IIA-Australia Graduate Certificate in Internal Auditing

Course Handbook

March, 2017
DISCLAIMER

The IIA-Australia endeavours to ensure that accurate information is contained in this handbook at the time of publishing. However, some information is subject to change without notice.

More up-to-date information is published on the web site www.iia.org.au.

Readers are responsible for verifying information that pertains to them by checking the web site or contacting the Registrar of IIA-Australia.

PRIVACY

IIA-Australia acknowledges and respects the privacy of individuals. We are bound by the Australian Privacy Principles required under the Privacy Act 1998 (Cth) as amended from time to time, with respect to the collection, use and disclosure of personal information from individuals.

A copy of our Privacy and Security of Information policy is available from the IIA-Australia website.
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# Graduate Certificate in Internal Auditing

## Course Handbook

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Introduction to IIA-Australia

WHO IS THE IIA-AUSTRALIA?

The Institute of Internal Auditors is the leading body representing internal auditors. Globally, the Institute represents more than 187,000 members in 190 countries.

The IIA-Australia has a connection of nearly 7,000 professionals inclusive of 3,000 members Australia-wide. Governed by a Board and supported by a national office, the Institute’s activities include the following:

- providing standards, guidance and information on Internal Auditing best practices
- providing higher education, professional development activities and certification
- bringing together internal auditors to share information and experiences in Internal Auditing
- upholding standards by undertaking quality assurance services
- advocating, promoting and publicising the profession to industry professionals, universities, government, public and private sectors
- contributing to the global profession with representation on international committees and the global board.

The IIA’s Global Headquarters is located in Florida, USA. The first Australian chapter was established in Sydney in 1952 with chapters in Melbourne, Canberra, Brisbane, Perth, Adelaide and Hobart following. In 1986, the Australian chapters successfully petitioned the global organisation to become a national institute.

IIA-AUSTRALIA’S VISION AND MISSION

As the peak assurance body for internal audit in Australia, the IIA-Australia is continually working to enhance and support the careers of its members and promote the role of internal audit. We are guided by the following vision and mission statements.

VISION

Internal audit professionals are universally recognised as indispensable to effective governance, risk management, and control for the public good.
MISSION

To advance the profession and practice of Internal Auditing.

The IIA-Australia provides a broad range of services to support its vision and mission. These are outlined on the IIA-Australia website from this link:

The following links provide information about the IIA-Australia and its governance:

- Strategic Agenda including Guiding Principles and Objectives
- IIA-Australia Services
- IIA-Australia Board
- Board Committees
- IIA-Australia Chapters
IIA-AUSTRALIA EDUCATION AND PROFESSIONAL DEVELOPMENT VISION AND MISSION

VISION

By 2020 The Institute of Internal Auditors-Australia is recognised as Australia’s premier body for excellence in internal audit education and professional development.

MISSION

Develop internal audit professionals to excel in their roles of providing effective governance, risk management and control through a connected learning culture.

EDUCATION COMMITTEE

The role of the Education Committee is to assist the Board of Directors in discharging its responsibilities by monitoring and advising on IIA-Australia’s professional education program. It contributes to IIA-Australia’s strategic purpose through its foresight and insight on educational matters of concern to the internal auditing profession. One of its main responsibilities is to act as an Academic Board with respect to the academic oversight of the Graduate Certificate in Internal Auditing (GradCertIA), including assessment of students and the approval of results.

The Education Committee Charter outlines the responsibilities and structure of the Education Committee.

INTRODUCTION TO THE GRADUATE CERTIFICATE IN INTERNAL AUDITING (GRADCERTIA)

RATIONALE

The Graduate Certificate in Internal Auditing (GradCertIA) was developed to fill a professional education gap in the current Australian market for those engaged in the Internal Auditing profession. The course represents a coherently designed curriculum built around appropriately high level and integrated learning outcomes relevant to the Internal Auditing profession in Australia.

The GradCertIA is designed to create clear linkages between the knowledge and skills acquired and the practical workplace contexts of the professional internal auditor. It qualifies individuals to undertake professional work in the field of Internal Auditing by applying knowledge and skills in a range of organisational contexts.
The GradCertIA supports the IIA-Australia’s aim to develop a fully qualified profession by 2020 through offering a qualification program that is both relevant in Australian business and public sector contexts and seen as part of the broader Australian educational environment.

WHY STUDY THE GRADCERTIA?

The GradCertIA equips graduates with the knowledge, skills and values identified as essential for a professional internal auditor. Graduates are well informed of the key elements within the IIA Common Body of Knowledge (CBOK) and the associated International Professional Practices Framework (IPPF).

The GradCertIA is ideal for:

- Professionals seeking to establish or further develop a career in internal audit, governance and risk
- Candidates requiring flexibility as the course is conducted via distance learning
- Individuals wanting to apply for professional membership with the IIA-Australia
- Organisations who want to develop their internal audit team

COURSE STRUCTURE

The course consists of four (4) modules (subjects) worth 6 credit points each (a total of 24 credit points for the award of Graduate Certificate). The first three (3) modules are technical/skills based while the final (capstone) module focuses primarily on practical application of previous learning in the course in workplace contexts, as well as professional interpersonal and management skills.

The titles of the four modules are as follows:

- Module 1—Risk Based Internal Auditing
- Module 2—Legal and Regulatory Environment
- Module 3—Organisational Systems and Processes
- Module 4—Professional in Practice.

Each of the four modules are offered every semester. The course is supported by a comprehensive Module Learning Pack, which allows the individual candidate to learn at a time, place and pace most suitable to their needs. Additional learning support is provided through readings, webinars and online discussions throughout the duration of each module to provide opportunities for interaction with tutors and fellow candidates.
Each module is conducted over a 14 week semester with the expectation that candidates will spend up to 144 hours in total over the semester engaged in private study, participating in interactive learning opportunities and completing assessment requirements. Each semester consists of a 12 week teaching period plus a 2 week period (Weeks 13 and 14) set aside for candidates to complete their major assessment task.

Further detail about the learning outcomes of each module is contained below.

**STUDY SEQUENCE/COURSE PROGRESSION**

Candidate progression through the course is prescribed to the extent that the entry point is Module 1 ‘Risk Based Internal Auditing’ and the exit point is Module 4 ‘Professional in Practice’. Candidates must first successfully complete Module 1 before progressing to Module 2 ‘Legal and Regulatory Environment’ and Module 3 ‘Organisational Systems and Processes’. Once Module 1 has been successfully completed, Modules 2 & 3 can be undertaken in any order, and the successful completion of Modules 1–3 is pre-requisite for enrolment in Module 4. There is the opportunity to undertake modules 2 and 3 concurrently and also to apply for Recognition of Prior Learning (RPL) for modules 2 and/or 3.

As noted above, Module 4 is a ‘capstone’ module which will draw on the knowledge and skills developed in the first three modules and focus on high level application of learning in a professional workplace context.

Further information can be obtained from the Candidate Progression, Exclusion and Graduation Policy.

**COURSE DELIVERY**

Each module is delivered in distance mode using an online Learning Management System – Moodle - and candidate learning is supported by:

- A comprehensive Module Learning Pack (MLP) which includes the Module Outline, a schedule of weekly reading and activities, and detailed ‘Units’ which provide content, learning activities and assistance in navigating through the prescribed reading for the module. The Units make specific reference to the course textbook (where applicable) and the International Professional Practices Framework (IPPF) as well as providing links to a range of online resources to support candidate learning. Course materials are developed by module leaders on the program and are a valuable resource for ongoing reference in practice.
• Candidates are allocated to an online “classroom” with a tutor who is an experienced and professional internal auditor. The tutors facilitate learner participation.
• A web-based learning portal (Moodle) used to provide announcements, supplementary resources and a range of tools to enhance candidate interaction with peers and tutors. This is also used for the assessable online discussion forums.
• Webinars to provide candidates with regular real time opportunities to hear from, and interact with experienced industry practitioners.

TECHNICAL REQUIREMENTS

Candidates undertaking the GradCertIA must have access to a computer as the GradCertIA is taught in an online environment and resources are also provided online. Furthermore, real time webinars are used during the course which are assessable. Technical requirements can be located in the Student Centre.

PROFESSIONAL RECOGNITION

The GradCertIA forms an integral component in the pathway to professional membership of IIA-Australia and the entitlement to use the post nominal ‘PMIIA’.

A PMIIA has demonstrated they have the competence to practise effectively as a professional internal auditor.

The PMIIA was established, as IIA-Australia’s professional membership level, to strengthen the quality of the internal audit profession and meet the demands on the profession as a key player in best practice corporate governance. The PMIIA provides employers, peers and the community with a measure of the individual internal auditor’s professional competence, experience, commitment to implementing the IPPF internal audit standards and continuing professional development.

The pathway to Professional Membership with the Institute of Internal Auditors Australia (PMIIA™) is the completion of:

• GradCertIA (or CIA or assessment of current competence), plus
• a minimum of 24 months’ work experience in an internal auditing role, or other professional area, within the last five years, plus declared you will practice in accordance with the IIA’s International Professional Practices Framework (IPPF)
CONTINUING PROFESSIONAL EDUCATION (CPE)

Continuing Professional Education (CPE) is essential to ensure that professionals maintain and enhance their technical knowledge and skills. It is a membership requirement of the IIA-Australia.

To maintain your PMIIA, you need to:

- Make an annual declaration to practice in accordance with the IPPF
- Abide by the IIA Code of Ethics, and not bring IIA-Australia into disrepute
- Complete 80 hours of CPE every two years. NB: Completion of the GradCertIA will award the candidate 80 hours which will be applied over 2 years. 40 hours will be allocated in the year of completion of the course and 40 hours the following year.

IIA-Australia post nominals may only be used by members. A PMIIA whose membership lapses must reapply and be assessed again, to be recognised as a PMIIA.
**SELECTION & ADMISSION**

**ENTRY REQUIREMENTS**

There are two entry methods to GradCertIA:

- Award
- Non – Award

**AWARD**

Candidates must meet the following admission requirements:

- Candidates must be resident in Australia.
- Candidates must have completed a minimum of a bachelor degree or equivalent from a recognised tertiary institution. An official educational transcript from the candidate’s university or educational institution must be produced. Only certified copies or originals can be accepted and must be received by mail.
- Candidates with qualifications from non-English speaking countries will be required to show evidence of an IELTS score of at least 7.

Due to the practical nature of the coursework, it is highly desirable that candidates are concurrently working in Internal Audit or a closely related area while studying for the GradCertIA. In circumstances where demand for places exceeds availability, preference will be given to those currently employed in the field.

**NON AWARD**

Candidates who do not meet the Education requirements for Award entry and have a minimum of two years’ experience in internal audit or related (external audit, quality assurance, risk management or compliance) within the last five years, may undertake module 1 under non-award enrolment. Non-award candidates who achieve an assessment grade of credit or above on Module 1 and at least 50% on assignment 2 to subsequently be considered eligible for Award Admission.

In exceptional circumstances the Education Committee may allow non-award candidates who perform satisfactorily in Module 1 but do not meet these specific requirements to progress into the remainder of the GradCertIA.
The IIA-Australia assesses all potential candidates by consistently applying relevant policy and procedures in a fair and equitable manner.

When accepted for enrolment, all candidates are responsible for following IIA-Australia candidate policies and procedures, including the Code of Academic Conduct.

There are consequences for failing to follow these conventions (refer Policy P14: Code of Academic Conduct).

**APPLICATION FOR ENROLMENT**

By enrolling in a module of the GradCertIA, candidates who are not current financial members will automatically be given access to the IIA-Australia website (members’ area) for the duration of their candidature. Access will also be given to the IIA Global website. Other benefits of membership will be not be available.

Applicants must complete and submit the Application for Enrolment form, attach supporting documentary evidence and forward by mail all documents to the Registrar. Applications should be received by IIA-Australia Registrar during the published enrolment period. Refer to the module calendar.

An application form can be located on the IIA-Australia website. Applications and supporting certified documents must be mailed to:

Registrar
Institute of Internal Auditors-Australia
PO Box A2311
Sydney South NSW 1235

**EVIDENCE REQUIRED**

The following applies when submitting evidence:

- All supporting evidence for enrolment, including academic transcripts, must be certified copies
- Documents will not be accepted in electronic format—original documents can only be accepted as evidence if sighted, copied and signed by IIA-Australia or nominated representatives.
NON-ADMISSION

The IIA-Australia will not accept enrolments where they do not meet the admission requirements set out in the Policy P2: Candidate Selection and Admission. Candidates will be advised by the Registrar of this in writing and the reasons for not meeting the criteria.

Candidates may appeal the decision. Please refer to P4 Grievance Policy for information and the procedures to be followed.

TUITION ASSURANCE

The IIA-Australia is a member of the TAFE Directors Australia (TDA) Tuition Assurance Scheme (Higher Education)(TAS). This is an approved scheme under the Higher Education Support Act 2003 and is underwritten by QBE Insurance (Australia) Ltd. The Graduate Certificate in Internal Auditing is registered under this scheme.

Details can be found in the Candidate Fees and Tuition Assurance Policy.

KEY DATES

There are two intakes per year. Semester 1 commences in late February/early March each year and Semester 2 in late July/early August. Dates are available on the module calendar.

MODULE FEES

Current module fees are available on the IIA-Australia website.

RECOGNITION OF PRIOR LEARNING (RPL)

The IIA-Australia provides the opportunity for candidates to apply to have prior learning considered for credit towards the GradCertIA where prior learning is related to the assessable components of the course. Forms of prior learning include previous study from recognised tertiary organisations, relevant work experience, or courses undertaken outside a recognised tertiary education organisation.

Under the GradCertIA Recognition of Prior Learning (RPL) rules in Policy P2: Candidate Selection and Admission, an applicant may apply for an assessment of their prior learning only at the time of applying for entry to the course. Only Modules 2 and 3 are available for exemption. Modules 1 and 4 are mandatory for all candidates.
Exemptions are granted on the basis of demonstrated equivalent prior studies or experience. Candidates seeking exemption from a module will be required to provide evidence of subject content or relevant work experience. Degrees more than 10 years old can only be considered where evidence of current knowledge (eg, evidence of continuing professional development or practical experience) of all topics covered in the module is provided.

Eligibility for RPL does not guarantee an applicant a place in the course for which recognition of prior learning may be available.

Click [here](#) to download RPL application form.

**DEFERRAL AND WITHDRAWAL**

Candidates wishing to defer or withdraw their candidature must apply to the Registrar. Applications must be in the form of a statutory declaration setting out the circumstances they wish to have considered according to the special consideration criteria with supporting evidence attached. Candidates should note that there are timeframes for these applications and refer to [Policy P13: Candidate Fees and Tutorial Assurance](#).

The IIA-Australia will provide access to ‘special consideration’ where academic performance has been adversely affected by illness or other serious cause beyond the candidate’s control (refer to [Policy P13: Candidate Fees and Tuition Assurance](#)).

**EXCLUSION**

If a candidate is found to have violated the Code of Academic Conduct (refer to [Policy P14: Code of Academic Conduct](#)) they may be excluded from the Course without a refund of fees.
Each of the four modules in the GradCertIA is a full semester subject worth six credit points. Each module is designed using a flexible learning environment that allows the candidate to study at their own pace within the parameters of the required assessments. A structured study schedule is provided outlining the sequence of units and the weeks they will be covered. It also shows the links to the learning outcomes. An overview of each module is contained below:

### MODULE 1 – RISK BASED AUDITING

<table>
<thead>
<tr>
<th>Material covered in the Module</th>
<th>Learning Outcomes</th>
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</thead>
<tbody>
<tr>
<td>Introduction to Internal Audit</td>
<td>The ability to demonstrate an understanding of the IIA International Professional Practices Framework</td>
</tr>
<tr>
<td>Governance</td>
<td>The ability to critically reflect on, understand and explain the concepts of risk management, control and governance as they relate to the internal audit activity</td>
</tr>
<tr>
<td>Risk management and control</td>
<td>The ability to demonstrate an understanding of key internal audit concepts and tools including control frameworks, operational and management tools and techniques, forecasting and data sampling</td>
</tr>
<tr>
<td>Planning</td>
<td>The ability to demonstrate an understanding of interview principles</td>
</tr>
<tr>
<td>Performing the engagement</td>
<td>The ability to demonstrate an understanding of quality models and frameworks</td>
</tr>
<tr>
<td>Communicating results and monitoring progress</td>
<td>The ability to critically reflect on, understand and explain the management of projects, particularly within an internal audit activity</td>
</tr>
<tr>
<td>Quality</td>
<td></td>
</tr>
<tr>
<td>Managing internal audit activity engagements</td>
<td></td>
</tr>
</tbody>
</table>
# MODULE 2 – LEGAL AND REGULATORY ENVIRONMENT

<table>
<thead>
<tr>
<th>Material covered in the Module</th>
<th>Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethics, ethical organisations and evaluating ethics</td>
<td>The ability to critically reflect on, understand and explain the regulatory and legal framework within which specific organisations operate</td>
</tr>
<tr>
<td>Legal and Regulatory Environment, including governance, the mandate for Internal Audit's role,</td>
<td>The ability to demonstrate an understanding of macro and microeconomics appropriate to the organisation</td>
</tr>
<tr>
<td>compliance mapping and assurance mapping</td>
<td></td>
</tr>
<tr>
<td>Economic Environment, including the role of Government, macroeconomic issues and implications for Internal Audit</td>
<td>The ability to demonstrate an understanding of the principles of ethics and the role of internal audit in evaluating ethics</td>
</tr>
<tr>
<td>Fraud risk, prevention and investigation</td>
<td>The ability to demonstrate an understanding of fraud, how to identify the risk of fraud occurring and the appropriate means for detection, investigation and prevention of fraud</td>
</tr>
</tbody>
</table>
# MODULE 3 – ORGANISATIONAL SYSTEMS AND PROCESSES

<table>
<thead>
<tr>
<th>Material covered in the Module</th>
<th>Learning Outcomes</th>
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</thead>
<tbody>
<tr>
<td>Financial management and accounting</td>
<td>Apply an understanding of the technical aspects of finance and accounting appropriate to the operation of a specified organisation</td>
</tr>
<tr>
<td>Analysis and interpretation of financial statements</td>
<td></td>
</tr>
<tr>
<td>Accrual accounting</td>
<td>Apply an understanding of management accounting appropriate to the operation of a specified organisation</td>
</tr>
<tr>
<td>Accounting for management</td>
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</tr>
<tr>
<td>IT environment and governance</td>
<td>Apply an understanding of IT risk, control and security appropriate to the operation of a specified organisation</td>
</tr>
<tr>
<td>Auditing IT projects</td>
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<tr>
<td>IT security</td>
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<tr>
<td>Business continuity management</td>
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</table>
## MODULE 4 – PROFESSIONAL IN PRACTICE

<table>
<thead>
<tr>
<th>Material covered in the Module</th>
<th>Learning Outcomes</th>
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<tbody>
<tr>
<td>Influence and communication</td>
<td>The ability to critically reflect on, understand and explain the interpersonal skills required to operate as a successful internal auditor, including negotiation, personnel management, written and oral communication and change management</td>
</tr>
<tr>
<td>Leadership and teamwork</td>
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<tr>
<td>Conflict resolution and negotiation</td>
<td>The ability to critically reflect on, understand and explain concepts covered across all modules of the course, with particular regard to the ways in which these concepts are combined to provide the basis of an effective internal audit function</td>
</tr>
<tr>
<td>Change management</td>
<td>The ability to critically reflect on and explain how the course material has impacted individual practise of internal audit</td>
</tr>
<tr>
<td>Capstone study</td>
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LEARNING RESOURCES

MODULE LEARNING PACKS

The content and a majority of learning activities in each module is delivered via an instructionally designed learning guide (Module Learning Pack), which will facilitate independent learning and self-assessment, thereby promoting a meta learning approach.

Additional content will be provided through a prescribed textbook (where applicable) and other readings which will be integrated in the Module Learning Pack and available online. To accommodate varying levels of prior knowledge and different learning styles amongst candidates, recommended readings on particular topics will be identified to allow individual candidates to access further material on topics as required.

ONLINE LEARNING MANAGEMENT SYSTEM (MOODLE)

The Learning Management System (LMS) Moodle is used for the GradCertIA and provides an online classroom. The site is used for the assessable online discussion forums.

WEBINARS

Webinars are run each semester for each module providing candidates with regular real time opportunities to learn from experienced industry practitioners. These webinars are assessable as are the discussion questions that follow.

LIBRARY SERVICES

Candidates are provided access to the following libraries/learning resources:-

- IIA-Australia Technical Resource Centre
- IIA Global Guidance and Resources
- IIA Global Research Foundation
- Internal Auditor Journal
- Protiviti KnowledgeLeader
- Comprehensive course manual and links to supplementary readings
ASSESSMENT

The assessment methodology adopted for this course has been developed to provide valid, reliable, suitable, predictive and authentic assessment of the key learning outcomes. Its objective is also to encourage candidate engagement throughout the semester with the learning environment.

This methodology combines:

- Assignments (including a final major assignment in each module in which a mark of 50% or higher must be attained to pass the module)
- Reflective journals
- Webinars
- Discussion forums (questions and answers)
- Online quizzes

The Candidate Assessment Policy contains important information relating to assessment. Some of the detail is contained below.

OBJECTIVES OF ASSESSMENT

The assessment strategy has been designed to strike a balance between the ‘summative’ and ‘formative’ objectives of assessment.

‘Summative’ assessment is the final evaluation of whether the candidate has achieved stated learning outcomes at the conclusion of a program of study. As a result of successfully completing the summative assessment at a required standard, the candidate is accredited with possessing a certain set of knowledge and skills based on the learning outcomes of the program of study. Summative assessment involves an evaluation of the ‘product’ of the learning program.

‘Formative’ assessment, by contrast, is directed at improving the ‘process’ of learning within the program of study. It is based on the commonly accepted idea that we learn best by:

- actively demonstrating knowledge and skills by engaging in practical application
- receiving constructive feedback on the quality of the work we produce, and
- Reflecting on our knowledge and skills in light of this feedback.

In an adult learning context, formative feedback should also aim to support and enhance the independent learning skills of the candidate by progressively empowering them to evaluate their own work and take control of their learning process (ie, become meta-learners). This is a key set
of attributes for an effective life-long learner—which is a key objective of contemporary professional education programs.

Another dimension of formative assessment is the guiding of learner behaviour to ensure engagement with the learning environment. For example, marks allocated to the completion of review quizzes or other small tasks during the course of a learning program are intended to encourage the candidate to follow a steadily paced study program throughout the study period, which is more likely to produce deep learning rather than short-term recall.
ASSESSMENT REQUIREMENTS

To pass a module, a candidate must attain an overall minimum mark of 50% for the entire module (i.e., the aggregate of all assessment tasks) together with a mark of 50% or more for the major final assessment task (Assignment 2). Candidates who do not reach the minimum 50% for the major final assessment task will not pass the module regardless of other marks.

Non-award candidates must achieve an assessment grade of Credit or above on Module 1 and at least 50% on the major final assessment task (Assignment 2) to subsequently be considered eligible for award admission. In exceptional circumstances the Education Committee may allow non-award candidates who perform satisfactorily in Module 1 but do not meet these specific requirements to progress into the remainder of the GradCertIA.

The following assessment requirements must be met for each module:

<table>
<thead>
<tr>
<th>Assessment/Weighting</th>
<th>RBA</th>
<th>LRE</th>
<th>OSP</th>
<th>PIP</th>
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</thead>
<tbody>
<tr>
<td>Assignment 1</td>
<td>15%</td>
<td>15%</td>
<td>15%</td>
<td>20%</td>
</tr>
<tr>
<td>Assignment 2*</td>
<td>60%</td>
<td>60%</td>
<td>60%</td>
<td>40%</td>
</tr>
<tr>
<td>Reflective Journal</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>20%</td>
</tr>
<tr>
<td>Quiz</td>
<td>10%</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Online Participation</td>
<td>15%</td>
<td>25%</td>
<td>25%</td>
<td>20%</td>
</tr>
</tbody>
</table>

*Major assignment, must obtain 50% or above to pass module
Correct as at October 2016

* Note: Z scores will not be given for final assignments.
ASSESSMENT TYPES

ONLINE PARTICIPATION

Marks are awarded for participation in the online environment based on the quality and frequency of interaction in the contact opportunities offered within the learning environment. The criteria for assessing quality of participation will not be primarily based on technical correctness of contributions. It is not intended to penalise candidates for making mistakes as this diminishes the potential for these interactions to be a forum to test and correct understanding. Rather marks will be awarded where there is evidence that a candidate is making a genuine attempt to engage with, and contribute to, the learning environment as an adult learner.

ASSIGNMENTS

The major assessment task will involve application of knowledge and skills acquired in the module to a work-based project to be submitted at the end of the semester.

The written assignments in the GradCertIA are the primary means of summative assessment of the higher level learning outcomes. A ‘negotiated project’ approach is adopted which would involve setting the parameters of the project requirements but allowing the candidate to then design a suitable project that will involve application of skills and knowledge in their workplace. This will strengthen the link between the learning in the GradCertIA and professional practice and also help to assess the demonstration of learning outcomes in an authentic context which is meaningful to the individual candidate.

A component of the major assignment will be the submission of a project plan/proposal from the candidate at the mid-point of the semester, the outline, which describes the specific project they will undertake and articulates how the project will demonstrate the required learning outcomes. This is also an opportunity for formative assessment in that it provides for feedback that the candidate can use to reflect upon their proposal and enhance their final submission. This is not assessable.

REFLECTIVE JOURNAL

The reflective journal is a learning and assessment tool which focuses on the candidate’s self-assessment and reflection on the learning process throughout the GradCertIA. It will particularly focus on encouraging candidates to make connections between the formal study components and their workplace/professional practice.
The main purposes of the reflective journal are to:

- encourage candidates to reflect upon their own learning processes and experiences and develop meta-learning competencies
- provide a place for reflection on values, attitudes and emotions and how these impact on the subject matter and learning process
- develop skills of critical reflection on practice which are important to the development of a professional internal auditor
- encourage active engagement in terms of applying learning in the workplace context.

**QUIZ**

An online multiple choice quiz is held near the beginning of semester in module 1. This assists candidates to ensure key contexts are understood early on in the course.
POLICIES

There are a number of policies which guide the GradCertIA. These are available on the IIA-Australia website and include the following:

CANDIDATE

P6 - Assessment Policy (PDF, 245KB)
P13 - Fees & Tuition Assurance Policy (PDF, 466KB)
P4 - Grievance Policy (PDF, 211KB)
P1 - Plagiarism Policy (PDF, 207KB)
P5 - Progression, Exclusion & Graduation Policy (PDF, 209KB)
P2 – Selection & Admission Policy (PDF, 207KB)
P8 – Support Policy (PDF, 305KB)

CODE OF CONDUCT

P14 - Code of Academic Conduct (PDF, 210KB)

INTELLECTUAL PROPERTY & COPYRIGHT

P11 - Intellectual Property & Copyright Policy (PDF, 484KB)

PRIVACY

P12 - Privacy & Security of Information Policy (PDF, 278KB)

QUALITY ASSURANCE

P7 - Quality Assurance Policy (PDF, 300KB)

RECORDS AND DOCUMENT MANAGEMENT

P3 - Records & Document Management Policy (PDF, 173KB)
REGISTRAR CONTACT DETAILS

The Registrar is the main point of contact for candidates in their dealings with the GradCertIA.

Registrar

The Institute of Internal Auditors-Australia
PO Box A2311
Sydney South NSW 1235
T + 61 2 9267 9155
F + 61 2 9264 9240
registrar@iia.org.au
http://www.iia.org.au/GradCertIA