



Internal Audit Academic Alliance

Program Guidelines and Operating Framework



Internal Audit
FOUNDATION

Internal Audit Academic Alliance

The Internal Audit Academic Alliance (formerly known separately as the Internal Audit Awareness Program (IAAP) and the Internal Auditing Education Partnership (IAEP) program) is an academic partnership program established by The Institute of Internal Auditors (The IIA) and the Internal Audit Foundation. It formally recognizes and endorses colleges and universities that introduce students to the internal audit profession and/or offer internal audit curricula.

The objective of the Academic Alliance is to advance the internal audit profession by promoting awareness, supporting formal education through dedicated internal audit curricula and instruction, and building a network for faculty collaboration and student development. The alliance program aims to strengthen internal audit education and support the global pipeline of future internal audit professionals.

To support this mission, this document outlines the general guidelines and framework of the Academic Alliance, including its levels and methods of participation.

Understanding the Structure and Tiers of the Academic Alliance

The Academic Alliance is a comprehensive program composed of five distinct tiers:



Center for Excellence

Comprehensive Level

Foundation Level

Principles Level

Academic Affiliate

The highest tier, Center for Excellence, recognizes universities that demonstrate a robust internal auditing curriculum and long-term program sustainability. These institutions offer either a dedicated internal audit track or concentration within a degree program, or standalone internal audit major or degree.

The entry-level designation, Academic Affiliate, acknowledges academic institutions that may not yet offer a dedicated internal auditing course but have shown a strong interest in developing an internal auditing curriculum by incorporating a dedicated learning module focused on internal auditing. They engage with The IIA, the Internal Audit Foundation, and/or their local IIA chapter or national institute to leverage resources, build networks, and promote awareness of the profession.

For a detailed overview of the criteria associated with each tier, please refer to the table below.

IIA Chapter or National Institute Support

Joining the Academic Alliance, regardless of tier, requires a strong commitment from both the university and the local IIA chapter or national institute. The collaboration is essential to effectively promote the internal audit profession, support the successful implementation of academic programs, and provide students with valuable educational and professional development opportunities.

The following types of support are commonly fostered through strong connections with local IIA chapters and national institutes:

- Coordinated internships/practical work experience opportunities
- Coordinated guest speakers
- Networking opportunities with the local business community
- Helping to identify IIA members to serve as program advisory board or committee members

Participation at any level of the Academic Alliance requires a formal endorsement, including a signature from the affiliated IIA chapter or national institute.

The Academic Alliance Coordinator

To ensure the successful growth and sustainability of the Academic Alliance within the academic institution, participation requires the appointment of an individual who will:

- Serve as the main liaison between the university and the local IIA chapter or national institute, as well as the Internal Audit Foundation
- Oversee the development and delivery of an internal audit-related curriculum
- Promote student engagement in internal audit activities and events
- Facilitate program requirements, documentation, and reporting

The coordinator's commitment and engagement are key to the success of the Academic Alliance. Therefore, appointing a full-time faculty member is preferred to help ensure the program's long-term sustainability and growth. However, a suitably qualified adjunct (part-time) professor may also serve as the Academic Alliance Coordinator for institutions participating at the Foundation, Principles, or Academic Affiliate levels.

Instructor Qualifications and Student Certification Pathways

Instructors teaching internal audit courses must possess the appropriate qualifications required by their universities. However, it is preferred that faculty teaching internal auditing courses hold the Certified Internal Auditor® (CIA®) certification, as it not only sets a strong example for students, but also demonstrates a deep understanding of the profession and its standards. The curriculum vitae (CV) of all instructors participating in the Academic Alliance must be included in the application to the program. If not already specified in the CV, additional information regarding internal audit experience, relevant professional credentials, and IIA membership should also be provided.

The Internal Audit Practitioner™ (IAP™) designation is the first step toward earning the Certified Internal Auditor® (CIA®) certification (for more information, visit theiia.org/Certifications). Academic Alliance faculty are highly encouraged to promote the IAP exam, which serves as Part 1 of the CIA® certification, to their students. Given the course content, students completing the internal audit curriculum at a Center for Excellence or Comprehensive-level university are expected to take Part 1 of the CIA® exam before graduating from their degree program.

Students completing the approved internal audit curriculum at a Comprehensive Level or Center for Excellence Academic Alliance university are eligible to receive a completion certificate from The IIA Global Headquarters, subject to the discretion of the Academic Alliance Coordinator.

Accreditation and International Reputation

Universities are expected to maintain high-quality academic programs, which set the standard for any newly developed internal audit curriculum. To demonstrate this level of quality, appropriate international accreditation or recognition is required.¹ Accreditation from internationally recognized accrediting bodies is preferred; however, other forms of recognition, such as approval by higher education regulators or relevant professional organizations, will also be considered.

Annual Reporting

All academic institutions within the Academic Alliance are required to complete an annual report that provides feedback to the Internal Audit Foundation. These reports enable universities to demonstrate continued alignment with program standards. Failure to meet these standards may result in formal warnings and, if necessary, suspension or termination of the institution's participation in the program. This process ensures accountability and helps maintain the integrity of the initiative.

1. Examples of internationally accrediting bodies are AACSB International (Association to Advance Collegiate Schools of Business International) and EFMD's (European Federation of Management Development) EQUIS (European Quality Improvement System) accreditation.

Annual Grant Opportunities

Universities participating in the Academic Alliance are eligible to apply for grant funding on an annual basis. The grant program includes four categories: Sustainability & Advancement, Student Engagement, Advocate/Graduate Assistant, and Educator Development. Institutions may submit proposals in one or more of these categories, subject to eligibility requirements. The Internal Audit Foundation can offer this program thanks to generous contributions to its Academic Fund.

For more information, please email foundation@theiia.org.

Application Process and Cycles

Universities interested in joining the Internal Audit Academic Alliance at the Academic Affiliate or Principles level may apply at any time, as these applications are reviewed on a rolling basis. Applications for higher tiers, Foundation level and above, are reviewed quarterly. Current Academic Alliance members seeking to advance to a higher level must demonstrate the sustainability of their expanded course offerings. While there is no set timeframe for advancement, institutions are encouraged to provide clear evidence of meaningful growth before applying.

Schools should follow the appropriate application timeline based on their desired level: use the quarterly review cycle for advancement to the Foundation level or above, and the rolling application process for moving from Academic Affiliate to Principles level.

For more information, please email academic@theiia.org.

Internal Audit Academic Alliance		1 Academic Affiliate	2 Principles Level	3 Foundation Level	4 Comprehensive Level	5 Center for Excellence
Curriculum	Program / Concentration Level	Within a university degree or equivalent program: Undergraduate/Baccalaureate or Graduate/Postgraduate ¹				
	Coursework ^{2,3}	<ul style="list-style-type: none"> Teaching an auditing or related course that introduces the profession and key internal audit concepts, including at least one dedicated learning module focused on internal auditing 	A minimum of one course taught per year: <ul style="list-style-type: none"> Principles of Internal Auditing 	A minimum of two courses taught per year: <ul style="list-style-type: none"> Principles of Internal Auditing AND <ul style="list-style-type: none"> Any additional core⁴ course 	A minimum of three courses taught per year: <ul style="list-style-type: none"> Principles of Internal Auditing AND <ul style="list-style-type: none"> Two additional courses, one of which must be a core course 	A minimum of four courses taught per year: <ul style="list-style-type: none"> Principles of Internal Auditing Three additional courses, two of which must be core courses <i>A Center for Excellence should have a dedicated internal audit track/concentration within a degree program OR a standalone internal audit major/degree.</i>
	Enrollment Source	Any discipline as approved by the college/university.				

- To ensure “degree” classifications are understood around the world, consider the terms “Undergraduate,” “Baccalaureate,” and “Bachelor’s” degree as equivalent. “Graduate” and “Postgraduate” degree by coursework are also equivalent.
- For the purposes of the Internal Audit Foundation, a course is defined as a total of 30 to 45 classroom hours covering topics related to a general subject. This can include all classroom time or a combination of classroom instruction and student team projects, such as case studies. For example, "Principles of Internal Auditing" is considered a course. All coursework must be part of the university’s official academic catalog and courses must be credit bearing.
- Those seeking to progress from one level to the next must demonstrate the sustainability of their additional course offerings.
- For a list of core courses, please refer to the Global Model Internal Audit Curriculum.

Internal Audit Academic Alliance		1 Academic Affiliate	2 Principles Level	3 Foundation Level	4 Comprehensive Level	5 Center for Excellence
Quality Assurance & Sustainability	Credibility	Achieve and maintain a recognized international accreditation, such as AACSB International or EFMD's EQUIS.				
	Growth and Transition Planning	Documentation of key program resources, contacts, and critical information is maintained.	Documentation of key program resources, contacts, and critical information is maintained.	Documentation of key program resources, contacts, and critical information is maintained.	Documentation of key program resources, contacts, and critical information is maintained. A written succession policy exists and is reviewed and updated periodically. <ul style="list-style-type: none"> • Potential successors are identified • Contingency plans for unexpected departures are established 	
	Advisory Committee/ Board	The <i>Internal Audit Academic Alliance</i> falls within the scope of an advisory committee or board , either independently or as part of a school or department board.	The <i>Internal Audit Academic Alliance</i> falls within the scope of an advisory committee or board , either independently or as part of a school or department board.	The <i>Internal Audit Academic Alliance</i> falls within the scope of an advisory committee or board , either independently or as part of a school or department board, with at least one member being an internal audit practitioner. <ul style="list-style-type: none"> * Meets at least annually. 	The <i>Internal Audit Academic Alliance</i> falls within the scope of an advisory committee or board , either independently or as part of a school or department board, with at least one member being an internal audit practitioner. <ul style="list-style-type: none"> * Meets at least annually. 	An <i>Internal Audit Academic Alliance</i> advisory committee or board is established , with the majority of its members consisting of internal audit practitioners. <ul style="list-style-type: none"> * Meets at least 2x/year.
	Collaboration and Communication With IIA Chapters/ Institutes	Communication with an IIA chapter/institute and their support should be clearly evident and actively maintained . Effective collaboration is demonstrated through various types of engagement, which may include, but are not limited to, the following examples: <ul style="list-style-type: none"> • A formal partnership or memorandum of understanding (MOU) is in place • Active participation of IIA members on advisory boards or committees • Financial or in-kind support is provided (e.g., scholarships, event funding) • IIA chapter/institute co-hosts or sponsors student events or case competitions • Practitioners engage annually through speaking, mentoring, or conducting workshops • Internship and employment opportunities are promoted or facilitated 				

Internal Audit Academic Alliance		1 Academic Affiliate	2 Principles Level	3 Foundation Level	4 Comprehensive Level	5 Center for Excellence
Coordinators & Educators	Academic Alliance Coordinator	The coordinator can be a full-time faculty member or a qualified adjunct (part-time) professor.			The coordinator must be a full-time faculty member.	
	Instructor of Record	<ul style="list-style-type: none"> Faculty teaching modules or courses on internal auditing within the Academic Alliance should meet the professional or academic qualifications required by their school's accrediting body. Faculty teaching internal auditing courses preferably hold the Certified Internal Auditor® (CIA®) designation and should demonstrate a strong understanding of current internal audit practices and professional guidance. Faculty are encouraged to actively engage in internal audit-related research and to share their expertise through consulting services. 				
	IIA Membership	Those teaching internal audit courses must be IIA members.				
Students	Experiential Learning	Internships, co-ops, case studies, simulations, or projects related to assurance and advisory practices are encouraged to provide students with practical experience in applying internal audit theory.	Internships, co-ops, case studies, simulations, or projects related to assurance and advisory practices are encouraged to provide students with practical experience in applying internal audit theory.	Internships, co-ops, case studies, simulations, or projects related to assurance and advisory practices are encouraged to provide students with practical experience in applying internal audit theory.	A minimum of five weeks of experiential learning is required to provide students with practical experience in applying internal audit theory.	A minimum of eight weeks of experiential learning is required to provide students with practical experience in applying internal audit theory.
	Involvement in Student and Professional Groups	Students are encouraged to actively participate regularly in meetings of local IIA chapters, institutes, or internal audit student organizations.				
	IAP™ CIA®	Students should be encouraged to pursue the IAP™ designation, which serves as Part 1 of the CIA® certification.			Given their coursework, students are expected to obtain the IAP™ designation, which fulfills Part 1 of the CIA® certification.	
	IIA Membership	IIA membership is encouraged.				IIA membership is required.
IIA membership is free to all students within North America, as well as participating countries.						



**The Institute of
Internal Auditors**

About The Institute of Internal Auditors

The Institute of Internal Auditors (The IIA) is an international professional association that serves more than 260,000 global members and has awarded more than 200,000 Certified Internal Auditor® (CIA®) certifications worldwide. Established in 1941, The IIA is recognized throughout the world as the internal audit profession's leader in standards, certifications, education, research, and technical guidance. For more information, visit theiia.org.



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About the Internal Audit Foundation

The Internal Audit Foundation is an essential global resource for advancing the internal audit profession. Foundation-funded research provides internal audit practitioners and their stakeholders with insight on emerging topics and promotes and advances the value of the internal audit profession globally. In addition, through its Academic Fund, the Foundation supports the profession's future by providing grants to students and educators who participate in The IIA's Internal Audit Academic Alliance. For more information, visit theiia.org/Foundation.