#### CERTIFIED INTERNAL AUDITOR

# CIA Certification Training - Awareness Session

January, 2023







# ABOUT THE INSTITUTE OF INTERNAL AUDITORS (IIA)

- Established in 1941,
- The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Lake Mary, Florida, USA.
- The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.
- Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security.
- . IIA has local "chapters" or groups of members across the world e.g IIA



# CERTIFIED INTERNAL AUDITOR (CIA) CERTIFICATION

- As the IIA's premier designation for more than 40 years, the CIA sets the standard for excellence within the profession.
- Earning the CIA is an important step toward demonstrating your core internal audit skills and knowledge.
- The CIA accelerates your success as a credible and proficient internal auditor.
- Over 160,000 CIAs in 170+ countries awarded the designation



#### that adds immeasurable distinction with only three letters.

https://global.theiia.org/certification/CIA-Certification/Pages/CIA-Certification.aspx



## CIA EXAM FORMAT

- Part 1 Essentials of Internal Auditing (Basic internal auditing concepts, set up
  of the internal audit function and qualities internal auditors/internalaudit
  functions should possess IIA Attribute standards)
  125 questions I 2.5 hours (150 minutes)
- Part 2 Practice of Internal Auditing (managing the internal audit functionand how it should do its work - IIA Performance standards)
   100 questions I 2.0 hours (120 minutes)
- Part 3 Business Knowledge for Internal Auditing (includes four domains focused on business acumen, information security, information technology, and financial management).

100 questions I 2.0 hours (120 minutes)

https://na.theiia.org/certification/CIA-Certification/Pages/Sample-Exam-Questions.aspx



# WHEN AND WHERE CAN THE EXAM BE TAKEN

- THE EXAM IS CURRENTLY OFFERED "ON-DEMAND"
- RE-TAKE AFTER 60 DAYS
- EXAMS ARE COMPUTER BASED / RIE.
- OFFERED IN PARTNERSHIP WITH PEARSON EDUCATION
- UGANDA CENTRE IS CURRENTLY AT UNISERVE
- CANDIDATES APPROVED INTO THE PROGRAM ON OR AFTER 1
   SEPTEMBER 2019 WILL HAVE 3 YEARS TO COMPLETE THE PROGRAM.



## **EXAM ADMINISTRATION**

- The CIA exam is available through computer-based testing, allowing youto test year-round at hundreds of locations worldwide.
- CIA candidates are able to sit for exams at any IIA-authorized Pearson VUE testing center worldwide or from home/office.
- Access the Pearson VUE website to locate the testing center nearestyou and follow the instructions to schedule your exam.
- All activities related to scheduling or rescheduling an exam aremanaged directly with Pearson VUE.
- Your application and registration MUST be approved prior to schedulingyour exam part.



#### Requirements

CIA candidates must meet the following eligibility requirements:

- Education.
- Character.
- Work experience.
- Identification.

Before a candidate application can be approved, ALL documentation (proof of education, character reference, and identification) must be received and approved by The IIA's Certification staff.



#### **Education**

- Candidates must hold an Associate's degree or higher to beapproved into one of The IIA's certification programs.
- Common equivalents are a Foundation Degree, Diploma of Higher Education, Higher National Diploma, or three A-level certificates with a grade of C or higher are also acceptable.



#### **Acceptable Documents:**

- Copy of your degree, official transcripts, or A-level certificates (Ifyour name has changed since you earned your degree, you must also include your legal name change document.)
- Letter from university confirming degree
- Letter from evaluation services confirming degree level

The IIA offers an alternate path to eligibility for candidates who do not possess the minimum education requirements. (7 years verified experience in internal audit or its equivalent)



#### **Changes to Program Eligibility**

- To align with the three-part CIA exam, the CIA program eligibility window has been adjusted from 4 years to 3 years. This reflects the amount of timetypically required to complete the certification process.
- Candidates approved into the program on or after September 1, 2019 will have 3 years to complete the program. Candidates can still request a one-year extension.



#### CHARACTER REFERENCE

#### **Character Reference**

 Candidates must exhibit high moral and professional characterand must submit a Character Reference Form signed by a CIA, CGAP, CCSA, CFSA, CRMA, or the candidate's supervisor.

https://global.theiia.org/certification/CIA-Certification/Pages/Eligibility-Requirements.aspx



#### **WORK EXPERIENCE**

- Candidates may apply to the certification program and sit for exams prior to obtaining the required work experience.
- However, candidates will not be certified until the experience requirement is metwithin the program eligibility period.
- Experience for the IIA's certification programs is based on the maximum level of education achieved. The work experience requirements for the CIA program are:

Education Level	Years of Work Experience Required
Master's Degree (or equivalent)	12 months - internal auditing experience or its equivalent
Bachelor's Degree (or equivalent)	24 months - internal auditing experience or its equivalent
Associate's Degree, three A-Level Certificates, grade C or higher (or equivalent) MAT ABACUS	60 months - internal auditing experience or its equivalent

Business School

# FEES PAID TO IIA

	Member	Non- Member	Student
Application Fee	US \$115	Check website	Check website
CIA Exam Part fee (three-part exam) Part 1	US \$295	Check website	Check website
CIA Exam Part fee (three-part exam) Part 2	US \$265	Check website	Check website
CIA Exam Part fee (three-part exam) Part 3	US \$265	Check website	Check website



## FEES AND PROPOSED ROLLOUT - MAT ABACUS

- TUITION STARTS January, 2023
- TUITION WILL BE BY PART IN SERIES, LECTURES PER PART
- PRICE UGX 500,000/= TUITION ONLY
- STUDENTS WILL BUY ALL OTHER MATERIAL ONLINE THEMSELVES
- <a href="https://global.theiia.org/certification/cia-certification/Pages/CIA-Exam-Prep-Resources.aspx">https://global.theiia.org/certification/cia-certification/Pages/CIA-Exam-Prep-Resources.aspx</a>



#### **EXEMPTIONS**

FOLLOWING A M.O.U BETWEEN THE ACCA, CPA AND THE IIA, US, ACCA & CPA MEMBERS MAY OBTAIN EXEMPTIONS AND SIT ONLY 1CIA CHALLENGE EXAM IN ORDER TO EARN THE CIA CERTIFICATION



# SCIENTIA