LumiQ Materials

IIA External Quality Assessment (EQA) CPD Readiness Checklist

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Source
The IIA, Global Internal Audit Standards (effective Jan. 9, 2024)

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Do you know when your next external quality assessment is due? The harder question is whether your CPD program is ready for it. Work through the items below before your assessor does. Where you can already answer yes, you're ahead of the review, and where you can't, you've just found your action-plan list.

Consider this a self-check, not a conformance determination; that call still belongs to your organization, its board, and your independent assessor.

WHAT DOES STANDARD 3.2 REQUIRE FOR CONTINUING PROFESSIONAL DEVELOPMENT?

Internal auditors must maintain and continually develop their competencies, and must pursue continuing professional development, including education and training. Auditors holding professional certifications (e.g., Certified Internal Auditor®) must follow their certifying body's CPE policy. The chief audit executive is responsible for the competencies of the function as a whole and must budget and plan training opportunities. A documented CPD plan and schedule is expected for every internal auditor.

CPD Governance — Standard 3.2

These are the items you should be able to answer "yes" to before an assessor asks.

- [ ] A documented CPD plan and schedule exists for every internal auditor, not only credential holders.
- [ ] Auditors holding certifications (CPA, CIA, CRMA, etc.) are tracked individually against their certifying body's CPE policy and hour requirements.
- [ ] Ethics-focused CPE is included in the plan for all internal auditors.
- [ ] The CAE has budgeted and planned specific training and education opportunities for the function.
- [ ] CPD activity is diversified: self-study, on-the-job training, rotational assignments, mentorship, supervisory feedback, and paid/free education are all considered.
- [ ] Professional development needs are reviewed as part of individual performance evaluations.

Evidence to have on hand:

- [ ] Documented training/conference/CPE plans per auditor.
- [ ] Records of completed CPE and credentials obtained.
- [ ] Performance reviews and/or professional development plans.

WHERE CPD SHOWS UP IN YOUR INTERNAL QUALITY ASSESSMENT — STANDARD 12.1

Periodic self-assessments under 12.1 must address conformance with every Standard, so 3.2 needs its own line of evidence: a documented, per-auditor CPD plan and schedule, with current CPE and credential records. Treat CPD gaps surfaced this way like any other nonconformance; they roll into the action plans, timeline, and board/senior management communication and should be addressed in the event of nonconformance.

WHERE CPD SHOWS UP IN YOUR EXTERNAL QUALITY ASSESSMENT — STANDARD 8.4

Standard 8.4 puts your function's "competencies and due professional care...and focus on continual development" directly in the assessor's scope, so the same 3.2 evidence you maintain for 12.1 (CPD plans, CPE/credential records, and their tie to performance reviews) gets tested externally rather than reviewed as a separate deliverable. Since your internal assessments must be documented and folded into the EQA evaluation, keeping that 3.2 evidence current is what makes the external review of your CPD program a formality instead of a scramble.

Frequently Asked Questions

How often does the IIA require an external quality assessment?

At least once every five years, performed by a qualified, independent assessor/assessment team or through a self-assessment with independent validation.

(Standard 8.4)

What CPD evidence should a CAE keep on hand for an assessment?

Documented training plans, completed CPE and credential records per auditor, performance and development reviews, and evidence of CPD/CPE compliance with any credentials the team holds.

(Standard 3.2)

Who is accountable for CPD under the Global Internal Audit Standards?

Individual auditors own their own competency development; the chief audit executive is accountable for the competencies of the function as a whole, including budgeting and planning training.

(Standard 3.2)

THE BOTTOM LINE

CPD readiness builds all year, not the week before an assessment. Keep your development plans current, CPE records tied to each auditor, and performance reviews on schedule, and your next external review turns into a formality instead of a scramble.

If you're looking for content to close the gaps this checklist surfaced, LumiQ's audio-first library gives your team a way to earn CPE on-the-go, with a certificate attached to every episode for your evidence file. So when the assessor asks, you already know you're covered.

This is educational content, not a compliance determination. Whether a given learning activity satisfies your certifying body's CPE policy or your organization's Standards conformance is a decision for your CAE, board, and independent assessor.

About LumiQ

LumiQ is an audio-first CPD/CPE platform for internal audit teams that turns required learning into strategic upskilling. Our podcasts are developed to be enjoyed and retained, so your team's learning leads to career growth and business results.

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Editorial Policy

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Source: The Institute of Internal Auditors, Global Internal Audit Standards, effective January 9, 2024 — Standards 3.2 (Continuing Professional Development), 8.4 (External Quality Assessment), and 12.1 (Internal Quality Assessment).

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