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.

PART 1 - Essentials of Internal Auditing

The revised CIA Part One is well aligned with The IIA’s International Professional practices Framework (IPPF) and includes six domains covering the foundation of internal auditing; independence and objectivity; proficiency and due professional care; quality assurance and improvement programs; governance, risk management, and control; and fraud risk.

*Note: All items in this section of the syllabus will be tested at the Basic (B) knowledge level unless otherwise indicated below

B) - Basic: The candidate is responsible for comprehension and recall of information.
(P) - Proficient: The candidate is responsible not only for comprehension and recall of information but also for higher-level mastery of the content, including application, analysis, synthesis and evaluation.

1. Foundations of Internal Auditing (15%)
   a. IIA’s Mission of Internal Audit, Definition and Core Principles (P)
   b. Internal audit charter
   c. Difference between assurance and consulting services (P)
   d. IIA Code of Ethics (P)

2. Independence and Objectivity (15%)
   a. Organizational independence of the internal audit activity
   b. Impairments to internal audit independence
   c. Individual internal auditor’s objectivity (P)
   d. Policies that promote objectivity (P)

3. Proficiency and Due Professional Care (18%)
   a. Knowledge, skills, and competencies of the internal audit activity
   b. Knowledge and competencies that an internal auditor (P)
   c. Due professional care (P)
   d. Continuing professional development (P)
4. Quality Assurance and Improvement Program (7%)
   a. Quality assurance and improvement program
   b. Reporting the results of the quality assurance and improvement program
   c. Disclosure of conformance vs. nonconformance with the Standards

5. Governance, Risk Management, and Control (35%)
   a. Concept of organizational governance
   b. Impact of organizational culture
   c. Organization’s ethics and compliance-related issues
   d. Corporate social responsibility
   e. Fundamental concepts of risk and risk management process (P)
   f. Globally accepted risk management frameworks
   g. Effectiveness of risk management (P)
   h. Internal audit role in the organization’s risk management
   i. Internal control concepts and types of controls (P)
   j. Globally accepted internal control frameworks (P)
   k. Effectiveness and efficiency of internal controls (P)

6. Fraud Risks (10%)
   a. Fraud risks and types of frauds (P)
   b. Potential for occurrence of fraud (red flags, etc.) (P)
   c. Recommend controls to prevent and detect fraud (P)
   d. Techniques and internal audit roles related to forensic auditing

Sessions timing
Sun  12.00 – 16.00
Mon 12.00 – 16.00
Tue. 12.00 – 16.00
Wed.12.00 – 16.00