Postgraduate Diploma in Internal Auditing
The Independent Institute of Education (The IIE)

The IIE Postgraduate Diploma in Internal Auditing aims to deliver learners who will be able to render a professional internal auditing service as internal audit managers and or consultants to all types of organisations, including private companies, public companies, government and auditing or consultation firms.

The programme will equip learners with a well-rounded advanced knowledge of the professional practice of internal auditing as well as the competency to manage internal audit activities and perform internal audit assurance and consulting engagements. More specifically, the qualification will equip the learner with specialised knowledge in Internal Auditing, Information Technology (IT) Governance and Auditing, Fraud Risk Management, Business Governance, Ethics and Strategy, Performance Management and Risk Management. Also importantly, learners are equipped with the ability to communicate correctly, coherently and successfully as internal auditors by means of written, oral and other persuasive methods. Successful candidates will hold in high regard their duty to contribute meaningfully to the development of the local and global society and economy.

This qualification will also impart advanced skills and competencies in numeracy management, literacy and articulation. The qualification is an ideal opportunity for professionals already working in internal auditing or other areas of business to expand their knowledge of internal auditing and the related fields mentioned above. It furthermore familiarises learners with the role and activities of the professional body of internal auditors, known as the Institute of Internal Auditors (IIA) and prepare them for the professional qualifications offered by the IIA both locally and internationally.

What is this Qualification’s accreditation status?
The IIE Postgraduate Diploma in Internal Auditing (PGDIA) is accredited by the Council on Higher Education (CHE) and is registered by the South African Qualifications Authority (SAQA) on the National Qualifications Framework (NQF) as a 120-credit qualification on level 8 (SAQA ID: 101704).

Since accreditation with the IIA both locally and internationally is envisaged, the relevant module outcomes of the programme are aligned with the IIA’s global Model Internal Audit Curriculum and the IIA’s Competency Framework.

Who is the Postgraduate Diploma aimed at?
Professionals already employed in internal audit and/or the finance and business environment will be able to enhance their knowledge skills
This programme strives to deliver competent professionals to the market, who can assist in addressing the current skill shortage of internal auditors on a national as well as international level. The program will aid professionals already employed in the finance and business environment to enhance their skills in the fields mentioned earlier. The programme will thus be a value-add for young
graduates at the beginning of their careers in auditing, as well as for internal auditing professionals already working in the industry or in government departments.

A benefit of this programme to graduates would be that they would be able to apply for exemptions from the IIA (Institute of Internal Auditors) for certain of the subjects, which would reduce the study period towards a professional qualification.

What entry requirements will I need to study this qualification?
A Bachelor degree or an appropriate Advanced Diploma or similar Level 7 qualification in any field of study from an accredited institution. Relevant qualifications would include a bachelor’s degree that would enable the graduate to determine his/her ability to register for the Certified Internal Auditor (CIA) examinations of the IIA. The qualification should at least include third year level accounting and/or auditing modules.

How Postgraduate Diploma is structured at The IIE MSA?
The IIE Postgraduate Diploma in Internal Auditing is a two-year part-time qualification. The academic year runs from February to November. The modules are delivered on a part-time basis with face to face lectures being scheduled on Saturdays.

Please note that in line with academic practice, The IIE’s curriculum is reviewed annually thus changes may occur in module structure and sequence in order to ensure that the qualification remains relevant. The exit level outcomes of the programme do not change. Registered students receive an updated programme curriculum on an annual basis.

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<tr>
<th>The IIE Postgraduate Diploma in Internal Auditing</th>
<th>NQF Level</th>
<th>Credit value</th>
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<tbody>
<tr>
<td>INA8411 – INTERNAL AUDIT ESSENTIALS</td>
<td>8</td>
<td>15</td>
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<tr>
<td>MACO8411 – MANAGEMENT AND CONSULTING</td>
<td>8</td>
<td>15</td>
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<tr>
<td>ETGO8411 – ETHICS AND GOVERNANCE</td>
<td>8</td>
<td>15</td>
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<tr>
<td>RINA8412 – RISK BASED INTERNAL AUDITING</td>
<td>8</td>
<td>15</td>
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<tr>
<td>ASES8412 – ASSURANCE AND STANDARDS</td>
<td>8</td>
<td>15</td>
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<tr>
<td>ITNA8412 – INFORMATION TECHNOLOGY (IT) AUDITING</td>
<td>8</td>
<td>15</td>
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<tr>
<td>BCSA8412 - BUSINESS COMMUNICATION SKILLS FOR INTERNAL AUDITORS</td>
<td>8</td>
<td>15</td>
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<tr>
<td>FRFO8411 – FRAUD AND FORENSICS</td>
<td>8</td>
<td>15</td>
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Prerequisites/ co-requisites:
The Business Communication Skills for Internal Auditors (BCSA8412) module will rely on the knowledge gained in other modules that form part of this programme. Certain modules have therefore been identified as co-requisites for this module.

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<tr>
<th>Module</th>
<th>Co-requisite</th>
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<tr>
<td>BCSA8412</td>
<td>INA8411; MACO8411; RINA8412; ASES8412 &amp; ITNA8412</td>
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What about timetables?
Modules are presented one at a time on a carousel basis with lectures, tests and exams on Saturdays only. Contact hours and other interventions during the week will differ from module to module and will be explained in the course material.

Students are required to attend classes and write tests and exams on Saturdays only and will therefore be able to work while they study or pursue part-time employment opportunities. Students must however realise that they will have to prioritise their studies and avoid committing to work or social activities which will prevent them from attending classes and devoting the necessary time to studying and assignments during the week. Apart from the 25 hours which will be devoted to face-to-face classes on Saturdays, students must be prepared to spend 125 hours on reading, studying, completing assignments and activities and writing tests and examinations. Each student will have to perform his/her own time management to accommodate this.

What must I pass in order to graduate with this Postgraduate Diploma?
In order to be awarded this qualification, you must have achieved a minimum final year mark of fifty percent (50%) for each of the eight modules of the programme.

How long do I have to complete this qualification?
Students have a minimum of two years and a maximum of four years to complete this qualification.

What qualification will receive on completion of the study?
At the end of the study you will receive the IIE Postgraduate Diploma in Internal Auditing.

Career opportunities: what career areas can I pursue once I have completed this Postgraduate Diploma?
Candidates completing the Postgraduate Diploma in Internal Auditing will be able to further pursue the Professional Internal Auditor professional designation offered by the IIA South Africa as well as the Certified Internal Auditor, which is an international designation, offered by the IIA Global. They will be able to fulfil capacities such as Chief Internal Auditor, Internal Audit Manager and Internal Audit Supervisors in the public and or private sector, either with in-house internal audit activities or as consultants.
Due to their qualifications and the diverse business knowledge and experience gained while working as internal auditors, such individuals often take on management positions in other organisational departments/divisions.

Experienced internal auditors also become sought after members of audit committees and boards of directors.

Would it be possible to study further and obtain a postgraduate qualification once I have completed The IIE Postgraduate Diploma in Internal Auditing degree?

The IIE Postgraduate Diploma in Internal Auditing is accredited by the Council on Higher Education (CHE) and is registered with the South African Qualifications Authority (SAQA ID: 101704) on the National Qualifications Framework (NQF) at level 8 - the same level as other equivalent Postgraduate Diplomas at both private and public South African institutes of higher education. The opportunity to apply for further postgraduate studies at any South African university or higher education institution exists subject to meeting their specific programme entrance criteria.

It is important to remember that your academic results remain a key factor when applying for further studies.

Call the IIE MSA campus to discuss your career options with one of our Student Advisors.

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Disclaimer: Please note that this fact sheet is accurate at the time of publication. The Independent Institute of Education (The IIE) reserves the right to alter any of the content prior to commencement of registration due to changes in regulation, policy, market requirements or any other valid reason.

British Accreditation Council

The IIE is not only accredited in South Africa but its dedication to providing quality education also led to it being accredited by the British Accreditation Council (BAC) in 2014. The British Accreditation Council is an independent authority in the United Kingdom that accredits private providers globally, including Greece, Switzerland, Singapore, India, Mauritius and the United Arab Emirates. In 2017 The IIE had its accreditation status confirmed by the BAC as an Independent Higher Education Institution confirming our confidence in the international comparability of our standards.

“South African students need to know, when they select a private higher education institution, that the standards offered are equivalent to those of a public University. Our students get this from our extensive local accreditation and registration. The students also benefit from knowing that we meet international standards too. The IIE is accredited as an Independent Higher Education Institution by the British Accreditation Council. Locally and internationally we have demonstrated the quality of what we offer,” said Dr Coughlan, Director, The Independent Institute of Education.

The IIE MSA students can be confident that their IIE learning experience meets international best practice standards.”