

## 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). 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 must 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 must be completed in any one-year of the two-year period. At least 4 of the 80 hours of CPE must 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 multiply the number of full six-month intervals remaining by ~~6~~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.