PECB



Candidate Handbook

CERTIFIED MANAGEMENT SYSTEMS INTERNAL AUDITOR

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SECTION I: INTRODUCTION

About PECB[1]

PECB is a leading certification body dedicated to fostering digital trust through comprehensive education, certification, and certificate programs across various disciplines. We empower professionals to develop and demonstrate their competence in digital security and other areas of expertise by providing world-class certification programs that adhere to internationally recognized standards.

Vision: As the global leader in digital trust education and certification, our vision is to empower and inspire professionals by enhancing their skills and fostering their professional success.

Mission: Our mission is to empower professionals with the knowledge and skills to protect their digital assets and ensure business continuity. Through our comprehensive programs, we aim to foster a secure digital ecosystem where innovation thrives and risks are managed effectively.

Values: Growth, Change, Harmony, Simplicity, Reliability, and Quality

Accreditations and Affiliations

At PECB, we are driven and culturally powered by a systemic process of continual improvement and professional development. As a testament to our high standards and commitment to providing quality services to our clients, PECB is accredited by a number of bodies and is a member of many professional organizations.

For detailed information on our accreditations and affiliations, click here.

PECB Code of Ethics

The Code of Ethics is the set of values that PECB is committed to following, and defines the responsibilities of PECB professionals, including employees, trainers, examiners, invigilators, members of different committees, partners, distributors, certified individuals, and certificate holders. To read the PECB's Code of Ethics, click here.

[1] **Notes:**

- The legal name of PECB is "PECB Group Pte. Ltd."
- PECB is an acronym that stands for "Professional Evaluation and Certification Board."
- Education (used in the first sentence of this page) refers to training courses developed by PECB, and offered globally through its network of partners.
- Certification refers to certification services provided according to ISO/IEC 17024.Certificate Program refers to certificate program services provided according to ANSI/ASTM E2659.
- "Certified" refers to ISO/IEC 17024 certifications' requirements and "Certificate holder" refers to ASTM E2659 certificate programs' requirements Certificate holders are not certified, licensed, accredited, or registered to engage in a specific occupation or profession.

Introduction to Certified Management Systems Internal Auditor Certification

This document specifies the PECB Certified Management Systems Internal Auditor certification scheme in compliance with ISO/IEC 17024. It also outlines the steps that candidates should take to obtain and maintain their credentials. As such, it is very important to carefully read all the information included in this document before completing and submitting your certification application.

If you have questions or need further information after reading it, please contact support@pecb.com.

SECTION II: EXAM PROCESS, RULES AND POLICIES

For detailed and most up-to-date information, you are advised to refer to the online **Exam Rules and Policies** by clicking here.

Preparing For and Scheduling the Exam

To schedule the exam, candidates have two options:

1. **Online:** Through the PECB Exams application. To schedule a remote exam, please go to the following link: Exam Events.
2. **Paper-based:** By contacting the PECB authorized partner that provided the training course. The partner arranges the date, time, and location where the candidate is going to attend the exam.

For any changes with regard to the exam date, time, location, or other details, please contact support@pecb.com.

Special Accommodations

To ensure equal opportunities for all qualified persons, PECB will make reasonable accommodations for candidates, when appropriate. If candidates need special accommodations because of special needs (dyslexia, dyspraxia, ADHD, vision impairment, but not limited to) and temporary conditions (pregnancy, surgery, postoperative recovery, but not limited to), they can apply for such arrangements through the *my*PECB dashboard/ Enroll for an Exam. Any information that candidates provide regarding their special needs will be treated with confidentiality.

Taking the Exam

Candidates are required to arrive/be present at least 30 minutes before the exam starts. Candidates who arrive late will not receive additional time to make up for the delay and may not be allowed to sit for the exam.

Candidates are required to bring a valid identity card (national ID card, driver's license, or passport) and show it to the invigilator.

Online Exam Rules	Paper-Based Exam Rules
• Exams are provided electronically via the PECB Exams application. • The use of secondary electronic devices, such as tablets and phones, is not allowed during the exam. • The exam session is supervised remotely by a PECB Invigilator via the PECB Exams application and an external/integrated camera. • If requested on the day of the exam, additional time can be provided to candidates taking the exam in a non-native language, as follows: – 10 additional minutes for Foundation exams – 20 additional minutes for Manager exams – 30 additional minutes for Lead exams	• Exams are provided on paper, where candidates are not allowed to use anything but the exam paper and a pen. • The use of electronic devices, such as laptops, tablets, or phones, is not allowed. • The exam session is supervised by a PECB approved Invigilator at the location where the Partner has organized the training course. • If requested on the day of the exam, additional time can be provided to candidates taking the exam in a non-native language, as follows: – 10 additional minutes for Foundation exams – 20 additional minutes for Manager exams – 30 additional minutes for Lead exams

For specific information on exam types, languages available, and other details, please check the List of PECB Exams.

Exam Results

Exam results will be communicated via email.

- The time span for the communication of exam results starts from the exam date and lasts three to eight weeks for essay type exams and two to four weeks for multiple-choice paper-based exams.
- For online multiple-choice exams, candidates receive their results instantly.

Candidates who successfully complete the exam will be able to apply for one of the credentials of the respective certification scheme.

For candidates who fail the exam, a list of the domains where they have performed poorly will be added to the email to help them prepare better for a retake.

If candidates disagree with the evaluation, they may request a re-evaluation of their exam results within 30 days from the date they receive their exam results. If still not satisfied, they can file an appeal through the PECB Ticketing System within 30 days from the date they receive the re-evaluation decision. Appeals received after 30 days will not be processed. For more detailed information, please refer to the Complaint and Appeal Policy.

Exam Retake Policy

There is no limit to the number of times a candidate can retake an exam. However, there are certain limitations in terms of the time span between exam retakes. For more information, please visit this link: Exam Rules and Policies - PECB

Exam Security Policy

A significant component of a professional certification credential is maintaining the security and confidentiality of the exam. PECB relies upon the ethical behavior of certification holders and applicants to maintain the security and confidentiality of PECB exams.

Any disclosure of information about the content of PECB exams is a direct violation of PECB's Code of Ethics. PECB will take action against any individuals who violate such rules and policies, including permanently banning individuals from pursuing PECB credentials and revoking/invalidating any previous ones. PECB will also pursue legal action against individuals or organizations who infringe upon its copyrights, proprietary rights, and intellectual property.

Exam Competency Domains

The content of the exam is divided as follows:

Domain 1: Fundamental internal audit concepts and principles

Main objective: Ensure that the candidate is able to explain ISO 19011 guidelines regarding internal auditing principles and concepts and the required competence of internal auditors.

Competencies	Knowledge statements
• Ability to explain an MS internal audit and its objectives • Ability to understand and describe the purpose and characteristics of an MS • Ability to differentiate between internal and external audits • Ability to explain the purpose and application of ISO 19011 in MS auditing • Ability to explain the overall internal audit process and audit program framework • Ability to apply audit principles • Ability to interpret common requirements of management system standards • Ability to determine, evaluate, maintain, and improve auditor competence	• Knowledge of the purpose and objectives of an MS internal audit • Knowledge of the characteristics and purpose of MSs • Knowledge of first-, second-, and third-party audits • Knowledge of the differences between internal and external audits • Knowledge of the purpose, scope, and application of ISO 19011 • Knowledge of the overall internal audit process and audit program framework • Knowledge of audit principles and their application • Knowledge of the common requirements of ISO management system standards • Knowledge of the expected personal behavior and professional conduct of auditors • Knowledge of generic, discipline-specific, and sector-specific auditor competence • Knowledge of methods for evaluating, achieving, maintaining, and improving auditor competence • Knowledge of basic remote auditing concepts and technology-related competence considerations

Domain 2: Managing an internal audit program and preparing internal audits

Main objective: Ensure that the candidate is able to appropriately establish and manage an internal audit program and prepare individual internal audits**.**

Competencies	Knowledge statements
• Ability to assign roles and responsibilities for managing the internal audit program • Ability to explain the interactions of parties involved in internal audits • Ability to determine the competence of individuals managing the audit program • Ability to establish internal audit program objectives, scope, risks, opportunities, and resources • Ability to determine appropriate arrangements for outsourcing the internal audit function • Ability to implement, monitor, review, and improve the internal audit program • Ability to define the objectives, scope, and criteria of an individual internal audit • Ability to select the audit team and assign audit roles and responsibilities • Ability to determine audit feasibility and develop an internal audit plan • Ability to select and apply appropriate audit, information collection, and sampling methods • Ability to identify types of audit evidence • Ability to evaluate and corroborate audit evidence based on its quality, reliability, and sufficiency	• Knowledge of the roles and responsibilities for managing the internal audit program • Knowledge of the parties involved in internal audits and their interactions • Knowledge of the competence required of individuals managing the internal audit program • Knowledge of establishing internal audit program objectives and scope • Knowledge of risks and opportunities affecting the internal audit program • Knowledge of resources required for establishing and implementing an internal audit program • Knowledge of arrangements for outsourcing the internal audit function • Knowledge of implementing and maintaining the internal audit program • Knowledge of monitoring, reviewing, and improving the internal audit program • Knowledge of documented information and records associated with the audit program • Knowledge of individual audit objectives, scope, and criteria • Knowledge of assigning the audit team leader, selecting audit team members, and assigning audit work • Knowledge of establishing initial contact with the auditee • Knowledge of factors affecting the feasibility of an internal audit • Knowledge of developing an internal audit plan • Knowledge of preparing documented information and audit test plans • Knowledge of audit, information collection, and sampling methods • Knowledge of remote audit feasibility and technological considerations • Knowledge of the types and sources of audit evidence • Knowledge of the quality, reliability, sufficiency, and corroboration of audit evidence

Domain 3: Planning, conducting, and closing an internal audit

Main objective: Ensure that the candidate is able to plan, conduct, and close an internal audit based on ISO 19011 guidelines and other best audit practices.

Competencies	Knowledge statements
• Ability to conduct an opening meeting • Ability to communicate appropriately during an internal audit • Ability to manage conflicts and differing views arising during the audit • Ability to conduct on-site and remote audit activities • Ability to collect, verify, and review information • Ability to conduct audit test plans and evaluate audit evidence against audit criteria • Ability to generate, review, and classify audit findings • Ability to identify conformity, nonconformity, observations, anomalies, and opportunities for improvement • Ability to draft nonconformity reports • Ability to determine and discuss audit conclusions • Ability to conduct the closing meeting and prepare and distribute the audit report • Ability to complete the audit and evaluate, verify, and close follow-up activities	• Knowledge of the objectives and purpose of the opening meeting • Knowledge of appropriate auditor behavior during on-site audit activities • Knowledge of communication requirements during an internal audit • Knowledge of conflict resolution techniques applicable during audits • Knowledge of methods for collecting and verifying audit information • Knowledge of methods, considerations, and limitations associated with conducting remote audit activities • Knowledge of conducting audit test plans • Knowledge of evaluating audit evidence against audit criteria • Knowledge of the process for generating audit findings • Knowledge of conformity, nonconformity, observations, anomalies, and opportunities for improvement • Knowledge of reviewing and conducting quality checks on audit findings • Knowledge of drafting and documenting nonconformity reports • Knowledge of determining audit conclusions based on audit findings • Knowledge of the objectives and purpose of the closing meeting • Knowledge of audit report content, preparation, approval, and distribution • Knowledge of the activities required to complete an internal audit • Knowledge of audit follow-up methods and alternatives to a separate follow-up audit • Knowledge of approaches for evaluating corrections and corrective action plans • Knowledge of verifying corrections and corrective actions • Knowledge of closing nonconformities based on sufficient follow-up evidence

Based on the above-mentioned domains and their relevance, the exam contains **60 multiple-choice questions,** as summarized in the table below:

				Level of understanding (Cognitive/Taxonomy) required	
		Number of questions/points per competency domain	% of the exam devoted/points to/for each competency domain	Questions that measure comprehension, application, and analysis	Questions that measure evaluation
Competency domains	Fundamental internal audit concepts and principles	20	33.33	X	
	Managing an internal audit program and preparing internal audits	20	33.33		X
	Planning, conducting, and closing an internal audit	20	33.33		X
	Total	60	100%		
	Number of questions per level of understanding			20	40
	% of the exam devoted to each level of understanding (cognitive/taxonomy)			33.33%	66.67%

The passing score of the exam is **70%**.

This exam comprises multiple-choice questions: The multiple-choice exam can be used to evaluate candidates' understanding of both simple and complex concepts. It comprises both stand-alone and scenario-based questions. Stand-alone questions stand independently within the exam and are not context-dependent, whereas scenario-based questions are context-dependent, i.e., they are developed based on a scenario that a candidate is asked to read and is expected to provide answers to five questions related to that scenario. When answering stand-alone and scenario-based questions, candidates will have to apply various concepts and principles explained during the training course, analyze problems, identify and evaluate alternatives, combine several concepts or ideas, etc.

Each multiple-choice question has three options, of which one is the correct response option (keyed response) and two incorrect response options (distractors).

This is an open-book exam. The candidate is allowed to use the following reference materials:

- A hard copy of the ISO 19011 standard
- Training course materials (accessed through the PECB Exams app and/or printed)
- Any personal notes taken during the training course (accessed through the PECB Exams app and/or printed)

A sample of exam questions will be provided below.

Sample Exam Questions

1. **Which type of audits are conducted by independent bodies to assess whether an organization's MS conforms to specified criteria?**
   A. First-party audits
   B. **Third-party audits**
   C. Second-party audits

2. **When may an auditor disclose confidential information without the client's or auditee's authorization?**
   A. **When required by applicable law**
   B. When the related audit activities have been completed
   C. When the information could support another internal audit

3. **What is statistical sampling based on?**
   A. **Probability theory**
   B. The auditor's professional judgment
   C. The complexity of the audited process

4. **What is the purpose of the closing meeting?**
   A. To evaluate the corrective action plans submitted by the auditee
   B. **To present the audit findings and conclusions to the auditee**
   C. To review and confirm the audit conclusions within the audit team

5. **Which statement regarding audit conclusions is correct?**
   A. **They are based on evidence and facts examined during the audit.**
   B. They provide an overall summary of the individual audit findings.
   C. They cannot be revised after the closing meeting.

SECTION III: CERTIFICATION PROCESS, RULES AND POLICIES

PECB Management Systems Internal Auditor Credentials

All PECB certifications have specific requirements regarding professional experience. To determine which credential is right for you, take into account your professional needs and analyze the criteria for the certifications.

The credentials in the PECB Management Systems Internal Auditor scheme have the following requirements:

Credential	Exam	Professional experience	MS audit/assessment experience	Other requirements
PECB Certified Management Systems Provisional Internal Auditor	PECB Certified Management Systems Internal Auditor exam	None	None	Signing the PECB Code of Ethics
PECB Certified Management Systems Internal Auditor		2 years (1 year in the implementation, operation, and/or auditing of management systems)	200 hours	

To be considered valid, the audit activities should follow best audit practices and include the following:

1. Planning an audit
2. Managing an audit program
3. Drafting audit reports
4. Drafting nonconformity reports
5. Drafting audit working documents
6. Reviewing and managing documented information related to the audit
7. Conducting on-site audits
8. Following up on nonconformities
9. Leading an audit team

For detailed and most up-to-date information, you are advised to refer to the online **Certification Process** by clicking here.

Applying for Certification

All participants who successfully pass their certification exam (or an equivalent accepted by PECB) are entitled to apply for the PECB credentials they were examined for. Specific professional requirements will need to be fulfilled to be PECB certified.

The application process is very simple and takes only a few minutes:

- Create your account
- Check your email for the confirmation link
- Log in and click on Apply for Certificate

The approval of the application occurs when the Certification Department validates that you fulfil all the certification requirements regarding the credential you have applied for. An email will be sent to the address you provided during your application to update you on your application status. If approved, you will then be able to download your certificate and digital badge from your member account.

Professional Experience

Candidates must provide complete and correct information regarding their professional experience, including job title(s), start and end date(s), job description(s), and more. Candidates are advised to summarize their previous or current assignments, providing sufficient details to describe the nature of the responsibilities for each job. More detailed information can be included in the CV.

Professional References

For each application, two professional references are required. Professional references shall be individuals who have worked with you in a professional environment and can validate your expertise in the respective field, current, and previous work history. You cannot use as a reference the persons who fall under your supervision or are a relative of yours.

Audit Experience

The candidate's audit experience will be checked to ensure that they have completed the required number of audit hours.

Evaluation of Certification Applications

The Certification Department will evaluate each application to validate the candidates' eligibility for certification or certificate program. A candidate whose application is being reviewed will be notified in writing and, if necessary, given a reasonable time frame to provide any additional documentation. If a candidate does not respond by the deadline or does not provide the required documentation within the given time frame, the Certification Department will validate the application based on the initial information provided, which may lead to the candidates' credential downgrade.

PECB can deny certification/certificate program if candidates:

- Falsify the application
- Violate the exam procedures
- Violate the PECB Code of Ethics
- Fail the exam

If applicants have any concerns regarding the denial of certification/certificate program, they may file an appeal by following the complaint and appeal process Complaint and Appeal Policy.

The application payment for the certification/certificate program is nonrefundable. This is due to the application verification process, the evidence submitted by the candidates, and the involvement of the relevant departments.

If candidates pass the exam, they can apply for the certificate within 12 months from the course completion date for instructor-led training, or within 12 months from the purchase date for self-study and eLearning formats. Even though the certification period expires, candidates have the right to reopen their case. However, PECB will no longer be responsible for any changes regarding the conditions, standards, policies, and candidate handbook that were applicable before the case was closed. A candidate requesting their case to reopen must do so in writing to certification.team@pecb.com and pay the required fee.

SECTION IV: CERTIFICATION MAINTENANCE POLICY

For detailed and most up-to-date information, you are advised to refer to the online **Certification Maintenance Policy** by clicking here.

Renewing the Certification

PECB certifications are valid for three years. To maintain them, PECB certified professionals must meet the requirements related to the designated credential, e.g., they must fulfill the required number of continuing professional development (CPD) hours. In addition, they need to pay the annual maintenance fee.

Upgrade Credentials

PECB Certifications can be upgraded online through your dashboard by logging in here, clicking **View Certificate,** and then clicking the **Upgrade** button. For more information on the upgrade requirements and fees, go to the Certification Maintenance page on the PECB website.

Suspension of Certification

Failure to submit the CPD and AMF payment during the certification cycle will result in a 12-month suspension period, during which you can address any outstanding AMFs and CPDs. In addition to these, the certification may be suspended for other reasons listed in the **Certification Maintenance Policy.** Individuals whose certification has been suspended are not authorized to further promote their certification while it is suspended.

Suspended members must remediate their suspension within a maximum period of 12 months.

Revocation of Certification

PECB can revoke (that is, withdraw) certification if the candidate fails to address the outstanding AMFs and CPDs during the 12-month suspension period. In addition to these, certification may be revoked for other reasons listed in the **Certification Maintenance Policy.** Individuals whose certification has been revoked are not authorized to use any references to a certified status.

If candidates disagree with any certification decision (certification level, suspension, or revocation) they may request a re-evaluation within 30 days from the date they receive their certification decision. If still not satisfied, they can file an appeal through the PECB Ticketing System within 30 days from the date they receive the re-evaluation decision. Appeals received after 30 days will not be processed. For more detailed information, please refer to Complaint and Appeal Policy.

Other Statuses

Besides being active, suspended, or revoked, a certification can be voluntary withdrawn, or designated as Emeritus. For more information, go to the Certification Maintenance page on the PECB website.

SECTION V: OTHER POLICIES

Application Fees for Examination and Certification

Candidates may take the exam without attending the training course. The applicable prices are as follows:

- Lead Exam: $1000[2]
- Manager Exam: $700
- Foundation Exam: $500
- Transition Exam: $500

The application fee for certification is as follows:

- Master Certification: $100
- Foundation Certification: $200
- Transition Certification: $200
- All other Certifications: $500

For candidates who complete a training, eLearning, or self-study course delivered by a PECB Partner, the training fee includes the first exam attempt, one free retake, the certification application fee, and the first year of the Annual Maintenance Fee (AMF). This cycle must be completed within 12 months from the course completion date for instructor-led training, or within 12 months from the purchase date for self-study and eLearning formats.

Complaint and Appeal Policy

A person wishing to file a complaint or an appeal can do so by submitting a service ticket and selecting the corresponding category in the topic dropdown menu: “file a complaint” or “file a certification/certificate program appeal”. Before filing a complaint or an appeal, make sure to follow the complaint and appeal policy.

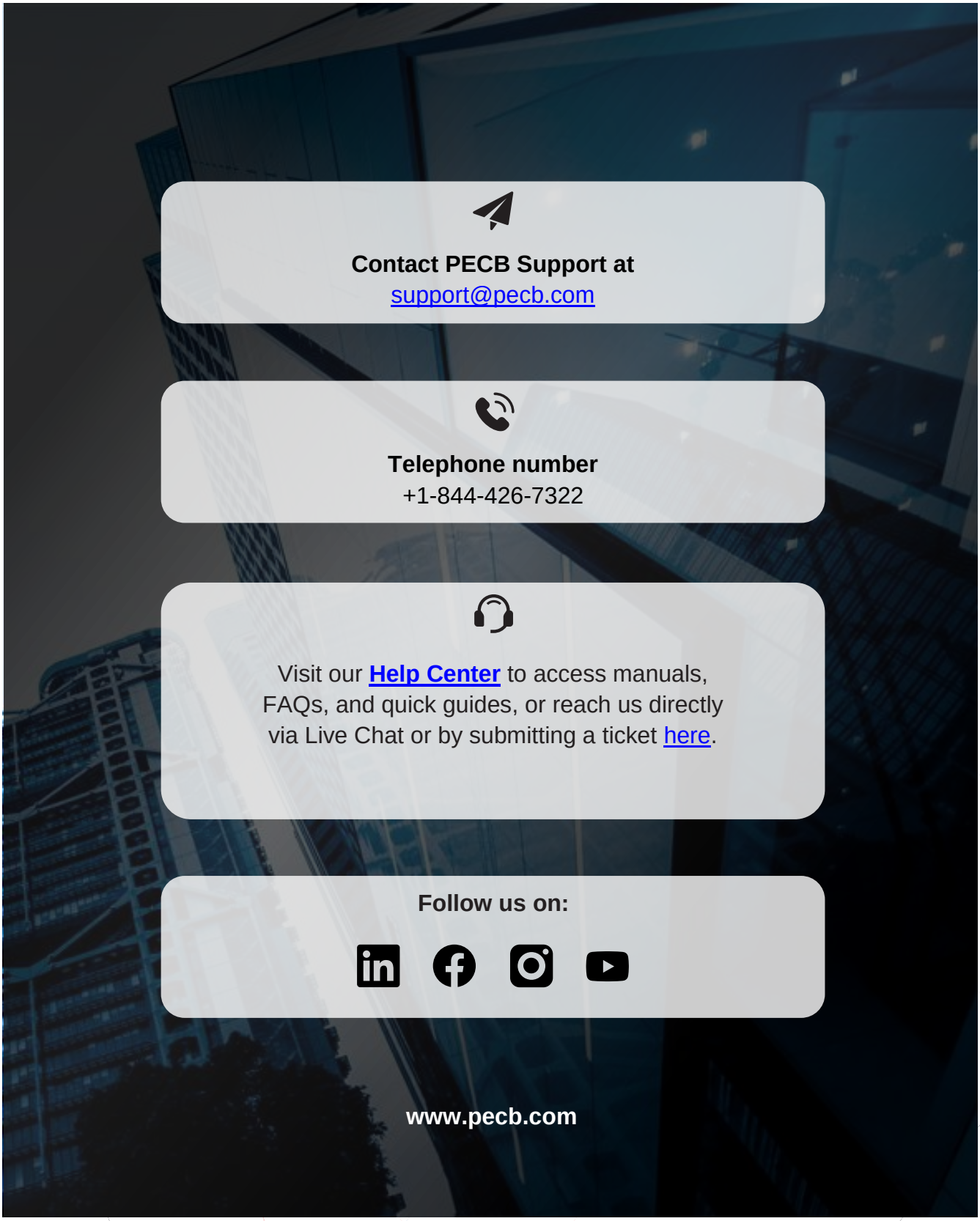
Exams from Other Accredited Certification Bodies

PECB accepts exams from other recognized accredited certification bodies. PECB will evaluate the requests through its equivalence process to decide whether the respective exam(s) can be accepted as equivalent to the respective PECB certification.

Refund Policy

PECB will refund your payment if the requirements of the Refund Policy are met. To read the Refund Policy, click here.

[2] All prices listed in this document are in US dollars.



Contact PECB Support at
support@pecb.com

Telephone number
+1-844-426-7322

Visit our **Help Center** to access manuals, FAQs, and quick guides, or reach us directly via Live Chat or by submitting a ticket here.

Follow us on:

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