

Lifelong Learning for Internal Auditors

Certification and Training Levels Worldwide

STANDARDS & CERTIFICATIONS



Closer Look

Eleftherios Tsintzas
MSc, CIA, CRMA, CFSA, CFE



CBOK

The Global Internal Audit
Common Body of Knowledge

About CBOK

SURVEY FACTS

Respondents	14,518*
Countries	166*
Languages	23*

EMPLOYEE LEVELS

Chief audit executive (CAE)	26%
Director	13%
Manager	17%
Staff	44%

*Response rates vary per question.

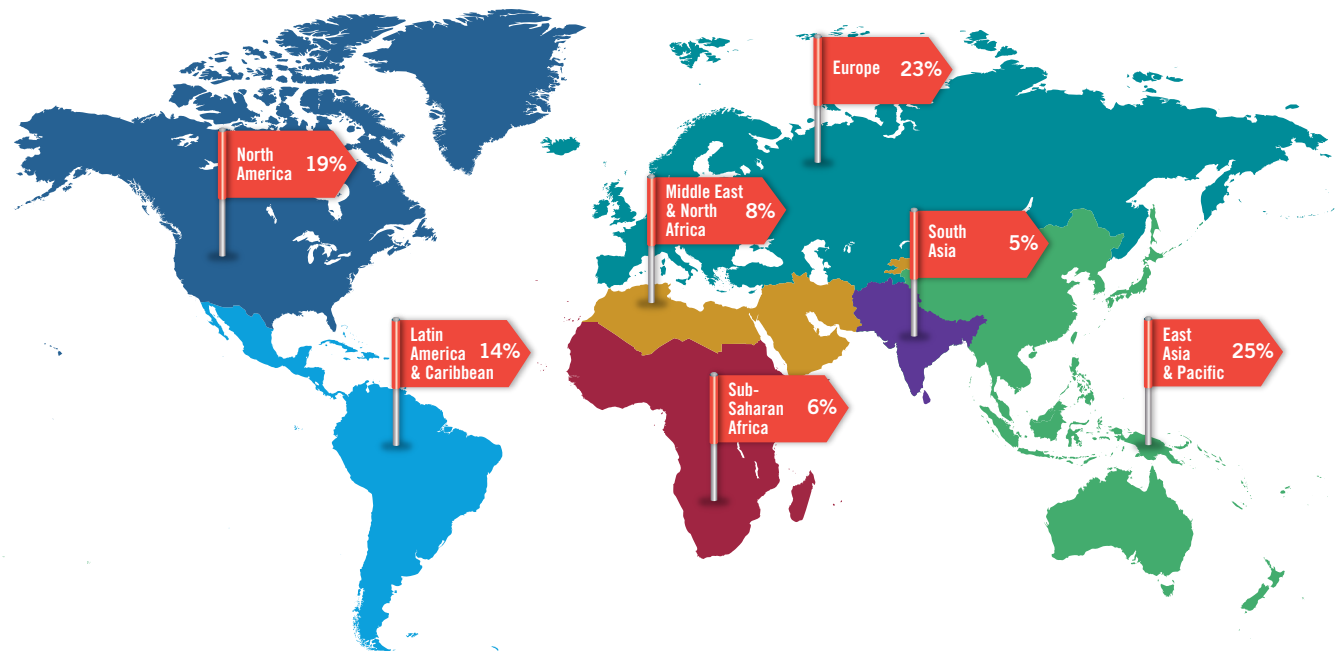
The Global Internal Audit Common Body of Knowledge (CBOK) is the world's largest ongoing study of the internal audit profession. It includes two major components: the internal audit practitioner study and the internal audit stakeholder study.

The practitioner study focuses on the CBOK 2015 Global Practitioner Survey, which provides a comprehensive look at internal audit activities and characteristics. This project builds on two previous global practitioner surveys conducted in 2006 (9,366 responses) and 2010 (13,582 responses).

The stakeholder study analyzes internal audit performance from the stakeholder perspective, using interviews and a global survey conducted for The IIA Research Foundation by Protiviti, a leading global consulting firm. Protiviti collected 1,124 survey responses and completed more than 100 interviews in partnership with 23 IIA institutes.

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CBOK 2015 Practitioner Survey: Participation from Global Regions



Note: Global regions are based on World Bank categories. For Europe and Central Asia, fewer than 1% of respondents were from Central Asia. Survey responses were collected from February 2, 2015, to April 1, 2015. The online survey link was distributed via institute email lists, IIA websites, newsletters, and social media. Partially completed surveys were included in analysis as long as the demographic questions were fully completed. In CBOK 2015 reports, specific questions are referenced as Q1, Q2, and so on. To download a complete list of survey questions, visit the CBOK Resource Exchange.

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Future



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Perspective**



Governance



Management



Risk



**Standards &
Certifications**



Talent



Technology



Contents

Executive Summary	4
1 Certifications in Internal Audit and Related Fields	5
2 Types of Internal Audit Certifications Held	8
3 Specialty Certifications for the Financial Sector and the Public Sector	10
4 Learning Continues Over a Lifetime	12
5 Certifications Related to Accounting and IT	13
6 The Value of Ongoing Training	14
Conclusion	16
Appendix A: Certification Types Among Those with IA Certifications	18

Executive Summary

When an internal auditor elects to pursue certification, he or she takes a big step toward establishing a professional reputation that speaks loudly of integrity, dedication, and commitment to both the profession and his or her organization. This commitment is reflected in findings from the CBOK 2015 Global Internal Audit Practitioner Survey. For example:

- Forty-three percent of respondents worldwide say they hold at least one internal audit certification or qualification.
- The primary certification held globally is the Certified Internal Auditor (CIA) (held by 30% of respondents worldwide).
- The most popular internal audit specialty certification is the Certification in Risk Management Assurance (CRMA) (held by 9% of respondents worldwide).
- Non-internal audit certifications are held by 60% of respondents worldwide.
- Forty or more hours per year of internal audit training is achieved by 61% of respondents worldwide.

Survey results also reveal which certifications are most popular in different parts of the world, providing valuable information for internal audit practitioners, aspiring internal auditors, and chief audit executives (CAEs). Other stakeholders such as regulators, executive management, audit committees, and executive recruiters will also find the information useful for purposes related to standards setting, benchmarking, and hiring.

CBOK is the largest ongoing study of internal auditors in the world, with participation from 14,518 practitioners from 166 countries.

1 Certifications in Internal Audit and Related Fields

As internal auditors map out a rewarding career path, most find it advisable to include professional certification as a goal. Individual practitioners throughout the world have found that certification enhances their performance and provides great benefits to career growth.

The IIA offers the following certifications, qualifications, and designations:¹

CIA	Certified Internal Auditor
CGAP	Certified Government Auditing Professional
CFSA	Certified Financial Services Auditor
CCSA	Certification in Control Self-Assessment
CRMA	Certification in Risk Management Assurance
QIAL	Qualification in Internal Audit Leadership (qualification)
CPEA	Certified Professional Environmental Auditor
CPSA	Certified Process Safety Auditor (designation)

For the CIA alone, an average of 7,700 candidates have earned the certification annually since 2008.² There is strong demand for CIAs in the labor market, as evidenced by the fact that employers tend to pay 43% more to those who have attained a professional certification, according to

¹ For purposes of this report, this group of certifications and qualifications will be referenced simply as IIA certifications. For the CBOK 2015 practitioner survey, it should be noted that the CPEA and the CPSA were not listed as separate response options because The IIA had not assumed administration of these programs at the time the survey was administered. However, respondents could choose “other internal audit certification” to indicate a certification in one of these areas.

² The IIA 2014 Annual Report, page 9, available at <https://na.theiia.org/about-us/Pages/Annual-Reports.aspx>.

The IIA’s 2015 Internal Audit Compensation Study conducted in North America.³

In addition to internal audit credentials from The IIA, other internal audit credentials are also available from other organizations. These may be specific to a region, industry, or area of specialization. With all of these options available, internal auditors have many opportunities for lifelong learning that can help them succeed in the profession.

Internal Audit Certification Rates

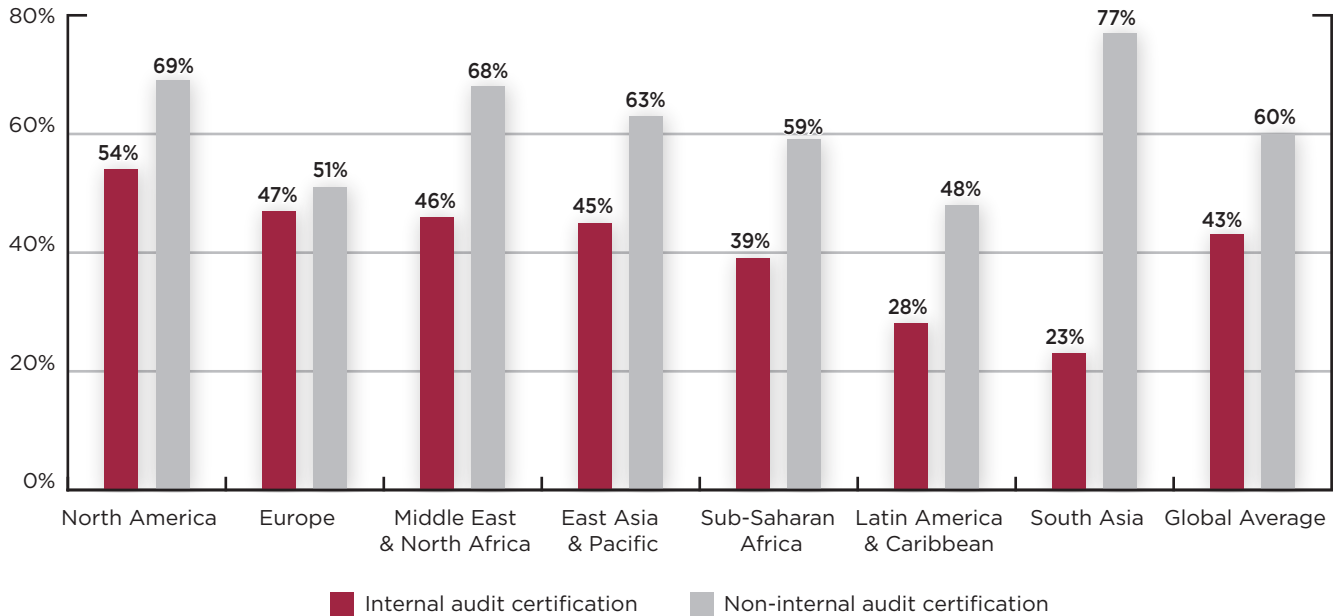
According to the CBOK 2015 Global Internal Audit Practitioner Survey, a significant proportion of practitioners hold at least one internal audit-related certification (see the red bars in **exhibit 1**).

- Among respondents worldwide, 43% say they have at least one internal audit certification (including IIA certifications and internal audit certifications from other organizations).
- In most of the regions, internal audit certification ranges from 39% to 54% of survey respondents.
- Two regions have substantially lower percentages of internal audit certifications than the rest of the world: South Asia (23%) and Latin America & Caribbean (28%).

Internal audit practitioners come from a wide variety of backgrounds, which has led many of them to acquire other non-internal audit certifications throughout their careers (see the gray bars in **exhibit 1**). The CBOK 2015 practitioner survey shows that:

³ Executive Report: Internal Audit Compensation, October 2015, <https://na.theiia.org/services/Pages/Compensation-Study.aspx>.

Exhibit 1 Certifications Held (Internal Audit and Non-Internal Audit)



Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) Compared to Q13: Which professional certifications do you have in areas other than internal auditing? (Choose all that apply.) $n = 12,540$ for internal audit certification. $n = 12,540$ for related certification.

- On average, 60% say they hold a related certification that is not internal-audit specific.
- For all but one region, more respondents have a non-internal audit certification than an internal audit certification, with the gap ranging from 15% (North America) to 54% (South Asia).
- The exception to the gap is Europe, where percentages are almost equal between internal audit certification and non-internal audit certification (around 50%) (see **exhibit 1**).
- The two regions with the lowest rate of internal audit certification are very different in terms of non-internal audit certification, i.e., South Asia has the highest percentage of respondents with a non-internal audit certification (77%), while Latin America & Caribbean has the lowest (48%).

Insights About Regional Differences

When looking at geographical areas with the lowest percentages of internal audit-certified respondents, it is worth exploring the underlying reasons. Perhaps it is no coincidence that the three regions with the lowest gross domestic product (GDP) per capita⁴ also report the lowest levels of certification:

- South Asia (23%)
- Latin America & Caribbean (28%)
- Sub-Saharan Africa (39%)

In addition to economics, another reason for low certification rates may be low levels of awareness about certifications and the profession as a whole. For example, in reference to the results for Latin America, Daniel Portillo, manager of finance and accounting for Zoniro

⁴ World Bank, GDP per capita (current US \$); <http://data.worldbank.org/indicator/NY.GDP.PCAP.CD>

SA, Panama City, Panama, says, “Among the reasons behind this observation is the lack of knowledge of certifications and their benefits, and the fact that the self-education necessary for such exams is not common practice, so the only available way is through a formal training process.”

In Africa, limited familiarity with internal audit is an issue, says Ineeleng T. Motlalekgosi, risk management officer for the Ministry of Local Government, Gaborone, Botswana. “In Botswana, when an average person hears about auditors, they by default think about external

auditors... Even the Labor Market Observatory makes no effort to differentiate between accountants and internal auditors.”

Finally, interviewees indicate that language is another barrier that can hinder professionals from obtaining the CIA certification. They say that up-to-date study material is often lacking in local languages. Therefore, even though the CIA examination is offered in 18 languages, some practitioners do not have up-to-date study materials in their language to use to prepare for the exam.

2 Types of Internal Audit Certifications Held

Which internal audit certification is most widely earned? Clearly, it is the CIA certification, held by a global average of 30% of respondents (see **exhibit 2**).

CIA

North America has the highest percentage of CIAs (43%), while the lower percentages are in South Asia and Latin America & Caribbean (below 20%). The other global regions are all around 30%.

Other Internal Audit Certifications

The second highest certification area is “other national internal audit certifications,” which encompasses non-IIA credentials related to internal audit.⁵ On average worldwide, 10% indicate they have a non-IIA internal audit certification. This rate is highest in Europe (14%) and lowest in North America (6%) (see **exhibit 2**).

Another insight from the results is that the CIA certification rate is much higher than the “other internal audit certification” rate for all but one region of the world. The exception is Latin America & Caribbean, where the rate of those with “other internal audit certifications” is nearly equal to the rate of CIA certification.

CRMA

Among the IIA specialty certifications, the most popular one is the CRMA certification (9%). This underlines the

emphasis internal auditors around the world place on risk management and governance issues.

QIAL

The QIAL qualification is the newest IIA designation, launched in July 2014. CBOK survey responses were collected less than a year later (from February to April of 2015), making it especially interesting to see that the QIAL qualification had already been earned by 1% of total respondents. This finding supports the considerable demand by aspiring, new, and experienced internal audit leaders around the globe for leadership training and recognition.

Respondents without Internal Audit Certification

On average, more than half of all respondents say that they do not hold a certification specific to internal auditing. That rate is highest in South Asia and Latin America & Caribbean (more than 70%) and lowest in North America (46%).

More Information

Section 3 takes a closer look at the specialty certifications, particularly for the financial sector and the public sector.

In addition, **appendix a** shows the certification popularity per region among those who have internal audit certifications. This creates a quick visual way to see which region has the highest use of each certification.

⁵ This category also encompasses the environmental, health, and safety credentials (CPEA, CPSA) that were added to The IIA certification group after the CBOK survey was administered.

Exhibit 2 Internal Audit Certification Types Held (Among All Respondents)

	North America	East Asia & Pacific	Middle East & North Africa	Europe	Sub-Saharan Africa	South Asia	Latin America & Caribbean	Global Average
CIA (Certified Internal Auditor)	43%	33%	31%	27%	27%	16%	13%	30%
Other national internal audit certification	6%	11%	12%	14%	9%	7%	12%	10%
CRMA (Certification in Risk Management Assurance)	16%	5%	11%	11%	6%	3%	9%	9%
CCSA (Certification in Control Self-Assessment)	2%	3%	3%	4%	6%	1%	5%	4%
CGAP (Certified Government Auditing Professional)	5%	1%	1%	4%	2%	1%	2%	2%
CFSA (Certified Financial Services Auditor)	5%	1%	2%	2%	2%	1%	1%	2%
QIAL (Qualification in Internal Audit Leadership)	0.3%	1%	2%	0.3%	1%	1%	1%	1%
CMIIA (Chartered Member of The IIA-United Kingdom and Ireland) PIIA (Practitioner of The IIA-United Kingdom and Ireland)	0.1%	1%	1%	2%	1%	0.2%	0.1%	1%
None (no internal audit certification)	46%	55%	54%	53%	61%	77%	72%	57%

Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.)
n = 12,540.

3 Specialty Certifications for the Financial Sector and the Public Sector

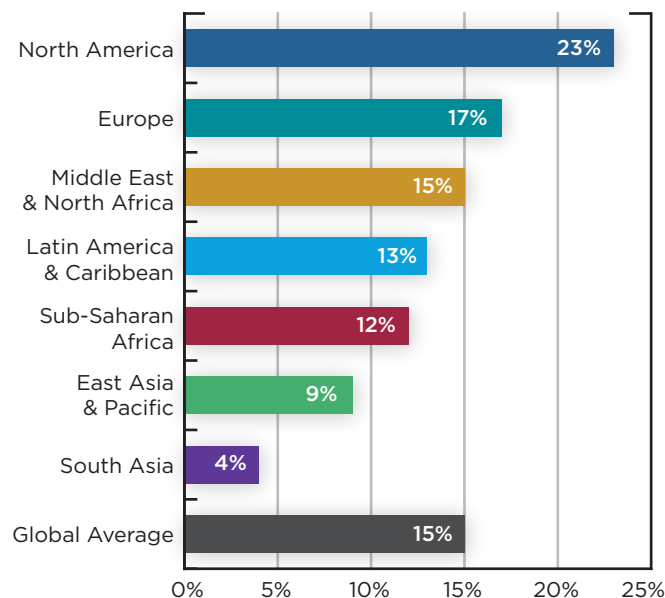
When internal audit professionals look for additional opportunities to differentiate themselves in the marketplace, seeking an IIA specialty certification may be the answer. Aimed at enriching an internal auditor's knowledge in a specific field or industry, these certifications provide professionals with valuable credentials that demonstrate their commitment and professionalism. The CBOK 2015 practitioner survey showed that 15% of respondents hold at least one of the specialty certifications or qualifications in internal auditing (see **exhibit 3**).

While North America has the highest rate (23%), other regions have lower rates, ranging from 4% to 17%.

CFSA

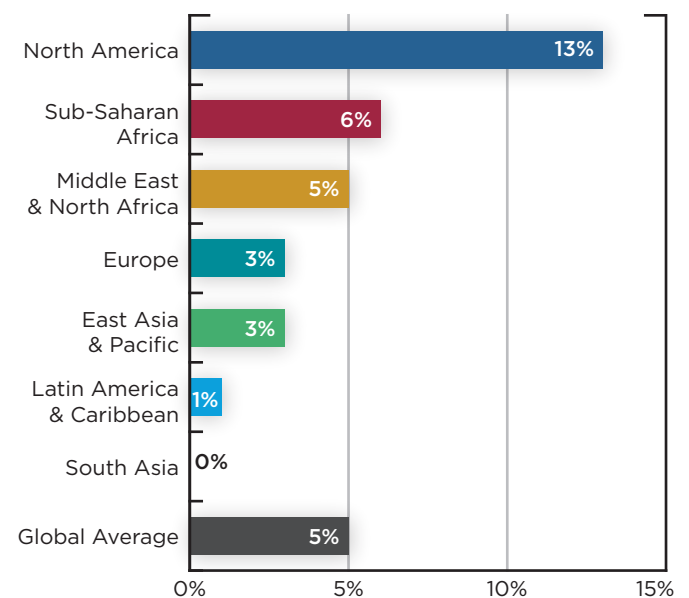
The CFSA certification focuses on the financial sector, so it is important to look at this rate of certification among those employed within financial services, which is 5% worldwide. North America has the highest rate (13%), followed by Sub-Saharan Africa (6%) and Middle East & North Africa (5%) (see **exhibit 4**).

Exhibit 3 Specialty Certifications (CGAP, CFSA, CCSA, CRMA, or QIAL) Among All Respondents



Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) Topics included: CGAP, CFSA, CCSA, CRMA, and QIAL. $n = 12,540$.

Exhibit 4 CFSA Held Among Financial Sector Respondents



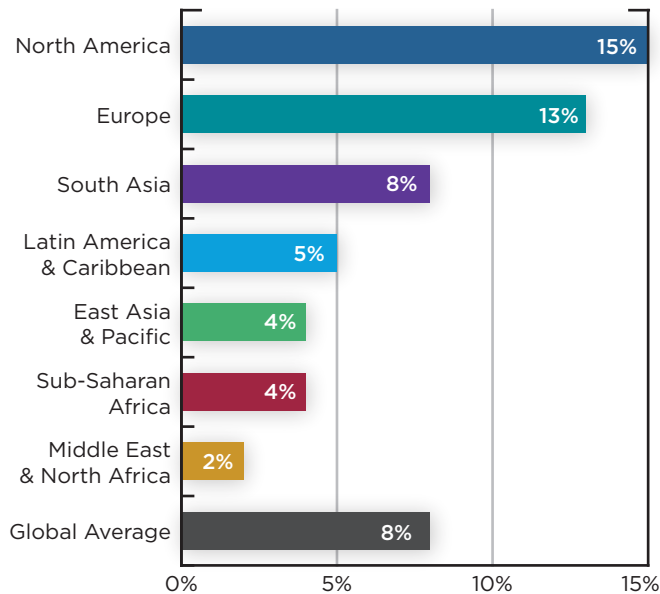
Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) Financial sector respondents only. $n = 3,310$.

CGAP

The CGAP certification is specifically for those in the public sector, among which the rate of CGAP certification worldwide is 8%. North America has the highest rate for those in the public sector with a CGAP certification (15%), followed by Europe (13%) and South Asia (8%) (see **exhibit 5**). It should be noted that in some countries (Poland and Estonia, for example), CGAP certification is required for public sector auditors.

According to interviews conducted for this report, the most common barrier to earning specialty certifications is perception. The very existence of specialty certifications is not well known to some internal auditors, and they need to be convinced of the benefits. In addition, in some regions, these certifications are not widely recognized in the marketplace and, consequently, are not sought out by employers.

Exhibit 5 CGAP Held Among Public Sector Respondents



Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) Public sector respondents only. $n = 2,979$.

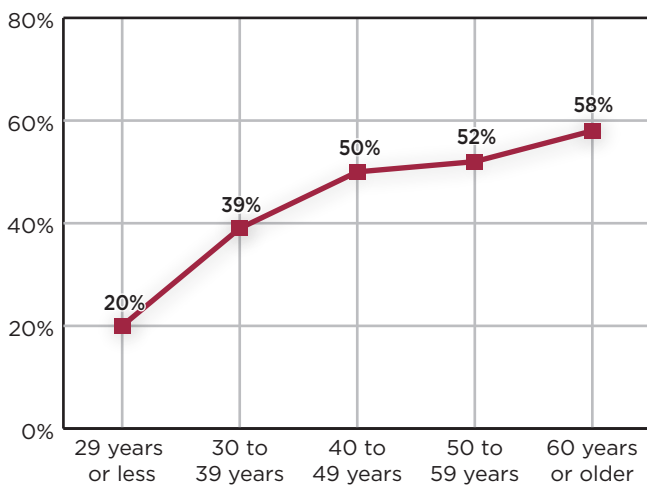
4 Learning Continues Over a Lifetime

Internal audit certification appears to be a natural part of lifetime learning within the profession, according to survey results. As shown in **exhibit 6**, certification steadily increases with age. Only 20% of respondents who are less than 30 years old hold an internal audit certification, but that rate jumps up to 39% for those who are 30 to 39 years old. Even those who are well along in their careers

(age 40 or older) appear to find value in adding internal audit certification to their portfolio, with rates increasing to 50% and higher.

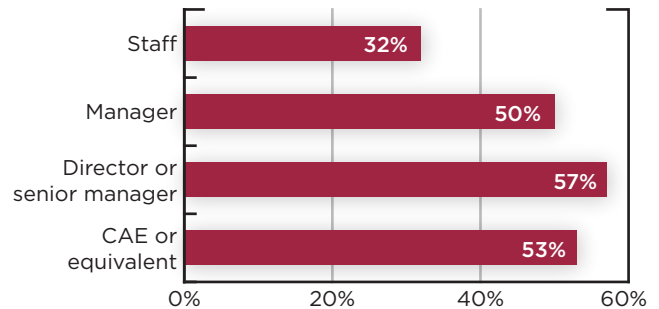
Similarly, certification rates rise as an individual progresses through the ranks during his or her career. At staff level, the rate is 32%, but the rate jumps up to 50% or higher for those at manager level or above (see **exhibit 7**).

Exhibit 6 Internal Audit Certification (Compared to Age)



Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) $n = 11,613$.

Exhibit 7 Internal Audit Certification (Compared to Staff Rank)



Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) $n = 12,716$.

5 Certifications Related to Accounting and IT

Professionals employed as internal auditors may seek certification in areas that are not specific to internal auditing. Which areas outside of internal audit are most commonly pursued? Among survey respondents, the clear answer is accounting, followed by certifications related to information technology (IT) (see **exhibit 8**).

Worldwide, 32% of respondents hold a certification related to accounting.⁶ This is most common in South

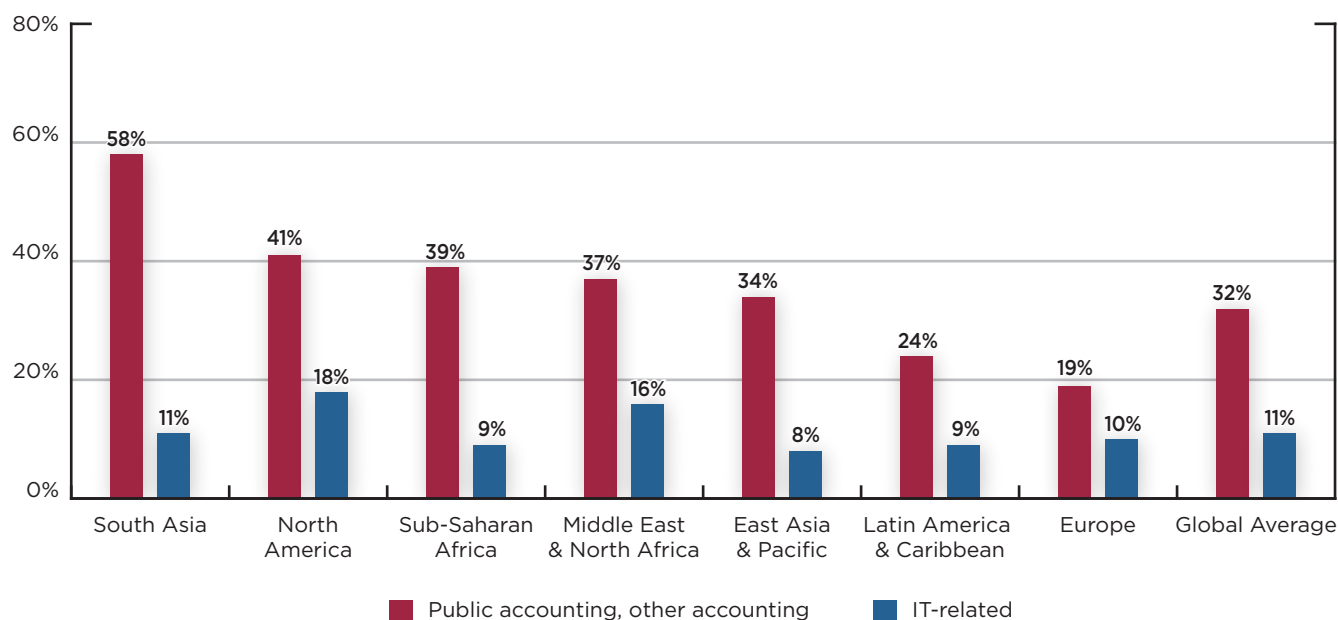
Asia (58% of respondents). For most regions, the averages range from 34% to 41%. The lowest averages are in Latin America & Caribbean (24%) and Europe (19%).

For certifications related to IT, the global average is 11%.⁷ IT-related certifications are most common in North America (18%) and the Middle East & North Africa (16%).

⁶ The response options provided in this category for the survey were: public or chartered accounting (CA, CPA, ACCA, ACA, etc.), technician-level accounting certification (such as CAT, AAT, etc.), and management and general accounting (such as CMA, CIMA, and CGA).

⁷ The response options provided for this category in the survey were: information systems auditing (such as CISA, QiCA, and CRISC) and security for IT (such as CISM, CISSP, CSP, CDP, and CISRCP).

Exhibit 8 Accounting and IT-Related Certifications



Note: Q13: Which professional certifications do you have in areas other than internal auditing? (Choose all that apply.) Topic 1: Public accounting, other accounting (including accounting, technician level [such as CAT, AAT], or public accounting and chartered accountancy [such as CA, CPA, ACCA, ACA], or management and general accounting [such as CMA, CIMA, CGA]). Topic 2: IT-related (including information systems auditing [such as CISA, QiCA, CRISC], or security for information technology [such as CISM, CISSP, CSP, CDP, CISRCP]). *n* = 11,991.

6 The Value of Ongoing Training

We can learn much from the ancient Greek legislator, Solon, who proclaimed “Girasko D’ Aiei Polla Didaskomenos,” translated as, “I always learn a lot as I age.” This observation is more applicable today than ever before.

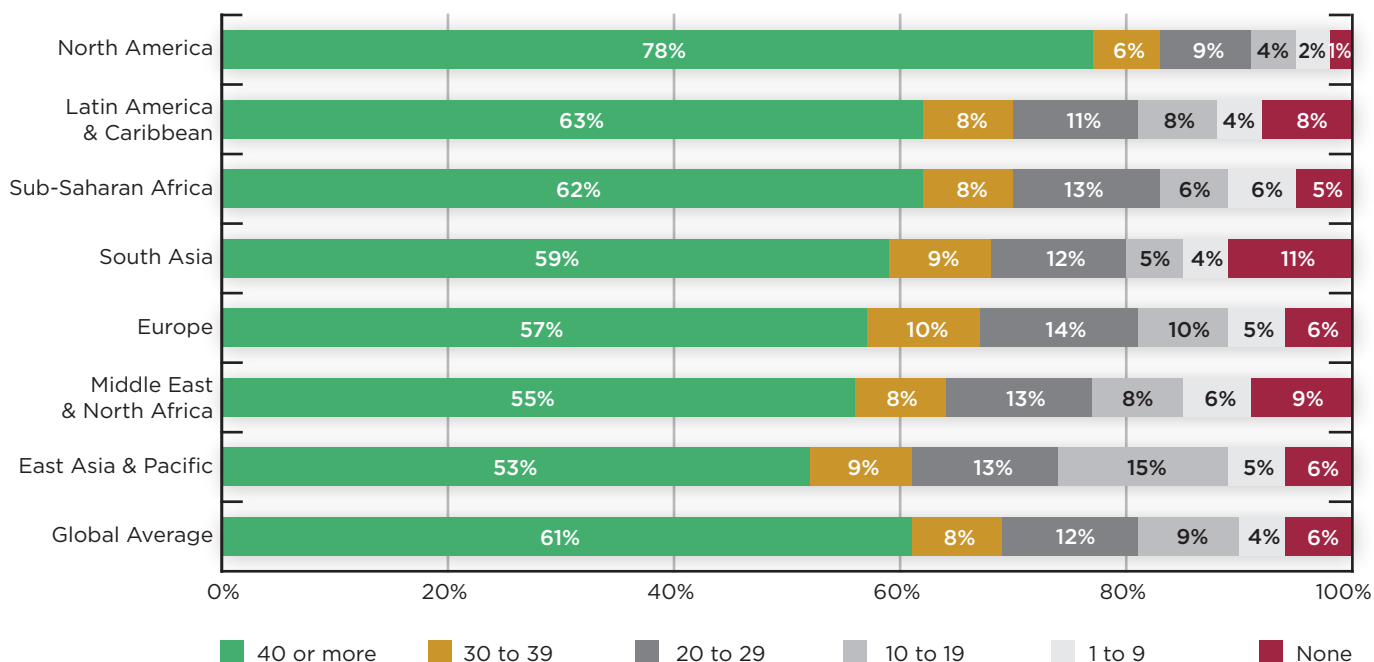
Internal auditors must be lifelong learners to keep pace in today’s rapidly changing environment. It is for this reason that The IIA’s *International Standards for the Professional Practice of Internal Auditing (Standards)* stipulates that internal auditors are responsible for continuing education and training that will enhance and maintain their proficiency. Similar to professionals who work in other fields such as law and health care, internal auditors need to stay informed about improvements and current developments in internal audit standards, procedures, and techniques.

Hours of Formal Training Per Year

The majority of internal auditors report receiving at least 40 hours of formal training related to internal audit per year, as shown in **exhibit 9**:

- On average, 61% report that they obtained at least 40 hours of formal internal audit training during the previous year, with North America reporting the highest percentage (78%).
- When we look at those respondents reporting fewer than 40 hours of formalized training, 6% had no training at all, 13% acquired fewer than 20 hours of training, and 20% received between 20 and 39 hours of training.

Exhibit 9 Hours of Training Per Year



Note: Q14: How many hours of formal training related to the internal audit profession do you receive per year? n = 12,925.

- The areas with the highest percentage of respondents reporting that they had *not* received a minimum of 40 hours of training during the previous year were East Asia & Pacific (47%) and Middle East & North Africa (45%).
- Industries where internal auditors report the highest average number of hours of formal training are the public sector (49 hours) and financial services (47 hours) (Q14, $n = 12,998$).

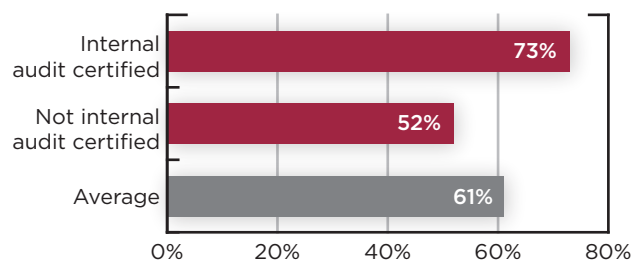
Impact of Certification on Training

Certified professionals are more likely to acquire ongoing training than those who are not certified.⁸ Among those who are certified in internal auditing, 73% report having received at least 40 hours of training during the previous year. In contrast, only 52% of those not certified completed the same amount of training (see **exhibit 10**).

Barriers to Internal Audit Training

Based on interview comments, it is clear that the biggest barrier to obtaining internal audit training is cost, which, in most global regions, is not underwritten by employers. This means internal auditors must incur the costs of investing in their professional training.

Exhibit 10 Receiving 40 or More Training Hours Per Year



Note: Q14: How many hours of formal training related to the internal audit profession do you receive per year? $n = 12,925$.

⁸ Formal training is an important part of earning the continuing professional education (CPE) units required for IIA certification annually. At the same time, it should be noted that CPEs can also be earned through means other than training, such as volunteering in professional organizations, writing exam questions, and completing self-study courses.

Conclusion

The CBOK 2015 Global Internal Audit Practitioner Survey supports the value that internal auditors find in internal audit certification, with 43% of respondents reporting they have earned at least one professional certification related to internal auditing. The primary internal audit certification held globally is the CIA (30%).

A number of specialty certifications are offered to practitioners, and 15% of respondents have earned at least one IIA specialty certification. The most widely held specialty certification is the CRMA (9%).

Among those in the financial sector, a global average of 5% hold the CFSa, with the highest rates in North America (13%). Among those in the public sector, a global average of 8% hold the CGAP, with the highest

rates in North America (15%), Europe (13%), and South Asia (8%).

Internal auditors continue learning throughout their careers. Of the respondents, 61% report that they obtained 40 or more hours of formal internal audit training during the previous year. In addition, the rate of internal audit certification rises steadily with age, starting at 20% for those in their 20s and rising to 58% for those 60 or older.

By investing in certification and continuing professional education, internal auditors can stay abreast with the latest developments, skills, and new technologies. This lifelong learning will help them continue to add value to their organizations and remain relevant in the marketplace.

About the Author

Eleftherios Tsintzas, MSc, CIA, CRMA, CFSA, CFE, is a senior auditor in the internal audit division of Alpha Bank, one of the most prominent banks in the Balkan Peninsula. He specializes in the review of risk management activities and the internal control structure of the bank's lending activity. Involved in the internal audit profession since 2003, he previously served in a leading Greek manufacturing group and, subsequently, in a major Greek

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About the Project Team

Acknowledgments

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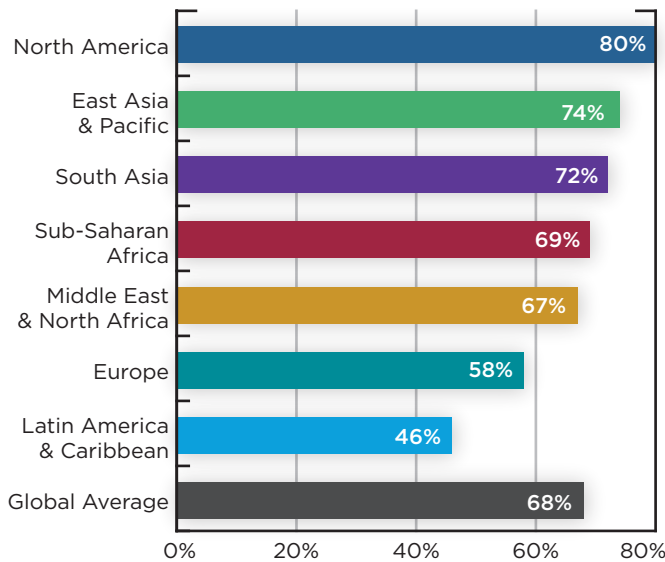
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Appendix A

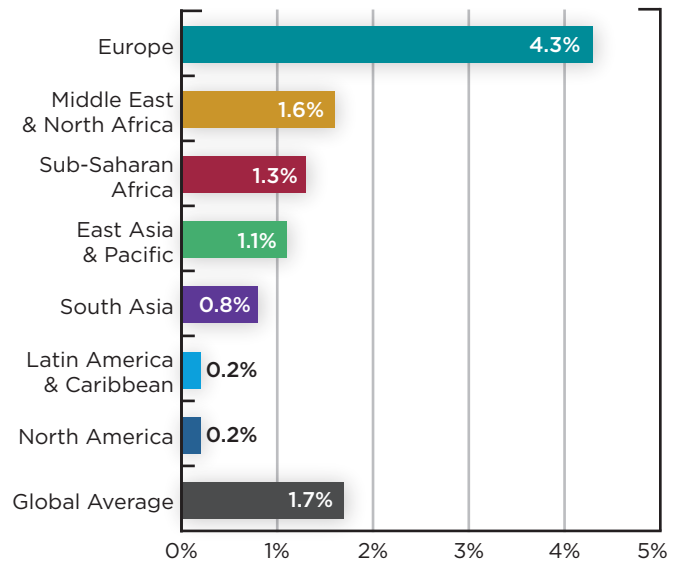
Certification Types Among Those with IA Certifications

Note: The percentages in this exhibit are based on responses from those who hold one or more internal audit certification (not on the entire survey population).

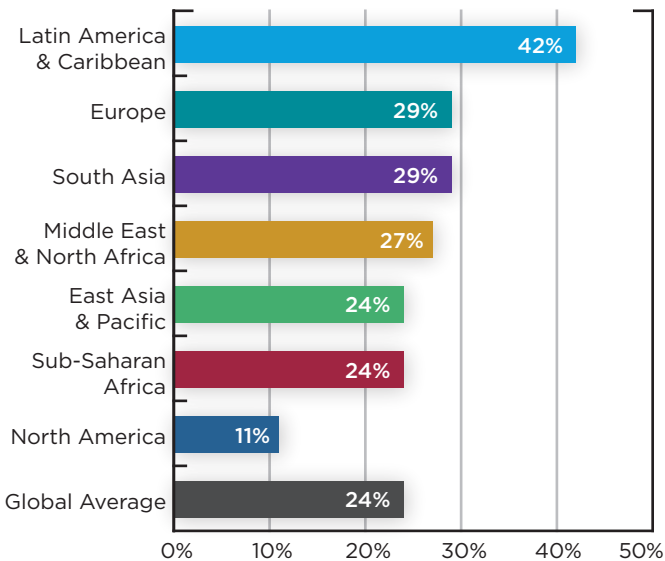
CIA (Certified Internal Auditor)



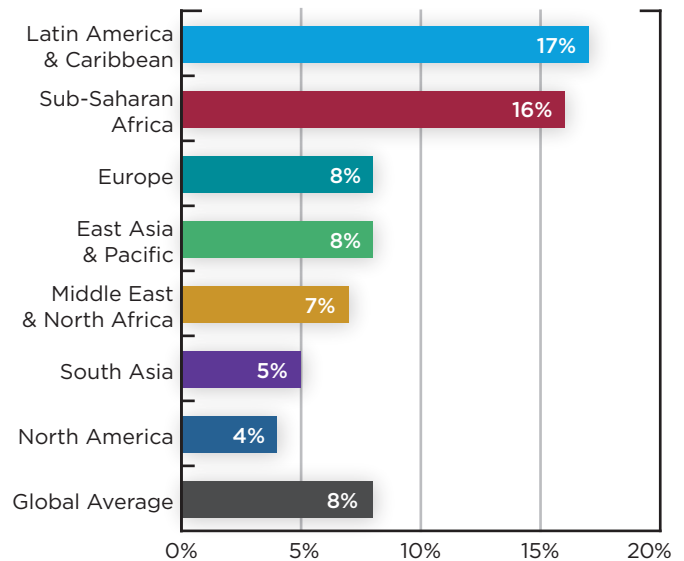
CMIIA and PIIA*



Other National Internal Audit Certification



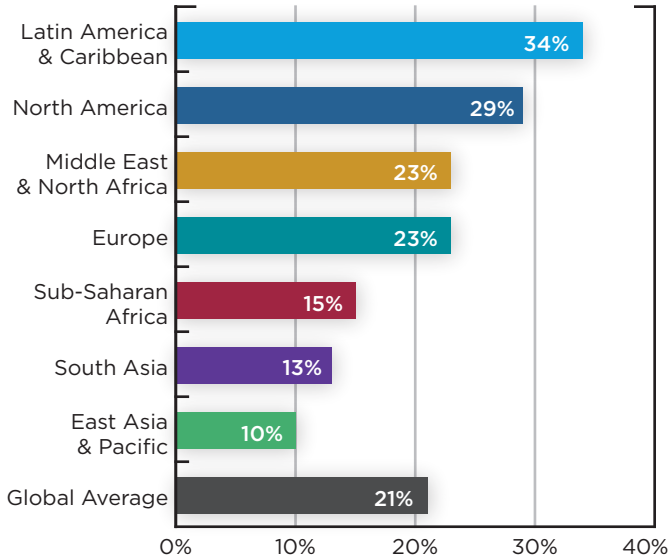
CCSA (Certification in Control Self-Assessment)



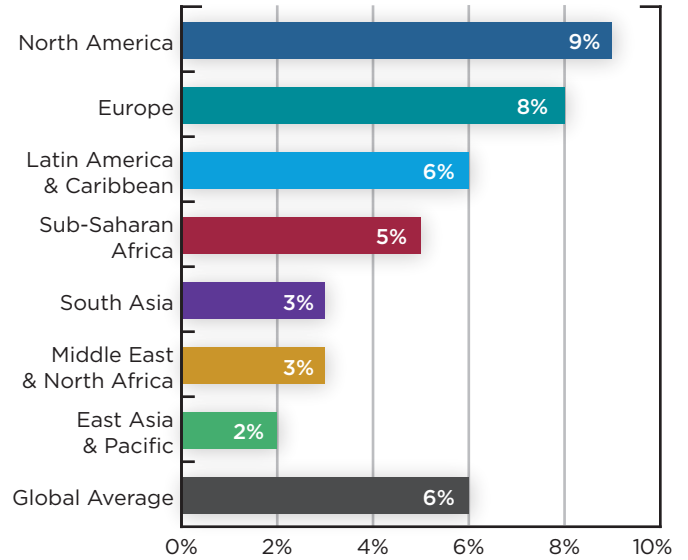
* Chartered Member of the IIA-United Kingdom and Ireland or Practitioner of The IIA-United Kingdom and Ireland

Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) Results filtered to include only those with an internal audit certification. Topics included: CIA, CMIIA, or PIIA, other national internal audit certification, CGAP, CFSA, CCSA, CRMA, and QIAL. n = 12,540.

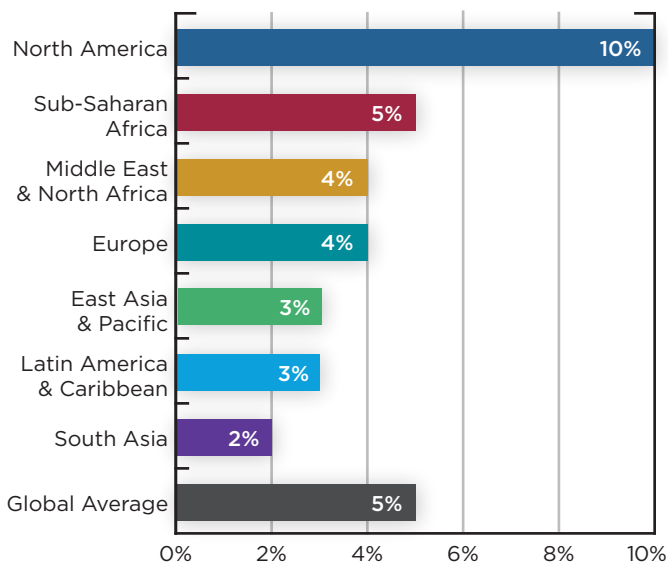
CRMA (Certification in Risk Management Assurance)



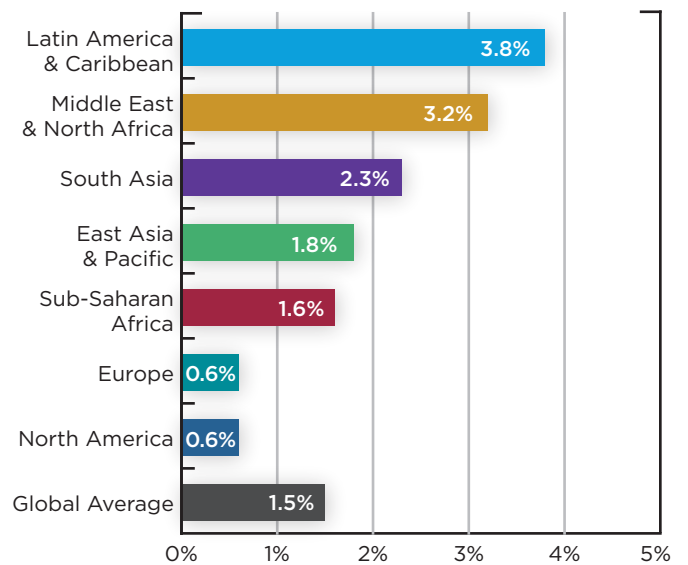
CGAP (Certified Government Auditing Professional)



CFSA (Certified Financial Services Auditor)



QIAL (Qualification in Internal Audit Leadership)



Note: Q12: Which professional certifications and/or qualifications do you have related to internal auditing? (Choose all that apply.) Results filtered to include only those with an internal audit certification. Topics included: CIA, CMIIA, or PIIA, other national internal audit certification, CGAP, CFSA, CCSA, CRMA, and QIAL. n = 12,540.



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