



# IIA Chapter and Institute Manual for Academic Relations



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# ACADEMIC RELATIONS

THE INSTITUTE OF INTERNAL AUDITORS  
CHAPTER AND INSTITUTE  
MANUAL FOR ACADEMIC RELATIONS

*Prepared for IIA chapters and institutes to provide guidance  
in developing academic relations activities at the local level*

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# IIA CHAPTER AND INSTITUTE MANUAL FOR ACADEMIC RELATIONS

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# IIA CHAPTER AND INSTITUTE MANUAL FOR ACADEMIC RELATIONS

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## INTRODUCTION

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The IIA has members worldwide who participate through local IIA chapters or institutes. **Chapters** are organized in the United States, Canada, and the Caribbean. **Institutes** are organized internationally in all other remaining countries. This manual has been prepared for and is applicable to both chapters and institutes for guidance in developing academic relations activities at the local level.

### Commitment to Internal Audit Education

The IIA's Academic Relations Committee (ARC) encourages IIA chapters and institutes to create a local ARC to promote the profession and to enhance internal auditing education. This manual provides guidelines for involving faculty and students in chapter/institute operations and strategies for carrying the profession into the classroom and beyond.

Benefits of the Academic Relations (AR) program include:

- ◆ Increasing awareness of the profession.
- ◆ Introducing internal auditing to colleges and universities by:
  - ◇ Establishing academic internal audit education globally.
  - ◇ Introducing internal auditing as a career choice to students.
  - ◇ Increasing the number of internal audit courses taught at universities.
  - ◇ Assisting universities in achieving a successful internal audit education program.
- ◆ Enhancing collaboration between internal audit professionals and academia.
- ◆ Stimulating internal audit research.
- ◆ Enhancing the image of internal auditing and The IIA.

### Goal of an Academic Relations (AR) Program

IIA chapters and institutes are encouraged to assist in educating academia and students about the value of internal auditing and encouraging employers to provide internship and job opportunities to students pursuing an internal audit career.

*This manual includes recommendations and strategies for involving professionals in academia with the local chapter or institute and vice versa. Guidelines for organizing a chapter/institute AR program, making contacts, and developing an academic relations plan and budget are included in this manual. Since this is not a "one size fits all" solution, you are encouraged to evaluate the approaches provided and select or adapt what is suitable for your specific chapter or institute.*

As you develop your program, we invite you to share your successes with Academic Relations at [academic@theiia.org](mailto:academic@theiia.org) so that we may also share these best practices with other chapters and institutes.

## Encouraging Interest in Internal Auditing

It is the challenge of IIA chapters and institutes to bring the profession to the forefront of professional and academic discourse and share its benefits and opportunities. When leaders in colleges and universities better understand the value of a career in internal auditing, they will appreciate the benefits of providing education in this area. Hiring managers in internal audit departments will reap the rewards of a talented pool of graduates, skilled and trained to begin a career in internal auditing.

The demand for internal auditors is increasing and salaries for internal auditors continue to rise due to a talent shortage and competition for candidates. Today, more than ever, internal auditing is critical to strong corporate governance, risk management, effective internal control, and efficient operations. Ultimately, internal auditors add value to their organizations by providing assurance, insight, and objectivity. A career in internal auditing provides an opportunity to work with senior management and get involved with different areas of an organization.

Awareness and interest in internal auditing can be strengthened by inviting educators and students to attend meetings and training opportunities, promoting internal audit teaching materials, and scheduling topics of interest to educators. Educator and Student Nights, Educators Symposia, and other events can be hosted to recognize and honor students and/or faculty.

[The Internal Audit Foundation](#) (IAF) is a 501(c)3 tax-exempt (in the United States) corporation formed to provide and expand research and education for the benefit of internal auditors, the internal auditing profession, the business and government communities, and the general public. Its Internal Audit Foundation Academic Fund (IAFAF) is designed to support the awareness and teaching of internal auditing in post-secondary educational institutions worldwide. IIA chapters and institutes can partner with The IIA to offer student and educator awareness events, and/or provide donations to their local Internal Auditing Education Partnership (IAEP) program university.

Additional strategies and suggestions for increasing industry participation, establishing and supporting student groups, and developing ideas for AR projects are included in the [Academic Relations Toolkit for Chapters](#) Web page at [www.theiia.org/academic](http://www.theiia.org/academic) and the [Academic Relations Toolkit for Institutes](#) at <http://www.globaliia.org> or by e-mailing [academic@theiia.org](mailto:academic@theiia.org).

Where possible, examples provided in this manual and on the web are globally relevant. We welcome additional examples to increase the value of this manual for everyone. Please submit your stories to [academic@theiia.org](mailto:academic@theiia.org).

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## ACADEMIC RELATIONS COMMITTEE

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To encourage internal audit education, The IIA established an Academic Relations Committee (ARC) and has worked with a number of related associations to promote the internal audit profession.

The IIA supports and encourages local IIA chapters and institutes to initiate Academic Relations (AR) programs with colleges and universities in their areas. While it is commendable for chapters and institutes to advocate the profession and provide information regarding a career in internal auditing to students at the secondary school level and even as a second career or career change, this manual is designed to focus on colleges and universities.

An effective AR program helps develop internal audit education and, ultimately, the growth of the profession.

### Benefits of an AR Program to Promote the Profession

An effective AR program helps develop internal audit education and, ultimately, the growth of the profession. Such a program:

1. Increases awareness about the profession of internal auditing.
2. Introduces educators and students to a viable and challenging career as an internal audit professional.
3. Leads to increased classroom coverage of internal audit subject matter.
4. Helps local universities and its educators become more aware of the benefits of offering internal auditing courses and may lead to those universities becoming part of the Academic Awareness or Internal Auditing Education Partnership (IAEP) programs.
5. Stimulates academic research in internal auditing.
6. Extends the Common Body of Knowledge® (CBOK®) of internal auditing.
7. Provides increased classroom materials about internal auditing so that educators and students can understand the profession better.
8. Reduces existing gaps between academia and practitioners.
9. Increases the presence of practitioners in the academic arena and vice versa.
10. Increases the number of student members and their involvement in the profession.
11. Attracts potential internal auditors to internal auditing early in their careers.
12. Increases interest and participation in the Certified Internal Auditor® (CIA®) program.

13. Helps recruit and retain members in The IIA.
14. Enhances and contributes to the professional image of internal auditing and The IIA.
15. Provides chapter/institute members the opportunity to enhance public speaking skills by sharing actual experiences about the internal audit profession.
16. Provides chapter/institute members the opportunity to be involved with the future of the profession and potential staff.
17. Participates in associated branding of the internal audit profession with The IIA.



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# GOALS OF AN ACADEMIC RELATIONS PROGRAM

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The mission of The IIA Academic Relations (AR) program is to make aware and educate the next generation of internal auditors. To do so, The IIA requests the collaboration of all chapters and institutes to develop and support relationships through educational programs among practitioners, educators, students, educational institution administrators, and business/ government communities, which enhance knowledge, skills, understanding, and use of internal auditing. More local IIA AR activities, internal audit courses, and Internal Auditing Education Partnership (IAEP) programs are needed to better prepare students for a career in internal auditing.

This manual provides guidelines for chapter and institute leaders in directing their ARC activities. The global ARC recognizes that chapters and institutes have varying levels of involvement with local universities and that this is reflective in the design of their AR programs. These degrees of involvement are defined as maturity levels: Basic, Intermediate, and Advanced. This manual is intended to assist chapter and institute leaders in all phases of their academic efforts and activities at all maturity levels.

## Basic Maturity Level

At the basic maturity level, the chapter/institute may have formed an ARC, or is in the beginning stages of developing this committee. There may be one or a few connections to local universities. ARC volunteers present to student groups (Beta Alpha Psi, accounting societies, etc.) on the career paths of internal audit and to academia on the value of internal audit curriculum. The chapter/institute may sponsor scholarships.

**Goals:** To form an ARC of chapter/institute members committed to communicating awareness and the impact of the internal audit profession to academia (students, professors, administrators), and that is fully supported by the chapter/institute board through connections at universities, professional firms and other associations, and presentations that highlight the value of an internal audit career.

## Intermediate Maturity Level

At the intermediate maturity level, the chapter has a fully functioning ARC, with support from the chapter/institute board, which may include professors or members of academia. There is a liaison to one or more local universities. ARC volunteers regularly make presentations to college classes, student groups, and at other events. Students attend chapter/institute events at no cost or a reduced fee. The ARC coordinates and supports student internships.

**Goals:** To continue outreach efforts to students and members of academia. AR activities are fully incorporated into the chapter/institute events and programs; students and academia are involved in chapter/institute events. AR leaders begin to focus efforts on targeted universities so there is movement

Chapters and institutes at the Intermediate and Advanced maturity levels have well-established Academic Relations Committees. These committees represent a committed core of leaders who, through their influence, have assisted academia in the development of internal audit programs at local colleges and universities.

toward increasing internal audit curriculum at the university and potential greater interest in the IAEP program. Local universities teaching internal audit can be recognized through the Academic Awareness program.

### Advanced Maturity Level

At the advanced maturity level, the ARC and chapter/institute board members are fully engaged in academic relations with one or more local universities as evidenced by a college endowment, appointment of students to the chapter/institute board, and the development of an IAEP program at the university. The ARC has a dedicated core of members with a strong relationship with local universities and that promotes regular programs and events including student research projects, case study competitions, regional career fairs, summer leadership programs, student mentorships, student chapters at a university, and other events and activities.

**Goals:** To further the development of AR programs that include expansion of an internal audit curriculum or program at a targeted university. Academia recognizes the value of an internal audit education that promotes career options for graduates. The leaders from these chapters/institutes are regularly sought out by others to assist in the development of the Internal Auditing Education Partnership (IAEP) or Internal Audit Academic Awareness programs at local universities.

## Steps to Building a Chapter/Institute Academic Relations Committee

### Step One: Organize a Chapter/Institute Academic Relations Committee [Basic Maturity Level]

The success of any committee is largely a function of its leaders' abilities, motivation, and commitment. It requires a "hands-on" committee chairperson with the time available to make numerous face-to-face contacts. The chairperson should also be an enthusiastic professional with whom students can identify. A professional with experience speaking at colleges and universities, and with the ability to interact socially with both educators and students would be a great addition to this committee. (Note: The chapter/institute's Academic Relations Committee member position description and responsibilities are found in **Appendix A.**)

Committee members should have a clear desire to develop close relationships between the internal audit profession and the academic community. The size of the ARC will depend on the size of its chapter/institute and its proximity to college and university campuses. Your chapter/institute may wish to coordinate with other IIA chapters/institutes to ensure total coverage of all institutions of higher learning (as well as periodic presentations to high schools/secondary level schools) in your geographic area.

When selecting committee members, consideration should be given to those willing to serve as a member for at least one year with the intention of perhaps chairing the committee in the future. This will enable the chapter/institute to develop a knowledge base of programs that have been effective and provide for successful growth and succession planning.

Student and educator members should be included on chapter/institute boards, committees, and special project teams as appropriate. They should help formulate the chapter/institute's professional education program and assist in carrying out the plan.

## Step Two: Make Contacts [Basic and Intermediate Maturity Levels]

**ACADEMIA**—Once the chapter/institute ARC has been organized, it should identify area colleges and universities. A list should be developed of all the contacts at these universities and then be updated at least annually. Using this list, AR leaders may identify chapter/institute members who are alumni. These connections represent a link to bring alumni, universities, and chapter/institute involvement together, under the common goal of creating a greater awareness of the internal audit profession. These members may be able to provide contacts of college deans and professors who can then assist in making the connections to set up presentations in the classroom, to receive invitations for on-campus career events, and to attend other student-based associations. The progress of your local AR efforts (including universities that are currently teaching internal auditing or allowing guest lecturers) should be shared annually with The IIA Academic Relations Department at [academic@theiia.org](mailto:academic@theiia.org). (Note: Suggested talking points for meeting with colleges and universities can be found in **Appendix B**. Also refer to the *IIA–Baltimore Chapter: Academic Relations Committee Sample Workbook* posted under the Best Practices for Student Engagement tab of our Academic Relations [Toolkit for Chapters](#) and [Toolkit for Institutes](#) Web pages provided as a template for organizing ARC data.)

An informal meeting, such as a luncheon, could be arranged to include academia and ARC volunteers. Use this venue to communicate the scope and breadth of a career in internal auditing and the benefits to the college in supporting internal audit curriculum and in participating in awareness events.

Chapter/institute members who are alumni of local colleges are important contacts for volunteer opportunities as these professionals are regularly invited to speak to students about their careers before accounting, finance, management, governance, ethics, and other business-related classes.

Include College Career Centers in your listing of academia contacts. The managers in these centers are charged with assisting students (and alumni) with the development of their career path and specific job searches.

Send names and addresses of your college and university contacts to The IIA's Academic Relations Department at [academic@theiia.org](mailto:academic@theiia.org) so they may assist you as needed with outreach efforts.

It is better to develop and strengthen relationships with one or two universities in a steadfast way than to apply a “scattered” approach of attempting to reach as many colleges as possible. The latter may result in a few presentations or appearances at several on-campus events that are soon forgotten. Committing to developing a long-term relationship with fewer universities will help to maintain consistency, show genuine interest, and will more likely bring about the intended result — a full appreciation of the benefits of internal audit education and this career path for students.

Once the AR plan is developed, provide educators with a list of upcoming chapter/institute activities. Invite them to attend regular chapter/institute meetings and seminars. Those educators appearing at meetings should be introduced to the members and eventually encouraged to participate in its leadership. ARC volunteers should be assigned as designated liaisons to each educator.

**OTHER CONTACTS**—Other contacts should include other chapters/institutes, professional groups, and firms and service providers. Oftentimes, the leaders in these associations have planned events and presentations they regularly sponsor at college campuses. All have similar goals. And whether it is for recruiting or promoting the profession of their association, all are interested in making connections with students and members of academia. Connecting with these other groups and working together makes good use of limited chapter/institute resources, while communicating the message of awareness of the internal audit profession.

**Local IIA Chapters/Institutes:** Building a network of contacts with other local IIA chapter/institute leaders leverages the resources of all groups and provides for knowledge sharing and succession planning for the ARC. Some chapters/institutes join forces to coordinate a regional AR activity (case study competitions, career fairs focused on internal auditing, etc.). Students from several universities in the area may be invited. Although these events may not be feasible for one chapter/institute to undertake alone, it can be very successful when efforts and resources are combined.

**Other Professional Associations:** Internal auditors have vast and diverse skill sets that include but are not limited to IT auditing, forensic accounting, security specialists, and fraud investigations. Reaching out to the local associations of these organizations (ACFE, AICPA, IMA, ISACA, etc.) is another way to leverage the connections these associations may have already established with local universities. The goals among these groups are similar — to present career options to students that include internal auditing, forensic accounting, fraud investigations, and more. Working together can provide for a larger base of volunteers, will benefit chapter/institute members as they network with other professionals, and bring about more creative ways to reach students and faculty.

**Professional Firms:** Professional firms have a long history of sponsoring on-campus events. Their management teams (partners and managers) regularly recruit from universities and they have fostered relationships with college deans, professors, and student leaders. Chapter/institute members may be associated with these firms as current employees or as alumni. Using the member relationships to build contacts at these firms could further solidify connections to local colleges.

### Step Three: Prepare a List of ARC Activities [All Maturity Levels]

Interest in and awareness of internal auditing can be strengthened by inviting educators and students to attend meetings and training opportunities, promoting internal audit teaching materials, and scheduling topics of interest to educators. “Educator and Student Nights” and “Educators Symposia” might be hosted to recognize and honor students and/or faculty.

(Note: **Appendix C** provides a listing and description of on-campus events to consider in the development of the AR plan.)

In developing a list of AR activities, consider the following:

- ◆ Include chapter/institute-sponsored events (if any) from prior years. These may be gala events to acknowledge a scholarship winner, or a student night that is combined with a chapter/institute meeting.
- ◆ Ask your college contacts for a list of upcoming student events for the year, focusing on those sponsored by the business school, alumni associations, or student groups such as Beta Alpha Psi or accounting students’ organizations.
- ◆ Sort the list to highlight the preferred events. It is important that the participation of ARC volunteers is meaningful — that there is a venue to meet students, present the benefit of potential careers in the internal audit profession, and make connections with students and others that will lead to additional opportunities to continue the message of awareness.
- ◆ Estimate the number of volunteers needed for each event and the time requirements.

Some ARCs plan for a grand gala that brings together chapter/institute members, students, and faculty in one event. These are often annual events that are planned well in advance. Some ARCs schedule presentations or other informational events *throughout the year*. These series of meetings represent a regular pattern that builds a familiarity with chapter/institute volunteers and their message of career options for students in the internal auditing field.

Tip: Plan for events and sessions that can be accomplished: do not over commit! Create a plan that will strategically bring about the highest level of awareness for the profession.

#### **Step Four: Develop the AR Plan**

It is critical that the chapter/institute's officers and board of governors fully support the efforts of the ARC. Developing and presenting a formal action plan by the committee, with specific goals and measurements, is an excellent way to generate enthusiasm, obtain feedback, provide consistent direction, and ensure continued support from the chapter/institute's leadership. Visit The IIA Academic Relations [Chapter Leader](#) or [Institute Leader](#) Web pages (log-in link located at bottom of page) for tools and templates to help accomplish these objectives.

In creating the AR plan for the upcoming year, the ARC chair should begin by asking the following questions:

- ◆ What is the strength of the core team of ARC volunteers? What is their time commitment? What is their background or prior volunteerism in the chapter/institute? What connections do they have to others in the internal audit community and to local universities?
- ◆ How many volunteers can be expected to participate in ARC activities?
- ◆ What is the level of commitment from the chapter/institute Board of Directors? Are they preoccupied with other concerns or projects? Are board members willing and able to devote some time to ARC activities?

These are important questions to ask as the AR plan is developed. Once this is understood, a “resource budget” should be developed — this identifies the available time and commitment from ARC volunteers, chapter/institute board members, and other volunteers and should be presented to show the number of volunteers available to participate in ARC activities and the number of events they can commit to.

Next, compare the list of ARC activities from Step Three to the resource budget. Refine the list accordingly for the “staffing/volunteer” availability.

#### **Step Five: Develop an AR Budget**

The success of the chapter/institute's AR efforts will largely depend on the human and financial resources allocated to the ARC. The chapter/institute budget process is usually finalized early in the new chapter/institute year. In many ways, the development of the AR budget must be designed along with the AR plan and the ARC activities (Steps Three and Four). Once the list of planned events is prepared, determine the costs or expenses that may be associated with these events.

The following are examples of associated costs for activities that should be considered when developing the AR plan and budget:

**Subsidize Chapter/Institute Meetings for Students, Professors:** This is a way to bring students and academia into the chapter/institute community and introduce them to chapter/institute members and to issues and topics relevant to internal auditors. The cost (or loss of revenue) is dependent on the estimated number of attendees.

**Student/Academic Memberships:** This is a low-cost way of advocating for the profession. Determine the number of memberships to be awarded for the chapter/institute year.

**Internal Auditor Magazine Subscription:** Although a student membership includes a subscription to the *Internal Auditor* magazine, the chapter/institute may wish to provide the magazine to an entire class as a way to augment their understanding of internal audit issues and topics. The cost is dependent on the number of subscriptions. Click [here](#) for subscription information, or contact [CustomerRelations@theiia.org](mailto:CustomerRelations@theiia.org).

**Introductory Lunch:** Consider allocating funds to sponsor an introductory lunch or dinner for key professors and department chairs. This is a good venue for ARC and other leaders to introduce themselves to members of academia and to present the benefits of an internal audit curriculum.

**Student Scholarships:** Many chapters/institutes sponsor scholarships and award these each year, based on varied criteria. Some chapters/institutes provide the funds to the local college with a directive to make the award on behalf of the chapter/institute. Others select the award winners and coordinate the delivery of the award and the celebration.

**Event Fees:** Many student-sponsored organizations want professionals to present to their groups and do not charge them to attend. Others expect the presenters to provide food (pizza is the usual fare) or to subsidize the cost through registration fees. Check with student leaders or other organizers of events for the expectations and anticipated costs.

**Internal Auditing Awareness Month Activity:** May is designated as International Internal Audit Awareness Month. IIA chapters and institutes are invited to celebrate and promote the profession throughout the month. Use the [Building Awareness Toolkit-NA](#) or [Global](#) found on The IIA Web pages to develop ways to engage students during this month.

**Promotional Items:** It is common to provide chapter/institute logo-imprinted promotional items such as pens, USB drives, coffee mugs, and other items to students at presentations and other events. This is a good way to achieve name recognition. There is a wealth of items to choose from. It is best to identify a dollar amount for these purchases and then determine how to allocate it among the available options. Visit the online [IIA Store](#) for promotional items. (Note: Some of the promotional literature available through The IIA is included in **Appendix D**.)

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# ENCOURAGING INTEREST IN INTERNAL AUDITING

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The goal of the ARC is to implement an AR program at the local chapter/institute level, to present the profession to educators in a way that will motivate them to learn more and share this information with their students, and to keep them informed of current developments in the profession. *This varies from country to country and even within regional areas.* If you have questions or would like to share ideas, please contact [academic@theiia.org](mailto:academic@theiia.org).

## Chapter/Institute Activities

Chapter/institute activities can provide excellent opportunities to introduce educators and students to the internal audit profession. After the ARC has identified educators, individual committee members should be assigned as designated liaisons to each educator. Visit The IIA's Academic Relations Web pages for [Chapter Resources](#) or [Institute Resources](#) for a list of suggested activities.

## Teaching Materials

Let educators know that excellent internal audit teaching materials are now available and more are being developed, including [Internal Auditing: Assurance & Advisory Services, Third Edition](#), the premier international textbook for internal audit education. A complimentary desk copy can be requested for or by educators. Also encourage educators to view the latest [Chapter Resources](#) or [Institute Resources](#) available. These Web pages also list IAEP universities with website links and the name and email addresses of IAEP coordinators so educators can directly contact those currently teaching in the program.

## Chapter/Institute Seminars

In addition to meetings, chapter/institute seminars offer excellent opportunities to acquaint local educators with the diversified interests and responsibilities of internal auditors. The chapter/institute should consider scheduling seminars at a time when it is convenient for educator members to attend. Chapters/institutes might also consider topics of interest to both educators and internal audit practitioners.

## Recognition of Educators

An effective method of recognizing individual educators is to invite them to speak at a chapter/institute meeting. This effort can reap multiple benefits by guiding the educator into researching a subject that may be of significant value to practitioners. Please visit [The Internal Audit Foundation](#) Web page for IAF research topics of interest.

Another method of involving educators in the chapter/institute's AR program is to offer the educator a role as an *ex officio* committee member as long as s/he is a member of The IIA. The educator serves as



an excellent sounding board for the committee's proposed program, as well as an effective contact with others in the academic community.

## Hosting an Educators' Symposium

Chapters/institutes may consider hosting an Educators' Symposium for those interested in learning more about the profession of internal auditing and possibly teaching the subject. Symposium topics might include:

- ◆ What is internal auditing?
- ◆ How can internal auditing be taught as part of another course or as a stand-alone?
- ◆ Presenting internal audit case studies to students.

Invite local educators to gauge their interest in a symposium. If possible, include educators from an IAEP university or a university already teaching internal auditing to assist in planning the symposium and to suggest potential attendees.

If your chapter/institute is interested in hosting an Educators' Symposium, please contact Academic Relations at [academic@theiia.org](mailto:academic@theiia.org) for additional assistance.

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## INCREASING INDUSTRY PARTICIPATION

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Local chapter/institute members should encourage their employers to participate in various activities that promote their organizations and the profession of internal auditing. The [Ideas for Promoting Internal Audit to Students](#) pamphlet contains suggestions for a variety of AR projects and activities that can be sponsored by your local chapter/institute. Suggested programs include:

- ◆ Coordinate a “Meet the Industries Night.” It should include local employers, career placement center staff, and educators as participants. Consider inviting IIA representatives from the Academic Relations department, the Academic Relations Committee, or a member of The Internal Audit Foundation’s Board of Trustees to speak on the Internal Audit Foundation Academic Fund (IAFAF). The purpose of such an event is to introduce students and educators to local businesses and the hiring managers from their Internal Audit departments. Such an event will foster networking opportunities and an exchange of information between the groups.
- ◆ Contributions of financial assistance to the IAFAF if the university is an IAEP program university or directly to the local colleges and universities to help them prepare for application to the IAEP program. Funds donated to IAFAF may be restricted to specific IAEP universities or unrestricted to allow the funds to be used for the greatest need within the IAEP program.
- ◆ Visits to member companies by educators and students to familiarize them with an organization's industry and internal audit department.
- ◆ Active involvement from local industry in worthwhile research projects related to internal auditing. The incentive provided by The IIA’s Chapter Research Program and Doctoral Dissertation Grant Program is available as is The IIA's comprehensive research program that contracts with academicians to conduct research studies ([www.theiia.org/research](http://www.theiia.org/research)). For more information, contact The Internal Audit Foundation at [research@theiia.org](mailto:research@theiia.org). For IIA institutes, determine if there are similar research programs within your local IIA.
- ◆ [Internship in a Box](#) is a resource developed by The IIA to assist local chapter and institute companies in enhancing existing internship programs and provide guidance to those companies that have never hired an intern before.

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# INTERNAL AUDIT ACADEMIC AWARENESS PROGRAM

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The IIA's Internal Audit Academic Awareness Program recognizes the various degrees of commitment and effort universities are making to provide students with the information and skill sets necessary to be able to choose from a variety of career paths.

## Benefits of Participating in the Internal Audit Academic Awareness Program:

- Employers consult The IIA's list of universities teaching internal auditing as they consider the degree of internal audit education they seek for their new hires.
- Guest speakers may be provided upon request.
- Institutions of higher learning participating in the program have access to various materials for use in the classroom.
- There are enhanced opportunities to network with other educators teaching internal auditing to share ideas and materials.

The IIA commends institutions of higher learning that promote internal audit awareness and education through their curricula and recognizes that universities require dedication and resources to support internal audit education. The IIA also understands that not all universities are able to devote the same level of commitment to teaching internal auditing. However, any commitment to building awareness of internal auditing, regardless of size, can make a huge difference to a student searching for a career.

Here is a description of suggested curricula accepted in the Internal Audit Academic Awareness Program:

**Awareness Building** — Acknowledges universities teaching internal auditing within an established (external) audit course or other course compatible to internal auditing such as ethics, governance, business, management, etc. Students are introduced to the concepts of internal auditing as well as a discussion of the similarities and differences between the various disciplines. For participation in the program, a course taught annually is required to have a minimum of one classroom hour and one exam question on the topic of internal auditing.

**Introduction to the Profession** — Acknowledges universities teaching internal auditing as a stand-alone internal audit course such as Principles of Internal Auditing or Operational Auditing. These courses provide student with an introduction to the profession and key activities of an entry-level internal auditor.

**Internal Audit Diploma** — Acknowledges the importance of a non-degree learning environment such as a certificate or diploma program in internal auditing and is considered a post-baccalaureate program.

Many who have received a baccalaureate/bachelor's degree in accounting or other related discipline now work in the field of internal auditing. However, they may wish to learn more about internal auditing without enrolling in a post-graduate degree program. They may prefer to study internal auditing at an institution of higher learning in the form of a diploma or certificate program, which usually consists of three to four courses in the specialized topic.

The following is a list of courses that may be considered for a certificate/diploma program:

- ◆ Advanced Auditing
- ◆ Audit Data Analytics
- ◆ Fraud Identification and Investigation Principles
- ◆ IT Auditing
- ◆ Principles of Internal Auditing

Chapters and institutes should work with universities that they believe qualify for the Internal Audit Academic Awareness Program and submit the [Request for Recognition](#) form to [academic@theiia.org](mailto:academic@theiia.org) when appropriate.

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# INTERNAL AUDITING EDUCATION PARTNERSHIP (IAEP) PROGRAM

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The Internal Auditing Education Partnership (IAEP) program was developed to respond to the growing interest in internal audit education at institutions of higher learning. The IAEP program also addresses a general need of employers and practitioners interested in hiring students who possess a well-rounded skill set for entry-level internal auditors.

IAEP program universities teach an internal auditing curriculum within a degree program (undergraduate or post-graduate) endorsed by The IIA. The universities have completed a rigorous application process and are monitored by The IIA's Academic Relations Committee. A solid partnership between the university, the local IIA chapter/institute, and The IIA help ensure the success of the IAEP program at the university.



The IAEP program prepares students with the skills and knowledge needed to help them conduct basic internal audits immediately upon hire as well as provides a foundation to begin preparing for the CIA examination. For more information about the [IAEP/chapters](#) and [IAEP/institutes](#) and other internal audit education programs, please visit The IIA [Academic Relations/chapters](#) and [Academic Relations/institutes](#) Web pages.

To be successful, universities must have the ability and the resources necessary to support the effort. Participating IAEP program universities work closely with The IIA to develop meaningful internal audit curricula and assist other colleges and universities in establishing similar programs. The success of IAEP member universities demonstrates to other universities that internal audit education is worth the necessary commitment. The [IAEP Program Requirements & Operating Framework](#) was developed to provide guidance for existing IAEP programs and to universities preparing to apply to the program.

The Internal Audit Foundation's Academic Fund (IAFAF) provides funding for qualifying IAEP programs at institutes of higher learning to enhance current internal audit curricula and other aspects of the program. Funds provided to IAEP program universities through grant requests are raised through donations to the IAFAF. For more information contact [Academic@theiia.org](mailto:Academic@theiia.org).

The IAFAF also hosts the annual [IAEP Leadership and Networking Conference and Educators' Forum](#) that connects students and employers and provides the opportunity for students to interview for their first job in internal audit. Students from across the globe exchange ideas and experiences with internal audit educators and corporate partners. The Educators' Forum provides an opportunity for educators to learn best practices for incorporating internal audit education in the classroom. Participating partners are provided with opportunities to recruit and mentor students preparing for graduation.

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## PROGRESS THROUGH SHARING

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From its very motto, *Progress through Sharing* to its day-to-day activities, The IIA demonstrates a passion for building global awareness of internal auditing. The IIA has maintained the belief that progress is a natural by-product of sharing. Through sharing ideas, information, skills, practices, resources, and opportunities, The IIA has built a global community that provides the support internal auditors need to evolve professionally and add value.

The IIA strengthens the internal audit profession through education. For decades, The IIA has been committed to Academic Relations by providing dedicated staffing and volunteer support. As the profession evolved, so have the needs of the academic community for “internal audit-ready” graduates — students who have been exposed to and experienced internal auditing practices within the university and are ready to begin their career in the field — to enter the business arena and meet the demand for graduates with a reduced learning curve.

Involving the chapter/institute and its members in an energetic Academic Relations program is paramount to achieving these objectives. It does not matter if the local chapter/institute program is basic or advanced — what is important is dedication and commitment. Be mindful of the resources the chapter/institute has available when discussing how much can be accomplished and be aware of the temptation to overcommit. The rewards are gratifying, as today's students and educators are very appreciative of professionals who share experiences and guidance with them.

**It does not matter if the local chapter/institute program is basic or advanced — what is important is dedication and commitment.**

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## GLOSSARY OF TERMS AND ACRONYMS

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IIA Chapter ..... A *chapter* is a North American (United States, Canada) or Caribbean affiliate of The IIA ([www.theiia.org](http://www.theiia.org)).

IIA Institute .... An *institute* is a global representative/presence of The IIA in a country or territory outside North America ([www.globaliia.org](http://www.globaliia.org)).

IIA chapters and institutes serve as the building blocks of The IIA with the goal to elevate and enhance the profession in their country or territory as well as support the professional growth and development of local internal audit practitioners.

AACSB..... Association to Advance Collegiate Schools of Business

IAFAF ..... Internal Audit Foundation Academic Fund, part of The Internal Audit Foundation, a 501(c)3 tax-exempt corporation

ACFE ..... Association of Certified Fraud Examiners

AICPA..... American Institute of Certified Public Accountants

AR ..... The IIA's Academic Relations Department

ARC ..... The IIA's Academic Relations Committee, one of many committees comprising IIA volunteer leaders

BAP ..... Beta Alpha Psi

CAE ..... Chief Audit Executive

CAP ..... Chapter Achievement Program

CBOK® ..... Common Body of Knowledge®

CIA® ..... Certified Internal Auditor®

IAEP ..... Internal Auditing Education Partnership

IIA ..... The Institute of Internal Auditors®

IAF ..... The Internal Audit Foundation™

IMA ..... Institute of Management Accountants

ISACA ..... Information Systems Audit and Control Association

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## APPENDIX A:

# ACADEMIC RELATIONS COMMITTEE RESPONSIBILITIES

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### Position Description / Responsibilities

- ◆ Coordinate the chapter/institute's academic relations outreach efforts and events.
- ◆ Establish and maintain working relationships with colleges and universities in the chapter/institute area.
- ◆ Encourage universities to incorporate internal audit classes within their curricula. Provide information and support for universities to participate in the Internal Audit Academic Awareness and the Internal Auditing Education Partnership (IAEP) programs.
- ◆ Provide assistance to colleges and universities in establishing courses in internal auditing.
- ◆ For chapters, report the academic relations-related Chapter Achievement Program (CAP) points and submit annual activities to The IIA.
- ◆ Keep The IIA apprised of the universities the chapter/ institute is working with.
- ◆ Ensure that the chapter/institute's ARC chairperson is "coded" as a chapter/institute leader in The IIA database by the chapter/institute administrator.
- ◆ Encourage educator and student attendance at local chapter/institute meetings and membership with The IIA.

### MISSION

To make aware and support educating the next generation of internal auditors.

### OBJECTIVES

To develop and support relationships through educational programs among practitioners, educators, students, educational institution administrators, and business/government communities, which enhance knowledge, skills, understanding, and use of internal auditing.

### STRUCTURE

Membership shall make nominations and vote for a committee chairperson or the chapter/institute president shall appoint a committee chairperson (depending upon bylaws). The chairperson shall solicit volunteers for the committee. Potential candidates should be passionate about the mission of Academic Relations and could include: professors, practitioners who also teach, graduates from a local university, university CAEs, or auditors.



- ◆ Coordinate the chapter/institute's financial support for students or universities through contributions to the Internal Audit Foundation's Academic Fund (IAFAF), university endowments, scholarships, etc.
- ◆ Maintain a file of records and correspondence to pass on to successor at the close of the chapter year.

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## APPENDIX B: SUGGESTED TALKING POINTS

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### For Meeting With Colleges and Universities

#### Comments about the university:

NOTE: Research the university before contact is made to ensure the university has appropriate credentials leading to employers wanting to hire their graduates.

***UNIVERSITY NAME** is a recognized leader in academia. Your accreditation through \*AACSB International\* (\*or other recognized accrediting body\*) is an expression that quality is a key goal of **UNIVERSITY NAME**. We understand that **UNIVERSITY NAME** is committed to high education standards, high expectations of its faculty, and a strong presence in the local and global community. The IIA, the international professional association for internal auditors, appreciates and shares your commitment to successfully prepare students to be the next generation of business leaders.*

#### Your first message:

NOTE: Research to determine if the university you are contacting is already teaching internal auditing.

#### If not:

*In my leadership role as Academic Relations Chair/President (or whatever title is held) in **IIA–Name Chapter/Institute**, I would like to meet with you to discuss an opportunity to provide your students with an exciting career choice: internal auditing.*

Explain to educators what internal auditing is, why it is a great career choice, and offer to speak or assign someone from the chapter/institute to speak to the students. Direct the educator to the [IIA North America](#) or the [IIA Global](#) website, or bring a USB drive loaded with a few of the presentations available on The IIA website.

#### If internal auditing is being taught:

*In my leadership role as AR Chair/President (or whatever title is held) in **IIA–Name Chapter/Institute**, I would like to meet with you to introduce The IIA’s academic programs: The Internal Audit Academic Awareness and the Internal Auditing Education Partnership (IAEP) programs. Both programs recognize universities addressing the need to educate students in the sought-after field of internal auditing. The IAEP program provides financial assistance to universities teaching internal auditing. Students with internal audit competencies are in demand by “Fortune 1000” companies\* (\*or the equivalent in your local area if applicable) and others. The **IIA–Name Chapter/Institute** believes the IAEP program would be a natural fit at **UNIVERSITY NAME**.*

## Plan to follow up after initial contact:

- ◆ Arrange a meeting to discuss the appropriate academic program. Recognize that academia does not move quickly, but deliberately and cautiously.
- ◆ If a university is already teaching internal auditing and is interested in the Internal Audit Awareness Program or the IAEP program, review the [Academic Relations/chapters](#) or [Academic Relations/institutes](#) Web pages and contact Academic Relations at [academic@theiia.org](mailto:academic@theiia.org) for specific talking points.
- ◆ Present the materials to the educator(s) who will most likely be teaching the courses, the dean or department head, and others the university champion wishes to invite.
- ◆ Explain some of the IAEP program benefits such as:
  - ◇ Increase in university recognition by the local internal audit community including prime employers.
  - ◇ Increase in recruitment from the internal audit student pool.
  - ◇ Attract key internal audit professionals to speak to students and educators.
  - ◇ Showcase IAEP student talent at an exclusive annual event for IAEP program schools and employers of global renown.
  - ◇ Apply for grants to grow and enhance the internal audit curriculum and other aspects of the program.
- ◆ Explain that IAEP educators are available to talk about their programs and welcome emails and calls about their programs.
- ◆ Provide additional links for:
  - ◇ The IIA: [IIA North America](#) or [IIA Global](#).
  - ◇ The Internal Audit Academic Awareness program: [Academic Awareness/chapters](#) or [Academic Awareness/institutes](#).
  - ◇ The Internal Auditing Education Partnership (IAEP) program: [IAEP/chapters](#) or [IAEP/institutes](#).

# SUGGESTIONS FOR ACADEMIC RELATIONS ACTIVITIES

The IIA's Academic Relations Committee (ARC) has compiled suggestions for events and presentations that can be included in the chapter/institute annual activities. These are intended to promote the mission and goal of the ARC. In many instances, the suggestions are contributions from chapter/institute leaders as activities sponsored in their regularly planned events for promoting the awareness of internal auditing.

A listing of recommended activities is available at our Academic Relations [Toolkit for Chapters](#) and [Toolkit for Institutes](#) Web pages — *Ideas for Promoting Internal Audit to Students* and other guides. In some instances, we have included detailed descriptions of the events for planning purposes and contact information of the contributing chapter/institute for further explanation.

The referenced list of activities ([Ideas for Promoting Internal Audit to Students](#)) are projects that can be hosted or sponsored by the local chapter/institute ARC. It assumes that the committee's activities have progressed to a stage where contacts have been made with educators, administrators, and students at the local colleges and universities. The expected maturity level (Basic, Intermediate, or Advanced) of the local ARC is included to assist chapter and institute leaders with planning for the activities.

We are eager to hear of your successes. As you develop your own programs, please send us a description of the event or presentation so we may share these concepts by posting to our "Best Practices for Student Engagement" section of the Toolkit webpages. Email us at [academic@theiia.org](mailto:academic@theiia.org).

## Academic Relations

### Ideas for Promoting Internal Audit to Students

The following list of possible projects may be sponsored by your Academic Relations Committee (ARC) to help build internal audit awareness among students. Many of these ideas were submitted by chapters or institutes and include links to the chapters/institutes and additional information. The expected [maturity level](#) of the ARC [Basic, Intermediate, Advanced, or ALL] is provided to assist chapter/institute leaders with selecting appropriate activities.

We want to hear about your successful events! Please send details of your AR activities to [academic@theiia.org](mailto:academic@theiia.org).

- 1. Submit Your Contact Lists**

Send names and addresses of your contacts at the colleges and universities to The IIA Academic Relations Department at [academic@theiia.org](mailto:academic@theiia.org) so that we may assist you in providing the university and students with information as needed. [ALL]
- 2. IIA Student Memberships**


Sponsor [student memberships](#) in The IIA. [ALL]
- 3. Expand Your Email Lists**

Include your college and university contacts on your chapter/institute's mailing/email distribution lists. [ALL]
- 4. Free Admission for Students**

Provide students and educators complimentary admission to chapter/institute meetings and sponsored events. [ALL]
- 5. Subscribe to *Internal Auditor* Magazine**

Purchase a gift [subscription to \*Internal Auditor\* magazine](#) for selected students, student centers, university libraries, etc. [ALL]

Learn more at [www.theiia.org/academic](http://www.theiia.org/academic)  
Or contact us at [academic@theiia.org](mailto:academic@theiia.org)



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# EXAMPLES OF POTENTIAL PROMOTIONAL EFFORTS

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## Internal Auditing Informational Literature

Visit The IIA Academic Relations [Chapter Resources](#) or [Institute Resources](#) Web pages for informational pamphlets to introduce students to the internal auditing profession. Select materials can also be ordered as printed copies through the chapter/institute order form on the website.



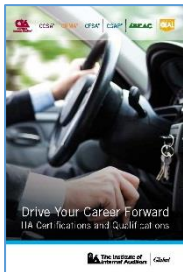
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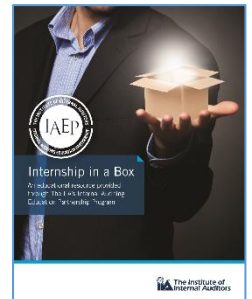
[Certifications Suite](#)  
brochure or PowerPoint



[A Career for Today,  
A Career for Tomorrow](#)  
video (order)



[Internal Auditor magazine](#)  
(for members only:  
contact The IIA)



[Internship in a Box](#)  
(download or order)

## Internal Auditing Promotional Materials

Also visit the online [IIA Store](#) through the chapter/institute leader Web pages (under Events/Planning) for available promotional items. There are many vendors offering items such as pens, clocks, bags, etc., for use as chapter promotional items or speaker gifts. These items can be branded with the chapter's IIA logo. The IIA does not specifically endorse any particular vendor, but please always ensure that the items being ordered are professional in nature and that the standard of printing and item quality uphold the image of The IIA.



**The Institute of  
Internal Auditors**

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