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 2 – Practice of Internal Auditing

The revised CIA Part Two includes four domains focused on managing the internal audit activity, planning the engagement, performing the engagement, and communicating engagement results and monitoring progress.

*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. Managing the Internal Audit Activity (20%)

I. Internal Audit Operations
   a. Describe policies and procedures
   b. Administrative activities (budgeting, resourcing, recruiting, staffing, etc.)

II. Establishing a Risk-based Internal Audit Plan
   a. Sources of potential engagements
   b. Risk management framework to assess risks and prioritize engagements
   c. Types of assurance engagements (P)
   d. Types of consulting engagements (P)
   e. Coordination of internal audit efforts with other assurance providers

III. Communicating and Reporting to Senior Management and the Board
   a. Communicates the annual audit plan to senior management and the board
   b. Significant issues for the chief audit executive to report to the board
   c. Reports on the overall effectiveness to senior management and the board
   d. Internal audit key performance indicators

2. Planning the Engagement (20%)

   a. Engagement objectives, criteria and scope (P)
   b. Plan the engagement (P)
   c. Risk assessment of each audit area (P)
d. Engagement procedures and the engagement work program (P)

3. Performing the Engagement (40%)

I. Information Gathering
a. Gather and examine relevant information (P)
b. Checklists and risk-and-control questionnaires (P)
c. Sampling and statistical analysis techniques (P)

II. Analysis and Evaluation
a. Computerized audit tools and techniques (P)
b. Relevance, sufficiency, and reliability of potential sources of evidence (P)
c. Analytical approaches and process mapping techniques (P)
d. Analytical review techniques

e. Workpapers and documentation of relevant information (P)
f. Engagement conclusions (P)

III. Engagement Supervision
a. Key activities in supervising engagements

4. Communicating Engagement Results and Monitoring Progress (20%)

I. Engagement Results and the Acceptance of Risk
a. Preliminary communication with engagement clients (P)
b. Communication quality and elements (P)
c. Interim reporting on the engagement progress (P)
d. Recommendations to enhance and protect organizational value (P)
e. Audit engagement communication and reporting process
f. Chief audit executive’s responsibility for assessing residual risk
g. Process for communicating risk acceptance

II. Monitoring Progress
a. Engagement outcomes, including the management action plan (P)
b. Monitoring and follow-up of the audit engagement results (P)

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