

Course Specification

Course Summary Information		
1	Course Title	Internal Audit Professional (ST0610) Apprenticeship (IAPA)
2	Course Codes	PT1670 – IAPA Full Course PT01672 – IAPA (CIA1 exempt) PT1674 – IAPA (Full CIA Exempt Route)
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>
--	---

7	Apprenticeship Course Awards		
7a	Apprenticeship Final Award (awarded by End Point Assessment Organisation)	Level	Credits Awarded
	Internal Audit Professional Certified Internal Auditor (CIA) (Mandatory qualification) Chartered Internal Auditor (CMIIA) (Assessments 1 and 2 are Mandatory qualifications)	7	n/a
7b	University Awards and Credits Awarded (where applicable)		
	MSc Internal Audit Management and Consultancy	7	180
7c	University Exit Awards		
	PG Certificate in Internal Audit	7	60
	PG Diploma in Internal Audit	7	120

8	Derogation 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 'Ethical Leadership for the CAE' 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 for Organisational Strategy. b. an final assessment mark of at least 50% for each module c. a final mark of at least 50% for each module 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	PT1670
Apprenticeship – CIA1 completed, exemption from Foundations of Internal Auditing module	City Centre	3 years	PT1672
Apprenticeship – CIA qualification successfully completed, exemption from first five modules	City Centre	16 months	PT1674

10	Entry Requirements	
	Home:	One of the following: <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 AND 24 months experience in an internal audit role assessed through the RPL. <p>And acceptance onto the CIA / CMIIA professional qualification by the IIA Inc. / Chartered IIA.</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 Foundations of Internal Auditing 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	Course Aims
	<p><i>The course aim is:</i></p> <p><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	Course Learning Outcomes
Knowledge and Understanding	
Our students will be able to:	
1	Promote and apply the Institute of Internal Auditor's Code of International Professional Practices Framework and the Standards.
2	Critically evaluate compliance and associated quality against 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 students 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, students 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 Practice
	<ul style="list-style-type: none"> Evaluate the performance of a risk-based internal audit engagement
	<ul style="list-style-type: none"> Describe risk based internal audit planning and the importance of organisation context
Upon completion of Postgraduate Diploma in Internal Auditing, students will be able to:	
	<ul style="list-style-type: none"> Meet the learning outcomes for the Postgraduate Certificate noted above
	<ul style="list-style-type: none"> Analyse business processes, in particular finance, IT, IS, Strategic development and management, Leadership, Organisation Culture, Corporate Social Responsibility and Sustainability
	<ul style="list-style-type: none"> 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, students will be able to meet all course learning outcomes identified earlier.	

14	Course Learning, Teaching and Assessment Strategy
	<p>Learning & Teaching</p> <p>The learning and teaching methods are designed to encourage and support independent learning.</p> <p>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.</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 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, 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 be in the form of lectures, 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>As the apprenticeship is considered an extension of the workplace, Apprentices are required to submit off-the-job logs each month where they reflect on what they have learnt in the workplace 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.</p> <p>For the length of the course, Apprentices are also provided with On-line System access, 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> <p>Assessment Strategy</p> <ul style="list-style-type: none"> • The assessment strategy used for the course mirrors those of the Certified Internal Auditor and Chartered Internal Auditor qualifications. • For the first 5 modules you will submit a coursework element that will range between 10 – 30% of the overall module mark alongside a 2-hour, 100 multiple choice scenario-based question assessment • For the 6th module you will prepare 3 written assignments during the module followed by an end of module case study time constrained assessment of 3 hours.

	<p>For the 7th module the assessment is conducted over a 24 hours period</p> <ul style="list-style-type: none"> 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, 4,000-word report and a Viva (panel interview).
--	--

15	Course Requirements																											
15a	<p>Level 7:</p> <p><i>In order to complete this course a student must successfully complete all the following CORE modules (totalling 180 credits).</i></p> <table><tr><th>Module Code</th><th>Module Name</th><th>Credit Value</th></tr><tr><td>AMC7050</td><td>Foundations of Internal Auditing</td><td>20</td></tr><tr><td>AMC7060</td><td>GRC and Organisational Governance</td><td>20</td></tr><tr><td>AMC7052</td><td>Internal Audit Engagements</td><td>20</td></tr><tr><td>AMC7057</td><td>Business Processes, Risks and Controls</td><td>20</td></tr><tr><td>AMC7058</td><td>Leading the Internal Audit Function</td><td>20</td></tr><tr><td>AMC7055</td><td>Organisational Strategy</td><td>20</td></tr><tr><td>AMC7059</td><td>Ethical Leadership for the CAE</td><td>20</td></tr><tr><td>AMC7048</td><td>Internal Audit Consultancy Research</td><td>40</td></tr></table> <p>There are no optional modules.</p>	Module Code	Module Name	Credit Value	AMC7050	Foundations of Internal Auditing	20	AMC7060	GRC and Organisational Governance	20	AMC7052	Internal Audit Engagements	20	AMC7057	Business Processes, Risks and Controls	20	AMC7058	Leading the Internal Audit Function	20	AMC7055	Organisational Strategy	20	AMC7059	Ethical Leadership for the CAE	20	AMC7048	Internal Audit Consultancy Research	40
Module Code	Module Name	Credit Value																										
AMC7050	Foundations of Internal Auditing	20																										
AMC7060	GRC and Organisational Governance	20																										
AMC7052	Internal Audit Engagements	20																										
AMC7057	Business Processes, Risks and Controls	20																										
AMC7058	Leading the Internal Audit Function	20																										
AMC7055	Organisational Strategy	20																										
AMC7059	Ethical Leadership for the CAE	20																										
AMC7048	Internal Audit Consultancy Research	40																										

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• Fraud Risks
	Semester Two - GRC and Organisational Governance	<ul style="list-style-type: none">• Governance,• Risk Management and Controls• Business Acumen
	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
PG Certificate in Internal Audit		
Year Two	Semester One – Business Processes, Risks and Controls	<ul style="list-style-type: none">• Plan the engagement to assess key risks and controls across key business processes

		<ul style="list-style-type: none">• Complete a detailed risk assessment and apply analytical review techniques• Evaluate technology options that internal auditors may use to develop and support engagement findings and conclusions•
	CIA (Part Two) material now covered, and apprentice is able to sit CIA2 exam	
	Semester Two – Leading the Internal Audit Function	<ul style="list-style-type: none">• Internal Audit Planning• Talent Management• Assurance and Insight• Influence• Quality Assurance & Improvement Program
	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 - Ethical Leadership for the CAE	<ul style="list-style-type: none">• Ethical values• Leadership skills development• Quality Assurance• Insights vs foresights• Influencing skills development• Topical ethical considerations
	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 completed		
End Point Assessment (CMIIA3) completed with Chartered IIA – UK & Ireland		

* Subject to agreement with the Chartered IIA.

* *Subject to formal agreement with the Chartered IIA.*

16 Overall Student Workload and Balance of Assessment

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. While actual contact hours may depend on the optional modules selected, the following information gives an indication of how much time students will need to allocate to different activities at each level of the course.

- *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

The *balance of assessment* by mode of assessment (e.g. coursework, exam and in-person) depends to some extent on the optional modules chosen by students. 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	16%
Exam	62%
In-Person	22%