

# DRAFT APPRENTICESHIP ASSESSMENT PLAN FOR THE INTERNAL AUDIT TECHNICIAN APPRENTICESHIP

APPRENTICESHIP REFERENCE NUMBER	LEVEL OF THIS APPRENTICESHIP	INTEGRATION
ST1484	4	Mandatory qualification

## Assessment Plan

### Assessment details

#### Introduction

This Apprenticeship Assessment Plan (AAP) sets out the requirements for the assessment of the Level 4 internal audit technician apprenticeship. It should be read in conjunction with the General Requirements for Apprenticeship Assessment. Where there is conflict between this AAP and the General Requirements, this AAP takes precedence. Assessment organisations must also comply with the relevant regulatory framework for apprenticeship assessment.

It is important that the assessment of apprentices is proportionate, valid, and provides reliable evidence of an apprentice's attainment of the relevant knowledge and skills. As such, assessment organisations must design assessments to ensure:

- employers have confidence that the apprentice has reached the expected performance standard
- apprentices are sufficiently secure in their knowledge and skills, so that they could demonstrate their competence in different contexts (for example, a different workplace)

#### Assessment Outcomes

The assessment outcomes group and summarise the knowledge and skills that must be demonstrated in assessments. All assessment outcomes must be assessed.

The assessment outcomes have been created to summarise the content that is not fully assessed by the qualification mandated in the occupational standard. The knowledge and skills statements that are not mapped here are assessed by the qualification mandated in the occupational standard.

Knowledge and skills statements in **bold** are mandatory and must be assessed in every version of the assessment that is made available.

Assessment Outcome	Mapping
<p><b>A01: Professional standards, ethics, and internal audit foundations</b> Applies the professional standards, ethical principles, due professional care, and organisational audit frameworks that underpin the internal audit function. Uses these to conduct work objectively, maintain independence, protect confidentiality, recognise fraud risks, and operate in line with the internal audit manual and organisational policy.</p>	<p><b>K1, K2, K4, K9, K12, K13</b> <b>S1, S2</b></p>
<p><b>A02: Engagement planning and risk assessment activities</b> Supports the planning of internal audit engagements by gathering background information, completing and prioritising risk assessments, identifying relevant internal and external requirements, and helping shape engagement objectives, scope, and testing activities.</p>	<p><b>K10</b> <b>S6, S7, S9</b></p>
<p><b>A03: Audit testing, evaluation, and analytical activities</b> Conducts audit testing under supervision by evaluating governance, risks, and controls; using walkthroughs, sampling, data analysis, and other techniques; and assessing the sufficiency and reliability of evidence to help develop potential findings.</p>	<p><b>S3, S8, S10, S11, S12, S13, S14</b></p>
<p><b>A04: Communication, stakeholder engagement, and reporting activities</b> Uses appropriate communication techniques to engage stakeholders, build trust, contribute effectively to meetings, and support the development of recommendations. Prepares accurate workpapers and assists in producing clear, concise, constructive audit reports.</p>	<p><b>K17, K18</b> <b>S4, S5, S15, S16, S17, S18</b></p>
<p><b>A05: Workload management and follow-up activities</b> Plans and manages workload to meet deadlines, prioritises tasks, escalates issues where needed, and supports follow-up work by helping confirm the implementation of agreed action plans after audit completion.</p>	<p><b>K19</b> <b>S19, S20</b></p>

### **Assessment requirements**

Assessment organisations must set apprenticeship assessments. Assessment organisations should consider how technology and digital tools can support innovation and efficiency.

Assessment organisations must design apprenticeship assessments to include a **professional discussion**.

Any additional assessment(s) must be selected from the following list of methods to ensure the assessment outcomes are met in full:

- **portfolio of evidence**

- **presentation**
- **question and answer session**
- **work-based project**
- **report**

Assessment organisations must have due regard to the most recent Global Internal Audit Standards and International Professional Practices Framework (IPPF) references that may be published by Global Institute of Internal Auditors (GIIA) or the Chartered Institute of Internal Auditors (CIIA) in the UK.

Apprentices may be assessed at any appropriate point during their apprenticeship programme.

Assessments may be designed to allow a centre or training provider to mark assessments. The assessment organisation is responsible for ensuring all assessments are sufficiently reliable and valid, and for the accuracy of any centre or training provider marking.

### **Performance descriptors**

Performance descriptors describe the level of performance required to achieve a pass or distinction grade. Assessment organisations must design assessments that align with these descriptions.

<b>Performance Category</b>	<b>Pass</b>	<b>Distinction</b>
<b>Applied Knowledge</b>	Demonstrates sound application of internal audit knowledge to address well-defined but complex and non-routine problems, reaching appropriate and generally effective outcomes that meet organisational expectations.	Applies internal audit knowledge with confidence and precision, consistently producing high-quality outputs in response to well-defined but complex and non-routine problems, with solutions that enhance outcomes or processes.
<b>Applied Skills</b>	Identifies and applies suitable cognitive and practical internal audit skills to complete work activities, adapting as necessary to meet requirements. Methods are generally appropriate, with results that meet organisational or sector expectations.	Adapts and applies cognitive and practical internal audit skills with a high degree of flexibility and operational fluency, ensuring methods are effective and optimised for quality and efficiency of service outcomes.
<b>Regulatory and Procedural Awareness</b>	Applies relevant professional standards, regulatory requirements, and organisational procedures with sound	Interprets and applies regulatory and procedural requirements with insight and appropriate flexibility, identifying implications and

	judgement, adapting appropriately to varied and occasionally complex audit situations.	making informed decisions in varied and occasionally complex audit situations.
<b>Communication and Collaboration</b>	Communicates clearly and collaborates effectively with colleagues and stakeholders, contributing to professional and responsive service delivery within the internal audit context.	Communicates and collaborates with confidence and insight, tailoring approaches to diverse stakeholder needs and contributing to improved collaboration and service outcomes within the internal audit context.
<b>Information Use and Decision Making</b>	Analyses and interprets relevant audit information to make informed decisions, showing clear awareness of the occupational context and the broader scope of internal audit activity.	Analyses, interprets, and evaluates information from a range of sources, providing insightful justification for decisions and demonstrating strong awareness of broader implications within the internal audit area.
<b>Responsibility and Autonomy</b>	Takes responsibility for actions and decisions within set parameters. Manages own work and, where relevant, supports coordination of others with adequate awareness of risks and priorities.	Proactively takes responsibility for actions and decisions within set parameters. Manages own work and coordinates others, independently using sound judgement about risks and priorities to manage resources or actions.

### **Professional recognition**

This apprenticeship aligns with the professional body recognition detailed in the occupational standard.

Please contact the relevant professional body for further information.

### **Additional qualification**

The qualification detailed in the occupational standard must be completed before the end of the apprenticeship.

Crown copyright 2026 You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence.

Visit [www.nationalarchives.gov.uk/doc/open-government-licence](http://www.nationalarchives.gov.uk/doc/open-government-licence).