

Course Specification

Course Summary Information		
1	Course Title	Internal Audit Professional (ST0610) Apprenticeship
2	Course Codes	PT1670 / PT01672 / PT1674
3	Awarding Institution	<p>Apprenticeship Qualification is awarded by the End Point Assessment Organisation chosen by Employers: Chartered Institute of Internal Auditors (EPA0232).</p> <p>The mandatory professional qualifications as defined by the standard are awarded by the Chartered Institute of Internal Auditors.</p> <p>Birmingham City University, as the training provider, awards the academic qualification.</p>
4	Teaching Institution(s) (if different from point 3)	Birmingham City University
5	Professional Statutory or Regulatory Body (PSRB) accreditation (if applicable)	<p>Institute for Apprenticeships and Technical Education (IfATE) ST0610</p> <p>Institute of Internal Auditors Inc – Internal Auditing Educating Partners – Centre of Excellence</p> <p>Chartered Institute of Internal Auditors – UK & Ireland – Route to Chartered Status</p>

6	Course Description
	<p>The Internal Audit Professional (IAP) Apprenticeship has been developed by employers and approved by the Institute for Apprenticeships in 2018. The driving objective is to provide a suitable development framework for those who are either in or looking to move to a managerial position. The full standards can be accessed here.</p> <p>The University was an active advisor to the Employer Group throughout the development of the Apprenticeship Standards and as a result has keen insight into the rationale and drivers behind each of the knowledge, skills and behaviours defined. Coupled with decades of delivering a Masters level qualification in Internal Audit, we are confident that this course will meet employer's needs. The Course's over-riding philosophy is:</p> <p style="text-align: center;"><i>To equip those working within the internal audit profession with the conceptual understanding, knowledge and skills to contribute positively to the organisations that they work for.</i></p> <p>The Course is divided into 8 modules which are aligned to the Certified Internal Auditor (CIA) and Chartered Internal Auditor (CMIIA) qualifications. The course has been carefully mapped against the IAP Apprenticeship Standards and End Point Assessment (EPA), to the syllabi of the CIA and</p>

	<p>CMIIA and the IIA Inc's suggested syllabus from the Internal Audit Educators Partnership programme, which has awarded this course its highest accreditation as a 'Centre of Excellence'.</p> <p>The first 7 modules of the course are designed to meet the gateway requirements to the EPA, i.e. completion of the CIA and assessments 1 and 2 for the CMIIA. The final module is used to prepare the apprentices for the final CMIIA assessment, which is also the EPA.</p> <p>The IAP Apprenticeship Course is credit bearing, meaning that Apprentices who successfully complete our course will also receive the MSc Internal Audit Management & Consultancy, with no additional work or cost above that included in the IAP Apprenticeship funding band. This means that if an apprentice leaves part-way through the course, they will be given an appropriate academic award depending on the modules they have completed successfully.</p>
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7	Apprenticeship Awards		
7a	Apprenticeship Final Award (awarded by End Point Assessment Organisation)	Level	Credits Awarded
	Internal Audit Professional	7	n/a
7b	Mandatory Awards and Credits Awarded (where applicable)		
	Certified Internal Auditor (CIA) Chartered Internal Auditor (CMIIA)		
7c	University Awards and Credits Awarded (where applicable)		
	MSc Internal Audit Management and Consultancy	7	180
7d	University Exit Awards		
	PG Certificate in Internal Audit	7	60
	PG Diploma in Internal Audit	7	120

8	Variation from the University Regulations		
	<ol style="list-style-type: none"> 1. Compensation of marginally failed modules is not permitted in relation to the PG Dip and Master's stage of the course; 2. Condonement of failed modules at the PG Dip and Master's stage is not permitted; 3. In order to pass the modules 'Organisational Strategy' and 'Leadership in Internal Audit' which consist of four elements of assessment, students must achieve: <ol style="list-style-type: none"> a. an average of at least 50% across the three written assignments; b. an exam mark of at least 50% c. a final mark of at least 50% 4. Apprenticeships adhere to University academic regulations for University awards offered within apprenticeship training. Where Educations and Skills Funding Agency (ESFA) regulations specify an alternative requirement for apprenticeship training management, this takes precedence. This is a requirement of the University registration with the ESFA as an apprenticeship training provider and receipt by the University of individual apprenticeship funding. 		

9 Delivery Patterns			
Mode(s) of Study	Location(s) of Study	Duration of Study	Code(s)
Apprenticeship	City Centre	3 years, plus 6 months end point assessment	PT1670
Apprenticeship – CIA1 completed, exemption from Foundations of Internal Auditing module	City Centre	2 years and 8 months, plus 6 months end point assessment	PT1672
Apprenticeship – CIA qualification successfully completed, exemption from first five modules	City Centre	16 months, plus 6 months end point assessment	PT1674

10 Entry Requirements	
Home:	<p>One of the following:</p> <ul style="list-style-type: none"> • First Degree (Bachelors) • Indicative 3 years-experience in an internal audit role, assessed through the Recognition of Prior Learning Scheme (RPL) • Level 4 Apprenticeship or 24 months experience in an internal audit role assessed through the RPL. <p>And acceptance onto the CIA qualification by The Institute of Internal Auditors Inc.</p> <p>Applicants must have GCSE at Grade 4 (previously a Grade C) or above in English Language and Mathematics. Please check the transferable skills document from Apprenticeship standards English and maths list – Oct 2022 to see if your qualifications meet the requirements for a Higher Apprenticeship.</p> <p>Apprentices may be exempted from certain modules if they hold existing qualifications as follows:</p> <p>Successful completion of CIA1 examination with the IIA = exemption from the first module</p> <ul style="list-style-type: none"> - Foundations of Internal Auditing <p>CIA qualification = exemption from first 5 modules:</p> <ul style="list-style-type: none"> - Foundations of internal auditing - Organisations and Internal Audit Planning - Internal Audit Engagements - Finance for Internal Auditors - Information Technology and Security for Internal Auditors
EU:	As home plus IELTS of 6.5 overall with 6.0 minimum in all bands
International:	As home plus IELTS of 6.5 overall with 6.0 minimum in all bands

11	Apprenticeship Aims
	<p><i>The course aim is:</i></p> <p style="text-align: center;"><i>To equip those working within the internal audit profession with the conceptual understanding, knowledge and skills to contribute positively to the organisations that they work for.</i></p>

12	Apprenticeship Course Learning Outcomes
	Knowledge and Understanding:
	Our apprentices will be able to:
1	Promote and apply the Institute of Internal Auditor's Code of Ethics
2	Critically evaluate compliance with the International Professional Practices Framework issued by The Institute of Internal Auditors Inc.
3	Apply deep understanding and critical awareness of the current global issues, challenges and practices of internal auditing and propose practical innovative improvements and solutions which contribute to the development of modern internal auditing.
4	Analyse and develop strategic and operational risk based internal audit planning solutions which meet the needs of an organisation.
5	Critically evaluate aspects of an organisation, in particular governance, risk and controls at a local and global level and apply business acumen and insight.
6	Critically analyse and evaluate ethical dilemmas from given business and management scenarios and propose appropriate solutions.
7	Understand how corporate social responsibility and sustainability impacts on stakeholders and business activity locally and globally.
	Skills and other Attributes
	Our apprentices will be able to:
8	Competently perform risk-based internal auditing which meet an organisations' needs.
9	Communicate and express evidence-based ideas and arguments coherently and persuasively in an effective manner relevant to internal auditing
10	Critically analyse academic issues related to internal auditing.

13	Level Learning Outcomes
	Upon completion of Postgraduate Certificate in Internal Auditing, apprentices will be able to:
	<ul style="list-style-type: none"> • Explain the requirements of the Institute of Internal Auditor's International Professional Practices framework, including the Mission, Vision, Principles and Code of Ethics • Evaluate the performance of a risk-based internal audit engagement • Describe risk based internal audit planning and the importance of organisation context
	Upon completion of Postgraduate Diploma in Internal Auditing, apprentices will be able to:
	<ul style="list-style-type: none"> • Meet the learning outcomes for the Postgraduate Certificate noted above • Analyse business processes, in particular finance, IT, IS, Strategic development and management, Leadership, Organisation Culture, Corporate Social Responsibility and Sustainability • Design approaches/strategies to support achievement of organisation objectives, address ethical concerns, and support cultural change to improve productivity.

	<ul style="list-style-type: none"> Formulate approaches to management and leadership, in particular within the internal audit function.
	Upon completion MSc Internal Audit Management and Consultancy, apprentices will be able to meet all course learning outcomes identified earlier.

14	Apprenticeship Learning, Teaching and Assessment Strategy (including off the job training)
	<p>Learning & Teaching</p> <p>The learning and teaching methods are designed to encourage and support independent learning. Apprentices are provided with a guided pathway through the learning resources on our Virtual Learning Environment 'Moodle'. These resources include (but are not limited to):</p> <ul style="list-style-type: none"> - Presentations - Quizzes, with feedback - External professional published articles, journals, standards - Practical exercises to apply knowledge <p>Wherever possible real life case studies will be used to illustrate the learning. Apprentices are actively encouraged to share their working experiences in the direct teaching sessions. This enriches the learning experience and enables the apprentice to understand how the university teaching sits alongside their day to day role.</p> <p>The delivery pattern for all but the final module, is consistent. Each module begins with a 2 day Intensive Study Period (ISP) at the university, followed by 9 weekly on-line live sessions on a regular day of the week for 3 hours. The module then ends with a 1 day ISP for exam preparation. For the final module the pattern is slightly different as it is a double size module. So an initial ISP of 2 days, followed by weekly sessions of 2 hours, dropping to fortnightly plus support from a mentor on a 1-1 basis.</p> <p>This approach will help the apprentices to meet and network, thereby creating greater opportunities for peer support. The initial ISP will predominantly be in the form of workshops of group activities allowing apprentices to explore and apply their experiences and understanding they have gained from prior reading provided on Moodle. Formative feedback by the lecture team will be provided through these activities which can be used to help with the assessment.</p> <p>All apprentices have access to Moodle throughout their study and this includes a discussion forum where they can interact with each other and with the tutors on a group basis. Individual and group tutorials are also available by appointment to suit the apprentice's needs.</p> <p>Apprentices are required to submit a learners journal each week where they reflect on what they have learnt in the work place in relation to a specific knowledge skill or behaviour for the module. These are reviewed by the module leader and advice / support is provided where necessary. For the length of the course, Apprentices are also provided with the CIA Learning On-line System, which they are also expected to work through to support their study and in particular the sitting of the IIA's CIA exams.</p> <p>This blended approach to learning supports the 'off the job' requirement through a variety of learning opportunities which are both fixed and flexible in terms of timing and location.</p>

Assessment Strategy

The assessment strategy used for the course mirrors those of the Certified Internal Auditor and Chartered Internal Auditor qualifications. For the first 4 modules you will sit a 2 hour, 100 multiple choice scenario based exam, for the fifth you will sit a 1 hours multiple choice exam, but also complete a piece of coursework based on a fictitious case study. For the next two modules you will prepare 3 written assignments during the module followed by an end of module case study exam.

The last module is a double sized module and the assessment strategy here is designed to help you prepare for the End Point Assessment as required in the apprenticeship standard. This will involve a presentation and Q&A, 4,000 word report and a Viva (professional discussion).

English, Maths and Digital Skills

These are deemed to be essential skills to support the apprenticeship and are embedded into the modules and learning that you will experience. For example English skills are a key element of communication, and in the third module AMC7052 – Internal Audit Engagements, what constitutes high quality communication is part of the curriculum. There are also two modules where the curriculum in its entirety supports these: AMC7053 Finance for Internal Auditors (maths), and AMC7054 Information Technology and Security for Internal Auditors.

As part of the assessment strategy we also use different methods of assessment to support these skills. All assessments are completed online using a virtual learning environment – supporting digital skills, all assessments require a good understanding of English and use of grammar in understanding the requirements and/or question being asked, assessments include coursework in varying formats, such as flowcharts, presentations, reports, and the use of financial information in both multiple choice exams and case study assessments.

British Values, Prevent and Safeguarding

These are three further areas that are a foundation element of an apprenticeship and are again embedded into the curriculum. The Induction for the course explains what these are and also how they are incorporated into the University's values and processes to ensure that as a Higher Education institution we meet these standards and expectations.

As part of your learning these concepts are also included. For example you will be discussing ethics and ethical decisions of senior leaders (British Values) in the AMC7055 Organisation Strategy Module, learning about how to manage a team and their wellbeing (Safeguarding), and in AMC7050 Foundations of Internal Auditing and AMC7053 Finance for Internal Auditors (Prevent), discussing fraud and controls around this.

Personal Development

All apprentices benefit from the University's Careers + service which enables access to a wide range of support and guidance in order to encourage learners to aspire and succeed in their career ambitions as an internal audit professional and beyond.

15 Course Requirements

15a

Level 7:

In order to complete this course a student must successfully complete all the following CORE modules (totalling 180 credits):

Module Code	Module Name	Credit Value
AMC7050	Foundations of Internal Auditing	20
AMC7051	Organisations and Internal Audit Planning	20
AMC7052	Internal Audit Engagements	20
AMC7053	Finance for Internal Auditors	20
AMC7054	Information Technology and Security for Internal Auditors	20
AMC7055	Organisational Strategy	20
AMC7056	Leadership in Internal Audit	20
AMC7048	Internal Audit Consultancy Research	40

There are no optional modules.

Progression to Gateway

Once you have completed the course with the University you will then move through Gateway. This is a checkpoint in the apprenticeship where you will need to meet the following criteria:

- Hold a level 2 qualification in both maths and English (this is an entry requirement for the University course so is already met)
- Completed and hold the Certified Internal Auditor Qualification
- Completed the MSc, which includes the first two modules of the Chartered Internal Auditor qualification

At this point you will then discuss the timing of your End Point Assessment and provide the documentation required to sit this with the End Point Assessment Organisation.

End Point Assessment Requirement

The End Point Assessment (EPA) is published on the IfATE website: [Microsoft Word - L7 Internal Audit Professional Assessment Plan 20230728 PUBLICATION \(instituteforapprenticeships.org\)](https://www.instituteforapprenticeships.org/publications/microsoft-word-l7-internal-audit-professional-assessment-plan-20230728-publication)

In essence this has two assessments:

1. A 30 minute (+/1 10%) presentation of the apprentices role in the performance of an internal audit engagement, followed by a 30 minute questions and answers.
2. A 1 hour professional discussion of the apprentice’s internal audit research project, supported by the submission of a 4,000 word (+/- 10%) report.

As noted above the final module of the apprenticeship course is the preparation required for the end point assessment.

The end point assessment is also the final module of the CMIIA qualification.

15b Structure Diagram		
Period	Module	Module Content
Year One	Semester One – Foundations of Internal Auditing	<ul style="list-style-type: none"> • Foundations of Internal Auditing • Independence and Objectivity • Professional Due Diligence • Quality Assurance & Improvement Programme • Fraud Risks
	Semester Two - Organisations & Internal Audit Planning	<ul style="list-style-type: none"> • Governance, Risk Management & Control • Business Acumen • Managing the internal audit activity
	CIA (Part One) material now covered and apprentice is able to sit CIA1 exam	
	Semester Three – Internal Audit Engagements	<ul style="list-style-type: none"> • Planning an internal audit engagement • Performing the Engagement • Communicating engagement results and monitoring progress
CIA (Part Two) material now covered and apprentice is able to sit CIA2 exam		
PG Certificate in Internal Audit		
Year Two	Semester One – Finance for Internal Auditors	<ul style="list-style-type: none"> • Finance • Financial Accounting • Management Accounting
	Semester Two – Information Technology and Security for Internal Auditors	<ul style="list-style-type: none"> • Information Security • Information Technology • Data Analytics • Audit Software
	CIA (Part Three) material now covered and apprentice is able to sit CIA3 exam	
	Semester Three - Organisational Strategy	<ul style="list-style-type: none"> • Leadership Principles • Corporate Strategy • Commercial Acuity • Organisational Culture • Corporate Social Responsibility & Sustainability
CMIIA 1 now achieved through BCU's agreement with Chartered IIA UK & Ireland		
PG Diploma in Internal Audit Management		
Year Three	Semester One – Leadership in Internal Audit	<ul style="list-style-type: none"> • Internal Audit Planning • Influence • Quality Assurance & Improvement Program • Assurance and Insight • Talent Management
	CMIIA 2 now achieved through BCU's agreement with Chartered IIA UK & Ireland	
	Semester Two and Three – Internal Audit Consultancy Research Project	<ul style="list-style-type: none"> • Internal Audit Engagement Lifecycle • Internal Audit Research Project <ul style="list-style-type: none"> ○ Generating and idea ○ Planning the research ○ Critical analysis of existing literature ○ Conducting primary research ○ Analysing results ○ Formulating recommendations
MSc Internal Audit Management & Consultancy Gateway Reached		
Year Four	End Point Assessment (CMIIA3) completed with Chartered IIA – UK & Ireland	

16	Overall Student Workload and Balance of Assessment
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Overall student *workload* consists of class contact hours, independent learning and assessment activity, with each credit taken equating to a total study time of around 10 hours. The following information gives an indication of how much time students will need to allocate to different activities.

- *Scheduled Learning* includes lectures, practical classes and workshops, contact time specified in timetable
- *Directed Learning* includes placements, work-based learning, external visits, on-line activity, Graduate+, peer learning
- *Private Study* includes preparation for exams and assessments

The approximate percentage of the course assessed by coursework, exam and in-person is shown below.

Workload

21% time spent in timetabled teaching and learning activity

Activity	Number of Hours
Scheduled Learning	371
Directed Learning	579
Private Study	850
Total Hours	1,800

Balance of Assessment

Assessment Mode	Percentage
Coursework	11%
Exam	67%
In-Person	22%