

CERTIFIED INTERNAL AUDITOR® (CIA®) EXAM SYLLABUS

The Certified Internal Auditor (CIA) exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks and remedies. The exam is offered in three parts, each part consisting of multiple-choice questions. The testing period is different for each of the parts and it is determined based on the number of questions.

COURSE OVERVIEW

The IIA's CIA Learning System Program is designed to expand your internal audit knowledge, build confidence for addressing today's internal audit challenges, and prepare you for the Certified Internal Auditor (CIA) exam. The program, consisting of three courses, utilizes The Institute of Internal Auditors CIA Learning System.

This certificate program will provide you with an in-depth review of the global CIA exam syllabus and materials included in The IIA's CIA Learning System.

The IIA's CIA Learning System is a premier quality CIA review course designed to meet the unique needs of busy internal audit professionals. Developed under the guidance of CIA-certified subject matter experts, this program will provide you with the tools necessary to successfully prepare for the CIA exam in the time frame that best suits you.

PART 1 - INTERNAL AUDIT BASICS

The new CIA exam Part 1 topics tested include aspects of mandatory guidance from the IPPF; internal control and risk concepts; as well as tools and techniques for conducting internal audit engagements. Participants are given 2.5 Hours to answer 125 questions.

I. Mandatory Guidance (35-45%)

A. Definition of Internal Auditing

Define purpose, authority, and responsibility of the internal audit activity

B. Code of Ethics

Abide by and promote compliance with The IIA

Code of Ethics

C. International Standards

1. Comply with The IIA's Attribute Standards

2. Maintain independence and objectivity

- a. Foster independence
- b. Foster objectivity
3. Determine if the required knowledge, skills, and competencies are available
4. Develop and/or procure necessary knowledge, skills and competencies collectively required by the internal audit activity
5. Exercise due professional care
6. Promote continuing professional development
7. Promote quality assurance and improvement of the internal audit activity

II. Internal Control / Risk (25-35%) – Awareness Level (A)

- A. Types of Controls (e.g., preventive, detective, input, output, etc.)
- B. Management Control Techniques
- C. Internal Control Framework Characteristics and Use (e.g., COSO, Cadbury)
 1. Develop and implement an organization-wide risk and control framework
- D. Alternative Control Frameworks
- E. Risk Vocabulary and Concepts
- F. Fraud Risk Awareness
 1. Types of fraud
 2. Fraud red flags

III. Conducting Internal Audit Engagements – Audit Tools and Techniques (28-38%)

- A. Data Gathering (Collect and analyze data on proposed engagements)
- B. Data Analysis and Interpretation
- C. Data Reporting
- D. Documentation / Work Papers
- E. Process Mapping, Including Flowcharting
- F. Evaluate Relevance, Sufficiency, and Competence of Evidence

PART 2 – INTERNAL AUDIT PRACTICE

The new CIA exam Part 2 topics tested include managing the internal audit function via the strategic and operational role of internal audit and establishing a risk-based plan; the steps to manage individual engagements (planning, supervision, communicating results, and monitoring outcomes); as well as fraud risks and controls. Participants are given 2.0 Hours to answer 100 questions.

I. Managing the Internal Audit Function (40-50%)

- A. Strategic Role of Internal Audit
- B. Operational Role of IA
- C. Establish Risk-Based IA Plan

II. Managing Individual Engagements (40-50%)

- A. Plan Engagements
- B. Supervise Engagement
- C. Communicate Engagement Results
- D. Monitor Engagement Outcomes

III. Fraud Risks and Controls (5-15%)

- A. Consider the potential for fraud risks and identify common types of fraud associated with the engagement area during the engagement planning process.
- B. Determine if fraud risks require special consideration when conducting an engagement
- C. Determine if any suspected fraud merits investigation
- D. Complete a process review to improve controls to prevent fraud and recommend changes
- E. Employ audit tests to detect fraud
- F. Support a culture of fraud awareness, and encourage the reporting of improprieties
- G. Interrogation/investigative techniques – Awareness Level (A)
- H. Forensic auditing – Awareness Level (A)
- F. Evaluate Relevance, Sufficiency, and Competence of Evidence