

PERSONNEL

TRAINING AND PROFESSIONAL DEVELOPMENT

General

Each auditor should possess a body of specialized knowledge and should maintain a recognized, continuous process of education in order to sustain continuous professional growth in the field of Internal Auditing. Below are the CPE requirements of the State Internal Audit Advisory Board (SIAAB), Certified Internal Auditors (CIA), Certified Information Systems Auditors (CISA), Certified Fraud Auditors (CFE), and Certified Public Accountants (CPA).

State Internal Audit Advisory Board Requirements

In compliance with the requirements established by the State of Illinois [Internal Audit Advisory Board Standards](#), all internal auditors must complete a minimum of 80 hours of CPE that directly enhance the auditor's professional proficiency to perform audits or attestation engagements. At least 24 of the 80 hours of CPE should be in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the University operates. At least 20 hours of the 80 should be completed in any one year of the two-year period.

The 80 hours of CPE must be satisfied during two successive (non-rolling) calendar years such as 2007-2008 or 2009-2010. Auditors hired after the beginning of our 2-year CPE period should complete a prorated number of CPE hours based on the number of full 6-month intervals remaining in the CPE period.

Example with the Calendar Year 2008-2009 CPE Period:

1. Auditors hired during January 1, 2008, through June 30, 2008, would need to obtain 60 CPE hours ($3/4 \times 80=60$)
2. Auditors hired during July 1, 2008, through December 31, 2008, would need to obtain 40 CPE hours ($2/4 \times 80=40$)
3. Auditors hired during January 1, 2009, through June 30, 2009, would need to obtain 20 CPE hours ($1/4 \times 80=20$)
4. Auditors hired during July 1, 2009, through December 31, 2009, would be exempt from the 2008-2009 CPE requirement.

Auditors required to take the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year period. The 20-hour minimum for each CPE year would not apply when a prorated number of hours are being used to cover a partial 2-year CPE period. It is the Office's policy to ensure that each auditor meets the CPE requirements.

CIA Requirements

CIAs performing internal auditing functions must complete a total of 80 hours of acceptable CPE every two years. Reporting years are determined by the individual's IIA membership. IIA-certified professionals whose membership numbers end with an even number should report in even-numbered years and those whose membership numbers end with an odd number should report in odd-numbered years. For example:

- Membership #33333 (odd number) reports 2009-2010 CPE in 2011.
- Membership #44444 (even number) reports 2008-2009 CPE in 2010.

A maximum of 80 CPE hours may be awarded in the education category, 50 CPE hours in the publications category, 50 CPE hours in the oral presentations category, 25 CPE hours in the participation category (participation as an officer or committee member in a professional industry organization related to internal auditing), or 40 CPE hours in the category of external quality assurance review activities for each two-year period reported.

For additional information on CIA requirements go to the IIA website:

<http://www.theiia.org/theiia/about-the-institute/mission/administrative-directives/index.cfm?c=509>

CISA Requirements

The CISA continuing professional education policy requires the attainment of continuing professional education hours over an annual and three-year certification period. CISAs must comply with the following requirements to retain certification:

- Attain and report an annual minimum of 20 continuing professional education hours.
- Submit annual continuing professional education maintenance fees to ISACA international headquarters in full.
- Attain and report a minimum of 120 continuing professional education hours for a three-year reporting period.
- Respond and submit required documentation of continuing professional education activities if selected for the annual audit.
- Comply with ISACA Code of Professional Ethics.

The annual reporting period begins on January 1 of each year. The three-year certification period varies and is indicated on each annual invoice and on the letter confirming annual compliance.

For additional information on CISA requirements go to the ISACA website:

http://www.isaca.org/Template.cfm?Section=Continuing_Education_Policy&Template=/TaggedPage/TaggedPageDisplay.cfm&TPLID=28&ContentID=20482

CFE Requirements

The minimum CPE required is 20 hours per calendar year of which at least 10 hours must relate directly to the detection and deterrence of fraud. CPE hours in excess of the minimum requirements may not be carried forward to meet the requirements of future years.

For additional information on CFE requirements go to the Association of Certified Fraud Examiners website:

<http://www.acfe.com/about/cfe-rules.asp>

IDFPR CPA Requirements (for licensed CPAs only)

The Illinois Public Accounting Act, 225 ILCS 450/16 (c) states:

Every application for renewal of a license by a licensed certified public accountant who has been licensed under this Act for 3 years or more shall be accompanied or supported by any evidence the Department shall prescribe, in satisfaction of completing, each 3 years, not less than 120 hours of continuing professional education programs in subjects given by continuing education sponsors registered by the Department upon recommendation of the

Committee. Of the 120 hours, not less than 4 hours shall be courses covering the subject of professional ethics....

For additional information on CPA requirements go to the Illinois CPA Society website or Illinois Department of Financial and Professional Regulations:

http://www.icpas.org/hc-certification.aspx?id=2822&linkidentifier=id&itemid=2822#CPE_Requirements

<http://www.idfpr.com/dpr/WHO/pa.asp>

AICPA CPA Requirements (for all members)

Basic requirements for ALL members as of January 1, 2001, forward and for each three-year reporting period thereafter, shall complete 120 hours, of its equivalent, of continuing professional education.

For additional information on reporting period, grace period, qualifying programs, reporting, etc., go to the AICPA Web site:

<http://www.aicpa.org/Conferences+and+Publications+and+CPE+and+the+AICPA+Library/CPE/AICPA+Membership+CPE+Requirements+Q++A.htm>

CPE Records

Auditors are responsible for recording their CPE activity in AutoAudit. This includes adding any new certifications received and attaching any applicable backup documentation. See "[Entering Auditor Certifications into AutoAudit](#)" and "[Entering Auditor CPE into AutoAudit](#)" for detailed instructions on how to enter and maintain certifications and CPE activity in AutoAudit. CPE sponsored by the Office of University Audits will be entered in AutoAudit by the Office prior to distribution of the certificate.

Each auditor should retain a letter, certificate, or other written independent attestation of completion of all coursework. Also, documentation supporting the content and location of the seminar, meeting, etc. (other than training presented by the Office of University Audits) should be retained by each auditor.

Required records for CPE participation shall be maintained for at least four years.

Tuition Waivers

Subject to University rules and regulations, staff members may receive tuition waivers for University courses. Released time may be granted for job-related courses, subject to the needs of the department, in accordance with the University rules and regulations. Staff members are encouraged to participate in advanced degree programs that will assist in the career advancement goals. Attendance at on-campus job-related training sessions given by campus units (such as nonacademic classes and computer and accounting classroom sessions) as well as off-campus seminars, conferences, and training sessions are encouraged. All of these educational activities require the approval of audit management if the hours involved are during regular working hours. Departmental needs and budget availability will be included in the approval decision.

Professional Certification Exams and Memberships

Staff members are encouraged to prepare and sit for the examinations for professional certification such as [Certified Public Accountants](#) (CPA), [Certified Internal Auditors](#) (CIA), and [Certified Information Systems Auditors](#) (CISA). Preparation for professional certification may be carried out through self-study, University of Illinois courses, other university or college courses, professional society courses, or specialized review courses. Released time may be granted in accordance with the preceding paragraph. Examination/registration fees will be reimbursed after successful completion of the exam. Invoices for fees should be submitted to audit management. The policy on memberships in professional organizations paid for by the Office is:

1. All professionals are provided IIA memberships (including local chapter) as a Government Member.
2. Other professional memberships may be supported for those holding professional certifications in professional organizations promulgating the certification.

Approval Required

Funding for courses, training, and memberships is subject to budgetary constraints.

All specific training, in whatever mode, will be subject to University and Office of University Audits production schedules and needs for audit personnel support. Management approval is required prior to registering for a training event.

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