

**Internal Audit Practitioner**

**Level 4**

**Apprenticeship Assessment Plan**

## Internal Audit Practitioner (IAPrac) Apprenticeship Standard (Level 4) – End-Point Assessment Plan

### 1. Introduction and Overview

The Internal Audit Practitioner (IAPrac) apprenticeship is designed to develop the professional standard required of people working in Internal Audit roles in organisations across the private, public and third sectors. The standard and end-point assessment plan has been developed by the Internal Audit Trailblazer Group made up of employer’s representative of the sector. The Trailblazer received backing and support from the Chartered Institute of Internal Auditors (CIIA), with additional support coming from other stakeholders such as Training Providers and Universities. This document sets out the requirements for end-point assessment (EPA) for this apprenticeship standard. It will be of interest to apprentices and their employers, training providers and end-point assessment organisations.

Apprentices will typically spend around 21 months on-programme, prior to the EPA, working towards the apprenticeship standard, with a minimum of 20% off-the-job training. Performance in the EPA will determine the apprenticeship grade of fail, pass, Merit or distinction.

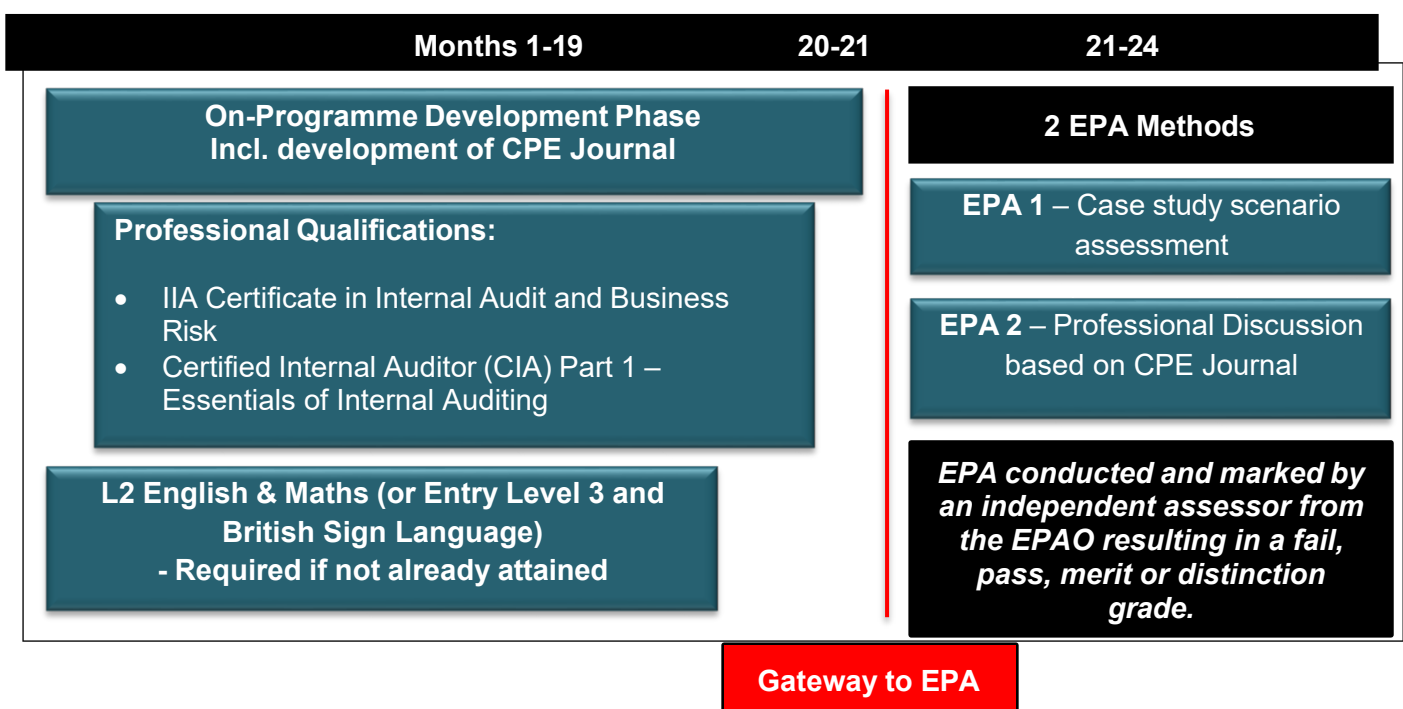
The EPA should only start once the employer is satisfied that the requirements for EPA have been met and can be evidenced to an EPA organisation, and that the apprentice is consistently working at or above the level set out in the standard. All assessment methods must be successfully completed within a 3-month period of each other, after the EPA gateway (see S.2).

EPA must be conducted by an organisation approved to offer services against this standard, as selected by the employer, from the Education & Skills Funding Agency’s Register of End-Point Assessment Organisations (RoEPAO).

The EPA consists of **two** distinct assessment methods:

- **Case study scenario assessment**
- **Professional discussion** based on Continuing Professional Education (CPE) journal kept throughout on-programme development phase

### Diagram 1 – Example of On-Programme and EPA Timescales



## 2. End-Point Assessment Gateway

The following requirements should be met prior to progressing to EPA:

- The EPA should only start once the employer is satisfied that all requirements for EPA have been met and can be evidenced to an End Point Assessment Organisation (EPAO); and that the apprentice is consistently working at or above the level set out in the standard. Employers may wish to take advice from their apprentice's training provider.
- Apprentices without English and mathematics at level two must achieve level two prior to taking their EPA. For those with an education, health and care plan or a legacy statement the apprenticeships English and maths minimum requirement is Entry Level three, and British Sign Language qualifications are an alternative to English qualifications for those whom this is their primary language.
- Successfully sit and pass mandatory professional qualifications as defined standard:
  - IIA Certificate in Internal Audit and Business Risk
  - Certified Internal Auditor (CIA) Part 1 - Essentials of Internal Auditing
- Completed CPE Journal as defined below, which should be agreed with the employer and sent to EPAO for review following the gateway.

The EPAO should be notified of the apprentice entering the EPA at this stage (within 2 weeks of passing gateway) to aid planning and delivery.

## 3. End Point Assessment – Methods, Timescales and Location

### 3.1 End-Point Assessment Methods

The apprentice will be assessed against the apprenticeship standard using **two** complementary end-point assessment (EPA) methods. The assessment is synoptic, i.e. takes a view of the overall performance of the apprentice in their job and will take up to three months to complete following the gateway.

The assessment process:

1. **Assessment Method 1: Case Study Scenario Assessment** –online assessment, or supervised under in-person conditions, to assess application of audit lifecycle - 3 hours
2. **Assessment Method 2: Professional discussion based on CPE journal maintained through on-programme activities** – 60 minutes (+/- 10%).

The apprentice will complete each assessment method in any order during the end-point assessment period. A suggested order will be provided by the EPAO but flexibility for the apprentice is a priority due to the nature of their roles.

The Professional Discussion will take place either face to face (at the apprentice's place of work or venue operated/approved by the EPAO) or using video technology (e.g. video-conferencing or Skype). The apprentice will be informed of their grades for each method and overall on completion of their EPA. See section 4.3 for criteria for re-sits/re-takes.

### 3.2 Case Study Scenario Assessment

The Case Study Scenario Assessment is designed to test the apprentices underpinning knowledge and application of that knowledge, as defined in the standard and annex A.

### Requirements for the case study scenario assessment:

- Apprentices have a maximum of three hours to complete the assessment, in the format of a written assessment, either online or in person, consisting of questions assessing knowledge and application thereof of the audit lifecycle.
- The assessment will be designed to focus the apprentice on how would they audit in the scenario; identify business risks; outcomes of audit testing and the issues raised; write an audit report based on set of results/data given.
- The assessment will be designed to cover the knowledge, skills and behaviours (KSBs) mapped to this assessment method in annex A.
- A range of scenario-based questions will be used to ensure that the mapped KSBs are tested in an applied and contextualised way. For example, scenarios could focus on how the apprentice would audit in a given scenario; identify business risks in a given scenario; interpret outcomes of audit testing and the issues it raised; write an audit report based on set of results/data given in the scenario. The answers must be recorded on a template that will be provided by the EPAO.
- Questions should cover all areas of knowledge mapped to this assessment method in Annex A.
- The assessment will be made up of 4-5 scenarios, selected from the EPAO's scenario question bank
- The assessment is closed book i.e. the apprentice can't refer to reference books or materials.
- Delivered and marked by the EPAO. The results of the test should be made available to the employer and apprentice within 5-6 weeks of completing the test.
- The use of online testing is suggested to increase affordability.
- Conducted in examination conditions, requiring invigilation of 1 per 30 apprentices, but this may be delivered at the apprentice's workplace or provider location as long as the conditions meet the exam conditions defined by the EPAO (i.e. a quiet room, free from distraction and influence, invigilators with no prior involvement with apprentices). Alternative solutions to invigilation that achieve the same requirements can also be utilised to increase cost effective delivery e.g. online invigilation systems that ensure that the opportunity to manipulate learner's results is still eliminated. Electronic marking will not be used for this assessment method even if the assessment is completed online.
- Questions must be determined and standardised by EPAO.
- EPAOs must maintain and develop banks of case-study scenarios of sufficient size to mitigate predictability and review them regularly to ensure they are fit for purpose. Various factors are likely to determine how much and how often the test banks must be refreshed, for example number of learners completing the apprenticeship, industry changes, regulation changes. However, this should at least every 12 months to ensure they, and the specifications they contain are fit for purpose. The scenario questions will be randomly selected from (all assessments should cover all the mapped areas of knowledge, skills and behaviours in Appendix 1).
- The EPAO will set the marks and detailed marking criteria for each question in line with the requirements in this plan (including the criteria in Annex B) at the time the question bank is written.

### **3.3 Professional Discussion based on CPE Journal**

#### **3.3.1 CPE Journal to be compiled during on-programme development activities**

The CPE journal does not form part of the EPA however; it must be completed before the apprentice progresses past the EPA gateway. The apprentice will not be assessed on the CPE journal.

The CPE journal, prepared by the apprentice, is a substantive piece of work, requiring the apprentice to demonstrate their Internal Audit skills through delivering defined Internal Audit activities appropriate to the role of an Internal Audit Practitioner with the approach based upon a recognised Internal Audit lifecycle (Planning & Scoping, Fieldwork and Reporting). It will demonstrate real activity undertaken in the role, and should demonstrate the aspects of the standard mapped to this assessment method defined in annex A.

The CPE journal should:

- Be based on the delivery of specific Internal Audit activities
- Examples of this could include:
  - Audit assignment/s which takes Internal Audit Practitioner through the audit lifecycle
  - Themed reviews of specific organisational risks
  - Validating issues identified previously through completed audit work
  - Adhoc audit projects within the organisation, which allows demonstration of the requirements set out in annex A.
- The activities included in the journal should be within the remit of the apprentice's role, and should be his or her own work.
- The journal should cover the planning, delivery, and reflection of the piece of audit work.

The CPE journal should demonstrate how the apprentice delivered the defined Internal Audit activity from Planning and Scoping, Fieldwork and Reporting including:

- Demonstrating commercial awareness, being able to understand the internal and external environment of an organisation/industry
- Assessing contribution, they make to organisation effectiveness and assurance
- Knowing how their work contributes to the success of the organisation/industry
- Building sustainable relationships with others
- Communicating clearly and succinctly, verbally and in writing
- Working as part of a team to deliver results
- Managing their time well, using appropriate systems
- Acting with integrity and following the Code of Ethics at all times
- Sharing ideas during the course of an audit
- Demonstrating energy and ability to adapt to change

The journal should include as annexes that evidence of how the audit work was delivered and the outcomes achieved e.g. relevant audit documentation/work papers/audit report or stakeholder/line manager feedback. This list is not definitive and other evidence sources are permissible. A minimum of 15, and a maximum of 25 pieces of evidence should be included in the Annex. The evidence must be attributable to the apprentice, in part or in full. Evidence must be accompanied by a statement outlining the apprentice's contribution, signed by the apprentice and their employer. The annexes must include a mapping of the evidence to the Knowledge, Skills and Behaviours assessed by this assessment method. There is no specific word count attributed to this journal, as it will be dependent on the number of evidence sources the Apprentice records. However, Apprentices should ensure they keep the journal as concise as possible, relevant to learning undertaken as a result of the audit work the individual has completed.

The journal should only provide evidence that is approved by the employer, subject to their internal data privacy policies, and where specific pieces of evidence can't be shared in original state, they should be anonymised for the purposes of the apprentice evidence.

The EPAO will provide appropriate guidance/criteria and templates to support production of journal during the on-programme phase. The journal should be discussed and agreed at EPA gateway by the apprentice supported by their line manager, only if it's agreed to meet the requirements of the standard should the apprentice pass through to EPA and the Journal be submitted to the EPAO.

The journal will be sent by the apprentice to the EPAO to be reviewed remotely by the EPA's Independent Assessor. This should be within 2 weeks following the gateway to EPA, this will act as a trigger for the EPAO to schedule the EPA assessments and to allow the Independent Assessor sufficient time to review and prepare for the Professional Discussion.

### **3.3.2 Professional Discussion based on CPE Journal**

Over the course of 60 minutes (+/-10%) the Independent Assessor will assess the apprentice's knowledge, skills and behaviours mapped to this method in Annex A, this will be based on, and test the contents of the apprentice's CPE Journal, which isn't assessed as part of the EPA. The Independent Assessor must prepare and ask the apprentice 10-12 open questions; follow up questions are allowed to seek clarification. Questions must seek to assess KSBs mapped to this method enabling the Independent Assessor to test and investigate work presented in the CPE journal, and/or depth of understanding to assess performance against the distinction criteria. Apprentices may refer to their Journal, when answering the questions.

The Professional Discussion will also provide the apprentice with an opportunity to evidence the Behaviours in the standard as mapped to this assessment method in Annex A – allowing them to evidence through answers how they demonstrated these during the work in their CPE Journal.

The Professional Discussion should be recorded electronically, subject to the apprentice's agreement; where permission is not given it is permissible for another Independent Assessor to be present to document evidence presented.

A structured brief and sample questions will be developed by the EPAO, and they will provide their Independent Assessors with training and CPE in the art of professional discussions and reaching consistent judgements. EPAOs must develop practical specification banks for the Professional Discussion of sufficient size to prevent predictability and review them regularly (and at least once a year) to ensure they, and the specifications they contain, are fit for purpose - for example to avoid apprentice familiarity with the questions, and to ensure they are up to date e.g. in terms of things such as internal audit practise/legislation/regulation. Questions will be selected by the Independent Assessor to best suit the content of the CPE Journal.

## **4. End Point Assessment Grading**

### **4.1 Final Grading**

The apprenticeship for Internal Audit Practitioner has **four** possible **overall grades**: fail, pass, merit and distinction.

However, Independent Assessors must individually grade each assessment method only against the criteria for a fail, pass or distinction, according to the grading criteria set out below and in Annex B. No restrictions on grading apply where apprentices re-sit/re-take an assessment method – see re-sit/re-take section below.

The Independent Assessor will make the judgment on the grade to be awarded to the apprentice, for each individual assessment method against the criteria in Annex B for Fail, Pass or Distinction. These individual grades are then combined as described below to reach the overall apprenticeship grade of fail, pass, merit or distinction

In the event of an appeal against the grade awarded, the EPAO will carry out a further review of the evidence to confirm or modify the grade in line with their standard procedures.

An apprenticeship pass represents full competence against the standard i.e. fully competent in the role as described in the standard and Annex A.

The grade of distinction is to recognise apprentices who are outstanding Internal Audit Practitioners who consistently demonstrate they have excelled in application of the knowledge, skills and behaviours to the benefit of their organisation, having achieved a distinction grade in **BOTH** of the assessment methods.

In addition, the grade of merit will be awarded to recognise apprentices who achieved a distinction in one assessment method, and a pass grade in the other.

The two EPA methods have been assigned equal weighting (50/50). An Independent Assessor must combine the grades of the two assessment methods to determine the EPA grade. The overall grade is based on the following principles:

- **To achieve pass grade** the apprentice must achieve at least a **pass** in each of the **two** end-point assessment components.
- **To achieve merit grade** the apprentice must achieve at least a Distinction in one of the two end-point assessment components.
- **To achieve distinction grade** the apprentice must achieve a **distinction BOTH assessment methods**.
- **A fail** is determined where the apprentice fails one or both the methods of assessment.

For the avoidance of doubt, this equates to the following when calculating the overall apprenticeship grade:

Case study scenario assessment	Professional discussion based on CPE Journal	Overall grade
Fail in any part of EPA		Fail
Pass	Pass	Pass
Pass	Distinction	Merit
Distinction	Pass	Merit
Distinction	Distinction	Distinction

Where more than one Independent Assessor is involved, the Independent Assessor responsible for the assessment method completed last will be responsible for calculating the overall grade.

Independent Assessors' decisions must be subject to review by the EPAO – see internal quality assurance section below. Decisions must not be confirmed until after moderation.

#### 4.2 Grading Criteria (refer to Annex B)

The detailed tables in **Annex B** show the grading criteria used to determine the individual grades for each of the EPA methods. It provides criteria for fail, pass and distinction, which the EPAO should use to develop the marking structure to deliver the Final Grading detailed above.



### 4.3 Re-sits/Re-takes of EPA

Apprentices that fail one or more EPA method will have the opportunity to re-sit/re-take. Re-sits/re-takes are not to be offered to apprentices wishing to move from pass to distinction. A re-sit does not require further learning, whereas a re-take does. Re-sits/re-takes can take the apprenticeship up to two months over the initial three months allocated for EPA.

Re-sits/Re-takes of the EPA methods are permissible based on the following criteria:

- **Case study scenario assessments:** EPAOs must ensure that apprentices complete a different Case Study Scenario test (new set of scenarios given) when taking a re-sit/re-take. This should be completed within the total 5-month period permitted.
- **Professional discussion:** If the apprentice fails the Professional discussion they are permitted to re-sit/re-take this. This must be re-arranged by the EPAO and held within two months of the original discussion. If the Independent Assessor decides that the CPE Journal does not meet the minimum requirements as set out in this End-Point Assessment Plan, then following a Fail in the Professional Discussion the Independent Assessor will provide both the Apprentice and their employer with identical, written feedback setting out where the CPE Journal is lacking. This will assist the employer in deciding if a re-take or re-sit are appropriate courses of action. .
- All re-sit/re-takes will also be graded fail/pass/distinction (so no limit to grades on re-sit/re-takes) and combined with the grades for the other assessment methods to determine the EPA grade. If an apprentice fails, the re-sit/re-take they will be required to re-take the EPA in full after a period of further learning.

In all cases the apprentice's employer will need to agree that a re-sit or re-take is an appropriate course of action. Apprentices should have a supportive action plan to prepare for the re-sit/re-take.

## 5. End Point Assessment Organisations (EPAOs)

### 5.1 EPAOs criteria

Employers must choose an independent EPAO approved to deliver the EPA for this apprenticeship from the Education & Skills Funding Agency's (ESFAs) Register of End-Point Assessment Organisations (RoEPAO). The responsibility for developing and delivering the end-point assessment rests with the independent End-Point Assessment Organisations (EPAOs) that are approved to offer their services to employers for the Internal Audit Practitioner standard.

The Internal Audit Trailblazer expects apprentices to be assessed in a fair and consistent way without any doubt as to credibility of achievement that must be recognisable across the UK.

EPAOs approved to operate the Internal Audit Practitioner end-point assessments must as a minimum:

- Develop and provide all required material and resources required for the EPA (i.e. case study scenario examination question bank, case study scenario examination drawn from the question bank, case study scenario examination Instruction script and assessment recording documentation, professional discussion guide and sample questions).
- On receipt of 'trigger' from employer and/or training provider (submission of CPE journal), contact the employer and arrange dates, times and locations for the required EPA.
- Ensure all required material is present at the EPA venue.
- Provide appropriate and qualified staff to enable completion of all aspects of the EPA.
- Provide two days of CPE related training to ensure Independent Assessors remain current in their knowledge and experience.
- Confirm result of EPA to apprentice and employer.



- Arrange for certification.
- Maintain robust internal quality assurance procedures and moderation – including those defined in section 7 below.
- Support, as requested, the activities of the nominated external quality assurance body.
- Have experience of development and design of assessments – ideally in Internal Audit sector.
- Provide evidence of staff background experience in the Internal Audit sector.
- Provide evidence of working with or have the potential to train and develop a field force of Independent Assessors that meet the requirements specified in Section 5.2 below.
- Provide evidence of IT infrastructure and/or online facilities for the secure collection of learner data for the purpose of registration and the process for applying for end assessment appointments.

## 5.2 Independent Assessors

EPAOs must appoint Independent Assessors who can demonstrate proven track record of Internal Audit experience of working at least at the same level as the apprenticeship within the Internal Audit profession. They should have breadth of experience that covers the standard and must maintain the currency of their skills, knowledge and behaviours via evidenced continuous professional education (CPE). Achievement of CIIA qualifications above L4 Certified Internal Auditor (CIA) Paper one is required.

Independent Assessors will be required to attend at least two full days of continuing professional education (CPE) and training each year as a minimum requirement of their role. Independent Assessors must have no connection with the apprentice and the apprentice's employer or training provider. The EPAOs will coordinate the Independent Assessors across the regions and ensure their independence and suitability of the role.

## 6. Professional Body Recognition

The Chartered IIA is the recognised professional body for internal auditing in the UK and Ireland. The apprentice will apply for membership of the Chartered IIA at the outset of the apprenticeship. Completion of the IIA Certificate leads to the IACert designation, and completion of CIA Part 1 leads to award of the Internal Audit Practitioner designation. In addition, the CIA Part 1 must be completed for the individual to progress to gaining the full CMIIA designation (Chartered Internal Auditor) and to gain voting member status at the Chartered IIA.

## 7. Internal and External Quality Assurance

### 7.1 Internal Quality Assurance (IQA)

The responsibility for the robustness and IQA of the EPA process is held by the End-Point Assessment Organisation (EPAO). The EPAO will provide robust validation and quality assurance processes to ensure that all assessments are robust, that they assess fully against the Standard and are undertaken consistently and to the same standard.

The overall IQA responsibilities required of the EPAO are summarised below:

- Ensures there are robust processes in place to deliver assessments to the required standard, and that they are appropriate for the Internal Audit sector.
- Trains and certifies all Independent Assessors to be able to assess consistently against the Standard and ensure they have the requisite skills and industry experience.
- Applies robust quality assurance and verification processes to the assessments e.g. use of standard formats, moderation and standardisation of scoring, oversight of assessment.
- The sampling processes should be risk based, with significant sampling of EPAs carried out for the first 12 months of an EPAO's delivery (minimum 50%) to ensure consistency and quality in this initial period. With a reduction of required sampling as delivery establishes, to a set normal rate (20%). This should also apply to new Independent Assessors, whose work should be more heavily sampling for the first six

months of their work, before being sampled at usual levels following that (as long as no issues have arisen in the first six months).

- Runs the appeal process for any appeals that arise from grading decisions.
- Reports to the employers on any issues that arise.
- Organises at least annual standardisation events between its assessors to ensure a consistent and comparable approach to the end-point assessment – these events will include sharing of good practice and providing updates and training on new processes/templates/guidance.
- Develops and maintains a set of assessment tools that are used by all to carry out assessments, detailed.

## **7.2 Assessment tools and materials**

The EPAO will also be responsible for creating and then maintaining the required assessment tools, to ensure continuing robustness (independent, consistent, accurate), working with the employers as appropriate. The assessment methods are designed to produce assessment outcomes that are consistent and reliable, allowing fair and proper comparison between apprentices employed in different types and sizes of organisations. At the core of this will be the set of assessment tools that are used by all assessors and will be a part of the training that assessors receive. The EPAO will be responsible for creating and maintaining the tools, guidance, materials and techniques to be used in the assessments to support the delivery of the EPA defined in this Plan.

These tools should include:

- The full assessment criteria based on the defined learning outcomes;
- The detailed scoring and grading mechanism for each of the assessment methods, and the overall apprenticeship, based on the grading criteria set out in this plan;
- Guidance/templates required for the completion of the CPE Journal and guidance for employer/training providers on what's required for the CPE Journal.
- Clear guidance for conducting the professional discussion and Q&A.
- Case study scenario based assessment question bank as defined above.
- Sample questions as defined above for the professional discussion.
- Documentation for recording assessment evidence and decisions.
- Guidance for Independent Assessors on conducting the EPA.
- Guidance for apprentices, their employers and training providers on the EPA.

All Independent Assessors will be required to have the skills and experience outlined in section 5.2. They will be trained and approved by the EPAO to ensure that they are capable of using the tools developed for assessment in a fair and consistent manner to make reliable judgments. Immediate and appropriate action will be taken where any quality concerns are identified.

EPAOs should also ensure processes and resources are in place to allow equity of access to the EPA for those with special requirements.

### **7.3 External Quality Assurance (EQA)**

External quality assurance arrangements will ensure that EPA organisations delivering EPA for this apprenticeship operate consistently and in line with this plan.

External Quality Assurance for this apprenticeship standard will be undertaken by the Institute for Apprenticeships (IFA).

## **8. Implementation**

### **8.1 Affordability**

The flexibility and affordability built into this assessment model is critical to its ability to cater for all types and sizes of business. Employers have the opportunity to design a programme with their training provider that meets the requirements of the standard but delivered in way that suits their business' requirements. Employers also have the option to flex the amount of support required from the training provider. This can be discussed and tailored (utilising the training provider's expertise) during contract discussions.

The following factors should ensure the EPA is affordable:

- Employer and/or training provider premises should be used for EPA venues where possible and alternative invigilation arrangements such as on-line invigilation systems may be used.
- Remote assessment is permissible (e.g. video-conferencing to conduct the professional discussion), reducing travel costs
- The CPE journal is based on real work completed for the apprentice's employer, adding value to the employer.
- The CPE journal should be submitted online where possible.

### **8.2 Volumes**

The Internal Audit Practitioner apprenticeship is expected to attract 50 starts in 2018/19 with a target of 100 starts during 2019/20, further delivery is expected to grow as the apprenticeship embeds, and delivery is established.

## Annex A: Knowledge, Skills and Behaviours mapping to assessment methods

An Internal Audit Practitioner will work in a wide range of organisations including private, public and third sector and must demonstrate the core knowledge, skills and behaviours detailed below.

The Methods of Assessment Grid shows which of the assessment methods are expected to demonstrate competence in each of the defined areas of the standard.

The primary assessment method for that area of competence is highlighted in the table below

Title	Method	Key
Case study scenario assessment	Scenario based assessment to test knowledge and its application	CS
Professional discussion	60 minute competency based interview based on CPE Journal	PD

### Methods of Assessment Grid

Ref	Knowledge area	Knowledge to be assessed	Method of assessment
K1	Commercial Awareness	IAPracs will understand the internal (operational transactions of the organisation/business area being audited) and external (political, commercial, economic, social, cultural, technological, legislative, environmental) environment of the organisation being audited.	PD
K2.1	Corporate Governance and Risk Management	IAPracs will demonstrate an awareness of the characteristics of good corporate governance and risk management, and the role of Internal Audit.	CS
K2.2		IAPracs will be able to assess the contribution they make to organisational effectiveness and assurance. IAPracs will be expected to work with IAProfs in the audit of more complex topics, e.g. culture, risk management, strategy, fraud prevention.	PD
K3.1	Organisational Business Processes	IAPracs will understand the risk and control implications of different organisational structures, business processes and IT Systems, and how these relate to specific audit work. IAPracs will know where to find relevant internal policy, processes and standards relevant to business area being audited and external regulation/legislation which might impact the organisation.	CS
K3.2		IAPracs will have an understanding of their organisation's strategy and success measures, and be cognisant of how their work contributes to the success of the function/organisation's industry.	PD

K4	Risk and Control / Audit Methodology	IAPracs will know the different types of controls, management control techniques, and internal control framework characteristics (e.g. Committee Organisations Sponsoring Treadway Commission (COSO), International Standards Organisation (ISO), Control Objectives for Information & Related Technologies (COBIT)) used within their organisation and industry. IAPracs will demonstrate an understanding of how to apply internal auditing methodologies and standards throughout all stages of an internal audit assignment and will contribute to changes/updates to the Internal Audit manual based on internal audits undertaken and on an appreciation of what is and isn't working for the organisation.	CS
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Ref	Skills area	Skills to be assessed	Method of assessment
S1	Building relationships	IAPracs will build sustainable relationships based on trust and respect, within their function and with stakeholders, on an audit by audit basis. This will drive two-way communication with the business being audited to inform the audit plan, support plan changes and aid Internal Audit's understanding of the risk profile of the business, how the policy, processes and standards in an organisation are being applied by the business as detailed during process mapping, i.e. the walkthrough process.	PD
S2	Communication	IAPracs will communicate clearly and succinctly both verbally and in writing. IAPracs will adapt their communication style to suit different situations. IAPracs will promote open communication, demonstrating the ability to apply appropriate interview techniques during delivery of their audit work and effectively articulating findings to IAProfs. IAPracs will be able to effectively contribute to meetings.	PD
S3	Collaboration	IAPracs will collaborate effectively with other audit colleagues to gain understanding and insights to inform audits and gather data to deliver results, and will be team players.	PD
S4	Data analytics	With guidance, IAPracs will select and use tools/techniques to obtain relevant data/information for specific audit assignments. IAPracs will apply sampling, data analysis and other statistical techniques to analyse and assess data and draw preliminary conclusions.	CS
S5	Time management	IAPracs will manage their time effectively to deliver high quality work within appropriate timelines to deliver their audit assignments and other work requirements.	CS
S6	Systems and IT skills	IAPracs will be proficient in the use appropriate business systems and software e.g. sending emails, using word processing and spreadsheet software, documenting work papers using organisation's appropriate audit systems etc.	PD

<b>Ref</b>	<b>Behaviours area</b>	<b>Behaviours to be assessed</b>	<b>Method of assessment</b>
B1	Ethics and integrity	IAPracs will act with integrity to their profession and the ethical code of conduct of their organisation/auditee, will demonstrate organisational values in how they work, and will demonstrate confidentiality, independence and objectivity.	CS
B2	Add value/continuous improvement	IAPracs will add value to the organisation/department they are auditing by proactively sharing issues identified during the course of their audit work with their line manager. IAPracs will support the continuous improvement of the risk and control environment of the organisation/business being audited by suggesting new ideas.	PD
B3	Professional development	IAPracs will take responsibility for their own professional development by seeking out opportunities to learn and grow.	PD
B4	Proactive and adaptable	IAPracs will demonstrate drive and energy to get the job done and an open mind set in all their audit work, able to adapt in changing circumstances.	PD
B5	Professional scepticism	IAPracs will demonstrate an attitude that includes a questioning mind and being alert to conditions that may indicate possible misstatement of information due to error or fraud. IAPracs will be able to speak out courageously in their own organisation.	PD

## Annex B: Grading Criteria

Grading Criteria for Case-Study Scenario Assessment			
Area of Standard	Fail	Pass grade	Distinction grade
		<b>The apprentice has demonstrated they can meet <u>all</u> of the following criteria:</b>	<b>In addition to the pass criteria, the apprentice has also demonstrated at least 4 out of the 5 following criteria</b>
Corporate Governance and Risk Management (K2.1)	Performed <b>below the pass level</b> which is expected and is outlined in the standard and EPA	<p>When answering questions in the given scenario they demonstrate they understand the characteristics of good corporate governance and risk management, for example they have provided suggestions on what corporate governance measures should be in place in the given scenario or how risk should be managed in that situation.</p> <p>When answering the question in the given scenario, they have articulated the role Internal Audit has to play in terms of the organisation, and other assurance providers, for example they have identified the elements of the scenarios that are suitable for Internal Audit to investigate.</p>	When answering questions in this scenario they demonstrate how they can evaluate the impact of poor corporate governance aligned to the example in the scenario and how this impacts the achievement of organisational strategy.
Organisational Business Processes (K3.1)		When answering the questions in the scenario they will correctly identify the risk and control implications of organisational structures, presented in the scenario, in the scope of the audit.	When answering the questions they will be able to articulate potential implications that go beyond the scope of the audit defined in the given scenario.
Risk and Control / Audit Methodology (K4)		When answering the questions in the scenario they will be able to identify different types of controls relevant to the scenario and articulate the audit methodology they will follow.	When answering the questions in the scenario they will be able to articulate the holistic rationale for undertaking the audit, and evaluate how their involvement would contribute to the audit outcomes and achievement of organisational strategy.



		They will be able to identify what is and isn't working for the organisation in the scenario.	
Data analytics (S4)		When answering the questions in the scenario they will be able to identify the different types of data they need and articulate the different techniques they could use to assess the data and draw conclusions.	When answering the questions in the given scenario they will be able to identify opportunities for ongoing use of analytics in the audit department to embed in the control functions within the wider organisation.
Time management (S5)		When answering the questions, they will be able to identify how to manage the time available in the given audit scenario in order to deliver the audit. They discuss the types of factors they should consider when allocating time to complete the audit, for example time on holidays, attending training, flexible working requirements of self and/or team.	
Ethics and Integrity (B1)		When answering the questions in the scenario they will be able to articulate an understanding of why integrity and ethics is essential in the Internal Audit profession and has applied/considered the appropriate code of conduct when answering the scenarios. For example, they have correctly identified any ethical issues raised and noted an appropriate course of action to address this (such as referral to appropriate senior auditor or process) and they can reference how they would ensure confidentiality, independence and objectivity in their answers.	Have proactively flagged additional or potential ethical issues that could arise as a result of the scenarios presented and noted how they would deal with these or put in place precautions to prevent them.

Grading Criteria for Professional Discussion based on CPE Journal			
Area of Standard	Fail	Pass grade	Distinction grade
	<p>The apprentice has demonstrated any of the following:</p>	<p>The apprentice has demonstrated they can meet <u>all</u> of the following criteria:</p>	<p>In addition to the pass criteria, the apprentice has also demonstrated at least 12 out of the 17 following criteria (note: some sections have more than 1 criteria and there are 17 in total):</p>
Commercial Awareness (K1)	<p>Performed <b>below the pass level</b> which is expected and is outlined in the standard and EPA.</p>	<p>They can articulate that they understand the internal and external environment of the organisation being audited and how their role contributes to their organisation.</p>	<p>They can provide examples of how they have applied their own analysis of the internal and external environment in their audit role.</p>
Corporate Governance and Risk Management (K2.2)	<p><b>Not</b> answered questions with sufficient detail to demonstrate they have met the criteria for skills, knowledge and behaviors in the Standard.</p>	<p>They can articulate the contribution of internal audit to overall organisational effectiveness and assurance.</p> <p>They can also provide examples of audits they have worked on where they have contributed to the effective corporate governance / risk management of their organisation.</p>	<p>They can demonstrate examples of how their work has contributed to the organisation achieving its business objectives</p> <p>They can also provide examples of how their own assurance work / findings has improved the corporate governance / risk management processes of their organisation.</p>
Organisational Business Processes (K3.2)		<p>They can articulate the risks within different business processes and IT systems, and provide examples of how to provide effective assurance over these through specific audit work.</p>	<p>They can demonstrate raising material issues, agreeing factual accuracy with the impacted stakeholders and drafting of this issue.</p>

Building relationships (S1)		They can provide examples from their audit activity of how they have built sustainable relationships based on trust and respect, both within their function and at least one example with a stakeholder outside their function.	They can evidence where they have actively sought and / or created opportunities to work collaboratively with others to share information, ideas, best practice.
Communication (S2)		<p>They communicate clearly during the professional discussion – demonstrating their verbal communication skills.</p> <p>They can provide at least one example of how they adapted their communication style to suit the situation and audience.</p> <p>They can also demonstrate an awareness of when to use open, closed and probing questioning techniques.</p> <p>They can also provide at least one example of how they have effectively articulated audit findings within the internal audit team. They can articulate how they have promoted open communication within the audit team and junior stakeholders during the delivery of their audit work.</p>	<p>They can demonstrate that they can put forward ideas and / or issues clearly and succinctly with senior internal audit and business facing stakeholders.</p> <p>They can also provide examples how they have promoted open communication with stakeholders during the delivery of their audit work.</p>
Collaboration (S3)		They can provide at least one example of how they collaborated	They can provide examples of how they have pro-actively used collaboration to deliver results and/or resolves issues (e.g. acted as

		effectively with other audit colleagues to deliver results.  They can also provide evidence of their ability to be a team player.	a role model for collaboration within the team or for the Internal Audit function.)
Systems and IT skills (S6)		They can articulate and evidence their proficiency in the use of business systems and software required to deliver their role.  They can provide examples of how they use their organisations audit systems appropriately during the course of their work.  They can also articulate how the use of Data Analytics / Analysis Tools can make the audit process be more effective.	They can provide multiple examples of identifying opportunities to use Data Analytics / Analysis Tools in their audits – to demonstrate they do this consistently in their work.  They can provide examples of how they have used Data Analytics / Analysis Tools to make the audit process more effective.
Add value/continuous improvement (B2)		They can articulate why continuous improvement of the risk and control environment of the organisation is important and can provide an example of how they have supported this, for example by suggesting a new idea.	They can provide a strong example of how a recommendation they made to drive efficiencies or improve a process, was implemented either within their function or by a business area.  They can describe an example or where they have added value to the organisation / internal audit department through pro-actively sharing issues identified during the course of their audit work outside of normal report socialisation (per their organisations methodology).

Professional development (B3)		They can provide evidence that they take responsibility for their own professional development, for example by demonstrating how they have sought opportunities to learn and grow.	They are able to provide examples of how they have supported others professional development.  They can demonstrate they have actively sought developmental feedback (outside of the organisations normal performance management process).
Proactive and adaptable (B4)		They can demonstrate how they have an open mind set in all their audit work, welcoming challenge and is able to take other viewpoints into consideration.  They can also provide an example of how they were able to adapt to a changing circumstance and / or priorities.  They can demonstrate a drive and energy to get the job done.	They can provide multiple examples of how they proactively seek out and/or ways to implement change, and progress change for them and/or their organisation.
Professional skepticism (B5)		They can provide examples of being alert to conditions that may indicate possible risk and control issues, where they have proactively questioned and escalated promptly within the audit team where appropriate.	They can provide an example of how they have spoken out courageously in their own organisation.  They can provide an example of where they have positively challenged the ways things are done, in a professional manner.