) Learnership

The GIA Learnership (Registration 01Q010025001207) was registered with the Department of Labour in February 2007. The GIA designation is awarded on satisfactory completion of the program.

The format of this program is the same as for IAT – comprising training modules and structured workplace training. The focus is now on mastering soft skills and being able to perform duties with limited or no supervision.

Entrance to the GIA program is by two means – having successfully completed the IAT program, or having being assessed as competent against the IAT Training logbook specifications.

Steps to follow to participate in the learnership program

- Liaise with the relevant SETA: The SETA will usually provide the quality assurance function and may also offer financial assistance or incentives.
- Support structures: The employer must be able to provide exposure as required by the training logbook (TLB), enable and encourage the learner to attend the training modules, and provide internal logistical support.
- Mentors and assessors: These must be identified within the organisation and if need be, undergo training for these workplace roles.
- Registration: The employer must sign an Operational Agreement with the IIA SA, and the learner should enter into a learnership agreement with the employer and training provider.
- Workplace training logbook: It is recommended that the issuing of this to every learner be done in an induction session which includes mentors/internal assessors.
- Recognition of Prior Learning (RPL) i.e. previous relevant experience,

is recognized in fulfilling the training requirements – this should be recorded in the TLB upon commencement of the program.

The employer benefits by

- Improved skills and better productivity.
- The workplace training logbook facilitates training gaps and opportunities.
- Training is standardized and subject to quality assurance.
- There are financial benefits – the tax rebate for signing of Learnership Agreements with trainees (learners), and there may be grants that can be accessed from the relevant SETA.

Advantages for the employee

- Access through the training modules to the latest practices in the profession.
- The facility to earn while you learn.
- Wider knowledge of internal audit processes and improved skills.
- Obtaining a professionally recognized qualification.