



Chartered
Institute of
Internal
Auditors

Policy document

Continuing Professional Education



December 2024

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Contact us



You will find the most up-to-date information about our CPE policy on our website.
<https://charterediia.org/continuing-professional-education-cpe-policy>



Questions regarding your CPE can be directed to:
studentsupport@charterediia.org



If you would like to speak to a member of the Chartered IIA, please call:
+44 (0)20 7498 0101



Introduction

Introduction and background

CPE is reported annually against the designation held by a member. For members of the Chartered IIA, the designation will align to a member grade. As such, any changes to the status of the designation will also impact on the membership grade.

Designations recognised for membership of the Chartered IIA include:

Designations issued by Chartered IIA

Current designations

CMIIA

Legacy designations

PIIA

QICA

Designations issued by IIA Global

Current designations

CIA

CRMA

Legacy designations

QIAL

CFSA

CGAP

CCSA

Any questions regarding this policy can be directed to studentsupport@charterediia.org.

Summary of reporting requirements





Reporting requirements

Section A: CPE reporting requirements

Members who are unclear about the reporting requirements can consult the diagram on the previous page. Please note that this diagram includes only the frequent designations and scenarios that have an impact on membership grades. Members requiring additional information or clarification should contact the Chartered IIA by email Studentsupport@charterediia.org.

Chartered IIA CPE policy and Global Annual Certification Renewal Policy

Although the Chartered IIA has drafted this CPE policy to be closely aligned with the IIA Global Annual Certification Renewal Policy, there are still significant differences between the CPE approaches of the two organisations. It is therefore important that members familiarise themselves with the Annual Certification Renewal Policy.

This policy also includes the impact of the designations on membership of the Chartered IIA and this information is not included in the IIA Global Annual Certification Renewal Policy.

CPE reporting period

Members will report CPE to the Chartered IIA for the period 1 April to 31 March, and all CPE should be reported by 31 March.



When reporting CPE to IIA Global, the period is 1 January to 31 December, and all CPE should be reported by 31 December.

CPE for IIA Global Certifications

Members who hold any of the following designations are required to report CPE to IIA Global

	Practicing	Nonpracticing
Certified Internal Auditor (CIA)	40	20
Certification in Control Self-Assessment (CCSA).	20	10
Certified Government Auditing Professional (CGAP).	20	10
Certified Financial Services Auditor (CFSA).	20	10
Certification in Risk Management Assurance (CRMA).	20	10
Qualification in Internal Audit Leadership (QIAL).	20	10

Members holding the CIA and a second designation issued by IIA Global are required to report a total of 40 hours of CPE.

The details and terms for IIA Global CPE reporting is set out in the [Annual Certification Renewal Policy](#).

CPE for Chartered IIA designations

Members who hold any of the following designations are required to report CPE to the Chartered IIA:

	Practicing	Nonpracticing
IIA Diploma (PIIA)	40	20
Chartered Internal Auditor (CMIIA / CFIIA)	40	20
Qualification in Information Systems Auditing (QICA)	40	20

Members who hold more than one designation issued by the Chartered IIA will report a total of 40 hours CPE. There are no CPE requirements for IACERT holders.

Combined CPE for Chartered IIA and IIA Global

Members who hold the CIA designation as well as any Chartered IIA designation (PIIA, CMIIA, QICA) should report 40 hours CPE to IIA Global. A separate submission to the Chartered IIA is not required.

Members who hold CCSA, CGAP, CFSA, CRMA or QIAL (excluding CIA), as well as a Chartered IIA designation should report 20 hours CPE to IIA Global and a further 20 hours CPE to Chartered IIA.

Fees

There are no fees payable to the Chartered IIA for CPE reporting, except in cases of reinstatement.

Members reporting CPE to IIA Global should see the CCMS for the exact fees required.

Working status

Members who work as internal auditors or in related professions are classed as '*Practicing members*' and are required to fulfil all CPE requirements irrespective of the number of hours worked in a week.

Members who work in professions not related to internal audit are classed as '*Non-practicing*' and required to report 50% of the required CPE hours, but still need to report two hours on ethics training.

Members who *retire* are eligible for discounted membership with the Chartered IIA and should contact the Chartered IIA by emailing membership@charterediia.org. Retired members can continue using designations issued by the Chartered IIA without the need for reporting CPE. We do encourage retired members who remain active within the profession (for example as trainers or non-executive directors) to keep their knowledge up to date and to report CPE annually. Retired members will not be included in CPE audits (see [CPE audits](#))

Lifetime membership

Holders of Lifetime Memberships who remain professionally active and continue to use their designations are required to comply with this policy and must report their CPE to either the Chartered IIA or the IIA Global. Lifetime members who do not comply with this policy will have their designations revoked and their lifetime memberships reassigned as outlined in this policy.

Alternatively, holders of Lifetime Membership can inform the Chartered IIA of a change in working status and report CPE as outlined above.

Newly Certified

Members achieving a designation are not required to submit CPE for the year in which they achieved the designation, and the first CPE reporting will be due the first full CPE year after the designation was awarded.

CPE undertaken during the year the designation was awarded can be carried forward to the following year (See [Carrying forward CPE hours](#))

Reporting requirements on Ethics

All members reporting their CPE must ensure they undertake at least two hours of ethics or ethics related CPE annually. Members should also attest that they are abiding by the IIA's code of ethics.

Any ethics related CPE is included in the total hours reported.

Conformance to the standards

Members should review the Standards annually to ensure conformance.

CPE reporting exemptions

There are certain circumstances that the Chartered IIA may exempt members from reporting some or all the required CPE, for example for periods of prolonged illness or poor health, or severe financial hardship.

If a Hardship Exemption has been agreed with the IIA Global, then this will also be honoured by the Chartered IIA. It is the responsibility of the member to notify the Chartered IIA.

In cases where the member is not required to report CPE to IIA Global, members should put together a case to be considered by the Chartered IIA. The case should include support documentation and must reach the Chartered IIA before the renewal deadline. The Chartered IIA will review the case and members will be notified in writing of the outcome.

Failing to report CPE

Members reporting CPE to the Chartered IIA are required to sign up and adhere to the CPE policy as part of the renewals process.

Members who lapse membership may not use their designation under any circumstances.

Should a member want to reinstate their membership, they are required to report 40 hours of CPE as per usual at the end of the CPE year and pay a reinstatement fee of £50 for each year that they did not report CPE.

On page 14 of this policy are listed the circumstances under which membership can be reinstated.

Members should note that the Chartered IIA has a different policy for reinstatement. Members who hold IIA Global certifications such as CIA and QIAL should see the [Annual Certification Renewal Policy](#).

Carrying forward CPE hours

Members who accumulate more than the required number of hours in a year may carry over unreported surplus hours to the following year.

Members can carry forward a total of 50% of the total hours to be reported.

Members are required to undertake at least two hours of ethics training annually, irrespective of whether CPE hours are carried forward.

CPE hours carried forward must be reported in the CPE year following the year during which the hours were earned.

Insufficient CPE hours

Members who do not meet the minimum number of CPE hours should not report CPE until they have accumulated sufficient hours. Once the threshold has been met, the member can start the process.

Chartered by Learning

Members enrolled on the Chartered by Learning program and working towards the CMIIA designation cannot report any CPE upon passing an exam. Upon completing the full program and earning the CMIIA designation, members can report 40 hours of CPE.

Qualifying activities

The IIA Global [Annual Certification Renewal Policy](#) includes a comprehensive list of all activities qualifying activities and the number of hours associated with each. These activities would apply to CPE submissions to IIA Global and to the Chartered IIA.

Summary of eligible activities:

Activity	Maximum hours that can be reported
Training courses, in-house training, seminars, conferences	40
Delivering presentations	25
Performing External Quality Assessments (EQAs)	20
Participating as a subject matter expert volunteer, for example serving as a committee member for a relevant professional body	20
Authoring or contributing to publications (for example books, articles or blogs)	25
Drafting materials for Tutors and trainers for workshop delivery (claimed for oral presentations)	20
Delivering workshops using pre-prepared materials	5
Examiners, markers and assessors (1 CPE per hour of work)	20
Facilitators and tutors for online courses (claimed as serving volunteer officer 1 CPE per hour of work)	15



Reinstatements

Section B: Reinstatements

This section sets out specific rules around CPE and impact on Membership of the Chartered IIA.

CPE policy requirements for members

A member fails to report CPE to IIA Global

If a member holds CIA and Voting membership, and the CIA designation is revoked, the member will be reassigned Affiliate membership.

If a member holds CIA and CMIIA, and the CIA designation is revoked, the CMIIA designation is also revoked and the member reassigned Affiliate membership.

Should the member successfully complete the recertification application, then the member should inform the Chartered IIA in order to have membership reinstated.

Should a member want to reinstate the CMIIA designation without recertification, they can do so by reporting 40 hours CPE and paying the reinstatement fee.

A member fails to report CPE to the Chartered IIA

If a member holds CMIIA, and the CMIIA designation is revoked, the member will be reassigned Affiliate membership. Should a member want to reinstate the CMIIA designation, they can do so by reporting 40 hours CPE and paying the reinstatement fee.

A member resigns CIA but retains CMIIA

If a member holds CIA and CMIIA, they may resign their CIA designation and retain CMIIA. This will result in the CIA being revoked, and as such cannot be reinstated.

The member retains the right to use the CMIIA designation and will remain a Chartered member of the Chartered IIA, and will be required to report 40 hours CPE annually to the Chartered IIA.

Members should notify the Chartered IIA in writing to ensure Chartered membership and CMIIA are protected.

Reinstatement of PIIA from CIA

Members who converted a PIIA designation to CIA will now hold the CIA designation should report 40 hours CPE to IIA Global. Should the CIA be revoked, the member will be assigned Affiliate membership.

Members may choose to have their PIIA designation reinstated upon reporting 40 hours CPE and paying a reinstatement fee. If reinstated, members will retain Voting membership.

Members who achieved CIA cannot convert to PIIA.

Implications for further study

Members are required to hold CIA and voting membership to enrol on the Chartered by Learning program and need to retain membership for the duration of the study. In cases where the CIA designation is revoked, members will no longer be eligible to enrol on the Chartered by Learning program. To be eligible, members will be required to report 40 hours of CPE to the Chartered IIA and pay a reinstatement fee before being able to enrol on Chartered by Learning as a Student member.

Where the CIA designation is revoked after a member has registered on the Chartered by Learning program, the member will be assigned Student membership instead of Affiliate membership, and will be able to continue with their studies.



Procedures

Section C: Procedures

CPE audits

The Chartered IIA audits a random selection of CPE reporting to review whether the activities reported on were suitable for CPE and if the hours reported are appropriate. Members who are selected will be contacted and asked to submit a complete record of their CPE activity.

Members who do not form part of the audit are not required to submit any documented evidence of CPE undertaken.

Revoking discontinued programmes

The Chartered IIA's QICA designation and the IIA Global CCSA, CFSA, CGAP and QIAL have been discontinued and once revoked cannot be completed again. That means that should a member lose this designation, there is no avenue for achieving the designation again.

As the CIA and CRMA are still active programmes, members who have had their designation revoked can apply for the CIA and sit the CIA Part 1 exam. For the CRMA, members need to resit the exam.

Submitting evidence

Members should submit evidence only upon being contacted and asked to do so. In such cases, scanned copies of relevant documents, such as training certificates, will be emailed to the Chartered IIA.

Members should retain a full set of original documents for a least three years.

Attachment 1 includes a form which is downloadable from the Chartered IIA website and shows the information to be submitted when reporting CPE to the Chartered IIA.

CPE being reported to IIA Global should be submitted via [CCMS](#).

Employer accreditation scheme

The Chartered IIA offers an accreditation scheme whereby employers can seek formal recognition of their continued support for the professional development of their internal audit staff. CPE employer accreditation confirms that the employer demonstrates good professional development practice and provides effective support for their employees' CPE. Accreditation also gives the employer and the Institute the opportunity to work together, for example through promotion of the employer's accreditation status and supporting members' development via tailored training delivery.

Members within the employer's internal audit function will also gain immediate exemption from the Chartered IIA's CPE reporting requirements but would still be required to report CPE to IIA Global in line with the Certifications Renewals policy.

Employer funded CPE reporting

Where employers have a number of individuals who report CPE to IIA Global, then the Chartered IIA can support the employer by providing a single invoice for all members.

About the Chartered Institute of Internal Auditors

The Chartered Institute of Internal Auditors is the only professional body dedicated exclusively to training, supporting and representing internal auditors in the UK and Ireland. We have 10,000 members in all sectors of the economy.

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

Members are part of a global network of 200,000 members in 170 countries, all working to the same International Standards and Code of Ethics.

Stay connected



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