

# Foundations of Internal Auditing

Certification handbook  
for candidates





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# Contact us



Have a look at our website for the most up-to-date information about the Career Pathway and syllabi:

[www.charterediia.org](http://www.charterediia.org)

If you have already enrolled, then see the student pages of our website or our online Moodle platform.



Any questions regarding your registrations and exemptions, about the learning program or tuition support, or assessments can be directed to:

[student.support@charterediia.org](mailto:student.support@charterediia.org)



Alternatively you can give us a call:

+44 (0)20 7498 0101





# Introduction

# Welcome

Welcome to the Chartered Institute of Internal Auditors (IIA) and well done on making the important decision to invest in your future and the future of the profession.

This, your very first step towards professionalism, is probably the most important step you will take. By obtaining a designation from the Chartered IIA, you are showing you are committed to the profession, and to developing yourself in order to uphold the Global Internal Audit Standards.

This will provide you with the footing you need to build a long and successful career in internal audit.

During your time on the Foundations of Internal Auditing (FIA) course you will be supported by tutors, examiners and our staff. All of us have a single objective: you! We are here to help you and encourage you so you can apply your learning, maximise your potential, contribute to the profession, and grow your career.

You will develop and refine the skills you will need as you set out on your journey as an internal auditor. This means that you should draw on the broadest range of experience and knowledge to present a recommendation that perfectly fits the scenario.

You have access to a wide range of resources that have all been developed around the syllabus. This guide is a great place to start to help you navigate the course, understand how the course works, and know what you will be expected to demonstrate. By carefully reading this guide, you will gain access to some useful tips to assist you every step of the way. If a situation arises that is outside of your control (as they sometimes do), it is good to know in advance of the options available, and when or who to contact should you require the necessary support.

Welcome to the course. I wish you the very best of luck.

A handwritten signature in white ink that reads "Jan Olivier". The signature is stylized with a large, flowing 'J' and a cursive 'Olivier'.

Jan Olivier  
Head of Education and Development

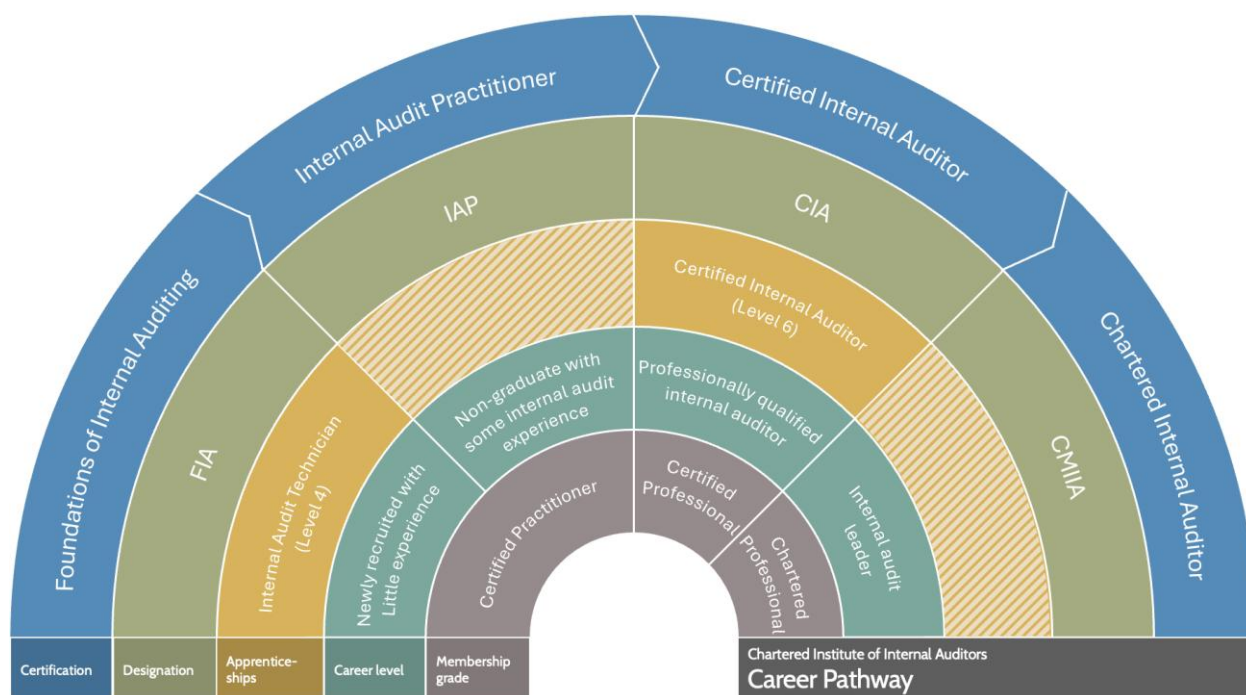




# Chapter 1: Getting started



# Career pathway



The Foundations of Internal Auditing is your first step towards becoming a professionally qualified internal auditor.

The Foundations of Internal Auditing (FIA) qualification serves as the entry point in the Chartered IIA's structured career pathway, providing newly recruited internal auditors with a fundamental understanding of internal audit concepts, principles and the International Professional Practices Framework (IPPF). As you develop your applied knowledge, you can progress to the Internal Audit Practitioner (IAP), which provides a deeper grasp of audit methodologies and prepares you for professional certification.

At the core of the pathway is the Certified Internal Auditor (CIA), the globally recognised benchmark for career internal auditors. The CIA is the only internationally accepted certification for internal auditors and is designed to validate a professional's expertise in risk management, governance and internal control. It demonstrates an individual's ability to conduct audits with independence, objectivity and proficiency, ensuring they meet the highest professional standards. Holding the CIA designation signifies that an internal auditor has the skills to perform any audit, in any sector, anywhere in the world.



For those seeking senior leadership positions, the Chartered Internal Auditor (CMAIA) designation builds upon the CIA by emphasising strategic insight, governance and organisational leadership. Chartered status recognises experienced professionals who have developed the expertise to shape internal audit strategy and contribute to high-level decision making within their organisations.

This structured career pathway offers multiple entry and exit points, allowing internal auditors to develop their skills at different stages of their careers. Whether starting with foundational knowledge or advancing to the highest levels of leadership, each designation is designed to support your professional growth and elevate internal audit standards globally.

# Understanding the syllabus

## Purpose of the qualification

The FIA provides you with an overview of the IPPF and Global Internal Audit Standards, including key concepts and terminology. These can be considered the core knowledge, skills and behaviours that are essential to the profession.

In addition, you are introduced to the internal audit process. This is provided at a high level to give you a fundamental understanding of what it means to plan, implement and follow up on an internal audit. While this will unlikely be sufficient for you to work as an independent internal auditor, it will form the backdrop for any further development you may undertake.

As the syllabus is designed around new internal auditors, it is also aligned with the objectives of the apprenticeships and, as such, is the mandated qualification for the Internal Audit Technician (Level 4) apprenticeship.

## Who is it for?

This certification is suitable for:

- Newly recruited or inexperienced internal auditors
- Apprentices undertaking the Internal Audit Technician (Level 4) apprenticeship
- Seconded internal auditors working temporarily in internal audit and looking to develop a solid foundation in internal audit principles

## Key benefits





- Practical focus: Provides a clear understanding of internal audit planning, execution and reporting.
- Career progression: Acts as a stepping stone towards higher-level qualifications such as the CIA.
- Industry recognition: Leads to the FIA designation, demonstrating a fundamental understanding of internal audit.
- Alignment with standards: Reflects the latest internal audit standards and best practices.

## Structure of the qualification

The FIA syllabus consists of five sections:

- Section 1: Professional Practice

Covers the International Professional Practices Framework (IPPF), the purpose of internal audit, and introduces the candidate to some of the key concepts.

- Section 2: Nature of Work

Examines the relationship between internal audit and risk management, internal controls and fraud. It introduces frameworks like COSO and ISO 31000.

- Section 3: Engagement Planning

Outlines the audit planning process including gathering information, setting objectives, defining scope and conducting risk assessments. Covers tools like checklists and risk and control questionnaires to enhance audit effectiveness.

- Section 4: Engagement

Focuses on the internal audit including evidence collection, risk evaluation, process mapping and data analysis. Covers computerised audit tools, statistical techniques and performance measurement to enhance audit insights.

- Section 5: Communication

Explores strategies for effective audit reporting and stakeholder engagement. Emphasises clear communication, value-driven recommendations and structured reporting to ensure transparency and impact.



# Assessment

The assessment is structured to allow you to demonstrate a practical understanding of the core elements without the need for examples or the need for prior experience.

The exam consists of 100 multiple-choice questions to be answered within two hours.

By completing this qualification and earning the FIA designation, you will demonstrate that you can support qualified and experienced internal auditors. It is an important statement about your commitment to the profession of internal audit and your professional development.

# Study hours

You can expect to spend approximately 60 to 70 hours on completing the course. This represents the total demand and includes self-study, further reading, virtual classes and the exam.

That averages six hours per week.

# Tuition

You will enrol on a structured eight-week learning programme and be guided by a tutor through the full syllabus.

For the majority of the course, you will be working on your own to familiarise yourself with the content.

The virtual classes will be recorded and made available on the programme forum. However, it is in your best interest to participate in the virtual classes and engage with the learning materials online.

We strongly advise that you attend the virtual classes as they are interactive and include key context of the learning material.

Engagement with the programme includes:

- Completing the learning materials, quizzes and crossword according to the course timeline
- Attending virtual classes





# Key considerations

The principles in this section apply across all areas of the syllabus and should be considered throughout the learning and assessment process. These core considerations reflect the professional expectations of internal auditors starting their careers.

## International Professional Practices Framework (IPPF)

The IPPF defines the internal audit profession and is the cornerstone of this qualification. It is important as it enables practitioners and stakeholders globally to be flexible and responsive to diverse environments, such as sectors, geographic locations and size of the organisation. A thorough understanding of the fundamental elements of the IPPF is therefore important, and you should be familiar with the relevant standards, guidance and best practices.

## Ethics and professional integrity

Ethical behaviour is a fundamental requirement for internal auditors. You must understand what it means to be ethical and be able to recognise ethical behaviour in colleagues. Internal auditors play a key role in promoting ethical behaviour, and candidates should be able to identify when somebody is not acting ethically and recognise how they should respond.

## Technology and innovation

Technological advancements are transforming how audits are conducted. Candidates should understand the impact of artificial intelligence, automation, data analytics, cybersecurity, and digital tools in improving audit processes. While these areas are touched on in this syllabus, they are not dealt with in detail.

## Critical thinking and evidence-based decision making

Internal auditors must develop strong critical thinking skills. Decision making should always be based on clear, objective and reliable evidence. Auditors must be able to distinguish between relevant and irrelevant information, ensuring their findings and recommendations are well supported and actionable.

## Effective communication



Clear and professional communication is essential for internal auditors. Candidates must be able to present audit findings in a structured, concise and objective manner that is easy to understand. Effective communication ensures stakeholders grasp key issues and recommendations. Proper use of language, grammar and formatting enhances the credibility of audit reports and presentations.

## Micro and macro environments

Internal auditors operate within a broad organisational and industry context. Candidates should understand the external factors that may impact the organisation including economic conditions, technological trends and regulatory changes, which all influence the focus of internal audits.

Additionally, internal auditors must recognise their role in supporting organisational goals by providing independent assurance on governance, risk management and internal controls. Developing a strategic mindset and staying adaptable in a changing environment will be essential for success in the field.

This syllabus is designed to equip candidates with practical skills and knowledge, preparing them to contribute effectively to internal audit functions, even at an early stage in their careers. By applying these core considerations, candidates will develop the professional mindset needed to perform audits with integrity, accuracy and strategic awareness.

# Policies

The FIA handbook outlines the key policies that govern the administration, assessment and ethical expectations of the FIA programme. These policies ensure that you have a clear understanding of the programme's structure, requirements and professional standards.

The handbook serves as a guide to the rules and regulations that must be followed throughout the certification process including eligibility, assessment procedures, professional conduct and the use of the FIA designation. Compliance with these policies is essential for maintaining the integrity and credibility of the certification.

## Purpose of policies

The policies outlined in this handbook are designed to:

- Provide transparency in programme administration
- Ensure consistency and fairness in assessment and certification
- Uphold ethical and professional standards in internal auditing



- Clarify candidate rights, responsibilities and expectations
- Support continuous professional development and compliance with industry best practices

## Scope of policies

The policies in this handbook apply to all candidates enrolled in the FIA programme, as well as certified professionals holding the FIA designation. They cover areas such as:

- Eligibility and enrolment – requirements for registering in the programme.
- Assessment and certification – guidelines for examinations, grading and certification issuance.
- Code of conduct – ethical expectations and professional behaviour requirements.
- Use of designation – rules for using the FIA designation after certification.
- Appeals and disciplinary actions – procedures for resolving disputes and addressing misconduct.
- Continuing Professional Education (CPE) – expectations for maintaining certification, if applicable.

All candidates and certified professionals are expected to review and adhere to these policies throughout their participation in the FIA programme. Failure to comply may result in disciplinary action, including revocation of certification.

For any clarifications regarding the policies, candidates are encouraged to refer to the detailed sections within this handbook or contact the Student Support team ([student.support@charterediia.org](mailto:student.support@charterediia.org)).

# Certification process overview

The FIA certification follows a structured process to ensure a smooth and transparent journey for candidates. Below is an overview of the key steps.

## Step 1: Membership and enrolment

To enrol and complete the FIA, you need to be a member of the Chartered IIA. You will need to join as a student member in order to study.

If your study spans two years, you will need to renew your student membership. If you allow your membership to lapse, you will not be able to access any of the materials or sit the exam.



Once you have achieved the designation, you also need to remain a member in order to report your CPE and to be able to use your designation.

## Step 2: Payment and course access

Once you have joined as a member, you will be able to book onto any of the learning programmes. You can do so via our website.

## Step 3: Course completion and exam registration

You must complete the eight-week course before you book your exam. This means you need to engage with the learning materials, assignments and discussions. You do not need to adhere to the cohort timeline, so you can sit your exam either earlier or later than suggested.

Once you have completed the course, we suggest that you sit your exam at the first available sitting.

## Step 4: Examination and certification

The exam takes place monthly, and you will find an exam scheduled two weeks after your course ends. This will be your suggested exam sitting, but you can register to sit your exam at any of the scheduled sittings.

On the day of the exam you will receive preliminary results immediately after the exam ends.

Your results will be confirmed by email within 10 working days of the exam. This is to allow the Chartered IIA to investigate any possible irregularities.

Your confirmation will state whether you passed or failed the exam. No other statuses (like merits or distinctions) are recorded.

If you fail the exam, you will receive brief comments indicating which parts of the syllabus you need to review.

## Step 5: Designation

If you are successful in your exam attempt, you will receive a letter confirming that you may now use the FIA designation, and your membership class will be updated automatically.



# Eligibility

## Requirements

You must be a member of the Chartered IIA to undertake this course.

Preferably, you will be in an internal audit role or planning to join the profession.

You should hold a Level 1 qualification on the UK National Qualifications framework (GCSE) or Level 3 on the Irish framework (Junior Certificate). For members in other regions, you should have completed the compulsory stage of your schooling.

You should be at least 16 years of age.

## Membership

Prospective candidates will join the Chartered IIA as Student members.

Upon completing the programme, you will be able to use the FIA designation. You will also be a Certified Practitioner member of the Chartered IIA and will be required to report 20 hours of CPE annually.

# Completion

## Duration

You have a maximum of 24 months from the date of your registration confirmation email to complete the certification.

If you have not completed the programme by the deadline, you will be unenrolled from the programme.

## Study breaks





No study breaks are permitted during the course.

## Extensions

Extensions beyond the 24-month window will only be granted in cases of extenuating circumstances.

Requests for extensions must be submitted in writing and will be assessed on a case-by-case basis.

Candidates who do not arrange an extension will be automatically unenrolled from the certification, with their membership status reverting to affiliate membership.

Any enrolled learning programmes or scheduled exam sittings will also be cancelled upon unenrolment.

# Terms and conditions

## Payments

All credit card payments must be made in full at the time of booking. If your employer is paying for your course, you can request an invoice when you register on the FIA course. All invoices are payable within 30 days.

Exam results will not be released if there are outstanding fees.

You must complete the programme and be awarded certification within 24 months. If a payment delay causes you to exceed the 24-month window, you be unenrolled from the programme, your fees will be forfeited, and any exams taken will be disqualified.

No refunds will be issued for booked exams. However, candidates may change their exam date before registering for the exam.

## Tuition

Bookings for any cohort will close 14 calendar days / 10 working days before the start of the cohort. You can cancel or defer your enrolment up to 10 days.

Please see our [Terms and Conditions](#) for more information.



# Chapter 2: Learning



# Learning

When you enrol on the FIA, you are also enrolling on one of the learning programmes.

## Support

Each cohort has access to a tutor to support you for the duration of the course. You can contact your tutor using the discussion forum that will be provided for the entire duration of your course.

The Chartered IIA will schedule several courses across the year. You will find the most up-to-date schedules on our website. Each cohort lasts eight weeks.

## Course schedule

Week	Syllabus section covered	Virtual classes
Week 1	Onboarding and induction	Virtual class 1 Introduction to Section 1
Week 2	Syllabus section 1 Professional Practice	Virtual class 2 Recap Section 1 Introduction to Sections 2 & 3
Week 3	Syllabus section 2 Nature of Work	
Week 4	Syllabus section 3 Engagement Planning	Virtual class 3 Recap Sections 2 & 3 Introduction to syllabus sections 4
Week 5	Syllabus section 4 Engagement	Virtual class 4 Recap Section 4 Introduction to Section 5
Week 6	Syllabus section 5 Communication	
Week 7	Revision and wrap up	Virtual class 5 Review all Sections
Week 8	Revision and wrap up	



## Course materials

You will be provided with all the materials you need to complete the course. Some of the materials are specifically developed to support your learning, and these include quizzes and videos. As the syllabus is completely aligned with the IPPF and the international standards, you will receive links to documents and sources of information on the Chartered IIA website and the IIA Global website.

## Moodle learning system

You will need access to our Moodle learning system for the course. In addition to the learning content, you will also find links to your classes.

## Virtual classes

There are five virtual classes for the programme. You will find the links to these classes on our Moodle system.

All virtual classes will be hosted via our Zoom platform. We recommend that you download the Zoom app from our website. Although you can run the events in your browser, using the app will improve your experience and provide you with additional functionality.

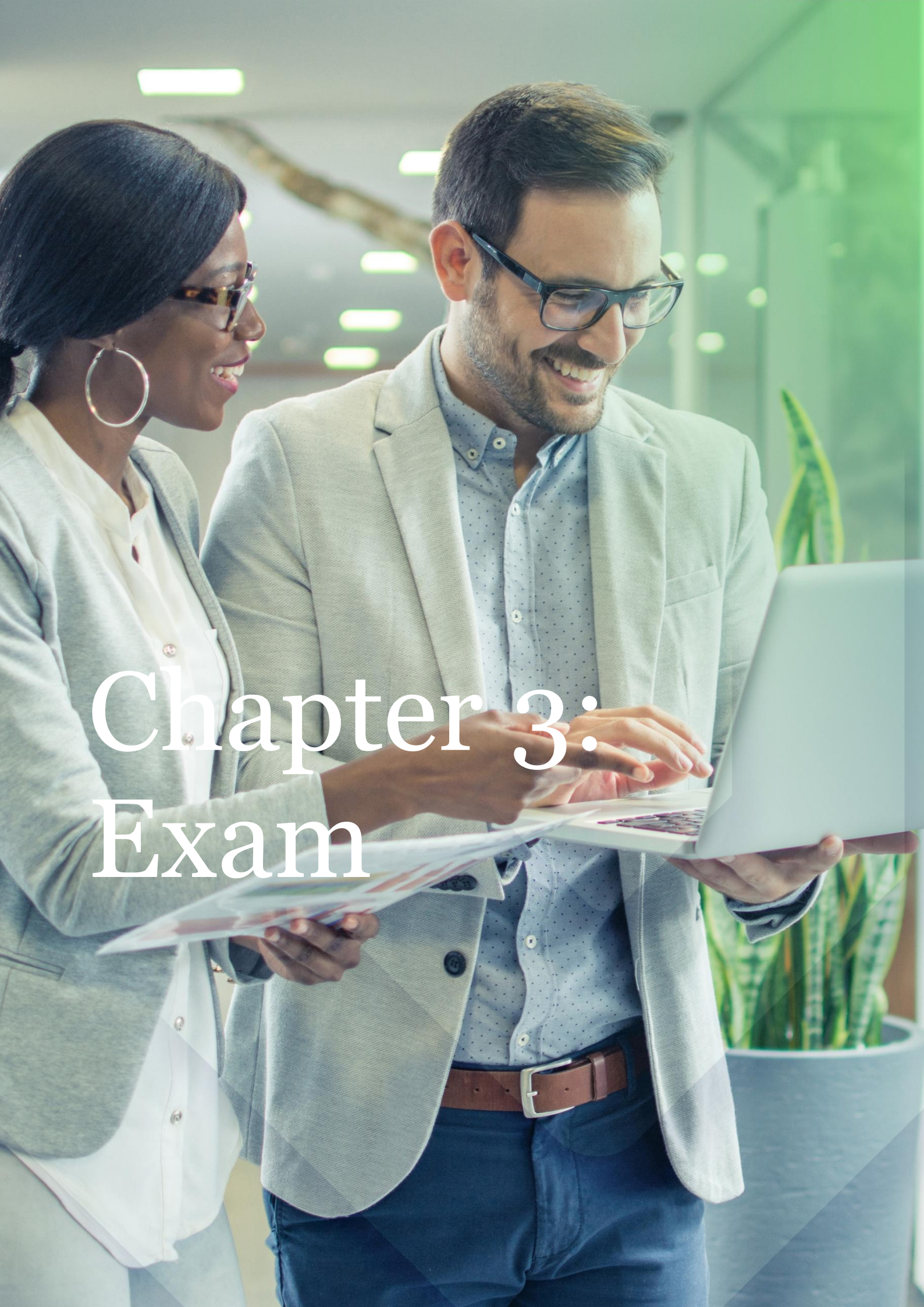
## Technical requirements for online learning and assessments

To ensure a seamless experience with the FIA online programme, candidates must have access to a reliable laptop or desktop computer that meets minimum system requirements for online learning and assessment platforms. A stable, high-speed internet connection is essential to prevent disruptions during coursework, live sessions and examinations. Candidates must also use a headset with a microphone to facilitate clear audio during interactive sessions and assessments requiring verbal communication.

It is strongly recommended that candidates set up in a quiet, well-lit environment to minimise distractions and maintain focus. A webcam is required for all the Virtual classes, and essential for identity verification at proctored exams. Additionally, candidates should ensure their device has an updated web browser (Google Chrome, Microsoft Edge or Mozilla Firefox) and necessary software such as PDF readers and office applications (for example Word, Excel).

Before starting an exam, candidates are required to perform a system check to confirm that all technical components function properly. In case of technical issues, candidates should immediately inform the proctor (if applicable) and follow the reporting procedures outlined in this handbook.





# Chapter 3: Exam





# Exam questions and scoring

The exam is designed to assess candidates' understanding of key internal audit concepts through multiple-choice questions.

## Exam structure

- Total questions: 100 multiple-choice questions
- Scoring: Candidates receive a score out of 100, displayed as a percentage
- Passing Score: 75%

## Marking scheme

Each correct answer is worth one mark, regardless of difficulty level.

The Chartered IIA does not mark negatively. This means you will get one mark for each correct answer, but we will not subtract a mark for any incorrect answers.

## Exam attempts

Candidates who score below 75% must retake the exam, but do not need to repeat the course.

Candidates scoring below 40% are strongly recommended to retake the course before attempting the exam again.

A maximum of five exam attempts are allowed, but all attempts must be completed within 24 months.



# Exam content breakdown

## Question difficulty

Each question has four answer choices. We apply a variety of question styles, and you can expect to see most of these when you sit the exam.

On the day of the exam, all candidates will receive the same exam questions. However, the questions will be in random order. The exam questions will be a mix of new questions and questions drawn from our existing bank of questions.

The exam questions will be set against the three lower tiers of Bloom's Taxonomy of Educational Objectives:

- 25% knowledge-based: you need to recall facts that you have learned to identify the correct answer. This includes terminology, theories, processes, and so on.
- 50% comprehension-based: you are expected to understand and interpret the information to find the correct answer.
- 25% application-based: you are expected to apply principles or theories to practical situations.

## Exam

The full syllabus is examinable in each exam. You will notice that the syllabus also shows the percentage of the total marks allocated to each of the five sections.

Exams are available in English only.

Candidates must register for the exam through the Chartered IIA.

The first exam attempt is included in the course fee. If you need to resit the exam, there is a cost of £200, which is payable when you register.



## Exam process and results

Candidates will receive a provisional score immediately after completing the exam and you will receive confirmation of your marks within 10 working days. This is to allow the Chartered IIA to investigate any irregularities.

If you fail the exam, you will receive very brief notes to indicate which areas of the syllabus you need to review.

Exams are scheduled once a month, with all candidates sitting on the same day. The questions may appear in a different sequence for each candidate.

# Location

All exams are conducted online and are remotely proctored. You will be taking the exam via the Test Reach platform, which allows you to sit the exam from any location, provided you meet the security requirements and have a stable internet connection.

# Security

To maintain the integrity of the exam, you must adhere to specific security requirements. Upon registration, you are required to download the exam software and complete a compatibility check to ensure your system meets the technical standards. It is recommended that you do not sit the exam at work, as network security settings may interfere with the exam software.

Additionally, you must ensure you have a stable internet connection and that your computer is updated and in good working condition. The exam must be taken in a quiet room with no other people present, to ensure a controlled environment. You may be asked to show the proctor your room, desk and the area beneath the desk to confirm that no unauthorised materials are present.



# Exam environment

## Equipment requirements

In addition to the computer itself, you will need a webcam and speakers in order to sit the exam. This is required for monitoring purposes.

Mobile phones are strictly prohibited.

## Exam conduct

No food, drinks or reference materials are allowed during the exam.

Any significant violations of the security protocols may result in immediate termination of the exam.

## Confirming your identity

Before starting your exam, you must verify your identity by providing your candidate number, which is found in your exam booking confirmation. In most cases, your candidate number will be your membership number.

You will also need to present a valid government-issued ID from the following list:

1. Passport
2. Citizen/ID card
3. Driving licence
4. ID card issued to armed forces or police

Your photo must be clear and you must be easily recognisable from the image. If the ID is unclear or the proctor has any doubts regarding your identity, they may request a second form of identification, even if the first document is valid.

Expired IDs may be accepted if they expired within the last 12 months and still meet the identification criteria.

Failure to provide acceptable identification may result in you being denied entry to the exam.



# Urgent arrangements

Urgent requests are any requests made less than four weeks before the exam takes place.

If you need to make urgent exam arrangements, you will need to put your request in writing and email [assessments@charterediia.org](mailto:assessments@charterediia.org).

Each request will be reviewed individually to determine its feasibility. Please understand that, depending on the nature of your request, it may not always be possible to accommodate changes at short notice.

# Reasonable adjustments

Candidates with a permanent or temporary health condition, disability or learning difficulty may request reasonable adjustments to ensure fair access to the course and exam.

Adjustments may include, but are not limited to:

- Additional breaks
- Extra time
- Use of a scribe or reader

Requests for reasonable adjustments should be made at the time of course registration, after which, a member of our team will contact you. Alternatively, you may submit a request by emailing [assessments@charterediia.org](mailto:assessments@charterediia.org) as soon as possible. Your request should include:

- A clear explanation of the specific adjustments required
- Supporting evidence from a qualified professional, such as a doctor, physician or educational psychologist

To allow sufficient time for appropriate arrangements, requests should be submitted 4 weeks before the exam. All requests will be assessed using a standardised approach to ensure fairness and consistency.





All requests and documentation will be handled with strict confidentiality by two members of the Chartered IIA's assessment team and will not be shared with any third parties.

If you have any questions, please contact us by email: [assessments@charterediia.org](mailto:assessments@charterediia.org)

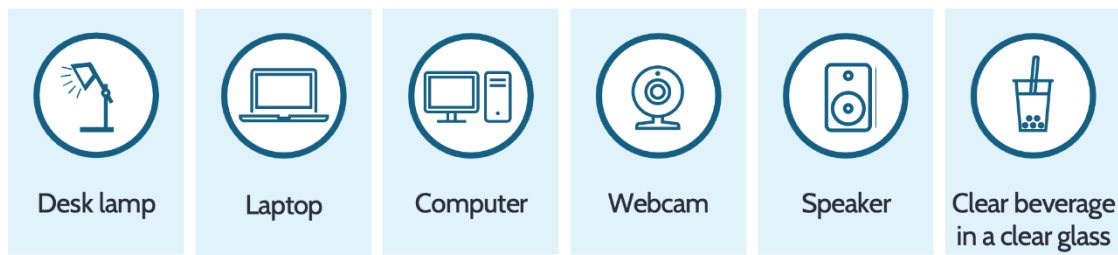
## Booking an exam

When booking your exam, you will receive a confirmation email that serves as proof of your registration. This confirmation includes essential details about your exam, such as the date, time and specific access requirements. It is important to keep this confirmation safe for your records.



# During the exam

## Items allowed on your desk during the exam



## Items not permitted on your desk during the exam



During the exam, please be aware of the following guidelines regarding permitted items on your desk. In addition to your computer equipment, you may have a desk lamp and a clear beverage (for example water) in a transparent container. However, no other refreshments or food are allowed.

You are prohibited from having books, notepads or any stationery items on your desk. Additionally, recording devices and headsets are not permitted.

Please note that you cannot take the exam on a mobile phone or tablet, as the software is not compatible with these devices.

For a smooth exam experience, ensure that:

- Your computer meets the technical requirements
- Your internet connection is stable and reliable
- You have a quiet, private environment to complete the exam without disturbances

Should you have any questions or require further assistance, do not hesitate to contact the Chartered IIA's support team in advance of your exam date: [assessments@charterediia.org](mailto:assessments@charterediia.org)



# Ethics

When you sit the exam as a member of the Chartered IIA, you are bound by the company's Code of Professional Conduct. Any violation of the exam rules and regulations will be considered a breach of this code. Detailed information about the [Code of Professional Conduct](#) and the [procedures](#) are on our website.

Adherence to the ethical guidelines is paramount to ensure the integrity of the examination process. It is expected that all candidates uphold the highest standards of professionalism and ethics during the exam. Should any issues or uncertainties arise, please contact the Chartered IIA's support team in advance of your exam date to avoid any complications: [student.support@charterediia.org](mailto:student.support@charterediia.org).

## Taking the exam

### Exam details

Each exam will have a duration of two hours, and you will receive 100 multiple-choice questions. Each question will have four options.

To pass the exam, you need to achieve a mark of 75%.

Any marks less than 75% will be a fail.

You will receive either a pass or fail mark. We do not mark merits or distinctions.

### Unable to sit the exam

If you are unable to sit the exam, it is essential that you inform the Chartered IIA as soon as possible before the scheduled exam date. Timely notification is crucial, as failure to do so may result in the forfeiture of your exam fee. By communicating any unforeseen circumstances promptly, you can navigate potential issues without penalty and ensure a smooth examination process.

### Exam location, date and time



Exam times are standardised to UK time, regardless of your location. It is crucial that you verify the correct time conversion if you are situated outside the UK to ensure you appear for the exam at the designated hour.

Exams are scheduled to occur once a month, offering you regular opportunities to demonstrate your knowledge and skills. Please ensure that you are aware of the specific date and time of your examination and make any necessary preparations well in advance.

If you are unable to sit the exam, you must inform the Chartered IIA as soon as possible before the scheduled date to avoid forfeiture of your exam fee. Timely communication with the Institute's support team can help you navigate any unforeseen circumstances without penalty.

## Anonymity and marking

You will be assigned a unique candidate number to maintain anonymity during the examination process. This ensures that your identity remains confidential and your exam results are assessed impartially. Additionally, examiners, moderators and tutors will not be involved in the invigilation or proctoring of your exam, ensuring a fair and unbiased environment.

Your exam will be marked automatically by the exam system based on predefined criteria. This technology-driven approach guarantees accuracy and consistency in the assessment of your performance. Moderation will occur at various stages, including the development of exam questions, exam setup and configuration, as well as post-exam review and marking verification. This thorough process ensures that all aspects of the examination are meticulously monitored and standardised.

## Invigilation and security

During the exam, invigilation will be conducted through the exam platform's sophisticated proctoring system. As a candidate, you will be under continuous surveillance, ensuring that all examination protocols are adhered to. The proctor will have a comprehensive view of your activities at all times, utilising advanced remote proctoring software to monitor your environment.

It is important to be aware that all exams are recorded for security and review purposes. This measure is in place to maintain the integrity of the examination process and to provide a reliable record of your performance and conduct during the exam.

Furthermore, any suspicious behaviour or non-compliance with the exam policies will be taken very seriously. If you are found to be engaging in any actions that violate the examination rules, it may lead to the immediate termination of your exam. This policy ensures a fair and secure testing environment for all candidates.



## Confidentiality and non-disclosure

Exam questions will not be published or shared after the exam. This policy ensures the integrity and confidentiality of the examination process. As a candidate, you must understand that all exam content is strictly confidential and should not be disclosed to anyone. Sharing or discussing exam questions with third parties can undermine the fairness of the examination and is strictly prohibited.

You will be required to sign a Non-Disclosure Agreement (NDA) when you register for the exam. This is a legally binding document that ensures you maintain the confidentiality of the exam content. By signing this agreement, you agree not to communicate any details about the exam questions or any other exam-related information to anyone else.

Any breach of this agreement will be taken very seriously and may lead to severe consequences. If you are found to have violated the NDA, you may face disqualification from the exam and further disciplinary action.

## Exam timing and attendance

The exam officially begins the moment you view the first exam question. From that point, you are expected to proceed through the exam without interruption, adhering to the guidelines and rules set forth by the proctors.

If you fail the exam, you will have to reattempt it in a future scheduled sitting. This ensures that every candidate has a fair opportunity to demonstrate their knowledge and proficiency. It is imperative that you prepare thoroughly for each reattempt to improve your chances of success.

The exam starts promptly at the scheduled time. To ensure a smooth commencement, you must arrive at least 15 minutes before the start time for pre-exam checks. These checks are designed to verify your identity, ensure your equipment is functioning correctly, and address any last-minute concerns you may have.

No access will be granted if you are more than 15 minutes late. This strict policy is in place to maintain the integrity and timing of the exam process. Any lateness beyond this threshold will result in disqualification from that exam sitting without any extra time being given for late arrivals. It is crucial to manage your time wisely and arrive early to avoid any complications that could hinder your performance.

## Resitting an exam

If you fail an exam, you can attempt the exam again at a future sitting. While there is no limit to the number of attempts you can make, but you must consider that you need to complete the qualification within two years. This time frame ensures that all candidates maintain a steady progression through their study programme and achieve their goals within a reasonable period.



Additionally, there is a mandatory waiting period of 30 days before you can resit the exam. This interval is designed to give you ample time to thoroughly review the material, seek guidance and support as needed, and adequately prepare for your next attempt. It is crucial to invest this time wisely to enhance your understanding and improve your performance, thereby avoiding unnecessary expenses and making the most of your investment in your future.

Understanding the importance of preparation and adhering to these guidelines will significantly increase your chances of success and help you achieve your professional aspirations efficiently.

## Exam registration and payment

As a candidate, you are responsible for registering for your exam.

If it is your first exam attempt, the exam is included in your course fee and no additional payment is required.

If you are resitting the exam, then you will need to make a payment of £200 in order to register for the exam. The fee will need to be made before you can register.

The exam covers the administrative costs of conducting the exam and providing results.

## Exam software

During the exam, the exam software will lock down your computer and you will not be able to open any other software. Peripherals like printers and scanners will also be deactivated.

You will not be allowed to open any other windows. The proctor will have access to view your screen and may take remote control of your computer if necessary.

To ensure a smooth exam experience, candidates should update their computer and software before the pre-check. The latest version of Google Chrome should be installed and set as the default browser. If you are taking the exam behind a firewall, you may need to adjust your settings. Pre-checks must be performed using the same network and computer that will be used during the exam.

## Minimum system requirements

You will be sitting the exam from your preferred location. That means you need to ensure that you have access to a computer that meet the necessary specifications and is in proper working condition.





You will need a computer with the following specifications:

- A computer with at least 4GB of RAM
- A Windows PC (Windows 7 or newer) or an Apple computer (macOS 11.3 or later; preferably Sequoia)
- Chromebooks, tablets, or mobile phones CANNOT be used
- A working webcam and microphone, which must remain active for the duration of the exam, along with functioning speakers
- Stable internet connectivity with a continuous speed of at least 516 kbps
- A screen size of at least 13" with a resolution of 1024 x 768 or higher

We highly recommend that you do not use a work computer or sit the exam at work. This is because companies usually have firewalls on their networks and security mechanisms on the computers that will conflict with the exam software.

If you do decide to use your work infrastructure, you will need to make the arrangements with your IT team to allow you to be able to sit the exam. You will not be compensated if you experience technical issues during the exam because you are using your work infrastructure.

## Exam day

Before the exam begins, the proctor will ask you to scan your environment using a webcam. If you are using an integrated webcam, ensure you can lift and rotate your laptop to complete this check.

You will also be able to use your phone by scanning a QR code that will be provided on the day and scan your enjoyment using your phone's camera.

Each proctor will invigilate the exam of four candidates. The proctor will be available online should you need any support or if you have any questions.

The proctor will also observe you via the webcam and microphone for the entire duration of the exam. If the proctor notices anything suspicious, then the exam will be terminated immediately. Should this happen, you will receive a mark of zero and you will fail the exam.

Your exam will be recorded from beginning to end. The recording will show your screen as well as your face.



The exam software also includes sophisticated software that continually tracks your eye and mouth movement to identify any suspicious activity.

# Misconduct

## General misconduct

The following actions are considered general misconduct and may result in a warning or termination of the exam:

- Having access to a mobile phone, smartwatch, music player or any communication, photographic or recording device, even if not in use
- Poor lighting that obstructs visibility
- Improper camera placement that does not clearly show the candidate
- Eating or drinking during the exam without prior approval
- Talking to themselves or reading out loud
- Repeatedly looking around the room in a suspicious manner
- Lost internet connection or computer errors
- Having more than one computer screen

## Serious misconduct

The following actions are considered serious misconduct and may result in immediate disqualification:

- Providing, attempting to provide, or attempting to obtain assistance from any person or prohibited source
- Having another person in the room without prior approval
- Covering the camera or microphone at any time
- Attempting to record the screen in any way
- Using unauthorised devices such as phones, tablets, TVs, calculators or another computer



- Going out of view of the camera without permission from the proctor
- Taking a break for more than five minutes
- Having unauthorised materials in either print or electronic form
- Attempting to influence examiners or markers by adding notes about special circumstances within the exam
- Unprofessional behaviour that could bring the Institute into disrepute
- Recording or taking photos of the exam screen in any form

# Illness

## Before the exam

If you are feeling unwell in the days leading up to the exam, it is advisable not to sit the exam. Please inform the Chartered IIA as early as possible regarding your condition. Additionally, you should obtain a doctor's note that explains your illness. This note will be necessary to support your claim, and to ensure that your situation is handled appropriately.

## During the exam

Once you are logged in and the exam has commenced, you cannot terminate the exam. If you do so, your exam will be marked, and your score will be recorded.

If you fall ill during the exam, try to complete it and inform the Chartered IIA as soon as possible after the exam, within 48 hours. You will need to submit a doctor's note and provide an explanation of how your illness affected you and why you did not inform the Chartered IIA beforehand.

Your case will be evaluated, and you will be informed of the outcome.

## Comfort breaks

During the exam, you are entitled to a single five-minute comfort break. Please note that during this break, the clock continues to count down and you will not receive any additional time unless previously agreed.

Should you need longer or additional break, you should request additional accommodations.



## Technical issues

You will be using your own computer to sit the exam, and you will be able to sit the exam from any location that meets the exam criteria. It is your responsibility to ensure that you have a fully functioning computer, camera, speakers and a stable internet connection.

If you experience any technical issues due to problems with your computer, you will not receive any additional time and you are likely to fail the exam.

If the technical issue is a result of the exam software failing, then you may receive additional time or you may be able to sit the exam again.

You will also need to inform the Chartered IIA, and you need to do so within 24 hours of the exam ending. Please provide as much detail as possible including what time the incident occurred and what you were doing at the time. In most cases, the proctor will also provide you with a reference number, and you should include this in your correspondence.

The Chartered IIA will then investigate the matter and you will be informed of the outcome.

Please report the incident to [assessments@charterediia.org](mailto:assessments@charterediia.org).

# After the exam

## Receiving the score

After completing the exam, you will receive a provisional score immediately. This score provides an initial indication of performance but is subject to verification. If no irregularities are reported during the exam, the final score is confirmed in writing and sent to you. Hence, no changes will be made to published scores unless a formal issue is raised during the exam process.

Once the exam result has been communicated to you, it is considered final and no amendments will be made.



## Reviews and appeals

You have the option to review your results and appeal if necessary. Appeals must be submitted within five working days of receiving the final score.

Your first step will be to submit a formal complaint in which you clearly explain your circumstances and the reason why you are dissatisfied with your result. Your complaint will be reviewed by the Head of Education and Development, and you will be informed of the outcome within 10 working days.

If you are not satisfied with the outcome of the complaint, you should notify the Chartered IIA that you would like to appeal against the outcome of the exam. You are required to pay the fee of £200, which will be refunded if your appeal is upheld.

Disagreeing with the outcome of the exam, including marginal fails, are not considered valid grounds for an appeal. For your appeal to be considered, you need to demonstrate one of the following:

1. You informed the Chartered IIA of extenuating circumstances during the exam, but this was not considered when the result was communicated to you.
2. Agreed reasonable adjustments, which were not in place for the exam.
3. Substantial procedural irregularity by the Chartered IIA.
4. Your exam was not fairly assessed due to bias or discrimination.

Appeals that do not meet one of these four criteria will not be processed, and your fee will not be refunded.

## CPE

Please familiarise yourself with our Continuing Professional Education or [CPE policy](#) which is available on our website.

You must complete 20 hours of CPE per year to maintain your certification. This ensures that you remain up to date with the latest developments in your field. You will attest your CPE when you renew your membership.

If you do not undertake CPE, then your designation will be revoked, and your membership grade will be adjusted.

Lastly, you are subject to random CPE audits to ensure compliance with the Institute's policies. These audits help maintain the integrity and credibility of the certification programme, ensuring that you remain informed of any changes in the profession.





# Certificates

Upon successfully sitting the exam, you will be issued with an electronic certificate. You will be able to access your certificate via our online portal.

You can print the certificate if you would like a hard copy.

The certificate will include security measures to ensure authenticity.

The Chartered IIA also offers a verification service, and employers are encouraged to contact us to confirm member credentials: [student.support@charterediia.org](mailto:student.support@charterediia.org)



# Chapter 4: Syllabus





# Syllabus

The FIA provides a broad overview of the international standards, the environment in which internal audit functions, and the internal audit process.



The FIA syllabus was developed as a structured and accessible entry point into the internal audit profession. This qualification is designed for individuals who are new to internal audit and so have little or no experience. This includes those working towards professional certification and those who have been seconded into internal audit for a limited period and are seeking a fundamental understanding of audit principles and practices.



The programme consists of five sections:

**Section 1: Professional Practice** – covers the International Professional Practices Framework (IPPF), the purpose of internal audit, and introduces the candidate to some of the key concepts.

**Section 2: Nature of Work** – examines the relationship between internal audit and risk management, internal controls and fraud. It introduces frameworks like COSO and ISO 31000.

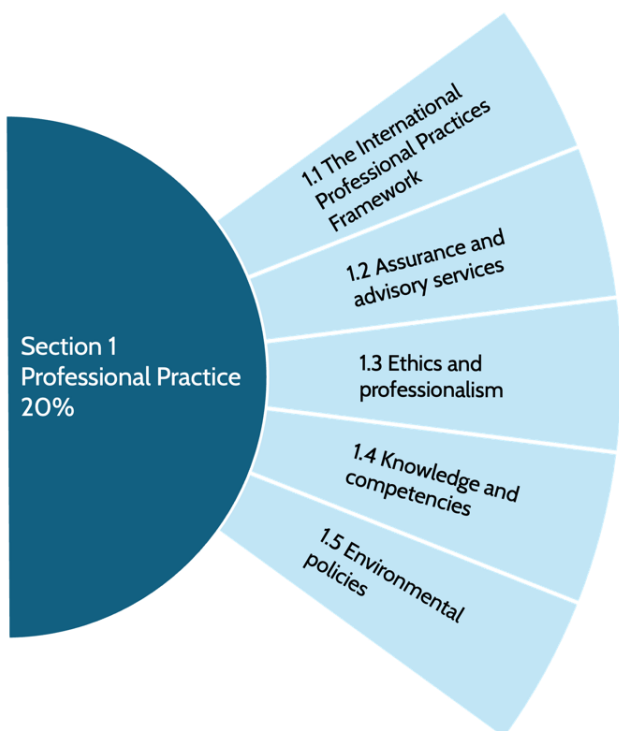
**Section 3: Engagement Planning** – outlines the audit planning process including gathering information, setting objectives, defining scope and conducting risk assessments. Covers tools like checklists and risk and control questionnaires to enhance audit effectiveness.

**Section 4: Engagement** – focuses on the internal audit including evidence collection, risk evaluation, process mapping and data analysis. Covers computerised audit tools, statistical techniques and performance measurement to enhance audit insights.

**Section 5: Communication** – explores strategies for effective audit reporting and stakeholder engagement. Emphasises clear communication, value-driven recommendations and structured reporting to ensure transparency and impact.



# Section 1: Professional Practice



## Objectives

This section introduces the foundational principles of internal auditing, emphasising the IPPF and the ethical standards that guide the profession. You will gain a clear understanding of the purpose and objectives of internal auditing, focusing on how to provide assurance and advisory services related to governance, risk management and internal controls.

You will be shown how knowledge, competencies and ethical standards ensure that internal auditors contribute effectively to organisational success. Additionally, you will learn about the internal audit manual including its purpose, typical contents, responsibility for updates and the standard revision process.

In this section, you will understand and apply the IPPF, recognising its components and significance in

corporate governance and risk management. You will define the purpose and objectives of internal audit, explaining its role in strengthening risk management, governance and compliance. You will also identify conditions for an effective internal audit function including independence, objectivity, competence and accountability.

Furthermore, you will explain the role of internal audit charters and mandates, defining their authority, responsibilities and scope. It is essential to differentiate between assurance and advisory services, understanding their application and contribution to risk management. Recognising the importance of independence and objectivity, ensuring ethical conduct and unbiased evaluations will be emphasised.

Developing essential knowledge and competencies including technical, analytical and interpersonal skills, is crucial. You will demonstrate due professional care, applying professional judgement and continuous professional development in internal audit engagements.





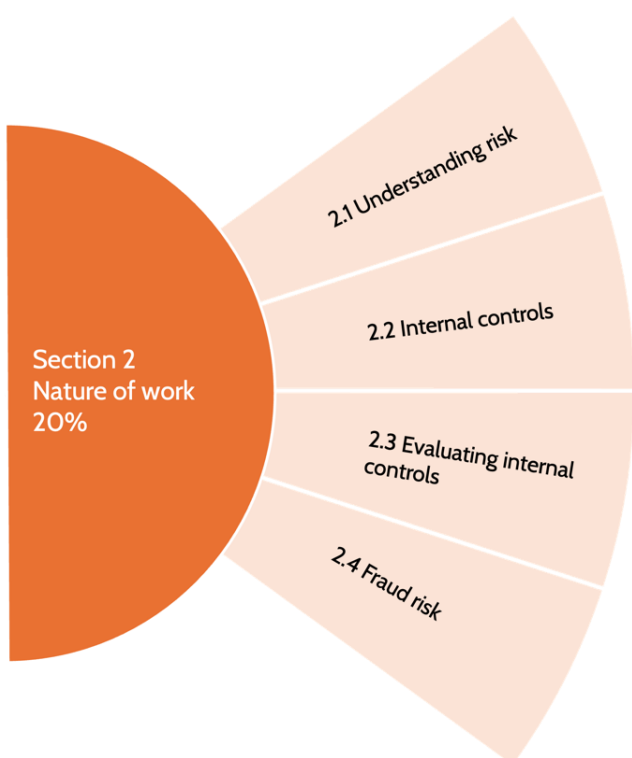
## Detailed syllabus for section 1: Professional Practice

SECTION 1: PROFESSIONAL PRACTICE		20%
1.1: The International Professional Practices Framework (IPPF)		
1.1.1	Parts of the IPPF	Outline the key components of the IPPF, explain how the Code of Practice and Global Guidance support accountability, ethical governance and risk management.
1.1.2	Purpose of internal audit	Explain the purpose of internal audit and how it supports corporate governance and risk management.
		Explain how internal audit's purpose aligns with organisational objectives.
1.1.3	Objectives of internal audit	Describe how internal audit objectives align with organisational goals, providing assurance on risk management, controls and governance to mitigate risks and support compliance.
1.1.4	Internal audit strategy	Explain the meaning, purpose and importance of an internal audit strategy, identifying the responsible parties and key stakeholders involved.
1.1.5	Conditions for effectiveness	Explain the key conditions needed for an effective internal audit function to provide assurance (including independence, objectivity, competence and accountability), and discuss the factors that impact on effectiveness.
1.1.6	Internal audit charter	Define the purpose, key components and role of the internal audit charter in defining the internal audit function's authority, scope and responsibilities, including its relationship with governance structures, senior management and the board.
1.1.7	Internal audit mandate	Explain what is meant by mandate and how it safeguards the internal audit function's independence, objectivity and authority.
		Explain how the mandate aligns with the organisation's governance framework and objectives.
1.1.8	Internal audit manual	Explain the purpose and use of an internal audit manual, detailing its typical contents, responsible parties for updates, and the standard revision process.
1.1.9	Authority, role and responsibilities	Explain the roles and responsibilities of the internal audit team, and how the Chief Audit Executive (CAE), the board and senior management support the function.
1.2: Assurance and advisory services		
1.2.1	Assurance services	Define assurance services and explain their importance, including different levels of assurance, and how they contribute to strengthening governance and ensuring compliance.
1.2.2	Advisory services	Define advisory services, differentiate them from assurance services, and explain their value in providing insights, recommendations, supporting governance, risk management and organisational strategy.
1.2.3	Insight and foresight	Explain what is meant by "foresight" and "insight" when providing objective assurance and advice.
1.2.4	Context	Describe the factors influencing the choice between assurance and advisory services, considering stakeholder needs, organisational risk profile, and maintaining independence and objectivity.
1.3: Ethics and professionalism		
1.3.1	Courage and ethical expectations	Explain the importance of honesty and professional courage and list the ways in which internal auditors demonstrate honesty and professional courage. Discuss the importance of ethics, ethical expectations and an ethics-based culture.
1.3.2	Independence	Define internal audit independence and its role in unbiased evaluations.
1.3.3	Objectivity	Explain how internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.

1.3.4	Confidentiality	Explain the importance of confidentiality and describe how internal auditors ensure information is protected.
1.4: Knowledge and competencies		
1.4.1	Competencies and skills	Identify the core competencies, interpersonal, problem-solving and analytical skills, and ongoing professional development required for internal auditors to effectively manage workload and adapt to changes in governance and risk management.
1.4.2	Due professional care	Define continuous professional development and due professional care, explaining their importance in maintaining internal auditors' skills, ensuring reliable audit work and supporting governance and risk management effectiveness.
1.5: Environmental policies		
1.5.1	ESG and CSR	Define ESG and CSR, compare their similarities and differences, and explain the role of internal audit. Describe the seven key principles of CSR.



# Section 2: Nature of Work



## Objectives

In the world of internal audit, few things are as important as risks and controls.

In short, a risk is the possibility of harm or loss, while a control is a measure or action taken to mitigate or prevent that risk. Internal auditors will then review the control and provide assurance that the measures that are in place will effectively deal with the risk or make suggestions of how these can be improved.

Considering the importance, it is only fitting that we devote section two to risks and controls. It provides a good overview of risk management and internal controls, and how these controls are evaluated.

Although fraud risks are not covered in the Global Internal Audit Standards, it is included in this part of the syllabus.

The section explores globally recognised frameworks such as COSO and ISO 31000, best practices for control assessment, and fraud detection techniques: all of which are critical for enhancing governance and operational resilience.

You will develop a good understanding of key risk concepts and the role of internal audit in risk management, learning how internal auditors support risk mitigation. The section covers the objectives and types of internal controls, their role in safeguarding assets, ensuring compliance and strengthening governance structures. Additionally, you will explore various evaluation techniques to assess control effectiveness, identify weaknesses and recommend improvements for operational performance.

Throughout this section you will be introduced to a risk-based approach to internal audit.

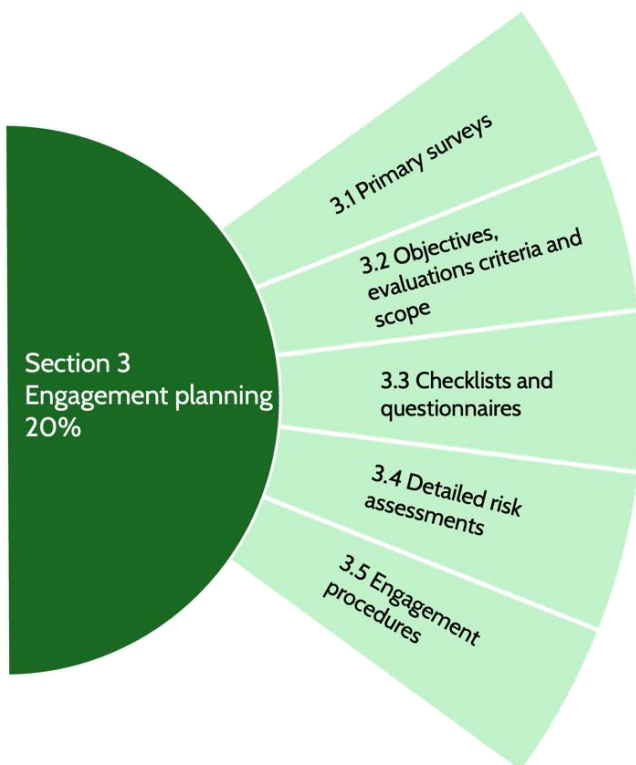
## Detailed syllabus for section 2: Nature of Work

SECTION 2: NATURE OF WORK		20%
2.1: Understanding risk		
2.1.1	Concepts and effectiveness	Explain risk management and key risk concepts (including misstatement, error, fraud, fraud risk and red flags) and describe internal audit's role in assessing risk management.
2.2: Internal controls		
2.2.1	Internal control concepts	Define internal control, its objectives in risk mitigation, governance and performance, and describe the types of controls (preventative, detective, corrective) with examples.
2.2.2	Types of controls	Identify and describe various types of internal controls (financial, operational, compliance, IT) and explain how internal audit assesses their adequacy in supporting governance and risk management objectives.
2.2.3	Internal control frameworks	Identify and describe globally recognised internal control frameworks such as COSO and ISO 31000, and explain how they promote consistency, reliability and best practices in risk management and control assessment.
2.3: Evaluating internal controls		
2.3.1	Effectiveness	Describe the characteristics and techniques for evaluating internal control effectiveness including relevance, accuracy and cost-efficiency, and identify common indicators of ineffective controls.
2.3.2	Efficiency	Define efficiency in internal controls, explain its impact on operational performance, and describe how internal audit identifies optimisation opportunities and communicates findings to support continuous governance improvement.
2.4: Fraud risk		
2.4.1	Understanding fraud risks	Define fraud and fraud risk, explain its impact on organisational integrity, identify common types of fraud, and describe fraud risk factors or 'red flags' that may signal potential fraud.
2.4.2	Identifying special considerations	Explain the role of internal audit in assessing fraud risk, evaluating risks during audits, identifying circumstances requiring special attention, and using techniques to detect fraud in routine audit activities.





# Section 3: Engagement Planning



## Objectives

The engagement is what we call the internal audit investigation, but before you can investigate, you need to plan your investigation. This is the core of this section.

You are equipped with the knowledge and skills required for effective engagement planning in internal auditing. It emphasises the importance of gathering relevant information, defining audit objectives and scope, utilising checklists and questionnaires, conducting risk assessments, and developing structured engagement procedures.

You will learn how to align audit engagements with organisational goals, assess risks comprehensively, and design audit procedures that ensure effective governance, risk management and internal controls.

You are also shown how to use preliminary surveys and risk assessments to gather information through walkthroughs, interviews and document reviews to identify risks and control weaknesses.

Other techniques you will be introduced to are checklists, risk and control questionnaires and structured risk assessment methods. You will also become more familiar with designing engagement procedures including audit testing methods, sampling techniques and the development of structured work programmes.

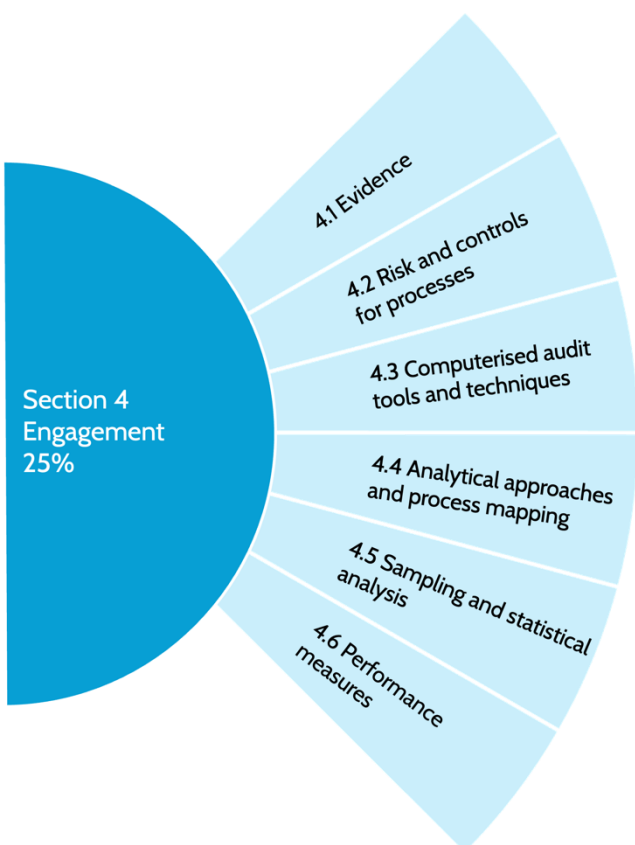
While allocating resources to an engagement is typically the responsibility of a senior member of the team, we will show you how resources impact the engagement.

## Detailed syllabus for section 3: Engagement Planning

SECTION 3: ENGAGEMENT PLANNING		20%
3.1: Preliminary survey		
3.1.1	Gathering relevant information	Identify relevant information sources, use walk-throughs and observations to assess risks, and document findings to support effective audit planning.
3.2: Objectives, evaluations criteria and scope		
3.2.1	Setting engagement objectives	Explain how to use research to compare internal practices with external sources, set clear audit objectives and ensure they support the organisation's goals and compliance.
3.2.2	Establishing evaluation criteria	Explain the use of evaluation criteria to assess control effectiveness for engagement areas, and how these are used for performance measurement.
3.2.3	Defining the scope of the engagement	Define and communicate the engagement scope by identifying key processes, risks and controls to ensure a focused and effective audit.
3.3: Checklists and questionnaires		
3.3.1	Checklists	Explain the use of checklists to standardise risk assessments, ensure comprehensive coverage and enhance consistency in audit planning.
3.3.2	Risk and control questionnaires	Explain the use of risk and control questionnaires to identify and assess risks, evaluate control effectiveness.
3.4: Detailed risk assessments		
3.4.1	Conducting a risk assessment	Explain the process of conducting a detailed risk assessment as part of the planning process.
3.4.2	Prioritising risks and control Factors	Describe the process of prioritisation of risks based on likelihood, impact and organisational tolerance.
3.5: Engagement procedures		
3.5.1	Establishing engagement procedures	Describe the process to develop tailored engagement procedures, including testing and analysis, to address identified risks and achieve audit objectives.
3.5.2	Developing the engagement work programme	Describe how an engagement work programme is structured.
3.5.3	Determining resource requirements	Explain how resources are allocated to ensure timely and efficient completion.



# Section 4: Engagement



## Objectives

This section provides candidates with in-depth knowledge and practical skills for conducting audit engagements effectively, focusing on gathering and assessing audit evidence, evaluating risks and controls, and applying advanced audit techniques. Candidates will learn how to utilise computerised audit tools, analytical approaches, statistical sampling techniques and process mapping to enhance audit efficiency and effectiveness. The section also emphasises the importance of ensuring audit conclusions are well-supported by evidence, aligning with governance, risk management and internal control best practices.

Candidates will gain expertise in identifying and assessing different types of audit evidence including physical, documentary, testimonial and analytical evidence to form sound audit conclusions. Additionally, they will apply best practices for workpaper documentation, ensuring that audit findings are well-

documented and comply with professional standards. The section covers risk and control evaluation, equipping candidates with the ability to identify key risks within core business functions and assess internal controls to ensure efficiency, compliance and business continuity.

Practical skills in computerised audit tools such as data mining, continuous monitoring and automated workpapers will be introduced to enhance audit effectiveness. Candidates will also learn to apply analytical approaches and process mapping, using data visualisation, performance indicators and mapping techniques to identify inefficiencies, risks and control gaps. Statistical sampling methodologies and quantitative techniques will be explored to evaluate control effectiveness and estimate risk exposure.

Furthermore, the section will cover financial and non-financial performance assessment, providing candidates with the skills to analyse key business metrics to assess financial health, operational



efficiency and governance effectiveness. By integrating audit methodologies and leveraging a combination of evidence, data analysis and performance evaluation, candidates will develop well-supported audit recommendations that contribute to stronger internal controls and enhanced organisational performance.

## Detailed syllabus for section 4: Engagement

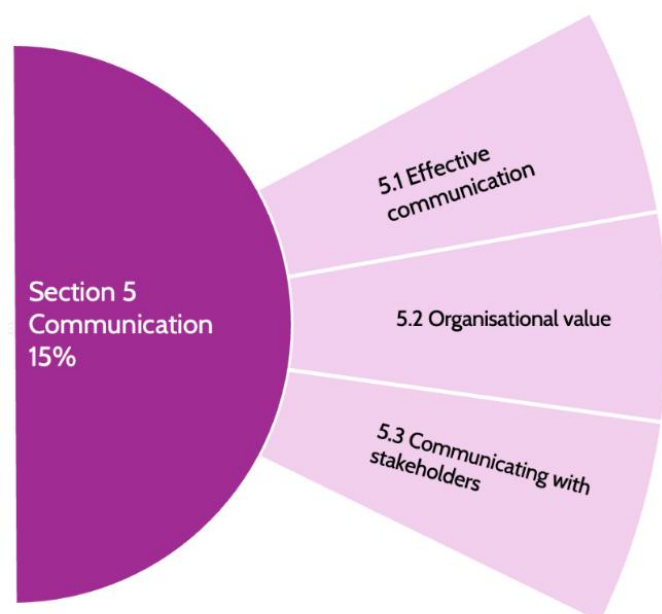
SECTION 4: ENGAGEMENT		25%
4.1: Evidence		
4.1.1	Types of audit evidence	Describe different types of audit evidence, explain the importance of reliable and relevant evidence, and identify methods to assess the quality of evidence.
4.1.2	Standards for workpaper documentation	Explain how workpapers provide a reliable audit trail.
4.1.3	Protecting information	Explain how to ensure confidentiality, security and compliance when handling information.
4.2 Risks and controls for business processes		
4.2.1	Risk identification in business processes	Describe the process to identify and assess risks in core business processes, and how audit approaches can be tailored to allow for continuity and compliance.
4.2.2	Internal controls in business processes	Explain how to evaluate the effectiveness of internal controls and internal control frameworks across business functions.
4.2.3	Assessing the control environment	Identify key indicators of a strong control environment, explain the role of effective controls in mitigating risks, and describe methods for documenting control assessments and improvements.
4.3: Computerised audit tools and techniques		
4.3.1	Overview of computerised audit tools	Explain the use of computerised audit tools to improve audit efficiency, accuracy and data analysis. Describe the limitations and advantages of these audit tools.
4.3.2	Implementing data analysis techniques	Explain the concepts "data mining" and "continuous monitoring" and how these can be used to analyse large data volumes to detect risks and enhance coverage.
4.3.3	Application of digital tools in audits	Explain how computerised audit tools can be used in engagements by referencing setup, data security, common challenges and troubleshooting.
4.4: Analytical approaches and process mapping		
4.4.1	Analytical approaches	Explain how to use analytical techniques, KPIs and data visualisation to assess efficiency, identify outliers and communicate audit findings.
4.4.2	Process mapping techniques	Describe and demonstrate how to use process mapping to visualise workflows and identify risks in audits.
4.4.3	Using process maps to identify risks and controls	Explain how to analyse process maps to develop audit objectives and document findings.
4.5: Sampling and statistical analysis		
4.5.1	Sampling techniques in audit	Explain sampling methods for audits to determine sample size and ensure audit reliability.
4.5.2	Statistical analysis in audits	Explain how statistical tools like regression and correlation support audit evidence, assess controls, find trends, estimate risk and provide data-driven insights.
4.5.3	Designing and implementing sampling plans	Describe how to create a sampling plan for audits, document the results clearly, and adjust the plan as needed based on risks or changes.
4.6: Performance measures		
4.6.1	Financial performance measures in audits	Identify and analyse key financial metrics and their relevance to audit objectives, using horizontal and vertical analysis to assess business health, growth and sustainability.
4.6.2	Operational and non-financial performance measures	Explain the role of non-financial metrics in assessing effectiveness, compliance and risk in audits.

4.6.3	Analysing performance metrics in audit conclusions	Explain how to use and communicate financial and operational metrics in audits.
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# Section 5: Communication



## Objective

This section equips candidates with the knowledge and skills necessary for effective communication throughout the audit process, ensuring that audit findings and recommendations are conveyed clearly, objectively and persuasively. Emphasising the principles of structured, value-driven communication, candidates will learn to formulate well-supported recommendations, engage stakeholders effectively, and maintain transparency across all stages of the audit.

Candidates will develop proficiency in structuring audit communications to enhance clarity and impact, ensuring that reports include essential components such as scope, conclusions, recommendations and action plans. The section reinforces the importance of objectivity and professionalism, teaching candidates to deliver

balanced, constructive feedback that promotes organisational improvement while upholding audit integrity.

A key focus is on developing actionable, evidence-based recommendations, ensuring alignment with business objectives, risk tolerance and governance frameworks. Candidates will also learn persuasive communication techniques, leveraging data visualisation, case studies and structured reasoning to effectively convey findings to stakeholders.

The section further explores stakeholder engagement strategies, including preliminary communication, interim reporting and final debriefings, to maintain alignment and transparency throughout the audit process. Candidates will learn to adapt communication styles for different audiences—whether executive leadership, board members or operational teams—to maximise impact. Finally, candidates will gain expertise in facilitating productive discussions on audit outcomes, leading stakeholder meetings that reinforce audit value, encourage dialogue and drive actionable improvements.

## Detailed syllabus for section 5: Communication

SECTION 5: COMMUNICATION		15%
5.1: Effective communication		
5.1.1	Principles of effective communication	Explain the key qualities of good communication and how they affect audit reports.
5.1.2	Structuring communication for engagements	Describe the key parts of audit communication and how to clearly present them to meet stakeholders' needs and ensure transparency.
5.1.3	Objectivity and constructiveness in feedback	Describe how to provide balanced, constructive feedback on audit findings, respecting organisational goals and maintaining professionalism, even in challenging situations.
5.2: Organisational value		
5.2.1	Recommendations	Explain how to create recommendations that align with the organisation's goals and are practical, realistic and address root causes to add value.
5.2.2	Evidence	Explain the importance of backing recommendations with solid data, how to ensure these are clear and measurable and are aligned with the organisational goals to address potential objections.
5.2.3	Communicating recommendations	Explain how to present recommendations effectively to different stakeholders by highlighting organisational value and using clear communication, visual aids, data summaries and case studies.
5.3: Communicating with stakeholders		
5.3.1	Preliminary communication	Explain the importance of initial communication, identify best practices for initial meetings, and describe how to document agreements before starting fieldwork.
5.3.2	Interim reporting during engagements	Explain the value of interim reporting, communicate immediate findings clearly, and manage expectations between interim and final conclusions.
5.3.3	Concluding Communication	Demonstrate how to summarise conclusions to align them with goals, and to structure the conclusion phase for action plans to ensure stakeholders are clear on next steps.

# 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 CMIIA. Over 1,000 of our members hold the position of head of internal audit and the majority of FTSE 100 companies are represented amongst our membership.

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



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