Internal Control Task Force

Internal Audit
Continuing Professional Education

ACKNOWLEDGEMENTS

BACKGROUND

The Standards for the Professional Practice of Internal Auditing (internal audit standards) issued by the Institute of Internal Auditors' (IIA) require that internal audits be performed with proficiency and due professional care. To maintain this level of proficiency Part 270 of the Professional Proficiency Standard further requires that Internal Auditors maintain their technical competence through continuing professional education (CPE). The internal audit standards address (in general terms): who is covered by CPE requirements, what areas the internal auditor should be trained in, how such training should be obtained, and what documentation is required to support continuing education.

Continuing education is important for many reasons and provides benefits to both the individual auditor and organization. Besides enabling auditors to keep current with professional and Industry practices, well trained auditors tend to be more productive. Many organizations recognize the importance of continuing education through education leave and reimbursement programs.

In 2004, the Office of the State Comptroller (OSC) issued an audit report 2003-S-14, entitled "State Agency Internal Audit Units' Compliance with Internal Control Act." The audit cited a need for some agencies to provide internal audit staff with sufficient continuing professional education.

In response to OSC's audit, the Internal Control Task Force (ICTF) was established to assist agencies in strengthening compliance with the Internal Control Act. The ICTF is a joint effort of the Division of the Budget (DOB), OSC and New York State Internal Control Association (NYSICA). To address items raised in the report, six working groups were established. The ICTF assigned responsibility for training issues to the Continuing Professional Education (CPE) Workgroup.

RESULTS IN SUMMARY

The CPE Work Group identified three primary areas of focus: (1) Defining minimum CPE requirements for internal audit staff; (2) Identifying best practices, shared training, and external training opportunities; and (3) Developing an ongoing plan to meet CPE requirements. Based upon survey data and research conducted by our workgroup, we drafted the "New York State Internal Auditor Continuing Education Guidance Document" and recommend that it be adopted by the ICTF and distributed to all NYS agencies as the official guidance document for CPEs. We recommend establishing a New York State Internal Auditor website to provide access to available training programs and resources. A formalized training function would facilitate the planning and implementation of CPEs to NYS Internal Auditors.

OBJECTIVES AND METHODOLOGY

Our objective was to provide recommendations regarding Continuing Professional Education for New York State internal auditors. We were also charged with documenting best practices in tracking auditor CPEs; determining what CPE resources are available; and providing recommendations on a continuing process for providing CPEs in the future.

To accomplish our objectives, we reviewed applicable laws, budget bulletins, and professional guidance from the IIA and the Government Accountability Office (GAO). We also sent a survey to ninety-seven executive branch agencies regarding their CPE programs and practices. Thirty-three executive branch agencies are required to maintain internal audit functions per Budget Policy and Reporting Manual (BPRM) Item B-350.

Thirty-six State agencies responded to our CPE survey. Of the thirty-six responses, thirty-one were BPRM Item B-350 agencies. We also received responses from four Federal agencies, one local government agency, and one private sector employer.

RESULTS OF REVIEW

Define Minimum CPE Requirements for Internal Audit Staff

The Internal Audit CPE Work Group was charged with determining the number of CPEs required for Internal Auditors (Auditors) and the time period over which those CPEs can be acquired and credited to each auditor's requirement.

The CPE Work Group explored alternatives for establishing minimum CPE requirements. We conducted a survey of State agencies and Federal and private entities to determine if their internal audit units were required to obtain CPEs and to determine an acceptable benchmark of CPEs to recommend to our Task Force. We found that 22 of the 36 State Agencies responding to our survey already recommend or require a total of 80 CPEs each two-year period.

We also reviewed the CPE requirements for Certified Public Accountants, Certified Fraud Examiners, Certified Internal Auditors and other professional certifications. In addition, we reviewed the CPE requirements established by GAO. We concluded that a hybrid of GAO standards and the internal audit standards were best suited for our State government environment. The GAO's CPE requirement of 80 CPEs every two years and the requirements of the above-mentioned professional certifications were essentially the same, but varied in their implementation.

Based upon the information evaluated above, the Work Group developed the "New York State Internal Auditor Continuing Education Guidance Document" (See Appendix 1). This document includes guidance and recommendations on establishing and maintaining a CPE program.

Identify Best Practices and Shared and/or External Training Opportunities

Internal Auditors within New York State (NYS) possess unique skills and areas of expertise developed through years of internal audit practice. These skills and expertise represent a wealth of knowledge waiting to be shared with other internal audit units. Coordinating the sharing of knowledge on internal audit techniques and internally developed resources would enable auditors to keep current with professional and industry practices and be more productive in a cost effective manner. The Work Group has identified several opportunities where such coordination of training programs, communication and tracking of CPEs would increase the efficiency and effectiveness of managing and monitoring internal auditors' CPEs.

To facilitate the coordination among the internal audit units, the Work Group recommends establishing an internal audit training function (IATF). The IATF would be responsible for administering cost effective training programs coordinated between the State's internal audit units. The IATF would work with Directors of Internal Audit to identify training needs. These training needs would then be developed into training programs and be presented in the most cost effective means. Whether the program is presented by State internal auditors, professional organizations or through outside vendors, the IATF would be responsible for maximizing resources to meet the needs of the State's internal auditors while keeping per seat costs to a minimum.

The Work Group also identified an opportunity to improve communication between internal audit units. Sharing information concerning the training programs being offered by State agencies and professional organizations would help increase the efficiency and effectiveness of obtaining CPEs for auditors. There are numerous organizations providing training programs throughout the State. Sharing information and best practices will assist internal audit units in maintaining the professional competency of the auditors. The Work Group has determined a need for the establishment of a NYS Internal Auditor web page. The web page would provide a cost effective means for sharing valuable information to the internal audit units on timely and on-going basis. The Work Group has compiled a listing of training organizations, along with links to their websites, to be included on the recommended website. (See Appendix 2)

Training hours for all auditors should be tracked. Our survey results identified differences in the methods internal audit units use to track CPEs. The results showed that 22 internal audit units track CPEs using "in-house" developed systems, such as spreadsheets, databases or word processing. Seven units track CPEs manually and six units do not track CPEs. One unit uses commercially purchased software to track CPEs

The Work Group has identified two options for tracking CPEs. These options would be available to internal audit units that do not have an existing system, or are interested in upgrading their current system. The two options are as follows:

1. Share CPE tracking systems developed "in-house" by NYS internal audit units. Examples of these tracking systems could be shared via the internal auditor web page.

2. DOB and OSC should help facilitate agencies' tracking of CPEs.

Develop an Ongoing Plan to Meet CPE Requirements

Implementation of the recommendations in this report requires a commitment of resources. Resources are needed to fund training programs for auditors to obtain the 80 CPEs, develop and implement an ongoing training plan, and monitor compliance with the CPE recommendation.

CPE costs can vary from courses that require very low or no cost, to those that cost up to thousands of dollars per day, depending on the type and location of the training programs attended. The Work Group identified several existing sources of low-cost training programs. Many of these programs provide 1-2 CPEs at monthly or quarterly programs offered by professional organizations. Although the dollars needed to attend these programs is relatively low, the program content does not always meet the auditor's needs. Therefore, the objective of obtaining CPEs, to maintain the internal auditor's professional competency, may not be achieved through attendance at only existing low-cost programs.

As mentioned in the previous section of this report, we recommend an IATF be created. The IATF would coordinate with the Internal Audit Directors to identify relevant training needs common to NYS internal audit units. The identification of relevant training needs may be obtained through Internal Audit Director Roundtable discussions or through surveys of the internal audit units. In-house training programs may be developed using NYS internal auditors knowledgeable in the respective subject area. Our survey results found that almost half of the internal audit units surveyed expressed a willingness to present at a best practices seminar. If in-house resources are not available, then the IATF can work with the professional organizations or a private vendor to develop a program relevant to the needs of the NYS internal auditors.

Working in a cooperative arrangement between internal audit units can reduce the cost of obtaining CPEs by as much as 50 percent per person. In addition, responses to our survey indicated that 33 of the 36 internal audit units would be interested in participating in cooperative training programs. The Work Group has estimated the cost of obtaining 40 CPEs per year at $700 per

Auditor. (See Appendix 3 for details.) This estimate does not consider travel costs or specialized training needs specific to an agency.

Resources needed to develop and implement an ongoing training plan will vary depending upon the method chosen to carry out this responsibility. The following are three alternatives that we would like the Steering Committee to consider.

Creation of New Unit

A new unit would be created within an existing agency to develop and implement an ongoing training plan, maintain the NYS website, and monitor internal audit units' compliance with recommended CPEs. This unit would also provide the optional CPE tracking service to those agencies requesting the service. The unit could perform other functions as well, such as coordinating internal audit peer reviews and the internal audit director's roundtable discussions.

Loaned Staff to Coordinate CPE Oversight

This alternative calls for internal audit offices to loan staff on a rotating basis, preferably annually, to an existing agency. The loaned staff would be responsible for the development and implementation of an ongoing training plan based on needs expressed by the Internal Audit Directors. They would also monitor internal audit units' compliance with recommended CPEs and provide optional CPE tracking service if requested. The designated agency would be the repository for institutional knowledge about internal audit units throughout New York State government and a staff person from the designated agency would work with loaned staff as a collateral duty. Administrative support would also be provided by the designated agency. In contrast to our first option, this one does not address website maintenance or coordination of internal audit peer reviews.

Under this scenario, the tasks would be less labor intensive for the designated agency. However, it requires a commitment by State Agencies to support this concept. Our survey did not include this component; therefore willingness to participate in this program is unknown. Given the limited resources available in the State's internal audit units, agencies may be unwilling to provide the resources needed to implement this option.

Build Upon Existing Training Program

Under this scenario, an existing training program, such as the OSC's Professional Development Unit, would be expanded to accommodate the needs of the State's internal auditors. The existing program would be responsible for the development and implementation of an ongoing training plan based on needs expressed by the Internal Audit Directors. This unit would also provide the

optional CPE tracking service to those agencies requesting the service. This would facilitate monitoring of internal audit units' compliance with recommended CPEs.

RECOMMENDATIONS

1. Agencies should implement a continuing education program which includes all the elements of the New York State Internal Auditor Continuing Education Guidance document.

2. DOB and OSC should help facilitate continuing education and CPE tracking services for NYS Internal Audit Units.

3. DOB should facilitate a NYS Internal Auditor web page to share information.

4. Agencies should share best practices for in-house systems for tracking CPEs using a NYS Internal Auditor web page.

GUIDANCE ON
CONTINUING PROFESSIONAL EDUCATION FOR
NEW YORK STATE INTERNAL AUDITORS

INTRODUCTION

The New York State Governmental Accountability, Audit and Internal Control Act (The Internal Control Act) require agencies having internal audit functions to operate in accordance with generally accepted professional standards for internal auditing. Initially enacted in 1987, the Act was made permanent in 1999. DOB's Budget Policy and Reporting Manual (BPRM) Item B-350 provides implementation guidance to agencies and further defines the standards cited in the Act to be the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA). Compliance with these standards is the responsibility of each agency covered under the Act.

Part 270 of the IIA's Professional Proficiency Standards requires that internal auditors maintain their technical competence through continuing professional education (CPE). The IIA Standards address, in general terms, what is covered by CPE recommendations; what areas the internal auditor should be trained in; how such training should be obtained; and what documentation is recommended for supporting continuing education.

This document is designed to provide additional guidance to agencies in complying with the IIA's CPE recommendations. Our recommendations are based upon guidance provided by United States Government Accountability Office (GAO) and IIA. Agencies choosing to adopt and comply with Generally Accepted Government Auditing Standards (GAGAS) issued by GAO will be deemed to be in compliance with the Act. Internal auditors holding professional certifications (i.e. CIA, CPA, CISA, etc.) may be subject to additional CPE recommendations. Individual internal auditors are responsible for complying with these recommendations.

REPSONSIBILITIES OF THE AGENCY AND AUDIT DIRECTOR

Internal audit units in New York State (NYS) should ensure that internal auditors meet the biennial CPE recommendations. Each agency's internal audit policies and procedures for CPE hours should address the following:

- Identifying all internal auditors and other employees who conduct internal audit functions, and ensuring that they meet the CPE recommendations of this guidance document;

- Soliciting training information from others and assisting internal auditors in determining which programs, activities, subjects, and topics qualify for CPE;

- Making information on CPE programs available to internal auditors and other employees who perform audit activities;

- Providing funding and opportunities for internal auditors to attend internal or external CPE audit related programs;

- Ensuring that audit staff will be granted the appropriate number of CPE hours for each CPE program the audit organization approves and staff attends;

- Establishing policies and procedures to determine the number of CPE hours to be allowed for external training programs and other professional activities;

- Documenting the number of CPE hours completed by each auditor;

- Monitoring auditor compliance with the CPE recommendations; and

- Advising internal audit candidates during the interview process of the biennial CPE recommendations.

RESPONSIBILITIES OF THE INDIVIDUAL INTERNAL AUDITOR

Individual internal auditors are responsible, in conjunction with the audit organization, for seeking opportunities for CPE, for successfully completing CPE programs and activities, and for providing and or maintaining documentation of the CPE hours completed. In addition, individual internal auditors are responsible for monitoring their own progress towards meeting the CPE recommendations and maintaining evidence of their attendance at or completion of external CPE programs. Internal auditors should also contact each appropriate entity to which they report their CPE (e.g., state licensing bodies, professional organizations) to determine what are the entity's specific CPE recommendations and/or guidelines.

CPE Recommendation

It is recommended that internal auditors working in NYS internal audit units obtain 80 hours of CPEs every two years. At least 20 of the 80 hours should be completed in each year of the two-year period.

Auditors Subject To CPE Recommendations

The CPE recommendations stated under the qualifications standard apply to NYS internal auditors who perform internal audits in accordance with the Institute of Internal Auditors Standards. The CPE recommendations set forth the minimum number of CPE hours that internal auditors should complete, whether they are employed full-time or part-time by NYS government internal audit organizations. Agencies that contract out for internal audit services should ensure these contractors meet the CPE recommendations of this guidance document.

It is recommended that internal auditors who are assigned to either planning, directing, performing fieldwork for or reporting on internal audits meet the 80-hour CPE recommendation.

Exemptions

The following individuals should be qualified to perform their assigned tasks and should maintain their professional competence in their areas of specialization, but are not required to meet the CPE hours recommended within this document:

- External consultants and internal specialists, such as actuaries, appraisers, attorneys, engineers, geologists, information technology specialists, medical doctors, and statisticians who are assigned to the job in the role of a specialist do not need to meet the CPE requirement. Internal auditors who use their work should take appropriate steps to determine whether such specialists are qualified in their areas of specialization and should document their conclusions.

- Staff performing support services within the audit organization, such as individuals assigned to staff positions in budgeting, personnel, training and administrative functions are exempt from the requirement.

- Employees who assist in the internal audit engagement by performing support services, such as background research, report writing/editing, production, and distribution are not required to meet the recommended CPE hours.

- College and university students employed on a temporary basis for a limited period of time (for example, an internship of limited duration) or enrolled in a formal program sponsored by the college or university for a specific period of employment, such as a term or semester, are also exempt from the requirement.

Exceptions

The internal audit organization, at its discretion, may grant exceptions from a portion of the CPE recommendations if extended absences or other extenuating circumstances such as the following prevent an auditor from fulfilling those recommendations. Exceptions may arise for a variety of reasons, including the following:

- Ill health;
- Extended family leave;
- Sabbaticals;
- Leave without pay absences;
- Foreign residency;
- Military service; or
- Natural disaster.

The internal audit unit should document its policies and the reasons for any exceptions granted and retain that documentation for an appropriate period of time. The internal audit organization should not grant exceptions for reasons such as workload, budget, or travel constraints.

MEASURING COMPLIANCE WITH CPE RECOMMENDATIONS

The NYS internal auditor CPE recommendations should be satisfied every two years. To simplify administration of the CPE recommendations, an internal audit department should establish a standard two-year reporting period for all its internal auditors.

- **Measurement of Compliance after Beginning of Two-Year Period**
  Internal auditors hired or assigned to an internal audit unit after the beginning of a two-year CPE period should complete a pro rata number of CPE hours. An audit organization may define a "pro rata number of hours" based on the percentage of time an auditor worked on internal audits.
- **CPE Carryover**
  Internal auditors may not carry over CPE hours earned in excess of the 80-hour recommendations from one two-year period to the next.
- **Deficiency Make-up**
  At its discretion, an internal audit organization may give internal auditors who have not completed the recommended number of CPE hours for any two-year period up to two months immediately following the period to make up the deficiency. Any CPE hours completed to make up a deficiency in one period should be documented in the CPE records and may not be counted toward the recommendations for the next two-year period, including the 20-hour annual minimum recommendation. Internal audit organizations that grant the 2-month grace period should evaluate whether internal

auditors who have not satisfied the CPE recommendations after the grace period should be allowed to participate in internal audits until those recommendations are satisfied.

Acceptable CPE Programs

CPE programs are structured educational activities with learning objectives designed to maintain or enhance participants' knowledge and skills in areas applicable to performing internal audit engagements. CPE programs may include subjects that are directly applicable to government auditing, the government environment, or the specific or unique environment in which the entity operates. It is anticipated that internal auditors will maintain the high standards of the profession in selecting quality educational programs to fulfill the CPE recommendations. The overriding consideration in determining whether a specific program is acceptable is that it be a formal program of learning which contributes directly to the professional competence of an internal auditor.

More specifically, acceptable formal programs should:

1. Contribute to the professional competence of participants;

2. State program objectives that specify the level of knowledge the participants should have attained, or the level of competence to be demonstrated upon completing the program;

3. State education or experience prerequisites, if appropriate for the program;

4. Be developed by individuals qualified in the subject matter and instructional design;

5. Provide program content which is current; and

6. Be on a professional level and related to the internal auditing discipline.

The following general areas are acceptable as subjects for CPE programs as long as they meet other CPE program criteria:

- Auditing and accounting;

- Management and communication (oral and written);

- Computer science;

- Mathematics, statistics, and quantitative applications in business;

- Economics;

- Business law;

- Specific business topics such as finance, production, marketing, and personnel; and

- Specialized industry areas such as government, banking, utilities, or oil and gas.

Activities other than those listed in this guidance may be deemed acceptable if the DIA can demonstrate that they contribute to professional competence. Substantiating that a particular activity qualifies as acceptable and meets the requirements is the responsibility of the agency's Internal Audit Director.

Programs, Activities, Subjects, and Topics That Do Not Qualify

Examples of programs and activities or subjects and topics that do not qualify for CPE hours include, but are not limited to, the following:

1. On-the-job training;

2. Basic or elementary courses in subjects and topics in which the auditor already has the knowledge and skills being taught;

3. Programs that do not maintain or enhance internal auditors' professional proficiency, but are designed for general personal development (such as resume writing, improving parent-child relations, personal investments and money management, and retirement planning).

4. Programs that demonstrate the operation of office equipment or software that are not used in conducting internal audits;

5. Programs that provide training on the audit organization's administrative operations;

6. Business sessions at professional organization conferences, conventions, and meetings; and

7. Preparation time for repeated presentations on the same subject matter within the two-year period.

Some tax services that are not related to the subject matter of internal audits performed under IIA Standards would not qualify as CPE for purposes of NYS Internal Audit recommended CPEs. However, if taxation topics relate to an objective of an internal audit conducted under IIA Standards, training in those related tax topics could qualify as CPE.

Other Activities Qualifying For CPE

CIA Examination

Eighty CPE hours are awarded for successful completion of the CIA examination (40 hours in the year the examination is passed and 40 hours in the subsequent year).

Education

A maximum of 80 CPE hours may be awarded in the education category for each two-year period reported. Educational activities include:

1. Professional education and development programs, such as seminars and conferences, provided by national or state and local auditing and accounting organizations;

2. Technical sessions at meetings of national or state and local auditing and accounting organizations and chapters;

3. Formal in-house training programs;

4. Programs of other sponsors (industrial, professional societies, etc.);

5. College or university courses passed (credit and non-credit courses), except for those courses an internal auditor must take in order to meet the requirement of a bachelor's degree or its equivalent;

   • Fifteen hours of CPE credit are awarded for each semester hour of college/university credit earned;

   • Ten hours of CPE credit are awarded for each quarter hour of college/ university credit earned;

6. A maximum of 80 CPE hours may be awarded for certification examinations passed other than the CIA in the year the exam is passed. Twenty CPE hours are awarded for passing each part of another accounting or auditing examination (for example, the CPA, or CISA examination); and

7. Formal correspondence and self-study programs relevant to internal auditing that include evidence of completion.

Publications

A maximum of 50 hours may be awarded in the publications category for each two-year period. Generally, one full journal page of single-spaced print is equal to two hours of CPE credit, with the following limits on one publication:

- Books - 50 hours
- Articles - 25 hours
- Research papers - 25 hours

Contributions to publications should pertain to the internal auditing discipline. Published articles or books not related directly to internal auditing are acceptable if the internal auditor is able to demonstrate that these activities contribute to his or her professional audit proficiency.

Oral Presentations

A maximum of 50 CPE hours may be awarded in the oral presentations category for each two-year period. The hours reported for the first presentation will be based on the length of presentation time, plus credit for preparation time equivalent to three times the presentation time. Subsequent presentations of the same material may be reported as presentation time only up to a maximum of 10 CPE hours in each two-year period.

Participation

A maximum of 25 CPE hours may be awarded in the participation category in each two-year period for:

a) Participation as an officer or committee member in a professional industry organization related to internal auditing; one CPE hour for each hour of qualifying participation will be awarded; and

b) Participation in a quality assurance review; one CPE hour for each hour spent on-site will be awarded, but no CPE hours will be awarded for activities such as preparation time and writing the report.

Measuring CPE Hours

A CPE hour may be granted for each 50 minutes of participation in group programs and activities that qualify. One-half CPE hour increments (equal to 25 minutes) may also be granted after the first CPE hour has been earned in a given program or activity. At conferences and training classes where the length of individual presentation or session are other than 50 minutes, the sum of the presentations or session should be considered as one total program; for example, two 90 minute, two 50 minute, and three 40 minute presentations equal 400 minutes or 8 CPE hours. When the total minutes of a presentation are more than 50, but not equally divisible by 50, the CPE hours should be rounded down to the nearest one-half hour.

Providers of CPE programs should monitor their programs to accurately assign the appropriate number of hours. Participants should receive CPE hours only for the actual time they attend the program. Preparation time for students participating in a CPE program should be counted only if the CPE provider has designated that a portion of the CPE program be individual study, and that portion meets the recommendations for individual study programs.

Participants in individual-study programs should be granted CPE hours when they satisfactorily complete the programs. These programs should be pre-tested by the vendor or provider to determine the average completion time, and CPE hours should be granted in an amount equal to the average completion time. For example, an individual-study course that takes an average of 600 minutes to complete should be granted 12 CPE hours.

Maintaining Documentation

1. The internal audit unit is responsible for maintaining documentation of the CPE hours completed by each auditor, subject to the CPE recommendations. The audit organization's records, which may be kept electronically, should include the following information for each CPE program or activity attended or completed by an auditor:

    a. Name of the organization providing the CPE;

    b. Title of the training program, including the subject matter or field of study;

    c. Dates attended (for group programs) or dates completed (for individual study programs; and

    d. Number of CPE hours each auditor earned toward the 80-hour recommendation.

2. The internal audit unit should also maintain the following CPE documentation or have appropriate policies and procedures in place requiring the auditor to maintain this documentation, which may be kept electronically:

    a. Certificate, or other evidence of completion, from the CPE provider (if provided);

b. Documentation of CPE courses presented and/or copies of course materials developed by or for speakers, instructors, or discussion leaders, along with a written statement supporting the number of CPE hours claimed, and

c. A copy of the published book, article, or material that names the writer as author or contributor; a written statement from the writer supporting the number of CPE hours claimed; and the name and contact information of the publisher, if applicable.

3. If the audit organization elects to delegate the responsibility to the auditor for maintaining the above documentation, the audit organization should have adequate procedures in place to ensure that its records of CPE hours earned by auditors are supported by the documentation maintained by auditors. Examples of such procedures could include periodic distribution of CPE reports to auditors for verification against their records, periodic review of records for a random sample of auditors, etc.

Retaining Records

All CPE records should be maintained for a minimum of five years to coincide with peer review requirements.

Monitoring Compliance

Compliance with the CPE recommendations should be evaluated during the performance of a peer review and or other quality assurance monitoring activity that results in the annual Internal Control Certification.

TRAINING ORGANIZATIONS, WEBSITES AND LINKS

Organization	Chapter	Website	Training Info Page
Association of Government Accountants http://www.agacgfm.org/membership/localchapters/chapterlist.aspx	NY Capital Chapter	http://www.aganycap.org/	http://www.aganycap.org/education/main.htm
Association of Government Accountants	NYC	http://members.aol.com/blumenie/nycaga.htm	http://members.aol.com/blumenie/moreinfo.htm
Institute of Internal Auditors http://www.theiia.org/chapters/index.cfm?act=all.list&selected=United%20States	Albany Chapter	http://www.theiia.org/chapters/index.cfm?act=home.page&cid=87	http://www.theiia.org/index.cfm?doc_id=883 (Includes on-line training)
Institute of Internal Auditors	Buffalo	http://www.theiia.org/chapters/index.cfm?act=home.page&cid=24	See posted newsletters
Institute of Internal Auditors	Central NY	http://www.theiia.org/chapters/index.cfm?act=home.page&cid=58	http://www.theiia.org/chapters/index.cfm/view.events/cid/58
Institute of Internal Auditors	Westchester	http://www.theiia.org/chapters/index.cfm?act=home.page&cid=86	http://www.theiia.org/chapters/index.cfm/view.events/cid/86 (no events currently listed)

TRAINING ORGANIZATIONS, WEBSITES AND LINKS

Organization	Chapter	Website	Training Info Page
Institute of Internal Auditors	Long Island	http://www.theiia.org/chapters/index.cfm?act=home.page&cid=241	http://www.theiia.org/chapters/index.cfm/view.events/cid/241
Institute of Internal Auditors	NYC	http://www.nyiia.org/	http://www.theiia.org/index.cfm?doc_id=883 (Includes on-line training) http://www.nyiia.org/calendar.htm
Information Systems Audit and Control Association http://www.isaca.org/Content/NavigationMenu/About_ISACA/Chapters/ISACA_Chapters_in_North_America.htm - newyork	Hudson Valley Chapter	http://www.isacahv.org/	http://www.isacahv.org/events.htm
Information Systems Audit and Control Association	Western NY	http://www.isacawny.org/	http://www.isacawny.org/index.php?option=com_weblinks&catid=82&Itemid=4 http://www.isacawny.org/index.php?option=com_events&Itemid=45
Information Systems Audit and Control Association	Central NY	http://www.cnyisaca.org/	http://www.cnyisaca.org/events.html

TRAINING ORGANIZATIONS, WEBSITES AND LINKS

Organization	Chapter	Website	Training Info Page
Information Systems Audit and Control Association	NY	http://www.isacany.org/	http://www.isacany.org/Web_Site/Education/Workshops and Seminars.htm
Association of Certified Fraud Examiners http://www.cfenet.com/chapters/ChapterList.asp	Albany Chapter	http://www.albanyacfe.org/	http://www.albanyacfe.org/ACFEtrainingevents.htm
Association of Certified Fraud Examiners	Western NY	http://www.cfenet.com/chapters/ChapterDetail.asp?Page=Contact&ChapterID=86	http://www.cfenet.com/chapters/ChapterDetail.asp?Page=Training&ChapterID=86 Training events empty
Association of Certified Fraud Examiners	Syracuse	http://www.cfenet.com/chapters/ChapterDetail.asp?Page=Contact&ChapterID=49	http://www.cfenet.com/chapters/ChapterDetail.asp?Page=Training&ChapterID=49
Association of Certified Fraud Examiners	Long Island	http://www.licfe.org/	'Events' link not active
Association of Certified Fraud Examiners	NY	http://www.nycfe.org/	http://www.nycfe.org/seminars/index.htm
American Institute of Certified Public Accountants	National	https://www.aicpa.org/	http://ceae.aicpa.org/
American Institute of Certified Public Accountants	New York State Chapter	http://www.nysscpa.org/	http://www.nysscpa.org/continuingeducationa.htm
American Women's Society of Certified Public Accountants		http://www.awscpa.org/	http://www.awscpa.org/frameset.php?cf=meetings.htm

TRAINING ORGANIZATIONS, WEBSITES AND LINKS

Organization	Chapter	Website	Training Info Page
Institute of Management Accountants		http://www.imanet.org/ima/index.asp	http://www.imanet.org/ima/sec.asp?TRACKID=&CID=787&DID=998
National Association of State Auditors, Comptrollers and Treasurers		http://www.nasact.org/	http://www.nasact.org/conferences/index.html
National Association of Local Government Auditors		http://www.nalga.org/	
Governor's Office of Employee Relations			http://www.goer.state.ny.us/train/index.html http://www.ric.goer.state.ny.us/training.shtml
NYS Training Council			http://www.nystc.org/
NYS Office for Technology			http://www.oft.state.ny.us/academy/index.htm
Public Employees Federation		http://www.pef.org/	Select "education and training" link

TRAINING ORGANIZATIONS, WEBSITES AND LINKS

Organization	Chapter	Website	Training Info Page
Management/Confidential Tuition Reimbursement			http://www.goer.state.ny.us/mc/mctuition.html
Civil Service Employees Association			http://www.nyscseapartnership.org/
MIS Training Institute			http://www.misti.com/
US Department of Agriculture Graduate School		http://www.grad.usda.gov/	http://www.grad.usda.gov/cgi-bin/sb/nav.cgi/aip=e71e80w3M6Z,00WGzwOI,K8tTShom8f4-EJ-.?nav=100455

Internal Audit CPE Work Group
Estimated Cost Implementing 80 CPEs Every Two Years

Low Cost Training Already Available:	Estimated CPE's	Cost of Program
Leadership and Accountability	6	Free
Internal Controls Association	10	Free
GOER Leadership Programs	6	Free
NASACT Audio Conferences	8	$33
OSC Fall Conference	15	$65
OSC Outreach Programs	Various	Free
Available CPEs	45	$98

Professional Organizations Programs		Non-Member Prices
AGA: Full-Day Programs	8	$200
IIA: Full-Day Programs	7	$100
ISACA: Full-Day Programs	7	$120
TCTC	21	$475
NYCIIA Subscription Program	35	$750

Programs to be Developed with Coordinated Effort:		
Best Practices	7	Free
1-2 Day Technical Program:		
Using State Employees	7	Free
Using Hired Consultants	7	$150
New Internal Auditor Training Program	21	Free

Other CPE Options:		
On-line Learning:		
OFT's Soft Skills	40	$60
Smart Pros-Technical	40	$250

Estimated cost for 40 CPEs per year, if, on average, an auditor obtained:

10-20 CPEs from Low-Cost Program		$100
10-20 CPEs from Coordinated Efforts		$300
10-20 CPEs from Professional Organizations		$300
		$700 per auditor