

## 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.

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, ~~2009-2010~~2017-2018 or ~~2011-2012~~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 ~~2009-2010~~2017-2018 CPE Period:

1. Auditors hired during January 1, ~~2009~~2017 through June 30, ~~2009~~2017 would need to obtain 60 CPE hours ( $3/4 \times 80=60$ )
2. Auditors hired during July 1, ~~2009~~2017 through December 31, ~~2009~~2017 would need to obtain 40 CPE hours ( $2/4 \times 80=40$ )
3. Auditors hired during January 1, ~~2010~~2018 through June 30, ~~2010~~2018 would need to obtain 20 CPE hours ( $1/4 \times 80=20$ )
4. Auditors hired during July 1, ~~2010~~2018 through December 31, ~~2010~~2018 would be exempt from the ~~2009-2010~~2017-2018 CPE requirements.

Examples for the 24 hours of CPE directly related to government using the Calendar Year ~~2009-2010~~2017-2018 CPE Period:

1. Auditors hired during January 1, ~~2009~~2017 through June 30, ~~2009~~2017 would need to obtain CPE hours ( $3/4 \times 24=18$ )
2. Auditors hired during July 1, ~~2009~~2017 through December 31, ~~2009~~2017 would need to obtain 12 CPE hours ( $2/4 \times 24=12$ )
3. Auditors hired during January 1, ~~2010~~2018 through June 30, ~~2010~~2018 would need to obtain 6 CPE hours ( $1/4 \times 24=6$ )
4. Auditors hired during July 1, ~~2010~~2018 through December 31, ~~2010~~2018 would be exempt from the ~~2009-2010~~2017-2018 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.

~~The Internal Audit Advisory Board, upon written request to the CPE Coordinator, may grant exceptions from a portion of the~~

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 ~~if situations~~ such as leave of absences, military service, or disasters prevent the internal auditor from meeting the requirements. ~~However, no exceptions will be granted~~ CPE requirements should not be prorated or excused for reasons such as workload, budget, or travel constraints.

~~The Board may grant auditors, who have not completed the required number of CPE hours for any 2-year period, up to two months immediately following the 2-year period to make up the deficiency. 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.