
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.