



Internal Audit  
**FOUNDATION**

# Global Model Internal Audit Curriculum



Internal Audit  
**Academic Alliance**

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## Preface

The Global Model Internal Audit Curriculum (the Curriculum) of The Institute of Internal Auditors, (The IIA's) Internal Audit Foundation (Foundation) is intended to serve as a framework for colleges and universities seeking to develop or expand internal auditing coursework at their institutions. The Curriculum provides a comprehensive yet flexible series of courses, including detailed course descriptions, sample learning objectives, and recommended course content outlines. It assists in determining course expectations for those considering application to the Internal Audit Academic Alliance.



The Foundation recognizes that colleges and universities vary in their commitment to internal audit education, often based on the resources available to them. This commitment may range from offering minimal exposure to internal auditing as a profession to providing structured programs such as a minor, major, or full degree in the field. To support this range, the Curriculum is designed to assist institutions at any point along the academic continuum. Internal auditing programs should be tailored to the unique needs and regional context of each institution. However, any courses developed beyond those outlined in this document must still align with The IIA's International Professional Practices Framework® (IPPF®) and reflect established best practices in the profession.

The Curriculum, initially developed by The IIA's former Academic Relations Committee (ARC), was later revised by the Foundation's academic relations team in collaboration with a global task force of internal audit educators from universities within the Foundation's Internal Audit Academic Alliance. These educators represented a wide range of perspectives, academic institutions, and internal audit programs. The Curriculum was updated to incorporate the latest advancements in internal auditing, ensuring that students are well-prepared for the future of the profession. The global task force utilized findings from the Foundation's Internal Audit: Vision 2035 – Creating Our Future Together study, along with the IPPF®, The Internal Auditing Competency Framework™, and the 2025 Certified Internal Auditor® (CIA®) syllabus.

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## Recommended Curriculum



Course Title <sup>1</sup>	Page Number(s)	Core/ Supplemental	Recommended Prerequisite
<u>Principles of Internal Auditing</u>	5-6	Core	None
<u>Ethics and Organizational Governance</u>	7	Core	None
<u>Fraud and Forensics</u>	8-9	Core	None
<u>Information Technology (IT) Auditing</u>	10-11	Core	None
<u>Business Communication</u>	12-14	Core	None
<u>Data Analytics</u>	15-16	Core	None
<u>Experiential Learning: Internships, Case Studies, and Special Projects</u>	17	Core	Principles of Internal Auditing
<u>Developing and Governing the Internal Audit Function</u> <sup>2</sup>	18-19	Supplemental	Principles of Internal Auditing
<u>Internal Audit Topics</u> <sup>2</sup>	20	Supplemental	Principles of Internal Auditing
<u>Advanced Internal Auditing</u> <sup>2</sup>	21-22	Supplemental	Principles of Internal Auditing
<u>Advanced Organizational Governance and Risk Management</u> <sup>2</sup>	23-25	Supplemental	Ethics and Organizational Governance
<u>Advanced Organizational Governance</u> <sup>2</sup>	26	Supplemental	Ethics and Organizational Governance
<u>Advanced Risk Management</u> <sup>2</sup>	27-28	Supplemental	Ethics and Organizational Governance
<u>Advanced IT Systems and Auditing</u> <sup>2</sup>	29-30	Supplemental	IT Auditing

<sup>1</sup> For the purposes of the IIA 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.

<sup>2</sup> It is recommended that students enrolling in supplemental courses have completed the core class most relevant to the topics discussed in the advanced course.

*The courses listed above could be structured to assist in preparing students for the Internal Audit Practitioner™ (IAP™) designation (Part 1 of the CIA® exam).*