

# Internal Auditing Education Partnership (IAEP) Program Program Requirements and Operating Framework



## The IIA's Global IAEP Program

Universities wishing to have their internal audit education programs endorsed by The IIA may submit applications twice each year on April 1 and October 1. Criteria focused on factors related to program quality, continuity and sustainability have been established to help universities participate in the IAEP program. Global and university differences are addressed through principles vs. rules based criteria. The attached IAEP Framework provides detail.

## Requirements

**General** — A comprehensive five-year business plan is required. It should address all aspects of the program, including faculty commitment, growth potential, and sustainability. A letter of support from the dean/department head or similar position is also required.

The program is expected to remain in good standing and undergo recertification after five years. IAEP participation requires commitment from the university and the local IIA chapter or institute.

**Internal Auditing Curriculum** — The application must include the proposed internal audit academic program. Identify the existing and planned courses by name, content, frequency of offerings, admission criteria, and current completion statistics. The curriculum must be part of or a full degree program at either the bachelor's or (post) graduate level.

**Faculty** — An important criterion for approving a university for admission into the IAEP program is the support of the entire faculty of the department in which the internal audit program will reside.

The IAEP Coordinator must be a full time educator and a CIA. To a great extent, the success of a program depends on the commitment of the Coordinator. The person heading it up must approach the task from an academic point of view so that a rigorous curriculum is developed and updated on a regular basis. It is equally important that they be a CIA so as to both set an example for their students AND understand the nature of what being a CIA means. While being a CPA and CFE is a great addition, it is not the same. CPAs do attestation audits. CFEs look for fraud. CIAs work within an organization to assist management in the development and maintenance of its governance process. These are very different skill sets.

Curriculum vitae for all who teach in the program must be included in the application. Internal audit experience, relevant credentials, and professional memberships, if not part of the CVs, should be added.

**Accreditation/International Reputation** — Universities are expected to have programs of high quality. Such quality establishes a standard for any newly developed program. An appropriate international accreditation<sup>1</sup> or recognition is required to evidence the quality criteria of the program. Accreditation through internationally recognized bodies is preferred.

<sup>1</sup> Examples of internationally accrediting bodies are AACSB International (The Association to Advance Collegiate Schools of Business International) and EFMD's (European Federation of Management Development) EQUIS (European Quality Improvement System) accreditation.

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**Student Internships or Equivalent Experience** — Internships provide students opportunities to gain practical experience and advance their audit-related competencies before being hired as full-time employees. This section of the application should describe internship or equivalent opportunities and the organizations providing them.

**Advisory Board** — Internal audit representation on the business/accounting advisory board is required. The application should describe the existing advisory board and the internal audit representation.

**Internal Audit Student Organization** — Participation in an internal audit student organization is recommended. It helps to develop important leadership and teamwork skills as well as program visibility on campus and in the business community.

**The IIA Chapter/Institute Involvement** — A successful program needs a strong partnership between the local IIA and university. The types of support often seen are:

- Coordinate internships/ residencies
- Coordinate guest speakers
- Provide networking opportunities with the business community
- Identify IIA members to participate on the Advisory Board
- Provide access to IIA meetings

The application should document the various types of support The IIA chapter/institute has agreed to provide. A Board of Governors' resolution which supports the proposed IAEP program is required.

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Program	Concentration Level (within a degree program)	Undergraduate/Baccalaureate or Graduate/Post graduate <sup>1</sup> <ul style="list-style-type: none"> <li>Two core course equivalents per year (one of the two must be Principles of Internal Auditing). <sup>2</sup></li> <li>Courses must be taught a minimum of one year prior to application.</li> </ul>	Undergraduate/Baccalaureate or Graduate/Post graduate <sup>1</sup> <ul style="list-style-type: none"> <li>Principles of internal auditing AND</li> <li>Two additional courses, one of which must be core. <sup>2</sup></li> <li>For an internship to be considered as a course, it must be tracked, evaluated, and granted university credit.</li> <li>Proficiency in interpersonal skills must be exhibited through evaluation of educational activities or prior experience. <sup>3</sup></li> </ul>	Undergraduate/Baccalaureate or Graduate/Post graduate <sup>1</sup> <ul style="list-style-type: none"> <li>Internal Audit track/concentration/diploma incorporated into a degree program <sup>2</sup> OR</li> <li>Internal audit major/degree. <sup>2</sup></li> <li>For an internship to be considered as a course, it must be tracked, evaluated and granted university credit.</li> <li>A minimum of four courses <sup>2</sup> is required as a Center Program.</li> <li>Proficiency in interpersonal skills must be exhibited through evaluation of educational activities or prior experience. <sup>3</sup></li> </ul>
	Enrollment Sources	Any discipline as approved by school.	Any discipline as approved by school.	Any discipline as approved by school.
Program Quality Assurance (QA)	QA Program	Achieve and maintain a recognized international accreditation, such as AACSB International or EFMD's EQUIS.	Achieve and maintain a recognized international accreditation, such as AACSB International or EFMD's EQUIS.	Achieve and maintain a recognized international accreditation, such as AACSB International or EFMD's EQUIS.
	Program Sustainability	<ul style="list-style-type: none"> <li>Support for the IAEP Coordinator and program is evident from the university and local IIA chapter/ institute.</li> <li>IAEP core courses must be offered at least annually.</li> </ul>	<ul style="list-style-type: none"> <li>Support for the IAEP Coordinator and program is evident from the university and local IIA chapter/ institute.</li> <li>IAEP core courses must be offered at least annually.</li> <li>IAEP Coordinator identified an Assistant Coordinator to the program.</li> </ul>	<ul style="list-style-type: none"> <li>Support for the IAEP Coordinator and program is evident from the university and local IIA chapter/ institute.</li> <li>IAEP core courses must be offered at least annually.</li> <li>A succession plan is in place for the IAEP program.</li> </ul>
	External Advisory Board	Ensure IAEP program is within the scope of the existing school/department advisory board.	An active IAEP advisory board functioning separately or as part of a school/department board is required; at least one member should be an internal audit practitioner.	An active IAEP advisory board is required; the majority of members must be internal audit practitioners.
	Number of graduating students <u>completing</u> the IAEP program <sup>4</sup>	No minimum requirement established.	Within five years, achieve and maintain a program flow of 10 students annually <b><u>completing</u> the IAEP program.</b>	Within two years, achieve and maintain a program flow of 25 students annually <b><u>completing</u> the IAEP program.</b>

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<b>Educators</b>	Education Requirements (professionally or academically qualified as specified by the school's accrediting body)	<ul style="list-style-type: none"> <li>Baccalaureate</li> <li>Masters (preferred)</li> <li>PhD/ DBA/JD</li> <li>Governance, Risk and Control (GRC), and Internal Audit (IA) knowledge</li> </ul>	<ul style="list-style-type: none"> <li>Baccalaureate</li> <li>Masters (preferred)</li> <li>PhD/ DBA/JD</li> <li>Governance, Risk and Control (GRC), and Internal Audit (IA) knowledge</li> </ul>	<ul style="list-style-type: none"> <li>Masters</li> <li>PhD/ DBA/JD</li> <li>Governance, Risk and Control (GRC), and Internal Audit (IA) knowledge</li> </ul>
	Professional Certification(s)	<ul style="list-style-type: none"> <li>IAEP Coordinator must be full time educator and able to demonstrate knowledge of current internal audit practice and guidance (CIA certification preferred).</li> <li>Appropriate certification.</li> </ul>	<ul style="list-style-type: none"> <li>IAEP Coordinator must be full time educator and maintain CIA certification.</li> <li>CIA required for all those teaching internal audit courses.</li> <li>Appropriate certification.</li> </ul>	<ul style="list-style-type: none"> <li>IAEP Coordinator and successor must maintain CIA certification.</li> <li>CIA required for all those teaching internal audit courses</li> <li>Appropriate certification.</li> </ul>
	Experience	N/A	<ul style="list-style-type: none"> <li>Participate in GRC, internal auditing, consulting OR</li> <li>Research activities for 80 hours during any five year period.</li> </ul>	<ul style="list-style-type: none"> <li>Participate in GRC , internal auditing, consulting, OR</li> <li>Research activities for 160 hours during any five year period.</li> </ul>
	IIA Membership	Membership required beginning at least six months prior to IAEP application.	Those teaching internal audit courses must be IIA members at least six months prior to IAEP application.	Those teaching internal audit courses must be IIA members and participate in IIA activities.
<b>Students</b>	Internal Audit Internships/Co-ops	N/A	Minimum of five weeks internship or equivalent co-op time. <sup>5</sup>	Eight weeks to full semester internship or equivalent co-op time. <sup>5</sup>
	IIA Membership	Membership preferred.	Membership required.	Membership required.
	Participation in Professional Organizations	N/A	Attend two IIA chapter/institute or internal audit student organization meetings.	<ul style="list-style-type: none"> <li>Attend minimum of three local IIA chapter/institute or internal audit student organization meetings.</li> <li>Take an active role in chapter/institute activities.</li> </ul>
	CIA Exam	N/A	Students should be encouraged to sit for Part 1 of the exam before graduation.	At least 10% or 10 students (whichever is less) must take at least Part 1 of the exam before graduation.

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	Materials and Services provided by The IIA	<ul style="list-style-type: none"> <li>Books for program library</li> <li>Teaching aids</li> <li>Case studies</li> <li>IIA Academic Relations web page</li> <li>Promotional materials</li> <li>IAEP Coordinators Resource Site <sup>6</sup></li> <li>Other resources for Comprehensive Program only</li> <li>Forums</li> <li>Attendance at the annual IAEP Leadership &amp; Networking Conference</li> </ul>	<ul style="list-style-type: none"> <li>Books for program library</li> <li>Teaching aids</li> <li>Case studies</li> <li>IIA Academic Relations web page</li> <li>Promotional materials</li> <li>IAEP Coordinators Resource Site <sup>6</sup></li> <li>Other resources for Comprehensive Program only</li> <li>Forums</li> <li>Attendance at the annual IAEP Leadership &amp; Networking Conference</li> </ul>	<ul style="list-style-type: none"> <li>Books for program library</li> <li>Teaching aids</li> <li>Case studies</li> <li>IIA Academic Relations web page</li> <li>Promotional materials</li> <li>IAEP Coordinators Resource Site <sup>6</sup></li> <li>Other resources for Comprehensive Program only</li> <li>Forums</li> <li>Attendance at the annual IAEP Leadership &amp; Networking Conference</li> </ul>
	Funding Through IIA Internal Audit Foundation’s Academic Fund <sup>7</sup>	Not Available	May request grants	May request grants

<sup>1</sup> To ensure “degree” classifications are understood around the world, consider the terms “Undergraduate”, “Baccalaureate” and “Bachelor’s” degree as equivalent. “Graduate” and “Postgraduate” degree are also equivalent.

<sup>2</sup> See *The IIA Global Model Internal Audit Curriculum* at [www.theiia.org/academic](http://www.theiia.org/academic) for recommended courses.

<sup>3</sup> See *IAEP Evaluation of Interpersonal Skills* for interpersonal skills required in internal auditing (on the following page).

<sup>4</sup> The total number of students can be baccalaureate or (post) graduate or both.

<sup>5</sup> Co-ops or working in internal audit or other “real” world experience such as case studies or team “live” audits may be substituted for internships and must be documented by school.

<sup>6</sup> IAEP Coordinators Resource Website [Link](#)

<sup>7</sup> Grants from the Internal Audit Foundation’s Academic Fund is available to Comprehensive and Center programs for the purpose of enhancing their IAEP programs. For specific funding priorities, please contact [academic@theiia.org](mailto:academic@theiia.org).



# Internal Auditing Education Partnership (IAEP) Program

## Evaluation of Interpersonal Skills for IAEP Programs

**Objective:**

Interpersonal skills proficiency must be exhibited through evaluation of educational activities or prior experience.

**Evaluation Methodology:**

- 1 = Awareness and Theoretical. Proficiency can be tested through written or oral examination.
- 2 = Practical experience within an academically supervised environment. Proficiency can be evaluated through team exercises and/or work experience or internal audit simulation.
- 3 = Practical Experience. Independently evaluated through a peer review or independent practitioner.

CATEGORY / Factor Description	Method
<b>COMMUNICATION:</b> Sending clear and convincing messages, listening.	
Presents timely information in a clear, concise and factual manner.	1
Fosters open communication, being receptive to dissenting opinions and facts.	
Communicates effectively and professionally in both oral and written communication.	
Uses effective tools and techniques to accurately communicate complex ideas and support decision making. For example; presentation skills, interviewing skills, and nonverbal skills.	
Uses strong listening skills in formulating appropriate responses.	
<b>PERSONAL MANAGEMENT:</b> Managing one's own tasks and assignments	
Exhibits appropriate time management skills and techniques.	2
Develops work assignments in line with appropriate planning, controls, and monitoring process.	
Exhibits the ability to multi-task.	
<b>COLLABORATION AND COOPERATION:</b> Working with others toward shared goals.	
Collaborates by sharing plans, information, and resources while understanding and respecting the need for appropriate confidentiality.	2
Promotes a professional, safe and cooperative climate.	
Identifies opportunities to build and nurture cooperation among other internal auditors, client business units, and other groups/departments in the organization.	
Recognizes one's limitations and reaches out for advice and support as needed.	
Takes responsibility and accountability for work produced and decisions made.	
<b>TEAM CAPABILITIES:</b> Creating group synergy in pursuing collective goals.	
Fulfills commitment made to other team members.	2
Exhibits qualities and skills to draw all team members into active and enthusiastic participation.	
Successfully interacts with team members of various backgrounds such as those with specialty skills, cultural differences, and varying positions within the organization's hierarchy	
Shares ideas with team members to optimize results.	
Meets quality and timeliness of performance.	
<b>LEADERSHIP:</b> Inspiring and guiding.	
Leads by example.	3
Exhibits strong work ethics and shares credit with others.	
Exhibits the ability to support and promote an organization's vision and work culture.	
Advocates internal auditing.	
<b>INFLUENCING:</b> Persuading, negotiating, and reaching resolution where possible.	
Acts to gain the trust of others in building consensus and support.	3
Balances diplomacy with assertiveness (uses conflict management tools appropriately).	
Identifies key decision makers and what influences them.	
Presents persuasive arguments to address areas of concern.	
Presents one's point of view in a way that enlists the support of others.	
Discusses audit results with confidence.	

This document is intended to provide assistance to educators for assessment of interpersonal skills needed in internal auditing. There may or may not be separate courses on these skill sets. Most will be incorporated throughout the Business Communication courses in the internal audit curriculum.