

## *The IIC Mission*

The **Mission** of The Institute for Internal Controls is **to promote an effective internal controls environment by enhancing the implementation of good internal control procedures** in order to:

- Deter and detect fraudulent activities;
- Reduce waste and abuse; and
- Increase efficiency, effectiveness and economy of operations.

To accomplish our mission, The Institute for Internal Controls:

- Provides the professional certification of CICA and CCS to auditing and control specialists who demonstrate the highest skills in internal controls;
- Sets the highest standards for admission and designation as a CICA and CCS;
- Provides leadership to inspire confidence in the integrity, objectivity, and professionalism in the auditing profession and in the designation of CICA and CCS;
- Requires all members to adhere to a strict Code of Ethics and Code Professional Standards; and
- Requires mandatory Continuing Professional Education (CPE) for continued certification.
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## *The IIC Philosophy*

The Institute was created as a reaction of accounting professionals, consultants, and educators who were concerned with the failure of the various oversight organizations in preventing and detecting the massive financial failures that occurred in recent years. This, together with the present day announcements of continuing accounting irregularities, is causing a black mark on our profession that must be addressed. In addition to the regulatory changes that have been implemented since 2002 with Sarbanes Oxley, the philosophy of The Institute is that there is a need to change the profession to address all areas of internal controls, including management controls, financial controls, operational controls, IT controls, physical security controls, and risk management.

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## **CERTIFICATION GRANDFATHERING PROGRAM**



**INSTITUTE**  
*for*  
**INTERNAL CONTROLS**

## Who We Are

The Institute for Internal Controls was established in 2003, by a group of auditing professionals and educators who were concerned with the failure of the auditing and oversight professions in uncovering and preventing the high profile financial frauds that have occurred over the recent years. It is based in Southern New Jersey, outside of Philadelphia. This professional certification organization is dedicated to promoting an effective internal controls environment in all organizations through accomplishment of its mission of education and professional certification. Each member of the institute designated as a Certified Internal Controls Auditor (CICA) or Certified Controls Specialist (CCS) has earned certification after a rigorous qualification process.

CICAs and CCSs come from various professions, including auditors, accountants, fraud and loss prevention specialists, attorneys, and educators. CICAs and CCSs possess expertise in the areas of internal controls, including: audit, review, design and implementation. CICAs and CCSs are employed by many major corporations and government agencies and others that provide auditing and consulting services.



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## PROFESSIONAL CERTIFICATION PROGRAM

The Institute for Internal Controls offers two certification designations. The Certified Internal Controls Auditor (CICA) designation is available to Accounting/Auditing Professionals including IS/IT Auditors, and Educators. The Certified Controls Specialists (CCS) designation is offered to specialists in Management, Operational or Physical Security controls, Attorneys, and Educators not eligible for the CICA designation.

To receive the certification designation, a candidate must meet the educational and experience requirements as listed in the Application for Certification, complete all course work as required in the academic curriculum, and pass a comprehensive examination at the end of each course. For a limited time, the Advisory Board has approved the granting of the CICA and CCS designation without examination under the Grandfathering provision for candidates who achieve a minimum score of 70 points on the application.

CICA \* CCS

## CERTIFICATION via GRANDFATHERING PROVISIONS

The IIC provides for certification via the Grandfathering provisions under the association's Bylaws for the granting of the designation of Certified Internal Controls Auditor (CICA) and Certified Controls Specialist (CCS). Under the Grandfathering provisions, the designation of CICA and CCS will be granted to seasoned auditors, specialists, consultants, and academics who demonstrate expertise in the design, implementation and audit of internal controls systems. In addition, the Board approved the award of the CCS designation to educators who incorporate the design, implementation and audit of internal controls in their courses. In general, applicants who score at least 70 points on the application will be nominated for certification. Final review by the Nominations Committee and verification of the application will be required. The nominee must agree to comply with all requirements for use of the certification designations, including Membership in The Institute, Adherence to The Institute's Code of Ethics and Code of Professional Standards, and Continuing Professional Education.

Interested parties can download a copy of the Application for Certification under the Grandfathering Provision from the Applications page at our website at:  
[www.theiic.org](http://www.theiic.org)  
or call 856.982.2410.