CERTIFICATION PROGRAMMES

CIA®
Certified
Internal Auditor®

CRMA®
Certification in Risk Management Assurance®

INFORMATION FOR CANDIDATES

Contents

There are many reasons to earn an official IIA certification designation. Whether it's the hallmark designation of internal audit, the Certified Internal Auditor®(CIA®) designation – or Certification in Risk Management Assurance (CRMA), obtaining a certification is professionalism defined.

Earning your certification is like having a key to the vast world of opportunities the profession of internal auditing offers placed in the palm of your hand. It can open doors you did not even know existed, as the three or four letter that now follow your name will make one powerful statement about the expertise you bring to the table.

Ultimately, becoming certified will:

Help you earn **credibility** and respect in your field.

Open more **opportunities** for advancement.

Increase your **earning potential** by as much as 51%.*

According to the IIA's 2017 Internal Audit Compensation study (based on U.S responses)

Prove your willingness to invest in your own **development**.

Demonstrate your **commitment** to your profession.

Improve your **internal audit skills and knowledge**.

Build **confidence** in your knowledge of the profession.

Certified Internal Auditor (CIA)

Certified Fact: As the only globally recognized certification for internal auditors, the Certified Internal Auditor (CIA) designation proves that you:

- Possess current knowledge of The IIA's International Professional Practices Framework (IPPF) and demonstrate appropriate use.

- Are able to perform an audit engagement in conformance with the International Standards for the Professional Practice of Internal Auditing.

- Understand organizational governance and can apply tools and techniques to evaluate risks and controls.

- Can apply the business, IT, and management acumen needed for internal auditing.

Certification in Risk Management Assurance TM (CRMA®)

As the only risk management assurance certification for internal auditors, The IIA's Certification in Risk Management Assurance® (CRMA®) program has been updated to reflect the in-depth organizational knowledge and advanced skill sets that are required to provide effective risk management assurance to audit committees and executive management.

CIA
Certified
Internal Auditor®

ENTRY REQUIREMENTS				EXIT REQUIREMENTS	
EDUCATION	VALID GOVERNMENT ISSUED ID	CHARACTER REFERENCE	EXPERIENCE	3 EXAMS	EXPERIENCE
Master's Degree (or equivalent)	✓	✓	Exit Requirement	✓	1 year IA experience or equivalent**
Bachelor's Degree (or equivalent)	✓	✓	Exit Requirement	✓	2 years IA experience or equivalent**
Active Internal Audit Practitioner Designation Holder	✓	✓	Exit Requirement	✓	5 years IA experience or equivalent**
Other Education*	✓	✓	5 years IA experience or equivalent**	✓	

- Candidates are required to register as an individual member of IIA Malaysia prior registry to the certification programme.

** CIA candidates must complete 24 months of internal auditing experience or its equivalent. Equivalent experience can be obtained in any of the following fields:

- Internal Audit
- Quality Assurance
- Risk Management
- Audit/Assessment/Disciplines
- Compliance
- External Audit
- Internal Control

- Candidates may sit for the CIA examination prior to satisfying the professional experience requirement but they will not be certified until the experience requirement has been met.

CIA PROGRAMME FEE STRUCTURE

The new fees below are effective from 1st September 2022. There is no change to the CIA Application Fee.

	MEMBER	NON-MEMBER
Application Fee	US $115	US $230
CIA Exam Part Fee - PART 1	US $295	US $425
CIA Exam Part Fee - PART 2	US $265	US $395
CIA Exam Part Fee - PART 3	US $265	US $395

CIA EXAMINATION CONTENTS AND FORMAT

	PART 1: Essentials of Internal Auditing	PART 2: Practice of Internal Auditing	PART 3: Business Knowledge for Internal Auditing
Duration	2 hours & 30 minutes	2 hours	2 hours
No. of Questions	125	100	100
Topical Focus Area	• Foundations of Internal Auditing (15%) • Independence and Objectivity (15%) • Proficiency and Due Professional Care (18%) • Quality Assurance and Improvement Program (7%) • Governance, Risk Management, and Control (35%) • Fraud Risks (10%)	• Managing the Internal Audit Activity (20%) • Planning the Engagement (20%) • Performing the Engagement (40%) • Communicating Engagement Results and Monitoring Progress (20%)	• Business Acumen (35%) • Information Security (25%) • Information Technology (20%) • Financial Management (20%)

ELIGIBILITY REQUIREMENTS

CRMA candidates must have an active Certified Internal Auditor® (CIA®) designation prior to being approved into the CRMA program.

PREREQUISITE	ACTIVE CIA DESIGNATION
CRMA EXAM	PASS CRMA EXAM
WORK EXPERIENCE*	5 YEARS OF INTERNAL AUDIT AND/OR RISK MANAGEMENT EXPERIENCE
ANNUAL CPE	20 HOURS

* Candidates are required to register as an individual member of IIA Malaysia prior to registering to the certification programme.

* Work experience is an "exit" requirement for the CRMA program. Candidates with less experience may apply for the CRMA program and sit for the exam. However, to obtain the designation, the experience requirement must be met before the two-year program window expires.

CRMA PROGRAMME FEE STRUCTURE

	MEMBER	NON-MEMBER
Application Fee	US $95	US $210
Exam Registration Fee	US $445	US $580

CRMA EXAMINATION CONTENTS & FORMAT

DURATION	150 MINUTES
NO. OF QUESTIONS	120 QUESTIONS
EXAM TOPICS	I. Internal Audit Roles and Responsibilities (20%) • Roles and Competencies • Coordination II. Risk Management Governance (25%) • Governance, Risk Management, and Control Frameworks • Risk Management Integration III. Risk Management Assurance (55%) • Risk Management Approach • Assurance Processes • Communication

PROGRAM AND REGISTRATION EXTENSION FEE

	MEMBER	NON-MEMBER
Exam Registration Extension - 60 Days ONLY	**US $100**	**US $100**
Exam Reschedule / Cancellation Fee**	**US $75**	**US $75**
One-time 12-month Certification Program Eligibility Extension	**US $275**	**US $275**

CIA & CRMA Application

- All candidates are required to be a member with IIA Malaysia prior to enrolling into the CIA programme.
- Upon successful membership application, candidate will be given a Global Account Number (GAN).
- Upload required documents for program approval (education, government-issued photo ID) directly within the Certification Candidate Management System (CCMS).
- Obtain character reference(s) electronically via the CCMS.

* *You will not be able to register for the exam until your documents and application are approved.*

Examination Eligibility Period

CIA - Once a candidate's application to the CIA programme has been approved, the candidate has an eligibility period of three (3) years. The candidate must complete all examinations and fulfill all certification requirements within the three years period.

CRMA - The CRMA program window is two years, meaning that candidates have two years from the date they are accepted into the program to complete the program requirements (i.e., pass the exam and provide evidence that they have obtained five years of internal audit and/or risk management experience).

If a candidate fails to complete the certification process within the program window, all fees and examination parts passed will be forfeited.

Any withdrawal of application are not allowed and fees will not be refunded.

Authorisation To Test

1. Upon confirmation of your exam registration, IIA Global will provide Candidate Identification (ID) and "Authorisation to Test" notification to candidate, along with the information on how to schedule an examination on the Pearson Vue's website.

2. A candidate's registration for an examination part will be valid for 180 days from the date of the registration is processed at IIA HQ and the examination part fee is non-refundable.

3. Candidates can sit at Pearson Vue (PV) testing centres in almost any country, regardless of country of registration.

4. Candidates who do not pass the examination must wait 60 days to re-register.

Scheduling

1. Once "Authorisation to Test" notification is received, candidates can begin scheduling their testing appointments with Pearson Vue.

2. For the first time user, candidates will need to create a login ID and password to access the Pearson Vue's website to schedule an examination.

3. Visit http://www.pearsonvue.com/iia and click on "Locate a test centre".

4. Then click "Schedule a Test". Choose the examination that you want to schedule from a list of tests that Pearson Vue conducts. Then choose your test centre.

5. Once the test centre is determined, the candidate will see a calendar with the available testing days and times based on the availability at the chosen location.

6. Once a candidate is scheduled for an examination, he/she will receive a confirmation from Pearson Vue via email with directions to the chosen examination centre.

7. Candidates must choose an examination date that is within their 180-day testing period for the examination part.

8. Candidates can postpone the examination and/or change the examination centre, as long as the change is made at least 45 hours prior to the scheduled examination appointment.

Test Centre Location

You will be allowed to take your exam at any IIA-authorised Pearson Vue testing centre worldwide, regardless of whether the testing centre is located in your hometown or country.

List of test centres in Malaysia are as follow:

Sheffield Advisory Services Sdn Bhd
Unit 50-5-7, 5th Floor Wisma UOA Damansara, Jalan Dungun Damansara Heights, 50490 Kuala Lumpur, Malaysia
Phone: +603 2710 5395

World Ware Distributors Sdn Bhd
Level 3, Unit 10, Block F, Phileo Damansara 1, No. 1, Jalan 16/11, Off Jalan Damansara, 46350 Petaling Jaya, Selangor Malaysia
Phone: +603 7665 2911

RF Synergy
32 & 34, Jalan Perai Jaya 4, PERAI 13600 Penang, Malaysia
Phone: +604 3984 787

Iverson Associates Sdn Bhd
No 52-1, 1st Floor Bayan Bay, Persiaran Bayan Indah, Bayan Lepas, 11900 Pulau Pinang, Malaysia
Phone: +604 6412 760

I-World Technology Sdn Bhd
#18-01, Menara Landmark, Jalan Ngee Heng, Johor 80000 Johor Bahru, Malaysia
Phone: +607 2268 869

Sarawak Information Systems Sdn Bhd
Ground Floor, Lot 250, Kuching – Kota Samarahan Expressway, Kota Samarahan 93010 Kuching, Sarawak, Malaysia
Phone: +608 2668 688
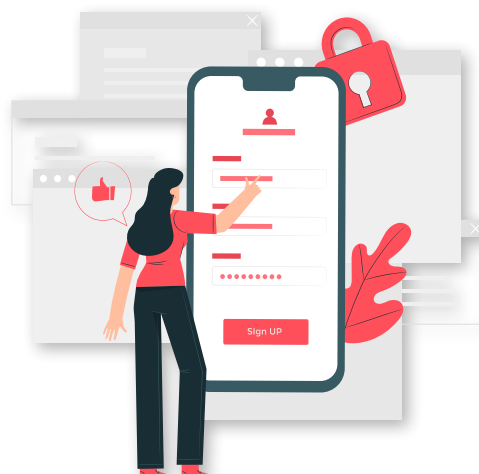
Test Centre Closing due to Weather or Other Emergency

If severe weather or other local emergency requires a test centre to be closed, every attempt will be made to contact you. However, if you are unsure whether your test centre is open on the day of your exam, call the local test centre directly. If the centre is open, it is your responsibility to keep the appointment. If the centre is closed, go to the Pearson Vue website at www.pearsonvue.com/iia and call the Pearson Vue call centre nearest you.

If there are technical issues at the test centre, you will be asked to wait 30 minutes, and if the issues are not resolved, you may be offered to reschedule the test for another day. If you decided to reschedule due to technical issues, there will not be a rescheduling fee. If you decided to wait for the issues to be resolved, you are accepting any length of time it may take to correct the issues.

Customer service hotline for Pearson Vue is **1800-880-401**
Email is pvapcustomerservice@pearson.com

Admission to the Pearson Vue Centre

Candidates MUST bring the following documents to the examination centre:

1. Identity card, driving license or passport (Personal Identification)

2. Authorisation to Test notification, received via e-mail from IIA Global

3. Confirmation Letter received via e-mail from Pearson Vue

Examination Experience

1. Candidate arrives the testing site 30 minutes in advance of the assigned testing time.

2. Candidate is checked in by a Pearson Vue (PV) test administrator.

3. Candidate is assigned a locker and required to leave all unapproved items in the locker.

4. Candidate is escorted into the testing room, assigned a testing station, and logged into the computer by the PV test administrator.

5. An initial screen displays the name of the examination, and candidate is asked to verify that he/she is receiving the correct examination.

6. Candidate is required to agree that he/she will not disclose examination questions and that he/she may be videotaped or audio-taped in the testing center.

7. Candidate then begins the examination, with each question presented one at a time on the computer screen.

8. Candidates will be able to indicate/mark questions that they would like to review prior to completing the examination.

9. After viewing all examination questions, the candidate can access a review screen, from which he/she can choose to review all examination questions, review only unanswered examination questions, or review only marked examination questions.

10. From the review screen, the candidate may choose "End Examination" button.

11. Examination also ends if the candidate runs out of time

12. Candidate cannot return to the examination once it has ended.

13. Candidate will then receive a short survey pertaining to the testing experience.

Results

1. Candidates will receive unofficial results at the examination site when they complete their examination.

2. An official result will be sent by IIA Global upon confirmation of result from Pearson Vue.

Passing Score

RAW : Your score is calculated based on the number of scored question that you answer correctly and then convert to a reporting scale that ranges from 250 to 750 points. A score of 600 or higher on this scale is required to pass an IIA exam.

If you achieve a passing score, your score report will only indicate that you passed. No numeric score will be reported. If you do not pass the test, the score report will indicate the numeric score that you received. This will let you know how close you were to achieving the required 600 points.

Failing candidates also receive an indication of their performance on each major exam topic area or domain. This will let you know the topics on which you performed well and those on which you need improvement.

Non-Disclosure Agreement and General Terms of Use for IIA Exams

Before you begin your exam, you will be required to accept the terms of The IIA's non-disclosure and confidentiality statement.

This exam is confidential and is protected by law. It is made available to you, the examinee, solely for the purpose of becoming certified. You are expressly prohibited from disclosing, publishing, reproducing, or transmitting this exam, in whole or in part, in any form of by any means, verbal or written, electronic or mechanical, for any purpose, without the prior written permission of The IIA.

In the event of any actual or anticipated breach by you or the above, you acknowledge that The IIA will incur significant and irreparable damage for each such breach and that The IIA has no adequate remedy at law for such breach. You further acknowledge that such breach may result in your certification being revoked, disqualification as a candidate for future certification, and suspension or revocation of membership privileges at The IIA's discretion.
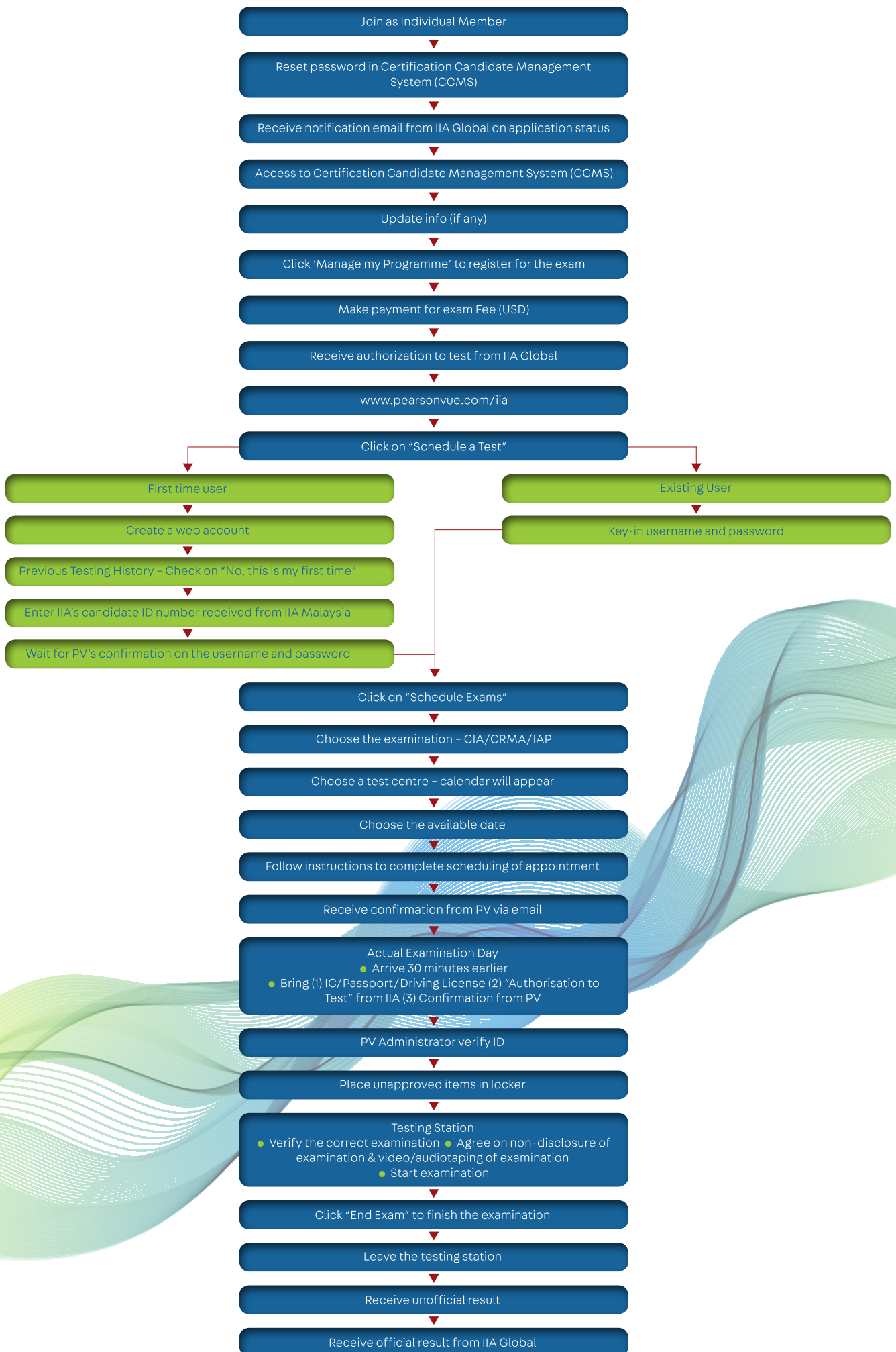
If you do not accept the exam non-disclosure agreement, your exam will be terminated. If this occurs, your registration will be voided, you will forfeit your exam and you will be required to register and pay for that exam again should you wish to sit for it in the future.

Exam Misconduct Notice

Pearson Vue staff is trained to watch for unusual behavior and incidents during the exam. Exam sessions are audio/videotaped to document the occurrence of any unusual activity, and candidate misconduct will be reported to The IIA for investigation.

If you violate any of the testing rules, attempt to remove test items from the centre, or are disruptive to other candidates, your exam may be terminated and/or your test scores invalidated.

The IIA and its Professional Certifications Board consider candidate misconduct related to the certification process a serious offence. Incidents of candidate misconduct will be referred to The IIA's International Ethics Committee for action. Actions by The IIA's International Ethics Committee may include invalidation of exam results, disqualification from participation in all IIA certification programs (current and future), and publication of the results of their due process in an IIA publication. If evidence of misconduct is discovered after a candidate has been awarded an IIA certification, the certification may be revoked. The IIA may also take other actions to the extent permitted by law.

Join as Individual Member

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Reset password in Certification Candidate Management System (CCMS)

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Receive notification email from IIA Global on application status

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Access to Certification Candidate Management System (CCMS)

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Update info (if any)

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Click 'Manage my Programme' to register for the exam

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Make payment for exam Fee (USD)

↓

Receive authorization to test from IIA Global

↓

www.pearsonvue.com/iia

↓

Click on "Schedule a Test"

First time user	Existing User
Create a web account	Key-in username and password
Previous Testing History – Check on "No, this is my first time"	
Enter IIA's candidate ID number received from IIA Malaysia	
Wait for PV's confirmation on the username and password	

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Click on "Schedule Exams"

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Choose the examination – CIA/CRMA/IAP

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Choose a test centre – calendar will appear

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Choose the available date

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Follow instructions to complete scheduling of appointment

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Receive confirmation from PV via email

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Actual Examination Day
● Arrive 30 minutes earlier
● Bring (1) IC/Passport/Driving License (2) "Authorisation to Test" from IIA (3) Confirmation from PV

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PV Administrator verify ID

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Place unapproved items in locker

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Testing Station
● Verify the correct examination ● Agree on non-disclosure of examination & video/audiotaping of examination
● Start examination

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Click "End Exam" to finish the examination

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Leave the testing station

↓

Receive unofficial result

↓

Receive official result from IIA Global

Introduction

This is a joint pronouncement of both The Institute of Internal Auditors Inc (IIA Inc.) and The Institute of Internal Auditors Malaysia (IIA Malaysia), and is enforced under the joint and individual authority of the two Institutes.

The purpose of the Code of Ethics is to promote an ethical culture in the profession of internal auditing.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

A Code of Ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control and governance. This Code of Ethics extends beyond the definition of internal auditing to include two essential components:

- Principles that are relevant to the profession and practice of internal auditing
- Rules of Conduct that describe behavior norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors.

"Internal auditors" refer to members of IIA Malaysia, recipients of or candidates for professional certifications of IIA Inc., and those who provide internal audit services within the definition of internal auditing.

Applicability and Enforcement

This Code of Ethics applies to both individuals and entities that provide internal audit services. For members of IIA Malaysia, who are also registered members of IIA, Inc., and recipients of or candidates for professional certifications of IIA Inc., breaches of the Code of Ethics will be evaluated and administered according to IIA Malaysia's Constitution. Those obligations will also be enforced under the bylaws and administrative directives of IIA Inc., and the powers delegated to the International Ethics Committee.

The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable, and therefore, the member, certification holder, or candidate can be liable for disciplinary action.

Principles

Internal auditors are expected to apply and uphold the following principles.

- **Integrity**
  The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement

- **Objectivity**
  Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined. Internal auditors makea balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

- **Confidentiality**
  Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

- **Competency**
  Internal auditors apply the knowledge, skills, and experience needed in the performance of internal audit services.

Rules Of Conduct

1. **Integrity**
   Internal auditors:
   1.1. Shall perform their work with honesty, diligence, and responsibility.
   1.2. Shall observe the law and make disclosures expected by the law and the profession.
   1.3. Shall not knowingly be a part to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organisation.
   1.4. Shall respect and contribute to the legitimate and ethical objectives of the organisation.

2. **Objectivity**
   Internal auditors:
   2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation.
   2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.
   2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. **Confidentiality**
   Internal auditors:
   3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.
   3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.

4. **Competency**
   Internal auditors:
   4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
   4.2. Shall perform internal auditing services in accordance with the Standards for the Professional Practice of Internal Auditing.
   4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.

" ELEVATING
IMPACT! "

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