



Certification in Control Self-Assessment (CCSA)

CCSA Program Features

- Measures a candidate's understanding of control self-assessment.
- Provides staff with an audit tool focused on information gathering, process, control design and consulting.
- Provides management with a tool to help them perform self-assessment with or without the assistance of internal audit staff.
- Offers guidance for CSA initiatives.

CCSA Exam Statistics

- **2001:** 199 tested; 131 passed
- **2002:** 408 tested; 255 passed
- **2003:** 565 tested; 393 passed
- **2004:** 607 tested; 409 passed
- **2005:** ??? Tested; 541 passed

Total CCSAs Worldwide now: 1,930

CCSA Program Requirements

- **Education** - Bachelor's degree (or a two-year degree from an accredited college or university, plus three years of general business experience).
- **Character Reference** - Candidate must exhibit high moral and professional character.
- **Work Experience** - One year of control-related business experience.
- **Facilitation Experience or Training** - Seven hours of acceptable facilitation experience or 14 hours of acceptable facilitation training.

CCSA Exam Format

- Non-disclosed exam.
- Offered in one part - with a total of 125 questions.
- Multiple-choice questions with four answer choices.
- Three hours and thirty minute testing time.

CCSA Exam Content

Domain I: CSA Fundamentals (5-10%)

Domain II: CSA Program Integration (15-25%)

Domain III: Elements of the CSA Process (15-25%)

Domain IV: Business Objectives/Organizational Performance (10-15%)

Domain V: Risk Identification & Assessment (15-20%)

Domain VI: Control Theory and Application (20-25%)

CCSA Exam – Domain I

CSA Fundamentals (5 - 10%)

- A. Code of Ethics
- B. Ownership and accountability for control
- C. Reliance on operational expertise
- D. Comparison to traditional techniques of risk and control evaluation
- E. Control awareness and education
- F. Cooperation, participation, and partnership

CCSA Exam - Domain II

CSA Program Integration (15-25%)

- A. Alternative approaches to CSA
- B. Supporting technology alternatives
- C. Cost/benefit analysis for implementation of the CSA process
- D. Organizational theory and behavior
- E. Strategic and operational planning processes
- F. Change management and business process reengineering
- G. Presentation techniques for successful integration
- H. Organizational risk and control processes
- I. Client feedback mechanisms (e.g., interviews, surveys)
- J. Strategic CSA program planning methodologies or techniques, including resource allocation (A)

CCSA Exam – Domain III

Elements of the CSA Process (15 - 25%)

- a. *Management's priorities and concerns*
- b. *Project and logistics management*
- c. *Business objectives, processes, challenges, and threats for the area under review*
- d. *Resource identification and allocation*
- e. *Culture of area under review*
- f. *Question development techniques*
- g. *Technology supporting the CSA process*
- h. *Facilitation techniques and tools*
- i. *Group dynamics*
- j. *Fraud awareness*
- k. *Evaluation/analytical tools and techniques (trend analysis, data synthesis, scenarios)*
- l. *Formulating recommendations or actions plans (practical, feasible, cost-effective)*
- m. *Nature of evidence (sufficiency, relevance, adequacy)*
- n. *Reporting techniques and considerations (types, audience, sensitive issues, access to information)*
- o. *Motivational techniques (creating support and commitment for recommendations)*
- p. *Monitoring, tracking, and follow-up techniques*
- q. *Awareness of legal, regulatory, and ethical considerations*
- r. *Measuring CSA program effectiveness*

CCSA Exam – Domain IV

Business Objectives and Organizational Performance (10-15%)

- A. Strategic and operational planning processes
- B. Objective setting, including alignment to the organization's mission and values
- C. Performance measures
- D. Performance management
- E. Data collection and validation techniques

CCSA Exam – Domain V

Risk Identification and Assessment (15 - 20%)

- A. Risk Theory
- B. Risk models/frameworks
- C. Understanding the risks inherent in common business processes
- D. Application of risk identification and assessment techniques
- E. Risk management techniques/cost-benefit analysis

CCSA Exam – Domain VI

Control Theory and Application (20-25%)

- A. Corporate governance, control theory, and models
- B. Techniques for determining control track record for the organization
- C. Relationship between informal and formal controls
- D. Techniques for evaluating formal controls (manual or automated)
- E. Techniques for evaluating informal controls/control environment
- F. Control documentation techniques
- G. Control design and application
- H. Methods for judging and communicating about the overall effectiveness of the system of internal control

CCSA Exam Preparation Resources

- CCSA Study Guide available through the IIA's Bookstore.
- Other books on CSA and related topics available through the IIA's Bookstore.
- IIA Seminars on CSA topics
- Sample exam questions listed on the IIA's Website.

CCSA CPE Requirements

- Practicing CCSAs must acquire 40 hours of Continuing Professional Education (CPE) every two years.
- Must report these hours in compliance with CPE reporting requirements.
- CPE requirement is waived for the year in which the exam is passed and the subsequent year.

Eksamensforberedelser i Norge

- *Egeninnsats*
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- Selvstudium med IIA's Study Guide
- 15 sample questions tilgjengelig hos IIA
- NIRF har tidligere tilbudt et dagskurs på dette – hvis interesse så vil vi vurdere noe lignende igjen

Interessert i CCSA?

- Ta med deg brosjyren
- Besøk oss på www.nirf.org
- Følg lenkene der til IIAs sider
- Snakk med oss nå etterpå eller senere!

