



Qualification in
Internal Audit Leadership™

CANDIDATE GUIDE TO THE PORTFOLIO OF PROFESSIONAL EXPERIENCE

MAY 2015



Introduction

The Portfolio of Professional Experience (PPE) is available to Experienced Leaders following Program Pathway 2 of the Qualification in Internal Audit Leadership (QIAL). It is an alternative to completing the case studies. It requires candidates to submit work-generated evidence (audit reports, self-assessment reports, etc.) together with the completed Evidence Summary Cover Sheet. This is managed through The IIA's CCMS and the document upload portal. It is first necessary to complete an application and receive approval to enter the QIAL program before making a PPE submission. For details on how to make an application and submit the required documentation, refer to the *QIAL Candidate Handbook*.

What is the PPE?

The PPE is a collection of documents comprising work-generated evidence (e.g., audit reports, self-assessment report) that match the learning outcomes assessed in the case studies (see *Appendix 1: Learning Outcomes and Evidence Categories*). There are nine learning outcomes (three each for case studies 1, 2, and 3) for which nine pieces of evidence are required. Note: There is not a perfect one-for-one match between pieces of evidence and learning outcomes.

How do I select my evidence?

For each learning outcome, there is an **evidence category** (A to I). Some categories offer a choice. Each piece of evidence must meet a minimum set of requirements. In some instances, more than one piece of evidence is needed to satisfy a single learning outcome. In other instances one piece of evidence may satisfy more than one learning outcome. The candidate must ensure that the evidence meets the minimum requirements (see *Appendix 2: Minimum Evidence Requirements*).

Confidentiality

All documents submitted will be treated in strictest confidence and used solely for the purpose of your QIAL assessment. They will not be disclosed or shared with third parties for any other purpose, and each assessor will be required to sign a confidentiality agreement. Once the assessment process is complete, the evidence submitted as part of your PPE will not be kept. However, you may change the names of individuals, departments, or organizations if you choose.

How is it submitted?

The candidate must complete an **Evidence Summary Cover Sheet** for each case study individually and submit this together with the required evidence via The IIA's CCMS document upload portal (see *Appendix 3: Evidence Summary Cover Sheet*). For details on making an application and submitting the required documentation, refer to the QIAL Candidate Handbook. You must ensure that your evidence is clearly labeled and cross-referenced to the Evidence Summary Cover Sheet to assist the assessment process.

How is it assessed?

Stage 1: Admin check

An admin check will ensure that before the PPE is forwarded to an assessor, the evidence:

- Is complete.
- Meets the minimum evidence requirements (see *Appendix 2: Minimum Evidence Requirements*).

If there are errors, anomalies, or gaps in your submission, the administrator will advise you and seek additional or alternative evidence. It is important that you respond to any such requests promptly. The administrator will make no more than two such requests before assigning your portfolio to an assessor.

If the assessor is unable to pass your portfolio because of insufficient evidence, they will describe the gaps and seek additional information. Any evidence you are able to provide within two weeks will be considered. If on conclusion of this process the portfolio is still incomplete, it will be judged a fail. A re-submission will be necessary (or alternatively candidates may complete the relevant case study).

Stage 2: Assessment

If the submission passes the admin check, it will be forwarded to a PPE assessor and you will be notified that it was accepted for assessment. The evidence (together with the evidence summary provided by the candidate) is matched to a detailed **scoring rubric**. The evidence summary may be used during the scoring process. There are no fractional marks. In each line, the score is either achieved or not.

If the assessor is unable to pass your portfolio because of insufficient evidence, they will describe the gaps and seek additional information. Any evidence you are able to provide within two weeks will be considered. If on conclusion of this process the portfolio is still incomplete, it will be judged a fail. A re-submission will be necessary (or alternatively candidates may complete the relevant case study).

How do I get my results?

For each case study, you will be notified whether your portfolio is a **Pass** or **Fail**. As described above, in the case of **Fail** you will be provided with a score report indicating where improvement is required and you will be given one opportunity to submit additional evidence without incurring additional fees. Thereafter, if any portion is still a **Fail** a new submission will be required.

If the assessor is unable to pass your portfolio because of insufficient evidence, they will describe the gaps and seek additional information. Any evidence you are able to provide within two weeks will be considered. If on conclusion of this process the portfolio is still incomplete, it will be judged a fail. A re-submission will be necessary (or alternatively candidates may complete the relevant case study).

Appendix 1: Learning Outcomes and Evidence Categories

Candidates must submit evidence that matches the same learning outcomes that are also assessed by the case studies. Evidence categories A to I describe what evidence is required (see *Appendix 2*).

Overview

CASE STUDIES	EVIDENCE REQUIRED
Case Study 1: Internal Audit Leadership	Evidence A, B, C*, D
Case Study 2: Organizational Leadership	Evidence C*, E, F
Case Study 3: Ethical Leadership	Evidence G, H, I

*Evidence C is used to satisfy elements of both case studies 1 and 2.

Appendix 2: Minimum Evidence Requirements

Stage 1 in the assessment process is an admin check to determine that evidence is complete and meets the minimum evidence requirements below. Only PPE submissions that meet these requirements will be forwarded to assessors for assessment.

EVIDENCE CATEGORY	ACCEPTABLE EVIDENCE	MINIMUM EVIDENCE REQUIREMENTS
A	A1: An EQA report <i>or</i>	Undertaken during the term of the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
	A2: A self-assessment report	
B	B1: A quality assurance improvement program	Implemented by the candidate as CAE for at least two years
C	C1: Internal audit charter	Being the internal audit charter of the organization for which the candidate is or was CAE for a minimum of two years with evidence that it has been approved by the board, audit committee, or equivalent body



D	D1: A review of the internal audit charter	Undertaken by the candidate as CAE and no more than two years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
E	E1: An audit plan	Developed by the candidate as CAE within the most recent year of being CAE with evidence that it has been approved by the board, audit committee, or equivalent body
F	F1: An audit report (or reports) on governance, risk, control, and strategy <i>or</i>	Undertaken by or with the input of the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
	F2: A report (or reports) providing advice or guidance on governance, risk, control, and strategy	Undertaken by or with the input of the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
G	G1: An audit report (or reports) of controls for ethical, social, environmental, and sustainability risks <i>or</i>	Undertaken by or with the input of the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
	G2: An ethics, and corporate social responsibility (CSR) training program (or programs) outline	Developed and delivered by the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
H	H1: A CSR compliance audit report	Undertaken by or with the input of the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body
I	I1: A strategic or operational plan for ethics, or corporate social responsibility	With significant input by the candidate as CAE no more than five years ago with evidence that it has been communicated to the board, audit committee, or equivalent body

Appendix 3: Evidence Summary Cover Sheet

The candidate is required to provide the PPE evidence in an organized manner. Each case study submission should include the completed Evidence Summary Cover Sheet for that case study, followed by the corresponding evidence. To access the Evidence Summary Cover Sheets, click [here](#).

Example:

QIAL Evidence Summary Cover Sheet
 Evidence Summary Case Study 1
 Please complete the information below.

Evidence Category	Document title	Date this document was produced	My involvement in the preparation of this document (50 word limit)	The use I have made of this document in my work and the benefits of this document to the organization (150 word limit)
A	A1. Self-assessment report	July 8, 2014	I drafted this document over a period of three weeks with input and comments from the members of my team.	The process of drafting the report was a very valuable one and provided me with considerable insight into the quality of the day-to-day activity within the audit function. Two key areas of weakness were identified relating to auditor skills and reporting methodology. I also identified changes needed in the audit methodology that would strengthen data collection and analysis processes being used. Feedback from business unit managers also proved extremely helpful in ensuring that our reports are tailored more effectively to their requirements, especially in their format and timing. Each audit report now has a standardized single page summary highlighting no more than five control weaknesses together with the potential impacts these may have on the activity under review. Having trialed the new format this year, we have received positive feedback from business unit managers.
	A2. Meeting Agenda and Minutes	August 19, 2014	Agenda and Minutes for the Audit Committee	This agenda and minutes demonstrate the self-assessment report was discussed with the audit committee.







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