



Practical Experience Requirement (PER) for Certified Internal Auditor(CIA)

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Practical Experience Requirement for Certified Internal Auditor (CIA)

Introduction

Practical Experience Requirement (PER) of SCAAK is the key part in certification process for SCAAK members. Besides passing the exams, candidates must fulfill the practical experience for relevant designation.

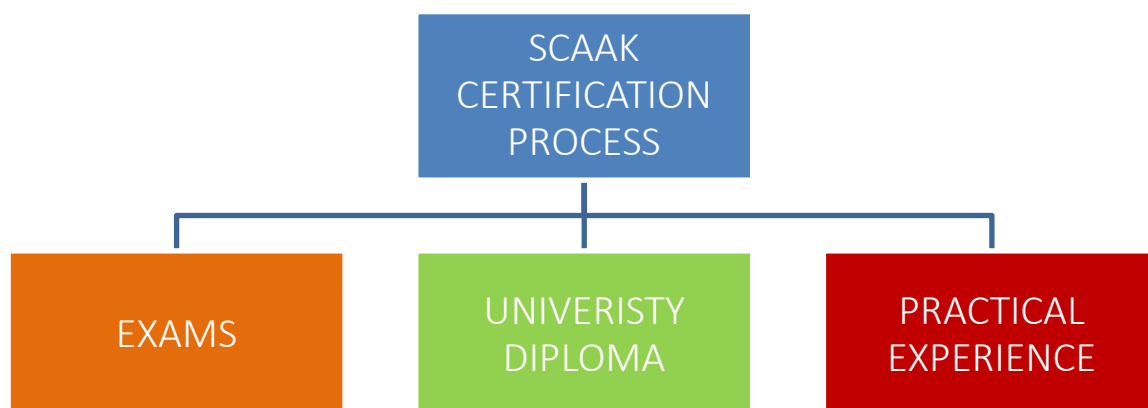
Requirements for practical experience are based on International Education Standard 5, Practical Experience Requirement (IES 5) of International Federation of Accountants (IFAC), and also based on Practical Experience Requirement of The Institute of Internal Auditors (IAA based in USA).

The practical experience is based on competences. Competences are a group of skills, attitudes, behaviours, knowledge and abilities which enables a member of SCAAK to perform the work effectively. PER provides a framework for the achievement and confirmation of effective and suitable performance in the work place.

By the time students will complete training and examination program, they will certainly meet most of the requirements related to practical experience. In your early stages, you may not be employed as an internal auditor, or you may be unemployed, therefore this guidance must help you in identifying the examples of duties and competences which are, or must be learned from professional auditors.

While you make progress during the professional education program of SCAAK and begin to achieve success in exams, you will have more opportunities for employment in any organisation which offer practical experience. You become more qualified while you pass the exams, when your potential employer will notice you learning, achieving success and notice that you are determined in advancing your career.

Internal Certified Auditors have an important role in each economic sector, therefore you can obtain your experience in any sector. It is important what you learn and how you apply your knowledge and skills



How to fulfill the requirements?

Competences represent the objectives that describe the type of job and activity that students and members must perform.

Each person that is required to fulfill the competences designated by SCAAK for certified internal auditor, must plan in his workplace, the objectives of job performed in order to be in compliance with the required competences by SCAAK. Individuals should consider their roles, and if the roles fulfill the required competences.

Documentation of practical experience – how to fill the forms?

SCAAK has designed two types of forms which must be submitted to verify the practical experience. You must submit the filled and signed forms in SCAAK, when you have fulfilled all the requirements for practical experience.

Practical Experience Form for Certified Internal Auditor -1 (PEFCIA -1) – in which you must describe the activities/work performed during a given period which show the fulfillment of one or more competences. You may use as much PEFCIA-1 as it is needed to show the fulfillment of competences. This depends on the job position, employer, and years or months spent in any workplace. This means you have to fill at least one of PEFCIA-1 to document time at each employer or job.

Description of activities/work performed must be concise but also detailed enough to enable the verification from SCAAK. You must avoid the repetition of information or answers from one competence to another. Since the work of each person is unique, SCAAK expects not to see doubled responses from students/members and also description of examples provided by SCAAK.

To facilitate your advancement track and activities performed during the year, we have prepared a **dairy** in which you can mark your work and your progress. The dairy must not be submitted in SCAAK.

Practical Experience Form for Certified Internal Auditor -2 (PEFCIA-2) – is the summary list of all fulfilled competences arising from PERICA-1.

Both forms must be signed by your supervisor/mentor before you submit them to SCAAK.

Evaluation of practical experience forms

SCAAK will evaluate the submitted PEFCIA forms, can contact the employer of candidate or member, and also can require additional documents needed to verify their accuracy.

Practical experience required for the designation “CERTIFIED INTERNAL AUDITOR”

You are required to have **at least 24 months experience before applying for the designation**, within the last 6 years experience in internal audit, or equivalent (external audit, quality assurance, compliance and internal control) Experience can be gained before or during or after your training.

Candidates must submit relevant documents in SCAAK which proves their experience in:

- Job contract,
- Reference from employer
- Tasks and responsibilities at work (Terms of Reference),
- Pension Savings (Statement from Kosovo Pension Savings Trust)
- Other documents which you consider relevant for your job.

Candidates must also submit filled forms as below:

- PEF/ICA-1 in which must describe summary of work and responsibilities related with relevant competences for Internal Certificated Auditors.
- PEF/ICA-2 is a summary of all competences reached in a specific period of time. PEFICA-2 can be completed on a yearly basis or shorter periods.

How many competences you need?

Candidates for Certified Internal Auditor are expected to demonstrate **the competencies required** by at least one optional field, as follows:

- **Optional Area 1 – Internal Audit:** 3 competences to 5;
- **Optional Area 2 – External Audit:** 3 competences to 4;
- **Optional Area 3 – Quality Assurance:** 1 competence to 2;
- **Optional Area 4 – Compliance and Internal Control:** 3 competences to 5;

Optional areas	Key Competences from specific area
1. Internal Audit	3
2. External Audit	3
3. Quality Assurnace	1
4. Compliance and Internal Control	3

Who can certify your skills and competences?

- a. The supervisor who is Certified Internal Auditor, Certified Auditor or Statutory Auditor
- b. The president of the Board, Audit Committee or the Company Director.
- c. Person responsible for the optional field.
- d. Employer approved under the employer scheme approved by SCAAK.

Description of optional areas

Optional areas of competences together with examples of duties and roles and also skills and behaviours that these areas contain are presented in the following.

OPTIONAL AREA 1 – Internal Audit

You perform internal audit engagements or you are part of the audit team to gather audit evidence. You need to understand the nature of the client organization in the areas where it operates and plan internal audit.

You review the audit results and reach conclusions for the internal audit report.

Examples of relevant activities in this area are:

- Operates effectively within an organization as a provider of internal audit services (services that may be internal or contracted by the organization);
- Participation in the overall enterprise planning process;
- Conducting and participating in internal audit planning;
- Carrying out internal audit engagement, including internal audit follow-up;
- Making recommendations for improvement and participation in improvement projects within the internal audit function;
- Demonstrate an understanding of the areas that support internal audit;
- Drafting internal audit reports;
- Submission of reports to management.

OPTIONAL AREA 2 – External Audit

You participate in audit teams to gather audit evidence. You need to understand the nature of the client organization in the areas where it operates and plan the audit of the financial statements.

You review the audit results and reach conclusions for the audit report or other assurance report (review of financial statements).

Examples of relevant activities in this area are:

- Preparation and review of audit programs;
Conducting and participating in audit planning;
Collection and analysis of information obtained;
Planning and conducting independent (essential) tests;
Carrying out analytical procedures on the information obtained;
Drafting audit reports;
Submission of reports to management.

OPTIONAL AREA 3 – Quality Assurance

You perform quality assurance or you are part of the quality assurance team. You need to understand the nature of the client organization in the areas where it operates and plan on performing quality assurance.

You review quality assurance results, reach conclusions and make recommendations.

Examples of relevant activities in this area are:

- Implement a range of appropriate quality assurance models and frameworks;
- Demonstrate an understanding of the principles of ethics and integrity;
- Fraud risk identification and appropriate tools for detection, investigation and prevention;
- Maintaining effective working relationships with other quality assurance providers;
- Development of quality assurance policies and procedures;
- Interpretation and implementation of quality assurance standards;
- Assessing the adequacy of quality assurance standards;
- Development of sampling procedures and instructions for registration and reporting of qualitative data;
- Planning, conducting and monitoring testing and inspection of materials and products to ensure the quality of the finished product / service;
- Investigation of non-compliance issues;
- Data analysis to identify areas for improvement in the quality system;
- Development, recommendation and monitoring of corrective and preventive actions;
- Drafting reports to communicate the results of quality activities;
- Evaluate audit findings and implement appropriate corrective actions;
- Monitoring of risk management activities;
- Ensuring continued compliance with industry regulatory requirements in terms of quality.

OPTIONAL AREA 4 – Compliance and Internal Control

You lead or are part of the compliance department with laws and regulations. You need to understand the nature of the organization and the applicable laws and regulations.

You lead or are part of the internal control department where your primary responsibility is to develop policies and procedures, ensure their implementation and monitor compliance.

Examples of relevant activities in this area are:

- Preparation of compliance data through collection and analysis of internal and external information;
- Collection and coordination of internal compliance data with various auditors and departments;
- Strengthening compliance with legal requirements and professional standards;
- Improving the compliance and reputation department of the organization;
- Writing and communicating compliance reports;
- Design of internal control policies and procedures;
- Implementation of internal control policies and procedures;
- Reporting on internal control policies and procedures;
- Evaluation and monitoring of internal control.

PEFCIA 1 Form

Practical Experience Form for Certified Internal Auditor -1 (PEFCIA-1)

Page:

SCAAK member's name

SCAAK identification number

Employers name (organisation)

Supervisor/mentor's name and last name

Period covered on this form

Description of tasks/activities performed	Competence achieved	Supervisor/mentor's signature

Member's name and signature _____

Date: _____

I declare that the data and information presented in this form are accurate and reliable. With full responsibility, I confirm all the competences presented in this form.

Supervisor's signature: _____

Member's name and signature: _____

COMPETENCES FORM PEFCIA-2

			Supervisor's signature	No. of form. PEFCIA -1	Date
Optional Area 1 – Internal Audit (3 competences from 5)					
K	1	Ensures the follow-up of the implementation of recommendations by the management			
K	2	Assess business risks and issues to determine their impact on audit engagement			
K	3	Develops and / or modifies audit engagement procedures or other assurance service			
K	4	Executes the audit engagement program or plan in accordance with professional standards and collects audit evidence			
K	5	Develops conclusions and prepares an audit report or other assurance service			
Optional Area 2 – External Audit (3 competences from 4)					
K	6	Assess business risks and issues to determine their impact on audit engagement			
K	7	Develops and / or modifies audit engagement procedures or other assurance service			
K	8	Executes the audit engagement program or plan in accordance with professional standards and collects audit evidence			
K	9	Develops conclusions and prepares an audit report or other assurance service			
Optional Area 3 – Quality Assurance (1 competences from 2)					
K	10	Responsible for ensuring the quality assurance of internal audit			
K	11	Responsible for ensuring the quality assurance of external audit			
Optional Area 4 – Compliance or Internal Control (3 competences from 5)					
K	12	Assess compliance with internal or external legal regulations			
K	13	Executes the program or commitment plan for compliance or internal control			
K	14	Prepares the report or monitors the implementation of the recommendations of the compliance report or internal control			
K	15	Designs internal control procedures at the managerial level			
K	16	Implements and reports on internal control procedures at the managerial level			

The diary of fulfilling the practical experience

Duties and responsibilities	The employer	Period covered (from – to)

Sample of filled form PEFCIA 1

PEFCIA 1 Form

Practical Experience Form 1 – PEFCIA 1

Page: *1*

SCAAK member's name

Filan Fisteuku

SCAAK identification number

459322

Employer's name (organisation)

XYZ Audit

Supervisor/Mentor's name

Armando Bendiku

Period covered on this form

01 January - 31 December 2015

Description of tasks/activities performed	Competence achieved	Supervisor/mentor's signature
<p><i>During the year 2015 I had the junior position for 3 months and then I have continued in senior position in accounting department. During this period I have calculated taxes obligation for VAT and I have prepared taxes statements of VAT for 4 company's clients. Calculating of VAT is done from selling and buying books based on legal requirements in Kosovo. My work is supervised from my manager Armando Bendiku. I also have done calculating and statements for taxes on personal income for 5 company's clients. Taxes statements are submitted to clients and also they are assisted on statements for EDS in TAK.</i></p>	<p><i>K-14</i></p>	<p><i>Armando Bendiku</i></p>

Student's/member's signature: *Filan Fisteuku*

Date: *01 February 2016*

I declare that the candidate has fulfilled all the competences set out in this form.

Supervisor's signature: _____

Member's name and signature: _____