



The Institute of  
**Internal Auditors**

*Australia*



# Quality Assurance - Education

Policy P7

**Grad  
Cert** **IA**  
Graduate Certificate in Internal Auditing



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## Quality assurance

Quality assurance refers to the policies, attitudes, actions and procedures necessary to ensure that quality is being maintained and enhanced. It requires actions internal to the institution, but may also involve actions of external bodies.

It includes course design, staff development and the collection and use of feedback from candidates and employers.

Quality assurance is also used as a general term to refer to the range of possible approaches to addressing concern for quality in higher education.

## IIA-Australia quality assurance and professional standards

The Institute of Internal Auditors globally has developed and promulgates a set of professional standards—the International Professional Practices Framework (IPPF)—under which internal audit functions operate. The Institute of Internal Auditors-Australia (IIA-Australia) is the Asia Pacific Centre of Excellence for Quality in Internal Auditing and is recognised globally as having one of the two most mature Quality Assurance programs amongst the 110 international institutes. The IIA- Australia's Quality Assurance program is designed to promote adherence to the global standards, which include the need for internal audit functions to maintain a quality assurance and improvement program that includes internal and external assessments (IPPF: Standard 1300).

The standards also require internal auditors to operate proficiently and with due professional care (IPPF: Standard 1200) and to undertake continuing professional development (IPPF: Standard 1230).

As the key proponent of the internal auditing standards in Australia, the IIA-Australia is committed to embedding quality assurance in its own services and activities.

# Quality assurance and professional qualifications

As a professional body, quality assurance and continuous improvement is the basis on which the IIA-Australia postgraduate qualification and certification strategy has been developed.

Eraut (1994)<sup>1</sup> argues that the prime reason for having a professional qualification can be seen as quality assurance. The public and business want to be assured that people designated as qualified are competent to perform the roles and tasks normally undertaken by members of the profession. Without this assurance of competence, the qualification is devalued and the purpose of having a profession is defeated.

Employers also want to be certain that all qualified persons can take on the responsibilities normally accorded to employees of professional status without jeopardising their own quality-assurance systems. In many cases, the qualified status of professional staff is the central feature of an organisation's quality-assurance system.

## Quality assurance methodology

The IIA-Australia employs the Plan-Do-Check-Act (PDCA) methodology

PLAN	Establish the objectives and processes necessary to deliver results in accordance with members' and candidates' requirements and the organisation's policies.
DO	Implement the processes.
CHECK	Monitor and measure processes and product against policies, objectives and requirements for the services/product and report the results.
ACT	Take actions to continually improve process performance.

## Corporate planning framework

The IIA-Australia corporate planning framework process follows:

1. The Board and the Senior Management undertake an annual strategic planning day to review and map out the Corporate Plan (Plan Phase).
2. The Board approves the Corporate (Strategic) Plan (Do Phase).
3. The CEO sets global Key Performance Indicators (KPIs) and Key Result Areas (KRAs) which cascade to Managers and their team members. Managers develop the Business Plan and Budget

for their own business, which reflects the board approved Strategic/Corporate Plan. The Business Plans include the (KPIs) and (KRAs) which are linked to performance (Plan Phase).

4. The Board approves the Budget and Business Plans (Do Phase).
5. The CEO reports to each Board meeting on performance against Strategy, KPIs, KRAs and Budget. Reporting against KPIs and KRAs may include existing customer feedback processes in place for external quality assessments (EQAs), conferences, training etc (Check Phase).
6. As a part of their annual planning the Senior Management Team identifies and reviews key strategic and operational risk areas (Do Phase).
7. The Risk Register and mitigations are presented to each Audit & Risk committee meeting (Check Phase).
8. If any significant risk arises, the CEO immediately reports this to the Board and Audit & Risk Committee (Do Phase).
9. Internal Audit review key risks as part of its internal audit planning and undertake scheduled audits across these areas (Check Phase).
10. The results of these internal assessments (self-assessment against Key Performance Indicators (KPIs)/Key Result Areas (KRAs) or internal audit) lead to the development of formal or informal recommendations for continuous improvement (Act Phase).

1 Eraut, M, 1994, Developing Professional Knowledge and Competence, RoutledgeFalmer, London.

## Purpose

This policy specifies the IIA-Australia approach, with particular reference to education, to quality assurance and continuous improvement as well as its principles, features, structures and standards.

## Scope

The quality assurance policy and principles apply to all staff of the IIA-Australia and its committees.

## Policy Statement

The purpose of the quality assurance policy is to enhance the effectiveness of the organisation and to continuously improve its service offering. To this end, the organisation structure, policies and processes encapsulate the following principles.

### *Governance—planning and review*

The IIA-Australia governance arrangements are developed to ensure that IIA-Australia has access to expertise that enables the organisation to achieve high standards across each of its activities.

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The structure, through Charters and Terms of Reference, also ensures a process of regular review that measures outcomes against plans. Membership of the Board and committees is via established criteria to appoint independent and appropriately qualified members.

As required by the Higher Education Standards Framework 2021, the Board of the IIA-Australia and the Education Committee will undertake periodic (at least every seven years) independent reviews of the effectiveness of the governing body and academic governance processes and ensure that the findings of such reviews are considered by a competent body or officer(s) and that agreed actions are implemented.

#### *Board of the IIA-Australia*

The Board of Directors ('the Board') is responsible for the stewardship and future wellbeing of the IIA-Australia. The Board is required to exercise leadership, enterprise, integrity and judgment in directing the IIA-Australia to ensure its continuing ability to serve its members and candidates as the pre-eminent body of internal audit professionals. It should pursue and apply the highest standards of corporate governance. The Board should always act in the best interests of the IIA-Australia and in a transparent, accountable and responsible manner.

The Board's responsibilities include ensuring that:

- ❖ the organisation has a legally constituted governing body which has responsibility for oversight of all of the organisation's activities including conferral of its higher education awards and the delegation of academic governance to an appropriate body
- ❖ legal and public documentation of the organisation clearly articulates a purpose focused towards higher education delivery even if this is not the only focus of the institution
- ❖ the organisation has policies, procedures and practices in place which encourage academic integrity and honesty as well as free intellectual inquiry in the teaching, research and scholarship activities of the organisation
- ❖ all of the organisation's operations, including its governance, are systematically reviewed and that strategies are implemented to improve organisational performance.
- ❖ the organisation has financial and tuition safeguards in place for candidates via tuition assurance, should the organisation cease to be able to provide a course or cease to operate as a higher education organisation
- ❖ the organisation has a structure whereby reporting arrangements, delegations and inter-relationships are clearly described and which has the necessary positions, structures and arrangements in place to manage all key aspects of a quality higher education institution.

Membership criteria are established by the Nominations Committee.

#### *Nominations Committee*

The role of the Board Nominations Committee is to assist and advise the Board of Directors in fulfilling its responsibilities to members of IIA-Australia on matters relating to the composition, structure and operation of the Board. The Board Nominations Committee is not a policy making body, but assists the Board by

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implementing Board policy and recommending nominations which require Board approval.

#### *Audit & Risk Committee*

The Audit & Risk Committee assists the Board with its responsibilities for corporate governance by assuring that the appropriate mechanisms exist to monitor probity, governance, efficiency and effectiveness of the IIA-Australia's systems, controls and operations. The IIA-Australia has appointed an internal auditor who carries out an audit programme that has been formulated in conjunction with the Audit & Risk Committee and the findings of the internal audits are reported to the Chair of the Audit & Risk Committee and the CEO of the organisation.

#### *Education Committee (Academic Board)*

The Board of Directors delegates to the Education Committee the responsibility to:

- ❖ act as an Academic Board with respect to the academic oversight of the Graduate Certificate in Internal Auditing, including assessment of students and the approval of results
- ❖ protect academic integrity by establishing and approving standards, policies and procedures with respect to the teaching, delivery and assessment of IIA-Australia's postgraduate education program
- ❖ oversee the theoretical and practical basis of the Program's body of knowledge
- ❖ review the learning materials and readings to provide advice on the currency and emphasis on academic content and references
- ❖ promote and protect free academic inquiry and expression
- ❖ ensure the cultivation in students of critical and independent thought and the capacity for learning throughout life.
- ❖ monitor quality systems and continuous improvement with regard to learning experiences and graduate outcomes
- ❖ monitor the relevance and quality of the professional education program, within a national and international context
- ❖ assist and advise management of risks to the IIA-Australia arising out of the provision of the postgraduate education program and to assist in risk mitigation
- ❖ provide input and comment to the Board on specific topics that relate to the responsibilities of the postgraduate education program as requested by the Board.

The Education Committee has established three sub-committees to assist with the execution of their responsibilities.

#### *Academic Standards & Quality Sub-committee (ASQ)*

The Academic Standards & Quality Sub-committee is responsible for:

- ❖ standards—determining and ensuring implementation of the academic and candidate policies and procedures
- ❖ assessment standards and oversight
- ❖ quality assurance— independent collection and analysis of data to ensure compliance
- ❖ benchmarking.

### *Conduct & Appeals Sub-committee (CA)*

The Conduct & Appeals Sub-committee is responsible for:

- ❖ ensuring the dissemination of information to candidates and academic staff regarding policies, procedures and rules
- ❖ receiving, hearing and providing rulings
- ❖ ensuring continuous improvement.

### *Technical Advisory Sub-committee (Course Advisory)*

The Technical Advisory Sub-committee is responsible for:

- ❖ recommending the Graduate Certificate in Internal Auditing for approval and release by the Education Committee
- ❖ providing technical and academic advice on the development of the Graduate Certificate in Internal Auditing (GradCertIA)
- ❖ final approval of the Graduate Certificate in Internal Auditing (GradCertIA) and its assessment
- ❖ delegating prescribed responsibilities for module development to the nominated Module Directors
- ❖ providing ongoing technical advice on IIA-Australia postgraduate education program
- ❖ providing assessment standards and oversight
- ❖ ensuring continuous improvement.

## Organisational quality assessment

IIA-Australia implements quality assessment processes that incorporate internal assessment and external assessment. These are designed to assess the performance of each activity against stated objectives and outcomes

## Internal assessment

Internal assessment includes ongoing monitoring and periodic self assessment. Ongoing monitoring is undertaken by each manager to provide assurance that staff are working efficiently and effectively and work is delivered to an appropriate standard. Similarly, third party agreements are monitored as agreed to ensure the effective and efficient delivery of services and compliance with relevant legislative requirements. Periodic self-assessment provides assurance that outcomes and outputs are being delivered in accordance with agreed Key Performance Indicators (KPIs) and Key Result Areas (KRAs).



## Data collation, analysis and metrics

Data collection, analysis and metrics are linked to the IIA-Australia's strategic planning framework as set out in the methodology "Plan, Do, Check, Act" and take account of external requirements such as the IIA Affiliate Agreement.

The IIA-Australia has in place extensive stakeholder feedback processes for a number of its activities (eg, external quality assessment services, conferences, training).

Specific responsibilities in relation to academic quality assurance are set out below.

## External assessment

External assessment of key activities provides an added level of rigour and transparency to the quality assurance cycle. External assessment may be conducted through peer review (review by another business unit), internal audits, external evaluations or external quality assessment.

Activities subject to external assessment will be identified as part of the corporate and business planning cycle.

## Academic quality assurance

### *Course development and review*

The requirements for course development and review are established in the Education Committee Charter. The Charter also requires candidate learning outcomes for the course to be monitored and periodically compared with those of similar courses in Australian universities and the broader higher education sector.

IIA-Australia is committed to undertaking a rigorous process of course review. Owing to IIA- Australia's strong alignment with current practice and practitioners, reviews are undertaken on an ongoing basis to ensure the currency and industry relevance of the curriculum and content at all times.

Additionally, a comprehensive review of the course's rationale, structure, learning outcomes, assessment, resource requirements and study modes will be undertaken every five years. The review will be guided by the Education Committee and will include the participation of external academics and industry representatives. The review will consider the student and graduate outcomes from the course to date as well as national and international best practice.

Material changes in the Graduate Certificate in Internal Auditing will be referred to the Tertiary Education Quality Standards Agency (TEQSA), as required.

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### *Data collation, analysis and metrics—candidate and client evaluation*

IIA-Australia, through the Education Committee Charter has effective mechanisms to collect regular, valid and reliable feedback from stakeholders. Effective mechanisms are also in place to ensure that this feedback is acted upon to bring about improvements.

The Education Committee and its sub-committees consider and act on relevant data such as teaching evaluations, student feedback, student attrition, progress rates, grade distributions, course completions and graduate satisfaction.

The Education Manager undertakes the following annual evaluations and reports to the IIA-Australia Board and the Education Committee on performance against the IIA-Australia's strategic goals of Internal Auditing being recognised as a profession in its own right and to achieve a fully qualified professional membership by 2020:

- ❖ clients (candidates and employers) will be surveyed for their opinions regarding the effectiveness of the program in meeting the needs of the profession
- ❖ a selection of stakeholders will be interviewed for their opinions on the professionalism of internal audit and for their awareness of the nature, role and value of internal audit
- ❖ professional membership as a proportion of total membership
- ❖ benchmarking.

### *Teaching and Learning Plan*

A three year Teaching and Learning Plan will be developed and reviewed annually. The Teaching and Learning Plan will identify teaching and learning priorities for the Graduate Certificate in Internal Auditing and planned strategies for achieving these priorities. It will also identify the ways in which achievement of these priorities will be measured.

The *Teaching and Learning Plan* will be developed by the Academic Standards and Quality Sub-Committee and approved by the Education Committee. It will draw on the IIA-Australia's *Education and Professional Development Strategic Plan*, the *IIA-Australia Strategic Plan* and respond to candidate and employer feedback and relevant data.

The Education Committee will monitor achievement of the objectives in the *Teaching and Learning Plan* and report to the Board of Directors annually to assist in the Board's oversight of the academic quality of the GradCertIA.

## Benchmarking

IIA-Australia has mechanisms for benchmarking its performance against other relevant organisations to identify and act upon areas requiring improvement.

The IIA-Australia is a member of the Independent Higher Education Australia (IHEA) and will provide and receive data for benchmarking reports as part of the COPHE benchmarking process.

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In relation to its education activities, student learning outcomes for the course are monitored and periodically compared with those of similar courses in Australian universities and the broader higher education sector.

## Policies and procedures

IIA-Australia has appropriate policies and procedures to support efficient and effective service delivery and provide assurance over the value proposition to members.

The CEO of IIA-Australia is responsible for the non-academic policies and procedures and the Academic Quality and Standards Sub-committee is responsible for determining and ensuring implementation of the academic and candidate policies and procedures

<b>Policy Number</b>	<b>Policy Name</b>	<b>Review due</b>
P1	Academic Integrity	2022
P2	Selection & Admission Policy	2022
P3	Records and Document Management Policy	2022
P4	Grievance Policy	2022
P5	Progression, Exclusion & Graduation Policy	2022
P6	Assessment Policy	2022
P7	Quality Assurance Policy	2022
P8	Support & Consultation Policy	2022
P9	Code of Conduct and Personnel Practices	2022
P10	Development and Review of Learning and Information Resources	2022
P11	Intellectual Property and Copyright Policy	2022
P12	Privacy & Security Policy	2022
P13	Fees and Tuition Assurance Policy	2022
P14	Code of Academic Conduct	2022
P15	Academic Staff Qualifications	2022

## Legislative context

- ❖ National standards, policy and legislation on which this policy is based:
  - Australian Qualifications Framework Second Edition January 2013
  - Commonwealth of Australia Tertiary Education Quality and Standards Agency Act 2011
  - Higher Education Standards Framework (Threshold Standards) 2021

## Associated documents

- ❖ Policy P14: Code of Academic Conduct
- ❖ IIA-Australia Board Charter and committee charters
- ❖ Education Committee Charter which contains the Terms of Reference (ToR) of its sub-committees
- ❖ IIA-Australia Strategic Plan and related plans
- ❖ International Professional Practices Framework

The above documents are available on the website at: [www.iaa.org.au](http://www.iaa.org.au)

## Version

Version No	Date	Document Location	Name of Person	Comments
V1	May 2016		EC	Policy revised
V2	29 Nov 2016		EC	Editing and formatting
V2.1	12 December 2016		AS	Minor editing
V3	January 2017		EC	Updating for HES Framework 2015
V4	February 2017		EC	Reference to external governance reviews, T&L Plan and review schedule for policies added.
V5	March 2017		Board	Reference to education included in Purpose.
V6	May 2017		ASQ	Include Education in title
V7	August 2021		Education Manager	Update address Update Threshold Standards 2021 Update review date of policies 2022
V8	August 2022		Education Coordinator	Updated Branding



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