



Certification in Control Self-Assessment®



## *Program Information for Candidates*



The Institute of  
Internal Auditors

# CCSA: Facilitate Change

Beginning in the 90s, the concept of control self-assessment (CSA) emerged globally and grew into a truly innovative specialty area that today is highly regarded and widely accepted. In 1999, The Institute of Internal Auditors (IIA) introduced the Certification in Control Self-Assessment® (CCSA®), giving practitioners validation of their knowledge of the various aspects of CSA as well as the confidence to facilitate organizational change.

The CCSA exam, offered twice a year in May and November, explores your knowledge of CSA fundamentals, process, and integration. The study process assists you in honing your CSA knowledge; takes you through a review of related topics such as risk, controls, and business objectives; and generally primes you for CSA practice. Program candidates must also complete education, work experience, and facilitation requirements.

Whether you are a new convert to CSA or a seasoned practitioner, certification offers benefits – by laying the groundwork for CSA practice and by further verifying your capabilities. The CCSA designation increases your credibility with clients, senior management, and prospective employers by demonstrating your knowledge, training, and experience, in CSA.

Facilitate change. Become a CCSA and join the growing number of individuals that have achieved this specialty certification!

## The IIA Board of Regents

### CHAIRPERSON:

A. J. Hans Spoel, CIA, CCSA, CGAP, CA  
Alcatel S.A.  
France

### VICE-CHAIRPERSON:

Kurt Riedener, CIA, CISA, FLMI  
Metropolitan Life Insurance Company  
United States

### MEMBERS:

Guillermo Rosas Barragan, CIA, CCSA  
ERA 2000, S.A. de C.V.  
Mexico

Joyce Drummond-Hill, CIA, CCSA, CGAP, MIIA, FIIA  
HM Prison Service  
England

Wendy Fu, CIA, ACCA  
Wal-Mart China  
People's Republic of China

Jerry C. Gose, CIA, CCSA, CGAP, CMA, CISA  
Union Pacific Corporation  
United States

Chen-en Ko, Ph.D., CIA, CMA, CPA  
National Taiwan University  
Taiwan

John A. Servage, CIA, CCSA, CISA, CMA  
Alberta Blue Cross  
Canada

Alan N. Siegfried, CIA, CCSA, CGAP, CFSA, CPA,  
CISA, CBA, CCP  
Ernst & Young LLP  
United States

## Certification Department

E-mail: [certification@theiia.org](mailto:certification@theiia.org)  
Phone: +1-407-937-1323  
Fax: +1-407-937-1101  
Online: [www.theiia.org](http://www.theiia.org)





## Certification in Control Self-Assessment®

### What is CCSA?

The Certification in Control Self-Assessment is the specialty certification for practitioners of control self-assessment (CSA), offered globally by The Institute of Internal Auditors. The CCSA certification program identifies the skill sets needed by successful practitioners of CSA, measures understanding of CSA, and provides guidance for CSA initiatives.

To receive the CCSA designation, practitioners must satisfy educational, professional work experience, and facilitation experience/training requirements and successfully complete the CCSA exam. The exam probes candidates' knowledge of CSA fundamentals, process, and integration. In addition, it tests candidates' understanding of important related topics such as risk, controls, and business objectives.

### Added Value for CSA Practitioners

In studying for the CCSA exam, practitioners encounter a training ground for CSA performance. Candidates at any CSA experience level can benefit from comprehensive review of CSA principles and techniques. Gaining the required knowledge of areas such as risk and control models, often considered the realm of

auditors only, exposes CSA practitioners from all backgrounds to concepts that are vital in effectively using CSA to help clients achieve their objectives.

Earning the CCSA designation adds value in other ways as well. Clients and senior management can feel more confident of a CCSA's understanding of the CSA process. Prospective employers can be offered clear evidence of CSA knowledge and training.

### Professional Recognition Credit: CCSA as a Specialty Certification for Internal Auditors

CSA draws practitioners from various fields, including internal audit. Internal auditors may specialize in CSA, often implementing CSA through the audit program. To recognize this specialization, The IIA's Board of Regents has approved the CCSA designation for Professional Recognition Credit for Part IV of the Certified Internal Auditor® (CIA®) examination. CIA candidates who have successfully completed the CCSA exam are eligible to receive credit for Part IV of the CIA exam. Information on applying for Professional Recognition Credit is available in the CIA program guide or on The IIA's Web site.

## Table of Contents

Program Requirements and Conditions .....	1
About the CCSA Exam.....	3
Registration, Fees, and Schedules .....	4
Exam Administration.....	5
Exam Application .....	6
Job & Industry Codes.....	7
Exam Sites .....	8
IIA Affiliates .....	9
Character Reference Form.....	10
Work Experience Verification Form .....	11
Facilitation Validation Forms .....	12

# Program Requirements and Conditions

By applying to become a candidate in the CCSA program, an individual agrees to accept the conditions of the program. These include requirements regarding eligibility, exam confidentiality, ethics, and continuing professional development, along with other conditions enacted by The IIA's Board of Regents or Certification Department.

## Eligibility Requirements

CCSA candidates must meet the following eligibility requirements for education, character, work experience, and facilitation experience/training:

### Education

CCSA candidates must have a bachelor's (four-year) degree or equivalent. A minimum of two years of post-secondary education with an accredited organization plus three years of general business experience may be substituted for a bachelor's degree in the CCSA program. Copy of degree or transcripts must accompany application.\*\*

### Character Reference

CCSA candidates must exhibit high moral and professional character and must submit a character reference signed by a CCSA, an individual with another IIA certification, or the candidate's supervisor. (Refer to page 10 for form.) Character reference must accompany application.\*\*

### Work Experience

CCSA candidates must obtain one year of control-related business experience, such as CSA, auditing, quality assurance, risk management, or environmental auditing. Work experience must be verified by a CCSA, an individual with another IIA certification, or the candidate's supervisor. (Refer to page 11 for form.) Experience verification may accompany application or be submitted later.\*\*

### Facilitation Experience/Training

CCSA candidates must obtain at least seven hours of acceptable facilitation experience or at least 14 hours of acceptable facilitation training. To be considered acceptable, facilitation experience or training must meet the guidelines listed on the facilitation validation form. (Refer to page 12 for form.) Validation of facilitation experience/training may accompany application or be submitted later.\*\*

### Special Consideration for CIAs, CGAPs, or CFSAs

Based on previously met requirements, individuals who hold the CIA, CGAP, or CFSA designations are assumed to have met the education, character, and experience requirements of the CCSA program. These individuals will only be required to submit proof of facilitation experience/training in order to meet the eligibility requirements to sit for the CCSA exam. (Individuals who are candidates in the CIA, CGAP, or CFSA programs are not exempt from submitting CCSA eligibility information.)

*\*\*The education and character requirements must be met before a candidate will be allowed to take the CCSA exam. The experience and facilitation requirements may be met before or after taking the CCSA exam, but must be completed before a candidate can become certified and use the CCSA designation.*





### **Confidentiality**

The CCSA exam is a nondisclosed examination. Candidates in the CCSA program agree to keep the contents of the CCSA exam confidential and therefore may not discuss the specific exam content with anyone except The IIA's Certification Department. Unauthorized disclosure of exam material will be considered a breach of the Code of Ethics and could result in disqualification of the candidate or other appropriate censure.

### **Ethics**

CCSA candidates agree to abide by the Code of Ethics established by The IIA. The Code of Ethics is available on The IIA's Web site or by contacting The IIA's Customer Service Center.

### **Continuing Professional Education**

Upon certification, CCSAs will be required to maintain their knowledge and skills and stay abreast of improvements and current developments in control self-assessment. CCSAs must acquire 40 hours of Continuing Professional Education (CPE) every two years and report these hours in compliance with CPE reporting requirements. To acknowledge the study time required to successfully complete the CCSA exam, the CPE requirement is waived for the year the exam is passed and for the subsequent year. More information on CPE requirements and reporting is available on The IIA's Web site.

### **Regarding IIA Membership**

An individual does not have to be a member of The IIA in order to become a CCSA or a CCSA candidate. However, CCSAs must agree to abide by The IIA's Code of Ethics, and CCSAs practicing as internal auditors must comply with The IIA's *Standards for the Professional Practice of Internal Auditing*.

IIA membership provides access to exclusive member resources, up-to-date information on current issues, a network of more than 77,000 members in more than 230 affiliates worldwide, professional standards, certification, research, and education. In order to provide an additional forum for CSA practitioners, The IIA has developed the CSA Center, which serves as a network and communication clearinghouse for CSA guidance and training opportunities.

# About the CCSA Exam

## Exam Content

The CCSA exam covers the following domains:

CSA Fundamentals	5-10%
CSA Program Integration	15-25%
Elements of the CSA Process	15-25%
Business Objectives and	
Organizational Performance	10-15%
Risk Identification and Assessment	15-20%
Control Theory and Application	20-25%

Candidates are advised to review the detailed topic outline, available on The IIA's Web site or by contacting The IIA's Customer Service Center.

## Exam Format

The CCSA exam is offered semi-annually in a paper-and-pencil format in May and November at IIA affiliate exam sites globally. The 125-question exam is available in English and requires the candidate to complete the exam in 3½ hours.

Exam questions are all multiple-choice (objective) with four answer choices, and candidates must select the single best answer to each question. Some of the exam questions are included for research purposes only and do not affect the candidate's score. These research questions are not identified, so candidates should answer all questions to the best of their ability. The use of research questions benefits CCSA candidates by allowing The IIA to include only pre-tested, statistically valid questions in scoring the CCSA exam.

## Exam Nondisclosure

The CCSA exam is a nondisclosed examination, which means that current exam questions and answers will not be published or divulged. Candidates' question booklets must be turned in with their answer sheets at the conclusion of the examination.

## Sample Questions

In order to give candidates an understanding of the types of questions that typically appear on the CCSA exam, a small number of sample questions are provided on The IIA's Web site: [www.theiia.org](http://www.theiia.org).

## Studying for the CCSA Exam

To assist candidates in preparing for the CCSA exam, a list of reference materials is provided on The IIA's Web site.

## Exam Performance Awards

Awards will be conferred on an annual basis to candidates who achieve outstanding exam performance.



# Registration, Fees, and Schedule

## Registration Information

### Initial Registration and Application

Potential candidates must complete and sign the CCSA Examination Application Form on page 6 and submit it to The IIA by fax or mail, along with the appropriate fees and documentation outlined on the application.

Verification of professional experience may accompany the application or be submitted later when criteria have been met. (Refer to page 11 for form.)

Note: The IIA cannot guarantee a candidate's right to sit for the examination if the above procedures are not followed. The exam fee will be refunded to candidates who are denied entrance into the program.

### Examination Site Information

Candidates should choose the most convenient location from the exam site listing on page 8 and enter the appropriate site number on their application. The IIA makes every attempt to accommodate site requests. In the event that the requested site is not available, The IIA will assign candidates to the nearest available site. If the assigned site is not acceptable and the candidate chooses not to sit for the exam, the exam fees will be refunded.

### Authorization Letter

Approximately three weeks before the exam date, candidates will receive an authorization letter with a candidate identification number, the exam site number and address, the date and time to report to the site, and the time the exam will begin and end. This letter is needed for admission to the exam site.

Candidates should review the letter for accuracy. Any errors or questions should be reported to The IIA's Certification Department at +1-407-937-1323 or e-mail:

certification@theiia.org. When contacting The IIA, please refer to the candidate identification number. Any candidate who has not received an authorization letter two weeks before the examination date or who has lost this letter should contact The IIA immediately.

### Reapplication

In order to retake the exam, candidates must reapply by completing the registration form that accompanies the grade letter or by contacting The IIA's Customer Service Center at +1-407-937-1111. The candidate must also pay the appropriate examination fee.

## Exam Fees and Schedule

### Exam Fees

The CCSA exam is a prepaid event and all fees are due at the time of registration.

### CCSA Exam Fees\*

Exam Fee US \$225  
(for candidates initially enrolling in the CCSA program)

### Deferral/Cancellation/Change Fee

By Registration Deadline	No charge
After Registration Deadline	US \$25
Within One Week of Exam	US \$225
No-Show Fee	US \$225

\*Fees are subject to change without notice.

### Fees/Process for Deferrals, Changes, Cancellations, and No-Shows

Candidates must notify The IIA in writing (via mail, fax, or e-mail) in order to make modifications to their registration, such as changing examination sites, deferring to sit for a later examination, or cancelling the registration. Payment of any required fees is due at the time the modification is made, and modifications will not be accepted without appropriate payment.

Deferrals, changes, or cancellations may be made at no cost if written notice is received by the registration deadline (March 31 for the May exam and September 30 for the November exam), although a US \$25 processing fee will be charged for any refunds. A US \$25 fee is required for deferrals, changes, or cancellations received after the deadline. Beginning on the Wednesday of the week before the examination, the full exam fee will be forfeited for all deferrals, cancellations, and no-shows.

Any unused monies will be held in the candidate's account pending further instructions. Monies left in the account after a candidate's eligibility period expires are subject to forfeiture.

Note: Grades may be withheld pending payment of any outstanding fees.

### CCSA Exam Schedule\*

Exam Deadline	Registration/Application	Exam Dates
November 2002	Sept. 30	Thurs., Nov. 21
May 2003	March 31	Thurs., May 15
November 2003	Sept. 30	Thurs., Nov. 20
May 2004	March 31	Thurs., May 20
November 2004	Sept. 30	Thurs., Nov. 18

Examination times for dates indicated:

1:30–5:00 p.m. (13:30–17:00)

\*Dates are subject to change.

# Exam Administration

## Admission to the Examination

To be admitted to the exam site, a candidate must have:

- An authorization letter.
- A valid photo identification.

## Items Allowed at the Examination Site

A nonprogrammable six-function calculator with only addition, subtraction, multiplication, division, square root, and percentage functions can be used during the examination. Calculators with additional functions (other than numerical memory) will not be allowed. Candidates must supply their own pencils and calculators. No other items, paper, food, or drinks are allowed at the examination site.

## Concerns Regarding Questions

Candidates who have concerns regarding exam questions or the testing experience should submit their comments by fax: +1-407-937-1313 or by e-mail: [certification@theiia.org](mailto:certification@theiia.org). These comments must be received within 96 hours of completion of the exam so that they will be available to the Board of Regents for review before grading begins. Comments on exam questions must identify the general content of the question and briefly outline any perceived flaw. Candidate input will be gratefully acknowledged and considered in the evaluation of the exam and testing program.

## Examination Grading Process

The Board of Regents and Certification Department staff strive to maintain fairness and consistency in grading the CCSA exam. Exam papers are graded using an optical scanner, and any irregularities are researched. In addition, the grading process includes both a pre-exam review of the suggested responses and a post-exam review of the statistical performance of exam questions. Based on this review, appropriate scoring modifications may be made to compensate for seriously flawed questions, and adjustments may be made to the grading scale for exams that are more difficult than expected.

## Passing Score

Statistical information from pre-tested questions is used to maintain comparable difficulty among versions of the CCSA exam. Because the exact number of questions required to pass the exam may be adjusted slightly from one exam to another, all raw scores are converted onto a reporting scale of 250 to 750 points, in order to ensure a common standard. A scaled score of 600 points or higher is required to pass the CCSA exam. (A scaled score of 600 would be the equivalent of achieving 75 percent correct on an exam of appropriate difficulty.)

## Examination Results

Grades will be mailed by June 15 for May exams and December 15 for November exams. Requests for copies of grade letters will be processed two weeks after grade release. Access to grade information is limited to the Certification Department, and actual grades cannot be released by telephone. Certificates will be mailed directly to the local IIA affiliate for presentation to successful candidates.

## Requests for Regrading

Given the review process outlined above, changes to candidates' scores are not possible after grades are released. Regrades are not available.

## Eligibility Period

The IIA's approval of a candidate's CCSA application and eligibility allows the candidate to participate in the CCSA program for two years from the date that the application is approved. In addition, each time a candidate sits for the exam, the eligibility period is extended two years from the date of the last exam taken. A candidate's eligibility expires only if the candidate does not take the exam within any two-year period.



# CCSA® Examination Application Form

NAME: \_\_\_\_\_  
Last Name First Name Middle Name or Initial

Prefix (Mr., Mrs., Ms.): \_\_\_\_\_ Suffix (Jr., Sr., III, other): \_\_\_\_\_ Nickname: \_\_\_\_\_

## IIA Membership/Customer Information:

Are you a member or prior customer of The Institute of Internal Auditors?

Yes ID#: \_\_\_\_\_  No

Are you a member of The IIA's CSA Center?  Yes  No

## Organization:

Title: \_\_\_\_\_

Business Address: \_\_\_\_\_

City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Country: \_\_\_\_\_ ZIP/Postal Code: \_\_\_\_\_

Business Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

Job Code (see listing on page 7): \_\_\_\_\_ Industry Code (see listing on page 7): \_\_\_\_\_

## Home Address:

City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Country: \_\_\_\_\_ ZIP/Postal Code: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Send all IIA Mail to:  Home  Office

Date of Birth: \_\_\_\_\_ Gender:  Male  Female Mother's Maiden Name: \_\_\_\_\_

## IIA Affiliate (Chapter/Institute) (see listing on page 9):

Affiliate Code: \_\_\_\_\_ City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Country: \_\_\_\_\_

## Examination Site (see listing on page 8):

Code: \_\_\_\_\_ City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Country: \_\_\_\_\_

## Examination Date for which you are applying:

May  November Year: \_\_\_\_\_

Special Offering: \_\_\_\_\_

## Country in Which You are Based:

\_\_\_\_\_

## Education:

Highest degree attained: \_\_\_\_\_

Year awarded: \_\_\_\_\_

(Copy of degree or transcripts must accompany application.)

## Certifications Attained:

(Check as many as appropriate.)

- CIA
- CGAP
- CFSA
- CPA Country: \_\_\_\_\_
- CA Country: \_\_\_\_\_
- CMA (US)
- CMA (Canada)
- CGA
- CISA
- Other: \_\_\_\_\_

## Years of:

CSA experience: \_\_\_\_\_

Control-related business experience: \_\_\_\_\_

General business experience: \_\_\_\_\_

## Current Occupation:

- CSA practitioner (in audit)
- CSA practitioner (elsewhere in the organization)
- CSA practitioner (consultant)
- Audit executive/management/staff
- Other (specify): \_\_\_\_\_

## Number of Employees in Your Organization:

- Less than 1000
- 1001-5000
- 5001-10,000
- Over 10,000

Number of professionals in your organization who are involved in conducting CSA: \_\_\_\_\_

## Special Conditions:

Check here if you need accommodations for a special condition (such as a disability). Include a separate letter stating what type of accommodations you require.

## Total Fee Enclosed:

Application will not be processed without appropriate payment. Prices are subject to change.

US \$225/Exam Fee  US \$175 Retest Fee

For Canadian sites, include GST/HST tax in the total fees paid (see page 8).

GST # R124590001

U.S. Federal ID#: 13-5532538

Wire Transfers: Account #:1330059799

Routing #:063100277

Check or money order enclosed.

For checks drawn on banks outside the U.S. and Canada, add US \$30 bank collection charge.

Charge to my:

VISA  MasterCard  American Express

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## Certification:

By completing and submitting this form, I certify that I have read and will abide by the provisions of The IIA's Code of Ethics, and accept all conditions of the CCSA program.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Check here if you **do not** want your name included on mailing lists other than IIA mailings.

Check here if you **do not** wish your e-mail address used for IIA communications.

Please submit application along with evidence of completion of the eligibility requirements of the CCSA program. (Refer to page 2 for details.)

Must accompany application:

- Proof of education
- Character reference

May accompany application or be sent later:

- Work experience verification
- Facilitation experience/training validation

Please mail or fax application and other required documents to:



P.O. Box 281196  
Atlanta, GA 30384-1196 U.S.A.  
FAX: +1-407-937-1101

# Job and Industry Codes

## Job Codes

Select the position that best describes your role and function (not necessarily your exact title) in your organization. Enter the appropriate number in the job code section of the application.

**200 Chief Audit Executive**—I am the most senior auditing officer for the organization with ultimate responsibility for the entire internal auditing function.

**210 Director of Auditing**—I am the chief auditor authorized to direct a broad, comprehensive program of internal auditing within my organization.

**220 Audit Manager**—I administer the internal auditing activity of an assigned location within the general guidelines provided by the director of auditing.

**230 Audit Staff**—I conduct, or assist in conducting, reviews of assigned organizational and functional activities.

**245 IT Audit Director**—I am head of the IT auditing activity within my organization.

**250 IT Audit Manager**—I administer the IT auditing activity of an assigned location within the general guidelines provided by the director of auditing.

**260 IT Audit Staff**—I conduct, or assist in conducting, reviews of assigned organizational and functional activities related to IT auditing.

**275 Audit Services Contractor**—I offer internal audit services on a contracted basis.

**280 External Public Accountant**—I am a practicing public accountant, chartered accountant, etc.

**300 Corporate Management**—I am a corporate officer, CFO, CIO, CEO (and do not qualify under another job code above).

**310 Educator**—I am principally employed as an educator at a college or university (Ph.D., DBA, EdD, etc.).

**320 Student**—I am pursuing a degreed program at a college or university (including doctoral candidates) on a full-time basis.

**330 Retired**—I am retired from active employment (otherwise refer to another job code).

**340 Audit Committee Member**—I am an audit committee member of a corporate board of directors (and do not qualify under another job code above).

**350 Management Consultant**—I am primarily an independent consultant with an interest in internal auditing (otherwise refer to another job code).

**360 Other**—Specify title or job description.

## Industry Codes

### AGRICULTURE, FORESTRY, & FISHERIES

0100 Agricultural, forestry, fisheries, production/services

### MINING

1000 Mining  
1300 Oil and gas extraction

### CONTRACT CONSTRUCTION

1500 Construction

### MANUFACTURING

2000 Food/kindred products  
2100 Tobacco manufacturers  
2200 Textile mill products/apparel  
2400 Lumber/wood products (incl. furniture/fixtures)  
2600 Paper and allied products (incl. printing/publishing)  
2800 Chemicals  
2830 Drugs and research  
2840 Petroleum refining and related industries  
3010 Rubber and plastics products  
3100 Leather, stone and glass products  
3300 Primary metal industries  
3400 Fabricated metal products (including nonelectric machinery)  
3500 Industrial and commercial machinery  
3510 Aerospace  
3520 Computers and related devices/equipment  
3600 Electrical machinery, electronic equipment and supplies  
3700 Transportation equipment  
3800 Scientific, photographic, medical goods

3900 Miscellaneous manufacturing industries

### TRANSPORTATION, COMMUNICATIONS, & UTILITY SERVICES

4000 Land transportation  
4400 Water transportation  
4500 Air transportation  
4700 Other transportation services  
4800 Communication services  
4810 Telecommunications  
4900 Electric/gas/sanitary services  
4910 Gas services  
4920 Gas and electric services  
4930 Sanitary services

### WHOLESALE & RETAIL TRADE

5000 Wholesale trade  
5300 Retail trade  
5800 Eating and drinking places

### FINANCIAL, INSURANCE, & REAL ESTATE

6000 Banking & financial institutions  
6030 Nonbanking bank services (e.g., leasing)  
6040 Thrift and savings and loan organizations  
6100 Credit unions  
6130 Other credit agencies  
6200 Security and commodity services  
6300 Insurance carriers, agents, services  
6500 Real estate services  
6700 Holding/investment companies

### SERVICES

7000 Hotels/lodging services  
7200 Personal/social services  
7300 Contracted audit services

7310 Management consultants  
7320 Information technology services  
7330 Executive placement services  
7500 Repair services  
7600 Gaming/lottery  
7800 Motion pictures/amusement & recreational services  
8000 Health services  
8100 Legal services  
8200 Educational services  
8600 Membership organizations  
8900 Public accounting/accounting/bookkeeping services  
8910 Miscellaneous services

### GOVERNMENT

9100 Federal/national government  
9200 State/provincial government  
9300 Local government  
9400 International government

### NONCLASSIFIABLE

9900 Nonclassifiable establishment

# Exam Sites

Where indicated, refer to The IIA's Web site for international registration instructions.

<b>ARGENTINA</b> Buenos Aires 249	<b>JAMAICA</b> Kingston 191	Arizona Phoenix 080	New Mexico Albuquerque 135
<b>AUSTRALIA</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>JAPAN</b> <i>Refer to The IIA Web site for Int'l registration</i>	Arkansas Fayetteville 234 Little Rock 107	New York Albany 087 Buffalo 024 Long Island 241 New York City 001 Rochester 020 Syracuse 058
<b>AUSTRIA</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>JORDAN</b> Amman 880	California Los Angeles 004 Orange County 082 Rosemead 208 Sacramento 066 San Diego 052 San Francisco 009 Santa Barbara 705	North Carolina Charlotte 091 Greensboro 116 Jacksonville 996 Raleigh-Durham 113
<b>BARBADOS</b> St. Michael 605	<b>KOREA</b> Seoul 218	Colorado Denver 070	North Dakota Bismarck 237
<b>BAHRAIN</b> Awali 806	<b>KUWAIT</b> Kuwait 804	Connecticut Hartford 051	Ohio Cincinnati 028 Cleveland 007 Columbus 038 Dayton 006 Toledo 046
<b>BELGIUM</b> Brussels 205	<b>LATVIA</b> Riga 297	District of Columbia Washington 027	Oklahoma Oklahoma City 036 Tulsa 018
<b>BOLIVIA</b> La Paz 229	<b>LEBANON</b> Beirut 306	Florida Jacksonville 099 Miami 012 Orlando 090 Palm Beach County 217 Pensacola 156 Tallahassee 103 Tampa 089	Oregon Portland 049
<b>BOTSWANA</b> Gaborone 819	<b>MALAYSIA</b> <i>Refer to The IIA Web site for Int'l registration</i>	Georgia Atlanta 029 Columbus 161	Pennsylvania Allentown 144 Lancaster 088 Philadelphia 005 Pittsburgh 011
<b>BRAZIL</b> São Paulo 223	<b>MEXICO</b> Mexico City 204	Hawaii Honolulu 098	Rhode Island Providence 160
<b>CANADA</b> Alberta Calgary* 072 Edmonton* 092 Fort McMurray* 700	<b>MOROCCO</b> <i>Refer to The IIA Web site for Int'l registration</i>	Idaho Boise 102	South Carolina Charleston 194 Columbia 108 Greenville 148
British Columbia Vancouver* 026	<b>NAMIBIA</b> Windhoek 820	Illinois Bloomington 073 Chicago 003 Springfield 145	South Dakota Sioux Falls 168
Manitoba Winnipeg* 033	<b>THE NETHERLANDS</b> <i>Refer to The IIA Web site for Int'l registration</i>	Indiana Fort Wayne 083 Indianapolis 031	Tennessee Chattanooga 177 Johnson City 162 Knoxville 085 Memphis 106 Nashville 119
New Brunswick Fredericton** 901	<b>NETHERLANDS ANTILLES</b> Curacao 304	Iowa Des Moines 096	Texas Austin 159 Dallas 030 Edinburg 504 Fort Worth 055 Houston 023 San Antonio 076
Newfoundland St. John's** 227	<b>NEW ZEALAND</b> <i>Refer to The IIA Web site for Int'l registration</i>	Kansas Kansas City 048 Pittsburg 648 Topeka 242 Wichita 142	Utah Salt Lake City 045
Northwest Territories Yellowknife* 801	<b>NORWAY</b> Oslo 199	Kentucky Lexington 206 Louisville 017	Vermont Burlington 151
Nova Scotia Halifax** 126	<b>OMAN</b> Muscat 808	Louisiana Baton Rouge 121 Monroe 225 New Orleans 035 Shreveport 054	Virginia Northern Virginia 209 Richmond 037 Roanoke 175 Virginia Beach 093
Ontario Ottawa* 094 Toronto* 008	<b>PAKISTAN</b> Karachi 703 Lahore 231	Maine Portland/Augusta 111	Washington Mid Columbia 255 Seattle 034 Spokane 138
Quebec Montréal* 010 Quebec City* 127	<b>PANAMA</b> Panama City 171	Maryland Baltimore 022	West Virginia Charleston 193
Saskatchewan Regina* 172	<b>PERU</b> Lima 256	Massachusetts Boston 013	Wisconsin Madison 189 Milwaukee 019 Central Wisconsin 167
<b>CENTRAL AMERICA</b> Belize 905	<b>PHILIPPINES</b> <i>Refer to The IIA Web site for Int'l registration</i>	Michigan Detroit 002 W. Michigan 125 Lansing 163	Wyoming Cheyenne 240
<b>CHINA, PEOPLE'S REPUBLIC OF</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>POLAND</b> Warsaw 283	Minnesota Lake Superior/Duluth 239 Minneapolis 016	<b>UNITED STATES TERRITORIES/COMMONWEALTH</b>
<b>CHINA</b> Hong Kong 165	<b>QATAR</b> Doha 805	Mississippi Jackson 134	Guam Agana 995
<b>CYPRUS</b> Nicosia 293	<b>RUSSIA</b> Moscow 301	Missouri Jefferson City 233 St. Louis 015	Okinawa Okinawa/Camp Butler 807
<b>CZECH REPUBLIC</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>SAUDI ARABIA</b> Dhahran 190 Jeddah 259 Riyadh 294	Montana Helena 712	Puerto Rico San Juan 109
<b>DENMARK</b> Copenhagen 039	<b>SINGAPORE</b> <i>Refer to The IIA Web site for Int'l registration</i>	Nebraska Omaha 053	<b>VENEZUELA</b> Caracas 290
<b>EGYPT</b> Cairo 821	<b>SOUTH AFRICA</b> <i>Refer to The IIA Web site for Int'l registration</i>	Nevada Las Vegas 122 Reno 157	<b>ZIMBABWE</b> Harare 222
<b>ENGLAND</b> London 021	<b>SPAIN</b> <i>Refer to The IIA Web site for Int'l registration</i>	New Hampshire Manchester 183	
<b>FIJI</b> Suva 289	<b>SWEDEN</b> <i>Refer to The IIA Web site for Int'l registration</i>	New Jersey Atlantic City 166 Edison 043 Princeton 230	
<b>FINLAND</b> Helsinki 040	<b>SWITZERLAND</b> <i>Refer to The IIA Web site for Int'l registration</i>		
<b>FRANCE</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>TAIWAN</b> <i>Refer to The IIA Web site for Int'l registration</i>		
<b>GERMANY</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>THAILAND</b> <i>Refer to The IIA Web site for Int'l registration</i>		
<b>GREECE</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>TRINIDAD &amp; TOBAGO</b> Trinidad & Tobago 224		
<b>GUYANA</b> Georgetown 299	<b>TURKEY</b> <i>Refer to The IIA Web site for Int'l registration</i>		
<b>HUNGARY</b> Budapest 251	<b>TUNISIA</b> Tunis 250		
<b>INDIA</b> Bangalore 186 Chennai 686 Mumbai (Bombay) 078 New Delhi 115	<b>UGANDA</b> Kampala 248		
<b>INDONESIA</b> <i>Refer to The IIA Web site for Int'l registration</i>	<b>UNITED ARAB EMIRATES</b> Abu Dhabi 267 Dubai 767		
<b>ISRAEL</b> Tel-Aviv 068	<b>UNITED STATES</b> Alabama Birmingham 056 Montgomery 202		
<b>ITALY</b> <i>Refer to The IIA Web site for Int'l registration</i>	Alaska Anchorage 147		

\*Candidates choosing this exam site must pay Canadian GST tax (7%) on exam fees.

\*\*Candidates choosing this exam site must pay Canadian HST tax (15%) on exam fees.

# IIA Affiliates

ALGERIA	273	MEXICO*	204	Southwest Florida (Fort Myers)	226	Westchester-Fairfield (White Plains)	086
ARGENTINA*	249	MOROCCO	252	Tallahassee	103	Western New York (Buffalo)	024
AUSTRALIA	212	NAIROBI	314	Georgia		North Carolina	
AUSTRIA*	271	NETHERLANDS*	287	Atlanta	029	Charlotte Area	091
AZERBAIJAN	296	NEW ZEALAND*	215	Coastal Georgia	236	Raleigh-Durham	113
BAHAMAS	247	NICARAGUA	266	Columbus	161	Triad (Greensboro)	116
BARBADOS	298	NORWAY*	199	Hawaii	098	North Dakota	
BELGIUM*	205	PAKISTAN		Boise	102	Central NoDak	237
BOLIVIA		Islamabad**	313	Illinois		Ohio	
La Paz	229	Karachi	274	Central Illinois (Peoria, Bloomington)	073	Central Ohio (Columbus)	038
Sucre	277	Pakistan	231	Chicago	003	Cincinnati	028
BOTSWANA	285	PANAMA	171	Northwest Metro Chicago	197	Dayton	006
BRAZIL*	223	PERU*	256	Springfield	145	Northeast Ohio (Akron, Canton, Cleveland)	007
CAMEROON**	308	PHILIPPINES*	025	Indiana		Toledo	046
CANADA		POLAND	283	Fort Wayne	083	Oklahoma	
Alberta		Polska	283	Indianapolis	245	Oklahoma City	036
Calgary	072	PORTUGAL	253	Michiana (South Bend)	095	Tulsa	018
Edmonton	092	RUSSIA		Tri-State (Evansville)	311	Oregon	
British Columbia		Moscow	301	Iowa		Portland	049
Vancouver	026	SAUDI ARABIA		Central Iowa (Des Moines)	096	Salem	291
Manitoba		Dhahran	190	Heartland - Iowa	260	Pennsylvania	
Winnipeg	033	Riyadh	294	Quad Cities (Davenport)	243	Central Penn (Lancaster)	088
Newfoundland		SENEGAL	272	Kansas		Lehigh Valley (Allentown)	144
Newfoundland & Labrador	227	SINGAPORE*	129	Kansas City	048	Northeastern Pennsylvania (Scranton)	185
Nova Scotia		SLOVENIA	302	Topeka	242	Philadelphia	005
Maritime	126	SOUTH AFRICA*	081	Wichita	142	Pittsburgh	011
(Nova Scotia, New Brunswick and Prince Edward Island)		SPAIN*	200	Kentucky		Puerto Rico	
Ontario		SWEDEN*	042	Central Kentucky (Lexington)	206	Puerto Rico (San Juan)	109
Ottawa	094	SWITZERLAND*	280	Louisville (Frankfort)	017	Rhode Island	
Toronto	008	CHINESE TAIWAN*	258	South Central Kentucky***	119	Ocean State	160
Quebec		THAILAND*	288	Louisiana		South Carolina	
Montreal	010	TRINIDAD & TOBAGO	224	Ark-La-Tex (Shreveport)	054	Coastal Carolina (Charleston)	194
Quebec City	127	TUNISIA*	250	Baton Rouge	121	Palmetto (Columbia)	108
Saskatchewan		TURKEY	279	Monroe	225	Western Carolinas (Greenville)	148
Saskatchewan (Regina)	172	UKRAINE	309	New Orleans	035	South Dakota	
CHILE	275	UNITED ARAB EMIRATES		Maine		Sioux Falls	168
CHINA*	219	Dubai	267	Downeast Maine (Portland)	111	Tennessee	
COLOMBIA		UNITED KINGDOM & IRELAND*	021	Northeast Assoc./Downeast Maine (Bangor)***	111	Chattanooga Area	177
Bogota	123	UNITED STATES		Maryland		East Tennessee (Knoxville)	085
COSTA RICA	264	Alabama		Baltimore	022	Memphis	106
CURACAO	304	Birmingham	056	Massachusetts		Nashville	119
CYPRUS	293	Mobile	207	Greater Boston	013	Texas	
CZECH REPUBLIC*	269	Montgomery	202	Southern New England (Springfield)	051	Ark-La-Tex	054
DENMARK	039	North Alabama (Huntsville)	114	Michigan		Austin	159
DOMINICAN REPUBLIC*	262	Alaska	147	Detroit	002	Dallas	030
ECUADOR*	195	Arizona		Lansing	163	Fort Worth	055
EGYPT		Phoenix	080	Michiana (Benton Harbor)	095	Houston	023
Cairo	312	Tucson	112	Western Michigan (Grand Rapids)	125	San Antonio	076
EL SALVADOR	221	Arkansas		Minnesota		Utah	
ESTONIA	300	Ark-La-Tex	054	Lake Superior (Duluth)	239	Salt Lake City (Provo)	045
ETHIOPIA	270	Central Arkansas (Little Rock)	107	Twin Cities (St. Paul, Minneapolis)	016	Vermont	
FIJI	289	North Arkansas	234	Mississippi		Green Mountain (Montpelier)	151
FINLAND*	040	California		Central Mississippi (Jackson)	134	Virginia	
FRANCE*	084	Beach Cities (Torrance)	188	Mississippi Gulf Coast (Biloxi)	281	Central Virginia (Richmond)	037
GERMANY*	268	Inland Empire (San Bernardino)	257	Missouri		Northern Virginia (McLean)	209
GHANA	265	Los Angeles	004	Central Missouri (Jefferson City)	233	Southwest Virginia (Roanoke)	175
GREECE	286	Northern California - East Bay	216	Kansas City	048	Tidewater (Norfolk)	093
GUAM		Orange County	082	Ozarks (Springfield)	232	Triad (Southern Virginia)	116
U.S. Pacific (Okinawa)	276	Sacramento	066	St. Louis	015	Tri-Cities (Big Stone Gap)***	085
HONDURAS**	305	San Diego	052	Nebraska		Washington	
HONG KONG, CHINA	165	San Fernando Valley	181	Ak-Sar-Ben (Lincoln, Omaha)	053	Mid-Columbia (Richland)	255
HUNGARY	251	San Francisco	009	Nevada		Nisqually (Tacoma)	176
INDIA*	186	San Gabriel Valley	208	Las Vegas	122	Puget Sound (Seattle)	034
INDONESIA	228	San Jose	079	Northern Nevada (Reno)	157	Spokane	138
ISRAEL*	068	(San Carlos, Santa Cruz, Santa Clara)		New Hampshire		Wisconsin	
ITALY*	104	Colorado		Granite State (Manchester)	183	Fox Valley (Stevens Point)	167
JAMAICA	191	Denver	070	New Jersey		Madison	189
JAPAN*	060	Connecticut		Atlantic City	166	Milwaukee	019
JORDAN**	307	Southern New England (Hartford)	051	Central Jersey (Trenton)	230	Wyoming	
KOREA, REPUBLIC OF	218	Westchester-Fairfield (Greenwich, Stamford)	086	North Jersey (Newark, West Caldwell, Hackensack)	043	Rocky Mountain Cheyenne	240
KYRGYZSTAN**	310	Delaware		New Mexico		URUGUAY*	263
LATVIA	297	Philadelphia (Wilmington)	005	Albuquerque	135	VENEZUELA	
LEBANON**	306	District of Columbia		Santa Fe	201	Caracas	290
LITHUANIA	303	Washington, DC	027	New York		ZAMBIA	292
LUXEMBOURG	278	Florida		Albany	087	ZIMBABWE	222
MALAWI	295	Central Florida (Orlando)	090	Central New York (Syracuse)	058		
MALAYSIA*	133	Florida West Coast (Tampa)	089	Long Island	241	* Institutes	
		Miami	012	New York	001	** Chapters-in-Formation	
		Northeast Florida (Jacksonville)	099	Rochester	020	*** Chapter Affiliates	
		Northwest Florida (Pensacola)	156				
		Palm Beach County	217				



# Character Reference Form for CCSA Candidate

This form or a photocopy of this form should be used in providing a character reference for a CCSA candidate. The following information should be completed and verified by a CCSA, an individual with another IIA certification, or the candidate's supervisor.

## Candidate's Name (Please Print):

Last Name: \_\_\_\_\_

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_

Candidate's Organization: \_\_\_\_\_

## Note to Recommender:

The above-named individual has applied to sit for the CCSA (Certification in Control Self-Assessment) examination. In considering the candidate's qualifications for the CCSA designation, we require an evaluation by a CCSA, an individual with another IIA certification, or the candidate's supervisor. The basis for this evaluation is the Code of Ethics established by The Institute of Internal Auditors. Please read the Code of Ethics and then complete this form. (The Code of Ethics is available on The IIA's Web site: [www.theiia.org](http://www.theiia.org) or by contacting The IIA's Customer Service Center at +1-407-937-1111.)

## Recommender's Authority:

I am (check all that apply):

- A CCSA® (Certification in Control Self-Assessment®).
- A CIA® (Certified Internal Auditor®).
- A CGAP® (Certified Government Auditing Professional®).
- A CFSA® (Certified Financial Services Auditor®).
- The candidate's supervisor.

Other (explain): \_\_\_\_\_

## Statement of Character Reference:

In my opinion, (candidate's name) \_\_\_\_\_ meets the qualifications set forth by the Code of Ethics established by The Institute of Internal Auditors.

Recommender's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Information About Recommender:

Name (Please Print): \_\_\_\_\_

Title/Position: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

# Work Experience Verification Form for CCSA Candidate

This form or a photocopy of this form should be used to verify attainment of one year of control-related business experience (such as CSA, auditing, quality assurance, risk management, or environmental auditing) by a CCSA candidate. The following information should be completed and verified by a CCSA, an individual with another IIA certification, or the candidate's supervisor.

## Candidate's Name (Please Print):

Last Name: \_\_\_\_\_

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_

Candidate's Organization: \_\_\_\_\_

## Verifier's Authority:

I am (check all that apply):

- A CCSA® (Certification in Control Self-Assessment®).
- A CIA® (Certified Internal Auditor®).
- A CGAP® (Certified Government Auditing Professional®).
- A CFSA® (Certified Financial Services Auditor®).
- The candidate's supervisor.

Other (explain): \_\_\_\_\_

## Statement of Verification:

I verify that (candidate's name) \_\_\_\_\_  
has completed at least one year of control-related business experience, as described below.

Verifier's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Candidate's Experience:

The following information about the candidate should be listed in chronological order, with the most recent position listed first. Please list the candidate's job title, dates employed, and a brief description of the candidate's duties and responsibilities. If teaching experience is being verified, list course titles, dates, and description of courses. (Two years of teaching experience in a control-related topic will be accepted as completion of the work experience requirement.)

Title: \_\_\_\_\_

Dates: From \_\_\_\_\_ to \_\_\_\_\_

Description of Duties: \_\_\_\_\_

Title: \_\_\_\_\_

Dates: From \_\_\_\_\_ to \_\_\_\_\_

Description of Duties: \_\_\_\_\_

## Information About Verifier:

Name (Please Print): \_\_\_\_\_

Title/Position: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_



# CSA Facilitation Validation Forms

CCSA candidates must present proof of either facilitation experience OR training. This facilitation requirement does not need to be met before taking the CCSA exam but must be met before becoming certified as a CCSA.

## Validation of Facilitation Experience for CCSA Candidate

This form or a photocopy of this form should be used to verify attainment of appropriate facilitation experience by a CCSA candidate. The following information should be completed and verified by a CCSA, an individual with another IIA certification, or the candidate's supervisor.

### Information About Candidate:

Last Name: \_\_\_\_\_  
First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_  
Candidate's Organization: \_\_\_\_\_

### Verifier's Authority:

I am (check all that apply):

- A CCSA® (Certification in Control Self-Assessment®).
- A CIA® (Certified Internal Auditor®).
- A CGAP® (Certified Government Auditing Professional®).
- A CFSA® (Certified Financial Services Auditor®).
- The candidate's supervisor.
- Other\* (explain): \_\_\_\_\_

\*Other qualified verifiers will be considered for approval.  
(An example of other qualified verifiers would be the candidate's contractual clients if CSA is performed by a candidate who is an external consultant.)

### Statement of Verification:

I verify that (candidate's name) \_\_\_\_\_  
\_\_\_\_\_ has satisfied all of the following requirements:

- Facilitated or co-facilitated at least one control self-assessment (CSA) workshop, acquiring at least seven (7) total hours of direct facilitation or co-facilitation experience. A CSA workshop is one that assesses and evaluates risks, controls, or processes supporting the achievement of objectives.
- Demonstrated, through facilitation or co-facilitation, the ability to encourage group participation, resolve conflict (if applicable), and build consensus.
- Been involved in the planning of at least one CSA workshop.
- Received assessment/feedback on performance as a facilitator or co-facilitator.

Verifier's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### INFORMATION ABOUT VERIFIER:

Name (Please Print): \_\_\_\_\_  
Title/Position: \_\_\_\_\_  
Organization: \_\_\_\_\_  
Address: \_\_\_\_\_  
Business Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_  
E-mail: \_\_\_\_\_

## Validation of Facilitation Training for CCSA Candidate

This form or a photocopy of this form should be used to verify completion of appropriate facilitation training by a CCSA candidate. The following information should be completed and verified by the CCSA candidate.

### Information About Candidate:

Last Name: \_\_\_\_\_  
First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_  
Candidate's Organization: \_\_\_\_\_

### Training Attended:

Name of Course: \_\_\_\_\_  
Basic Course Description: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Course Provider: \_\_\_\_\_  
Name of Instructor(s): \_\_\_\_\_  
\_\_\_\_\_  
Course Date(s): \_\_\_\_\_  
Total Time (Hours) in Course (Minimum 14 hours): \_\_\_\_\_

### Training Criteria:

Appropriate courses must include all of the following:

- Facilitation techniques, including methods to encourage participation, probe for information, and keep discussions on topic.
- Conflict resolution techniques, including techniques for handling difficult participant types.
- Consensus building techniques.
- Group dynamics and/or group decision making.
- Workshop planning.
- Facilitation exercise including group assessment/feedback to participant.

### Statement of Verification:

I verify that the information provided above is correct and that the submitted course meets the criteria listed above for appropriate courses.

Candidate's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### Required Information:

Please attach proof of course completion. If the course is not one of the courses pre-approved by The IIA, please attach a course description and/or agenda, along with contact information for the course provider. (See The IIA's Web site: [www.theiia.org](http://www.theiia.org) for pre-approved courses.)

## About The IIA

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with world headquarters in Altamonte Springs, Florida. The IIA has more than 77,000 members in internal auditing, governance, internal control, IT audit, education, and security. With representation from more than 100 countries, The Institute is the recognized global authority on internal auditing and the profession's acknowledged leader in certification, education, research, and technological guidance worldwide.

## About the Certified Internal Auditor® (CIA®)

In addition to the Certification in Control Self-Assessment (CCSA) described in this program guide, The IIA also sponsors the flagship Certified Internal Auditor program. Considered "The Global Mark of Excellence in Internal Auditing," the CIA is the only internationally accepted designation for internal auditors. By demonstrating their knowledge of the business environment and their ability to assess the risks and controls that affect that environment, CIAs have earned the manager's best credential.

## About the CSA Center

Membership in The IIA's CSA Center offers distinct benefits including:

- A unique forum for sharing CSA information and best practices
- Networking opportunities for CSA practitioners
- *CSA Sentinel* (a tri-annual newsletter devoted exclusively to CSA coverage)
- A CSA Center directory
- CSA Listserv/Bulletin Board
- Discounts on CSA products and services

## About The IIA's Other CSA-Related Offerings

- Annual Enterprise Risk Management and CSA conference
  - Seminars on CSA topics, including *Introduction to CSA* and *CSA Facilitation Techniques*
  - CSA-related books, videos, and research reports
  - CSA guidance, including the *CSA Library Series*
- ...and much more.

For more information on The IIA or any of its programs, products, or services, visit The IIA's Web site: [www.theiia.org](http://www.theiia.org) or contact The IIA's Customer Service Center: E-mail: [custserv@theiia.org](mailto:custserv@theiia.org), Fax: +1-407-937-1101, or Tel: +1-407-937-1111.



**The Institute of  
Internal Auditors**

247 Maitland Avenue • Altamonte Springs, FL • 32701-4201 • U.S.A.

Tel: +1-407-937-1111 • Fax: +1-407-937-1101

E-mail: [custserv@theiia.org](mailto:custserv@theiia.org) • Online: [www.theiia.org](http://www.theiia.org)

