
Article II - Standards

Section V - Continuing Education Requirements

2.5.1 CONTINUING PROFESSIONAL EDUCATION

~~Internal auditors are responsible for maintaining their knowledge and skills. They should update their knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques. Auditors involved in the planning, directing, performing fieldwork or reporting on an audit or attestation engagement need to maintain their professional competence through continuing professional education (CPE). All internal auditors must complete a minimum of 80 hours of CPE that directly enhance the auditor's professional proficiency to perform audits or attestation engagements whether employed full time or part time. At least 24 of the 80 hours of CPE should be in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. At least 20 hours of the 80 should be completed in any one year of the two year period. At least two hours of CPE earned in every calendar year must be in Ethics.~~

~~Both the 80 hours of CPE and 24 hours of CPE directly related to government auditing must be satisfied during two successive (non-rolling) calendar years such as, 2017-2018 or 2019-2020. Internal auditors hired after the beginning of an audit organization's 2-year CPE period should complete a prorated number of CPE hours based on the number of full 6-month interval remaining in the CPE period.~~

~~Example for the 80 hours of CPE using the Calendar Year 2017-2018 CPE Period:~~

- ~~1. Auditors hired during January 1, 2017 through June 30, 2017 would need to obtain 60 CPE hours ($3/4 \times 80 = 60$)~~
- ~~2. Auditors hired during July 1, 2017 through December 31, 2017 would need to obtain 40 CPE hours ($2/4 \times 80 = 40$)~~
- ~~3. Auditors hired during January 1, 2018 through June 30, 2018 would need to obtain 20 CPE hours ($1/4 \times 80 = 20$)~~
- ~~4. Auditors hired during July 1, 2018 through December 31, 2018 would be exempt from the 2017-2018 CPE requirements.~~

~~Examples for the 24 hours of CPE directly related to government using the Calendar Year 2017-2018 CPE Period:~~

- ~~1. Auditors hired during January 1, 2017 through June 30, 2017 would need to obtain CPE hours ($3/4 \times 24 = 18$)~~
- ~~2. Auditors hired during July 1, 2017 through December 31, 2017 would need to obtain 12 CPE hours ($2/4 \times 24 = 12$)~~
- ~~3. Auditors hired during January 1, 2018 through June 30, 2018 would need to obtain 6 CPE hours ($1/4 \times 24 = 6$)~~
- ~~4. Auditors hired during July 1, 2018 through December 31, 2018 would be exempt from the 2015-2016 CPE requirements.~~

~~Auditors required to take the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year period. The 20-hour minimum for each CPE year would not apply when a prorated number of hours are being used to cover a partial 2-year CPE period.~~

~~An Agency's Chief Internal Auditor is responsible for establishing and implementing a program to ensure that staff auditors meet the CPE requirements. In cases where a portion of the internal audit services are contracted out, the Chief Internal Auditor must ensure that individuals assigned to such internal audit services have obtained the appropriate continuing professional education.~~

~~CPE requirements may be prorated in the same or similar manner to the example above in the event of extended absences or other extenuating circumstances such as leave of absences, military service, or disasters prevent the internal auditor from meeting the requirements. CPE requirements should not be prorated or excused for reasons such as workload, budget, or travel constraints.~~

~~When an auditor becomes noncompliant with CPE requirements, the auditor should obtain the hours to make up the deficiency as soon as possible. While an auditor is out of compliance with the CPE requirements, they should either work under the supervision of another auditor who is compliant, or disclose the noncompliance in their audit reports. Any CPE hours completed toward a deficiency in one period should be documented in the CPE records and should not be counted toward the requirements for the next 2-year period.~~

Internal auditors are responsible for maintaining their knowledge and skills. They should update their knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques. Auditors involved in the planning, directing, performing fieldwork or reporting on an audit or attestation engagement need to maintain their professional competence through continuing professional education (CPE). Internal auditors must complete a minimum of 80 hours of CPE that directly enhance the auditor's professional proficiency to perform audits or attestation engagements. At least 24 of the 80 hours of CPE should be in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. At least 20 hours of the 80 should be completed in any one-year of the two-year period. At least 4 of the 80 hours of CPE should be in subjects related to ethics.

The 80 hours of CPE, 24 hours of government CPE, and 4 hours of ethics CPE must be satisfied during two successive (non-rolling) calendar years. Internal auditors hired after the beginning of an audit organization's two-year CPE period should complete a prorated number of CPE hours based on the number of full 6-month intervals remaining in the CPE period.

To calculate the prorated hours required for a two-year period, multiply the number of full six-month intervals remaining by 20 to determine total hours required, and multiple the number of full six-month intervals remaining by 8 to determine government hours required, as follows:

Full six-month intervals remaining	Total CPE hours required	Government CPE hours required	Ethics CPE hours required
3	60	18	3
2	40	12	2
1	20	6	1
0	Exempt	Exempt	Exempt

Examples of prorated hours based on hire date:

1. 18 or more full months, less than 24 months - Auditors hired between January 1 and June 30 *of the first year* must obtain 60 total CPE hours, 18 government CPE hours, and 3 ethics hours during the two-year cycle.
2. 12 or more full months, less than 18 months - Auditors hired between July 1 and December 31 *of the first year* must obtain 40 total CPE hours, 12 government CPE hours, and 2 ethics hours during the two-year cycle.
3. 6 or more full months, less than 12 months - Auditors hired between January 1 and June 30 *of the second year* must obtain 20 total CPE hours, 6 government CPE hours, and 1 ethics hour during the two-year cycle.
4. Less than 6 months - Auditors hired between July 1 and December 31 *of the second year* would be exempt from the CPE requirements.

CPE requirements may be prorated in the same or similar manner to the example above in the event of extended absences or other extenuating circumstances such as leave of absences, military service, or disasters prevent the internal auditor from meeting the requirements. CPE requirements should not be prorated or excused for reasons such as workload, budget, or travel constraints.

Internal auditors employed on a part-time or temporary basis may be exempt from the CPE requirements, as long as they are under the supervision of another auditor who is conformant with the CPE requirements.

Auditors required to obtain the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the two-year period. The 20-hour minimum for each CPE year would not apply when a prorated number of hours are being used to cover a partial two-year CPE period.

When an auditor becomes nonconformant with CPE requirements, the auditor has a grace period of two months to make up the deficiency. If the auditor fails to make up the deficiency within two months (i.e., prior to March 1), they should either work under the supervision of another auditor who is conformant, or disclose the nonconformance in their audit reports. Any CPE hours completed toward a deficiency in one period should be documented in the CPE records and should not be counted toward the requirements for the next two-year period.

An Agency's Chief Internal Auditor is responsible for establishing and implementing a program to ensure that staff auditors meet the CPE requirements. In cases where a portion of the internal audit services are contracted out, the Chief Internal Auditor must ensure that individuals assigned to such internal audit services have obtained the appropriate continuing professional education.

CPE Requirements of Professional Organizations

4.34 Individual auditors who are members of professional organizations or who are licensed professionals, such as certified public accountants, are cautioned that the GAGAS CPE requirements, while similar in many respects to those of professional organizations and of licensing bodies, may not be identical. Some subjects and topics may be acceptable to state licensing bodies or professional organizations, but may not qualify as CPE under GAGAS. Conversely, some CPE that qualifies for GAGAS may not qualify for state licensing bodies or

professional organizations. Careful consideration of auditors' relevant professional organizations or licensing body requirements is encouraged to meet other relevant CPE requirements. Government Auditing Standards, 2018 Revision (eff: 7/1/2019)

2.5.2 QUALIFYING CPE ACTIVITIES

~~The Internal Audit Advisory Board, upon written request to the Board's CPE Coordinator, will issue interpretations of what CPE activities qualify as acceptable.~~

~~A specific program or activity qualifies as acceptable CPE if it directly enhances the auditor's professional proficiency to perform audits and/or attestation engagements.~~

~~The following programs and activities qualify for CPE hours, provided they are in subjects or topics that qualify as discussed in the "Subjects and Topics that Qualify Section" immediately following this section:~~

~~a. Group programs including:~~

- ~~1. Internal training programs (e.g., courses, seminars, and workshops).~~
- ~~2. Education and development programs presented at conferences, conventions, meetings, seminars, and meetings or workshops of professional organizations.~~
- ~~3. Training programs presented by other audit organizations, educational organizations, foundations, and associations.~~
- ~~4. Web-based seminars and structure programs of study.~~
- ~~5. Audio conferences.~~
- ~~6. Accredited university and college courses—credit and noncredit. (Each unit of college credit under a semester system equals 15 CPE hours, and each unit of college credit under a quarter system equals 10 CPE hours. For university or college noncredit courses, CPE hours may be granted only for the actual classroom time).~~
- ~~7. Audit organization staff meetings when a structured educational program with learning objectives is presented (e.g., that portion of the meeting where a structured educational program is used to teach auditors about how auditing standards apply to their work or topics related to the government environment).~~

~~For group programs, participants should receive CPE hours only for the actual time they attend the program. Preparation time for students participating in a CPE program should only be counted if the CPE provider has designated a portion of the CPE program as individual study.~~

~~b. Individual study programs including:~~

- ~~1. Web-based courses~~
- ~~2. Correspondence courses, individual study guides, and workbooks~~
- ~~3. Courses given through Internet web-casts, televised presentations, DVD, CD-ROM, audio-cassette tapes, videotapes, and computer programs~~

~~For individual study programs where successful completion is measured by a summary examination, participants must complete the examination with a minimum passing grade of at least 70 percent before receiving CPE credit for the course. Participants in other individual study programs should be granted CPE hours when they satisfactorily complete the requirements of the self-study program. The number of hours granted should be based on the CPE provider's recommended number of CPE hours for the program.~~

~~e. Other professional activities, subject to limitations as specified:~~

- ~~1. Serving as speaker, panelist, instructor, or discussion leader at programs that qualify for CPE hours. (One CPE hour should be granted for each 50 minutes of presentation time where the subjects matters contributes directly to their professional proficiency to perform audits or attestation engagements, including subjects directly applicable to government auditing, the government environment, or the specific or unique environment in which audited entities operate with a maximum of 40 hours per 2-year period).~~
- ~~2. Developing courses or the course material for programs that qualify for CPE hours. (Up to 2 CPE hours may be granted for the developing, writing, or advance preparation for each 50 minutes of the presentation where the subjects matters contributes directly to their professional proficiency to perform audits or attestation engagements, including subjects directly applicable to government auditing, the government environment, or the specific or unique environment in which audited entities operate with a maximum of 40 hours per 2-year period).~~
- ~~3. Publishing articles and books that contribute directly to the author's professional proficiency to perform audits or attestation engagements. (One CPE hour should be earned for each hour devoted to writing articles, books, or materials that are published with a maximum of 20 hours per 2-year period.).~~
- ~~4. Professional examinations that are successfully completed will qualify for CPE as defined by the rules of the professional organization (IIA, ISACA, ACFE, AICPA, etc.).~~

Subjects and Topics that Qualify:

~~Directly Related to Government Environment CPE Requirement:~~

- ~~1. Subjects and topics directly related to the government environment may include but are not limited to the following:~~
 - ~~• Economic conditions, fiscal trends, and pressures facing the government entity.~~
 - ~~• Appropriations, accounting, budgeting, financial management, procurement, contracting, and financial reporting in government.~~
 - ~~• Partnerships between governments, businesses, and citizens.~~
 - ~~• Government ethics and independence.~~
 - ~~• Government program management.~~
 - ~~• Government financial management issues, such as debt collection, credit management, cash management, grant management, etc.~~
 - ~~• Legislative policies and procedures.~~

- ~~Relevant laws and regulations affecting government programs and the administrative aspects of those programs.~~
 - ~~Compliance with laws and regulations.~~
 - ~~Fraud, waste, abuse, or improper payments affecting government entities.~~
 - ~~Evolving issues of homeland security and safety of citizens.~~
 - ~~Measuring and reporting the results of government programs.~~
 - ~~Assessing trends among the population of citizens receiving government services.~~
 - ~~Risk assessment and risk management for the government entity.~~
 - ~~Global trends affecting the government environment.~~
 - ~~Opportunities and challenges presented to the government by advances in science and technology.~~
 - ~~Information technology developments and applications that affect or could affect the government entity or program.~~
 - ~~Government transformation issues dealing with evaluating the role of government programs in the future and related to techniques for restructuring government entities, including streamlining operations, improving organizational efficiency, or outsourcing or privatizing certain functions or activities.~~
2. ~~Subjects and topics directly related to standards, laws or regulation used in government auditing.~~
 3. ~~Subjects and topics directly related to the specific or unique environment of the entity under audit may include but are not limited to the following:~~
 - ~~Economic, operating, technical, or regulatory developments in the specialized area in which the audited entity operates.~~
 - ~~Current risks or major changes affecting the government environment.~~
 - ~~Current fiscal trends and other developments affecting the entity or the government environment.~~
 - ~~Relevant laws and regulations.~~

Satisfy Remaining CPE Requirement:

~~CPE that would satisfy the remainder of the 80-hour requirement should be in subjects and topics that directly enhance the auditor's professional proficiency to perform audits or attestation engagement but may not qualify as government-related as described above. Examples of such subjects and topics include but are not limited to the following:~~

- ~~Accounting principles and standards~~
- ~~Acquisitions management~~
- ~~Actuarial techniques and analysis~~
- ~~Asset management~~
- ~~Assessment and evaluation methodologies~~
- ~~Audit methodologies, including those developed by audit organizations~~
- ~~Audit risk and materiality~~
- ~~Audit standards~~
- ~~Audit documentation preparation and review techniques and tools~~

- Budgeting
- Cash management
- Compilation and review of financial statements
- Computer security, including general and application controls
- Contracting and procurement
- Corporate governance
- Cost accounting
- Current industry risks
- Data analysis
- Economics
- Enterprise risk management
- Ethics and independence
- Evaluation design
- Environment in which the audited entity operates
- Finance
- Financial analysis
- Financial management
- Financial reporting
- Financial statement analysis
- Forecast and projections
- Forensic auditing
- Fraud, waste, abuse, improper payments
- Human capital management
- Information systems management
- Information technology
- Internal control
- Internal control assessment
- Interviewing techniques
- Management and leadership
- Operations research
- Oral communications
- Organizational change management
- Pension and other employee benefits accounting
- Performance results, measurement and management
- Principles of management, supervision, and leadership
- Program evaluation
- Project management
- Public finance
- Public policy and administration
- Quality control
- Research methods
- Sampling methods
- Social and political sciences
- Software applications used in conducting audits and attestation engagements
- Statistical techniques and analysis

- ~~Taxation, but only when applicable to the subject matter of an audit or attestation engagement~~
- ~~Writing~~

Subjects and Topics that Do Not Qualify:

~~Examples of programs and activities or subjects and topics that do not qualify for CPE hours include but are not limited to the following:~~

- ~~On the job training.~~
- ~~Basic or elementary courses in subjects and topics in which the auditor already has the knowledge and skills being taught.~~
- ~~Programs that are designed for general personal development, such as resume writing, improving parent-child relations, personal investments and money management, and retirement planning.~~
- ~~Programs that demonstrate office equipment or software that is not used in conducting audits or attestation engagements.~~
- ~~Programs that provide training on the audit organization's administrative operations.~~
- ~~Business sessions at professional organizations, conferences, conventions, and meetings.~~
- ~~Preparation and presentation time for repeated presentations on the same subject matter within the 2-year period unless it can be demonstrated that the content was changed or adapted such that additional study or research was needed prior to presenting the course.~~
- ~~Conducting external quality assurance reviews.~~

The Internal Audit Advisory Board, upon written request to the Board's CPE Coordinator, will issue interpretations of what CPE activities qualify as acceptable.

CPE programs are structured educational activities or programs with learning objectives designed to maintain or enhance the auditors' competence to address engagement objectives.

The following are examples of structured educational programs and activities qualify for CPE hours, provided they are in subjects or topics that qualify as discussed in the "Subjects and Topics that Qualify Section" immediately following this section:

1. internal training programs (e.g., courses, seminars, and workshops);
2. education and development programs presented at conferences, conventions, meetings, seminars, and meetings or workshops of professional organizations;
3. training programs presented by other audit organizations, educational organizations, foundations, and associations;
4. web-based seminars and individual-study or eLearning programs;
5. audio conferences;
6. accredited university and college courses (credit and noncredit);
7. standard-setting organization, professional organization, or audit organization staff meetings when a structured educational program with learning objectives is presented (e.g., that portion of the meeting that is a structured educational program with learning objectives designed to maintain or enhance auditors' competence);
8. correspondence courses, individual-study guides, and workbooks;

9. service as a speaker, panelist, instructor, or discussion leader at programs that qualify for CPE hours;
10. developing or technical review of courses or the course materials for programs that qualify for CPE hours; and
11. publishing articles and books that contribute directly to the author's professional proficiency to conduct engagements.

Subjects and Topics that Qualify:

Directly Related to Government Environment, Government Auditing, or the Specific or Unique Environment in Which the Audited Entity Operates (24-Hour Requirement):

1. Subject matter directly related to the government environment, government auditing, or the specific or unique environment in which the audited entity operates may include, but is not limited to, the following:
 - a. generally accepted government auditing standards (GAGAS) and related topics, such as internal control as addressed in GAGAS;
 - b. the applicable American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards;
 - c. the applicable AICPA Statements on Standards for Attestation Engagements and Statements on Standards for Accounting and Review Services;
 - d. the applicable auditing standards issued by the Institute of Internal Auditors, the International Auditing and Assurance Standards Board, or other auditing standard-setting body;
 - e. U.S. generally accepted accounting principles, or the applicable financial reporting framework being used, such as those issue by the Federal Accounting Standards Advisory Board, the Governmental Accounting Standards Board, or the Financial Accounting Standards Board;
 - f. *Standards for Internal Control in the Federal Government*;
 - g. *Internal Control – Integrated Framework*, as applicable;
 - h. requirements for recipients of federal contracts or grants, such as Single Audits under the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*;
 - i. requirements for federal, state, or local program audits;
 - j. relevant or applicable audit standards or guides, including those for information technology auditing and forensic auditing;
 - k. information technology auditing topics applicable to the government environment;
 - l. fraud topics applicable to a government environment;
 - m. statutory requirements, regulations, criteria, guidance, trends, risks, or topics relevant to the specific and unique environment in which the audited entity operates;
 - n. statutory requirements, regulations, criteria, guidance, trends, risks, or topics relevant to the subject matter of the engagement, such as scientific, medical, environmental, educational, or any other specialized subject matter;
 - o. topics directly related to the government environment, such as the nature of government (structures, financing, and operations), economic or other conditions and pressures facing governments, common government financial management issues,

- appropriations, measurement or evaluation of government financial or program performance, and the application of general audit methodologies or techniques to a government environment or program;
- p. specialized audit methodologies or analytical techniques, such as the use of complex survey instruments, actuarial estimates, statistical analysis tests, or statistical or nonstatistical sampling;
 - q. performance auditing topics, such as obtaining evidence, professional skepticism, and other applicable audit skills;
 - r. government ethics and independence;
 - s. partnerships between governments, businesses, and citizens;
 - t. legislative policies and procedures;
 - u. topics related to fraud, waste, abuse, or improper payments affecting government entities; and
 - v. compliance with laws and regulations.

Subject Matter That Directly Enhances Auditors' Professional Expertise to Conduct Engagements (56-Hour Requirement):

Subject matter that directly enhances auditors' professional expertise to conduct engagements may include, but is not limited to, the following:

- a. subject matter categories in the 24-hour requirement listed above;
- b. general ethics and independence;
- c. topics related to accounting, acquisitions management, asset management, budgeting, cash management, contracting, data analysis, program performance, or procurement;
- d. communicating clearly and effectively, both orally and in writing;
- e. managing time and resources;
- f. leadership;
- g. software applications used in conducting engagements;
- h. information technology; and
- i. economics, human capital management, social and political sciences, and other academic disciplines that may be applied in engagements, as applicable.

Measurement of CPE:

A CPE hour may be granted for each 50 minutes of participation in programs and activities that qualify.

For university or college credit courses, each unit of college credit under a semester system equals 15 CPE hours, and each unit of college credit under a quarter system equals 10 CPE hours. For university or college noncredit courses, CPE hours may be granted only for the actual classroom time.

For individual-study programs where successful completion is measured by a summary examination, CPE credit may be granted if auditors complete the examination with a passing grade. Auditors in other individual-study programs may earn CPE hours when they satisfactorily

complete the requirements of the self-study program. The number of hours granted may be based on the CPE provider's recommended number of CPE hours for the program.

Speakers, instructors, and discussion leaders at programs that qualify for CPE and auditors who develop or write the course materials may receive CPE hours for preparation and presentation time to the extent the subject matter contributes to auditors' competence. One CPE hour may be granted for each 50 minutes of presentation time. Up to 2 CPE hours may be granted for developing, writing, or advance preparation for each 50 minutes of the presentation. Auditors may not receive CPE hours for either preparation or presentation time for repeated presentations that they make within the 2-year period, unless the subject matter involved was changed significantly for each presentation. The maximum number of CPE hours that may be granted to an auditor as a speaker, instructor, discussion leader, or preparer of course materials may not exceed 40 hours for any 2-year period.

Articles, books, or materials written by auditors and published on subjects and topics that contribute directly to professional proficiency to conduct engagements qualify for CPE hours in the year they are published. One CPE hour may be granted for each hour devoted to writing articles, books, or materials that are published. However, CPE hours for published writings may not exceed 20 hours for any 2-year period.

Subjects and Topics that Do Not Qualify:

Examples of programs and activities or subjects and topics that do not qualify for CPE hours include but are not limited to the following:

- i. on-the-job training;
- j. basic or elementary courses in subjects and topics in which the auditor already has the knowledge and skills being taught;
- k. programs that are designed for general personal development, such as resume writing, improving parent-child relations, personal investments and money management, and retirement planning;
- l. programs that demonstrate office equipment or software that is not used in conducting audits or attestation engagements;
- m. programs that provide training on the audit organization's administrative operations;
- n. business sessions at professional organizations, conferences, conventions, and meetings that do not have a structured educational program with learning objectives;
- o. conducting external quality assurance reviews; and
- p. sitting for professional certification examinations

Basic or elementary courses would be acceptable in cases where they are deemed necessary as "refresher" courses to enhance the auditors' proficiency to conduct audits and attestation engagements.

2.5.3 RECORDING CPE ACTIVITIES

~~The Chief Internal Auditors are responsible for maintaining documentation of the CPE hours completed by each auditor subject to CPE requirements. The audit organization's records, which may be kept electronically as appropriate, should include the following information for each CPE program or activity attended or completed by an auditor:~~

- ~~1. The name of the organization providing the CPE;~~
- ~~2. The title of the training program, including the subject matter or field of study;~~
- ~~3. The dates attended for group programs or dates completed for individual study programs;~~
- ~~4. The number of CPE hours earned toward the 80-hour and 24-hour requirements;~~
- ~~5. A certificate or other evidence of completion from the CPE provider for group and individual study programs;~~
- ~~6. Documentation of CPE courses presented and/or copies of course materials developed by or for speakers, instructors, or discussion leaders, along with a written statement supporting the number of CPE hours claimed; and~~
- ~~7. Copy of the published book, article, or materials that names the writer as author or contributor, a written statement from the writer supporting the number of CPE hours claimed, and the name and contact information of the publisher, if applicable.~~

~~Required records for CPE participation shall be maintained by the Chief Internal Auditor for at least six years.~~

The Chief Internal Auditors are responsible for maintaining documentation of the CPE hours completed by each auditor subject to CPE requirements. The audit organization's records, which may be kept electronically as appropriate, should include the following information for each CPE program or activity attended or completed by an auditor:

1. the name of the organization providing the CPE;
2. the title of the training program, including the subject matter or field of study;
3. the dates attended for group programs or dates completed for individual-study programs;
4. the number of CPE hours earned toward the 56-hour and 24-hour requirements;
5. any reasons for specific exceptions granted to the CPE requirement; and
6. evidence of completion of CPE, such as a certificate or other evidence of completion from the CPE provider for group and individual-study programs, if provided; documentation of CPE courses presented or copies of course materials developed by or for speakers, instructors, or discussion leaders, along with a written statement supporting the number of CPE hours claimed; or a copy of the published book, article, or other material that name the writer as author or contributor, or a written statement from the writer supporting the number of CPE hours claimed.

Required records for CPE participation shall be maintained by the Chief Internal Auditor for at least six years.