

About the CIA Designation

The CIA (Certified Internal Auditor) is the primary professional designation offered by The IIA. The CIA designation is a globally recognized certification for internal auditors and is a standard by which individuals may demonstrate their competency and professionalism in the internal audit field.

Earning the CIA qualification is intended to demonstrate a professional knowledge of the internal audit profession. CIAs are required to take continuing education courses.

Many CIAs today are senior internal audit managers, Vice Presidents, Directors and Chief Audit Executives in top global MNC companies driving internal audit functions in their respective companies.

Adding the CIA credential to your resume, LinkedIn profile, and business card will help you stand out and demonstrate you are:

- A true expert who understands and can apply The IIA's Standards.
- A stronger, more competent professional.
- Equipped for career-advancing opportunities.
- A credible and trusted internal auditor.

CIAs usually work in the audit department of government agencies, financial institutions or corporations. They review financial records to look for deficiencies in internal controls.

CIAs have a wide range of career options. A CIA can move into an executive position, such vice president, chief audit executive or director. A CIA can specialize as an internal auditor, an audit manager, a compliance auditor, investigation auditing and information technology auditing.

Certified Internal Auditor® (CIA®) Exam Syllabus

Exam topics and/or format are subject to change as approved by The IIA's Professional Certification Board (PCB).

Part 1 – Internal Audit Basics

125 questions | 2.5 Hours (150 minutes)

The 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. Note: All items in this section of the syllabus will be tested at the Proficiency knowledge level.

Part 2 – Internal Audit Practice

100 questions | 2.0 Hours (120 minutes)

The 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. Note: All items in this section of the syllabus will be tested at the Proficiency knowledge level.

Part 3 – Internal Audit Knowledge Elements

100 questions | 2.0 Hours (120 minutes)

The CIA exam Part 3 topics tested include governance and business ethics; risk management; organizational structure, including business processes and risks; communication; management and leadership principles; information technology and business continuity; financial management; and the global business environment. Note: All items in this section of the syllabus will be tested at the Awareness knowledge level.

About Gleim – Course Material

- As demand for the CIA designation grows globally, so does the demand for the Gleim brand, the most widely used CIA review course on the market. Gleim has trained more CIAs than any other review course on the market.
- Covers most important topics provided by The IIA's CIA Exam Syllabus.
- Guides candidates step-by-step through multiple-choice questions.
- Includes in-depth examples with comprehensive explanations.
- The Gleim Review System is a great study tool for the CIA exam. Gleim laid out the information in the most precise way to ensure that I understood the concepts well enough to apply them on the exam.
- Digital and physical copies of our books.
- Comprehensive test bank of multiple-choice questions (MCQs).
- Authentic Exam Day Emulation.
- Gleim updated original material (2017), slides, and test prep (18 Months Access) – largest test bank available.

CIA Content Outline

3.5 Months Delivery Duration

EXAM SYLLABUS: PART 1 – INTERNAL AUDIT BASICS

- I. Mandatory Guidance (35-45%) (proficiency level)
 - A. Definition of Internal Auditing
 - B. Code of Ethics
 - C. International Standards
- II. Internal Control / Risk (25-35%) (awareness level)
 - 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)
 - D. Alternative Control Frameworks
 - E. Risk Vocabulary and Concepts
 - F. Fraud Risk Awareness
- III. Conducting Internal Audit Engagements – Audit Tools and Techniques (25-35%) (proficiency level)
 - 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

EXAM SYLLABUS: PART 2 – INTERNAL AUDIT PRACTICE

- 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%)

EXAM SYLLABUS: PART 3 – INTERNAL AUDIT KNOWLEDGE ELEMENTS

- I. Governance/Business Ethics (5-15%)
 - A. Corporate/Organizational Governance Principles – Proficiency Level
 - B. Environmental and Social Safeguards
 - C. Corporate Social Responsibility
- II. Risk Management (10-20%) – Proficiency Level
 - A. Risk Management Techniques
 - B. Organizational Use of Risk Frameworks
- III. Organizational Structure/Business Processes and Risks (15-25%)
 - A. Risk/Control Implications of Different Organizational Structures
 - B. Structure (e.g., centralized/decentralized)
 - C. Typical Schemes in Various Business Cycles (e.g., procurement, sales, knowledge, supply-chain management)
 - D. Business Process Analysis (e.g., workflow analysis and bottleneck management, theory of constraints)
 - E. Inventory Management Techniques and Concepts
 - F. Electronic Funds Transfer (EFT)/Electronic Data Interchange (EDI)/E-commerce
 - G. Business Development Life Cycles
 - H. The International Organization for Standardization (ISO) Framework
 - I. Outsourcing Business Processes

- IV. Communication (5-10%)
 - A. Communication (e.g., the process, organizational dynamics, impact of computerization)
 - B. Stakeholder Relationships
- V. Management/Leadership Principles (10-20%)
 - A. Strategic Management
 - B. Organizational Behavior
 - C. Management Skills/Leadership Styles
 - D. Conflict Management
 - E. Project Management/Change Management
- VI. IT/Business Continuity (15-25%)
 - A. Security
 - B. Application Development
 - C. System Infrastructure
 - D. Business Continuity
- VII. Financial Management (10-20%)
 - A. Financial Accounting and Finance
 - B. Managerial Accounting
- VIII. Global Business Environment (0-10%)
 - A. Economic/Financial Environments
 - B. Cultural/Political Environments
 - C. Legal and Economics — General Concepts (e.g., contracts)
 - D. Impact of Government Legislation and Regulation on Business (e.g., trade legislation)