



Global AI
Certification Council



ISO/IEC 42001

INTERNAL AUDITOR CERTIFICATION

Examination Content Outline
February 2026

Global AI Certification Council
(GAICC)

Examination Content Outline

GAICC ISO/IEC 42001 Internal Auditor · February 2026

Standards: ISO/IEC 42001:2023 and ISO 19011:2018

Developed in alignment with ISO/IEC 17024

The Credential at a Glance

60 questions

90 minutes · Examination

32 hours

Structured IA training

32 CPDs

Every 3 years · Renewal

Credential	GAICC ISO/IEC 42001 Internal Auditor Certification (IA)
Issued by	Global AI Certification Council (GAICC)
Standards	ISO/IEC 42001:2023 (AIMS) and ISO 19011:2018 (auditing management systems)
Examination	60 questions (55 scored + 5 pre-test) 90 minutes 70% pass mark
Perspective	First-party (internal) audits of an organisation's own AIMS
Validity	3 years 32 CPD hours per cycle
Contact	support@gaicc.org www.gaicc.org

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Level 3, 21 Putney Way Manukau, Auckland, New Zealand 2104

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1 Introduction

The Global AI Certification Council (GAICC) offers a professional credential for artificial-intelligence governance and assurance practitioners known as the GAICC ISO/IEC 42001 Internal Auditor Certification (IA).

This certification validates a practitioner's competence to plan, perform, document, and report internal audits of an Artificial Intelligence Management System (AIMS) in accordance with ISO/IEC 42001:2023 and ISO 19011:2018. It affirms the ability to apply audit principles within one's own organisation — evaluating conformance, effectiveness, and continual-improvement processes across AI lifecycle activities.

The Internal Auditor credential represents applied proficiency in assessing an organisation's AIMS from a first-party perspective — verifying risk assessments, ethical-AI controls, operational consistency, and the maturity of documentation and evidence management within established governance boundaries. Internal auditors ensure that AI operations remain transparent, compliant, and continually improving under organisational oversight.

GAICC develops and administers all certifications in alignment with ISO/IEC 17024 (Conformity assessment — General requirements for bodies operating certification of persons) to ensure impartiality, transparency, and global validity. Each GAICC examination is competency-based, derived from global practice analyses, and psychometrically validated to reflect the real-world responsibilities of AI-governance and assurance professionals.

This Examination Content Outline (ECO) defines:

- 01 The domains of competence required of a certified Internal Auditor
- 02 The tasks and enabling activities that demonstrate capability within each domain
- 03 The relative weighting of each domain in the overall assessment

The Internal Auditor examination evaluates the knowledge and skills needed to conduct independent and objective internal audits of an AIMS — covering audit planning, execution, evidence evaluation, reporting, and verification of corrective actions within a single organisation or business unit.

All questions are authored and validated by international subject-matter experts from industry, academia, and government to ensure accuracy, fairness, and applicability across diverse sectors. Each examination item maps directly to this ECO and references authoritative sources including ISO/IEC 42001, ISO 19011, GAICC Guidance Documents, and companion ISO standards such as ISO 9001, ISO/IEC 27001 and ISO/IEC 27701.

2 Exam Content Outline

The GAICC ISO/IEC 42001 Internal Auditor Certification (IA) examination measures a candidate's ability to apply auditing principles and techniques to plan, perform, and report first-party (internal) audits of an Artificial Intelligence Management System (AIMS) in accordance with ISO/IEC 42001:2023 and ISO 19011:2018.

The outline below defines the major domains of professional competence and the approximate weighting of questions from each domain on the examination. Each domain comprises a set of **tasks** — the key responsibilities expected of an Internal Auditor — and corresponding **enablers**, which illustrate the knowledge, behaviours, and evidence demonstrating competence in practice.

Domains and Weightings

Domain	Description	Weight
I. Governance, Planning, and Preparation of the AIMS Internal Audit	Evaluating how the organisation defines AIMS scope, governance structure, and audit boundaries; planning audit objectives, criteria, and risk-based sampling in alignment with ISO/IEC 42001 Clause 6 and ISO 19011 principles.	25%
II. Conducting the Internal Audit and Evaluating Implementation	Performing internal audits of AIMS implementation and operation — reviewing AI-risk assessments, impact analyses, data-governance, lifecycle controls, competence, and documented information; confirming evidence of conformity and effectiveness.	35%
III. Performance Evaluation, Corrective Action, and Continual Improvement	Assessing monitoring, measurement, internal-audit results, and management reviews; verifying closure of nonconformities and effectiveness of corrective actions to ensure ongoing improvement of the AIMS.	25%
IV. Ethics, Objectivity, and Professional Conduct in Internal Auditing	Demonstrating impartiality, confidentiality, and responsible-AI ethics during internal audits; communicating findings transparently and upholding the principles of fairness, accountability, and data protection.	15%
Total		100%

3 Domains, Tasks and Enablers

In the IA framework, a **domain** represents a key area of professional competence required to plan, conduct, and report first-party audits of an organisation's AIMS. Each domain comprises **tasks** — the measurable responsibilities of an Internal Auditor — and **enablers**, examples of tangible evidence, behaviours, or actions that demonstrate these competencies in practice.

Enablers are illustrative rather than exhaustive, allowing flexibility across different sectors, audit scopes, and organisational maturity levels. They are designed to accommodate single-site or multi-departmental AIMS audits conducted by internal teams seeking to verify conformance, effectiveness, and continual improvement within their own organisation.

Purpose

To evaluate how the internal auditor plans and prepares first-party audits of the AIMS — defining scope, objectives, and criteria; reviewing the organisation's AIMS context and governance structure; and establishing a risk-based audit programme in alignment with ISO/IEC 42001 Clause 6 and ISO 19011 principles.

Task	Illustrative Enablers / Examples
1. Define the scope, objectives, and criteria of the internal audit.	Documented audit plan specifying purpose, boundaries, and applicable clauses of ISO/IEC 42001; linkage to organisational objectives, risk registers, and AI use-case coverage.
2. Review AIMS context and governance structure before the audit.	Context and interested-party registers, governance charts, policy statements, and AI-ethics commitments demonstrating management accountability (Clauses 4–5).
3. Identify and assess AI-related risks and planning records as audit inputs.	Risk and impact registers, AI-SIA documentation, treatment plans, and change-management logs referenced in Clause 6 planning.
4. Develop a risk-based internal-audit programme and schedule.	Annual audit calendar prioritising high-impact AI processes; documented rationale for frequency and sampling; approval from Responsible AI Officer or management representative.
5. Select appropriate audit methods, sampling techniques, and team members.	Audit-method selection matrix (interview, document review, observation); competence matrix for internal auditors; sampling plans proportionate to process risk.
6. Prepare audit tools, checklists, and evidence templates.	Internal audit checklist mapped to ISO 42001 clauses; AI-specific question sets; evidence-collection forms; confidentiality agreements.
7. Conduct opening-meeting and communication planning.	Opening-meeting agenda, participant list, communication protocol, confirmation of scope and timing, and escalation path for issues.
8. Demonstrate impartiality, confidentiality, and professional behaviour during planning.	Signed auditor declarations of independence, code-of-conduct acknowledgement, and adherence to GAICC ethical-AI audit principles.

Conducting the Internal Audit and Evaluating Implementation

Purpose

To assess how effectively the internal auditor performs the audit and evaluates the implementation and operation of the AIMS — verifying AI-risk and impact-assessment processes, operational planning and control, data-governance and lifecycle controls, competence and communication, and control of documented information; collecting and classifying evidence of conformity and effectiveness.

Task	Illustrative Enablers / Examples
1. Conduct the internal audit according to the approved audit plan and schedule.	Documented audit plan execution; adherence to agreed scope, timing, and sampling strategy; maintenance of impartiality and objectivity during evidence collection.
2. Review implementation of AI-risk and impact-assessment processes (Clauses 6 & 8).	AI-SIA records, risk registers, mitigation plans, and evidence of updates following change requests or incidents.
3. Verify adequacy of operational planning and control (Clause 8.1).	Procedures describing AI development, testing, and deployment; logs showing approval gates and rollback protocols; alignment of controls with Annex A guidance.
4. Audit data-governance and lifecycle-management controls.	Data-quality records, bias-detection evidence, access-control logs, model-validation reports, and version-management documentation.
5. Evaluate competence, awareness, and communication supporting AIMS operations (Clauses 7.1–7.4).	Competence matrix, training records, communication matrices, and examples of AI-ethics or privacy briefings.
6. Review control of documented information (Clause 7.5).	Version history, retention schedule, and access-permission records verifying document integrity and traceability.
7. Use appropriate audit techniques to collect and verify evidence.	Interviews with AI-system owners, observations of operational activities, sampling of process logs, and cross-checking of results across data sources.
8. Identify and classify findings based on objective evidence.	Clear documentation of nonconformities, observations, and opportunities for improvement (OFIs); linkage of each finding to the relevant clause or control.
9. Maintain effective communication with auditees throughout audit execution.	Daily summaries or debrief notes, clarification of evidence requests, and management of time or scope adjustments when required.
10. Conduct closing-meeting activities and confirm mutual understanding of findings.	Closing-meeting minutes, sign-off sheets, agreed corrective-action timelines, and next-steps communication plan.



Performance Evaluation, Corrective Action, and Continual Improvement

Purpose

To verify that internal auditors can assess how effectively the organisation monitors, measures, and improves the AIMS — ensuring that nonconformities are addressed, corrective actions are verified, and lessons learned feed into continual-improvement cycles in line with ISO/IEC 42001 Clauses 9 and 10.

Task	Illustrative Enablers / Examples
1. Evaluate the adequacy of AIMS monitoring and measurement processes (Clause 9.1).	Performance dashboards tracking fairness, model drift, bias detection, and reliability; KPI registers linked to AI objectives; documented analysis of trends and deviations.
2. Audit the internal-audit programme itself for effectiveness and follow-up (Clause 9.2).	Annual audit plan and records; evidence of independence, competence, and follow-up; nonconformity closure verification; lessons integrated into the next audit cycle.
3. Review management reviews for completeness and decision-making quality (Clause 9.3).	Meeting minutes, action trackers, and follow-up summaries showing top management evaluation of AIMS performance and AI-risk trends.
4. Audit the nonconformity and corrective-action process (Clause 10.2).	CAPA logs, root-cause analysis records, verification-of-effectiveness reports, and documented approvals of completed actions.
5. Verify evidence of continual improvement (Clause 10.1).	Improvement registers, updated policies, revised training content, and post-incident reviews that demonstrate proactive learning and adaptation.
6. Assess traceability between findings, corrective actions, and AIMS updates.	Linkage between audit reports, CAPA records, and revised procedures showing feedback integration.
7. Identify opportunities for improvement (OFIs) beyond compliance.	Examples of risk-control optimisations, new AI ethics indicators, or process simplification suggestions that strengthen AIMS maturity.

Ethics, Objectivity, and Professional Conduct in Internal Auditing

Purpose

To ensure that internal auditors demonstrate integrity, impartiality, and professionalism when planning, conducting, and reporting AIMS internal audits — upholding the principles of responsible AI governance, confidentiality, and ethical conduct as defined in ISO 19011 and GAICC’s Code of Professional Ethics.

Task	Illustrative Enablers / Examples
1. Uphold integrity, impartiality, and objectivity throughout the audit process.	Signed independence declarations; conflict-of-interest reviews; adherence to ISO 19011 ethical principles and GAICC’s Code of Conduct.
2. Maintain confidentiality and protect sensitive AI and organisational data.	Secure handling of audit records and AI logs; compliance with data-protection policies; anonymisation of evidence where necessary.
3. Apply responsible-AI principles in auditing decisions and findings.	Verification that audit recommendations consider fairness, accountability, transparency, and human well-being; avoidance of bias in evidence interpretation.
4. Communicate audit findings accurately and respectfully.	Clear, fact-based reporting style; balanced tone distinguishing facts from opinions; constructive feedback phrased for improvement rather than blame.
5. Demonstrate professional behaviour and cultural sensitivity.	Respectful interaction with diverse teams; observance of organisational protocols; awareness of local, social, and cultural contexts affecting AI governance.
6. Respond appropriately to ethical concerns or potential misconduct.	Documentation and escalation of observed ethical breaches or AI misuse; following organisational whistleblower or incident-reporting protocols.
7. Support a culture of continual learning and professional accountability.	Participation in ethics or bias-awareness training; mentoring junior auditors; commitment to CPD and self-improvement.

Cognitive Depth and Assessment Approach

The IA examination assesses a candidate's applied understanding of ISO/IEC 42001 and ISO 19011 — focusing on the ability to plan, conduct, and report first-party internal audits with professionalism, technical accuracy, and ethical awareness. The assessment evaluates competence across three progressive cognitive levels, consistent with ISO 19011 guidance on auditor competence and international certification best practices.

Cognitive Level	What is assessed
Understanding — Foundational Comprehension	Solid knowledge of ISO/IEC 42001 structure, clauses, and Annexes; the principles of AI governance, ethics, and lifecycle management; and the audit principles defined in ISO 19011 (integrity, evidence-based approach, confidentiality, independence). The focus is on identifying, recalling, and interpreting key audit and governance concepts.
Application — Practical Execution of Internal Audits	Applying auditing techniques to real-world internal-audit situations: planning and preparing audit programmes aligned to AIMS risk and scope; collecting and verifying objective evidence through document review, interviews, and observation; and classifying findings (conformities, nonconformities, and opportunities for improvement).
Analysis and Evaluation — Professional Judgement and Communication	Analytical reasoning when interpreting evidence or resolving discrepancies; evaluation of AIMS performance data, trends, and corrective-action results; and effective communication of audit results in clear, balanced reports that support continual improvement.

4 Application & Payment

Eligibility Requirements

To qualify for the GAICC ISO/IEC 42001 Internal Auditor Certification (IA), candidates must demonstrate appropriate education, practical experience, and structured training aligned with the competencies required to plan, perform, and report internal audits of an organisation's AIMS in accordance with ISO/IEC 42001:2023 and ISO 19011:2018.

Educational Background	Recommended Professional Experience	Formal Training Requirement
Diploma or equivalent	Two (2) years of cumulative professional experience, including roles involving internal audits, ISO-based management systems, AI governance, or risk/compliance operations.	Completion of at least 32 contact hours of structured Internal Auditor training delivered by GAICC-authorised providers or equivalent recognised institutions. Students can also fulfil this requirement by completing GAICC self-paced courses.
Bachelor's degree or higher	One (1) year of relevant experience, including documented participation in internal or departmental audits of AI systems, data-governance processes, or other management frameworks.	Completion of at least 32 contact hours of structured Internal Auditor training delivered by GAICC-authorised providers or equivalent recognised institutions. Students can also fulfil this requirement by completing GAICC self-paced courses.

Additional Notes

- Experience must include participation in at least one complete internal audit cycle (planning → fieldwork → reporting → follow-up) within an organisation's AIMS or other ISO management system.
- Training hours must be obtained through GAICC-authorised providers or equivalent recognised institutions delivering courses mapped to ISO/IEC 42001 and ISO 19011 internal-audit competencies.
- Individuals who have completed the GAICC ISO/IEC 42001 Foundation Certification automatically meet the prerequisite knowledge requirement and may apply directly for the Internal Auditor examination upon completion of the Internal Auditor training modules.

5 Examination Information

The IA examination is a competency-based assessment designed to evaluate a candidate's ability to plan, perform, and report internal audits of an AIMS in accordance with ISO/IEC 42001:2023 and ISO 19011:2018. It measures applied proficiency in conducting independent and objective internal audits within an organisation, focusing on risk-based thinking, evidence evaluation, and continual-improvement verification.

The examination tests the candidate's ability to plan and prepare AIMS internal audits aligned with Clause 6 (Planning); evaluate operational controls, AI-risk treatments, and compliance evidence (Clauses 7–8); assess monitoring, measurement, and corrective actions for improvement (Clauses 9–10); and communicate findings objectively while upholding ethical, impartial audit conduct.

Exam Structure

Component	Description
Total Questions	60 questions (55 scored + 5 unscored pre-test items).
Format	Multiple-choice and scenario-based questions simulating internal audits of AI systems, departments, or organisational functions — delivered through the GAICC Online Testing Platform.
Allotted Time	90 minutes (1.5 hours) total testing time.
Pre-Exam Tutorial & Post-Exam Survey	A brief interactive tutorial precedes the exam, and an optional survey follows it. Neither counts toward the official exam duration.

Exam Delivery

The IA examination is available as online AI-proctored or centre-based testing. All questions appear in random order; once a section is submitted, answers cannot be revisited. The platform includes a built-in timer and progress bar, a flag-for-review function, and automatic submission at time expiry.

Scoring and Results

- Each scored question is worth one (1) mark.
- Results are reported immediately upon completion of the exam.
- Feedback is provided by domain: Governance, Planning, and Preparation; Implementation and Operational Control; Performance and Continual Improvement; and Ethics and Professional Conduct.
- A minimum scaled score of 70% is required to pass.
- All scores are verified through GAICC's psychometric calibration process to maintain fairness and comparability across testing sessions and delivery modes.

Retake Policy

Each candidate is granted a single exam attempt. Retakes are permitted without limit, subject to payment of the applicable resit fee for each attempt.

Additional Information

GAICC conducts regular psychometric reviews to preserve exam validity, reliability, and global relevance. If an exam session is affected by confirmed technical issues or system irregularities, the candidate will be offered a free re-examination without penalty.

6 Fees

Examination, membership and renewal fees are published in the applicable GAICC Candidate Handbook and on the GAICC website (www.gaicc.org). To maintain a single source of truth, fee amounts are not reproduced in this Examination Content Outline.

7 Certification Maintenance and Renewal

Certification Validity

The GAICC ISO/IEC 42001 Internal Auditor Certification is valid for three (3) years from the date of issue. To maintain active status, certified professionals must demonstrate continuing learning and engagement in internal auditing, AI governance, and ISO/IEC 42001 implementation.

Continuing Professional Development (CPD) Requirements

During each three-year certification cycle, GAICC-certified Internal Auditors must earn and record a minimum of 32 CPD hours, distributed across the following categories:

CPD Category	Description	Minimum
1. Professional Learning	Participation in GAICC-recognised training, webinars, or workshops focused on internal auditing, ISO/IEC 42001 awareness, AI ethics, or risk-based auditing techniques.	11 hours
2. Practical Application	Direct participation in AIMS internal audits, corrective-action verification, audit reporting, or mentoring new internal auditors.	11 hours
3. Contribution & Knowledge Sharing	Delivering presentations, facilitating internal workshops, or contributing to continuous-improvement or governance-ethics initiatives within the organisation.	5 hours
4. Elective Activities	Additional professional-development or community-engagement activities that enhance technical or ethical auditing competence.	5 hours
Total	Minimum required over three years	32 CPDs

Renewal Process

- Submit a Renewal Application through the GAICC Certification Portal before the certification expiry date.
- Provide verifiable evidence of at least 32 completed CPD hours earned during the three-year certification cycle.
- Pay the renewal fee as specified in the current GAICC Fee Schedule.
- Reaffirm agreement to the GAICC Code of Professional Conduct and the Ethical AI Audit Principles.

Lapsed Certifications, Audit and Verification

- If renewal requirements are not met by the expiry date, the certification status changes to “Lapsed.”
- Lapsed professionals may reinstate their certification by completing all renewal steps within 12 months of expiry.
- After 12 months, re-certification requires retaking the full Internal Auditor examination.
- GAICC conducts periodic CPD audits; candidates selected must submit certificates of completion or attendance records, publications, presentations or mentoring logs, or employer/client attestation letters verifying audit participation or learning activity.

8 Code of Conduct and Ethics Statement

The Global AI Certification Council (GAICC) upholds the highest standards of integrity, accountability, and professional behaviour in the certification and practice of Artificial Intelligence Management System (AIMS) professionals. All GAICC-certified individuals must demonstrate ethical leadership and responsible stewardship in the evaluation, assurance, and governance of AI systems, consistent with the values of ISO/IEC 42001 and the ethical principles defined in ISO 19011.

By applying for and maintaining GAICC certification, candidates agree to:

Principle	Obligation
1. Act with Integrity and Fairness	Conduct all professional activities honestly, without bias, conflict of interest, or misrepresentation of competence or credentials.
2. Protect Human Rights and Wellbeing	Ensure that AI systems under their influence respect human dignity, fairness, privacy, and non-discrimination.
3. Ensure Transparency and Accountability	Promote explainable and auditable AI outcomes; disclose limitations, risks, and decision criteria in plain language.
4. Safeguard Data and Information	Uphold confidentiality and data-protection principles consistent with ISO/IEC 42001, ISO/IEC 27701, and applicable laws.
5. Exercise Professional Competence	Maintain up-to-date knowledge through continual learning, professional development, and adherence to recognised standards and best practices.
6. Report and Mitigate Misuse	Take appropriate action when encountering unethical AI practices or violations of applicable regulations or standards.
7. Respect Intellectual Property and Diversity of Perspectives	Value collaboration, cultural sensitivity, and inclusiveness across disciplines and communities.

Disciplinary and Enforcement Process

Violations of this Code may result in disciplinary action, including suspension or revocation of GAICC certification. Complaints or ethics concerns may be submitted confidentially to the GAICC Ethics and Compliance Committee, which oversees investigations, recommendations, and fair resolution procedures.

Acknowledgment

All GAICC-certified professionals are required to confirm their acceptance of the Code of Conduct and Ethics during application, renewal, or recertification. Adherence to this Code reinforces global confidence in GAICC-certified practitioners and the responsible governance of Artificial Intelligence technologies.

9 Frequently Asked Questions

What is the GAICC ISO/IEC 42001 Internal Auditor Certification?

An internationally recognised professional credential that validates an individual's competence to plan, conduct, and report internal audits of an organisation's AIMS in accordance with ISO/IEC 42001:2023 and ISO 19011:2018. It demonstrates the ability to evaluate AI risk management, operational controls, ethical compliance, and continual-improvement processes from a first-party (internal) perspective.

Who should apply for this certification?

Internal auditors, compliance officers, and AI-governance practitioners responsible for AIMS assurance within their own organisation; quality, data, or risk managers seeking to align AI operations with ISO/IEC 42001 principles; and professionals preparing to progress toward GAICC Lead Auditor or Lead Implementer certifications.

What are the eligibility requirements?

Education: diploma or higher qualification. Experience: minimum of 1–2 years in internal auditing, AI governance, or ISO-based management systems. Training: completion of at least 32 contact hours of structured Internal Auditor training (Modules 1–16) delivered by GAICC-authorized providers or equivalent recognised institutions. Students can also fulfil this requirement by completing GAICC self-paced courses.

How many questions are in the exam and how long does it take?

The examination consists of 60 questions (55 scored + 5 unscored pre-test items). Candidates have 90 minutes (1.5 hours) to complete the exam.

What is the passing score?

A minimum scaled score of 70% is required to pass.

How often can I take the exam?

Each candidate can retake the exam multiple times, but must pay a re-examination fee for each attempt, as there are no free retakes.

What is the certification validity period?

The Internal Auditor Certification is valid for three (3) years from the date of issue.

How do I maintain or renew my certification?

Certified professionals must complete a minimum of 32 Continuing Professional Development (CPD) hours within each three-year cycle and submit a renewal application with the required fee.

9 Frequently Asked Questions (continued)

What does the exam cover?

Four domains: Governance, Planning, and Preparation of the AIMS Internal Audit; Conducting the Internal Audit and Evaluating Implementation; Performance Evaluation, Corrective Action, and Continual Improvement; and Ethics, Objectivity, and Professional Conduct in Internal Auditing.

What is the exam format?

Multiple-choice and audit-scenario-based questions, available as AI-proctored online testing or centre-based assessment through GAICC's secure platform.

How much does the exam cost, and how much is the membership fee?

Current examination and membership fees are published in the applicable GAICC Candidate Handbook and at www.gaicc.org.

How long does GAICC take to process an application?

Online applications are reviewed within five (5) calendar days, provided all training documents are complete. If selected for audit, additional verification may extend processing time.

What happens if I fail to renew my certification?

If renewal requirements are not met by the expiry date, your status becomes "Lapsed." You may reinstate within 12 months by completing renewal steps; after that period, full re-examination is required.

Does GAICC provide digital credentials?

Yes. Upon certification, you receive a digital badge and certificate that can be shared on LinkedIn, résumés, and professional profiles.

How can I contact GAICC for support?

Global AI Certification Council (GAICC), Level 3, 21 Putney Way, Manukau, Auckland 2104, New Zealand. Email: support@gaicc.org · Website: www.gaicc.org · Phone: +61 492 061 339 / +64 21 103 6356



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Certification Council

ISO/IEC 42001

INTERNAL AUDITOR CERTIFICATION

Competence to plan, conduct and report first-party audits of an Artificial Intelligence Management System under ISO/IEC 42001 and ISO 19011.

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Level 3, 21 Putney Way, Manukau, Auckland 2104, New Zealand
Phone: +61 492 061 339 / +64 21 103 6356