



CCSA, CFSA, CGAP Transition

FAQs

July 2018

Frequently Asked Questions (FAQ)

Q. How is the Certified Government Auditing Professional (CGAP) certification changing?

A. The CGAP certification will be repositioned to an assessment-based certificate program. The CGAP remains a valid designation, and current CGAP certification holders retain “certified” status and may continue using the designation as long as they meet continuing professional education (CPE) requirements. Additionally, The IIA will offer a CIA challenge exam for active CGAP holders starting in 2019.

Q. How is the Certified Financial Services Auditor (CFSA) certification changing?

A. The CFSA certification will be repositioned an assessment-based certificate program. The CFSA remains a valid designation, and current CFSA certification holders retain “certified” status and may continue using the designation as long as they meet CPE requirements. Additionally, The IIA will offer a CIA challenge exam for active CFSA holders starting in 2019.

Q. How is the Certification in Control Self-Assessment (CCSA) certification changing?

A. The current CCSA certification was released in early 2000. Its exam content overlaps with CRMA, which was released in 2013. With internal control being part of risk management, the CCSA will be integrated into the Certification in Risk Management Assurance (CRMA) through the next CRMA exam update. The CCSA remains a valid designation, and current CCSA certification holders retain “certified” status and may continue using the designation as long as they meet CPE requirements. Additionally, The IIA will offer a CIA challenge exam for active CCSA holders starting in 2019.

Q. Can I continue to apply for CCSA/CFSA/CGAP certification or take a CCSA/CFSA/CGAP exam?

A. The last day The IIA will accept new CCSA/CFSA/CGAP applications is 31 December 2018. Candidates approved into the programs will be permitted to take the exam to obtain certification by 31 December 2020.

Q. Will my CCSA/CFSA/CGAP designations continue to be valid?

A. Yes. CCSA/CFSA/CGAP designations continue to be valid. Certified individuals will retain their CCSA, CFSA, and CGAP designations as long as they continue professional education and meet CPE requirements annually. If a certified individual fails to meet their CPE requirements by the reporting deadline, the individual will automatically be placed in “inactive (grace period)” status. If an individual’s certification status remains inactive for more than 12 months due to non-reporting, the individual will be placed in “inactive” status. Certified individuals in “inactive (grace period)” or “inactive” status may not use their designations until the requirements are met.

Q. How do I maintain my CCSA, CFSA or CGAP certification?

A. Certification holders must obtain continuing professional education (CPE) and report CPE annually to retain certification.

Q. If a certified individual goes into inactive (grace period)/inactive/retired status, will the individual be permitted to report delinquent CPE and/or reinstate in order to return to an active status?

A. Yes. Individuals with an “inactive (grace period)” status may change the status back to “active” by completing the prior year’s CPE reporting form for each certification held. Individuals with an “inactive” status may change the status from inactive back to active by meeting the CPE requirements for one reporting period, completing a reinstatement reporting form for each certification or qualification held with an inactive status, and paying a reinstatement fee. Please refer to the IIA’s [CPE policy](#).

Q. Will The IIA continue to offer training/courses to support the CPE requirements for CCSA, CFSA and CGAP?

A. Yes. The IIA will provide various training and resources to support CPE requirements. Certification holders can earn CPE hours through various formats on a broad range of topics. Please refer to the IIA’s [CPE policy](#).

Q. What is an assessment-based certificate?

A. An assessment-based certificate program includes the following components:

- A curriculum.
- A course of instruction based on the curriculum, which could be offered by IIA Global or IIA affiliates.
- An exam based on the curriculum, to assess participants’ achievement.
- A certificate awarded only to those who pass the exam.

The IIA is developing the assessment-based certificate programs for internal auditors in the public sector and financial services industry. More details will be available in 2019.

Q. I hold a CIA and CCSA/CFSA/CGAP certification. What should I do?

A. Continue to obtain and report annual CPE to retain “active” status for all certifications.

Q. I do not hold the CIA, but hold an active CCSA/CFSA/CGAP certification. What should I do?

A. Continue to obtain and report annual CPE to retain “active” certification status. You may be eligible for the CIA challenge exam. Please check the eligibility requirements.

Q. I do not hold the CIA certification and my current CCSA/CFSA/CGAP certification status is inactive (grace period). What should I do?

A. CCSA/CFSA/CGAP certified individuals in “inactive (grace period)” status should obtain and report delinquent CPE no later than 31 December 2018 to return to an active status and may be eligible for the CIA challenge exam. Please check the eligibility requirements.

Q. I do not hold the CIA certification and my current CCSA/CFSA/CGAP certification status is inactive/retired. What should I do?

A. CCSA/CFSA/CGAP certified individuals with an “inactive/retired” status must meet the CPE requirements for one reporting period, complete the reinstatement form for each certification held, and pay a reinstatement fee to return to active status by 31 December 2018 — and may also be eligible for the CIA challenge exam. Please check the eligibility requirements.

Q. I do not hold the CIA but am in the process for the CCSA/CFSA/CGAP program, what should I do?

A. CCSA/CFSA/CGAP candidates should complete their CCSA, CFSA, or CGAP certification program within their remaining eligibility window. If CCSA, CFSA, or CGAP certification is successfully achieved by 31 December 2018, candidates may be eligible for the CIA challenge exam. Please check the eligibility requirements.

Q. I hold the CIA and am in the process for the CCSA/CFSA/CGAP program, what should I do?

A. CCSA/CFSA/CGAP candidates should complete their CCSA, CFSA, or CGAP certification program within their remaining eligibility window and report required CPE to maintain the CCSA/CFSA/CGAP certification once certified.

Q. Can I still apply to the CCSA/CFSA/CGAP program after The IIA’s announcement on 13 August, 2018? If so what should I do?

A. Candidates may still apply for CCSA/CFSA/CGAP program before the 31 December 2018 closing date. Candidates who are approved or apply after 13 August, will have until 31 December 2020 to complete their CCSA/CFSA/CGAP certification program. If CCSA/CFSA/CGAP designation is achieved by 31 December 2018, candidates may be eligible to apply for the CIA challenge exam. Please check the eligibility requirements.

Q. Can I obtain a CCSA/CFSA/CGAP program extension after The IIA’s announcement on 13 August, 2018?

A. CCSA/CFSA/CGAP program extensions will not be available after 13 August. If CCSA/CFSA/CGAP certification is achieved by 31 December 2018, candidates may be eligible to apply for the CIA challenge exam. Please check the eligibility requirements.

Q. What are the CIA challenge exam details? How many questions? How long do I have to complete the exam?

A. The CIA challenge exam is specially developed for current CCSA/CFSA/CGAP certification holders based on gaps between the CCSA, CFSA and CGAP exam syllabi and the 2019 CIA exam syllabi, with emphasis on the International Professional Practices Framework (IPPF). Candidates who pass the challenge exam will receive the CIA designation. The CIA challenge exam is delivered in a multiple choice format, containing 150 questions. Candidates will have three (3) hours to complete the exam. The syllabus for the CIA challenge exam is included in Appendix A.

Q. What does the CIA challenge exam include? What is the cost?

English: 1 July 2019 - 31 December 2020

| First time | | Retake | |
|--|---|--|---|
| Members | Non-members | Members | Non-members |
| \$895 | \$1,095 | \$595 | \$795 |
| <ul style="list-style-type: none"> • Application • Registration • Customized digital format of The IIA’s CIA Learning System® | <ul style="list-style-type: none"> • Application • Registration • Customized digital format of The IIA’s CIA Learning System® • Complimentary one-year IIA membership in country of residency | <ul style="list-style-type: none"> • Registration | <ul style="list-style-type: none"> • Registration • Complimentary one-year IIA membership in country of residency |

Chinese Traditional, Japanese, Portuguese, Spanish, Turkish: 1 January 2020 – 31 December 2020

| First time | | Retake | |
|---|--|--|---|
| Members | Non-members | Members | Non-members |
| \$695 | \$895 | \$595 | \$795 |
| <ul style="list-style-type: none"> • Application • Registration | <ul style="list-style-type: none"> • Application • Registration • Complimentary one-year IIA membership in country of residency | <ul style="list-style-type: none"> • Registration | <ul style="list-style-type: none"> • Registration • Complimentary one-year IIA membership in country of residency |

Q. Who is eligible for the CIA challenge exam?

A. Individuals must earn the CCSA, CFSA, or CGAP certification by December 31, 2018 and an individual’s CCSA, CFSA, or CGAP certification must be active at the time of applying and sitting for the CIA challenge exam.

Q. I am preparing for the CIA exam, but I don’t have CCSA, CFSA, or CGAP. Am I eligible to take the CIA challenge exam?

A. No, this CIA challenge exam is prepared for active CCSA/CFSA/CGAP certification holders.

Q. What if I have already been approved for the CIA program and/or completed a CIA exam part?

Individuals who hold an active CCSA, CFSA, or CGAP certification who have already been approved into the CIA program are eligible to participate in the CIA challenge exam program. Please follow the instructions below:

- The candidate must notify The IIA by submitting an incident in their CCMS record indicating that they want to participate in the CIA challenge exam. Please put the words “Admin Request” in the subject line to expedite processing;
- No refunds of any kind (in part or whole) will be issued for any prior payments (this is due to expenses that have already been incurred in the prior program attempt);
- The candidate will retain credit for all previously passed examination parts, should they not pass the CIA challenge exam;
- Candidate will pay FULL PRICE for the CIA challenge exam, reference the pricing chart for details;
- All other eligibility requirements apply.

If a candidate fails the CIA challenge exam, the candidate has the option to retake the challenge exam or, the candidate will have four (4) years (from the date of the CIA challenge exam application approval) to complete all CIA exam parts to obtain the CIA designation.

Q. Why is the challenge exam bundle in English more expensive?

A. The English exam bundle includes the customized CIA Learning System to help you study and prepare for the CIA challenge exam. The CIA Learning System is not available in the other languages listed above.

Q. When can I take the CIA challenge exam?

A. English:

- Apply, register, and schedule the exam: 1 April 2019 through 15 December 2020
- Sit for the exam: 1 July 2019 through 31 December 2020

Chinese Traditional, Japanese, Portuguese, Spanish, and Turkish:

- Apply, register, and schedule the exam: 1 April 2019 through 15 December 2020
- Sit for the exam: 1 January 2020 through 31 December 2020

Q. If I fail the CIA challenge exam, can I take it again?

A. Candidates who fail the challenge exam may retake the exam after 90 days from the date of the failed exam. The exam can be retaken until the closing date of the challenge exam on 31 December 2020, and those who retake the exam must register and pay a retake fee for each attempt. Retake fees are included in the chart above.

For additional information, please contact our **Customer Relations** team at:

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Appendix A - CIA Challenge Exam Syllabus

All exam topics are tested at proficiency level unless otherwise indicated.

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| I. Essentials of Internal Auditing (30%) |
| A. Foundations of Internal Auditing |
| 1. Interpret The IIA's Mission of Internal Audit, Definition of Internal Auditing, and Core Principles for the Professional Practice of Internal Auditing, and the purpose, authority, and responsibility of the internal audit activity |
| 2. Explain the requirements of an internal audit charter (required components, board approval, communication of the charter, etc.) – Basic Level (B) |
| 3. Interpret the difference between assurance and consulting services provided by the internal audit activity |
| 4. Demonstrate conformance with the IIA Code of Ethics |
| B. Independence and Objectivity |
| 1. Interpret organizational independence of the internal audit activity (importance of independence, functional reporting, etc.) – (B) |
| 2. Identify whether the internal audit activity has any impairments to its independence – (B) |
| 3. Assess and maintain an individual internal auditor's objectivity, including determining whether an individual internal auditor has any impairments to his/her objectivity |
| 4. Analyze policies that promote objectivity |
| C. Proficiency and Due Professional Care |
| 1. Recognize the knowledge, skills, and competencies required (whether developed or procured) to fulfill the responsibilities of the internal audit activity – (B) |
| 2. Demonstrate the knowledge and competencies that an internal auditor needs to possess to perform his/her individual responsibilities, including technical skills and soft skills (communication skills, critical thinking, persuasion/negotiation and collaboration skills, etc.) |
| 3. Demonstrate due professional care |
| D. Governance, Risk Management, and Control |
| 1. Describe the concept of organizational governance – (B) |
| 2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls – (B) |
| 3. Describe corporate social responsibility – (B) |
| 4. Interpret fundamental concepts of risk and the risk management process |
| 5. Examine the effectiveness of risk management within processes and functions |
| 6. Recognize the appropriateness of the internal audit activity's role in the organization's risk management process – (B) |
| 7. Interpret internal control concepts and types of controls |
| 8. Examine the effectiveness and efficiency of internal controls |
| E. Fraud Risks |
| 1. Interpret fraud risks and types of frauds and determine whether fraud risks require special consideration when conducting an engagement |

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| 2. Evaluate the potential for occurrence of fraud (red flags, etc.) and how the organization detects and manages fraud risks |
| 3. Recommend controls to prevent and detect fraud and education to improve the organization's fraud awareness |
| 4. Recognize techniques and internal audit roles related to forensic auditing (interview, investigation, testing, etc.) – (B) |
| II. Practice of Internal Auditing (40%) |
| A. Engagement Planning |
| 1. Determine engagement objectives and evaluation criteria and the scope of the engagement |
| 2. Plan the engagement to assure identification of key risks and controls |
| 3. Complete a detailed risk assessment of each audit area, including evaluating and prioritizing risk and control factors |
| 4. Determine engagement procedures and prepare the engagement work program |
| 5. Determine the level of staff and resources needed for the engagement |
| B. Information Gathering |
| 1. Gather and examine relevant information (review previous audit reports and data, conduct walk-throughs and interviews, perform observations, etc.) as part of a preliminary survey of the engagement area |
| 2. Develop checklists and risk-and-control questionnaires as part of a preliminary survey of the engagement area |
| 3. Apply appropriate sampling (nonstatistical, judgmental, discovery, etc.) and statistical analysis techniques |
| C. Analysis and Evaluation |
| 1. Use computerized audit tools and techniques (data mining and extraction, continuous monitoring, automated workpapers, embedded audit modules, etc.) |
| 2. Evaluate the relevance, sufficiency, and reliability of potential sources of evidence |
| 3. Apply appropriate analytical approaches and process mapping techniques (process identification, workflow analysis, process map generation and analysis, spaghetti maps, RACI diagrams, etc.) |
| 4. Determine and apply analytical review techniques (ratio estimation, variance analysis, budget vs. actual, trend analysis, other reasonableness tests, benchmarking, etc.) – Basic Level (B) |
| 5. Prepare workpapers and documentation of relevant information to support conclusions and engagement results |
| 6. Summarize and develop engagement conclusions, including assessment of risks and controls |
| D. Engagement Supervision |
| 1. Identify key activities in supervising engagements (coordinate work assignments, review workpapers, evaluate auditors' performance, etc.) – (B) |
| E. Communicating Engagement Results and the Acceptance of Risk |
| 1. Arrange preliminary communication with engagement clients |
| 2. Demonstrate communication quality (accurate, objective, clear, concise, constructive, complete, and timely) and elements (objectives, scope, conclusions, recommendations, and action plan) |
| 3. Prepare interim reporting on the engagement progress |
| 4. Formulate recommendations to enhance and protect organizational value |
| 5. Describe the audit engagement communication and reporting process, including holding the exit conference, developing the audit report (draft, review, approve, and distribute), and obtaining management's response – (B) |
| 6. Describe the chief audit executive's responsibility for assessing residual risk – (B) |

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| 7. Describe the process for communicating risk acceptance (when management has accepted a level of risk that may be unacceptable to the organization) – (B) |
| F. Monitoring Progress |
| 1. Assess engagement outcomes, including the management action plan |
| 2. Manage monitoring and follow-up of the disposition of audit engagement results communicated to management and the board |
| III. Business Knowledge for Internal Auditing (30%) |
| A. Data Analytics |
| 1. Describe data analytics, data types, data governance, and the value of using data analytics in internal auditing – Basic Level (B) |
| 2. Explain the data analytics process (define questions, obtain relevant data, clean/normalize data, analyze data, communicate results) – (B) |
| 3. Recognize the application of data analytics methods in internal auditing (anomaly detection, diagnostic analysis, predictive analysis, network analysis, text analysis, etc.) – (B) |
| B. Information Security |
| 1. Differentiate types of common physical security controls (cards, keys, biometrics, etc.) – (B) |
| 2. Differentiate the various forms of user authentication and authorization controls (password, two-level authentication, biometrics, digital signatures, etc.) and identify potential risks – (B) |
| 3. Explain the purpose and use of various information security controls (encryption, firewalls, antivirus, etc.) – (B) |
| 4. Recognize data privacy laws and their potential impact on data security policies and practices – (B) |
| 5. Recognize emerging technology practices and their impact on security (bring your own device [BYOD], smart devices, internet of things [IoT], etc.) – (B) |
| 6. Recognize existing and emerging cybersecurity risks (hacking, piracy, tampering, ransomware attacks, phishing, attacks, etc.) – (B) |
| 7. Describe cybersecurity and information security-related policies – (B) |
| C. Application and System Software |
| 1. Recognize core activities in the systems development lifecycle and delivery (requirements definition, design, developing, testing, debugging, deployment, maintenance, etc.) and the importance of change controls throughout the process – (B) |
| 2. Explain basic database terms (data, database, record, object, field, schema, etc.) and internet terms (HTML, HTTP, URL, domain name, browser, click-through, electronic data interchange [EDI], cookies, etc.) – (B) |
| 3. Identify key characteristics of software systems (customer relationship management [CRM] systems; enterprise resource planning [ERP] systems; and governance, risk, and compliance [GRC] systems; etc.) – (B) |
| D. IT Infrastructure and IT Control Frameworks |
| 1. Explain basic IT infrastructure and network concepts (server, mainframe, client-server configuration, gateways, routers, LAN, WAN, VPN, etc.) and identify potential risks – (B) |
| 2. Define the operational roles of a network administrator, database administrator, and help desk – (B) |
| 3. Recognize the purpose and applications of IT control frameworks (COBIT, ISO 27000, ITIL, etc.) and basic IT controls – (B) |
| E. Financial Accounting and Finance |
| 1. Identify concepts and underlying principles of financial accounting (types of financial statements and terminologies such as bonds, leases, pensions, intangible assets, research and development, etc.) – (B) |

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| 2. Recognize advanced and emerging financial accounting concepts (consolidation, investments, fair-value partnerships, foreign currency transactions, etc.) – (B) |
| 3. Interpret financial analysis (horizontal and vertical analysis and ratios related to activity, profitability, liquidity, leverage, etc.) |
| 4. Describe revenue cycle, current asset management activities and accounting, and supply chain management (including inventory valuation and accounts payable) – (B) |