

CFSA

CERTIFIED FINANCIAL SERVICES AUDITOR

**PROGRAM INFORMATION AND
APPLICATION BROCHURE**

THE CFSA PROGRAM

The Certified Financial Services Auditor (CFSA) is The Institute of Internal Auditor's (IIA) specialty certification program that measures an individual's knowledge of and proficiency in audit principles and practices within the banking, insurance, and securities financial services industries.

The exam format offers candidates a choice of three financial services disciplines - banking, insurance, and securities. Candidates may choose any one of these disciplines when taking the exam, regardless of their current occupational field.

Preparing for and earning the CFSA designation will:

- Distinguish you from your peers.
- Carry weight with internal staff and external clients.
- Demonstrate your proficiency and professionalism.
- Give you personal satisfaction of achievement.
- Lay a foundation for continued improvement and advancement.
- Exempt you from taking Part IV of the Certified Internal Auditor (CIA) exam.

WHO SHOULD EARN A CFSA DESIGNATION?

If you work in any of these industries, the CFSA program will benefit you:

- Banking Institutions
- Thrift/Savings and Loan Organizations
- Credit Unions
- Insurance Carriers, Agents, Services
- Security and Commodity Services
- Real Estate Services
- Holding and Investment Companies
- Credit Agencies
- Regulatory Agencies
- Other Financial Service Organizations

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The CFSA is a respected certification for auditors in the financial services industry, and certain eligibility requirements must be met in order to take the exam. The education and character reference requirements must be met before a candidate will be allowed to take the CFSA exam. The professional experience requirement may be met before or after taking the CFSA exam, but must be completed and submitted before a candidate can become certified and use the CFSA designation.

EDUCATION

CFSA candidates must have a bachelor's (four-year) degree or equivalent. A minimum of two years of post-secondary education with an accredited organization plus three years of general business experience may be substituted for a bachelor's degree in the CFSA program. A copy of the candidate's degree or transcripts must be submitted with the application form.

CHARACTER REFERENCE

CFSA candidates must exhibit high moral and professional character and must submit a character reference form with their exam application form. (See page 19 for form.)

CODE OF ETHICS

CFSAs and CFSA candidates are expected to display exemplary professional behavior and judgment and must agree to abide by the Code of Ethics established by The IIA. (See page 21.)

PROFESSIONAL EXPERIENCE

CFSA candidates are required to complete a minimum of two years of auditing experience in a financial services environment prior to receiving the CFSA certification. Verification of this work experience may be submitted with the application or at a later time. (See page 20 for form.)

SPECIAL CONSIDERATION

Based on previously met requirements, individuals who hold the CIA, CGAP, or CCSA designations are assumed to have met the education and character requirements of the CFSA program. These individuals will only be required to submit proof of professional experience in the financial services field to meet the eligibility requirements to sit for the CFSA exam.

CONTINUING PROFESSIONAL EDUCATION (CPE)

Upon certification, CFSA's will be required to maintain their knowledge and skills and stay abreast of improvements and current developments in financial services. CFSA's must acquire 40 hours of Continuing Professional Education (CPE) every two years and report these hours in compliance with CPE reporting requirements. In acknowledgement of the study time required to successfully complete the CFSA exam, the CPE requirement is waived for the year the exam is passed and for the subsequent year. Note: If you are a CIA, the CPE reporting that you complete for the CIA program satisfies the CPE reporting requirement for the CFSA certification. IIA members can report their CPE hours at no cost. Nonmembers incur a US \$50 fee for CPE reporting. (See page 9 for special IIA membership offer.)

The CFSA exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks, and remedies in the financial services industry. The exam consists of 125 multiple-choice questions. Candidates are given three hours and thirty minutes to complete the exam.

The first 100 questions cover general financial services internal auditing activities and topics in all three financial services disciplines - banking, insurance, and securities. The remaining 25 questions specifically address one of the disciplines - banking, insurance, or securities – at a proficiency level. The CFSA candidate may choose any one of the three disciplines as part of their CFSA exam test. However, a candidate may not choose or be tested on more than one discipline. (Note: The CFSA designation does not distinguish one chosen discipline from another.)

DOMAIN I – FINANCIAL SERVICES AUDITING (25-35%)

- A. IIA Professional Practices Framework (P)
- B. Internal Control/ Risk Management/ Governance (P)
 - 1. Internal Control Frameworks
 - 2. Risk Management Frameworks
 - 3. Governance Models
- C. Audit Process (P)
 - 1. Audit Planning
 - 2. Audit Fieldwork
 - a. Risk Assessment
 - b. Analytical Review
 - c. Data Gathering and Evaluation
 - d. Testing
 - e. Tools and Techniques (e.g., CAAT)
 - 3. Audit Communications
 - 4. Monitoring Outcomes
- D. Implications of Information Technology (P)
- E. Auditing Financial Statement Elements (P)
 - 1. Balance Sheet
 - 2. Statement of Cash Flows
 - 3. Income/Expense Statement
 - 4. Off Balance-sheet Items

TESTING LEVELS

- P** - Candidates must exhibit proficiency (thorough understanding and ability to apply concepts) in these topic areas.
- A** - Candidates must exhibit awareness (knowledge of terminology and fundamentals) in these topic areas.

DOMAIN II – AUDITING FINANCIAL SERVICES PRODUCTS (25-35%)

- A. Lending/Loans (A)
- B. Deposits (A)
- C. Trusts (A)
- D. Annuities (A)
- E. Derivatives (A)
- F. Electronic Svs (A)
- G. Cash Management Svs (A)
- H. Stocks (A)
- I. Bonds (A)
- J. Commodities (A)
- K. Mutual Funds (A)
- L. Employee Benefits (A)
- M. Capital Market Products (A)
- N. Securities Lending (A)

- O. Insurance Policies (A)
- P. Insurance Products (A)
- Q. Foreign Exchange (A)
- R. Asset Management (A)
- S. Money Market Products (A)

DOMAIN III – AUDITING FINANCIAL SERVICE PROCESSES (25-35%)

- A. Risk Management (A)
 - 1. Asset/Liability Management
 - 2. Trading Market Risk
 - 3. Credit, Liquidity, Operational Risk
 - 4. Allowance for Loan and Lease Losses
 - 5. Reserves
- B. Underwriting (A)
 - 1. Loans
 - 2. Securities
 - 3. Insurance
 - 4. Private Placement
 - 5. Initial Public Offerings
- C. Securitizations (A)
- D. Treasury Operations (e.g., Cash Management) (A)
- E. Back-office Operations (A)
- F. Marketing Sales and Distribution (e.g., Insurance Agencies, Bank Branches, Brokers) (A)
- G. Claims (A)
- H. Investments (A)
- I. Broker/Dealer Activities (A)
- J. Rating Advisory Service (A)
- K. Mergers and Acquisitions (A)
- L. Loan Operations (e.g., Collateral Issues, Perfecting Liens) (A)

DOMAIN IV – THE REGULATORY ENVIRONMENT (10-20%)

- A. Overview of the Regulatory Environment (A)
 - 1. Function of Central Bank
 - 2. Function of Insurance Regulators
 - 3. Function of Securities Regulators
- B. Laws and Regulations (A)
 - 1. Equal Credit Opp/Antidiscrimination
 - 2. Home Mortgage Disclosure
 - 3. Reserve Requirements
 - 4. Insider Transactions
 - 5. Lending Disclosure
 - 6. Deposits Disclosure
 - 7. Real Estate Sales Disclosure
 - 8. Self-assessment of Internal Controls/Risk Mgmt
 - 9. Investor/Depositor Protection
 - 10. Financial and Personal Information Privacy
 - 11. Anti-Money Laundering

- C. Stock Exchanges and Other Markets (A)
- D. Money and Banking (A)
 - 1. Role of Money and Banking
 - 2. Bond and Stock Markets
 - 3. Effect of Interest Rate Movements
 - 4. Monetary Management Theories

BANKING DISCIPLINE (25 QUESTIONS)

- A. Products (P)
- B. Processes (P)
- C. The Regulatory Environment (P)

INSURANCE DISCIPLINE (25 QUESTIONS)

- A. Products (P)
- B. Processes (P)
- C. The Regulatory Environment (P)

SECURITIES DISCIPLINE (25 QUESTIONS)

- A. Products (P)
- B. Processes (P)
- C. The Regulatory Environment (P)

PROFESSIONAL RECOGNITION CREDIT FOR PART IV OF THE CIA EXAM (PRC-IV)

Financial Services Auditing (FSA) draws practitioners from various fields, including internal audit. Internal auditors may specialize in FSA, often implementing FSA through the audit program. To recognize this specialization, The IIA's Board of Regents has approved the CFSA designation for Professional Recognition Credit for Part IV of the CIA exam. CIA candidates who have successfully completed the CFSA exam are eligible to receive credit for Part IV of the CIA exam. Information on applying for Professional Recognition Credit is available in the CIA program brochure, or visit www.theiia.org/Certification for more information.

Candidates seeking to take the CFSA exam in Australia, Austria, Brazil, China, Czech Republic, France, Germany, Greece, Indonesia, Israel, Italy, Japan, Korea, Malaysia, Morocco, The Netherlands, Norway, New Zealand, Philippines, Singapore, South Africa, Spain, Sweden, Switzerland, Taiwan, Thailand, or Turkey must contact their local country representative to apply for the exam, submit paperwork and payment fees, and receive assistance. Exam schedule and fees vary by country. (See pg. 14.)

FOR ALL OTHER CANDIDATES

EXAM DATES	REGISTRATION DEADLINE	EXAM TIMES
May 18, 2006	March 31, 2006	1:30–5:00 p.m. (13:30–17:00) Local Time
November 16, 2006	September 30, 2006	
May 17, 2007	March 31, 2007	
November 15, 2007	September 30, 2007	

FEES	AMOUNT (IIA MEMBERS AND NON-MEMBERS)
Application (Initial, non-refundable fee)	US \$50
Exam (per sitting)	US \$175
Deferrals/Cancellations/Changes By the exam application deadline without exam fee refund* After the exam application deadline, through Wednesday prior to exam week Beginning Wednesday of week prior to the exam and no-shows**	US \$0 US \$35 US \$100

- All fees must be prepaid.
- Exam dates and fees are subject to change.
- Exam results will be withheld pending payment of any outstanding fees.
- To defer, cancel, or make changes (site or part) to an application, a candidate must notify The IIA in writing (mail, fax, or e-mail) and include payment of any required fees.
- Any unused fees will be held in the candidate's account pending further instructions. Fees left in the account after a candidate's eligibility period expires will be forfeited.
- In most countries, a candidate does not have to be an IIA member to apply for the CFSA program or receive the CFSA designation. However, there are some exceptions so please check with your local IIA affiliate.

* A US \$25 fee will be charged for exam fee refunds.

** Exam site changes are not allowed beginning the Wednesday of the week prior to the exam week.

The CFSA exam is a self-study exam and does not require a prescribed curriculum. Candidates may choose their own method of preparing for the exam.

CFSA STUDY GUIDE

A CFSA study guide is available to assist candidates in preparing for the exam through The IIA Research Foundation Bookstore. The guide provides a general overview of the topics that will be covered in the exam. A list of reference materials is included in the study guide to provide additional resources to supplement your studies.

OTHER STUDY GUIDES

The IIA Research Foundation Bookstore also offers other general study guides to assist candidates in preparing for the CFSA exam. Candidates may use the exam content outline in conjunction with this or other books on FSA and related topics to prepare for the CFSA exam.

SAMPLE EXAM QUESTIONS

The IIA includes a limited number of sample CFSA exam questions (with answers) on its Web site to give candidates an understanding of the types of questions that typically appear on the exam.

IIA SEMINARS

The IIA offers seminars on financial services auditing practices and principles. While these are not exam review courses, they may be helpful to candidates in preparing for the CFSA exam.

CFSA REVIEW COURSE

Visit www.theiia.org/Certification for information on third-party independent training consultants who provide review courses for the CFSA exam.

In addition to the CFSA program, The IIA also offers the CIA and two other specialty certifications.

THE CERTIFIED INTERNAL AUDITOR® (CIA®) certification is the only globally accepted designation for internal auditors and remains the standard by which individuals demonstrate their competence and professionalism in the internal auditing field.

CERTIFICATION IN CONTROL SELF-ASSESSMENT® (CCSA®) is The IIA's specialty certification for practitioners of control self-assessment (CSA). The exam probes candidates' knowledge of CSA fundamentals and processes, as well as important related concepts in risk and control.

THE CERTIFIED GOVERNMENT AUDITING PROFESSIONAL® (CGAP®) certification program is designed especially for auditors working in the public sector at all levels—federal/national, state/provincial, local, quasi-governmental or crown authority—and is the only professional credential that prepares and qualifies you for the many challenges you face in this demanding arena.

FINANCIAL SERVICES AUDITOR GROUP

To help you prosper in these challenging times, The IIA established the Financial Services Auditor (FSA) Group to provide auditors in banking, brokerage, and insurance with specific guidance and hands-on assistance. As a member of this exclusive group, you'll stay informed on industry trends and best practices and have the opportunity to participate in forums for learning and sharing with other members.

FSA group members receive the following benefits:

1. 10 percent off FSA-related IIA books and publications through The IIA's Bookstore.
2. US \$50 discount on a first-year subscription to The IIA's Information Network Services (GAIN and Flash Surveys).
3. Financial Services Times (quarterly, on-line newsletter)
4. FSA Group Membership Directory.
5. Training and networking opportunities.

Visit www.theiia.org/membership for more information.

CANDIDATE ELIGIBILITY

Candidates have an initial eligibility period of two years from the first exam date after their application is approved. Additionally, each time the candidate sits for the exam, the candidate's eligibility period is extended two years from the date of the last exam taken. A candidate's eligibility expires only if the candidate does not take the exam within any two-year period. If a candidate's eligibility expires, the candidate must submit a new Exam Application Form and pay the appropriate application and exam fees to take any future exams.

EXAM REAPPLICATION

Any candidate who wishes to retake the exam must reapply by completing the Reapplication Form that accompanies the grade letter, via The IIA's Web site at www.theiia.org/Certification, or by contacting The IIA's Customer Service Center (e-mail: custserv@theiia.org, fax: +1-407-937-1101, tel: +1- 407-937-1111). The candidate must pay the appropriate exam fee.

EXAM SITES

Candidates should choose the most convenient exam site location (see page 16 for list or visit www.theiia.org/Certification) and include the appropriate site number on the application form. The IIA makes every attempt to accommodate site requests. In the event that the requested site is not available, The IIA will assign a candidate to the nearest available site. If the assigned site is not acceptable and the candidate chooses not to sit for the exam, the application and exam fees will be refunded.

Due to changes in exam site addresses, the exact location of the exam is not available until two weeks prior to the exam date, and are not posted on the IIA's Web site.

AUTHORIZATION LETTER

Approximately two weeks prior to the exam date, candidates will receive an authorization letter from The IIA with a candidate identification number, the exam site number and address, the date and time to report to the site, and the time the exam will begin and end. Candidates should review the letter for accuracy and report any errors or questions immediately to The IIA's Customer Service Center at +1-407-937-1111 or custserv@theiia.org. When contacting The IIA, please refer to the candidate identification number. Any candidate who has not received an authorization letter 10 days prior to the exam date or who has lost the authorization letter should contact the Certification Department immediately.

MATERIALS ALLOWED AT THE EXAM SITE

1. To be admitted at the exam site, a candidate must have the authorization letter and a valid photo identification.
2. Candidates should bring their own pencils and erasers (recommend 2 or 3) to the exam. (Pens may not be used.)
3. Candidates may also bring the following items to the exam:
 - A non-programmable six-function calculator with addition, subtraction, multiplication, division, square root, and percentage functions. Calculators with additional functions (other than numerical memory) are not allowed.
 - A printed single language translation dictionary, if the exam is not in the candidate's native language.
 - Drinks with a lid.
4. No other items (papers, electronic devices, food, etc.) are allowed at the exam site.

EXAM NONDISCLOSURE AND CONFIDENTIALITY

The IIA's certification exams are non-disclosed exams, which means that current exam questions and answers are not published or divulged. Candidates' question booklets must be turned in with the answer sheets at the conclusion of the exam. Candidates in the certification programs agree to keep the contents of the exam confidential and therefore may not discuss the specific exam content with anyone except The IIA's Certification Department. Unauthorized disclosure of exam material will be considered a breach of The IIA's Code of Ethics and could result in disqualification of the candidate or other appropriate censure.

EXAM MISCONDUCT NOTICE

The IIA and the Board of Regents consider candidate misconduct related to the certification process a serious offense. If exam site chairpersons, exam proctors, or Certification Department staff determine that misconduct has occurred, the Board of Regents will immediately refer the case to the International Ethics Committee for action.

Reportable offenses include, but are not limited to:

- Copying another candidate's answers during the exam
- Assisting another candidate during the exam
- Using unauthorized material during the exam
- Removing exam booklets, in whole or part, from the exam site
- Discussing exam questions with anyone other than The IIA's Certification Department staff
- Submitting false credentials

Actions by The IIA's International Ethics Committee may include: invalidation of exam results, disqualification from participation in all IIA certification programs, and publication of the results of their due process in an IIA publication. If evidence of misconduct is discovered after a candidate has been awarded an IIA certification, it may be revoked.

CONCERNS REGARDING EXAM QUESTIONS

Candidates who have concerns regarding exam questions or the testing experience should submit their comments by fax: +1-407-937-1313 or by e-mail: certification@theiia.org within 96 hours following the completion of an exam, for review by the Board of Regents prior to grading. Comments on exam questions must identify the general content of the question and briefly outline any perceived flaw. Candidate input is gratefully acknowledged and considered in the evaluation of the exam and the testing program.

GRADING PROCESS

The Board of Regents and the Certification Department staff strive to maintain fairness and consistency in grading the certification exam papers. Exam questions are graded with an optical scanner, and any irregularities are thoroughly researched. The grading process includes both a pre-exam review of the suggested responses and a post-exam review of the statistical performance of exam questions. Based on this review, appropriate scoring modifications and adjustments to the grading scale may be made.

PASSING SCORE

Statistical information from pre-tested questions is used to maintain comparable difficulty from one exam to the next. Because the exact number of questions required to pass the exam may adjust slightly from one exam to the next, all raw scores are converted to a reporting scale. A scaled score of 600 points or higher is required to pass the CFSA exam. (A scaled score of 600 would be the equivalent of achieving 75 percent correct on an exam of appropriate difficulty.)

EXAM RESULTS

Exam results are mailed by July 15 for May exams and by January 15 for November exams. Specific passing scores are not reported. Requests for copies of grade letters will not be accepted until two weeks after the release of exam results. The Certification Department will not release grades by telephone. All exam results are final. Given the thorough review process outlined above, regrades will not be performed.

CERTIFICATES

Once a candidate has successfully completed the CFSA exam and met all program requirements, The IIA mails the certification certificate to the local IIA affiliate for presentation to the successful candidate. A listing of IIA affiliates may be found by visiting "The IIA" at www.theiia.org.

Candidates seeking to take the CFSA exam in Australia, Austria, Brazil, China, Czech Republic, France, Germany, Greece, Indonesia, Israel, Italy, Japan, Korea, Malaysia, Morocco, The Netherlands, New Zealand, Norway, Philippines, Singapore, South Africa, Spain, Sweden, Switzerland, Taiwan, Thailand, or Turkey should refer to page 14 for application instructions.

NAME: _____
Last Name First Name Middle Name or Initial

Prefix (Mr., Mrs., Ms.): _____ Suffix (Jr., Sr., III, other): _____ Nickname: _____

GENDER: Male Female **DATE OF BIRTH:** _____ **MOTHER'S MAIDEN NAME:** _____

IIA MEMBERSHIP/ CUSTOMER INFORMATION:

Are you a member or prior customer of The IIA? Yes – ID #: _____ No - See p. 9 for special membership offer.

SEND ALL IIA MAIL TO: Home Office

TITLE: _____

ORGANIZATION: _____

BUSINESS ADDRESS: _____

City/State/Province: _____

ZIP/Mail Code/Country: _____

E-MAIL: _____

BUSINESS PHONE/EXT.: _____

FAX: _____

HOME ADDRESS: _____

City/State/Province: _____

ZIP/Mail Code/Country: _____

HOME PHONE: _____

EDUCATION: (Copy of degree or transcripts must be submitted with the application.)
 Highest degree attained:

- Bachelor's degree (BS, BA, BCom, etc.)
- Master's degree (MS, MA, MBA, etc.)
- Doctorate
- Other: _____
- Year awarded: _____

CERTIFICATIONS ATTAINED:

(Check as many as appropriate.)

- CIA
- CGAP
- CCSA
- CPA – State/Country: _____
- CA – Country: _____
- CMA – Country: _____
- CGA
- CISA
- Other: _____

INTERNAL AUDITING EXPERIENCE:

- None Less than 1 year
- 1 year but less than 2 years 2 or more years

SPECIAL CONDITIONS:

- Check here if you need accommodations for a special condition (such as a disability). Include a separate letter stating what type of accommodations you require.

OTHER INFORMATION:

- Check here if you have ever been convicted of a felony.

EXAM DATE for which you are applying:

- May November Year: _____
- Other date: _____

EXAM SITE: (see listing, p. 16)

Code: _____
 City/State/Province: _____
 Country: _____

FEES: Application will not be processed without payment.
 Prices are subject to change.

Application FeeUS \$50
 Exam FeeUS \$175

If paying by wire transfer, add US \$15. _____
 In Canada, add GST/HST (see p. 16). _____

If paying by check drawn on bank outside
 the United States and Canada, add US \$30. _____

TOTAL: _____

- Check or money order enclosed.
- Charge to my: VISA MasterCard American Express

Card Number: _____

Expiration Date: _____

Signature: _____

- Wire transfer. (Candidate's name must be referenced on wire transfer.)

Date Sent: _____

Originator: _____

Amount Sent: _____

E-MAIL CONFIRMATION:

- Check here if you would like to receive your exam confirmation and site authorization for the exam via your e-mail address. Exam results are not provided by e-mail.

PREFERENCES

- Check here if you do not want your e-mail address used for general IIA communications.
- Check here if you do not want your name included on mailing lists other than IIA mailings.

JOB CODE (see p. 18): _____

INDUSTRY CODE (see p. 18): _____

IIA AFFILIATE CODE (see p. 17): _____

CERTIFICATION:

I hereby certify that I have read and will abide by the provisions of the Code of Ethics (see p. 21) and accept all conditions of the CFSA program.

Signature: _____

Date: _____

U.S. Federal ID#: 13-5532538
 GST #: R124590001
 Wire Transfer – Bank of America:
 Account #: 1330059799, Routing #: 026009593

Return to:



The Institute of Internal Auditors

P.O. Box 281196
 Atlanta, GA 30384-1196 U.S.A.
 or Fax: +1-407-937-1101

If mailing by express mail, send to: The Institute of Internal Auditors,
 247 Maitland Ave., Altamonte Springs, FL 32701-4201 U.S.A.

Candidates seeking to take the CFSA exam in any of the countries listed below must register with the corresponding IIA affiliate. These affiliates have certification agreements with The IIA, which enable them to translate the CFSA exam into their native language, translate exam review materials, and register candidates according to local educational and professional norms.

All applications and fees must be mailed directly to the appropriate affiliate, and questions concerning registration within these affiliates should be directed to the following contacts. Other countries may be added to this list. Visit www.theiia.org/Certification for updates.

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ARGENTINA
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AUSTRALIA
See International Registration, p. 14

AUSTRIA
See International Registration, p. 14

BAHAMAS
247 Nassau

BAHRAIN
806 Awali

BARBADOS
605 St. Michael

BELGIUM
205 Brussels

BERMUDA
601 Hamilton

BOLIVIA
229 La Paz

BOTSWANA
819 Gaborone

BRAZIL
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BULGARIA
320 Sofia

CANADA
Alberta
072 Calgary*
092 Edmonton*
British Columbia
026 Vancouver*
Manitoba
033 Winnipeg*
New Brunswick
901 Fredericton**
Newfoundland
227 St. John's**
Northwest Territories
801 Yellowknife*
Nova Scotia
126 Halifax**
Ontario
094 Ottawa*
008 Toronto*
Quebec
010 Montréal*
127 Quebec City*
Saskatchewan
172 Regina*

CENTRAL AFRICA
295 Malawi

CENTRAL AMERICA
905 Belize

CHINA, PEOPLE'S REPUBLIC OF
See International Registration, p. 14

CHINA
165 Hong Kong

COLOMBIA
123 Bogota

COSTA RICA
264 San Jose

CYPRUS
293 Nicosia

CZECH REPUBLIC
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DENMARK
039 Copenhagen

DOMINICAN REPUBLIC
262 Santo Domingo

ECUADOR
195 Quito

EGYPT
821 Cairo

ENGLAND
021 London

ESTONIA
300 Tallinn

ETHIOPIA
270 Addis Ababa

FIJI
289 Suva

FINLAND
040 Helsinki

FRANCE
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GERMANY
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GREECE
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GUYANA
299 Georgetown

HUNGARY
251 Budapest

ICELAND
319 Reykjavik

INDIA
186 Bangalore
686 Chennai
687 Kolkata
078 Mumbai (Bombay)
115 New Delhi

INDONESIA
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ISRAEL
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ITALY
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JAMAICA
191 Kingston

JAPAN
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JORDAN
880 Amman

KENYA
314 Nairobi

KOREA
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KUWAIT
804 Kuwait

LATVIA
297 Riga

LEBANON
306 Beirut

LITHUANIA
303 Vilnius

MALAYSIA
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MALI
318 Bamako

MEXICO
204 Mexico City

MOROCCO
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NAMIBIA
820 Windhoek

THE NETHERLANDS
See International Registration, p. 15

NETHERLANDS ANTILLES
304 Curacao

NEW ZEALAND
See International Registration, p. 15

NIGERIA
317 Lagos

NORWAY
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OMAN
808 Muscat

PAKISTAN
313 Islamabad
703 Karachi
231 Lahore

PANAMA
171 Panama City

PERU
256 Lima

PHILIPPINES
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POLAND
283 Warsaw

PORTUGAL
253 Lisbon

QATAR
805 Doha

ROMANIA
650 Bucharest

RUSSIA
301 Moscow

SAUDI ARABIA
190 Dhahran
259 Jeddah
294 Riyadh

SENEGAL
272 Dakar

SINGAPORE
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SOUTH AFRICA
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SPAIN
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SRI LANKA
688 Colombo

SWEDEN
See International Registration, p. 15

SWITZERLAND
See International Registration, p. 15

SYRIA
136 Damascus

TAIWAN
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THAILAND
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TRINIDAD & TOBAGO
224 Trinidad & Tobago

TURKEY
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TUNISIA
250 Tunis

UGANDA
248 Kampala

UNITED ARAB EMIRATES
267 Abu Dhabi
767 Dubai

UNITED STATES
Alabama
056 Birmingham
202 Montgomery
Alaska
147 Anchorage
Arizona
080 Phoenix
Arkansas
234 Fayetteville
107 Little Rock
California
188 Beach Cities
004 Los Angeles
082 Orange County
066 Sacramento
052 San Diego
009 San Francisco
208 San Gabriel Valley
705 Santa Barbara
Colorado
070 Denver
Connecticut
051 Hartford
District of Columbia
027 Washington
Florida
315 Gainesville
099 Jacksonville
328 Melbourne
012 Miami
090 Orlando
217 Palm Beach County

156 Pensacola
226 Southwest Florida
103 Tallahassee
089 Tampa
Georgia
029 Atlanta
161 Columbus
Hawaii
098 Honolulu
Idaho
102 Boise
Illinois
073 Bloomington
003 Chicago
145 Springfield
Indiana
311 Evansville
083 Fort Wayne
031 Indianapolis
Iowa
096 Des Moines
Kansas
048 Kansas City
648 Pittsburg
242 Topeka
142 Wichita
Kentucky
206 Lexington
017 Louisville
Louisiana
121 Baton Rouge
035 New Orleans
054 Shreveport
Maine
111 Portland/Augusta
Maryland
022 Baltimore
Massachusetts
013 Boston
Michigan
002 Detroit
125 W. Michigan
163 Lansing
Minnesota
239 Lake Superior/Duluth
016 Minneapolis
Mississippi
134 Jackson
Missouri
233 Jefferson City
015 St. Louis
Montana
712 Helena
Nebraska
053 Omaha
Nevada
122 Las Vegas
157 Reno
New Hampshire
183 Concord
New Jersey
166 Atlantic City
043 Edison
230 Princeton
New Mexico
135 Albuquerque
New York
087 Albany
024 Buffalo
241 Long Island
001 New York City
020 Rochester
058 Syracuse
North Carolina
091 Charlotte
116 Greensboro
996 Jacksonville
113 Raleigh-Durham

North Dakota
237 Bismarck

Ohio
028 Cincinnati
007 Cleveland
038 Columbus
006 Dayton
046 Toledo

Oklahoma
036 Oklahoma City
018 Tulsa

Oregon
049 Portland

Pennsylvania
144 Allentown
088 Lancaster
005 Philadelphia
011 Pittsburgh

Rhode Island
160 Providence

South Carolina
194 Charleston
108 Columbia
148 Greenville

South Dakota
168 Sioux Falls

Tennessee
177 Chattanooga
162 Johnson City
085 Knoxville
106 Memphis
119 Nashville

Texas
159 Austin
030 Dallas
504 Edinburg
152 El Paso
055 Fort Worth
023 Houston
076 San Antonio

Utah
045 Salt Lake City

Vermont
151 Burlington

Virginia
209 Northern Virginia
037 Richmond
175 Roanoke
093 Virginia Beach

Washington
255 Mid Columbia
034 Seattle
138 Spokane

West Virginia
193 Charleston

Wisconsin
189 Madison
019 Milwaukee

Wyoming
240 Cheyenne

UNITED STATES TERRITORIES/COMMONWEALTH

Guam
995 Agana

Okinawa
807 Okinawa/Camp Butler

Puerto Rico
109 San Juan

VENEZUELA
290 Caracas

ZAMBIA
292 Lusaka

ZIMBABWE
222 Harare

* Candidates choosing this exam site must pay Canadian GST tax (7% per part) on exam part fees, including administrative fee for Professional Recognition Credit.
** Candidates choosing this exam site must pay Canadian HST tax (15% per part) on exam part fees, including administrative fee for Professional Recognition Credit.

ALGERIA	273	NETHERLANDS*	287	Georgia		Western New York (Buffalo)	024
ARGENTINA*	249	NEW ZEALAND*	215	Atlanta	029	North Carolina	
AUSTRALIA*	212	NICARAGUA	266	Coastal Georgia	236	Charlotte Area	091
AUSTRIA*	271	NORWAY*	199	Columbus	161	Raleigh-Durham	113
AZERBAIJAN	296	PAKISTAN		Hawaii		Triad (Greensboro)	116
BAHAMAS	247	Islamabad**	313	Hawaii	098	North Dakota	
BARBADOS	298	Karachi	274	Idaho		Central NoDak	237
BELGIUM*	205	Pakistan	231	Boise	102	Ohio	
BERMUDA		PANAMA	171	Illinois		Central Ohio (Columbus)	038
Hamilton	601	PERU*	256	Central Illinois (Peoria,		Cincinnati	028
BOLIVIA		PHILIPPINES*	025	Bloomington)	073	Dayton	006
La Paz	229	POLAND		Chicago	003	Northeast Ohio (Akron, Canton,	
Sucre	277	Polska	283	Northwest Metro Chicago	197	Cleveland)	007
BOTSWANA	285	PORTUGAL		Springfield	145	Toledo	046
BRAZIL*	223	Lisbon	253	Indiana		Oklahoma	
CAMEROON**	308	RUSSIA		Fort Wayne	083	Oklahoma City	036
CANADA		Moscow	301	Indianapolis	245	Tulsa	018
Alberta		SAUDI ARABIA		Michiana (South Bend)	095	Oregon	
Calgary	072	Dhahran	190	Tri-State (Evansville)	311	Portland	049
Edmonton	092	Riyadh	294	Iowa		Salem	291
British Columbia		SENEGAL	272	Central Iowa (Des Moines)	096	Pennsylvania	
Vancouver	026	SINGAPORE*	129	Heartland - Iowa	260	Central Penn (Lancaster)	088
Manitoba		SLOVENIA	302	Quad Cities (Davenport)	243	Lehigh Valley (Allentown)	144
Winnipeg	033	SOUTH AFRICA*	081	Kansas		Northeastern Pennsylvania	
Newfoundland		SPAIN*	200	Kansas City	048	(Scranton)	185
Newfoundland & Labrador	227	SWEDEN*	042	Topeka	242	Philadelphia	005
Nova Scotia		SWITZERLAND*	280	Wichita	142	Pittsburgh	011
Maritime	126	CHINESE TAIWAN*	258	Kentucky		Puerto Rico	
(Nova Scotia, New Brunswick		THAILAND*	288	Central Kentucky (Lexington)	206	Puerto Rico (San Juan)	109
and Prince Edward Island)		TRINIDAD & TOBAGO	224	Louisville (Frankfort)	017	Rhode Island	
Ontario		TUNISIA*	250	South Central Kentucky***		Ocean State	160
Ottawa	094	TURKEY	279	Louisiana		South Carolina	
Toronto	008	UKRAINE	309	Ark-La-Tex (Shreveport)	054	Coastal Carolina (Charleston)	194
Quebec		UNITED ARAB EMIRATES		Baton Rouge	121	Palmetto (Columbia)	108
Montreal	010	Dubai	267	Monroe	225	Western Carolinas (Greenville)	148
Quebec City	127	UNITED KINGDOM & IRELAND* 021		New Orleans	035	South Dakota	
Saskatchewan		UNITED STATES		Maine		Sioux Falls	168
Saskatchewan (Regina)	172	Alabama		Downeast Maine (Portland)	111	Tennessee	
CHILE	275	Birmingham	056	Northeast Assoc./Downeast Maine		Chattanooga Area	177
CHINA*	219	Mobile	207	(Bangor)* **		East Tennessee (Knoxville)	085
COLOMBIA		Montgomery	202	Maryland		Memphis	106
Bogota	123	North Alabama (Huntsville)	114	Baltimore	022	Nashville	119
COSTA RICA	264	Alaska	147	Massachusetts		Texas	
CURACAO	304	Arizona		Greater Boston	013	Ark-La-Tex	054
CYPRUS	293	Phoenix	080	Southern New England (Springfield)	051	Austin	159
CZECH REPUBLIC*	269	Tucson	112	Michigan		Dallas	030
DENMARK	039	Arkansas		Detroit	002	El Paso	152
DOMINICAN REPUBLIC*	262	Ark-La-Tex	054	Lansing	163	Fort Worth	055
ECUADOR*	195	Central Arkansas (Little Rock)	107	Michiana (Benton Harbor)	095	Houston	023
EGYPT		North Arkansas	234	Western Michigan (Grand Rapids)	125	San Antonio	076
Cairo	312	California		Minnesota		Utah	
EL SALVADOR	221	Beach Cities (Torrance)	188	Lake Superior (Duluth)	239	Salt Lake City (Provo)	045
ESTONIA	300	Inland Empire (San Bernardino)	257	Twin Cities (St. Paul, Minneapolis)	016	Vermont	
ETHIOPIA	270	Los Angeles	004	Mississippi		Green Mountain (Montpelier)	151
FIJI	289	Northern California - East Bay	216	Central Mississippi (Jackson)	134	Virginia	
FINLAND*	040	Orange County	082	Mississippi Gulf Coast (Biloxi)	281	Central Virginia (Richmond)	037
FRANCE*	084	Sacramento	066	Missouri		Northern Virginia (McLean)	209
GERMANY*	268	San Diego	052	Central Missouri (Jefferson City)	233	Southwest Virginia (Roanoke)	175
GHANA	265	San Fernando Valley	181	Kansas City	048	Tidewater (Norfolk)	093
GREECE	286	San Francisco	009	Ozarks (Springfield)	232	Triad (Southern Virginia)	116
GUAM		San Gabriel Valley	208	St. Louis	015	Tri-Cities (Big Stone Gap)***	
U.S. Pacific (Okinawa)	276	San Jose (San Carlos, Santa Cruz,		Nebraska		Washington	
HONDURAS**	305	Santa Clara)	079	Ark-Sar-Ben (Lincoln, Omaha)	053	Mid-Columbia (Richland)	255
HONG KONG, CHINA	165	Colorado		Nevada		Nisqually (Tacoma)	176
HUNGARY	251	Denver	070	Las Vegas	122	Puget Sound (Seattle)	034
INDIA*	186	Connecticut		Northern Nevada (Reno)	157	Spokane	138
INDONESIA	228	Southern New England (Hartford)	051	New Hampshire		Wisconsin	
ISRAEL*	068	Westchester-Fairfield (Greenwich,		Granite State (Manchester)	183	Fox Valley (WI) (Stevens Point)	167
ITALY*	104	Stamford)	086	New Jersey		Green Bay	167
JAMAICA	191	Delaware		Atlantic City	166	Madison	189
JAPAN*	060	Philadelphia (Wilmington)	005	Central Jersey (Trenton)	230	Milwaukee	019
JORDAN**	307	District of Columbia		North Jersey (Newark, West		Wyoming	
KOREA, REPUBLIC OF	218	Washington, DC	027	Caldwell, Hackensack)	043	Rocky Mountain Cheyenne	240
KYRGYZSTAN**	310	Florida		New Mexico		URUGUAY*	263
LATVIA	297	Central Florida (Orlando)	090	Albuquerque	135	VENEZUELA	
LEBANON**	306	Florida West Coast (Tampa)	089	Santa Fe	201	Caracas	290
LITHUANIA	303	Gainesville	315	New York		ZAMBIA	
LUXEMBOURG	278	Miami	012	Albany	087	Lusaka	292
MALAWI	295	Northeast Florida (Jacksonville)	099	Central New York (Syracuse)	058	ZIMBABWE	222
MALAYSIA*	133	Northwest Florida (Pensacola)	156	Long Island	241		
MEXICO*	204	Palm Beach County	217	New York	001		
MOROCCO	252	Southwest Florida (Fort Myers)	226	Rochester	020		
NAIROBI**	314	Tallahassee	103	Westchester-Fairfield (White Plains)	086		

JOB CODES

Select the position that best describes your role and function (not necessarily your exact title) in your organization. Enter the appropriate number in the job code section of the application.

200 Chief Audit Executive—I am the most senior auditing officer for the organization with ultimate responsibility for the entire internal auditing function.

210 Director of Auditing—I am the chief auditor authorized to direct a broad, comprehensive program of internal auditing within my organization.

220 Audit Manager—I administer the internal auditing activity of an assigned location within the general guidelines provided by the director of auditing.

230 Audit Staff—I conduct, or assist in conducting, reviews of assigned organizational and functional activities.

245 IT Audit Director—I am head of the IT auditing activity within my organization.

250 IT Audit Manager—I administer the IT auditing activity of an assigned location within the general guidelines provided by the director of auditing.

260 IT Audit Staff—I conduct, or assist in conducting, reviews of assigned organizational and functional activities related to IT auditing.

275 Audit Services Contractor—I offer internal audit services on a contracted basis.

280 External Public Accountant—I am a practicing public accountant, chartered accountant, etc.

300 Corporate Management—I am a corporate officer, CFO, CIO, CEO (and do not qualify under another job code above).

310 Educator—I am principally employed as an educator at a college or university (PhD, DBA, EdD, etc.).

320 Student—I am pursuing a degreed program at a college or university (including doctoral candidates) on a full-time basis.

330 Retired—I am retired from active employment (otherwise refer to another job code).

340 Audit Committee Member—I am an audit committee member of a corporate board of directors (and do not qualify under another job code above).

350 Management Consultant—I am primarily an independent consultant with an interest in internal auditing (otherwise refer to another job code).

360 Other—Specify title or job description.

INDUSTRY CODES

Agriculture, Forestry, & Fisheries

0100 Agricultural, forestry, fisheries, production/services

Mining

1000 Mining
1300 Oil and gas extraction

Contract Construction

1500 Construction

Manufacturing

2000 Food/kindred products
2100 Tobacco manufacturers
2200 Textile mill products/apparel
2400 Lumber/wood products (incl. furniture/fixtures)
2600 Paper and allied products (incl. printing/publishing)
2800 Chemicals
2830 Drugs and research
2840 Petroleum refining and related industries
3010 Rubber and plastics products
3100 Leather, stone and glass products
3300 Primary metal industries
3400 Fabricated metal products (including nonelectric machinery)
3500 Industrial and commercial machinery
3510 Aerospace
3520 Computers and related devices/equipment
3600 Electrical machinery, electronic equipment and supplies
3700 Transportation equipment

3800 Scientific, photographic, medical goods
3900 Miscellaneous manufacturing industries

Transportation, Communications, & Utility Services

4000 Land transportation
4400 Water transportation
4500 Air transportation
4700 Other transportation services
4800 Communication services
4810 Telecommunications
4900 Electric/gas/sanitary services
4910 Gas services
4920 Gas and electric services
4930 Sanitary services

Wholesale & Retail Trade

5000 Wholesale trade
5300 Retail trade
5800 Eating and drinking places

Financial, Insurance, & Real Estate

6000 Banking & financial institutions
6030 Nonbanking bank services (e.g., leasing)
6040 Thrift and savings and loan organizations
6100 Credit unions
6130 Other credit agencies
6200 Security and commodity services
6300 Insurance carriers, agents, services
6500 Real estate services
6700 Holding/investment companies

Services

7000 Hotels/lodging services
7200 Personal/social services
7300 Contracted audit services
7310 Management consultants
7320 Information technology services
7330 Executive placement services
7500 Repair services
7600 Gaming/lottery
7800 Motion pictures/amusement & recreational services
8000 Health services
8100 Legal services
8200 Educational services
8600 Membership organizations
8900 Public accounting/accounting/bookkeeping services
8910 Miscellaneous services

Government

9100 Federal/national government
9200 State/provincial government
9300 Local government
9400 International government

Nonclassifiable

9900 Nonclassifiable establishments

NOTE TO RECOMMENDER

The individual named below has applied to sit for the Certified Financial Services Auditor (CFSA) exam. In considering the candidate's qualifications for the CFSA designation, we require a character reference evaluation by an individual with an IIA certification, the candidate's supervisor, or the candidate's professor. The basis for this evaluation is the Code of Ethics established by The IIA. Please read the Code of Ethics and then complete this form and return it to the candidate so that the form may accompany the candidate's exam application form. (The Code of Ethics is available on p. 21 or by visiting www.theiia.org/Guidance)

INFORMATION ABOUT CANDIDATE

Candidate's Name (please print):

(Last Name)

(First Name)

(Middle Initial)

Candidate's IIA Membership or Customer ID #: _____

Candidate's Organization: _____

RECOMMENDER'S AUTHORITY

I am (check all that apply):

- A CIA (Certified Internal Auditor)
- A CCSA (Certification in Control Self-Assessment)
- A CGAP (Certified Government Auditing Professional)
- A CFSA (Certified Financial Services Auditor)
- The candidate's supervisor (current or prior)
- The candidate's professor

STATEMENT OF CHARACTER REFERENCE

In my opinion, (candidate's name) _____
meets the qualifications set forth by the Code of Ethics established by The Institute of Internal Auditors.

Recommender's Signature: _____

Date: _____

INFORMATION ABOUT RECOMMENDER

Name (please print): _____

Title/Position: _____

Organization: _____

Address: _____

Phone: _____ Fax: _____

E-mail: _____

The individual named below has applied to sit for The IIA's Certified Financial Services Auditor (CFSA) examination. In considering the candidate's qualifications for the CFSA designation, we require verification that the candidate has attained 2 years of internal auditing or equivalent experience (that is, experience in audit/assessment disciplines, such as external auditing, quality assurance, compliance, or internal control), in a financial services environment.

INFORMATION ABOUT CANDIDATE

Candidate's Name (please print): _____

(Last Name)

(First Name)

(Middle Initial)

Candidate's IIA Membership ID #: _____

Candidate's Organization: _____

VERIFIER'S AUTHORITY

I am (check all that apply):

- A CIA (Certified Internal Auditor)
- A CCSA (Certification in Control Self-Assessment)
- A CGAP (Certified Government Auditing Professional)
- A CFSA (Certified Financial Services Auditor)
- The candidate's supervisor (current or prior)

STATEMENT OF VERIFICATION

I verify that (candidate's name) _____ has completed at least 2 years of internal auditing or equivalent experience, as described below.

Verifier's Signature: _____ Date: _____

CANDIDATE'S EXPERIENCE

The following information about the candidate should be listed in chronological order, with the most recent position listed first. Please list the candidate's job title, dates employed, and a brief description of the candidate's duties and responsibilities. If teaching experience is being verified, list course titles, dates, and description of courses. (Two years of teaching experience in a related topic will be accepted as the equivalent of one year of work experience.)

Title: _____

Dates: From _____ To _____

Description of Duties: _____

Title: _____

Dates: From _____ To _____

Description of Duties: _____

INFORMATION ABOUT VERIFIER

Name (please print): _____

Title/Position: _____

Organization: _____

Address: _____

Phone: _____ Fax: _____

E-mail: _____

INTRODUCTION

The purpose of The Institute's Code of Ethics is to promote an ethical culture in the profession of internal auditing.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

A code of ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control, and governance.

The Institute's Code of Ethics extends beyond the definition of internal auditing to include two essential components:

1. Principles that are relevant to the profession and practice of internal auditing;
2. Rules of Conduct that describe behavior norms expected of internal auditors.

These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors. The Code of Ethics together with The Institute's Professional Practices Framework and other relevant Institute pronouncements provide guidance to internal auditors serving others. "Internal auditors" refers to Institute members, recipients of or candidates for IIA professional certifications, and those who provide internal auditing services within the definition of internal auditing.

APPLICABILITY AND ENFORCEMENT

This Code of Ethics applies to both individuals and entities that provide internal auditing services. For Institute members and recipients of or candidates for IIA professional certifications, breaches of the Code of Ethics will be evaluated and administered according to The Institute's Bylaws and Administrative Guidelines. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable, and therefore, the member, certification holder, or candidate can be liable for disciplinary action.

PRINCIPLES

Internal auditors are expected to apply and uphold the following principles:

Integrity

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.

Objectivity

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

Confidentiality

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Competency

Internal auditors apply the knowledge, skills, and experience needed in the performance of internal auditing services.

RULES OF CONDUCT

1. Integrity

Internal auditors:

- 1.1. Shall perform their work with honesty, diligence, and responsibility.
- 1.2. Shall observe the law and make disclosures expected by the law and the profession.
- 1.3. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.
- 1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.

2. Objectivity

Internal auditors:

- 2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.
- 2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.
- 2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. Confidentiality

Internal auditors:

- 3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.
- 3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

4. Competency

Internal auditors:

- 4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
- 4.2. Shall perform internal auditing services in accordance with the Standards for the Professional Practice of Internal Auditing.
- 4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.

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