

## Continuing Professional Education (CPE) Requirements for IIA Singapore Membership

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### 1. What is the purpose of Continuing Professional Education (CPE)?

The purpose of CPE is to ensure that internal auditors continuously develop and maintain the knowledge, skills, and competencies required to stay effective in a rapidly changing environment. CPE helps internal auditors stay current with industry trends, emerging risks, and technological advancements. It enables them to provide high-quality assurance and insights while upholding the ethical standards and professional integrity of the internal audit profession.

By fulfilling CPE requirements, internal auditors demonstrate their commitment to professional growth and delivering value to their organisations and stakeholders. This also aligns with Standard 3.2 of The IIA's Global Internal Audit Standards, which mandates that internal auditors pursue continuing professional development, including education and training.

### 2. Why do I need to fulfill the CPE requirement?

As a professional body, IIA Singapore is dedicated to ensuring our members continuously develop their competencies to excel in the internal audit profession. This commitment gives organisations and employers the confidence that our members are equipped to deliver high-quality services. Our emphasis on maintaining professional and ethical standards aligns with the Global Internal Audit Standards, particularly Standard 3.2, which mandates ongoing professional development for internal auditors.

### 3. What are the CPE requirements for an IIA Singapore Member?

Each IIA Singapore member is required to attest to a minimum of 10 CPE hours per financial year (1 July to 30 June). Of these, at least two hours must be dedicated to ethics training. Student members are exempt from this attestation.

### 4. When do I need to report my CPE credits?

You may complete the annual self-attestation of compliance or non-compliance when you are completing your annual membership renewal.

### 5. I have already been reporting my CPE hours annually to The IIA or other professional bodies to maintain my professional certifications. Do I still need to meet IIA Singapore's CPE requirement separately?

No. If the CPE requirements you fulfil for The IIA or other professional bodies are equal to or exceed 10 CPE hours annually, including at least 2 hours in ethics, the same hours may be used to meet IIA Singapore's CPE requirements. There is no need to complete additional CPE hours specifically for IIA Singapore.

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### 6. Where can I learn CPE hours?

You can earn CPE hours through a range of professional development opportunities offered by IIA Singapore. These include seminars, conferences, webinars, and self-learning courses. For more information on training and events, please visit [our website](#) or [The IIA's website](#).

### 7. How do I know what qualifies for CPE hours?

Generally, programmes that qualify for CPE hours should:

- Contribute to the professional competence of participants.
- Clearly define the programme objectives, specifying the level of knowledge or competence participants should attain upon completion.
- List any education or experience prerequisites, if applicable.
- Be developed by qualified individuals in the subject matter and instructional design
- Provide current and relevant content

Some examples of acceptable programmes include:

- Attending seminars, conferences, webinars, or self-learning courses
- Participating in in-house training organised by your company
- Preparing for and sitting for another professional certification
- Presenting at a webinar or seminar
- Being a panellist at a conference
- Attending audit committee or board meetings

### 8. Do I need to submit my CPE records every year?

You are required to maintain records or evidence of your CPE participation. However, submission is not necessary unless you are selected for audit purposes.

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### 9. What records or documents do I need to keep?

You are required to maintain records that provide evidence of participation. These may include:

- Certificate of attendance
- Invoice or receipt for programme payment
- Attendance list issued by the training organisation
- Minutes of meetings (for involvement in audit committee or board meetings only)
- Letter of certification from your employer or the training organisation

Additionally, the following information should be included in the records, where applicable:

- Title of the programme or a description of its content
- Date(s) and location of the programme
- Programme organiser
- Number of CPE credit hours awarded
- Documentation supporting publications, oral presentations, committee involvement, or other participation.

These records should be kept for a minimum of three years.

### 10. What if I am unable to meet the CPE requirements? Can I carry forward excess CPE hours into the new Financial Year?

**For shortfalls:** If you do not meet the required CPE hours, you will be given a 6-month extension until 31 December to make up for the shortfall. However, any CPE hours earned during this extension period cannot be used to fulfil the following financial year's reporting requirements.

**For excess hours:** Extra CPE hours cannot be carried forward into the new financial year.

#### Example scenario

A member earned eight CPE hours between 1 July 2024 and 30 June 2025 (FY2024/2025) but did not meet the CPE requirements.

The member must earn two additional CPE hours before 31 December 2025 to fulfil the FY2024/2025 requirements.

Later, the member earns five CPE hours between 1 July 2025 and 31 December 2025.

- The two CPE hours earned will meet the remaining requirements for FY2024/2025.
- The remaining three CPE hours will count towards the FY2025/2026 requirements.

The member will need to earn another seven CPE hours to fulfil the FY2025/2026 requirements.

### 11. I have additional questions. Who can I contact for assistance?

Please contact us at [membership@iaa.org.sg](mailto:membership@iaa.org.sg) or call 6324 9029 for further assistance.

*The information is last updated on 30 April 2025.*