

FAQ on Continuing Professional Education (CPE)

1. Why is there a need to file CPE?

As prescribed by the Board of Regents of the IIA, Inc., all CIAs, CCSAs, CGAPs, and CFSAAs should maintain their knowledge and skills and stay abreast of improvements and current developments in their area of certification through Continuing Professional Education (CPE). This is facilitated through a self-certification process with the completion and reporting of required CPE hours on a biennial basis.

Note: If you are a Certified Internal Auditor (CIA), the CPE reporting that you complete for the CIA program satisfies the CPE reporting requirements for the CCSA, CGAP, and CFSA.

2. How many hours is the biennial CPE requirement?

Number of CPE hours required depends on the CIA's reporting category. Below are the various CIA Reporting Categories:

Practicing CIAs

A CIA who is performing internal auditing functions must complete a total of 80 hours of acceptable CPE every two years.

Non-practicing CIAs

A CIA who is not performing internal auditing functions may request nonpracticing status by notifying the Certification Department in writing. Nonpracticing CIAs must complete a total of 40 hours of acceptable CPE every two years. As long as their CPE requirements are met, nonpracticing CIAs may use the CIA designation but may not practice internal auditing.

Pending CIAs

Candidates who have passed the examination but have not yet met all the requirements to become a CIA must be in compliance with CPE requirements (80 CPE hours for the prior two-year period) when applying for a certificate. Eighty CPE hours will be awarded when the CIA examination is passed (40 hours in the year the examination is passed and 40 hours in the subsequent year).

Retired CIAs

A CIA who is not performing internal auditing functions because of retirement may request retired status by notifying the Certification Department in writing. Retired CIAs are not responsible for completing CPE requirements. Retired CIAs may use the CIA designation but may not practice internal auditing.

Inactive Status

A CIA is automatically placed in inactive status by the Certification Department when the CIA fails to meet established CPE requirements. CIAs in the inactive status may not use the CIA designation. Any wrongful use of the CIA designation will be reported to The IIA's Ethics Committee for disciplinary action.

Restoration to Active CIA Status

Inactive CIAs may request a return to active CIA status by notifying the Certification Department in writing. Inactive CIAs must report 80 CPE hours for the prior two-year period when applying for restoration to active status.

3. What comprised the qualified CPE activities?

Qualifying CPE Activities

It is anticipated that CIAs will maintain the high standards of the profession in selecting quality educational programs to fulfill the CPE requirements.

The following general criteria are to be satisfied in order for a continuing education program to be accepted:

- a. The overriding consideration in determining whether a specific program is acceptable is that it shall be a formal program of learning which contributes directly to the professional competence of a CIA.
- b. Acceptable formal programs should:
 - contribute to the professional competence of participants;
 - state program objectives which specify the level of knowledge the participants should have attained, or the level of competence to be demonstrated upon completing the program;
 - state education or experience prerequisites, if appropriate for the program;
 - be developed by individuals qualified in the subject matter and instructional design;
 - provide program content which is current;
 - be on a professional level and related to the Common Body of Knowledge.

The following general subjects are acceptable as long as they meet other CPE program criteria:

1. Auditing and accounting.
2. Management and communication (oral and written).
3. Computer science.

4. Mathematics, statistics, and quantitative applications in business.
5. Economics.
6. Business law.
7. Specific business topics such as finance, production, marketing, and personnel.
8. Specialized industry areas such as government, banking, utilities, or oil and gas.

Activities other than those listed in this guidance may be deemed acceptable if the CIA can demonstrate that they contribute to professional competence. Substantiating that a particular activity qualifies as acceptable and meets the requirements is the responsibility of the CIA.

CIA Examination

80 CPE hours are awarded for the year in which the CIA examination is passed (40 hours in the year the examination is passed and 40 hours in the subsequent year).

Education

A maximum of 80 CPE hours may be awarded in the education category for each two-year period reported. Educational activities include:

1. Professional education and development programs, such as seminars and conferences, provided by national, state and local auditing, and accounting organizations.
2. Technical sessions at meetings of national, state and local auditing, accounting organizations and chapters.
3. Formal in-house training programs.
4. Programs of other sponsors (industrial, professional societies, etc.).
5. College or university courses passed (credit and non-credit courses), except for those courses which a CIA must take in order to meet the CIA examination requirement of a bachelor's degree or its equivalent.
 - Fifteen hours of CPE credit are awarded for each semester hour of college/university credit earned; ten hours of CPE credit are awarded for each quarter hour of college/university credit earned.
6. Other certification examinations passed.
 - A maximum of 80 hours may be awarded in the year passed.
 - 20 CPE hours are awarded for passing each part of another accounting or auditing examination (for example, the CPA or CA examination).
 - The Institute should be contacted for information concerning the number of CPE hours awarded for the successful completion of other professional certification examinations.

7. Formal correspondence and self-study programs relevant to internal auditing that include evidence of completion.

Publications

A maximum of 50 hours may be awarded in the publications category for each two-year period. Generally, one full journal page of single-spaced print is equal to 2 hours of CPE credit, with the following limits on one publication:

- Books - 50 hours
- Articles - 25 hours
- Research papers - 25 hours.

Oral Presentations

A maximum of 50 CPE hours may be awarded in the oral presentations category for each two-year period.

The hours reported for the first presentation will be based on the presentation time, plus credit for preparation time equivalent to three times the presentation time.

Subsequent presentations of the same material may be reported as presentation time only, up to a maximum of 10 CPE hours in each two-year period.

Participation

A maximum of 25 CPE hours may be awarded in the participation category in each two-year period for:

- Participation as an officer or committee member in a professional industry organization related to internal auditing.

External Quality Assessments

A maximum of 40 CPE hours may be awarded in each two-year period in the category of external quality assurance review activities. One CPE hour will be awarded for each hour spent on site, with the following limits on any one quality assurance review activity:

- Independent (external) validation of an internal audit activity's self-assessment (as defined in the Professional Practices Framework): maximum of 10 CPE hours per review.
- One-week external quality assurance review: maximum of 20 hours per review.
- Two-week external quality assurance review: maximum of 40 hours.

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4. What to file?

Each CIA should submit an appropriate CPE reporting form, **without supporting documentation**, in compliance with CPE requirements. The CPE reporting form can be found at <https://www.theiia.org/index.cfm?act=form.cpereport>. It is only in this website that you can fill-out information needed, with the option of sending out the accomplished form to the IIA, Inc., either thru fax, registered mail, or email.

However, Each CIA should maintain a copy of the CPE reporting form, along with all supporting documentation, for at least three years after the records no longer apply to filed CPE reports. Records must be made available to The Institute or its designee at The Institute's request. The records maintained by the CIA in support of the reporting form filed with The Institute should include, as appropriate, the following information:

- a. Title of program and/or description of content.
- b. Dates attended.
- c. Location of course or program.
- d. Sponsoring organization.
- e. Contact hours of credit as recommended by the course sponsor.
- f. A letter, certificate, or other written independent attestation of course completion.
- g. Documentation supporting publications, oral presentations, and committee or other participation.

5. When to file CPE?

The reporting deadline is May 31st of the reporting year. IIA-certified professionals who fail to meet their CPE requirements by the reporting deadline will automatically be placed in inactive status and may not use their designation.

6. How to determine your reporting year?

The reporting year is determined by the individual's IIA membership or customer (for non-members) identification number. IIA-certified professionals whose membership or customer identification numbers end with an even number should report in even-numbered years and those whose membership or customer identification numbers end with an odd number should report in odd-numbered years. For example:

- Membership/Customer ID = #33333 (odd number) reports 2003-2004 CPE in 2005.
- Membership/Customer ID = #22222 (even number) reports 2004-2005 CPE in 2006.

Audit

The Institute will verify on a test basis the records of CIAs and/or course sponsors in the manner it deems appropriate to determine compliance with the requirements set forth in this guidance.

The potential penalty for submitting false information will be determined in accordance with the administrative directive, *Disciplinary Policies and Procedures*.

For more information, please visit <http://www.theiia.org/certification/report-continuing-education-cpe/cpe-requirements-for-cia/> or www.theiia.org.