Welcome to The IIA’s Qualification in Internal Audit Leadership (QIAL) Exam Tutorial

This tutorial is intended for candidates who will be completing any of the case studies that are part of The IIA’s QIAL program. Each QIAL case study (Case 1, Case 2, and Case 3) is a separate computer-based testing (CBT) exam that is completed at a Pearson VUE testing center.

This tutorial is optional and provides information to assist you in understanding what your QIAL exam will look like, how to navigate through it, and how to enter your response.

A complete list of topics appears in the navigation pane to your left. The following pages include information on how to use this tutorial, basic information about the exam system’s tools, and about taking the exam.

In addition to viewing it online, this tutorial can also be printed. For best results, print in landscape mode on 8 ½” by 11” paper.
Using the Tutorial

This tutorial uses standard Adobe® Acrobat® navigation. If you place your cursor near the bottom of a screen, a Navigation toolbar will appear:

- **Next and Previous arrows**: The Next arrow \( \downarrow \) takes you to the next page. The Previous arrow \( \uparrow \) takes you back to the preceding page.

- **Page Counter**: The Page Counter \( 1 / 1 \) shows your current location within the tutorial. It is interactive; you can type a page number in the box and press Enter to go directly to that page.

- **Zoom**: Click on the ++ button to increase the page magnification, and click on the -- button to reduce the page magnification.

- **Hyperlinks**: To proceed directly to a specific topic, click on the applicable link in the navigation pane to the left.

**IMPORTANT**: Some topics contain multiple pages of information. When this occurs, the topic titles will indicate the number of pages within the topic. For example: Using the Zoom Tools (page 1 of 2). Be sure to click the Next arrow in order to read the complete text.
Accepting the Non-Disclosure Agreement

The IIA requires all exam candidates to read and accept the non-disclosure agreement prior to taking an IIA exam. In the exam, the non-disclosure agreement contains the following text:

“I agree to comply with and be bound by The IIA’s rules, including this non-disclosure agreement and general terms of use. I understand that The IIA’s exam is confidential and secure, protected by civil and criminal laws of the United States and elsewhere. This exam is confidential and is protected by copyright law.

I have not accessed live questions or answers that might appear on my exam. I agree not to discuss the content of the exam with anyone.

I will not record, copy, disclose, publish, or reproduce any exam questions or answers, in whole or in part, in any form or by any means before, during, or after I take an exam, including orally; in writing; in any internet chat room, message board, or forum; by SMS or text; or otherwise.

I have read, understand, and agree to the terms and conditions set forth in The IIA’s Certification Handbook including fees, policies, and score invalidations for misconduct, irregularities, or breaches in The IIA’s Code of Ethics.

I agree that The IIA has the right to withhold or invalidate any exam scores when, in The IIA’s judgement, there is a good faith basis to question the validity of a score for any reason.

I understand that if I do not agree to this non-disclosure agreement and these conditions, I will not be permitted to take the exam, and I will forfeit my exam fee.”

You will not be allowed to proceed if you refuse to accept these terms.

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Tracking Your Time and Progress

Case study timing begins after you accept the non-disclosure agreement. From this point, you have three hours and 45 minutes (for Case 1 and Case 2) or two hours and 45 minutes (for Case 3) to complete your response.

At any point in the case study, you can see how much time you have remaining by looking in the upper right corner of the screen. Just below the time remaining, you will see an indicator of the total number of screens or questions in the exam, as well as the screen number or question number that you are currently viewing. For example, “1 of 4” indicates that you are viewing the first of four screens associated with your case study.

You can minimize the time remaining and the question number indicators by clicking on them. To restore them, click on the and icons. During the exam, when you have five minutes remaining, the time remaining will automatically reappear.

**Example:** This is the top of a screen showing time and progress minimized:

![Time Remaining 224:50](image)

**Example:** This is the top of a screen showing time and progress visible:

![Time Remaining 216:29](image)
Navigating Through an Exam

The **Previous** and **Next** buttons on the bottom of the screens are available throughout the exam.

**Next** moves you forward from screen to screen.

Beginning with the Information Provided screen, **Previous** moves you back one screen. You can navigate between the Scenario, Information Provided, and Task screens as often as you like.

The navigation buttons and functions can be selected by:

- clicking the appropriate button with the mouse, or
- using the Tab key to move through the options and pressing the spacebar to select an option.

**Example**: This is the bottom of an exam page showing the location of the Previous and Next buttons:
Using Scroll Bars

Some case study text may not fit completely on an exam screen (this is especially true of the case materials displayed in a pop-up window). For this text, a scroll bar will appear along the portion of the screen that can be scrolled (this can be horizontal or vertical). To reveal the rest of the text, either use the mouse to click and drag the scroll bars, or click on the arrows on either end of the scroll bar.

If you attempt to proceed past the Task screen without viewing the entire screen, a user prompt will appear to remind you to scroll through the remainder of the screen.

To close the user prompt, click OK and then scroll to reveal the remainder of the screen. Be sure to read all the information carefully before you answer the question.

Example: This is the bottom of a case study page that includes a horizontal scroll bar (you may either drag the square right or left, or use the arrows to scroll left or right):
Using the Calculator (page 1 of 2)

For some case studies, you may wish to perform calculations using the information provided. An online calculator is available in the upper left corner of the screen.

To use the calculator, click on the Calculator button.

The calculator has two viewing modes: standard and scientific.

**Standard Mode**

**Scientific Mode**
Using the Calculator (page 2 of 2)

To toggle between modes, click **Modes** near the upper left corner of the calculator, then select **Standard** or **Scientific**.

![Calculator Modes](image)

To enter numbers in the calculator, you can use the mouse to click on the calculator's buttons or use the number keypad on your keyboard. When using the number keypad, you must have the Num Lock function activated. You can activate the function by pressing the Num Lock button on your keyboard.

The calculator window can be moved to another location on the screen. To move the calculator, place the pointer in the blue bar along the top of the calculator window, then click the LEFT mouse button and drag the calculator to the desired location.

When you are finished with the calculator, you can close it by clicking on the **X** in the upper right corner of the calculator.
Components of a Case Study

After you accept the non-disclosure agreement, the case study will begin.

A single case study consists of three pages of text that provide all of the information you need to analyze and address in your response.

- **Scenario**: This screen describes the situation to be addressed.
- **Information Provided**: This screen provides a summary list of the case materials provided.
- **Task**: This screen identifies specific topics and/or areas of concern that you need to address in your response. It also contains the link to view the case materials as well as the entry pane where you will type your response. **You will only complete one task per case study.**

Although you can navigate back and forth between these three screens, you will likely spend the majority of your time at the Task screen.

**NOTE**: The example screens that appear in this tutorial are not part of any actual case study. They are used for illustrative purposes only.
Example: Scenario Screen

You are the CAE for a large government agency that provides services nationwide. The agency has experienced a number of significant budget cuts over the last 10 years. You were appointed six months ago following the early retirement of the previous post-holder due to ill health. You have been advised that you are required to make further cuts to the internal auditing budget and to present the Audit Committee with your plans for improving effectiveness while reducing headcount.
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Screen:
- The following information is supplied with this case study:
- Memo from the Treasury department requesting budget cuts:
- Audit plan
- Audit charter
- External quality review
- Minutes from recent audit committee meeting
- Excerpts from the government agency’s web pages
- Risk register
- Feedback from clients

Example: Information Provided

Candidate Name:

QLA Case Study Tutorial - Candidate Name
Example: Task Screen

QIAL Case Study Tutorial - Candidate Name

Task
Based on an assessment of the information provided, produce a written response for the Audit Committee in which you:

- Outline an action plan, encompassing an assessment of the internal audit activity for opportunities for improvements to:
  - Staffing
  - Planning
  - Service delivery
  - Audit quality
- Describe the impact your proposed changes will have on effectiveness and efficiency.
- Make reference to relevant standards and examples of best practice.

Enter your response below:

Type your case study response here
**Viewing the Case Materials**

When you click the **Case Materials** button on the Task screen, a tabbed window opens that allows you to access each of the case materials as a separate PDF file. Click on the tab you want to view. Please note that only one PDF file will open at a time.

**Case Materials (default view)**
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Resizing the Case Materials Window

To view more of the case text without scrolling, you can resize the window. Click either of the and icons located in the bottom corners, then — while holding the mouse button down — drag down and away to increase the window size. The window can be made larger, but it cannot be expanded to use the entire screen.

Case Materials (resized)
Using the Zoom Tools (page 1 of 2)

In addition to resizing the Case Materials window, you can also resize the text that is displayed in the active tab. Use the zoom tools located at the top of the Case Materials window.

- **Zoom fit.** Adjusts the scale to fit all text within the available window.
- **Zoom fit height.** Adjusts the scale to fit the text within the available window height.
- **Zoom fit width.** Adjusts the scale to fit the text within the available window width.
- **Zoom in.** Makes text larger.
- **Zoom out.** Makes text smaller.
- **Zoom percent.** Adjusts the scale to match the selected percentage.

**Expand / Collapse search pane.** Shows or hides the search pane. (This pane can be used to search for occurrences of a specific term in the active tab.)
Using the Zoom Tools (page 2 of 2)

**Example:** The search pane has been **expanded** by clicking where the red arrow is pointing in the image directly below, and the term “risk” has been typed into the search field.

![Audit plan](image1.png)

**Example:** The search pane has been **collapsed**.

![Audit plan](image2.png)
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Typing Your Case Study Response

The text entry pane is located at the bottom of the Task screen. This is where you will type in your case study response.

When typing your case study response, keep in mind that the Pearson VUE test delivery system includes a very simple text editor. The following actions are NOT available:

- Changing the font or font size.
- Applying bold, italics, or underlining.
- Inserting tables or images.
- Copying text from the Case Material tabs to the entry pane.

However, there are still ways to improve the presentation of your response. You can use spacing, special characters, and upper/lowercase letters to create numbered or bulleted lists, add headings, and separate topics.

Each of these options is illustrated on the following pages.
Creating Lists

You can create bulleted and/or numbered lists. Use a character such as a hyphen or asterisk to represent a bullet character, or if you are familiar with them, you can use keyboard shortcuts to insert special characters. For example, you can simultaneously press the Alt key and type the numbers 0149 to insert a bullet character that looks like this: “•”.

Example: Bulleted list

Here is an example of a bulleted list:

- Bullet number 1
- Bullet number 2. Note that the text does not indent like a bullet in Microsoft Word so if the text continues to a second line, it will wrap all the way to the margin. Each subsequent line will continue to wrap to the margin unless you manually add spacing.
- Bullet number 3.

Example: Numbered list

Here is an example of a numbered list:

1. Text text text.
2. Text text text.
3. Text text text.
Creating Headings

You can use upper and lowercase characters to create different levels of headings. For example, use all uppercase characters to denote a top-level heading, and use title case to denote subheadings.

**Example:** Headings and subheadings

```plaintext
Enter your response below:

You can create headings using uppercase and/or mixed case text. Here is an example of a main heading and a subheading:

**ACTION PLAN**
Following is the action plan for Improving the effectiveness and efficiency of the internal audit activity...

**Staffing**
To improve staffing within
```
Organizing Your Response

You can use a combination of characters and spacing to delineate a change in topics. In particular, you can create lines using hyphens or underscores.

**Example:**

```
Enter your response below:

SERVICE DELIVERY
Assueverit instruction quo ex, velit diicta mi vel. Cu eos option facilis scriptorem. Ex sint cotidieque...

AUDIT QUALITY
His eu omnis idque cilia, nec eu nonumy inciderint. Doming mellus tacimates te eum, at harum congue liberavisse vel. Wisi...
```
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Ending Your Exam

After you complete your case study response at the Task screen, click Next. The Confirmation of Case Study Completion screen will appear, advising you that you have reached the end of your exam. Click Previous if you would like to return to your case study, or click Next to proceed to the End Exam screen. After you click Next, you will not be able to return to the exam.

The End Exam screen will direct you to see the test administrator for a printed confirmation of completion. To exit your case study, click the End Exam button.

Example: This is the bottom of the final exam screen, showing the location of the End Exam button:

When you click on this button, a message will appear asking you to confirm that you want to end the exam.

To end your exam, click Yes.
Receiving Your Results

Upon exiting your exam, the test administrator will provide you with a printed confirmation of completion. You will receive your results by email approximately 60-90 days after you complete your case study.
Ending this Tutorial

Thank you for completing this tutorial.
If there are any topics you’d like to view again, click the appropriate link in the navigation pane to the left of this text.

Click [X] to close this tutorial.

**NOTE:** You can repeat this tutorial as often as you would like.

If you have any questions about this tutorial, please contact **QIAL@theiia.org**.