



International Professional  
Practices Framework

# Implementation Guide 1230

## Standard 1230 – Continuing Professional Development

Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.

Revised *Standards* Effective 1 January 2017

### Getting Started

In order to enhance their competencies and continue their professional development, internal auditors may want to reflect on their job requirements, including the training policies and the professional education requirements of their profession, organization, industry, and any certifications or areas of specialization. Additionally, internal auditors may consider feedback from recent performance reviews, assessment results regarding their conformance with the Mandatory Guidance of the International Professional Practices Framework (IPPF), and the results of self-assessments based on The IIA's Global Internal Audit Competency Framework, or a similar benchmark. Reflecting on career goals may help internal auditors with long-term planning of their professional development.

### Considerations for Implementation

An individual internal auditor may use a self-assessment tool, such as the Competency Framework, as a basis for creating a professional development plan. The development plan

may encompass on-the-job training, coaching, mentoring, and other internal and external training, volunteer, or certification opportunities. Typically, the internal auditor discusses the plan with the chief audit executive (CAE), and the two may agree to use the professional development plan as the basis for developing measures of the internal auditor's performance (i.e., key performance indicators), which could be incorporated into supervisory reviews, client surveys, and annual performance reviews. The results of the reviews can help the CAE and the internal auditor prioritize areas for continuing professional development. Ultimately, the individual internal auditor is responsible for conforming with Standard 1230.

Opportunities for professional development include participating in conferences, seminars, training programs, online courses and webinars, self-study programs, or classroom courses; conducting research projects; volunteering with professional organizations; and pursuing professional certifications such as The IIA's Certified Internal Auditor® (CIA®). Continuing professional development related to a certain industry or specialization (e.g., data analytics, financial services, IT, taxation law, or systems design) may lead to additional professional competencies that could enhance internal audit work in those specific areas.

At times, internal audit client surveys may reveal a concern regarding internal auditors' business acumen. The CAE and internal auditors can address such concerns by participating on various training or opportunities offered within their organization to better understand the business.

To ensure internal auditors have the opportunity to enhance their knowledge, skills, and other competencies, the CAE may establish a training and development policy that supports continuing professional development. Such a policy may specify a minimum number of training hours for each auditor, such as 40 hours, which is consistent with many professional certification requirements. CAEs may consider using benchmarking to assess current and emerging needs of the internal profession, as well as specific trends within the industry or specialized area.

To ensure their internal audit knowledge stays current on a day-to-day basis, internal auditors may seek guidance from The IIA regarding standards, best practices, procedures, and techniques that could affect the internal audit profession or their organization and specific



industry. This may involve maintaining current memberships in The IIA and other professional organizations, networking at local events, and monitoring or subscribing to feeds or notification services related to the internal audit profession and industry-specific news.

## Considerations for Demonstrating Conformance

Internal auditors may demonstrate conformance with Standard 1230 by retaining documentation or other evidence of any of the following:

- Self-assessments against a competency framework or benchmark.
- Professional development and training plans.
- Memberships and participation in professional organizations.
- Subscriptions to sources of professional information.
- Completed training (e.g., continuing education credits, certifications, or certificates of completion).

Enhanced proficiency achieved through on-the-job training and in-house training is likely to be noted in performance evaluations, which may also track opportunities for future professional development. Performance metrics may reflect supervisory or peer observations of new skills and enhanced capabilities. Internal audit policies, a training schedule, and internal audit staff surveys may evidence that opportunities for the continuing professional development were provided by the CAE.



### About The IIA

The Institute of Internal Auditors (The IIA) is the internal audit profession's most widely recognized advocate, educator, and provider of standards, guidance, and certifications. Established in 1941, The IIA today serves more than 180,000 members from more than 170 countries and territories. The association's global headquarters are in Lake Mary, Fla. For more information, visit [www.globaliia.org](http://www.globaliia.org) or [www.theiia.org](http://www.theiia.org).

### About Implementation Guidance

Implementation Guidance, as part of The IIA's International Professional Practices Framework® (IPPF®), provides recommended (non-mandatory) guidance for the internal audit profession. It is designed to assist both internal auditors and internal audit activities to enhance their ability to achieve conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*.

Implementation Guides assist internal auditors in applying the *Standards*. They collectively address internal audit's approach, methodologies, and consideration, but do not detail processes or procedures.

For other authoritative guidance materials provided by The IIA, please visit our website at [www.globaliia.org/standards-guidance](http://www.globaliia.org/standards-guidance) or [www.theiia.org/guidance](http://www.theiia.org/guidance).

### Disclaimer

The IIA publishes this document for informational and educational purposes. This guidance material is not intended to provide definitive answers to specific individual circumstances and, as such, is only intended to be used as a guide. The IIA recommends that you always seek independent expert advice relating directly to any specific situation. The IIA accepts no responsibility for anyone placing sole reliance on this guidance.

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