



Qualification in
Internal Audit Leadership™

QIAL SYLLABUS

MARCH 2015



The Institute of
Internal Auditors

Global

Qualification in Internal Audit Leadership® (QIAL®) Exam Syllabus

The QIAL assessment comprises five sections:

- [Case study 1*: Internal Audit Leadership](#) (3 hours and 45 minutes)
- [Case study 2*: Organizational Leadership](#) (3 hours and 45 minutes)
- [Case study 3*: Ethical Leadership](#) (2 hours and 45 minutes)
- [QIAL presentation: Innovation and Change Leadership](#) (20-minute presentation to a panel followed by 10 minutes Q&A)
- [Panel Interview](#) (up to 90 minutes)

*Candidates who are eligible for Program Pathway 2 may submit a Portfolio of Professional Experience (PPE) as a substitute for one or more case studies.

Candidates will be required to pass the case studies (or the PPE alternative, if eligible) before they can register for the presentation and panel interview.

All QIAL content will be tested at the proficiency level (P), meaning that the candidate must exhibit a thorough understanding of and the ability to apply concepts in these topic areas.

Exam nondisclosure

The QIAL case studies and panel interview questions are non-disclosed examination content, which means that they will not be published or divulged.

NOTE: Exam topics and/or format are subject to change as approved by The IIA's Professional Certification Board (PCB).

QIAL references

Download the PDF below for a list of references that encompass the body of knowledge for the QIAL assessments.



[Candidate Guide to Preparing for the QIAL](#)

QIAL case study 1: Internal Audit Leadership

Case study 1 covers five domains:

[Domain I: Internal audit planning](#) (20-25%)

[Domain II: Internal audit relations](#) (20-25%)

[Domain III: Internal audit quality](#) (20-25%)

[Domain IV: Internal audit talent management](#) (20-25%)

[Domain V: Communication skills](#) (5-10%)

QIAL Case Study 1: Internal Audit Leadership – Domain I: Internal audit planning (20-25%)

A. Assume responsibility for the strategic and operational planning of internal audit services

1. The internal audit strategic plan
2. Audit planning process
3. Use of IT to streamline audit planning and delivery processes
4. Key sources of information to support planning
5. Budgeting and resource allocation
6. Outsourcing and co-sourcing options

B. Ensure alignment of the internal audit strategic plan with organizational strategy, risk profile, and enterprisewide risk management strategy

1. Aligning internal audit strategy to organizational strategy

C. Interpret and apply professional standards and other best practices to internal audit planning

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 1: Internal Audit Leadership – Domain II: Internal audit relations (20-25%)

A. Act as an advocate for internal audit and the contribution it makes to organizational effectiveness

1. The importance of advocacy
2. Internal audit reputation
3. Managing stakeholder expectations

B. Develop and maintain effective working relationships with internal and external stakeholders

1. Effective engagement with key stakeholders
 - a. Board and audit committee relationship (e.g., appropriate access, effective reporting, and training)
 - b. Executive management relationships
 - c. Client (auditee) relationships
 - d. Relationships with other assurance providers (e.g., external auditors and regulators)
 - e. External stakeholder relationships (e.g., customers, suppliers, shareholders, government bodies, taxpayers, investors, the public at large)
2. Relationship building and strategic alliances
3. Building and maintaining networks

C. Interpret and apply professional standards and other best practices to internal audit relations

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 1: Internal Audit Leadership – Domain III: Internal audit quality (20-25%)**A. Establish and implement appropriate arrangements for continuous quality assurance and improvement program for internal audit**

1. Quality assurance and improvement program
2. Audit follow-up
3. Audit control processes
4. Monitoring client satisfaction

B. Apply benchmarks to internal audit activity as the basis for monitoring and improvement

1. Quality control frameworks
2. Metrics for evaluating the success of internal audit
3. Benchmarking

C. Secure the independence and objectivity of the internal audit activity

1. The global governance environment and the contribution of internal audit
2. Securing internal audit purpose and authority through the charter
3. Safeguarding internal audit independence and objectivity through appropriate reporting lines and governance structures (including the Three Lines of Defense Model)

D. Interpret and apply professional standards and other best practices to internal audit quality

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 1: Internal Audit Leadership – Domain IV: Internal audit talent management (20-25%)**A. Build and develop a team of staff to maximize the efficiency and effectiveness of the provision of internal audit services**

1. Recruiting and building teams
2. Motivating and retaining staff
3. Managing conflict
4. Managing large and small teams
5. Succession planning
6. Managing specialist and generalist auditors
7. Building effective working relationships
8. Delegation
9. Stress management

B. Nurture individual talent

1. Developing and implementing an effective people strategy
2. Performance management
3. Training and continuing professional education
4. Talent management

C. Interpret and apply professional standards and other best practices to managing staff

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 1: Internal Audit Leadership – Domain V: Communication skills (5-10%)**A. Produce a document in a style and format appropriate to the task****B. Use technical language correctly and appropriate for the intended audience****C. Adhere to the common conventions of written language (spelling, grammar, structure)**

QIAL case study 2: Organizational Leadership

Case study 2 covers six domains:

[Domain I: Governance, risk, and control](#) (25-30%)

[Domain II: Strategy](#) (10-15%)

[Domain III: Insight](#) (15-20%)

[Domain IV: Culture](#) (10-15%)

[Domain V: Assurance](#) (15-20%)

[Domain VI: Communication skills](#) (5-10%)

QIAL Case Study 2: Organizational Leadership – Domain I: Governance, risk, and control (25-30%)

A. Provide assurance and consulting services on all matters relating to governance, risk, and control

1. Governance, risk, and control frameworks and mechanisms
2. The Three Lines of Defense Model
3. The role of the board and its subcommittees in governance, risk, and control
4. National and international governance codes and legislative frameworks
5. Quality control frameworks
6. Risk profile
7. Reviewing board effectiveness

B. Support the development of risk awareness in all aspects of organizational activity and enhance the measures used to control risk

1. Governance as a strategy for achieving organizational objectives and meeting stakeholder expectations
2. Organizational structure and its impact on governance
3. The contribution of IT/IS governance to corporate governance

C. Interpret and apply professional standards and other best practices to governance, risk, and control

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 2: Organizational Leadership – Domain II: Strategy (10-15%)

A. Evaluate corporate and business strategy, assuring that it successfully exploits opportunities to create current and future value for all stakeholders

1. The role of strategy in organizations
2. The determinants of strategy
3. Types of strategy (e.g., cost, differentiation, supply)
4. The contribution of IT/IS strategy to corporate strategy
5. Evaluating strategy

B. Provide advisory services to senior managers and the board that facilitate an organization's ability to achieve its strategic objectives

1. Selecting from alternative strategies
2. Strategy and risk
3. Strategy in a global economy
4. Developing business and financial strategy
5. Value creation and strategic analysis
6. Stakeholder and competitor analysis

C. Interpret and apply professional standards and other best practices to strategic planning processes

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 2: Organizational Leadership – Domain III: Insight (15-20%)

A. Demonstrate robust business acumen relevant to the client organization and its industrial sector

1. The application of business acumen to insight by demonstrating an understanding of:
 - a. Micro- and macro-economic environment
 - b. Regulatory and legal environment
 - c. Financial systems and reporting
 - d. Organizational structures
 - e. Performance measurement and management
 - f. Business processes
 - g. Value drivers of the organization

h. Internal environment (e.g., policies, practices, and procedures)

B. Deliver insightful consultation based on a sound understanding of the organization's internal and external environments

1. The nature and value of insight
2. Internal audit contribution to organization effectiveness

C. Interpret and apply professional standards and other best practices to delivering insight

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 2: Organizational Leadership – Domain IV: Culture (10-15%)

A. Recognize the determinants of organizational culture

1. The determinants of culture (e.g., values, behavior, tone at the top, artifacts, stories, informal and formal structures, social groups, social media)
2. Key drivers of organizational culture and the internal political environment
3. Evaluating culture
4. Risk culture

B. Navigate the cultural, social, and political structures within and between organizations to maximize the impact of internal audit services

1. Effecting cultural change
2. Political awareness and understanding
3. Dealing with multiple cultures
4. Diversity and equality

C. Interpret and apply professional standards and other best practices to culture

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 2: Organizational Leadership – Domain V: Assurance (15-20%)

A. Contribute to the coordinated provision of assurance across an organization to ensure consistent and coherent coverage

1. Types of assurance
2. Sources of assurance
3. Assurance mapping
4. Strategies for filling gaps in assurance
5. Risk management assurance
6. Strategic assurance
7. Assurance on organizational change

B. Provide an overall opinion on an organization’s systems of internal control

1. Offering an annual opinion

C. Interpret and apply professional standards and other best practices to assurance

1. The International Professional Practices Framework (IPPF)
2. Additional relevant standards and best practices

QIAL Case Study 2: Organizational Leadership – Domain VI: Communication skills (5-10%)

A. Produce a document in a style and format appropriate to the task

B. Use technical language correctly and appropriate for the intended audience

C. Adhere to the common conventions of written language (spelling, grammar, structure)

QIAL case study 3: Ethical Leadership

Case study 3 covers four domains:

[Domain I: Ethics and ethical behavior](#) (35-40%)

[Domain II: Corporate social responsibility](#) (35-40%)

[Domain III: Long-term organizational sustainability](#) (15-20%)

[Domain IV: Communication skills](#) (5-10%)

QIAL Case Study 3: Ethical Leadership – Domain I: Ethics and ethical behavior (35-40%)

A. Advise an organization on ethical issues and the risks associated with reputation and fraud

1. The bases (i.e. foundations) of ethics
2. The role of business ethics and values
3. Dealing with multiple and conflicting ethical systems
4. Providing assurance on ethical risks
5. The ethics of external relationships
6. Ethical issues and associated reputational risks
7. Ethical business practices (e.g., ethical finance and reporting)
8. Fraud risk, identification, and control (e.g., fraud red flags)

B. Facilitate the development, implementation, and monitoring of organizational ethical policies across all aspects of activity

1. Ethical codes and policies
2. Monitoring ethics (e.g., disciplinary actions, escalation procedures, and whistleblowing)
3. Embedding ethics into the organization
4. The relationship between ethics and culture

C. Demonstrate ethical leadership

1. Ethical leadership, personal integrity, moral courage, and the importance of tone at the top
2. Demonstrating ethical leadership (e.g., personal and professional integrity, objectivity, and moral courage)

D. Maintain professional integrity and objectivity

QIAL Case Study 3: Ethical Leadership – Domain II: Corporate social responsibility (35-40%)

A. Advise an organization on social and environmental responsibilities

1. The implications of corporate social responsibility
2. Providing assurance and advice on corporate social responsibility
3. Acting in the public interest

B. Enable an organization to comply with its regulatory and legislative obligations

1. Compliance with legislation and regulation
2. Processes for gathering data on corporate social responsibility
3. Reporting corporate social responsibility issues

QIAL Case Study 3: Ethical Leadership – Domain III: Long-term organizational sustainability (15-20%)

A. Promote long-term organizational sustainability in all areas of strategic and operational activity

1. Key drivers for organizational sustainability
2. Organizational sustainability and strategy
3. Sustainable supply chain management

B. Support the development of organizational goals and strategies for long-term organizational sustainability

1. Industry standards and norms for organizational sustainability
2. Providing assurance and advice on organizational sustainability
3. Sustainability reporting
4. Organizational sustainability and risk

QIAL Case Study 3: Ethical Leadership – Domain IV: Communication skills (5-10%)

- A. Produce a document in a style and format appropriate to the task**
- B. Use technical language correctly and appropriate for the intended audience**
- C. Adhere to the common conventions of written language (spelling, grammar, structure)**

QIAL presentation: Innovation and Change Leadership

Presentation task summary

Deliver a 20 minute presentation, as if to the board, in which you describe:

- The role played by internal audit in helping an organization remain aware of, and effectively manage, its current and emerging risks.
- How a chief audit executive should maintain awareness of leading-edge practices in internal auditing.
- The innovative internal audit practice(s) you have selected.
- The intended benefits from the innovative internal audit practice(s).
- The process for implementing the innovation(s) effectively.

The presentation should reflect best practices in internal auditing and draw upon examples from your own professional experience. Communication skills will form part of the overall assessment.

There will be a 10-minute question-and-answer session following your 20-minute presentation.

Presentation domains

[Domain I: Innovation and change](#) (15-20%)

[Domain II: Emerging risk](#) (25-30%)

[Domain III: Leading-edge practice in internal audit](#) (35-40%)

[Domain IV: Communication skills](#) (15-20%)

QIAL Presentation Innovation and Change Leadership – Domain I: Innovation and change (15-20%)

A. Identify and advise on opportunities for innovation to achieve strategic advantage and organizational success

1. Review and assess the strategic imperatives for innovation and change
 - a. New technology
 - b. Economics
 - c. Competition
 - d. Social environment and attitudes
 - e. Regulation
 - f. Pressure from activist groups
2. Identify and evaluate opportunities for innovation and change
 - a. Restructuring
 - b. Technology
 - c. Outsourcing business functions
 - d. Strategic alliances with partners
 - e. Joint ventures including public private partnerships
 - f. Creation of a new enterprise or business unit
 - g. Mergers and acquisitions
 - h. Divestiture
3. Advocate for innovation and change
4. Facilitate change
5. Anticipate and respond to change

B. Provide assurance and advisory services related to organizational change initiatives to ensure successful and lasting outcomes

1. Evaluate the success of change management
2. Identify risks associated with change
3. Adopt best practices (e.g., use recognized standards, models, accreditation, and benchmarking)

QIAL Presentation Innovation and Change Leadership – Domain II: Emerging risk (25-30%)

A. Maintain awareness of current and emerging risks in internal and external environments (e.g., globalization, portable media, cybercrime, social media, cloud computing)

B. Provide assurance and advisory services to enable an organization to manage its current and emerging risks

QIAL Presentation Innovation and Change Leadership – Domain III: Leading-edge practice in internal audit (35-40%)

A. Maintain awareness of advances in the professional practice of internal auditing (e.g., innovations, leading practices)

1. Data analytics
2. Continuous auditing
3. Implementing new regulatory requirements

B. Maximize internal audit effectiveness through proactive adoption of innovations

QIAL Presentation Innovation and Change Leadership – Domain IV: Communication skills (15-20%)

A. Organize and express ideas clearly

B. Customize messages for the audience

C. Employ the technical conventions of language (grammar, etc.) correctly so the meaning is clear

D. Uses technical terms correctly and consistently

QIAL Panel Interview

Interview task summary

You will be asked a series of prepared questions by a member or members of an interview panel. You are required to demonstrate your professional competence by responding to those questions and drawing upon your knowledge, experience, and understanding.

Interview domains

[Domain I: Internal audit leadership](#) (40-45%)

[Domain II: Organizational leadership](#) (20-25%)

[Domain III: Ethical leadership](#) (10-15%)

[Domain IV: Innovation and change leadership](#) (10-15%)

[Domain V: Interpersonal skills](#) (10-15%)

QIAL Panel Interview – Domain I: Internal audit leadership (40-45%)

- A. Interpret and apply professional standards to the management and delivery of internal audit services**
- B. Assume responsibility for the strategic and operational planning of internal audit services**
- C. Act as an advocate for internal audit and the contribution it makes to organizational effectiveness**
- D. Develop and maintain effective working relationships with internal and external stakeholders of internal audit**
- E. Establish and implement appropriate arrangements for a continuous quality assurance and improvement program for internal audit**
- F. Support the delivery of internal audit services**

QIAL Panel Interview – Domain II: Organizational leadership (20-25%)

- A. Contribute to the coordinated provision of assurance across an organization to ensure consistent and coherent coverage**
- B. Engage emotional intelligence to empathize with others and understand their motivations**
- C. Wield personal influence to maximize impact**

QIAL Panel Interview – Domain III: Ethical leadership (10-15%)

- A. Demonstrate ethical leadership**
- B. Maintain professional integrity and objectivity**

QIAL Panel Interview – Domain IV: Innovation and change leadership (10-15%)

- A. Identify and advise on opportunities for innovation for the purpose of strategic advantage and organizational success**
- B. Provide assurance and advisory services related to organizational change initiatives to ensure successful and lasting outcomes**

QIAL Panel Interview – Domain V: Interpersonal skills (10-15%)

- A. Demonstrate dynamic communication skills when engaging with a range of different audiences**