

**Certified
Internal Auditor®**

**Program Information and
Registration Package**

Earn Professional Recognition to Further Your Career Development!

Business as usual is no longer the solution to personal advancement or organizational success. A shifting and uncertain economy and business environment make it imperative that employees and employers seek new ways to differentiate themselves and meet today's workplace challenges.

The Certified Internal Auditor® (CIA®) is the only globally accepted designation for internal auditors and remains the standard by which individuals demonstrate their competence and professionalism in the internal auditing field.

The CIA enhances career potential and supports your organization's governance efforts. The designation will:

- Distinguish you from your peers.
- Carry weight with internal staff and external clients.
- Demonstrate your proficiency and professionalism.
- Give you personal satisfaction of achievement.
- Lay a foundation for continued improvement and advancement.



Who Should Earn a CIA Designation?

If you fit into any of these categories, the CIA program will benefit you:

- Chief Audit Executives
- Audit Managers
- Audit Staff
- Risk Management Staff
- Educators
- Students

**Register today to attain the CIA designation –
The Global Mark of Excellence in Internal Auditing.**

Register Today! Online: Visit "Certification" at www.theiia.org



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“The CIA represents professionalism at its very best. It is the embodiment of what it takes to be a good leader.”

–Jacqueline K. Wagner, CIA, Senior Vice President and Chief Operational Risk Officer, American Express Company

Program Introduction

Internal auditors play a vital role in ensuring that an organization is efficiently run, morally sound, technologically advanced, cognizant of the environment, and safe from unnecessary risk.

Successful individuals in today's broad arena of the internal audit profession work in partnership with management, providing a wide assessment of the risks and implications of audit findings and, ultimately, making a tremendous difference in the success of an organization.

By studying for the Certified Internal Auditor (CIA) exam, an individual gains professional insights and a working knowledge of The IIA's *International Standards for the Professional Practice of Internal Auditing*.

The CIA designation is awarded to those individuals who have:

- Met the program's eligibility requirements (see below)
- Successfully completed Parts I, II, and III of the CIA exam
- Successfully completed Part IV of the CIA exam or received Professional Recognition Credit for Part IV
- Provided appropriate verification of 24 months of internal auditing experience or equivalent
- Agreed to adhere to The IIA's Code of Ethics

By applying to become a candidate in the CIA program, an individual agrees to accept the conditions of the program as established by The IIA's Board of Regents and Certification Department.

Eligibility Requirements

Education

CIA candidates must hold a bachelor's degree or its educational equivalent from an accredited college-level institution. (Students refer to page 7 for special instructions.) A copy of the candidate's diploma, transcripts, or other written proof of completion of a degree program must be submitted with or directly following the candidate's application.

To allow adequate consideration for cultural and societal differences around the world, IIA affiliates can recommend educational criteria for their countries. Certain international professional designations (such as Chartered Accountant) may be accepted as equivalent to a bachelor's degree.

Work experience and non-degree professional training courses will not substitute for an appropriate degree. The IIA will only consider educational equivalency requests from candidates who have an appropriate international professional designation or from candidates who have completed more than 90 percent of the academic requirements needed for a degree at an accredited college-level institution. (In the United States of America, a bachelor's degree requires approximately 120 semester hours or 180 quarter hours of degree credits.)

Applicants who do not possess a bachelor's degree and who are unsure whether their educational achievements or professional designation qualify as equivalents should submit related education/designation information (in English) with their application and include a cover letter requesting review by the Board of Regents. Information submitted should be sufficiently detailed to enable the Board of Regents to determine equivalency and should be submitted well in advance of the exam registration deadline.

Applicants will not be registered for the exam until educational equivalency can be determined. Applicants who have not received notification of their equivalency/registration status within four weeks of submission of the application and equivalency request should contact The IIA immediately to verify their eligibility.

Note: The Board of Regents is the final judge of the acceptability of educational attainment offered in lieu of a bachelor's degree.

Eligibility Requirements (continued)

Character Reference

CIA candidates must exhibit high moral and professional character and must submit a character reference from a CIA, an individual with another IIA certification, the candidate's supervisor, or the candidate's professor. (Refer to page 21 for form.) The character reference must be submitted with or directly following the candidate's application.

Code of Ethics

CIA's and CIA candidates must agree to abide by the Code of Ethics established by The IIA. (Refer to page 23.)

Professional Experience

Candidates are required to complete a minimum of 24 months of internal auditing experience or its equivalent prior to receiving the CIA certification. Experience verification should accompany the candidate's application if the requirement has been met or may be submitted later when the requirement has been met. Prompt submission of experience verification will expedite processing of the candidate's certification once the candidate has passed the exam.

- Equivalent experience means experience in audit/assessment disciplines, including external auditing, quality assurance, compliance, and internal control.
- Either a master's degree or work experience in related business professions (such as accounting, law, or finance) can be substituted for one year of experience.
- A CIA, an individual with another IIA certification, or the candidate's supervisor must verify work experience. (Refer to page 22 for form.) A current supervisor may verify a candidate's previous work experience if that experience was confirmed at the time of hiring.
- Candidates may sit for the CIA exam prior to satisfying their experience requirement, but they will not be certified until all program requirements have been met.

“As internal auditors, our professionalism isn't optional. To have credibility we must win the confidence of our clients. And the CIA designation communicates our competence.”

– Carman Lapointe Young, CIA, CCSA, Vice President and Corporate Auditor, Export Development Canada

Ongoing Certification Requirements

Continuing Professional Education (CPE)

CIA's are required to maintain their knowledge and skills and to stay abreast of improvements and current developments in internal audit standards, procedures, and techniques. Practicing CIA's must complete and report 80 hours of Continuing Professional Education (CPE) every two years.

To initiate the CPE reporting process, 80 CPE hours are awarded to a candidate for passing the CIA exam (40 hours awarded in the year the exam is passed and 40 hours in the subsequent year).

It is the CIA's responsibility to ensure that the CPE hours claimed conform to the guidelines established by the Board of Regents. (For details on reporting guidelines, visit “Certification” at www.theiia.org.)

Exam Content

The CIA exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks, and remedies. The exam is offered in four parts, each part consisting of 125 multiple-choice questions.

Part I – The Internal Audit Activity's Role in Governance, Risk, and Control

- A. Comply with The IIA's Attribute Standards (15-25%)
- B. Establish a risk-based plan to determine the priorities of the internal audit activity (15-25%)
- C. Understand the internal audit activity's role in organizational governance (10-20%)
- D. Perform other internal audit roles and responsibilities (0-10%)
- E. Governance, risk, and control knowledge elements (15-25%)
- F. Plan engagements (15-25%)

Part II – Conducting the Internal Audit Engagement

- A. Conduct engagements (25-35%)
- B. Conduct specific engagements (25-35%)
- C. Monitor engagement outcomes (5-15%)
- D. Fraud knowledge elements (5-15%)
- E. Engagement tools (15-25%)

Part III – Business Analysis and Information Technology

- A. Business processes (15-25%)
- B. Financial accounting and finance (15-25%)
- C. Managerial accounting (10-20%)
- D. Regulatory, legal, and economics (5-15%)
- E. Information technology (30-40%)

Part IV – Business Management Skills

- A. Strategic management (20-30%)
- B. Global business environments (15-25%)
- C. Organizational behavior (20-30%)
- D. Management skills (20-30%)
- E. Negotiating (5-15%)

For detailed topic outlines, visit "Certification" at www.theiia.org.

Note: Exam topics and/or format are subject to change as approved by the Board of Regents.

Professional Recognition Credit for Part IV (PRC-IV)

The Board of Regents recognizes that regional/cultural differences and industry-specific needs require specialized audit knowledge, training, and professional development and has designated Part IV as the CIA exam's specialization part.

Therefore, candidates with certain professional certifications may receive credit for Part IV through Professional Recognition Credit (PRC-IV) in lieu of sitting for the exam part. The IIA does not offer Professional Recognition Credits for Parts I, II, or III of the CIA exam, which are defined as the core global syllabus.

For a list of approved professional certifications for PRC-IV, visit "Certification" at www.theiia.org. The list includes The IIA's three specialty certifications – CCSA, CGAP, and CFSA – as well as other certifications such as the Chartered Accountant and Certified Public Accountant designations conferred in many countries.

The Board of Regents may review other established exam-based certifications for PRC-IV if they are required or useful in a CIA candidate's audit environment. Candidates in North America may request review of a certification by contacting The IIA's headquarters. Candidates outside North America should work with the local IIA affiliate to submit sufficient information about the certification and its exam for consideration.



Applying for Credit

The IIA recommends that candidates apply for PRC-IV at the time of initial application to avoid delays in processing the certification once the other CIA exam parts are successfully completed.

Candidates applying for PRC-IV must:

- Register for PRC-IV by checking the PRC-IV box on the initial CIA application form or the re-application form that accompanies exam results. Both forms are available online by visiting "Certification" at www.theiia.org.
- Submit the application form with a copy of the appropriate certificate or a letter from the sponsoring organization indicating that the candidate has successfully completed the certification's exam requirements.
- Remit the appropriate PRC-IV fee, (refer to page 5 for fees.) PRC-IV fees are nonrefundable. Candidates who have passed an IIA specialty certification – CCSA, CGAP, or CFSA – may waive the PRC-IV fee.

Note: Requests for PRC-IV will not be processed without payment and proof of acceptable certification.

Exam Schedule and Fees

A candidate does not have to be an IIA member to register in the CIA program or receive the CIA designation. However, there are immediate and long-term IIA member benefits and special offers that a candidate may wish to consider, such as:

- Preferred pricing on the CIA registration and exam fees
- Discounts on CIA review materials available through The IIA Research Foundation's Bookstore
- No charge for Continuing Professional Education (CPE) reporting
- Access to The IIA's online auditing standards, ethics, and guidance information
- Access to local IIA affiliates for professional development opportunities

Exam Dates		Registration Deadline	Exam Times
May 19, 2004 May 20, 2004	(Parts I & II) (Parts III & IV)	March 31, 2004	Parts I and III – 8:30 a.m.–12:00 p.m. (08:30–12:00) Local Time
November 17, 2004 November 18, 2004	(Parts I & II) (Parts III & IV)	September 30, 2004	
May 18, 2005 May 19, 2005	(Parts I & II) (Parts III & IV)	March 31, 2005	Parts II and IV – 1:30–5:00 p.m. (13:30–17:00) Local Time
November 16, 2005 November 17, 2005	(Parts I & II) (Parts III & IV)	September 30, 2005	

Fees	IIA Members	Nonmembers	Full-time Students
Registration (Initial, non-refundable fee)	US \$60	US \$75	US \$30
Exams (per part/per sitting)	US \$70	US \$95	US \$35
Part IV Professional Recognition Credit (Non-refundable; fee waived for CCSAs, CGAPs, and CFSAs)	US \$70	US \$95	US \$35
Deferrals/Cancellations/Changes			
By the registration deadline (without exam fee refund*)	US \$0	US \$0	US \$0
After registration deadline	US \$25	US \$25	US \$25
Beginning Wednesday of week before exam	US \$70	US \$95	US \$35
No-show	US \$70	US \$95	US \$35

- All fees must be prepaid.
- Exam dates and fees are subject to change.
- Fees may vary in certain countries where the exam is administered under the direction of an IIA affiliate. (Refer to page 15 for a list of these countries.)
- Grades will be withheld pending payment of any outstanding fees.

* A US \$25 fee will be charged for refunds.

Exam Schedule and Fees (continued)

To defer, cancel, or make changes (site or parts) to a registration, a candidate must notify The IIA in writing (via mail, fax, or e-mail) and include payment of any required fees. If notification is received by the registration deadline, any deferrals, changes, and/or cancellations may be made at no cost, but a US \$25 fee will be charged for exam fee refund requests.

If notification is received after the deadline, a US \$25 fee is required for all deferrals, changes, cancellations, and/or refunds. This fee increases to US \$70 for IIA members and US \$95 for nonmembers beginning on the Wednesday of the week before the exam. No exam parts may be added after the deadline. Deferrals, changes, and/or cancellations will not be accepted without receipt of the appropriate payment, and requests may not be submitted separately from payments.

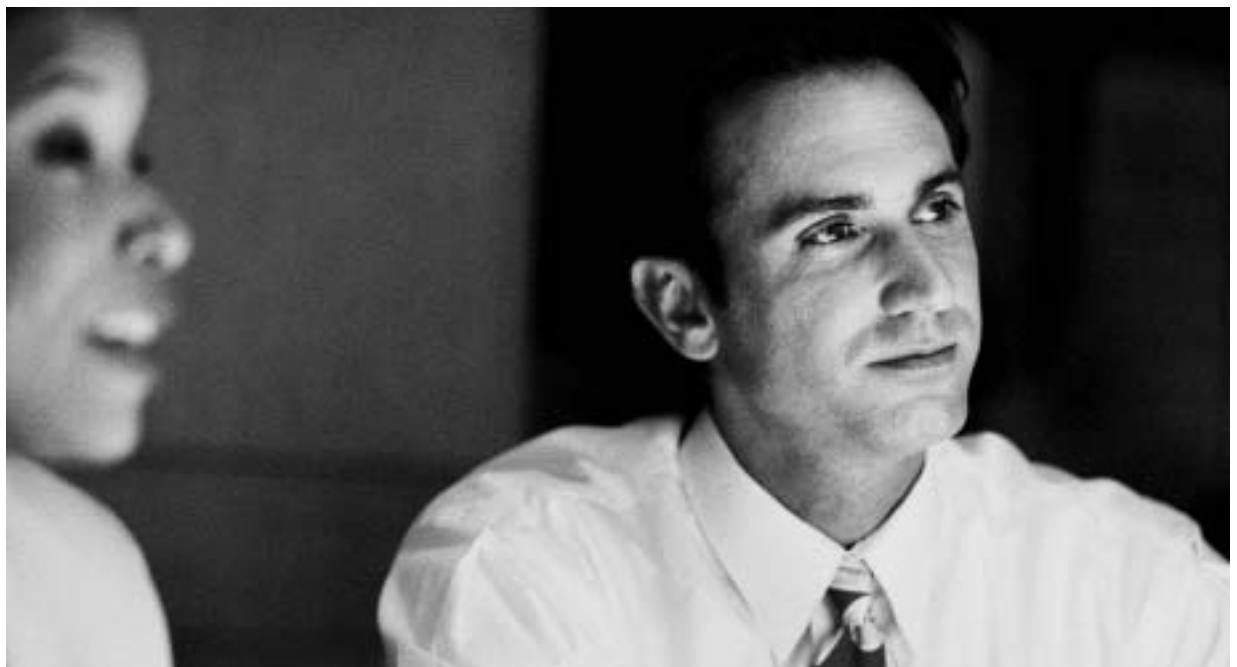
If no written notice of deferral or cancellation is received prior to the exam, and the candidate fails to appear, a no-show fee (US \$70 for IIA members and US \$95 for nonmembers) will be deducted from fees paid. Any unused monies will be held in the candidate's account pending further instructions. Monies left in the account after a candidate's eligibility period expires will be forfeited.

Chief Audit Executive (CAE) Testing-on-Demand Program

The IIA's CAE Testing-on-Demand Program affords eligible CAEs the option to take the CIA exam outside of the regular May and November testing cycles for a premium fee. The program is designed to accommodate those CAEs who desire timeliness and flexibility in taking the CIA exam. For program details including fees, visit "Certification" at www.theiia.org.

"The CIA provides a common framework for internal auditors worldwide and represents a universal standard of performance that sets you apart from your colleagues. I can't think of another designation that adds more strength and value to your career."

—David A. Richards, CIA, Director Internal Auditing, FirstEnergy Corp.



Special Offers

IIA Members - Exam Registration Fee Waiver for Seminar/Conference Attendance

The IIA will waive the CIA program registration fee (a US \$60 value) for any IIA member who registers for the CIA program after attending an IIA headquarters-sponsored seminar or conference (includes those listed in The IIA's catalog or on the Web site). To waive the fee, the candidate must include a copy of the continuing professional education letter from the event with the CIA Exam Application Form. The offer expires one year from the completion date of the seminar or conference and is not retroactive.

Nonmembers – Membership Fee Waiver and Credit

The IIA will waive the US \$25 IIA membership application fee and will offer up to US \$30 credit toward the first-year membership dues when a candidate applies for an IIA membership within two weeks of registering for the CIA exam. (Candidates outside North America must contact their country affiliate for membership information.)

IIA Membership

Membership Benefits – What's In It for You!

- Members-only participation in special amenity programs.
- Reduced registration fees for IIA seminars and conferences.
- Discounts on hundreds of IIA educational products.
- Free subscriptions to many of The IIA's publications.
- Members-only access to the Audit Career Center job postings.
- Networking – from conferences to affiliates, institutes to committees, members expand their professional network by sharing knowledge with more than 90,000 members worldwide.
- Committee participation – opportunities to participate on international committees or hold international office.

To join, visit "Membership" at www.theiia.org.

Full-time Students – Reduced Registration and Exam Fees

The IIA offers a reduced initial registration fee of US \$30 and a reduced exam part fee of US \$35 to student candidates who:

- Are enrolled as seniors in an undergraduate program or as graduate students; and
- Are full-time students as defined by the institution in which the student is enrolled (a minimum of 12 semester hours or its equivalent for undergraduate students and nine semester hours for graduate students); and
- Register for and take the CIA exam while enrolled in school.

Students must submit a completed and signed Full-time Student Status Form and Character Reference Form with their CIA Exam Application Form and fees. (Refer to pages 20 and 21 for forms.) Registration will not be processed without the Full-time Student Status Form. Students may only sit for each exam part once at this special rate. Students in their senior year of college may sit for the CIA exam prior to completing their degree and work experience requirements. However, certification will not be awarded until all requirements are met.

Educators

Qualified educators may be approved to take the CIA exam free of charge. For more information, visit "The IIA" then "Academic Program" at www.theiia.org.

Registration Information

International Candidates

Candidates seeking to take the CIA exam in Australia, Austria, China, Chinese Taiwan, Czech Republic, France, Germany, Greece, Indonesia, Italy, Japan, Malaysia, Morocco, The Netherlands, New Zealand, Philippines, Singapore, South Africa, Spain, Sweden, Switzerland, Thailand, or Turkey must register with the corresponding IIA affiliate. (Refer to page 18 for contact information).

North American Candidates

For easier and faster processing, candidates may complete and submit the CIA exam application form by visiting “Certification” at www.theiia.org and send other required documentation separately by fax, e-mail, or mail. Or candidates may complete, sign, and submit the enclosed CIA Exam Application Form (page 14) to The IIA by fax or mail, along with the required documentation and appropriate fees.

Candidates must complete and submit the following items for CIA registration:

- CIA Exam Application Form, along with the correct registration and exam fees
- Proof of appropriate education
- Character Reference Form (refer to page 21 for form)
- Professional Experience Form (refer to page 22 for form) – Verification of professional experience may be submitted at the time of the application or later when experience criteria have been met.

Note: The IIA cannot guarantee a candidate’s right to sit for an exam if the above documentation is not received. The IIA will refund the registration and exam fees to candidates who are denied entrance into the program.

Exam Reapplication

Any candidate who wishes to retake an exam part not passed must reapply for those parts by completing the Reapplication Form that either accompanies the grade letter, or via The IIA’s Web site by visiting “Certification” at www.theiia.org, or by contacting The IIA’s Customer Service Center, (e-mail: custserv@theiia.org, fax: +1-407-937-1101, tel: +1- 407-937-1111). The candidate must pay any appropriate exam fee(s).

Candidate Eligibility

Candidates have an initial eligibility period of two years from the first exam date after their registration is approved. Additionally, each time the candidate sits for an exam part, the candidate’s eligibility period is extended two years from the date of the last exam part taken. A candidate’s eligibility expires only if the candidate does not take a single exam part within any two-year period. If a candidate’s eligibility expires, the candidate loses credit for any previous part(s) passed and must submit a new CIA Exam Application Form and appropriate registration and exam fees to take any future exams.

Preparing for the Exam

The CIA exam is a self-study exam and does not require a prescribed curriculum. Candidates may choose their own method of preparing for the exam.

Sample Exam Questions

The IIA includes a limited number of sample CIA exam questions on its Web site to give candidates an understanding of the types of questions that typically appear on the exam.

Model Exam Questions

The IIA publishes a model exam question study guide to reveal the current format of the CIA exam. It is designed to provide candidates with an understanding of the types of questions that typically appear on the CIA Exam and offers expanded solutions. The *CIA Model Exam Questions Guide* is available in a paperback book or CD-ROM. To purchase, visit “Publications” at www.theiia.org and “Certification Review Courses” and then “Materials.”

Study Materials and Courses

The IIA Research Foundation offers a variety of CIA exam study materials from third-party publishers through its Bookstore. CIA exam review courses offered through independent third parties prior to each exam date are also posted on The IIA’s Web site. Please note that inclusion of a course on The IIA’s Web site does not imply endorsement.

Member Discounts

IIA members receive preferred discount pricing on select CIA exam study materials available through The IIA Research Foundation’s Bookstore, in addition to hundreds of other internal auditing educational products.

Nonmembers – remember to take advantage of the special IIA membership offer when applying for the CIA exam to reap the benefits of these exciting bookstore discounts.

Exam Site Admission and Administration

Sites

Candidates should choose the most convenient exam site location (refer to page 17 for list or visit “Certification” at www.theiia.org) and include the appropriate site number on the application. The IIA makes every attempt to accommodate site requests. In the event that the requested site is not available, The IIA will assign a candidate to the nearest available site. If the assigned site is not acceptable and the candidate chooses not to sit for the exam, the registration and exam part fees will be refunded.

Authorization Letter

Approximately three weeks prior to the exam date, candidates will receive an authorization letter from The IIA 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.

Candidates should review the letter for accuracy and report any errors or questions immediately to The IIA’s Certification Department at +1-407-937-1323 or 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 prior to the exam date or who has lost the authorization letter should contact the Certification Department immediately.

Exam Site Admission and Administration (continued)

Exam Materials

1. To be admitted at the exam site, a candidate must have:
 - The authorization letter
 - Valid photo identification
2. Candidates should bring their own pencils and erasers (recommend 2 or 3) to the exam. (Pens may not be used.)
3. Candidates may also bring the following items to the exam:
 - A non-programmable six-function calculator with addition, subtraction, multiplication, division, square root, and percentage functions. Calculators with additional functions (other than numerical memory) are not allowed.
 - A translation dictionary, if the exam is not in the candidate's native language.
4. No other items (papers, food, etc.) are allowed at the exam site.

Nondisclosure and Confidentiality

The CIA exam is a non-disclosed exam, which means that current exam questions and answers are not published or divulged. Candidates' question booklets must be turned in with the answer sheets at the conclusion of the exam.

Candidates in the CIA program agree to keep the contents of the 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 IIA's Code of Ethics and could result in disqualification of the candidate or other appropriate censure.

Exam Misconduct Notice

The IIA and the Board of Regents consider candidate misconduct related to the certification process a serious offense. If exam site chairpersons, exam proctors, or Certification Department staff determines that misconduct has occurred, the Board of Regents will immediately refer the case to the International Ethics Committee for action.

Reportable offenses include, but are not limited to:

- Copying another candidate's answers during the exam
- Assisting another candidate during the exam
- Using unauthorized material during the exam
- Removing exam booklets, in whole or part, from the exam site
- Discussing exam questions with anyone other than The IIA's Certification Department staff
- Submitting false credentials

Actions by The IIA's International Ethics Committee may include: invalidation of exam results, disqualification from participation in all IIA certification programs, and publication of the results of their due process in an IIA publication. If evidence of misconduct is discovered after a candidate has been awarded an IIA certification, it may be revoked.

Concerns Regarding Exam 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@theiaa.org within 96 hours following the completion of an exam, for review by the Board of Regents prior to grading. Comments on exam questions must identify the general content of the question and briefly outline any perceived flaw. Candidate input is gratefully acknowledged and considered in the evaluation of the exam and the testing program.

Exam Grading and Results

Grading Process

The Board of Regents and the Certification Department staff strive to maintain fairness and consistency in grading the CIA exam. Exam questions are graded with an optical scanner, and any irregularities are thoroughly researched. 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 and adjustments to the grading scale may be made.

Passing Score

Statistical information from pre-tested questions is used to maintain comparable difficulty from one CIA exam the next. Because the exact number of questions required to pass the exam may adjust slightly from one exam to the next, all raw scores are converted to a reporting scale. A scaled score of 600 points or higher is required to pass the CIA exam.

Exam Results

Exam results are mailed by July 15 for May exams and by January 15 for November exams. Specific passing scores are not reported. Requests for copies of grade letters will not be accepted until two weeks after the release of exam results. The Certification Department will not release grades by telephone. All exam results are final. Given the thorough review process outlined above, regrades will not be performed.

Certificates

Once a candidate has successfully completed all four parts of the CIA exam and all program requirements, The IIA mails the CIA certificate to the local IIA affiliate for presentation to the successful candidate. A listing of IIA affiliates may be found by visiting “The IIA” at www.theiia.org.



Performance Awards

Everyone who earns a CIA certification is a winner, exemplifying the Global Mark of Excellence in internal auditing. The IIA also presents the following special recognition and performance awards for outstanding performance by candidates.

William S. Smith Awards

The IIA presents the following four levels of William S. Smith awards to the highest-scoring candidates during each exam cycle. Awards are based on performance on the core parts of the exam (Parts I, II, and III). To be eligible for the award, candidates must be making their first exam attempt and must successfully complete all four exam parts in one sitting. (Professional Recognition Credit may be substituted for Part IV.) The awards are named in honor of William S. Smith, CIA, who was The IIA's first chairman of the Board of Regents, a former IIA Chairman of the Board, and a driving force behind the development of the CIA program.

Gold Medal Award

The William S. Smith Gold Medal Award is presented to the highest-scoring candidate for that exam cycle. The Gold Medalist receives an all-expense-paid trip to The IIA's annual International Conference, where the award is presented.

Certificate of Excellence

The William S. Smith Certificate of Excellence is presented to the five candidates with the next-highest scores following that of the Gold Medalist. The recipients receive a free registration for an IIA seminar or conference and are recognized and presented with the certificate at a local IIA affiliate ceremony.

Certificate of Honor

The William S. Smith Certificate of Honor is presented to the 25 candidates with the next-highest scores following those of the Gold Medalist and the Certificate of Excellence recipients. The recipients are recognized and presented with the certificate at a local IIA affiliate ceremony.

Student Highest Achievement Award

The William S. Smith Student Highest Achievement Award is presented to the full-time student with the highest score for that exam cycle. The recipient receives an all-expense-paid trip to The IIA's annual International Conference where the award is presented.

“There is nothing more valuable to boards, audit committees, and senior management than the diverse capabilities internal auditors bring to the organization. The best way internal auditors can expand their knowledge and improve their skills is to earn the CIA.”

—LeRoy E. Bookal, CIA, Auditor General, World Bank

Specialty Certifications

In addition to the CIA program, The IIA also offers three specialty certifications:



Certification in Control Self-Assessment® (CCSA®)

CCSA is The IIA's specialty certification for practitioners of control self-assessment (CSA). The exam probes candidates' knowledge of CSA fundamentals and processes.



Certified Government Auditing Professional® (CGAP®)

The CGAP is The IIA's specialty certification designed specifically for government auditing professionals in all levels who recognize the unique challenges of public sector auditing. It tests the candidate's comprehension of government auditing practices, methodologies, and environment, as well as related standards and risk/control models.



Certified Financial Services Auditor™ (CFSA™)

The CFSA is The IIA's specialty certification designed for professionals in the banking, insurance, and securities environment. The CFSA designation demonstrates an individual's comprehensive knowledge of financial services auditing practices and methodologies.





CIA Examination Application Form

For faster and easier processing, visit "Certification" at www.theiia.org to register online.

Candidates seeking to take the CIA exam in Australia, Austria, China, Chinese Taiwan, Czech Republic, France, Germany, Greece, Indonesia, Italy, Japan, Malaysia, Morocco, The Netherlands, New Zealand, Philippines, Singapore, South Africa, Spain, Sweden, Switzerland, Thailand, or Turkey should refer to page 15 for registration instructions.

NAME: _____
Last Name First Name Middle Name or Initial

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

GENDER: Male Female DATE OF BIRTH: _____ MOTHER'S MAIDEN NAME: _____

IIA MEMBERSHIP/ CUSTOMER INFORMATION:

Are you a member or prior customer of The IIA? Yes - ID #: _____ No - See p. 7 for special membership offer.

SEND ALL IIA MAIL TO: Home Office

TITLE: _____

ORGANIZATION: _____

BUSINESS ADDRESS: _____

City/State/Province: _____

ZIP/Mail Code/Country: _____

E-MAIL: _____

BUSINESS PHONE/EXT.: _____

FAX: _____

HOME ADDRESS: _____

City/State/Province: _____

ZIP/Mail Code/Country: _____

HOME PHONE: _____

LANGUAGE REQUESTED:

English Spanish French Portuguese

For other languages available through certain IIA affiliates, please refer to the international registration information on p. 15. These affiliates offer their own CIA Exam Application Form. For availability of other languages, contact The IIA's Certification Department.

EDUCATION: (Copy of degree or transcripts must be submitted with or directly following application.)

Highest degree attained:

Bachelor's degree (BS, BA, BCom, etc.)

Master's degree (MS, MA, MBA, etc.)

Doctorate

Other: _____

Year awarded: _____

CERTIFICATIONS ATTAINED:

(Check as many as appropriate.)

CCSA

CGAP

CFSA

CPA - State/Country: _____

CA - Country: _____

CMA - Country: _____

CGA

CISA

Other: _____

INTERNAL AUDITING EXPERIENCE:

None Less than 1 year

1 year but less than 2 years 2 or more years

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.

OTHER INFORMATION:

Check here if you have ever been convicted of a felony.

EXAMINATION DATE for which you are applying:

May November Year: _____

EXAMINATION SITE: (see listing, p. 17)

Code: _____

City/State/Province: _____

Country: _____

E-MAIL CONFIRMATION:

Check this box if you would like to receive confirmation and site authorization for this registration via your e-mail address provided above instead of by regular mail. (This option does not apply for exam results.)

If you indicate above that The IIA does not have permission to use your e-mail address for general IIA communications, you may still choose the e-mail option here.

FEES: Application will not be processed without appropriate payment. Prices are subject to change. Candidates can take as many exam parts as they choose on any exam date.

	Member	Nonmember	Full-time Student
Registration Fee	<input type="checkbox"/> US \$60	<input type="checkbox"/> US \$75	<input type="checkbox"/> US \$30*
	<input type="checkbox"/> Waived (See p. 7)		

Exam Part Fees

Part I US \$70 US \$95 US \$35*

Part II US \$70 US \$95 US \$35*

Part III US \$70 US \$95 US \$35*

Part IV US \$70 US \$95 US \$35*

Part IV Professional Recognition Credit

(Must include documentation. See p. 5.)

US \$70 US \$95 US \$35*

Waived (see page 4)

If paying by wire transfer, add US \$15. _____

In Canada, add GST/HST (see p. 17). _____

If paying by check drawn on bank outside the United States and Canada, add US \$30. _____

TOTAL: _____

PREFERENCES

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

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

JOB CODE (see p. 19): _____

INDUSTRY CODE (see p. 19): _____

IIA AFFILIATE CODE (see p. 18): _____

AFFILIATE LOCATION:

City/State/Province: _____

Country: _____

Check or money order enclosed.

Charge to my: VISA MasterCard American Express

Card Number: _____

Expiration Date: _____

Signature: _____

Wire transfer in process. (Candidate's name must be referenced on wire transfer.)

Date Sent: _____

Originating Bank: _____

CERTIFICATION:

By submitting this form, I certify that I have read and will abide by the provisions of the Code of Ethics (see p. 23) and accept all conditions of the CIA program.

Signature: _____

Date: _____

U.S. Federal ID#: 13-5532538

GST #: R124590001

Wire Transfer - Bank of America:

Account #: 1330059799, Routing #: 026009593

Return to:



The Institute of Internal Auditors

P.O. Box 281196

Atlanta, GA 30384-1196

U.S.A.

or Fax: +1-407-937-1101

If mailing by express mail, send to: The Institute of Internal Auditors, 247 Maitland Ave., Altamonte Springs, FL 32701-4201 U.S.A.

* Student fee must be accompanied by a Full-time Student Status Form (see p. 20).

International Registration

The CIA is the only internationally accepted designation for internal auditors. The exam may be offered in the following languages through IIA affiliates around the world: English, Chinese, Czech, French, German, Hebrew, Italian, Japanese, Portuguese, Spanish, Taiwanese, and Thai. English, French, and Spanish can be provided at any site; all other languages are available only at selected sites.

Candidates seeking to take the CIA exam in any of the countries listed below must register with the corresponding IIA affiliate.

These affiliates have certification agreements with The IIA, which enable them to translate the CIA exam into their native language, develop a regional Part IV of the exam specific to their environment, translate examination review materials, and register candidates according to local educational and professional norms.

All applications and fees must be mailed directly to the appropriate affiliate, and questions concerning registration within these affiliates should be directed to the following:

Australia

Julie Young
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Level 10, 222 Pitt Street
Sydney NSW 2000
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Fax: +612 9264 9240
E-mail: julie.young@iia.asn.au

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Ceska sporitelna a.s.
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Fax: +33 1 40 08 48 20
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Note:

Other countries
may be added to
this list. Visit
"Certification" at
www.theiia.org
for updates.

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Fax: +86 10 640 67 192
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Web page: iir-ev.de

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Fax: +886 2 276 80897
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Fax: +30 210 8231 152
Mobile: +30 694 4320 930
E-mail: hiiia@ath.forthnet.gr

International Registration (continued)

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Web page: www.insight.co.id

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Fax: +66 2 712 9128
E-mail: auditor@theiiat.or.th

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Deloitte & Touche
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Teknolojileri Danismanlik
Hizmetleri Tic.Ltdi.Sti.
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Levent, Istanbul
Turkey
Tel: +90 212 339 8550
E-mail: ialev@e-kolay.net

Exam Sites Note: Site availability is subject to change.

Argentina	078 Mumbai (Bombay)	United States	New Hampshire
249 Buenos Aires	115 New Delhi	Alabama	183 Manchester
Australia	Indonesia	056 Birmingham	New Jersey
See International Registration, p. 15	See International Registration, p. 16	202 Montgomery	166 Atlantic City
Austria	Israel	Alaska	043 Edison
See International Registration, p. 15	068 Tel-Aviv	147 Anchorage	230 Princeton
Bahamas	Italy	Arizona	New Mexico
247 Nassau	See International Registration, p. 16	080 Phoenix	135 Albuquerque
Bahrain	Jamaica	Arkansas	New York
806 Awali	191 Kingston	234 Fayetteville	087 Albany
Barbados	Japan	107 Little Rock	024 Buffalo
605 St. Michael	See International Registration, p. 16	California	241 Long Island
Belgium	Jordan	188 Beach Cities	001 New York City
205 Brussels	880 Amman	004 Los Angeles	020 Rochester
Bermuda	Korea	082 Orange County	058 Syracuse
601 Hamilton	218 Seoul	066 Sacramento	North Carolina
Bolivia	Kuwait	052 San Diego	091 Charlotte
229 La Paz	804 Kuwait	009 San Francisco	116 Greensboro
Botswana	Latvia	705 Santa Barbara	996 Jacksonville
819 Gaborone	297 Riga	Colorado	113 Raleigh-Durham
Brazil	Lebanon	070 Denver	North Dakota
223 São Paulo	306 Beirut	Connecticut	237 Bismarck
Canada	Malaysia	051 Hartford	Ohio
Alberta	See International Registration, p. 16	District of Columbia	028 Cincinnati
072 Calgary*	Mexico	027 Washington	007 Cleveland
092 Edmonton*	204 Mexico City	Florida	038 Columbus
700 Fort McMurray*	Morocco	315 Gainesville	006 Dayton
British Columbia	See International Registration, p. 16	099 Jacksonville	046 Toledo
026 Vancouver*	Namibia	012 Miami	Oklahoma
Manitoba	820 Windhoek	090 Orlando	036 Oklahoma City
033 Winnipeg*	The Netherlands	217 Palm Beach County	018 Tulsa
New Brunswick	See International Registration, p. 16	156 Pensacola	Oregon
901 Fredericton**	Netherlands Antilles	226 Southwest Florida	049 Portland
Newfoundland	304 Curacao	103 Tallahassee	Pennsylvania
227 St. John's**	New Zealand	089 Tampa	144 Allentown
Northwest Territories	See International Registration, p. 16	Georgia	088 Lancaster
801 Yellowknife*	Norway	029 Atlanta	005 Philadelphia
Nova Scotia	199 Oslo	161 Columbus	011 Pittsburgh
126 Halifax**	Oman	Hawaii	Rhode Island
Ontario	808 Muscat	098 Honolulu	160 Providence
094 Ottawa*	Pakistan	Idaho	South Carolina
008 Toronto*	313 Islamabad	102 Boise	194 Charleston
Quebec	703 Karachi	Illinois	108 Columbia
010 Montréal*	231 Lahore	073 Bloomington	148 Greenville
127 Quebec City*	Panama	003 Chicago	South Dakota
Saskatchewan	171 Panama City	145 Springfield	168 Sioux Falls
172 Regina*	Peru	Indiana	Tennessee
Central America	256 Lima	083 Fort Wayne	177 Chattanooga
905 Belize	Philippines	031 Indianapolis	162 Johnson City
China, People's Republic of	See International Registration, p. 16	Iowa	085 Knoxville
See International Registration, p. 15	Poland	096 Des Moines	106 Memphis
China	283 Warsaw	Kansas	119 Nashville
165 Hong Kong	Portugal	048 Kansas City	Texas
Colombia	253 Lisbon	648 Pittsburg	159 Austin
123 Bogota	Qatar	242 Topeka	030 Dallas
Costa Rica	805 Doha	142 Wichita	504 Edinburg
264 San Jose	Russia	Kentucky	055 Fort Worth
Cyprus	301 Moscow	206 Lexington	023 Houston
293 Nicosia	Saudi Arabia	017 Louisville	076 San Antonio
Czech Republic	190 Dhahran	Louisiana	Utah
See International Registration, p. 15	259 Jeddah	121 Baton Rouge	045 Salt Lake City
Denmark	294 Riyadh	035 New Orleans	Vermont
039 Copenhagen	Singapore	054 Shreveport	151 Burlington
Egypt	See International Registration, p. 16	Maine	Virginia
821 Cairo	South Africa	111 Portland/Augusta	209 Northern Virginia
England	See International Registration, p. 16	Maryland	037 Richmond
021 London	Spain	022 Baltimore	175 Roanoke
Estonia	See International Registration, p. 16	Massachusetts	093 Virginia Beach
300 Tallinn	Sweden	013 Boston	Washington
Fiji	See International Registration, p. 16	Michigan	255 Mid Columbia
289 Suva	Switzerland	002 Detroit	034 Seattle
Finland	See International Registration, p. 16	125 W. Michigan	138 Spokane
040 Helsinki	Taiwan	163 Lansing	West Virginia
France	See International Registration, p. 16	Minnesota	193 Charleston
See International Registration, p. 15	Thailand	239 Lake Superior/Duluth	Wisconsin
Germany	See International Registration, p. 16	016 Minneapolis	189 Madison
See International Registration, p. 15	Trinidad & Tobago	Mississippi	019 Milwaukee
Guyana	224 Trinidad & Tobago	134 Jackson	Wyoming
299 Georgetown	Turkey	Missouri	240 Cheyenne
Hungary	See International Registration, p. 16	233 Jefferson City	United States Territories/ Commonwealth
251 Budapest	Tunisia	015 St. Louis	Guam
India	250 Tunis	Montana	995 Agana
186 Bangalore	Uganda	712 Helena	Okinawa
686 Chennai	248 Kampala	Nebraska	807 Okinawa/Camp Butler
687 Kolkata	United Arab Emirates	053 Omaha	Puerto Rico
	267 Abu Dhabi	Nevada	109 San Juan
	767 Dubai	122 Las Vegas	Venezuela
		157 Reno	290 Caracas
			Zambia
			292 Lusaka
			Zimbabwe
			222 Harare

* Candidates choosing this exam site must pay Canadian GST tax (7% per part) on exam part fees, including administrative fee for Professional Recognition Credit.

** Candidates choosing this exam site must pay Canadian HST tax (15% per part) on exam part fees, including administrative fee for Professional Recognition Credit.



ALGERIA	273	NETHERLANDS*	287	Georgia		North Carolina	
ARGENTINA*	249	NEW ZEALAND*	215	Atlanta	029	Charlotte Area	091
AUSTRALIA*	212	NICARAGUA	266	Coastal Georgia	236	Raleigh-Durham	113
AUSTRIA*	271	NORWAY*	199	Columbus	161	Triad (Greensboro)	116
AZERBAIJAN	296	PAKISTAN		Hawaii		North Dakota	
BAHAMAS	247	Islamabad**	313	Hawaii	098	Central NoDak	237
BARBADOS	298	Karachi	274	Idaho		Ohio	
BELGIUM*	205	Pakistan	231	Boise	102	Central Ohio (Columbus)	038
BERMUDA		PANAMA	171	Illinois		Cincinnati	028
Hamilton	601	PERU*	256	Central Illinois (Peoria,		Dayton	006
BOLIVIA		PHILIPPINES*	025	Bloomington)	073	Northwest Ohio (Akron, Canton,	
La Paz	229	POLAND		Chicago	003	Cleveland)	007
Sucre	277	Polska	283	Northwest Metro Chicago	197	Toledo	046
BOTSWANA	285	PORTUGAL		Springfield	145	Oklahoma	
BRAZIL*	223	Lisbon	253	Indiana		Oklahoma City	036
CAMEROON**	308	RUSSIA		Fort Wayne	083	Tulsa	018
CANADA		Moscow	301	Indianapolis	245	Oregon	
Alberta		SAUDI ARABIA		Michiana (South Bend)	095	Portland	049
Calgary	072	Dhahran	190	Tri-State (Evansville)	311	Salem	291
Edmonton	092	Riyadh	294	Iowa		Pennsylvania	
British Columbia		SENEGAL	272	Central Iowa (Des Moines)	096	Central Penn (Lancaster)	088
Vancouver	026	SINGAPORE*	129	Heartland - Iowa	260	Lehigh Valley (Allentown)	44
Manitoba		SLOVENIA	302	Quad Cities (Davenport)	243	Northeastern Pennsylvania	
Winnipeg	033	SOUTH AFRICA*	081	Kansas		(Scranton)	185
Newfoundland		SPAIN*	200	Kansas City	048	Philadelphia	005
Newfoundland & Labrador	227	SWEDEN*	042	Topeka	242	Pittsburgh	011
Nova Scotia		SWITZERLAND*	280	Wichita	142	Puerto Rico	
Maritime	126	CHINESE TAIWAN*	258	Kentucky		Puerto Rico (San Juan)	109
(Nova Scotia, New Brunswick and		THAILAND*	288	Central Kentucky (Lexington)	206	Rhode Island	
Prince Edward Island)		TRINIDAD & TOBAGO	224	Louisville (Frankfort)	017	Ocean State	160
Ontario		TUNISIA*	250	South Central Kentucky***		South Carolina	
Ottawa	094	TURKEY	279	Louisiana		Coastal Carolina (Charleston)	194
Toronto	008	UKRAINE	309	Ark-La-Tex (Shreveport)	054	Palmetto (Columbia)	108
Quebec		UNITED ARAB EMIRATES		Baton Rouge	121	Western Carolinas (Greenville)	148
Montreal	010	Dubai	267	Monroe	225	South Dakota	
Quebec City	127	UNITED KINGDOM & IRELAND*	021	New Orleans	035	Sioux Falls	168
Saskatchewan		UNITED STATES		Maine		Tennessee	
Saskatchewan (Regina)	172	Alabama		Downeast Maine (Portland)	111	Chattanooga Area	177
CHILE	275	Birmingham	056	Northeast Assoc./Downeast Maine		East Tennessee (Knoxville)	085
CHINA*	219	Mobile	207	(Bangor)* **		Memphis	106
COLOMBIA		Montgomery	202	Maryland		Nashville	119
Bogota	123	North Alabama (Huntsville)	114	Baltimore	022	Texas	
COSTA RICA	264	Alaska	147	Massachusetts		Ark-La-Tex	054
CURACAO	304	Arizona		Greater Boston	013	Austin	159
CYPRUS	293	Phoenix	080	Southern New England (Springfield)	051	Dallas	030
CZECH REPUBLIC*	269	Tucson	112	Michigan		El Paso	152
DENMARK	039	Arkansas		Detroit	002	Fort Worth	055
DOMINICAN REPUBLIC*	262	Ark-La-Tex	054	Lansing	163	Houston	023
ECUADOR*	195	Central Arkansas (Little Rock)	107	Michiana (Benton Harbor)	095	San Antonio	076
EGYPT		North Arkansas	234	Western Michigan (Grand Rapids)	125	Utah	
Cairo	312	California		Minnesota		Salt Lake City (Provo)	045
EL SALVADOR	221	Beach Cities (Torrance)	188	Lake Superior (Duluth)	239	Vermont	
ESTONIA	300	Inland Empire (San Bernardino)	257	Twin Cities (St. Paul, Minneapolis)	016	Green Mountain (Montpelier)	151
ETHIOPIA	270	Los Angeles	004	Mississippi		Virginia	
FIJI	289	Northern California - East Bay	216	Central Mississippi (Jackson)	134	Central Virginia (Richmond)	037
FINLAND*	040	Orange County	082	Mississippi Gulf Coast (Biloxi)	281	Northern Virginia (McLean)	209
FRANCE*	084	Sacramento	066	Missouri		Southwest Virginia (Roanoke)	175
GERMANY*	268	San Diego	052	Central Missouri (Jefferson City)	233	Tidewater (Norfolk)	093
GHANA	265	San Fernando Valley	181	Kansas City	048	Triad (Southern Virginia)	116
GREECE	286	San Francisco	009	Ozarks (Springfield)	232	Tri-Cities (Big Stone Gap)***	
GUAM		San Gabriel Valley	208	St. Louis	015	Washington	
U.S. Pacific (Okinawa)	276	San Jose (San Carlos, Santa Cruz,		Nebraska		Mid-Columbia (Richland)	255
HONDURAS**	305	Santa Clara)	079	Ak-Sar-Ben (Lincoln, Omaha)	053	Nisqually (Tacoma)	176
HONG KONG, CHINA	165	Colorado		Nevada		Puget Sound (Seattle)	034
HUNGARY	251	Denver	070	Las Vegas	122	Spokane	138
INDIA*	186	Connecticut		Northern Nevada (Reno)	157	Wisconsin	
INDONESIA	228	Southern New England (Hartford)	051	New Hampshire		Fox Valley (WI) (Stevens Point)	167
ISRAEL*	068	Westchester-Fairfield (Greenwich,		Granite State (Manchester)	183	Green Bay	167
ITALY*	104	Stamford)	086	New Jersey		Madison	189
JAMAICA	191	Delaware		Atlantic City	166	Milwaukee	019
JAPAN*	060	Philadelphia (Wilmington)	005	Central Jersey (Trenton)	230	Wyoming	
JORDAN**	307	District of Columbia		North Jersey (Newark, West		Rocky Mountain Cheyenne	240
KOREA, REPUBLIC OF	218	Washington, DC	027	Caldwell, Hackensack)	043	URUGUAY*	263
KYRGYZSTAN**	310	Florida		New Mexico		VENEZUELA	
LATVIA	297	Central Florida (Orlando)	090	Albuquerque	135	Caracas	290
LEBANON**	306	Florida West Coast (Tampa)	089	Santa Fe	201	ZAMBIA	
LITHUANIA	303	Gainesville	315	New York		Lusaka	292
LUXEMBOURG	278	Miami	012	Albany	087	ZIMBABWE	222
MALAWI	295	Northeast Florida (Jacksonville)	099	Central New York (Syracuse)	058		
MALAYSIA*	133	Northwest Florida (Pensacola)	156	Long Island	241		
MEXICO*	204	Palm Beach County	217	New York	001		
MOROCCO	252	Southwest Florida (Fort Myers)	226	Rochester	020		
NAIROBI**	314	Tallahassee	103	Westchester-Fairfield (White Plains)	086		
				Western New York (Buffalo)	024		

* Institutes
 ** Chapters-in-formation
 ***Chapter Affiliates

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 (PhD, 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 establishments



Full-time Student Status Form

Attention University or College Official

The IIA offers a reduced registration fee and exam part fees on the Certified Internal Auditor (CIA) examination to full-time senior-level undergraduate students and full-time graduate students. The student's school is required to confirm that certain requirements are met by that student. By signing the form below, you are confirming that the individual identified below is a full-time student taking the number of hours required.

Please return this form to the student so that the form may accompany the student's CIA Exam Application Form

Confirmation of Full-time Student Status

I confirm that:

(Student's Name): _____

(Address): _____

Please check one:

- Is a full-time senior-level undergraduate student (enrolled in at least 12 semester hours or equivalent) as defined by our institution.

- Is a full-time graduate student (enrolled in at least nine semester hours or equivalent) as defined by our institution.

Name of College/University Official (please print):

Title: _____ Phone # _____

Name of College or University: _____

Signature of College or University Official:

Date: _____

Character Reference Form

Note to Recommender:

The individual named below has applied to sit for the Certified Internal Auditor (CIA) examination. In considering the candidate's qualifications for the CIA designation, we require a character reference evaluation by a CIA, an individual with another IIA certification, the candidate's supervisor, or the candidate's professor. The basis for this evaluation is the Code of Ethics established by The IIA. Please read the Code of Ethics and then complete this form. (The Code of Ethics is available on p. 23 or by visiting "Guidance" at www.theiia.org.)

Please return this form to the candidate so that the form may accompany the candidate's CIA Exam Application Form.

Information About Candidate:

Candidate's Name (please print):

(Last Name)

(First Name)

(Middle Initial)

Candidate's Organization: _____

Recommender's Authority:

I am (check all that apply):

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

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: _____



Internal Audit Experience Verification Form

The individual named below has applied to sit for The IIA's Certified Internal Auditor (CIA) examination. In considering the candidate's qualifications for the CIA designation, we require verification that the candidate has attained 24 months of internal auditing or equivalent experience (that is, experience in audit/assessment disciplines, such as external auditing, quality assurance, compliance, or internal control).

Information About Candidate:

Candidate's Name (please print):

_____ (Last Name) (First Name) (Middle Initial)

Candidate's Organization: _____

Verifier's Authority:

I am (check all that apply):

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

Statement of Verification:

I verify that (candidate's name) _____ has completed at least 24 months of internal auditing or equivalent 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 related topic will be accepted as the equivalent of one year of work experience.)

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: _____

The Institute of Internal Auditors Code of Ethics

Introduction

The purpose of The Institute's Code of Ethics is to promote an ethical culture in the profession of internal auditing.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

A code of ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control, and governance.

The Institute's Code of Ethics extends beyond the definition of internal auditing to include two essential components:

1. Principles that are relevant to the profession and practice of internal auditing;
2. Rules of Conduct that describe behavior norms expected of internal auditors.

These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors. The Code of Ethics together with The Institute's Professional Practices Framework and other relevant Institute pronouncements provide guidance to internal auditors serving others. "Internal auditors" refers to Institute members, recipients of or candidates for IIA professional certifications, and those who provide internal auditing services within the definition of internal auditing.

Applicability and Enforcement

This Code of Ethics applies to both individuals and entities that provide internal auditing services. For Institute members and recipients of or candidates for IIA professional certifications, breaches of the Code of Ethics will be evaluated and administered according to The Institute's Bylaws and Administrative Guidelines. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable, and therefore, the member, certification holder, or candidate can be liable for disciplinary action.

Principles

Internal auditors are expected to apply and uphold the following principles:

Integrity

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.

Objectivity

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

Confidentiality

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Competency

Internal auditors apply the knowledge, skills, and experience needed in the performance of internal auditing services.

Rules of Conduct

1. Integrity

Internal auditors:

- 1.1. Shall perform their work with honesty, diligence, and responsibility.
- 1.2. Shall observe the law and make disclosures expected by the law and the profession.
- 1.3. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.
- 1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.

2. Objectivity

Internal auditors:

- 2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.
- 2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.
- 2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. Confidentiality

Internal auditors:

- 3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.
- 3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

4. Competency

Internal auditors:

- 4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
- 4.2. Shall perform internal auditing services in accordance with the *Standards for the Professional Practice of Internal Auditing*.
- 4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.

The IIA Board of Regents

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Wendy Fu, CIA
Wal-Mart China
China

“The CIA is far more than a designation; it’s a mindset based on a structured method of looking at a business.”

—A.J. Hans Spoel, CIA, CCSA, CGAP, CFSA, Corporate Executive Director of Group Audit Services, Alcatel S.A.

IIA Conferences and Seminars

IIA conferences are proven effective, value-added, and popular among peer internal auditing professionals. Designed by practitioners, they deal with the most current topics and issues, including governance, control self-assessment, best practices, business risk, and industry-specific issues.

The IIA also offers professional development seminars in the areas of audit essentials, risk and control, skills development, information technology, government, and other specialties. The courses are taught by some of the best internal audit leaders and facilitators who bring real-world experience into the classroom. Seminars are offered in numerous convenient locations during the year. Web-based training and various subscription services are also offered. The IIA continually updates and develops new seminar courses to keep pace with the ever-changing training needs of the internal auditing profession.

Just by attending an IIA conference or seminar, you may be eligible for a:

- Free first-year IIA membership.
- Waiver of the CIA exam initial registration fee.
- Free seminar or conference registration with three paid registrations.
- Discount on an IIARF Bookstore order.
- Discount on IIAOnlineCPE.org Web-based training registration.

Register for an IIA conference or seminar today and move forward with your professional development goals. Visit “Training” at www.theiia.org, or request a catalog through custserv@theiia.org.



The Institute of
Internal Auditors

ESTABLISHED IN 1941, The Institute of Internal Auditors (The IIA) serves as the global leader in certification, education, research, and technological guidance for the internal audit profession.

The history of internal auditing has been synonymous with that of The IIA and its motto - "Progress Through Sharing." The IIA provides *International Standards for the Professional Practice of Internal Auditing*, presents important conferences and seminars for professional development, produces leading-edge educational products, certifies qualified audit professionals, delivers quality assessments, conducts benchmarking surveys, and undertakes valuable research projects through The IIA Research Foundation.



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INTERNAL AUDITORS