



The Institute of
Internal Auditors
Tanzania

INTERNAL AUDIT PRACTITIONER

The Internal Audit Practitioner designation is a great way to demonstrate internal audit aptitude. Active Internal Audit Practitioners opens a new pathway to the Certified Internal Auditor (CIA) designation, the only globally recognized certification for internal audit practitioners around the world.

Candidates will have two years to complete the Internal Audit Practitioner program from the date approved into the program. You may showcase this designation on your CV or resume for a three-year validity. No CPE is required, and the designation is non-renewable after three years.

Who Should Pursue Internal Audit Practitioner Designation?

- **University Students** - Graduating with the Internal Audit Practitioner designation reflects your commitment to entering the profession with the fundamental knowledge needed to begin contributing immediately.
- **Beginner Internal Auditors** - Obtaining this designation allows you to make a statement about your knowledge and aptitude as you progress through the CIA program.
- **Rotational Internal Auditors** - This designation is ideal for rotational auditors as it quickly demonstrates your knowledge and aptitude of The IIA Standards.
- **Managers of Internal Audit Activities** - This designation helps demonstrate that your internal auditors are well-versed in internal audit basics and establishes a common foundation of skills and knowledge related to internal audit best practices.

Program Overview

- 5 syllabus domains, each dealing with a set of IIA Standards
- 2-hour examination
- 100 multiple-choice questions
- Testing Center or Online Testing*
- Two years to complete the examinations once approved
- Three years to designation validity after passing
- Three years to enroll in the CIA
- One Hundred Self-Study Practice Questions Included with approved application

Internal Audit Practitioner Exam

5 Domains, 23 Objectives

100 questions (all are tested at basic level), 2 hours seat time

Syllabus Topics		Domain %
I. Internal Audit Attributes (IIA Standard 1000, 1100, 1200)		20%
1	Recognize the elements of The IIA's International Professional Practices Framework (IPPF)	
2	Explain the difference between assurance and consulting services provided by the internal audit activity	
3	Define internal audit activity independence and an individual internal auditor's objectivity, including determining whether an individual internal auditor has any impairments to his/her objectivity	
4	Describe the knowledge and competencies that an internal auditor needs to possess to perform his/her individual responsibilities	
5	Define due professional care and illustrate an individual internal auditor's competency through continuing professional development	
II. Nature of Work (IIA Standard 2100)		20%
1	Define fundamental concepts of risk and the effectiveness of risk management within processes and functions	
2	Describe internal control concepts, types of controls, and globally accepted internal control frameworks	
3	Identify the effectiveness and efficiency of internal controls	
4	Recognize fraud risks, types of frauds, the potential for occurrence of fraud (i.e., red flags, etc.) and determine whether fraud risks require special consideration when conducting an engagement	
III. Engagement Planning (IIA Standard 2200)		23%
1	Identify relevant information (review previous audit reports and data, conduct walk-throughs and interviews, perform observations, etc.) as part of a preliminary survey of the engagement area	
2	Define engagement objectives, evaluation criteria, and the scope of the engagement to assure identification of key risks and controls	
3	Describe checklists and risk-and-control questionnaires as part of a preliminary survey of the engagement area	
4	Identify a detailed risk assessment of each audit area, including evaluating and prioritizing risk and control factors	
5	Recognize engagement procedures and the engagement work program including level of resources needed	
IV. Engagement Work (IIA Standard 2300)		25%
1	Recognize the relevance, sufficiency, and reliability of evidence for workpapers and documentation to support conclusions and engagement results	
2	Recognize the risk implications and relevant controls of common business processes (human resources, procurement, product development, sales, marketing, logistics, management of outsourced processes, etc.)	

3	Describe computerized audit tools and techniques (data mining and extraction, continuous monitoring, automated workpapers, embedded audit modules, etc.)	
4	Identify appropriate analytical approaches and process mapping techniques (process identification, workflow analysis, process map generation and analysis, spaghetti maps, RACI diagrams, etc.)	
5	Identify appropriate sampling (random, judgment, discovery, etc.) and statistical analysis techniques	
6	Differentiate common performance measures (financial, operational, qualitative vs. quantitative, productivity, quality, efficiency, effectiveness, etc.) and financial analysis (horizontal and vertical analysis and ratios related to activity, profitability, liquidity, leverage, etc.)	
V. Engagement Communication (IIA Standard 2400)		12%
1	Recognize communication quality (accurate, objective, clear, concise, constructive, complete, and timely) and elements (objectives, scope, conclusions, recommendations, and action plan)	
2	Discuss recommendations to enhance and protect organizational value	
3	Describe engagement communication (preliminary, interim reporting, conclusions) with appropriate parties	

Study the Examination Syllabus & Sit for the Test

Access the examination domain topics here. One Hundred Self-Study Practice Questions Included with approved application and provided via email with a unique access code. You will have up to 2 hours to complete the one hundred multiple-choice question examination.

At present, both onsite and online testing is available. Online testing employs “live proctoring,” which means the candidate is monitored online during the test duration, typically with the help of a webcam, mic, and access to the screen of the candidate.

Onsite testing is available at the many Pearson VUE test centers around the world.

Exam Costs

ITEM	MEMBER	NON-MEMBER
Application Fee	US \$ 75	US \$150
Exam Fee	US \$150	US \$250