

# **Carl Proctor ACMA CGMA CMIIA CISA**

## **Experience and background**

I have over 25 years' experience working in several sectors, including banking and financial services; the public sector; the cash management industry and currently the transport industry. I work within the global internal audit team of FirstGroup plc, a multinational passenger transport company which operates within the UK, North America and India. I have spent the last 12 years within internal audit.

I am a Chartered member of the UK Institute of Internal Auditors; a Chartered Global Management Accountant and a Certified Information Systems Auditor.

## **IIA training**

I have been a trainer for the UK Chartered Institute of Internal Auditors for six years. I deliver workshops for the CIA syllabus. I also write practice multiple choice questions for CIA syllabus, which are published on the UK IIA website for members to use.

I have refreshed and updated the training materials for the new CIA Part 3 syllabus, effective 2019. I have also written practice exercises and suggested answer guides for students to use to self-assess their knowledge.

I have written learning material for the Qualification in Audit Leadership (QIAL) syllabus, specifically the Business Ethics section, which is published on the UK IIA website. The QIAL is a globally recognised certification aimed at heads of audit and aspiring audit leaders.

One of my key focus areas is exam technique. I believe this is vitally important for any student sitting an exam, to ensure exam time is managed correctly to maximise the marks they can achieve.