

# Fasset Learnerships: General Internal Auditor (GIA) Learnership



Professional Body:	The Institute of Internal Auditors (SA)
Learnership Title:	General Internal Auditor (GIA) Learnership
Learnership Code:	01Q010025/00/120/7
NQF Level:	7

The Institute of Internal Auditors (IIA Inc), established in 1941, is the leading non-profit professional body representing the interests of internal auditors worldwide. It is the internationally recognized authority, principle educator and acknowledged leader in certification, research and technology guidance for the profession. It is also the creator and custodian of the International Standards for the Professional Practice of Internal Auditors, and the Code of Ethics to which all members must adhere. In serving its members, it is dedicated to the education and advancement of internal auditors.

The Institute of Internal Auditors South Africa (IIA SA) is an association incorporated as a non-profit organisation and is affiliated to the Institute of Internal Auditors Inc, (IIA Inc) as a National Institute. All funds are applied directly to member benefits and administration.

## The Internal Auditor

The scope of the Internal Auditor encompasses the examination and evaluation of the adequacy and effectiveness of the organisation's system of internal control and the quality of the organisation's performance. The importance of the internal auditing function is emphasized by recognition in the King Report on Governance, and the Public Finance Management Act, the Municipal Finance Management Act as well as Treasury regulations.

## Career path for Internal Auditors

A well-structured and technically grounded career path is integral to every profession. From entry level to the highest designation, the IIA SA provides internal auditors with the support and opportunities to develop to their fullest potential. The three designations recognized by the IIA SA are the Internal Audit Technician (IAT), the General Internal Auditor (GIA) and the Certified Internal Auditor (CIA). The CIA is the premier qualification of the internal audit profession.

The designations are founded on the international Competency Framework for Internal Auditing and have been registered with the South African Qualifications Authority. Designations are the official recognition by a professional body of the abilities of an internal auditor – 'badges' of competence and integrity.

## **Syllabus**

The GIA learnership is comprised of four training modules presented at regular intervals over a 12 month duration. The structured workplace training program is monitored and assessed in the workplace by qualified assessors. As the learnership is competency based, the learnership may be extended beyond the minimum period of 24 months and 12 months respectively, depending on progress.

Evaluations of all elements are conducted at regular intervals by trained IIA SA representatives to ensure quality in the process. The programs are generic, but are flexible enough to cater for sector specific needs. A Learnership Agreement, prescribed by the Department of Labour (DOL), is signed by the three parties involved – the learner (trainee), the employer, and the training provider and is lodged with the relevant Sector and Education Training Authority (SETA). The GIA designation is awarded on satisfactory completion of the program.

Entrance to the GIA program is by two means – having successfully completed the IAT program, or having being assessed as competent against the IAT Training logbook specifications.

**Contact Details:**

Professional Body:	The Institute of Internal Auditors ( SA)
Contact Person:	Lawerence Chetty
Tel:	011- 4501040
Fax:	011- 4501070
E-mail:	<a href="mailto:Lawerence@iiasa.org.za">Lawerence@iiasa.org.za</a>
Web:	<a href="http://www.theiia.org">www.theiia.org</a>