The Institute of
Internal Auditors
Ghana

IIA GHANA NEWSLETTER

8TH EDITION

Elevating Impact

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ABOUT IIA GHANA

THE INSTITUTE OF INTERNAL AUDITORS GHANA

The IIA Ghana was formally registered in Ghana in April 2001 in accordance with the Professional Bodies Registration Decree, 1973 (NRCD 143) as a professional association dedicated to the promotion and development of the practice of intemal auditing in Ghana.

The Institute was formally inaugurated on 13 May 2005 by the then Hon. Minister of Finance & Economic Planning on behalf of His Excellency the President of the Republic of Ghana.

The Institute is a fully-fledged member institute of the Global Internal Audit family. The IIA Ghana is also a founding member of AFIA and has had its members serving on the AFIIA Governing Council. The IIA Ghana also actively pursues collaboration and partnership with sister national institutes, particularly the African institutes.

GOVERNANCE STRUCTURE

The IIA Ghana is governed by an eight-member Governing Council (the Council). The President, the Vice-President and five (5) other members are elected by members at an Annual General Meeting (AGM) for a two-year term. The Immediate Past President is an ex-officio member.

The Council is also supported by five working committees: Finance, Advocacy & Regulatory Compliance, Certification & Professional Development, Research & Publications and Chapter & Sector Relations. The Ethics & Standards committee operates as an ad hoc committee. The Council also works through other ad hoc committees as and when required. A team of staff at the Secretariat, led by the Chief Executive Officer (CEO) assists the Council to execute its mandate.

OUR MISSION

Promote and develop the practice of internal auditing in Ghana.

OUR VISION

To be the leading institute of value creation and protection.

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ABOUT IIA GHANA

THE INSTITUTE OF INTERNAL AUDITORS GHANA

CORE VALUES

1. **Integrity:-** Adhere to moral and ethical principles and demonstrate honesty and courage to act based on relevant facts.

2. **Objectivity -** Maintain impartial and unbiased attitude when performing out service.

3. **Competency -** Demonstrate and apply knowledge, skills, and abilities to fulfil our roles and responsibilities successfully.

4. **Due Professional Care -** Conform with Global Internal Audit Standards, and perform our service with diligence, judgement, and professional scepticism.

5. **Confidentiality -** Use and protect information obtained appropriately.

IIAG GOVERNING COUNCIL



Mr Joseph Dakora Zumasigee, ***CIA***
President



Mr Ebenezer Kwadwo Omari - Mireku
Vice - President



Mrs Harriet Akua Karikari - ***Immediate Past President***



Mr Martin Dornor Abayateye
Council Member



Mrs Joanna - Grace Erskine - Atadja
Council Member



Mrs Brenda Afua Konadu Mills - Pappoe, ***CIA, CRMA***
Council Member



Mrs Elizabeth Kwarteng Tei, ***CIA, CRMA***
Council Member



Mrs Stella Acheampong
Council Member

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IIA Ghana

THE INSTITUTE OF INTERNAL AUDITORS GHANA

Presents

A THREE-DAY TRAINING IN

Tools for Auditing Fraud Risk Management Processes

(Procurement Risk Management Processes - Goods Services and Works)

23 - 25 SEPT. 2024

8AM - 4PM

SUNLODGE HOTEL

IIA MEMBER	GHC 3,000.00
NON-MEMBER	GHC 3,500.00

Who should attend?

This course is targeted at people of diverse backgrounds such as Practising Internal & External Auditors, Data Analysts, Information Security Officers, Project Officers, Programme Managers and Officers, Engineers, Risks and Compliance Practioners, Senior Management Members, Fraud Examiners, Consultants, and Administrators.

For more information, Call us on
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+233 20 277 7400

Send us an Email on
Office@iiaghana.org

Elevating Impact

Anticipate

The Institute of
Internal Auditors
Ghana

2024 BOARD/ CEO/ CAE GOVERNANCE FORUM

THEME

"New Wave, New Opportunities"

MOVENPICK AMBASSADOR HOTEL, ACCRA

19 NOV, 2024 | 9AM - 4PM

Fee Per Delegate:

GHS 5,000.00

WHO SHOULD ATTEND?

Board Members, Audit Committee Members, Chief Executive Officers, Senior Management and Chief Audit Executives.

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EMOTIONAL INTELLIGENCE FOR INTERNAL AUDITORS

On 8 February 2024, the Institute of Internal Auditors (IIA) Ghana hosted an insightful and engaging webinar titled "Emotional Intelligence for Internal Auditors." The webinar was conducted via Zoom and attracted a remarkable turnout of 367 participants, reflecting the growing interest and importance of emotional intelligence in the internal auditing profession. The virtual format also allowed for interactive discussions, Q&A sessions, and real-time engagement, making the event highly dynamic and engaging.



The facilitator, Dr. Emmanuel M. Sowah, a renowned expert in the field, led the session. Dr. Sowah's extensive experience and deep understanding of emotional intelligence provided participants with valuable insights and practical strategies to enhance their professional capabilities.

Insights from the Webinar:

1. Understanding Emotional Intelligence

Dr Sowah began by defining emotional intelligence and explaining its key components, including self-awareness, self-regulation, motivation, empathy, and social skills. He emphasised that these attributes are essential for internal auditors to navigate the complex interpersonal dynamics and ethical challenges they encounter in their roles.

2. Importance for Internal Auditors

The webinar shed light on why emotional intelligence is crucial for internal auditors. Dr Sowah illustrated how emotional intelligence can enhance auditors' ability to build trust, communicate effectively, manage stress, and resolve conflicts. These skills not only improve individual performance but also contribute to the overall effectiveness and integrity of the audit function.

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EMOTIONAL INTELLIGENCE FOR INTERNAL AUDITORS

Practical Applications:

Participants were provided with practical tools and techniques to develop and apply emotional intelligence in their daily work. Dr. Sowah shared real-life examples and case studies, demonstrating how emotionally intelligent auditors can positively influence their teams, foster a collaborative work environment, and drive organisational success.

The webinar's interactive format enabled participants to pose questions and share their experiences, thereby establishing a rich learning environment. The discussions encompassed a variety of emotional intelligence-related topics, such as its impact on ethical conduct in auditing, decision-making, and leadership.

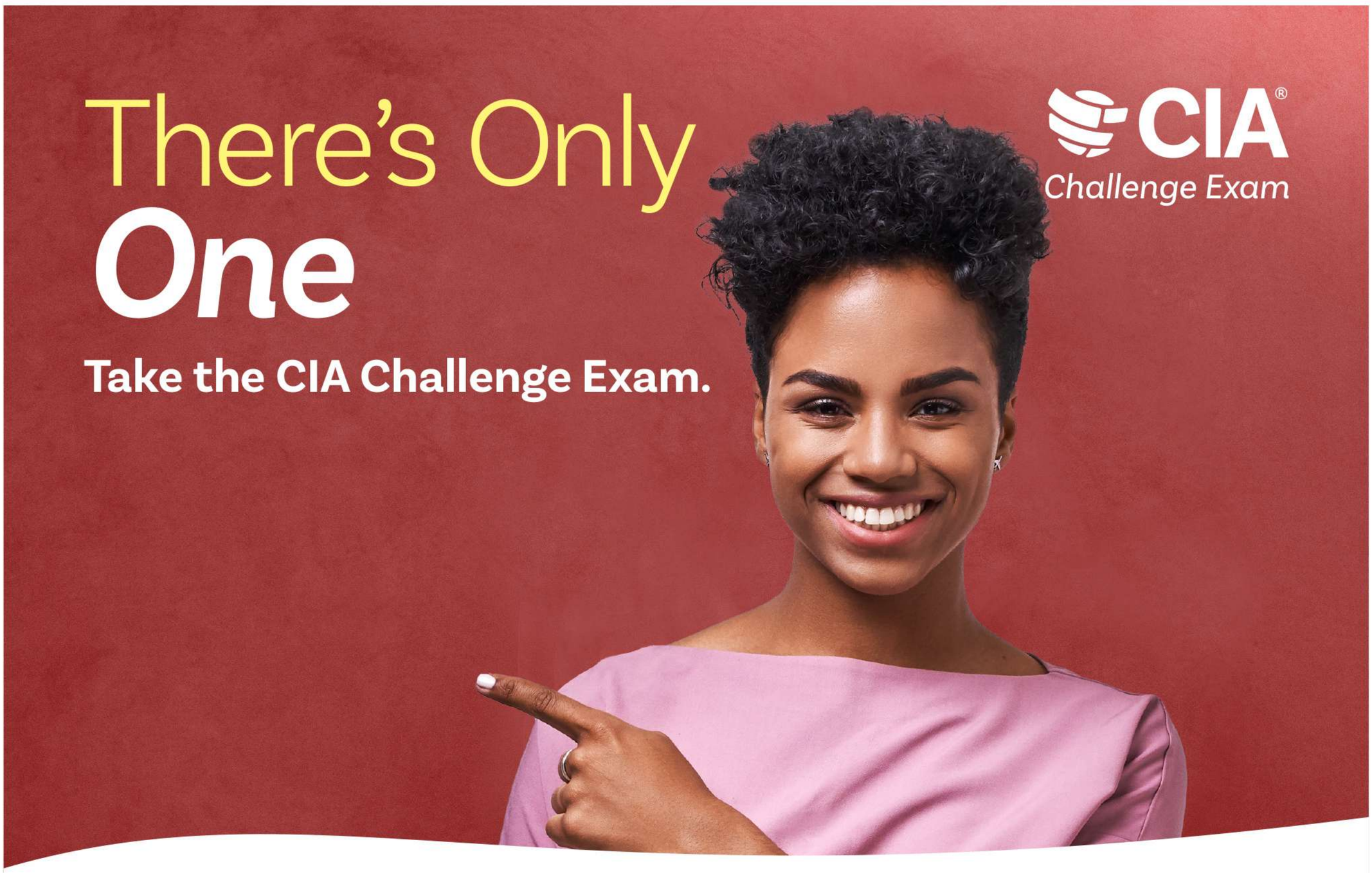
IIA Ghana is committed to providing continuous professional development opportunities for its members, and this webinar is a testament to that commitment. We anticipate the organisation of additional events of this nature in the future to assist our members to achieve professional excellence and growth.

CRMA®

Certification in Risk Management Assurance®

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CIA CHALLENGE EXAM



Limited-Time Offer

Are you a Certified Information Systems Auditor® (CISA™*) or eligible CPA/CA holder? The Institute of Internal Auditors (IIA) has the perfect solution for you to obtain the Certified Internal Auditor® (CIA®) designation through a one-part Challenge Exam.

Certified Internal Auditor (CIA): Strengthen Your Core

As The IIA's premier global designation for 50 years, the CIA sets the standard for excellence within the internal audit profession. If you are an eligible CISA™* or eligible CPA/CA holder, you can take advantage of this rare opportunity to earn the CIA® designation through an expedited process and join the more than 195,000** CIAs who have achieved this highly respected global certification.

Apply this April through September.

*CISA™ is a trademark of ISACA

Scan the QR code and **learn more.**

**Data as of 31 December 2023

Why Take the CIA Challenge Exam?

The Challenge Exam includes CIA content not already covered by your CISA™* or CPA/CA exam. This expedited process allows you to obtain the CIA® designation after successfully passing the one-part exam.

Earning the CIA® designation will elevate you among your peers and demonstrate that you are:

- A credible and trusted internal auditor.
- A stronger, more competent professional.
- Knowledgeable in organizational governance.
- Equipped for career-advancing opportunities.

The Institute of Internal Auditors

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EFFECTIVE RISK MANAGEMENT: MAKING STRATEGIES WORK – PART II





On 15 February 2024, the African Federation of Institutes of Internal Auditors (AFIIA) organised a highly anticipated webinar titled "Making Risk Management Work: Strategies for Effective Implementation Part II." This online event, held via Zoom, attracted an impressive 289 participants, demonstrating the high level of interest and engagement for the topic.

Mr. Emmanuel Johannes and Ms. Edna Massalu, both distinguished authorities in the field of risk management, were the featured speakers of the webinar. Their combined expertise offered attendees practical strategies and vital insights to improve their risk management practices.

Mr Emmanuel Johannes kicked off the session by delving into the critical aspects of risk management. He emphasised the importance of integrating risk management into the organisational culture and aligning it with overall business objectives.

Johannes highlighted the need for a proactive approach, where potential risks are identified and mitigated before they escalate into significant issues. His presentation underscored the role of internal auditors in providing assurance and advisory services that contribute to effective risk management.

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EFFECTIVE RISK MANAGEMENT: MAKING STRATEGIES WORK – PART II

Following Johannes, **Ms. Edna Massalu** took the virtual stage to discuss advanced risk management techniques and their implementation. She focused on the necessity of continuous monitoring and review of risk management processes. Massalu shared case studies and real-world examples, illustrating how organisations have successfully implemented these strategies to achieve their objectives. Her interactive session encouraged participants to think critically about their own risk management practices and consider innovative solutions to common challenges.

The interactive nature of the webinar allowed for a dynamic exchange of ideas and experiences among participants. The Q&A sessions were particularly engaging, with attendees posing insightful questions and sharing their perspectives on various risk management issues. This collaborative atmosphere fostered a deeper understanding of the subject matter and provided participants with actionable takeaways to apply in their respective organisations.

The success of this webinar underscores the importance of continuous professional development and knowledge sharing within the internal audit space. AFIIA's commitment to organising such events plays a crucial role in equipping internal auditors with the necessary skills and knowledge to navigate the complexities of risk management effectively.

Internal auditors can continue to add significant value to their organisations and contribute to robust risk management frameworks by remaining informed and adopting new strategies.

Internal Audit Practitioner

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INTERNAL AUDITORS AND CONFIRMATION BIAS: WHEN WE SEE WHAT WE WANT TO SEE

On 22 February 2024, the African Federation of Institutes of Internal Auditors (AFIIA) hosted an engaging and insightful webinar on the critical topic of "Internal Auditors and Confirmation Bias: When We See What We Want To See." The session was facilitated by Francis Milambo and was conducted on Zoom and attracted a remarkable attendance of 307 participants, showcasing the strong interest and commitment within the internal auditing professionals towards continuous professional development.



The webinar delved into the psychological concept of confirmation bias and its implications for internal auditors. Confirmation bias refers to the tendency of individuals to search for, interpret, and remember information in a way that confirms their pre-existing beliefs or hypotheses. This cognitive bias can significantly impact the objectivity and effectiveness of internal audits, leading to skewed findings and potentially overlooking critical issues.

Highlights from the Session:

1. **Expert Insights:** Francis Milambo, an esteemed professional in the field, led the session. He provided an in-depth analysis of confirmation bias, exploring its roots and how it manifests in the daily work of internal auditors.

2. **Case Studies and Examples:** The webinar featured real-life examples and case studies illustrating how confirmation bias can influence audit outcomes. These examples helped participants understand the practical implications of the bias and how it can be identified and mitigated.

3. **Interactive Discussions:** The interactive format allowed participants to engage with the facilitator and each other, sharing their experiences and strategies for overcoming confirmation bias in their work. This collaborative environment fostered a deeper understanding of the topic and encouraged the exchange of best practices.

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INTERNAL AUDITORS AND CONFIRMATION BIAS: WHEN WE SEE WHAT WE WANT TO SEE

4. **Tools and Techniques:** Participants were introduced to various tools and techniques that can help mitigate the effects of confirmation bias. These included structured audit methodologies, the use of checklists, peer reviews, and maintaining a questioning mindset throughout the audit process.

Participant Feedback: The feedback from participants was overwhelmingly positive. Many appreciated the clarity and depth of the content presented, as well as the practical advice provided. The session not only heightened awareness of confirmation bias but also equipped internal auditors with the knowledge and tools to address it effectively in their professional practice.

The session was a resounding success, underscoring the importance of continuous learning and self-awareness amongst internal audit professionals. As professionals address the challenges posed by cognitive biases, they can enhance the quality and reliability of their work, ultimately contributing to more robust and trustworthy audit outcomes.



THE 2ND AFIIA LEADERSHIP WORKSHOP IN KIGALI, RWANDA

In Kigali, Rwanda, the 2nd AFIIA Leadership Workshop convened leaders from a variety of African institutes that are affiliated to the African Federation of Institutes of Internal Auditors (AFIIA) from 22 to 24 February 2024. Representing Ghana at this significant event were Mr Joseph Zumasigee, President of IIA Ghana, and Mr Eric Obodai, CEO of IIA Ghana.



Key Issues Discussed:

1. **Leadership Capacity Building**
    - Emphasis on developing leadership skills to enhance performance and foster growth within the affiliates.
    - Discussions on the impact of effective leadership in building stronger teams and achieving organisational goals.
    - Highlighting the importance of leaders being well-connected across enterprises to create value.
2. **Leadership Capacity Building**
    - Strategies for optimising financial resources, including membership fees, training, sponsorships, and consultancies.
    - Importance of having adequate structures to support secretariat operations, including competent staff and necessary technology.
    - Utilisation of various assets and the establishment of a knowledge database to support organisational operations.

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3. Governance and Strategic Partnerships

- Analysis of board skills and competence, quality of oversight, and strategic fit of board members.
- Encouraging volunteerism and enhancing the governance culture within affiliates.
- Building strategic partnerships to leverage resources and enhance performance management maturity.

4. AFIIA Affiliates Capacity Building Strategy

- Discussion on the funding required to support AFIIA strategies and initiatives.
- Encouragement for active participation in AFIIA events and volunteering for mentorship roles.
- Promoting the importance of feedback from affiliates to the AFIIA Governing Council (GC).

5. Advocacy and Public Relations

- Importance of strategic advocacy in promoting and defending the interests of the internal audit profession.
- Objectives of advocacy efforts including policy analysis, government relations, and public awareness campaigns.
- Engagement with stakeholders, policymakers, and the public to advance the mission and objectives of AFIIA affiliates.

6. Financial Performance and Sustainability

- Review of AFIIA's financial performance and the introduction of a tiered subscription system based on the size, maturity, and financial strength of affiliates.
- Strategies to ensure sustainable income streams, including conference fees, member subscriptions, and sponsorships.
- Plans to strengthen AFIIA's financial position through improved governance, financial reporting, and stakeholder engagement.

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7. Challenges Encountered

- Issues with legislative support for internal auditing in Africa and the need for increased membership.
- Funding challenges for strategic projects and the reluctance of some affiliates to commit to AFIIA's funding model.
- Delays in subscription payments and low participation in AFIIA events.
- Absence of a permanent AFIIA Secretariat, affecting service delivery to affiliates.

The workshop provided a platform for leaders from various African institutes to share insights, discuss challenges, and develop strategies to enhance the internal audit profession across the continent. The active participation of Ghana's representatives highlighted the country's commitment to advancing internal auditing standards and practices in Africa. The resolutions and strategies discussed during the workshop are expected to significantly impact the growth and development of AFIIA and its member institutes.



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THE 2ND AFIIA LEADERSHIP WORKSHOP IN KIGALI, RWANDA







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THE 2ND AFIIA LEADERSHIP WORKSHOP IN KIGALI, RWANDA







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EXPLORING THE PERCEIVED VALUE OF INTERNAL AUDIT

On 6 March 2024, the African Federation of Institutes of Internal Auditors (AFIIA) hosted an engaging webinar focusing on "The Perceived Value of Internal Audit." The event, held via Zoom, saw the participation of 243 professionals, highlighting the significant interest and relevance of the topic within the internal audit space.



The webinar was facilitated by Mr Jean-Pierre Garitte, a renowned expert in the field of internal audit. With his extensive experience and deep understanding of the profession, Mr Garitte guided the participants through an exploration of the various facets of internal audit, particularly emphasising its perceived value in organisations.

Key Insights from the Webinar

Mr Garitte's presentation delved into the critical role that internal auditors play in enhancing organisational governance, risk management, and control processes. He discussed how the perception of internal audit's value is evolving, especially in the face of rapidly changing business environments and increasing regulatory requirements.

Key takeaways from the session included:

1. **Enhancing Organisational Credibility:** Internal audit functions contribute to building trust and credibility by ensuring that an organisation's operations are efficient, effective, and compliant with relevant laws and regulations.

2. **Risk Management:** The proactive identification and management of risks were highlighted as core strengths of internal auditors. By providing independent assessments, internal auditors help organisations navigate potential pitfalls and seize opportunities for improvement.

3. **Continuous Improvement:** Internal audit is not just about compliance; it is also about fostering a culture of continuous improvement. By identifying areas for enhancement, internal auditors drive value creation and operational excellence.

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4. **Stakeholder Engagement:** Mr Garitte emphasised the importance of effective communication and collaboration with stakeholders. He noted that by understanding and addressing the concerns of various stakeholders, internal auditors can enhance their perceived value and impact.

Interactive Discussions and Q&A

The webinar was highly interactive, with participants actively engaging in discussions and Q&A sessions. The diverse perspectives shared by the participants enriched the dialogue, providing practical insights and real-world examples of how internal audit functions can elevate their value proposition.

The AFIIA's webinar on "The Perceived Value of Internal Audit" was a resounding success, offering valuable knowledge and fostering a deeper understanding of the internal audit profession. The high level of participation and the quality of discussions underscored the growing recognition of internal audit's pivotal role in organisational success.

As the internal audit landscape continues to evolve, events like these are crucial for sharing best practices, fostering professional development, and enhancing the overall value that internal auditors bring to their organisations. We look forward to more such enriching sessions in the future.

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EMPOWERING WOMEN TO TRANSFORM THE WORLD







On the 8 March 2024, a significant event took place, highlighting the vital role of women in shaping and transforming our world. The webinar, organised by the African Federation of Institutes of Internal Auditors (AFIIA), was a remarkable gathering of thought leaders and professionals, centered around the theme: "The Role of The Woman in Transforming The World." The key speakers were as follows:

- Dr. Lesedi Lesetedi
- Ms. Sherry Ann Rodriguez
- Dr. Aissatou T. D. Ndiaye
- Mrs. Joyce P. Sundano
- Mrs. Ruth Doreen Mutebe Nseko

The webinar featured an impressive lineup of speakers, each bringing a wealth of knowledge and experience to the discussion.

- **Dr. Lesedi Lesetedi** opened the session with a compelling presentation on the historical contributions of women in various sectors and emphasised the need for continued support and opportunities for women to lead.

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EMPOWERING WOMEN TO TRANSFORM THE WORLD

- **Mrs. Joyce P. Sundano** provided insights into the role of women in governance and policymaking, advocating for increased representation of women in leadership positions across all levels of government.

- **Mrs. Ruth Doreen Mutebe Nseko** concluded the presentations by exploring the economic impact of women's contributions, illustrating how women's participation in the workforce drives innovation and growth.

The webinar saw active participation from 324 attendees, who engaged with the speakers through thought-provoking questions and interactive discussions. The Zoom platform facilitated a seamless and dynamic exchange of ideas, fostering a sense of space and shared purpose among participants from diverse backgrounds.

Insights and Reflections

The overarching message of the webinar was clear: women play an indispensable role in transforming societies and driving progress. The speakers underscored the importance of creating environments that support and nurture female talent, ensuring that women have the tools and opportunities needed to excel and lead.

Conclusion

The webinar was an impactful, leaving participants inspired and motivated to champion the cause of gender equality in their respective fields. As we continue to celebrate and empower women, events like these serve as crucial platforms for dialogue, learning, and collective action towards a more inclusive and equitable world.

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CONTEMPORARY CYBER SECURITY ESSENTIALS FOR AUDITORS



The Institute of Internal Auditors (IIA) Ghana successfully organised a comprehensive training workshop from 25 - 27 March 2024. Held at the Sunlodge Hotel in Tesano, Accra, this event was designed to enhance the knowledge and skills of internal auditors and other professionals interested in cyber security.

The workshop, themed **"Contemporary Cyber Security Essentials for Auditors,"** brought together experts and participants to delve into the intricacies of cyber security in the modern auditing landscape.

For Internal Audit Practitioners, the training aimed to:

- Equip them with the ability to understand emerging cyber-security threats.
- Provide insights into cyber-security fraud risks.
- Teach how to incorporate digital forensics techniques into audit processes.
- Help recognise the root causes of fraud and white-collar crimes.
- Enable planning of risk-based cyber-security assurance and advisory engagements.
- Detect potential fraudulent financial activities using digital forensics.
- Effectively communicate outcomes of cyber-security engagements.
- Monitor and evaluate the effectiveness of cyber-security controls

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CONTEMPORARY CYBER SECURITY ESSENTIALS FOR AUDITORS

For Other Practitioners, the focus was on:

- Assessing cyber-security risks.
- Understanding methodologies of cyber-security controls.
- Implementing and monitoring these controls.
- Identifying methodologies of fraud prevention, detection, and correction.

Facilitators and Participants

The workshop was facilitated by esteemed resource persons from e-Crime Bureau, including:

- Mr. Philip Debrah Danquah
- Mr. Joseph Quaye
- Mr. Clement Anane
- Mr. Isaac Boye

With 76 participants in attendance, the training attracted a diverse group of internal audit practitioners and non-internal auditors interested in enhancing their cyber-security knowledge.

Training Content and Scope

The programme covered critical areas, including the following:

- Cyber Security from the Internal Audit Perspective: Addressing the role of internal auditors in cyber security.
- Components of Cyber Security: Detailed discussions on various aspects and layers of cyber security.
- Cyber Security Standards, Law, and Regulations: Understanding the legal and regulatory framework surrounding cyber security.
- Risk Assessment and Audit Frameworks: Learning to evaluate risks and implement effective audit frameworks.
- Digital Forensics Techniques: Incorporating digital forensic methodologies into auditing processes.

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CONTEMPORARY CYBER SECURITY ESSENTIALS FOR AUDITORS

Training Outcome and Impact

Over the three-day duration, participants earned 21 CPE (Continuing Professional Education) credits, enhancing their professional development and readiness to tackle cyber-security challenges. The workshop not only provided theoretical knowledge but also practical insights and techniques, ensuring that participants could apply what they learned in their respective roles.

The IIA Ghana remains committed to providing valuable training and development opportunities to its members and other professionals. This workshop is a testament to our dedication to equipping auditors with the necessary tools and knowledge to excel in a rapidly evolving digital landscape.



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CONTEMPORARY CYBER SECURITY ESSENTIALS FOR AUDITORS



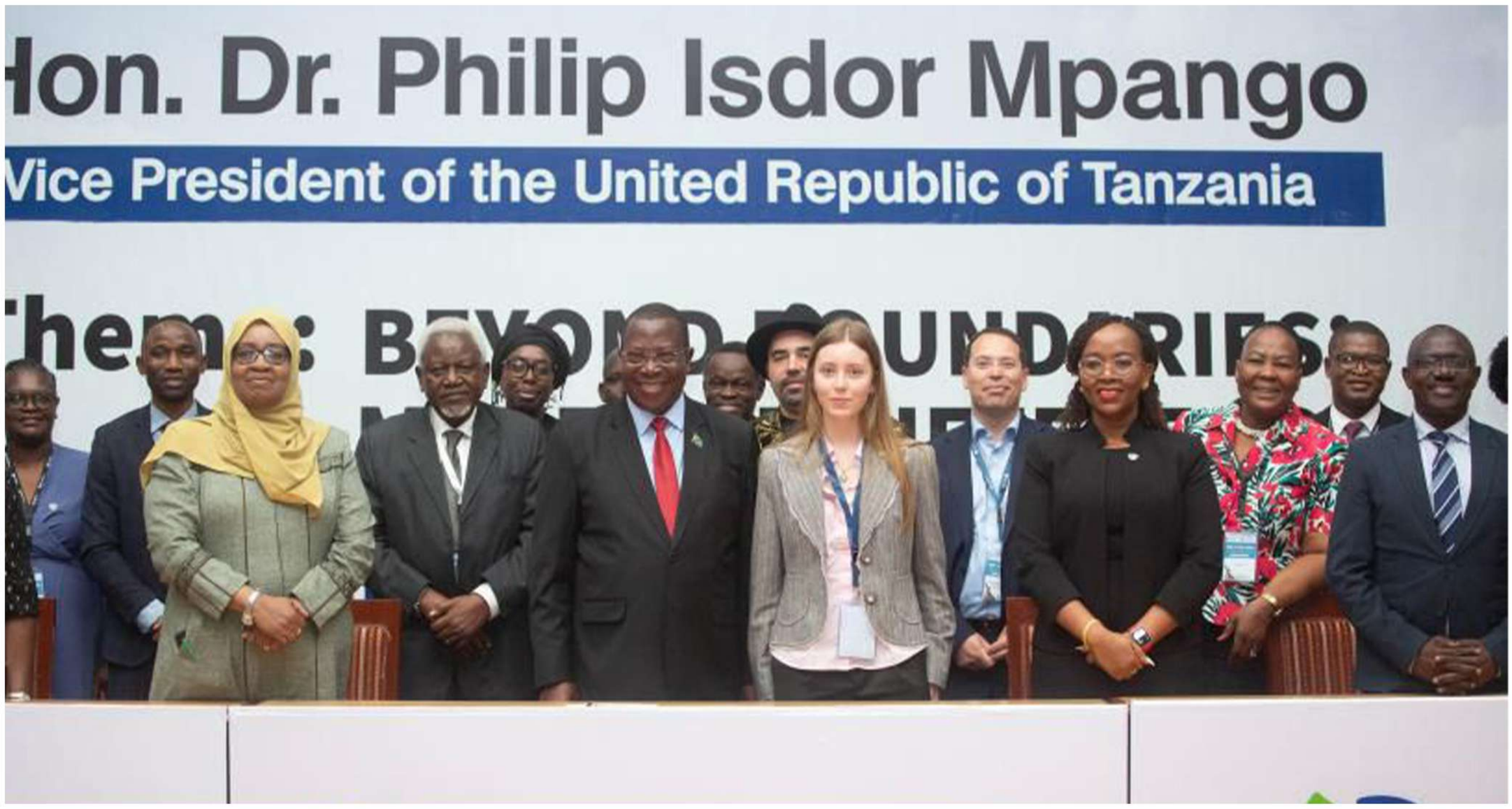




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10TH AFIIA CONFERENCE

BEYOND BOUNDARIES: MAKE THE DIFFERENCE



From 15 to 19 April 2024, the African Federation of Institutes of Internal Auditors (AFIIA) hosted its much-anticipated annual conference in the vibrant city of Arusha, Tanzania, at the Arusha International Conference Centre (AICC). This year's theme, "Beyond Boundaries: Make The Difference," encapsulates the conference's goal of pushing the limits of the internal auditing profession and making a substantial impact in various sectors.

Key Highlights

The conference had an array of insightful sessions led by a stellar lineup of speakers. Attendees had the privilege to learn from the following:

- **Sally-Anne Pitt,** IIA Global Board Chairman, who shared her visionary perspective on the future of internal auditing.
- **Anthony Pugliese,** IIA President and CEO, bringing his extensive expertise on global auditing standards and practices.

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10TH AFIIA CONFERENCE
BEYOND BOUNDARIES: MAKE THE DIFFERENCE

- **Prof. P.L.O Lumumba,** a renowned consultant from Lumumba & Lumumba Advocates and the PLO Lumumba Foundation, for profound insights on governance and leadership.
- **Dr Zeila Njeza,** President of IIA Tanzania, who delved into region-specific challenges and opportunities within the auditing profession.

Educational Value

Participants earned a significant 32 CPE (Continuing Professional Education) credits, enhancing their professional development and keeping them abreast of the latest trends and practices in internal auditing. This was an excellent opportunity for auditors to not only gain knowledge but also network with peers and thought leaders from across the continent.

Participation from Ghana and Recognition

IIA Ghana is proud to announce that 144 participants from Ghana attended this landmark event. This strong representation underscored the commitment of Ghanaian internal auditors to continuous learning and professional growth. Our delegation undoubtedly benefited from the diverse perspectives and innovative ideas presented at the conference. IIA Ghana won an award in recognition of the outstanding attendance at the conference.

The IIA Ghana delegates won the dancing competition at the Gala night during the AFIIA Conference in Rwanda.



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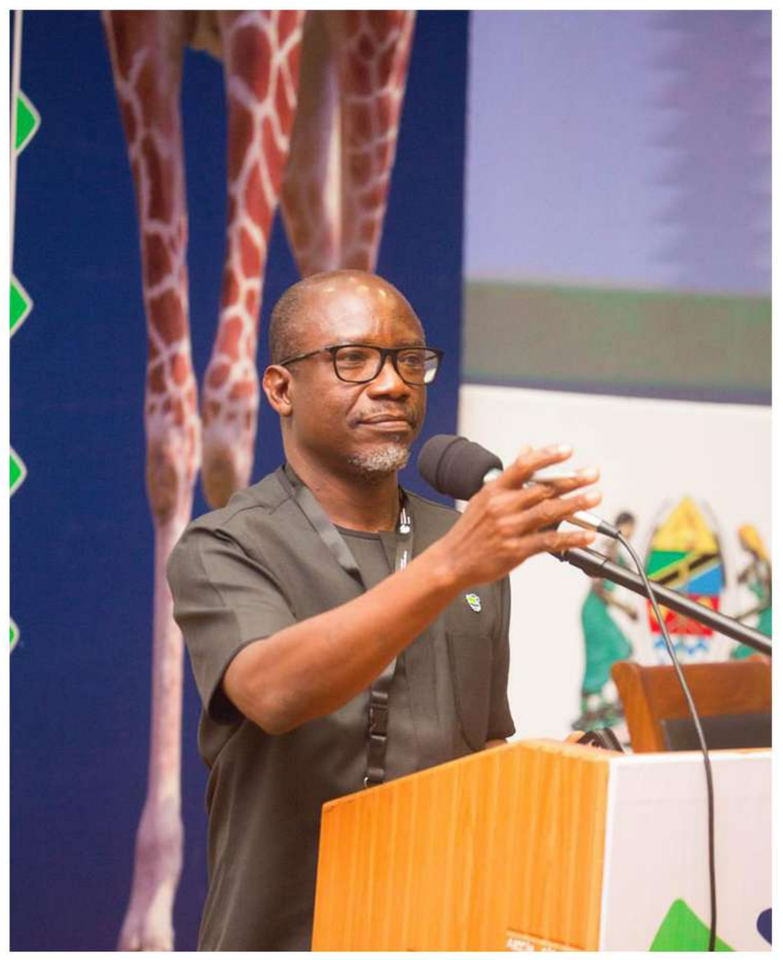
10TH AFIIA CONFERENCE

BEYOND BOUNDARIES: MAKE THE DIFFERENCE













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Success is measured by the impact you make.

The Internal Audit Practitioner designation supports **new auditors** as they take the first step on their internal audit career journey, and their pursuit of becoming a Certified Internal Auditor® (CIA®). A designation signifies you possess internal audit aptitude and foundational knowledge of the *Standards*.

- Enjoy less restrictive education and employment requirements.
- Understand and align with The IIA's *Standards*.
- Follow the pathway to becoming a CIA.
- Demonstrate internal audit aptitude.

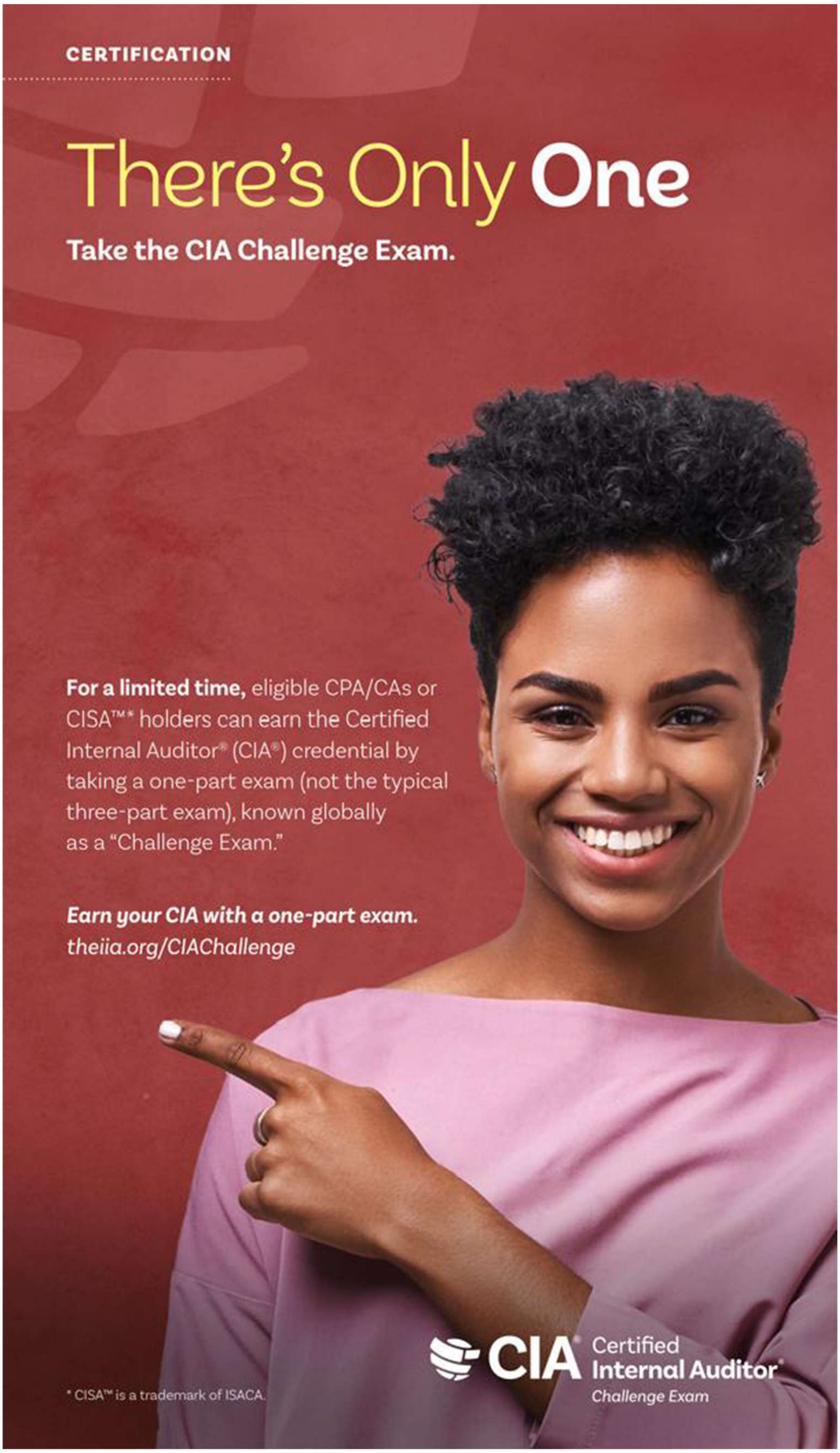
Program Overview:
- 5 domain areas dealing with a set of IIA *Standards*
- 2-hour, 1-part examination
- 3 years to enroll in the CIA program

Internal Audit Practitioner → CIA®

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