

# **Internal Audit Professional (IAProf) Apprenticeship Standard Level 7 End-Point Assessment Plan**

## Internal Audit Professional (IAProf) Apprenticeship Standard (Level 7) – End-Point Assessment Plan 1. Introduction and Overview

The Internal Audit Professional (IAProf) apprenticeship is designed to develop the professional standard required of people working in Internal Audit roles in organisations across the private, public and third sectors. The standard and end-point assessment plan has been developed by the Internal Audit Trailblazer Group made up employer's representative of the sector. The Trailblazer received backing and support from the Chartered Institute of Internal Auditors (CIIA), with additional support coming from other stakeholders such as Training Providers and Universities. This document sets out the requirements for end-point assessment (EPA) for this apprenticeship standard. It will be of interest to apprentices and their employers, training providers and end-point assessment organisations.

Apprentices will typically spend around 39 months on-programme, prior to the EPA, working towards the apprenticeship standard, with a minimum of 20% off-the-job training. Performance in the EPA will determine the apprenticeship grade of fail, pass, merit or distinction.

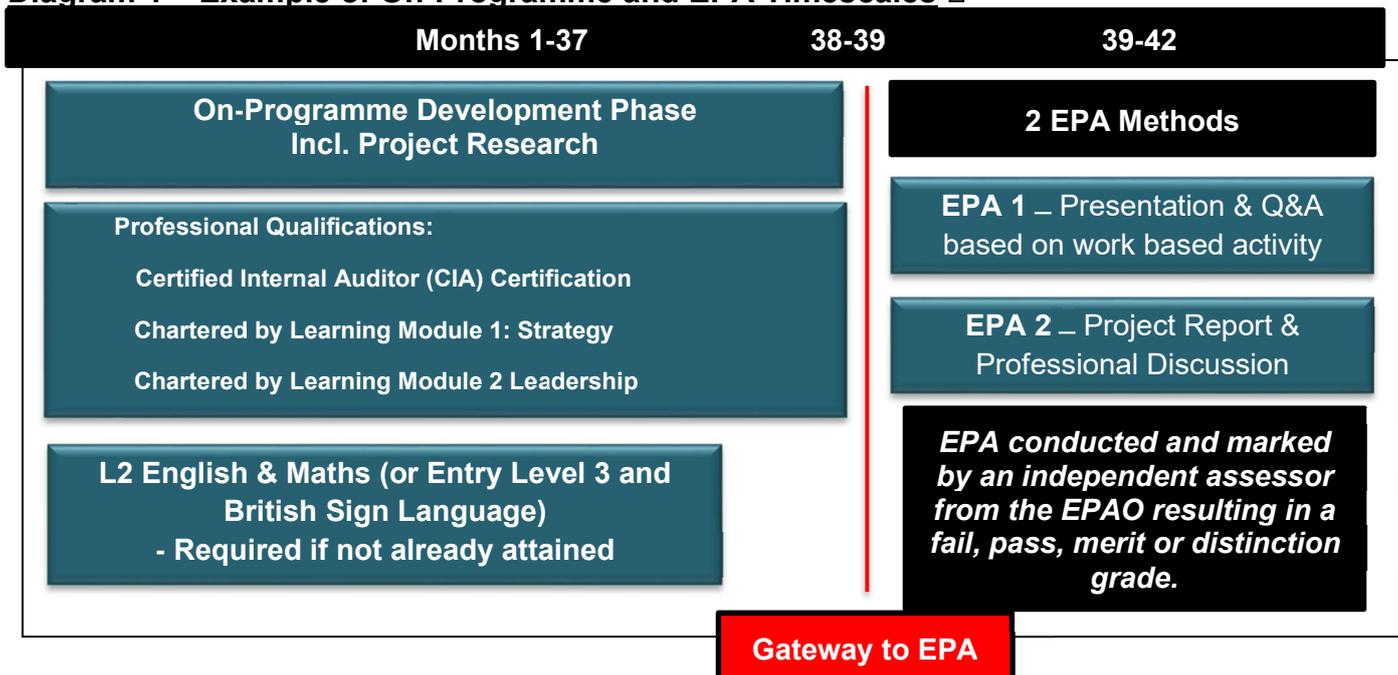
The EPA should only start once the employer is satisfied that the requirements for EPA have been met and can be evidenced to an EPA organisation, and that the apprentice is consistently working at or above the level set out in the standard. All assessment methods must be successfully completed within a 3-month period, after the EPA gateway.

EPA must be conducted by an organisation approved to offer services against this standard, as selected by the employer, from the Education & Skills Funding Agency's Register of End-Point Assessment Organisations (RoEPAO).

The EPA consists of **two** distinct assessment methods:

- Presentation and Q&A based on Work Based Activity □
- Project report and professional discussion

**Diagram 1 – Example of On-Programme and EPA Timescales □**



## 2. End Point Assessment Gateway

The following requirements should be met prior to progressing to EPA:

- The EPA should only start once the employer is satisfied that all requirements for EPA have been met and can be evidenced to an End-Point Assessment Organisation (EPAO); and that the apprentice is consistently working at or above the level set out in the standard. Employers may wish to take advice from their apprentice's training provider.
- Confirmation that Project research is completed.
- Apprentices without English and mathematics at level two must achieve level two prior to taking their EPA. For those with an education, health and care plan or a legacy statement the apprenticeships English and maths minimum requirement is Entry Level three, and British Sign Language qualifications are an alternative to English qualifications for those whom this is their primary language.
- Successfully sit and pass mandatory professional qualifications as defined in the standard:
  - Certified Internal Auditor (CIA) Certification
  - Chartered by Learning Module 1: Strategy
  - Chartered by Learning Module 2 Leadership

The EPAO should be notified of the apprentice entering the EPA at this stage (within 2 weeks of passing gateway) to aid planning and delivery.

Although not mandatory for this apprenticeship, as it is not direct tested during the EPA, it's recommended that the apprentice maintains a Learning Journal during their apprenticeship, this will help prepare for the EPA, in particular acting as a record of suitable audits conducted from which one can be selected to base the EPA Presentation and Q&A on.

### 3. End Point Assessment – Methods, Timescales and Location

#### 3.1 End-Point Assessment Methods

The apprentice will be assessed against the apprenticeship standard using **two** complementary end-point assessment (EPA) methods. The assessment is synoptic, i.e. takes a view of the overall performance of the apprentice in their job and will take up to three months to complete following the gateway.

1. **Assessment Method 1: Presentation and Q&A based on Work based activity**– this assessment consists of two components both based on a suitable work-based activity undertaken by the apprentice during the on-programme phase (specifically where they have led an audit, which follows the full audit lifecycle: Planning and scoping, Fieldwork and Reporting). The apprentice produces a 30-minute (+/-10%) presentation based on this activity (maximum 10 minutes for each component of the audit lifecycle) followed by a Q&A lasting 30 minutes (+/-10%).
2. **Assessment Method 2: Project report and professional discussion** - report to be 4000 words long (+/-10%) followed by professional discussion based on the project report lasting 60 minutes (+/-10%).

The apprentice can develop the Presentation based on the Work based activity, and work on and complete the Project report concurrently during the EPA period. The delivery of the presentation and the Q&A, and the professional discussion based on the Project Report should ideally take place on the same day, with the Presentation/Q&A undertaken first, and the professional discussion concluding the EPA process.

Both the Presentation/Q&A and professional discussion will take place either face to face (at the apprentice's place of work or venue operated/approved by the EPAO) or using video technology (e.g. video-conferencing). The apprentice and employer will be informed of their grades for each method and overall, on completion of their EPA. See section 4.3 for criteria for re-sits/re-takes.

#### 3.2 Presentation and Q&A based on Work based activity (leading an audit assignment)

##### 3.2.1 Work Based activity component - undertaken on-programme.

The work-based activity component is a substantive piece of work, which was completed prior to the gateway, towards the end of their on-programme activities. The apprentice should select an activity undertaken during their apprenticeship (on-programme) which required them to demonstrate their role in an Internal Audit - through leading an internal audit from Planning and Scoping, through Fieldwork to Reporting (following the full audit lifecycle), and should demonstrate the aspects of the standard mapped to this method in annex A. (To note, given the substantive breadth and depth of a typical Internal Audit, the work-based activity component has been deliberately positioned as a pre-gateway rather than post-gateway requirement to ensure all apprentices have sufficient opportunity to evidence their competency. The three-month window for end-point assessment (post-gateway) would not allow sufficient time to do this, which is why the activity must instead be completed by gateway.

The work-based activity should:

- Be based on the organisational annual audit plan which covers leading the planning and scoping of the audit, identifying the appropriate organisational key risks, defining scope of the audit, leading Fieldwork during the audit, Reporting the findings of the audit both internally and externally, verbally and in writing.

- Have strategic focus e.g., it shows how, what they are proposing and planning will assess key organisational risks.
- Focus on a challenge that is sizeable, auditing a key risk, process or product line.

As the work-based activity should be based on something with significant scale and scope as exemplified above, the apprentice is not required to have implemented the audit findings or recommendations (as this is the role of the organisation). Instead, the audit findings/recommendations made in the apprentice's presentation should focus on their personal reflection and learning throughout leading the process, and the identification of how to make recommendations into the business/stakeholders. The apprentice can bring together components across audit work, where they have been leading the audit, to give them the opportunity to showcase the breadth and depth of their role.

The apprentice **MUST** send the Independent Assessor, ahead of the presentation and Q&A component, a 500-word (maximum) summary write up of the role they played in leading the audit work that formed their work-based activity. This should be sent to the EPAO within 2 weeks of the gateway. A template will be provided by the EPAO for the apprentice to complete. Neither the work-based activity itself or the summary write-up are marked as part of the EPA, the apprentice is marked and graded on their performance in the presentation and Q&A.

### **3.2.2 Presentation and Q&A component – undertaken during the EPA**

EPAOs must schedule the Presentation and Q&A component to take place within the apprentice's three-month EPA period, giving an apprentice a minimum of four weeks' notice of the time, date and venue. Both components will be assessed by the EPAO using the grading criteria for this assessment method.

The presentation and questioning components must take place on a one-to-one basis between an Independent Assessor and apprentice; this may be delivered using technology such as videoconferencing. The presentation and questioning must take place concurrently. Prior to the presentation and Q&A the Independent Assessor must have reviewed the apprentice's submitted summary write-up and prepare questions for the Q&A. The opening part of the presentation should focus on providing the Independent Assessor with a summary of the work the apprentice has been involved with and the pieces of work being referenced in the presentation. These questions can and should be built on and modified to take account of the presentation evidence. The EPAO should provide guidance for the Independent Assessors a sample question bank for this exercise. The EPAO must develop question test bank of sufficient size to prevent predictability and review them regularly to ensure they, and the questions they contain, are fit for purpose.

The focus of the 30-minute (+/-10%) presentation is for the apprentice to effectively demonstrate the role they played in leading the work-based activity(ies) through the entire audit lifecycle.

The presentation should focus on:

- Understanding what good corporate governance and risk management looks like and how these fit with practices within their organisation and/or wider industry practices as appropriate.
- Understanding the risk and control implications of the organisation/industry
- Demonstrating the outputs of each aspect of the 3 aspects of the audit lifecycle (Planning/Scoping, Fieldwork and Reporting).
- Providing evidence of the role they played at each stage of the audit lifecycle, the contribution they made personally and contribution they made through leading and managing others.

The presentation should also:

- Highlight any controls and audit methodologies used in the organisation and rationale for using these.
- Highlight any resource challenges they faced and how they overcame these.
- Highlight any potential areas of risk and how handled these/ designed and implemented contingency plans.
- How engaged all stakeholders in the execution of the work-based activity(ies), how they overcame any stakeholder challenges to deliver the audit report, including how they dealt with any conflict caused by this.
- Describe how they made recommendations, based on the audit findings, to the organisation/stakeholders.
- Demonstrate how they have acted with integrity and followed the Code of Ethics at all times during the audit.
- Describe how they communicated clearly and succinctly both verbally and in writing throughout the audit.
- Describe the techniques they used to deliver aspects of the audit during the work-based activity(ies), including project and change management techniques, and leadership and management style/s as appropriate.

The presentation should aim to evidence the Knowledge, Skills and Behaviours mapped to this method in Annex A.

All of the above must be delivered in accordance with the organisation's data privacy policies and EPA must respect the restrictions that might be placed on the evidence that can be provided by apprentices. Where there is a known challenge about releasing data sensitive organisational information the apprentice can anonymise the data/information to share with the Independent Assessor/EPAO.

It is left to the apprentice to select the most appropriate delivery aides and method/s for their presentation. For example, apprentices can use presentation aides for example. power-point, video clips, flip chart, work products, notes. EPAOs must ensure any reasonable presentational requirements are in place e.g. power-point facilities; apprentices must make any requirement requests at least one week prior to the scheduled date for the presentation.

The Independent Assessor will not only assess the content of the presentation but also the delivery of this – looking at their delivery style, clarity and communication skills (as required in the standard).

The presentation will be followed by a 30-minute (+/-10%) Q&A session with the Independent Assessor, this will allow the Independent Assessor to further discuss and test components of their presentation, and the work-based activity(ies) it is based on. The Independent Assessor will ask the apprentice 8-12 open questions; follow up questions are allowed to seek clarification.

Questions must seek to assess knowledge, skills and behaviours mapped to this assessment method not yet demonstrated in the presentation. The Q&A provides a further opportunity to test and evidence those that were not evidenced/fully evidenced during the presentation, and/or depth of understanding to assess performance against the distinction criteria. Apprentices may refer to their summary report, presentation or presentation aides when answering the questions.

EPAOs must produce sample questions as a guide for Independent Assessors. The presentation and questioning should be video recorded, subject to the apprentice's agreement; where permission is not given it is permissible for another independent assessor to be present to document evidence presented. Independent Assessors must assess the presentation and questioning using the grading criteria in Annex B.

If the apprentice does not pass this method, they are still able to progress onto assessment method two: the project report and professional discussion. They would be able re-sit/re-take this method at a later date in accordance with s4.3 below.

### **3.3 Project report and professional discussion**

#### **3.3.1 Project report**

The Project Report should critically discuss and reflect on an idea/concept/approach that the apprentice has been involved in leading the planning and execution of, within their organisation.

This should then be reviewed by the Independent Assessor and the professional discussion component must take place within the final month of the apprentice's three-month EPA period, giving an apprentice a minimum of four weeks' notice of the time, date and venue.

Examples of project topics could be:

- How to audit culture in your organisation/industry.
- How to audit corporate governance in your organisation/industry.
- How a new audit process was implemented in their organisation/industry.
- How Data analytics/automated auditing is being implemented in their organisation/industry.
- How is audit engagement measured in their organisation/industry.
- How they implemented new internal audit training.
- How they implemented an audit across a change management programme.

This is not an exhaustive list, and when deciding the project topic, the apprentice should be able to demonstrate the KSBs mapped to this method in Annex A and should specifically allow them to demonstrate:

- A project that focuses on allowing the apprentice to demonstrate thought leadership, requires a component of research across their organisation/their respective industry.
- Commercial awareness (key topics/trends/emerging risks in relevant industry).

- Future thinking (how does organisation know key risks as evidenced in audit plan, future of internal audit in their industry).
- Leadership and management skills (ethics and integrity, professional judgement, leading audit) of their role in leading audits within their organisation/sector.

The apprentice should also demonstrate in their project report how they:

- Identified a need for a new idea/concept/approach which would add value/continuous improvement to the organisation.
- Demonstrated how this need links to the Audit Plan.
- Validated this need by seeking feedback from key stakeholders.
- Used this feedback to support and justify the business case for this idea/concept/approach.
- Reviewed the challenges/risks presented by the internal and external environment.
- Conducted relevant background research e.g. business requirements/implications, industry developments, any regulatory requirements.
- Researched and developed options for potential solutions, giving critically reasoned explanations as to their inclusion or rejection. e.g. assess the pros and cons of using a specific thought process/model/concept.
- Considered all resources that would be needed to implement the ideas/concepts/approaches, including system needs, people skills, time, and money.
- Influenced and motivated others to buy into their idea/concept/approach; how they overcame any challenges.
- Managed and lead the project; empowering others to achieve success as a result of this new idea/concept/approach.
- Used Data Analytics to support decision making process throughout, helping them and their stakeholders to see things from different angles.
- Evaluated the execution – any business improvements as a result of the implementation, evaluated project for lessons learnt and things to improve upon for next time.

The research for the project should be completed during the on-programme period. The apprentice will then complete the write up of their project report which will be marked and assessed by the EPAO, which should showcase their research findings and resulting recommendations during the EPA period, along with undertaking the Professional Discussion.

The Apprentice will be required to complete the project report for submission to the EPAO within one month of the starting the EPA. The final project should take the form of a formal business report of 4000 words (+/- 10%), not including any annexes, tables, and charts.

All of the above must be delivered in accordance with the organisations data privacy policies and EPAO must respect the restrictions that might be placed on the evidence that can be provided by apprentices. Where there is a known challenge about releasing data sensitive organisational information the apprentice can anonymise the data to share with the EPAO.

The EPAO will provide appropriate guidance/criteria and templates to support selection of a project topic and production of the project report. The project findings should be discussed and agreed at EPA gateway by the apprentice supported by their line manager.

The project report will be sent by the employer to the EPAO to be marked remotely by the EPA's Independent Assessor. This should be at least four weeks in advance of the professional discussion to allow the Independent Assessor sufficient time to mark the project report component and prepare for the professional discussion.

### **3.3.2 Professional discussion-based Project Report**

The professional discussion will conclude this assessment method – and will be formally assessed against the grading criteria for this assessment method alongside the previously marked Project report the discussion is based on. Over the course of 60 minutes (+/-10%) the Independent Assessor will assess the apprentice's knowledge, skills and behaviours (KSBs) mapped to this method in Annex A, this will be based on the apprentice's project report. The Independent Assessor must prepare and ask the apprentice 8-12 open questions; follow up questions are allowed to seek clarification. Questions must seek to assess KSBs mapped to this method enabling the Independent Assessor to further test and investigate work presented in project report, and/or depth of understanding to assess performance against the distinction criteria. The professional discussion should also allow the opportunity to demonstrate/evidence KSBs not yet evidenced/fully evidenced in the Project Report. Apprentices may refer to their project report, when answering the questions.

The Professional discussion will also have a focus on testing the behaviours in the standard, as mapped to this assessment method in Annex A, providing the apprentice with an opportunity to evidence these.

The professional discussion should be video recorded, subject to the apprentice's agreement; where permission is not given it is permissible for another Independent Assessor to be present to document evidence presented. Independent Assessors must holistically assess the project report and professional discussion using the grading criteria in Annex B.

A structured brief and sample questions will be developed by the EPAOs, and they will provide their Independent Assessors with training and Continuing Professional Education in the art of professional discussions and reaching consistent judgements. EPAOs must develop practical specification banks for the Professional Discussion of sufficient size to prevent predictability and review them regularly (and at least once a year) to ensure they, and the specifications they contain, are fit for purpose - for example to avoid apprentice familiarity with the questions, and to ensure they are up to date e.g. in terms of things such as internal audit practise/legislation/regulation). Questions will be selected by the Independent Assessor to best suit the content of the Project Report.

## **4. End Point Assessment Grading**

### **4.1 Final Grading**

The apprenticeship for Internal Audit Professional has **four** possible **overall grades**: fail, pass, merit and distinction.

However, Independent Assessors must individually grade each assessment method only against the criteria for a fail, pass or distinction, according to the grading criteria set out below and in Annex B. No restrictions on grading apply where apprentices re-sit/re-take an assessment method – see re-sit/re-take section below.

The Independent Assessor will make the judgment on the grade to be awarded to the apprentice, for each **individual** assessment method against the criteria in Annex B for Fail, Pass or Distinction. These individual grades are then combined as described below to reach the **overall** apprenticeship grade of fail, pass, merit or distinction.

In the event of an appeal against the grade awarded, the EPAO will carry out a further review of the evidence to confirm or modify the grade in line with their standard procedures.

An apprenticeship pass represents full competence against the standard i.e. fully competent in the role as described in the standard and Annex A.

The grade of distinction is to recognise apprentices who are outstanding Internal Audit Professionals who consistently demonstrate they have excelled in application of the knowledge, skills and behaviours to the benefit of their organisation, having achieved a distinction grade in **BOTH** of the assessment methods.

In addition, the grade of merit will be awarded to recognise apprentices who achieved a distinction in one assessment method, and a pass grade in the other.

The 2 EPA methods have been assigned equal weighting (50/50). An Independent Assessor must combine the grades of the two assessment methods to determine the EPA grade. The overall grade is based on the following principles:

- **To achieve pass grade** the apprentice must achieve at least a **pass** in each of the **two** end-point assessment components.
- **To achieve merit grade** the apprentice must achieve at least a Distinction in one of the two end point assessment components.
- **To achieve distinction grade** the apprentice must achieve a **distinction in BOTH assessment methods**.

For the avoidance of doubt this equates to the following when calculating the overall apprenticeship grade:

<b>Project report and professional discussion</b>	<b>Presentation and Q&amp;A based on work-based activity</b>	<b>Overall grade</b>
Fail in any part of EPA		Fail
Pass	Pass	Pass
Pass	Distinction	Merit
Distinction	Pass	Merit
Distinction	Distinction	Distinction

Where more than one Independent Assessor is involved, the Independent Assessor responsible for the assessment method completed last will be responsible for calculating the overall grade.

Independent Assessors' decisions must be subject to moderation by the EPAO – see internal quality assurance section below. Decisions must not be confirmed until after moderation.

## 4.2 Grading Criteria (refer to Annex B)

The detailed tables in **Annex B** show the grading criteria used to determine the individual grades for each of the EPA methods. It provides criteria for fail, pass and distinction, which the EPAO should use to develop the marking structure to deliver the Final Grading detailed above.

## 4.3 Re-sits/Re-takes of EPA

Apprentices that fail one or more EPA method will have the opportunity to re-sit/re-take. Resits/re-takes are not to be offered to apprentices wishing to move from pass to distinction. A re-sit does not require further learning, whereas a re-take does. Re-sits/re-takes can take the apprenticeship up to two months over the initial three months allocated for EPA.

Re-sits/Re-takes of the EPA methods is permissible based on the following criteria:

- **Presentation/Q&A based on Work based activity:** If the apprentice fails the Presentation and Q&A based on the Work based activity they are permitted to re-sit/re-take this. This must be re-arranged by the EPAO and held within two months of the original presentation and Q&A. Apprentices are still able progress onto the Professional discussion if they fail the Presentation and Q&A component on that occasion.
- **Project report and Professional Discussion:** If the apprentice fails the Project report and Professional Discussion they will be permitted to improve their project report permitted to resit/re-take this. This may or may not include the resubmission of the report component to the EPAO. This professional discussion must be re-arranged by the EPAO within two months of the original professional discussion.
- All re-sit/re-takes will also be graded fail/pass/distinction (so no limit to grades on re-sit/retakes) and combined with the grades for the other assessment methods to determine the EPA grade. If an apprentice fails, the re-sit/re-take they will be required to re-take the EPA in full after a period of further learning.

In all cases the apprentice's employer will need to agree that a re-sit or re-take is an appropriate course of action. Apprentices should have a supportive action plan to prepare for the re-sit/re-take.

## 5. End Point Assessment Organisations (EPAOs)

### 5.1 EPAOs criteria

Employers must choose an independent EPAO approved to deliver the EPA for this apprenticeship from the Education & Skills Funding Agency's (ESFAs) Register of End Point Assessment Organisations (RoEPAO). The responsibility for developing and delivering the endpoint assessment rests with the independent End-Point Assessment Organisations (EPAOs) that are approved to offer their services to employers for the Internal Audit Professional standard.

The Internal Audit Trailblazer expects apprentices to be assessed in a fair and consistent way without any doubt as to credibility of achievement that must be recognisable across the UK.

EPAOs approved to operate the Internal Audit Professional end-point assessments must as a minimum:

- Develop and provide all required material and resources required for the EPA (i.e. guidance for apprentice, employer and Independent Assessors to prepare for presentation, sample questions for presentation Q&A, guidance for apprentice, employer and Independent Assessors for professional discussion, sample questions for professional discussion, instruction scripts and assessment recording documentation).
- On receipt of 'trigger' from employer and/or training provider, contact the employer and arrange dates, times and locations for the required EPA.
- Ensure all required material is present at the EPA venue.
- Provide appropriate and qualified staff to enable completion of all aspects of the EPA.
- Provide two days of CPE related training to ensure Independent Assessors remain current in their knowledge and experience.
- Confirm result of EPA to apprentice and employer.
- Arrange for certification.
- Maintain robust internal quality assurance procedures and moderation – including those defined in section 7 below.
- Support, as requested, the activities of the nominated external quality assurance body.
- Have experience of development and design of assessments – ideally in Internal Audit.
- Provide evidence of staff background experience in the Internal Audit.
- Provide evidence of working with or have the potential to train and develop a field force of Independent Assessors that meet the requirements specified in Section 5.2 below.
- Provide evidence of IT infrastructure and/or online facilities for the secure collection of learner data for the purpose of registration and the process for applying for end assessment appointments.

## **5.2 Independent Assessors**

EPAOs must appoint Independent Assessors who can demonstrate proven track record of Internal Audit experience of working at least at the same level as the apprenticeship within the Internal Audit profession. They should have breadth of experience that covers the standard and must maintain the currency of their skills, knowledge and behaviours via evidenced continuous professional education (CPE).

They should hold CIIA professional membership or achievement of CIIA qualifications equivalent to or above L7 Certified Internal Auditor (CIA) and Qualification in Internal Audit Leadership (QIAL).

Independent Assessors will be required to attend at least two full days of continuing professional education (CPE) and training each year as a minimum requirement of their role. Independent Assessors must have no connection with the apprentice and the apprentice's employer or training provider. The EPAOs will coordinate the Independent Assessors across the regions and ensure their independence and suitability of the role.

## **6. Professional Body Recognition**

The Chartered IIA is the recognised professional body for internal auditing in the UK and Ireland. The apprentice will apply for membership of the Chartered IIA at the outset of the apprenticeship.

On completion of the apprenticeship and the above professional qualifications, the apprentice will be able to apply for CMIIA designation (Chartered Internal Auditor) and gain voting member status at the Chartered IIA.

## **7. Internal and External Quality Assurance**

### **7.1 Internal Quality Assurance (IQA)**

The responsibility for the robustness and IQA of the EPA process is held by the End-Point Assessment Organisation (EPAO). The EPAO will provide robust validation and quality assurance processes to ensure that all assessments are robust, that they assess fully against the Standard and are undertaken consistently and to the same standard.

The overall IQA responsibilities required of the EPAO are summarised below:

- Ensures there are robust processes in place to deliver assessments to the required standard, and that they are appropriate for the Internal Audit.
- Trains and certifies all Independent Assessors to be able to assess consistently against the Standard and ensure they have the requisite skills and industry experience.
- Applies robust quality assurance and verification processes to the assessments e.g. use of standard formats, moderation and standardisation of scoring, oversight of assessment.
- The sampling processes should be risk based, with significant sampling of EPAs carried out for the first 12 months of an EPAO's delivery (minimum of 50%) to ensure consistency and quality in this initial period. With a reduction of required sampling as delivery establishes, to a set normal rate (20%). This should also apply to new assessors, whose work should be more heavily sampled for the first six months of their work, before being sampled at usual levels following that (as long as no issues have arisen in the first six months).
- Runs the appeal process for any appeals that arise from grading decisions.
- Reports to the employers on any issues that arise.
- Organises at least annual standardisation events between its assessors to ensure a consistent and comparable approach to the end point assessment – these events will include sharing of good practice and providing updates and training on new processes/templates/guidance.
- Develops and maintains a set of assessment tools that are used by all to carry out assessments, detailed.

### **7.2 Assessment tools and materials**

The EPAO will also be responsible for creating and then maintaining the required assessment tools, to ensure continuing robustness (independent, consistent, accurate), working with the employers as appropriate. The assessment methods are designed to produce assessment outcomes that are consistent and reliable, allowing fair and proper comparison between apprentices employed in different types and sizes of organisations. At the core of this will be the set of assessment tools that are used by all assessors and will be a part of the training that assessors receive. The EPAO will be responsible for creating and maintaining the tools, guidance, materials and techniques to be used in the assessments to support the delivery of the EPA defined in this Plan.

These tools should include:

- The full assessment criteria based on the defined learning outcomes.
- The detailed scoring and grading mechanism for each of the assessment methods, and the overall apprenticeship, based on the grading criteria set out in this plan.
- The detailed scoring and grading mechanism for each of the assessment methods, and the overall apprenticeship, based on the grading criteria set out in this plan.
- Template for summary write-up of the Work based activity.
- Clear guidance for conducting the presentation and Q&A. Including a bank of sample questions to cover the skills, knowledge and behaviours of the standard. □ Full criteria and guidance for projects.
- Sample questions as defined above for professional discussion.
- Documentation for recording assessment evidence and decisions.
- Guidance for Independent Assessors on conducting the EPA.
- Guidance for apprentices, their employers and training providers on the EPA.

All assessors will be required to have the skills and experience outlined in section 5.2. They will be trained and approved by the EPAO to ensure that they are capable of using the tools developed for assessment in a fair and consistent manner to make reliable judgments. Immediate and appropriate action will be taken where any quality concerns are identified.

EPAOs should also ensure processes and resources are in place to allow equity of access to the EPA for those with special requirements.

### **7.3 External Quality Assurance (EQA)**

External quality assurance arrangements will ensure that EPA organisations delivering EPA for this apprenticeship operate consistently and in line with this plan.

External Quality Assurance for this apprenticeship standard will be undertaken by the Institute for Apprenticeships (IFA).

## **8. Implementation**

### **8.1 Affordability**

The flexibility and affordability built into this assessment model is critical to its ability to cater for all types and sizes of business. Employers have the opportunity to design a programme with their training provider that meets the requirements of the standard but delivered in way that suits their business' requirements. Employers also have the option to flex the amount of support required from the training provider. This can be discussed and tailored (utilising the training provider's expertise) during contract discussions.

The following factors should ensure the EPA is affordable:

- Employer and/or training provider premises should be used for EPA venues where possible and alternative invigilation arrangements such as on-line invigilation systems may be used.
- Remote assessment is permissible (e.g. video-conferencing to conduct the professional discussion), reducing travel costs
- The written work is based on real work completed for the apprentice's employer, adding value to the employer.
- The written work should be submitted online where possible.

## **8.2 Volumes**

The Internal Audit Professional apprenticeship is expected to attract 50 starts in 2018/19 with a target of 100 starts during 2019/20, further delivery is expected to grow as the apprenticeship embeds, and delivery is established.

## Annex A: Knowledge, Skills and Behaviours mapping to assessment methods

An Internal Audit Professional will work in a wide range of organisations including private, public and third sector and must demonstrate the core knowledge, skills and behaviours detailed below.

The Methods of Assessment Grid shows which of the assessment methods are expected to demonstrate competence in each of the defined areas of the standard.

Title	Method	Key
Presentation and Q&A based on Work based activity	Formal face to face presentation followed by Q&A based on work-based activity (leading an audit)	PQ&A
Project report and Professional Discussion	Written report critiquing knowledge, skills and behaviours of specific theme of work and formal face to face discussion reviewing and probing project report	PR/PD

### Methods of Assessment Grid

Ref	Knowledge area	Knowledge to be assessed	Method of assessment
K1	Commercial Awareness	IAProfs understands how to critically evaluate/interpret the internal and wider external (Political, Environmental, Social, Technology, Legal Economic (P.E.S.T.L.E.) environment of the organisation being audited, including the impact of key legislation and regulation on business. IAProfs evaluate ways IA can contribute to success of the organisation and understand key risks to achievement of organisation's objectives. IAProfs have a solid appreciation of their organisation's strategy and success measures. IAProfs benchmark the organisation against competitors, and understand IA good practice, current developments and emerging risks.	PR/PD
K2	Corporate Governance and Risk Management	IAProfs understand characteristics of good corporate governance and risk management, the strategic role of Internal Audit, including the Audit Committee, within the corporate governance framework and critically evaluate the contribution they each make to organisational effectiveness and assurance. IAProfs aware of strategic risks facing the	PQ&A

		organisation and will consider strategic and operational risks when creating the annual IA plan.	
K3	Organisational Strategy, Structures and Business Processes	In respect of the organisation's approach to audit planning and reporting, IAProfs understand risk and control implications of different organisational structures, business processes and IT systems.	PQ&A
K4	Risk and Control / Audit Methodology	IAProfs know the types of controls to manage these risks, management control techniques, and internal control framework characteristics (e.g. Committee Organisations Sponsoring Treadway Commission (COSO), International Standards Organisation (ISO), Control Objectives for Information & Related Technologies (COBIT)) used within organisations & industry. IAProfs demonstrate deep understanding of IA methodologies relevant to their organisation/industry, relevant standards in all stages of an IA assignment.	PQ&A
K5	Management / Leadership Principles	IAProfs understand management skills/leadership styles, conflict management, project management & change management. IAProfs understand how to lead audit assignments.	PQ&A

Ref	Skills area	Skills to be assessed	Method of assessment
S1	Building relationships	IAProfs build long-term relationships based on trust and respect, both within IA and with management across the organisation, other assurance providers to inform dynamic changes to IA plan and understand the risk profile of the organisation.	PR/PD
S2	Communication	IAProfs communicate clearly and succinctly, both verbally and in writing, turning complex issues into plain language. IAProfs adapt communication to suit situation and audience, promote open communication to gain commitment and action. IAProfs chair meetings effectively to achieve objectives.	PQ&A

S3	Influencing & Collaboration	IAProfs wield influence and motivate others through collaboration to remove organisational barriers, manage conflict, reach consensus and achieve results, and will empower others to achieve outcomes.	PR/PD
S4	Analytical and Problem Solving	IAProfs determine use of data analytics/data extraction software, communicate requirements to others. IAProfs gather necessary facts/evidence to make decisions. Critically analyse and evaluate information quickly, drawing accurate conclusions, assessing problems from multiple angles, using benchmark data to inform. Apply business intelligence/problem solving techniques, focus on themes/trends; use this information to make informed decisions and judgements.	PR/PD
S5	Business Acumen	IAProfs interpret/articulate key risks impacting organisation/wider industry; apply understanding of this wider context to drive audit plan.	PR/PD
S6	Risk and Control / Audit Methodology	IAProfs understand different types of control; management control techniques; internal control framework characteristics (e.g. COSO, ISO, COBIT, etc.) used in organisation/industry. Apply different types of IA methodologies and standards through all stages of an IA assignment.	PQ&A
S7	Delivery Management	IAProfs lead/manage audit assignments allocating resources/delegating work; applying management skills/leadership styles, conflict management, project management & change management skills to deliver quality work within budget and timeline. IAProfs deliver a level of oversight/supervision to manage others, delivering assurance to conform to the IIA standards. IAProfs are fundamental in developing and applying quality assurance and improvement programme and continuous improvement. IAProfs support delivery of IA observations, implementation of follow-up programmes and reporting for IA management to deliver at the audit committee.	PQ&A
S8	Managing Others	IAProfs act as role models; motivate others to deliver results, create environment to encourage creative thinking & manage through others to deliver results. IAProfs develop potential of others supporting their career aspirations through feedback/ coaching, supporting well-being of others.	PQ&A
S9	Systems and IT Skills	IAProfs effectively use business systems/software to deliver IA outcomes e.g. sending emails, using word processing and spreadsheet software, work papers etc. to get the most out of their role.	PQ&A

Ref	Behaviours area	Behaviours to be assessed	Method of assessment
B1	Ethics and integrity	IAProfs act with integrity and within the ethical code of conduct of organisation/auditee, acting as a role model; they will demonstrate organisational values in how they work, confidentiality, and independence and objectivity	PR/PD
B2	Add value/continuous improvement	IAProfs apply their knowledge of the organisation and wider context to identify improvements/opportunities to meet objectives/deliver on promises/live values, enabling the organisation to better serve its customers and grow its business.	PR/PD
B3	Professional development	IAProfs take responsibility for own/audit team's professional development by seeking out opportunities to learn and grow, and are mindful of others well-being, encouraging resilience.	PQ&A
B4	Proactive and adaptable	IAProfs are proactive; able to think ahead to adapt their approach to manage conflicting priorities as circumstances and priorities change. IAProfs have an open mindset; role model for change.	PR/PD
B5	Professional scepticism	IAProfs demonstrate an attitude that includes a challenging mind and being alert to conditions that may indicate possible misstatement of information due to error or fraud. IAProfs will be able to speak out courageously in their own organisation.	PQ&A

## Annex B: Grading Criteria

Grading Criteria for Presentation and Q&A based on Work based activity			
Area of Standard	Fail	Pass grade	Distinction grade
	The apprentice has demonstrated <u>any</u> of the following and so fallen short of the pass criteria:	The apprentice has demonstrated <u>all</u> the following criteria for the Presentation and Q&A:	In addition to the pass criteria, the apprentice has also demonstrated at least 11 out of the 16 following criteria (note: some sections have more than 1 criteria and there are 16 in total):
In general terms			

Corporate Governance and Risk Management (K2)	Performed <b>below the pass level</b> which is expected and is outlined in the standard and EPA	<p>They can demonstrate a good understanding of what “good” corporate governance and risk management looks like within an organisation and/or in their wider industry. They can evaluate the effectiveness of corporate governance in their organisation.</p> <p>They can demonstrate an understanding of the strategic role Internal Audit plays in their organisation and their wider industry.</p> <p>They can articulate and evidence that they have a good understanding of the risk and control implications that impact their organisation and/or their wider industry.</p>	<p>They are able to articulate how their audit deliverables supported the organization and the Board Audit Committee.</p> <p>They can provide multiple examples of how their assurance work has impacted the effectiveness of the risk and control processes over a strategic area of their business.</p> <p>They can articulate how the strategic risks of their industry and economy impact operational risks and demonstrate how they applied this knowledge into their audit plan.</p>
		They are able to evaluate the impact of the risk and control on the areas of the organisation they have audited in this audit assignment.	

Organisational Strategy, Structures and Business Processes (K3)	They can demonstrate how they completed the audit lifecycle and applied the outputs to identify the risk and control implications of the business structure, process or IT system being audited.	They are able to provide an indepth critical analysis of the impact of their audit findings on strategic organisational objectives, business processes or IT systems.
Risk and Control/Audit Methodology (K4, S6)	<p>They are able to critically evaluate the types of controls, management control techniques and/or internal control framework characteristics, used in their organisation, and identify the most appropriate ones to use to provide assurance in the area being audited.</p> <p>They demonstrate that they have a breadth of knowledge around the audit methodology used in their organisation and can demonstrate they have applied this to all parts of their audit.</p> <p>They are able to identify potential areas of audit risk in their role, in being able to deliver their audit engagement plan and evaluate how they personally handled these and designed and implemented contingency plans.</p>	<p>They are able to identify emerging trends developing in their organisation which could have an impact on audit methodology used and make recommendations as to how they use this information to develop their Audit approach.</p> <p>They are able to identify emerging trends in the Internal Audit industry, which could impact this audit and future audits, and made recommendations to the Internal Audit department as to how these could potentially be managed.</p>

		<p>They can articulate how they benchmarked the Internal Audit practices in their organisation used during this audit, against good practices in the industry. They take this further by sharing recommendations they have made to their organisation and evidence how this has been taken forward.</p>	
<p>Management/Leadership Principles (K5)</p>		<p>They can articulate and provide evidence of the role they played at each stage of the audit lifecycle during the work-based activity, including the contribution they made personally and contribution they made through leading others.</p> <p>They are able to identify conflict (e.g. within the audit team and with stakeholders) issues that happened during the audit and can articulate how they resolved these, identify if there could have been alternative ways, what the impact of these might have been or if not conflict was identified they can articulate what supported that</p>	<p>They are able to compare and contrast the range of management/leadership styles they observed during the audit activities and assess the effectiveness of these and identify how they have role modelled some of the more positive approaches in their own management/leadership style.</p>

Communication (S2)		Questions about the work-based project and the presentation are	They are able to demonstrate how they communicated appropriately
		<p>answered during a Questions and Answer session to demonstrate knowledge and understanding of the internal audit strategy and the outcomes of the internal audit plan. Answers show they are clear on the detail of their project and the examples given in their presentation, and the reasons for decisions/actions they took.</p> <p>They are able to provide multiple examples of how they engaged all stakeholders in the execution of the audit assignment, how they overcame any stakeholder challenges to deliver the audit report.</p> <p>They are able to clearly articulate how they communicated recommendations, based on the audit findings, to their stakeholders on the audit and assess the effectiveness of the delivery of these messages.</p> <p>The presentation delivered is 30 (+/-10%) minutes long.</p>	<p>throughout the organisation during the audit activities, providing constructive challenge and demonstrating pragmatism where appropriate.</p> <p>They are able to evaluate the effectiveness of their communication strategy and identify alternative options they could have tried.</p>

Delivery Management (S7)		<p>They are able to demonstrate how they have managed resources to support the delivery of the audit. They can evaluate the effectiveness of the resource allocation, identifying where</p>	<p>They can provide evidence of real change/impact made by their audit on the organisation.</p> <p>They can demonstrate advanced contingency planning, for example</p>
		<p>they could improve the process/their style.</p> <p>They are able to demonstrate how they overcame resource challenges, if any.</p> <p>They can share well thought out examples of how they delegated work during the audit (e.g. demonstrates able to assess when it is right to delegate) and provided successful oversight to those working for them.</p> <p>They are able to show how they assessed the deliverables in the audit to ensure they conformed to IIA and other relevant standards.</p>	<p>showing foresight planning based on future industry/sector/organisational trends/requirements</p>

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Managing Others (S8)		<p>They are able to demonstrate how they delivered the audit through others, including how they motivated them, created the right environment for results to be achieved.</p> <p>They can show a strong example of how they provided balanced feedback to those working on the audit to support their ongoing career aspirations.</p>	<p>They can provide insights into how they acted as a role model to the audit department during this audit, and the results they've had in developing others, for example they could show how their actions/behaviours exceeded what is expected by others in more senior roles in their organisation in relation to this audit.</p>
Systems and IT skills (S9)		<p>They are able to articulate use of a range of business systems and software in the organisation to deliver the audit.</p>	<p>They can provide insight into the impact of weaknesses in business systems/software and the impact this could have on future risk and control landscape of the</p>
		<p>They can articulate use of issues arising from the use of systems/software in their audit work, which could impact future risk management decisions and influence the audit approach.</p>	<p>organisation, in relation to this specific audit.</p>

Professional Development (B3)		<p>They can provide examples of how they have taken ownership for their own personal and professional development by demonstrating opportunities they have identified and impact of these, for example showing an increase/ positive change in their knowledge, skills and behaviours.</p> <p>They can provide an example of how they have supported the development of the audit team and created opportunities for them to learn and grow, taking into consideration the individual's personal situation.</p>	<p>They can give insights into the future skills requirements for them and those in the audit team, based on potential changes in the area audited, they can share examples of how they have adapted the opportunities available for self and others.</p> <p>They can show how they have successfully overcome well-being challenges, for themselves or others in the team.</p>
Professional skepticism (B5)		<p>They can clearly demonstrate how they consistently applied an attitude that includes a questioning approach to what was happening in the audit.</p> <p>They can show how they remained alert at all times during the audit, to conditions that may indicate possible misstatement of information due to error or fraud.</p>	<p>They can show how they were able to consistently challenge decisions made during the audit which didn't meet the code of conduct/values of the organisation. They can provide examples of how they sought new ways to approach challenges faced/implemented changes which were for the benefit of the organisation and/or wider industry.</p>
		<p>They can provide examples of how they have spoken out courageously in their own organisation as part of the audit.</p>	

Grading Criteria for Project Report and Professional Discussion			
Area of Standard	Fail	Pass grade	Distinction grade
	<p>The apprentice has demonstrated <u>any</u> of the following criteria:</p>	<p>The apprentice has demonstrated <u>all</u> the following criteria:</p>	<p>In addition to the pass criteria, the apprentice has also demonstrated at least 7 out of the 10 following criteria (note: some sections have more than 1 criteria and there are 10 in total):</p>
Commercial Awareness (K1)	<p>Performed <b>below the pass level</b> which is expected and is outlined in the standard and EPA.</p> <p>The final project is not presented in the form of a formal business report of 4,000 words.</p> <p>They have not answered questions at the professional discussion with sufficient detail to demonstrate they have met the criteria for skills, knowledge and behaviors in the standard.</p>	<p>They can articulate their understanding and ability to critically analyse the internal and external environment of the organisation as relevant to their project topic.</p> <p>They describe and provide evidence of how the project can contribute to the success of the organisation, articulating the key risks to the achievement of the organisation's objectives.</p> <p>They are able to benchmark the organisation against competitors and articulate what is IA good practice and any emerging risks.</p>	<p>They can articulate multiple examples of success measures or improvements made as a result of their project.</p> <p>They can demonstrate broader input, for example they have looked outside of their sector/cross sector in this area, brought these/new ideas into the project for the benefit of the organisation.</p>

Building relationships (S1)		<p>They can provide examples of how they built long-term relationships based on trust and respect as part of the project both within Internal Audit and with management across the organisation and other assurance providers to inform dynamic changes to the Internal Audit plan.</p> <p>They can demonstrate understanding of the risk profile of the organisation.</p>	<p>They are able show examples of building long term strategic relationships with IA stakeholders in their organisation.</p>
Influencing & Collaboration (S3)		<p>They have been able to demonstrate how they have influenced and motivated others through collaboration, for example describing how they removed organisational barriers, managed conflict, or reached consensus to achieve results.</p> <p>They can provide examples of how they supported others to achieve successful outcomes.</p>	<p>They can show how they have collaborated with more strategic stakeholders with the benefit of improving the contribution they have made to work in their organisation.</p>

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<p>Analytical and Problem Solving (S4)</p>		<p>They can explain how they determined use of data analytics/data extraction software in relation to their project, and communicated those requirements to others as appropriate.</p> <p>They can demonstrate that they used analysis skills during the project; evidencing how they evaluated information, drew accurate conclusions and assessed issues/problems from</p>	<p>They can demonstrate a broader set of information sources used, or more complex analysis or critically reasoned decisions that were used during their project.</p> <p>They have applied critical business thinking to make informed decisions about the project.</p>
		<p>multiple angles, using benchmark data to inform their decisions.</p> <p>They can demonstrate that they applied business intelligence/problem solving techniques during the project, focusing on themes/trends; and used this information to make informed decisions.</p>	
<p>Business Acumen (S5)</p>		<p>They can provide examples of how they examined, interpreted and articulated key risks impacting the organisation/wider industry relevant to the project, and then applied this understanding to drive the project.</p>	<p>They can articulate examples of how they would apply horizon scanning thinking to support the future of their project for their organisation.</p>

<p>Add value/continuous improvement (B2)</p>		<p>They can clearly evidence how they applied their knowledge to-identify improvements/opportunities to meet objectives of the project.</p> <p>They can further show how the deliverables of the project are linked to tangible business outcomes.</p> <p>They are able to identify how they effectively managed their project and can provide examples of how successful they were, sharing what they could have done differently.</p>	<p>They are able to demonstrate examples of (potential) outputs from the project deliver business growth, enabling the organisation to better serve its customers and/or grow its business.</p>
<p>Ethics and integrity</p>		<p>They can demonstrate how they delivered the project with professionalism and integrity.</p> <p>They are able to evidence how they worked within their organisation's and profession's codes of conduct.</p> <p>They can demonstrate how they maintained confidence, independence and objectivity in all dealings throughout the project.</p>	<p>They acted as a role model across the organisation and industry, being able to articulate what made them stand out among their peer group.</p>

<p>Proactive and adaptable (B4)</p>		<p>They can provide evidence of how they proactively had to think ahead to adapt their approach during the project, for example to manage conflicting or changing priorities.</p> <p>They can articulate they had an open mind set during the project – for example being open to ideas and suggestions from others.</p>	<p>They acted as a role model for change, demonstrating multiple examples of overcoming challenges with tangible success outcomes.</p>
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