

The Institute of Internal Auditors

Certified Internal Auditor® (CIA®) exam terminology

| Term | Notes |
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| activity under review | Replaced “area under review.” Other terms, such as “department under review” or “process under review,” may also be used. |
| advisory [services/engagement] | Replaced “consulting” [services/engagement]. |
| board | Defined as the “highest-level body charged with governance, such as: <ul style="list-style-type: none"> • A board of directors. • An audit committee. • A board of governors or trustees. • A group of elected officials or political appointees. • Another body that has authority over the relevant governance functions.” |
| chief audit executive | Rather than, for example, “auditor general,” “head of internal audit,” “chief internal auditor,” “internal audit director,” or “inspector general.” |
| engagement conclusion | Rather than “engagement opinion.” |
| engagement supervisor | Rather than, for example, “auditor-in-charge” or “lead internal auditor.” |
| finding | Rather than “observation” or “issue.” Defined as “in an engagement, the determination that a gap exists between the evaluation criteria and the condition of the activity under review.” |
| Global Internal Audit Standards | Replaced the <i>International Standards for the Professional Practice of Internal Auditing</i> . One element of The IIA’s International Professional Practices Framework (IPPF), along with Topical Requirements and Global Guidance. How this may appear in items: “According to the Global Internal Audit Standards...” |



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| IIA guidance | Refers generically to any element of the IPPF. How this may appear in items: “According to IIA guidance...” |
| internal audit function | Replaced “internal audit activity.” |
| internal audit mandate | Replaced “purpose, authority, and responsibilities.” Defined as “the internal audit function’s authority, role, and responsibilities, which may be granted by the board and/or laws and/or regulations.” |
| internal audit methodologies | Defined as “policies, processes, and procedures established by the chief audit executive to guide the internal audit function and enhance its effectiveness.” |
| management of the activity under review / operational management | Rather than “auditee,” “subject of the audit,” or “engagement client.” |
| organization | Rather than, for example, “enterprise,” “company,” or “business.” Use of “organization” includes the public and private sectors. |
| Purpose of Internal Auditing | Replaced the Mission of Internal Audit and the Definition of Internal Auditing. Defined in Domain I of the Global Internal Audit Standards. |
| results of internal audit services | Rather than “overall opinion.” |
| The IIA’s standards of ethics and professionalism | Replaced The IIA’s Code of Ethics. Refers to Domain II of the Global Internal Audit Standards. How this may appear in items: “According to The IIA’s standards of ethics and professionalism...” |

