

IKAF CIA-P1 Internal Audit Environment Syllabus and Study Guide

*CIA Certified Internal Auditor in Private and Public Sector Qualification
(Based on IIA Certifications)*

This syllabus and study guide is designed to assist in teaching and learning, also is intended to provide detailed information on the qualification, module and study guide.

Qualification Structure

It explains the content of Certified Internal Audit Qualification level, which also includes the Internal Audit Environment Module. Explains the connection of this module to other levels and modules of qualification; modules included at the specified level as well as membership criteria; as well as the characteristics of lectures that are held during the certification period. Modules and Qualifications are also presented through diagrams.

Module

It explains briefly the reasoning of the module's importance, the general and detailed objectives of the module and, also shows in the widest sense the skills that will be developed during the study of the module. The relation of the module to the other modules is presented through a diagram representing the links between them; in order to be as clear as possible for the reader. Also, topics that belong to the module are described; also, how the module's topics and subthemes are planned. Moreover, the form of examination and evaluation is explained in detail, what the exam will consider and why. In the end, the module's content is attached.

Syllabus Structure

It explains the syllabus content of the module Internal Audit Environment, part of the Certified Internal Audit Qualification Level. This module contains the main reasoning, aim, and capabilities expected to get learned during the course of the study. In addition, the syllabus includes the topics of the modules, the structure of the examination after the successful completion of the module as well as reading and scheduling the time.

Study Guide

This is the main document that students, education and content providers should use as the basis of their studies, instruction and materials. Examinations will be based on the detail of the study guide which comprehensively identifies what could be assessed in any examination session. The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations

QUALIFICATION STRUCTURE

*CIA Certified Internal Auditor in Private and Public Sector Qualification
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Unlike any other available qualification a Certified Internal Auditor is committed to serving in the public interest and to all those who rely upon the assurance that internal auditors provides. Certification at the Internal Auditor level is the best way to become a professional, fully qualified internal auditor able to make a significant contribution to the success of an organization at the highest possible level by being a trusted team advisor with a senior team in the company. The title as Internal Auditor receives those who have completed our professional qualifications and who have demonstrated the influence and leadership in their role as an internal auditor.

IKAF Certification is the primary professional qualification for practicing the profession of internal auditor in various sectors, carrying out activities such as: risk management, control and governance, strongly rooted in the contextual practice in which internal audit operates. Unlike any other available qualification, it is specifically designed to meet the needs of internal audit and is a benchmark for the profession, based on internationally accepted standards.

Certified Accountant Candidates should demonstrate knowledge of Internal Audit Environment Module.

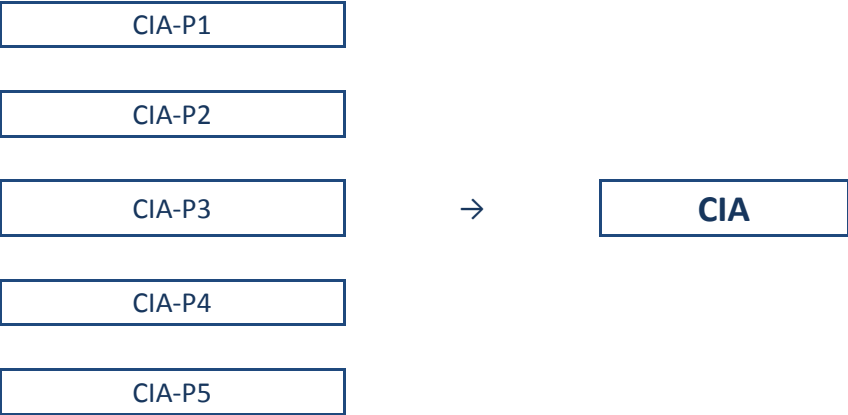


Diagram.1: Certified Internal Audit Qualification relations with other modules and certified qualifications

Modules

CIA Certified Internal Audit Qualification Level consists of five modules and is mandatory to pass all five in order to obtain the title:



Diagram.2: CIA Certified Internal Audit Qualification Level Modules

Qualification and Membership Criteria: Certified Accountant Professional

- University Degree;
- Proof for at least three (3) years of verified work experience in accounting - which can be acquired during or after the training;
- Have attended and passed five (5) certification exams for this purpose (Exam is passed if 50% of test points are reached) ;
- A person who has been certified in this qualification by IKAF and continues to have a regular membership status of the IKAF has the right to use the title "Certified Accountant" by fulfilling all of the above criteria;
- Regular members of the IKAF to use the title "Certified Accountant" are required to attend Continuing Professional Development (CPD) as defined in the IKAF Regulation.

Training Features:

- A comprehensive review of modules and during the training, participants will be provided with case studies, exercises similar to those given in the IIA exams, and mock exam.
- Trainers are holding professional qualifications, and well experience in their field
- IIA's materials shall be used in the training
- Upon completion of this course, participants will be able to take the exams of modules at IKAF center.

SYLLABUS STRUCTURE

Rationale

This is a narrative explaining how the syllabus is structured and how the main capabilities are linked. The rationale also explains in further detail what the examination intends to assess and why.

Relational diagram linking modules

This diagram shows direct and indirect links between this exam and other exams preceding or following it. It indicates where you are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

Overall Aim

This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the exam.

Main Capabilities

The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.

Topics

Certain topics that module contains and that will be treated during tuitions.

Examining Structure

This section briefly explains the structure of the examination and how it is assessed.

Annex: Detailed Syllabus

This shows the breakdown of the main capabilities (sections) of the syllabus into subject areas. This is the blueprint for the detailed study guide.

MODULE

This syllabus and study guide is designed to help with study planning and to provide detailed information on what could be assessed in any examination session.

Rationale

Internal Audit Environment Module is divided into five (5) chapters and each chapter consists of topics of particular learning areas.

Internal Audit Environment

Diagram.1: Module

Syllabus first introduces with state regulation, namely with governance and power-sharing. Then continues with the comprehensive treatment of public finances, labor relations, trade legislation, and transparency.

Within the five (5) chapters 29 topics are included which we consider being of great interest to the legal environment recognition by internal auditors and other budget and finance officials.

The curriculum is designed to progressively expand and deepen the knowledge of candidates to enhance their skills and professional values. The program guides specific recognition in understanding the legal framework, analyzing and applying knowledge and evaluating them

Aim

Understanding the organizational environment in which the internal audit operates. Enabling internal auditors to be able to provide effective assurance through evaluating of structural, cultural and politic frameworks of organization. Understanding terminology and concepts that are being used to describe, plan, manage and evaluation of organization's activity.

Main capabilities

- Identify the context within which the organization operates and various external and internal influences
- Understanding the purpose of the organization and the way of achieving this goal
- Understanding different types of different organizational structures
- Understanding how the organization manages performance, and how it can contributes to organizational effectiveness
- Understanding the organizational context in which internal auditor operates
- Identifying how leadership and leadership can contribute to organizational effectiveness and the impact of different styles of individual management and leadership and team
- Understand the main elements for effective communication

Topics

Major topics of Internal Audit Environment Module that will be covered during the training:



Diagram.2: Topics of Internal Audit Environment Module that will be covered during the training

Examination Structure

The syllabus is assessed by a two-hour examination available in paper-based format. * All questions are compulsory. Some questions will adopt a scenario/case study approach. Candidates are provided with a formulae sheet.

Reading and Time Planning

For paper-based exams 15 minutes are added to the two hours to reflect the manual effort required. The total exam time is therefore two hours and 15 minutes. Prior to the start of the exam candidates are given an extra 10 minutes to read the exam instructions.

The pass mark for all IKAF Qualification examinations is 50%.

Annex: Detailed Syllabus

Detailed Syllabus

1 Legal Environment for Internal Audit

- 1.1 Internal Audit within the Legal System and Governance
- 1.2 Internal Audit History
- 1.3 Internal Audit
- 1.4 External Audit
- 1.5 Internal Control System and Standards

2 Business Organizations and Procedures

- 2.1 Local self-government and decentralization
- 2.2 Private, non-profitable organizations and organization
- 2.3 Organizational Structure of Organizations
- 2.4 Communications and Formal and non-formal organizational structure in organizations
- 2.5 Administrative Procedure and Administrative Conflict

3 Legal Environment for Internal Audit

- 3.1 Strategic Budget Planning
- 3.2 Financial Management and Control
- 3.3 Public finance management
- 3.4 Financial Regulations and Procedures of Financial Management and Control (FMC)
- 3.5 Expenditures through public procurement
- 3.6 Local government finances
- 3.7 Execution of payments through enforcement procedures
- 3.8 Public Debt
- 3.9 Central Bank of Kosovo

4 Work as part of the legal system

- 4.1 Work Right
- 4.2 Employment Rapport and Labor Law
- 4.3 The Civil Servants' Work Rapport
- 4.4 Other Basic Acts for Work

5 Business Organizations Legislation

5.1 Trade Societies

5.2 Public enterprises

5.3 Leadership, Management and Supervision in Organizations

5.4 Public Private Partnership (PPP)

5.5 Accounting, financial reporting and auditing of companies and organizations

5.6 Bankruptcy of Business Organizations

6 Organizations and Transparency

6.1 Public Documents Access

6.2 Classified Information

6.3 Conflict of Interest