

Criteria for Certification Review Courses

The IIA Web site provides updated information on the latest review courses offered worldwide as well as study materials available. Visit <https://www.globaliia.org/certification/cgap-certification/pages/cgap-certification.aspx> for more information.

Instructor's Qualifications

Instructors must be qualified, having preferably a CIA, CCSA, CGAP or CFSa professional designation. Other certifications such as a professional accounting degree are also acceptable but other non-related professional or academic certifications may not have provided the instructor with the formal knowledge necessary to both adequately teach and answer questions. Ideally these instructors should also have taken an IIA exam as a candidate. If not, instructors should be very knowledgeable about the IIA exam process, registration, grading, etc., so that all questions can be answered.

Dates and Locations

The location should be adequate, with proper teaching facilities, and in line with the fee paid to participate in the course. The dates of the review course should be close to the test dates.

Program Content

The two sources of information for course content are the exam syllabus and content specification outlines. These sources are necessary so you can review the topics being covered in the exam and compare this to what is being offered by the provider. Special attention must be paid to requirements such as percentages of content and level of knowledge (awareness or proficiency).

Review providers should have a process in place to ensure the study material and/or course is up to date and adequately covers the exam content. Local providers of study materials should guarantee the validity and coverage of their products and study guides. This can be achieved by requiring them to compare their product against updated information provided by The IIA, through its Certification Department.

Length of Course

While the general knowledge level of the attendees will dictate the overall length of a review course and depth of review, the following guidelines can be used to evaluate the minimum coverage needed for each part. This information is based on the current syllabus.

The one-part CGAP exam includes 125 multiple-choice questions, covers four domains, and requires a completion time of three hours and fifteen minutes. The exam includes questions on International Organization of Supreme Audit Institutions (INTOSAI) Government Auditing Standards. Candidates who registered to take the exam in the United States will receive a local version with questions on U.S. Generally Accepted Government Auditing Standards (GAGAS/Yellow Book).

Standards tested on the CGAP exam:

- The IIA's International Professional Practices Framework (IPPF) (P) (Includes the Code of Ethics, International Standards for the Professional Practice of Internal Auditing (Standards), Practice Advisories, and Development and Practice Aids)
- INTOSAI Standards and Code of Ethics (A)

Additional standards tested on the CGAP exam for candidates taking the exam in the United States:

- Generally Accepted Government Auditing Standards (GAGAS/Yellow Book) (P)

There is no typical format for courses, but it is reasonable to plan for a course of 4-8 hours a, including one or two sessions for mock exams. Evaluation tests are strongly recommended in order to identify the average technical level of a group.

Study Material

If the review course is taught in a language other than English, translated material should be strictly reviewed and evaluated to ensure that it covers the related topics. This is also the case for questions pertaining to exam models or previous editions of review material that include questions and discussions of answers.

Likewise, a list of technical terms and equivalencies between English and the local language version should be discussed with candidates to familiarize them with such concepts. The review provider should ensure that there is adequate review study material available for all participants. Photocopying materials in order to share among candidates is illegal according to international laws for the protection of intellectual property rights.