



Qualification in  
Internal Audit Leadership®

# Candidate Guide to the Portfolio of Professional Experience

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## Introduction

The Portfolio of Professional Experience (PPE) is available to experienced leaders following Program Pathway 2 of the Qualification in Internal Audit Leadership (QIAL) program. It is an alternative to completing one or more of the QIAL's three case studies. It requires candidates to submit work-generated evidence related to the requirements of each case study.

To enter the QIAL program, it is first necessary to complete an application and receive approval. Then, the candidate can register for a PPE unit through The IIA's [Certification Candidate Management System](#) (CCMS) and submit supporting evidence via the [Certification Document Upload Portal](#). For details on how to apply, register, and submit the required documentation, refer to the [QIAL Candidate Handbook](#).

## PPE Evidence and Submission

Each PPE unit corresponds with a case study. For example, PPE Unit 1 aligns with Case Study 1. Candidates should refer to the [QIAL Syllabus](#) for the domains (i.e., topic areas) assessed by each of the three QIAL case studies.

For each PPE unit, the candidate will submit an Evidence Summary Sheet and a collection of work-generated documents (i.e., evidence) that demonstrates that the assessment requirements of a particular case study have been met. (Refer to the following appendices for more information regarding Evidence Summary Sheets and suggested pieces of evidence, including templates and checklists.)

- PPE Unit 1: Evidence Summary Sheet and required evidence for Case Study 1 – Internal audit Leadership. Refer to [Appendix 1](#).
- PPE Unit 2: Evidence Summary Sheet and required evidence for Case Study 2 – Organizational Leadership. Refer to [Appendix 2](#).
- PPE Unit 3: Evidence Summary Sheet and required evidence for Case Study 3 – Ethical Leadership. Refer to [Appendix 3](#).

All pieces of evidence must be authentic and not fabricated in whole or part for the purpose of this PPE. They must be developed, initiated, reviewed, or updated by the candidate or with significant input by the candidate as a consultant or supervisor. For a candidate who provides internal audit services to other organizations, all evidence submitted should be related to the organization(s) that the candidate serves in an internal audit leader capacity.

Candidates must provide the PPE evidence in an organized manner. Each PPE unit submission should include the completed Evidence Summary Sheet for that unit, followed by the corresponding evidence. Submission is made through The IIA's [Certification Document Upload Portal](#).

Candidates must ensure that all evidence is clearly labeled and cross-referenced to the Evidence Summary Sheet to assist the assessment process. For details on how to apply, register, and submit the required documentation, refer to the [QIAL Candidate Handbook](#).

## Confidentiality

All documents submitted are treated in strictest confidence and used solely for the purpose of the QIAL assessment. The IIA's QIAL assessors are required to sign a confidentiality agreement. Submitted documents will not be disclosed or shared with any other third parties or for any other purpose. Once the PPE assessment process is complete, all evidence is purged.

## PPE Assessment Process

### Stage 1: Administrative check

An administrative check is performed before the PPE is forwarded to an assessor. The administrative check assures that:

- The Evidence Summary Sheet is complete.
- The collection of evidence is complete and meets the minimum evidence requirements.
- Each piece of evidence is clearly labeled and cross-referenced with the Evidence Summary Sheet.

If there are errors, anomalies, or gaps in a candidate's submission, the administrator will inform the candidate and advise him/her to seek additional or alternative evidence. It is important that candidates respond to such requests promptly. The administrator will make no more than two attempts to contact the candidate with such a request. If no additional evidence is supplied, the submission will move to stage 2 for assessment.

### Stage 2: Assessment

After the administrative check is complete, PPE submissions are sent to QIAL assessors for review. The administrator will notify candidates when their submission is sent to the assessor. The evidence and questions answered in the candidate's Evidence Summary Sheet will be assessed against a scoring rubric.

## PPE Results

For each PPE unit, candidates will receive an official score report notifying them of whether their portfolio is a Pass or Fail. If a candidate passes all three PPE units, he/she may proceed to the presentation and panel interview.

If the assessor is unable to pass a candidate's portfolio due to insufficient or inappropriate evidence, the administrator will notify the candidate of any gaps and may request that additional evidence be submitted. If requested, candidates will be provided with one opportunity to submit additional evidence. Any additional evidence must be provided within two weeks of the request. Upon conclusion of this process, if the portfolio is still deemed to be incomplete, it will be judged a Fail. No refunds will be issued, in whole or part, for PPE unit registrations.

Candidates who receive a Fail for a PPE unit may choose to register for the corresponding case study, or attempt to resubmit another PPE.

Questions related to this Guide should be sent to [QIAL@theiia.org](mailto:QIAL@theiia.org).

## Appendix 1

### PPE Unit 1 Evidence Summary Sheet

Refer to the [QIAL Syllabus](#) for Case Study 1- Internal Audit Leadership, its domains and requirements. Submitting PPE Unit 1 is an alternative to completing QIAL Case Study 1, which covers the following domains: internal audit planning, relationship, quality, and talent management. Below is the suggested evidence for PPE Unit 1.

(Note: There may be more than one evidence matching with Case Study 1 requirements. Pieces of evidence listed below are suggestions that meet the assessment requirements of Case Study 1. Candidates may submit alternative evidence if it meets Case Study 1 requirements, as specified in the [QIAL Syllabus](#).)

Evidence	Case Study – Domains	Required	Check if submitted
A. Internal Audit Charter B. Internal audit plan (< 2 years)	<ul style="list-style-type: none"> <li>Internal Audit Planning &amp; Relationship</li> <li>Internal Audit Planning</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> <li>Yes</li> </ul>	
C. Internal audit relationship description D. Internal audit client survey results (< 2 years)	<ul style="list-style-type: none"> <li>Relationship</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> <li>Optional</li> </ul>	
E. Report from external quality assessment, or self-assessment with external independent validation (< 5 years) F. Internal quality assessment report (< 2 years)	<ul style="list-style-type: none"> <li>Quality</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> <li>Optional, submit F if no E</li> </ul>	
G. Internal audit training policies (< 5 years) H. Actual training program (< 2 years)	<ul style="list-style-type: none"> <li>Internal Audit Talent Management</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> <li>Yes</li> </ul>	

## Evidence A – Internal Audit Charter

Date when this document was created or last revised:

Your role in its creation or revision:

### Self-check list for Evidence A

It defines the purpose, authority, and responsibility of the internal audit activity.

It recognizes The IIA’s Definition of Internal Auditing, Code of Ethics, and *International Standards for the Professional Practice of Internal Auditing (Standards)*.

It confirms that the role of the internal audit activity has been established by the board, audit committee, or equivalent body.

It confirms that the internal audit activity has full and unrestricted access to any and all records, properties, and persons as required.

It confirms that the chief audit executive (CAE) will report functionally to the board, audit committee, or equivalent body.

It confirms the objectivity of internal auditors.

It confirms that the board, audit committee, or equivalent body will approve the annual internal audit plan.

It defines the nature of assurance and consulting services.

It states the requirements for a quality assurance and improvement program.

## Evidence B – Internal audit annual plan

Date when this document was created or last revised:

Your role in its creation or revision:

### Self-check list for Evidence B

It was supported by a risk assessment process. (If this box is checked, evidence must be submitted: B1- Risk Assessment Results. The evidence B - internal audit annual plan demonstrates linkage with evidence B1).

It includes input from senior management.

It includes input from members of the board, audit committee, or equivalent body.

It reflects risks related to the organization’s strategies.

It was approved by board, audit committee, or equivalent body. (If this box is checked, evidence must be submitted: B2 – Approval of internal audit plan.)

### **Evidence C – Internal audit relationship description**

Describe the following related to your internal audit activity:

Relationship with board, audit committee, or equivalent body:

Frequency of interactions with the board, audit committee, or equivalent body:

Relationship with senior management:

Relationship with the external auditor:

Relationship with those on the second line of defense (risk management, compliance function, etc.):

### **Evidence D – Internal audit client survey results**

This can be done periodically or after an audit engagement.

Date when this document was created:

The use and benefits of this document in your work:

#### Self-check list for Evidence D

It shows the strengths of the internal audit activity.

It shows the weaknesses of the internal audit activity.

It shows that the majority of audit clients were satisfied with the value provided by the internal audit activity

## **Evidence E – Report from external quality assessment (EQA), or self-assessment with external independent validation (SAIV)**

Date when this document was created:

Your role in this quality assessment:

### Self-check list for Evidence E

It includes input from senior management.

It includes input from members of the board, audit committee, or equivalent body.

It was conducted by an external qualified independent assessor, per IIA *Standards* requirement.

It provides a statement about the internal audit activity's conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*

It was communicated to the board. (If this box is checked, evidence must be submitted: E1 – Communication of EQA to the board, audit committee, or equivalent body.)

It is followed by action plans to address issues and/or take advantage of development opportunities. (If this box is checked, evidence must be submitted: E2 - Action plan or monitoring sheet after EQA or SAIV.)

## **Evidence F – Internal quality assessment report**

(Evidence F is not needed if you have submitted E.)

Date when this document was created:

Number of years the internal audit activity has been in existence (e.g., 14 years):

Date when the internal quality assessment was last conducted:

### Self-check list for Evidence F

It includes input from senior management.

It uses the *International Standards for the Professional Practice of Internal Auditing* as the quality assessing criteria.

It identifies improvement opportunities for the internal audit activity.

It is followed by action plans to address issues and/or take advantage of development opportunities. (If this box is checked, evidence must be submitted: F1 - Action plan or monitoring sheet after internal quality assessment.)



**Evidence G – Internal audit training policies**

G – Internal audit training policies or plans on new staff onboarding, training, continuous professional development

Date when this document was created or revised:

Your role in its creation or revision:

**Evidence H – Actual training program**

H - Training programs, including actual training delivered in-house and provided by external organizations, and training provided by the internal audit activity to other stakeholders within your organization

Date when this document was created or revised:

Your role in its creation or revision:

## Appendix 2

### PPE Unit 2 Evidence Summary Sheet

Refer to the [QIAL Syllabus](#) for Case Study 2- Organizational Leadership, its domains and requirements. Submitting PPE Unit 2 is an alternative to completing QIAL Case Study 2, which covers the following domains: organizational governance, risk management, control, strategy, culture, insights, assurance, and communication. Below is the suggested evidence for PPE Unit 2.

(Note: There may be more than one evidence matching with Case Study 2 requirements. Pieces of evidence listed below are suggestions that meet the assessment requirements of Case Study 2. Candidates may submit alternative evidence if it meets Case Study 2 requirements, as specified in the [QIAL Syllabus](#).)

Evidence	Case Study – Domains	Required	Check if submitted
<p>I1. An <a href="#">assurance audit report</a> covering at least one of the three areas: governance, risk, or control (&lt; 2 years)</p> <p>I2. Result of <a href="#">advisory/consultative service</a> covering at least one of the three areas: governance, risk, or control (&lt; 5 years)</p>	Governance, risk and control	Choose one	
<p>J1. An <a href="#">assurance audit report</a> related to strategy (&lt; 5 years)</p> <p>J2. Result of <a href="#">advisory/consultative service</a> related to strategy (&lt; 5 years)</p>	Organization strategy	Choose one	
<p>K1. An <a href="#">assurance audit report</a> related to organizational culture (&lt; 5 years)</p> <p>K2. Result of <a href="#">advisory/consultative service</a> related to organizational culture (&lt; 5 years)</p>	Organization culture	Choose one	

Submit three pieces of evidence in total, which should cover all three domains.



### **An assurance audit report (I1, J1 and K1)**

Document name:

Date when the report was issued:

Your role in the audit:

#### Self-check list for Evidence I1, J1 and K1

It has a clearly defined objective.

It has a clearly defined scope.

It references or describes the criteria or standards that were used for assessing the effectiveness of the audited areas.

It describes the risks and the key findings of the audit.

It provides recommendations to the audit clients and related parties.

It identifies management's response and action plan.

The action plan includes appropriate time frames.

(Copy-paste the above section if you submit more than one evidence on assurance audit report)

### **Result of advisory/consultative service (I2, J2 and K2)**

Document name:

Date when the document was issued:

Your role in the advisory/consultative service:

The use and benefits from the advisory/consultative service to the organization:

Self-check list for Evidence I2, J2 and K2

It has a clearly defined objective.

It has a clearly defined scope.

It identifies the key issues/risks to the organization's strategic objectives.

It provides recommendations to the management.

It includes management's action plan.

The action plan includes appropriate time frames.

It demonstrates your leadership in driving changes in your organization's governance, risk management, strategy and/or culture. If this box is checked, please describe the changes you have made:

(Copy-paste the above section if you submit more than one evidence on result of advisory/consultative service assurance audit report)

## Appendix 3

### PPE Unit 3 Evidence Summary Sheet

Refer to the [QIAL Syllabus](#) for Case Study 3 – Ethical Leadership, its domains and requirements. Submitting PPE Unit 3 is an alternative to completing QIAL Case Study 3, which covers the following domains: organization’s ethics and ethical behavior, corporate social responsibility, and long-term organizational sustainability. Below is the suggested evidence for PPE Unit 3.

(Note: There may be more than one evidence matching with Case Study 3 requirements. Pieces of evidence listed below are suggestions that meet the assessment requirements of Case Study 3. Candidates may submit alternative evidence if it meets Case Study 3 requirements, specified in the [QIAL Syllabus](#).)

Evidence	Case Study – Domains	Required	Check if submitted
<p>L1. An <a href="#">assurance audit</a> report covering one of the following three areas: ethics, fraud, or whistleblowing (&lt;3 years)</p> <p>L2. Result of <a href="#">advisory/consultative services</a> related to one of the following three areas: ethics, fraud, or whistleblowing (&lt;3 years)</p>	Ethics and ethical behavior	Two pieces of evidence, covering two of three domains.	
<p>M1. An <a href="#">assurance audit</a> report related to corporate social responsibility, or compliance with regulatory and legal requirements (&lt; 3 years)</p> <p>M2. Result of <a href="#">advisory/consultative services</a> related to corporate social responsibility, or compliance with regulatory and legal requirements (&lt; 3 years)</p>	Corporate social responsibility		
<p>N1. An <a href="#">assurance audit</a> report related to long-term organizational sustainability (&lt; 5 years)</p> <p>N2. Result of <a href="#">advisory/consultative services</a> related to long-term organizational sustainability (&lt; 5 years)</p>	Long-term organizational sustainability		

### **An assurance audit report (L1, M1, and N1)**

Document name:

Date when the report was issued:

Your role in the audit:

#### Self-check list for Evidence L1, M1, and N1

It has a clearly defined objective.

It has a clearly defined scope.

It references or describes the criteria or standards that were used for assessing the effectiveness of the audited areas.

It describes the risks and the key findings of the audit.

It provides recommendations to the audit clients and related parties.

It identifies management's response and action plan.

The action plan includes appropriate time frames.

(Copy-paste the above section if you submit more than one evidence on assurance audit report)

### **Result of advisory/consultative services (L2, M2, and N2)**

Document name:

Date when the document was issued:

Your role in the advisory/consultative service:

The use and benefits of the advisory/consultative service to the organization:

Self-check list for Evidence L2, M2, and N2

It has a clearly defined objective.

It has a clearly defined scope.

It identifies the key issues/risks to the organization's strategic objectives.

It provides recommendations to the management.

It includes management's action plan.

The action plan includes appropriate time frames.

It demonstrates your leadership in driving changes in your organization's ethical behavior, corporate social responsibility, and/or long-term organizational sustainability. If this box is checked, please describe the changes you have made:

(Copy-paste the above section if you submit more than one evidence on result of advisory/consultative service assurance audit report)