



Qualification in
Internal Audit Leadership®

QIAL RESOURCES

PREPARING FOR THE CASE STUDIES

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The Institute of
Internal Auditors

Global



There is no prescribed preparation for the Qualification in Internal Audit Leadership® (QIAL®). Candidates may undertake such training as they require. This will vary considerably according to previous training, current position, personal preference, and opportunity. A major factor in acquiring the necessary knowledge, skills, and understanding will be professional experience.

Much of what is assessed by the QIAL is likely to be learned over a period of many years through a cycle of acquisition, application, reflection, and renewal. However, there is also plenty that can be learned and improved through structured learning activity. The content of QIAL combines generic leadership capabilities with penetrating insights into the specific role of the chief audit executive (CAE) in their organizational contexts, and accordingly, experience and training opportunities may be drawn from a wide range of places. Check with your local IIA institute or chapter for programs designed for developing leadership skills and those that are aimed at senior practitioners and CAEs.

For example, in North America The IIA offers programs through [Vision University](#) (VU). VU is The IIA's premier CAE development program. This unique training brings together world-class CAEs and facilitators during four days of instruction and interactive work sessions. The innovative yet practical curriculum is designed by and for CAEs and is constantly updated to reflect current best practices.

The IIA also hosts an annual General Audit Management Conference, usually in March, with a wealth of input and insights for CAEs and other senior practitioners. In addition, it runs a series of courses in Strategic Thinking, Managing Internal Audit, and Leadership Skills for Auditors.

Resource list

As further support to help you prepare for the QIAL case studies, The IIA has produced this list. It is not expected that you will read all the items in this list, but it may help in providing you with some suggestions. This list is subject to regular updates and expansion.

General

1. [The Qualification in Internal Audit Leadership \(QIAL\) Syllabus](#), The IIA (2015)
2. [The International Professional Practices Framework \(IPPF\)](#), The IIA (2013)
3. Anderson, Urton and Dahle, Andrew J. [Implementing the International Professional Practices Framework](#), 3rd Edition (2011)
4. Harrington, Larry and Piper, Arthur, [Driving Success in a Changing World: 10 Imperatives for Internal Audit](#), The IIA Internal Audit Foundation (2015)

Case Study 1: Internal audit leadership

1. The IIA's Practice Guides
 - a. [Chief Audit Executives – Appointment, Performance Evaluation, and Termination](#) (2010)
 - b. [Auditing Executive Compensation and Benefits](#) (2010)
 - c. [Selecting, Using, and Creating Maturity Models: A Tool for Assurance and Consulting Engagements](#) (2013)
 - d. [Developing the Internal Audit Strategic Plan](#) (2012)
 - e. [Quality Assurance and Improvement Program](#) (2012)
 - f. [Measuring Internal Audit Effectiveness and Efficiency](#) (2010)
 - g. [Formulating and Expressing Internal Audit Opinions](#) (2009)
2. Iyer, Venkataraman, [CAE Career Paths: Characteristics and Competencies of Today's Internal Audit Leaders](#), The IIA Internal Audit Foundation (2015)
3. Seago, Jane, [Delivering on the Promise: Measuring Internal Audit Value and Performance](#), The IIA Internal Audit Foundation (2015)

Case Study 2: Organizational leadership

1. The IIA's Practice Guides
 - a. [Internal Audit and the Second Line of Defense](#) (2016)
 - b. [Assessing Organizational Governance in the Private Sector](#) (2012)
 - c. [Auditing the Control Environment](#) (2011)
 - d. [Assessing the Adequacy of Risk Management Using ISO 31000](#) (2010)
 - e. [Interaction with the Board](#) (2011)
2. Bahrman, Dean, [Advancing Organizational Governance: Internal Audit's Role](#), The IIA Internal Audit Foundation (2011)
3. Miller, P. and Smith, T., [Insight: Delivering Value to Stakeholders](#), The IIA Internal Audit Foundation (2011)
4. Reding, Kurt, et al, [Internal Auditing: Assurance & Advisory Services](#), 3rd Edition, The IIA Internal Audit Foundation (2013)
5. Miller, Patricia K., et al, [The Politics of Internal Auditing](#), The IIA Internal Audit Foundation (2015)
6. Rittenberg, Larry, [Interacting with Audit Committees: The Way Forward for Internal Audit](#), The IIA Internal Audit Foundation (2015)

Case Study 3: Ethical leadership

1. The IIA's Practice Guides
 - a. [Evaluating Corporate Social Responsibility/Sustainability Development](#) (2010)
 - b. [Internal Auditing and Fraud](#) (2009)
 - c. [Auditing Anti-bribery and Anti-corruption Programs](#) (2014)
 - d. [Evaluating Ethics-related Programs and Activities](#) (2012)
2. Verschoor, Curtis, [Ethics and Compliance: Challenges for Internal Auditing](#), The IIA Internal Audit Foundation (2007)
3. Roth, James, [Best Practices: Evaluating the Corporate Culture](#), The IIA Internal Audit Foundation (2010)
4. The [Good Corporation](#) carries out independent assessments of responsible business management. Its website includes standards and case studies.
5. The [Institute of Business Ethics](#) offers a wide range of information, case studies, research, and training courses.