Internal Audit Academic Awareness Maturity Continuum

Mission

The Institute of Internal Auditors will partner with colleges and universities worldwide to enhance awareness of the profession and encourage the colleges and universities to incorporate internal audit education into their accounting and business curricula.

Objective

To encourage and support the higher education community with their efforts to develop and/or mature internal audit academic programs/curricula to promote the profession and contribute toward the development of the next generation of qualified internal auditors.

Purpose

The Academic Relations Committee (ARC) recognizes that colleges and universities have varying degrees of commitment to internal audit education. Commitment is likely to be influenced by the school, the resources available and the demand from potential employers. This commitment ranges from providing the student population with little or no awareness of Internal Auditing as a profession to a minor, major or degree in internal auditing.

The Internal Audit Academic Awareness Continuum (Continuum) is designed to provide guidance on how internal auditing can be incorporated within a curriculum and provide general guidance regarding resources available to support curriculum implementation efforts. The continuum should/can also be used by local chapters/institutes (and Academic Relations officers) to begin the discussion related to incorporating internal auditing into existing curriculum or the development of specific internal audit curriculum.

The ARC recognizes that educational and curricula methods vary around the world. The Continuum incorporates various educational methodologies to ensure the content and message can be delivered by educators in their own countries according to their pedagogy.

Notes and Considerations

IIA Chapters and Institutes, please see *IIA Academic Relations Manual for Chapters and Institutes* for guidelines and suggestions for working with colleges and universities.

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Maturity Level	Level 1	Level 2	Level 3	Level 4	Level 5
Level Descriptor	**Introductory**	**Aware**	**Fundamental**	**Intermediate**	**Advanced**
Maturity Model Elements	Internal audit is introduced to students either via guest lecture or periodic student event that includes internal audit practitioners.	More formal inclusion of internal auditing within other courses and/or periodic offering of an Internal Audit course	Defined process for teaching internal audit, standardized process to offer the courses every year.	Product (courses) and process quality metrics are developed to measure the success of the program. The Education program (EP) is consistent and maturing. Those responsible for the EP are concerned with metrics to enhance, improve and grow the program and report successes.	Continuous monitoring is the norm to ensure the existing program is of high quality and drawing students and recruiters, metrics are being used to enhance, improve and grow/sustain the program.

Desired Outcomes[1]	• Identify a professor champion to begin introduction of the profession to students
	• Recognize internal audit as a profession.
	• Understand the role it has in the business and public sector world.
		• Level 1 plus
		• Understand the purpose of internal auditing
		• Develop an awareness of the internal audit standards and the internal audit process.
		• Develop an understanding of internal audit terminology
		• Develop professional written and oral communication skills
		•
			• Level 2 plus
			• Develop a proficiency of internal audit basic knowledge and the internal process.
			• Have a fundamental understanding of the IPPF[1]
			• Prepare students for entry level positions
			• Exhibit proficiency with negotiation, conflict resolution and other non-technical skills
			• Students demonstrating an interest in internal auditing Communicates effectively in culturally diverse settings
			• Comprehends mission and structure of global governance bodies.
				• Level 3 plus
				• Understand how to use teambuilding and leadership skills and tools within the internal audit profession
				• Develop a higher proficiency and competency of internal audit knowledge including governance, risk, and controls.
				• Understands the concept of applying critical thinking skills and unstructured problem solving techniques
				• Exhibit successful completion of practical experience such as internships, co-ops, "live-audit" classroom assignments
					• Level 4 plus
					• Exhibit
					  o Leadership capabilities
					  o Comprehension of the impact of high risk and other key issues
					  o Proficiency in unstructured problem solving
					  o Critical thinking skills
					  o Strong interpersonal skills

Resource Materials for Educators	• Fliers and other promotional materials about internal auditing • DVD highlighting internal auditing • Identified practitioners available to speak in class	• Items from Level 1 plus • Module/Packet for teaching for IA. • The IIA Global Model Internal Audit Curriculum	For teaching • Items from Level 2 plus • Desk copies of IIA textbooks • Instructor materials for IIA textbook For Educator Development • Webinars on selected topics	For teaching • Items from Level 3 plus • Selected Case Studies • Power Point presentations on current topics For Educator Development • Webinars on selected topics • Educator workshops	For teaching • Items from Level 4 plus • Desk copies of other IIA publications For Educator Development • Webinars on selected topics • Educator workshops

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*See IAEP Framework. Courses are required to be within a degree program.   #The IIA Global Model Internal Audit Curriculum contains six core courses and six supplemental courses. There is a sample syllabus for each of the core courses.

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Program Model	Guest Lectures Hosting Student Events	Module within another course	One internal auditing course	IAEP Foundation program (can be within a baccalaureate or post graduate degree)	Diploma – non degree	IAEP Comprehensive program (can be within a baccalaureate or post graduate degree)	IAEP Center program* (minor, major) (can be within a baccalaureate or post graduate degree)
Program Format[1] See *Internal Audit Academic Recognition Programs* for guidelines describing non-IAEP program development https://na.theiia.org/Academic-Awareness-Program See *IAEP Framework* for IAEP program development guidance at https://na.theiia.org/Operating-Framework	Introduce students to the IA profession	Equivalent of a maximum three hour lecture providing the basics of internal auditing followed by a case study for reinforcement **Or** A self-study module with approximately a one hour debrief in class.	Equivalent of 30 – 45 hours of instruction and student activities, such as team assignments, case studies, or homework assignments.	Program curriculum contains a minimum of two courses. *See IAEP Framework for full IAEP requirements.	A three or four course concentration post baccalaureate and not part of a Masters program. It is sometimes known as a diploma or certificate program.	Program curriculum contains a minimum of three courses. *See IAEP Framework for full IAEP requirements.	Program should be a minor, major, specialty track or concentration and include practical experience through an internship or co-op program. *See IAEP Framework for full IAEP requirements.
Program Structure See *IIA Global Model IA Curriculum* at https://na.theiia.org/IIA-Curriculum	Guest Lecturers from Practice	Chapter or module from External Auditing Textbook or IIA AR Internal Audit Modules	One stand-alone course teaching the principles of internal auditing.	Principles of Internal Auditing and one additional course such as a Fraud, Ethics, Risk or similar course *	Principles of Internal Auditing and two or three additional courses.	Principles of Internal Auditing and a minimum of two additional courses including an internship or coop. An audit simulation or live audit is acceptable.	Principles of Internal Auditing and a minimum of three additional courses including an internship or coop. An audit simulation or live audit is not acceptable.

[1] Evaluation metrics for assessing quality and progress are being developed and are projected to be completed by end of first quarter 2012.

[1]IPPF = International Professional Practices Framework which is comprised of the internal audit definition, standards, practice advisories, and other recommended guidance.