

# CIA® Exam: Why and How It's Changing

Updated. Aligned. Clarified.



## Foreword: CIA® Exam Syllabi – Updated, Aligned, Clarified

Congratulations! Your desire to pursue the Certified Internal Auditor® (CIA®) designation demonstrates your commitment to both the internal audit profession and your continued professional growth and development.

As the only globally recognized certification for internal auditors, the CIA® has a rich 50-year history. When it was introduced in 1974, the first CIA® exam was offered to just 654 candidates in 41 locations in the United States. Today, we have awarded over 200,000 CIA® certifications, and the exam is administered in more than 850 testing facilities in 160 countries around the world.

Since the CIA® was introduced 50 years ago, the global business environment and the internal audit profession have undergone great change. The release of The IIA's updated Global Internal Audit Standards™ represents the enormous effort of many dedicated professionals to capture the best practices for internal auditing now and how those practices will grow in the years ahead. This update to the CIA® brings the exam content into harmony with the concepts and the terminology of the new Global Internal Audit Standards™.

Additionally, to ensure that the exam's content remains current and valid, the CIA® periodically undergoes a competency analysis study, whereby The IIA reaches out to candidates, certification holders, academics, experienced internal audit professionals, and other stakeholders around the world to determine the knowledge, skills, and abilities most relevant to today's internal audit professionals. For our latest 2023 study, as with studies before, The IIA contracted an external psychometrician to ensure the study's independence. The results confirmed the need to revise the current CIA® exam. We are committed to continuously improving and moving the CIA® forward.

This handbook was created to help you understand why and how the CIA® exam is changing. Throughout these pages, you'll learn more about the updated exam — specifically, what's changing, what's not, and when any changes might impact you. We are excited to share these updates with you, and we are confident that you will appreciate the greater clarity, uniformity, and alignment with the Global Internal Audit Standards™ offered by the new CIA® exam.

We offer special thanks to our global Exam Development Committee for their work to help bring the CIA® exam to the next level. The efforts of our distinguished volunteers and the thousands of people who responded to the global survey have enabled The IIA to support and enhance its premier certification, ensuring that the CIA® maintains its position as the standard for excellence in the internal audit profession.

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## 1. Revised CIA® Exam: Reflecting Modern Internal Audit Practice

## 1.1. Why the CIA® Exam Is Changing

The IIA's Global Internal Audit Standards, effective in January 2025, guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. The updated CIA® exam syllabi, and the exam content that is covered by the syllabi, are designed for alignment with the Global Internal Audit Standards.

Additionally, as the business world faces ongoing changes and emerging risks, internal auditors must determine how to meet their organization's needs. The knowledge, skills, and abilities required of internal auditors to provide professional assurance and advisory services continually evolve.

The purpose of the Certified Internal Auditor® (CIA®) exam is to identify individuals who meet the requisite global competencies in current internal audit practice. To ensure that the exam content remains current and valid, The IIA's Global Exam Development team and Exam Development Committee — with oversight provided by the Professional Certifications Board — led a comprehensive review of the current CIA® exam syllabi and developed proposed revisions.

## What is an exam syllabus?

An exam syllabus is an outline that summarizes the topic areas covered on the exam. There is a separate syllabus for each part of the CIA exam, detailed further in this handbook. Together, the three CIA syllabi serve as a guide to help candidates identify the content on which they will be tested to demonstrate their internal audit proficiency and earn the CIA designation.

The IIA conducted a global competency analysis study to collect input regarding the proposed CIA® exam syllabi revisions and the knowledge, skills, and abilities most relevant to today's internal audit professionals. The study targeted CIA® exam candidates, certification holders, academics, experienced internal audit professionals, and other stakeholders around the world. An external psychometrician was contracted to ensure the independence of the competency analysis study. As part of the study, a 2023 survey was available in 12 languages and garnered more than 2,300 responses. The survey results confirmed the need to revise the current CIA® exam and drove the content, design, and structure of the next version.



## 1.2. How the CIA® Exam Is Changing

The CIA® exam is a three-part exam designed to test candidates' knowledge, skills, and abilities related to current internal audit practices.

The parameters for taking each exam part remain as:

- CIA Part One: Essentials of Internal Auditing
  - o 125 questions, 150 minutes
- CIA Part Two: Practice of Internal Auditing
  - o 100 questions, 120 minutes
- CIA Part Three: Business Knowledge for Internal Auditing
  - o 100 questions, 120 minutes

Topic areas on each CIA® exam syllabus have been revised to:

- Create greater alignment with The IIA's Global Internal Audit Standards.
- Bring the exam up to date with the current global practice of internal auditing.
- Clarify the competencies that candidates must possess to earn their CIA® certifications.

#### CIA® candidates are expected to:

- Possess current knowledge of The IIA's International Professional Practices Framework (IPPF) and demonstrate appropriate use.
- Be able to perform an audit engagement with minimal supervision in conformance with The IIA's Global Internal Audit Standards.
- Understand and use critical judgement to apply the various concepts covered by the CIA® exam syllabi topics.

The CIA® syllabi specify the cognitive level, or depth of knowledge, that CIA® exam candidates are expected to demonstrate related to each exam topic area. Candidates are tested on exam concepts at one of two cognitive levels:

- **Basic Level** Candidates retrieve relevant knowledge from memory and/or demonstrate basic comprehension of concepts or processes.
- Proficient Level Candidates apply concepts, processes, or procedures; analyze, evaluate, and make judgments based on criteria; and/or put elements or material together to formulate conclusions and recommendations.

The following pages offer details pertaining to each of the three revised CIA® exam syllabi. For each exam part, readers can find a high-level comparison of the current and revised syllabus, along with the complete exam syllabus. As well, readers will find resources for additional information on the timeline for transitioning to the new exam, exam references, and passing scores.



## 2. CIA® Part One: Essentials of Internal Auditing

#### **Current Version**

- 1. Foundations of Internal Auditing (15%)
- 2. Independence and Objectivity (15%)
- 3. Proficiency and Due Professional Care (18%)
- 4. Quality Assurance and Improvement Program (7%)
- 5. Governance, Risk Management, and Control (35%)
  - 6. Fraud Risks (10%)

#### **Updated Version**

- 1. Foundations of Internal Auditing (35%)
  - 2. Ethics and Professionalism (20%
  - Governance, Risk Management, and Control (30%)
    - 4. Fraud Risks (15%)

CIA® Part One Updated Syllabus	Proficiency Level
Section 1: Foundations of Internal Auditing	35%
Describe the Purpose of Internal Auditing according to the Global     Internal Audit Standards	Basic
<ol> <li>Explain the internal audit mandate (the function's authority, roles, and responsibilities), charter components and communication, and responsibilities of the board and chief audit executive</li> </ol>	Basic
<ul> <li>3. Recognize the requirements of an internal audit charter, including but not limited to: <ul> <li>required components</li> <li>board approval</li> <li>communication of the charter</li> </ul> </li> </ul>	Basic
Interpret the differences between assurance and advisory services     provided by the internal audit function	Basic
<ul> <li>5. Describe the types of assurance services performed by the internal audit function, including but not limited to: <ul> <li>risk and control assessments</li> <li>audits of third parties and contract compliance</li> <li>IT/security and privacy</li> <li>performance and quality audits</li> <li>management reporting</li> <li>operational audits</li> <li>financial and regulatory compliance audits</li> <li>culture</li> </ul> </li> </ul>	Basic



6.	Describe the types of advisory services performed by the internal	Basic
	audit function, including but not limited to:	
	<ul> <li>risk and control training</li> </ul>	
	system design	
	system development	
	due diligence	
	<ul><li>privacy</li></ul>	
	<ul> <li>benchmarking</li> </ul>	
	<ul> <li>internal control assessment</li> </ul>	
	<ul> <li>process mapping</li> </ul>	
7.	Identify situations where the independence of the internal audit	Basic
	function may be impaired, including but not limited to:	
	<ul> <li>functional reporting</li> </ul>	
	<ul> <li>board and chief audit executive responsibilities</li> </ul>	
	<ul> <li>budget reductions</li> </ul>	
	<ul> <li>scope limitations</li> </ul>	
	restricted access	
8.	Recognize the internal audit function's role in the organization's risk	Basic
	management process, including but not limited to:	
	Three Lines Model	
	<ul> <li>roles that require safeguards to protect independence</li> </ul>	
Sectio	n 2: Ethics and Professionalism	20%
1.	Demonstrate integrity, including but not limited to:	Proficient
	<ul> <li>honesty and courage</li> </ul>	
	<ul> <li>legal and professional behavior</li> </ul>	
2.	Assess whether an individual internal auditor has any impairments to	Proficient
	objectivity, including but not limited to:	
	self-review bias	
	familiarity bias	
3.	Analyze policies that promote objectivity and potential options to	Proficient
	mitigate impairments, including but not limited to:	
	<ul> <li>reassigning internal auditors</li> </ul>	
	<ul> <li>outsourcing the performance or supervision of the</li> </ul>	
	engagement	
	disclosing impairments	
	- disclosing impairments	



4. Apply the knowledge, skills, and competencies required (whether	Proficient
developed or procured) to fulfill the responsibilities of the internal	
audit function, including but not limited to:	
<ul> <li>written and verbal communication skills to deliver effective</li> </ul>	
messages, reports, meetings, and presentations	
<ul> <li>critical thinking and problem-solving skills to address complex</li> </ul>	
issues and identify innovative solutions	
<ul> <li>research skills to collect information from a variety of</li> </ul>	
resources and expand knowledge on various topics	
<ul> <li>persuasion and negotiation skills to manage conflicts and</li> </ul>	
collaborate effectively with teammates and stakeholders	
<ul> <li>relationship-building skills to establish trust and credibility</li> </ul>	
<ul> <li>change management skills to thrive in evolving environments</li> </ul>	
<ul> <li>curiosity to uncover new information and foster continuous</li> </ul>	
learning	
<ul> <li>competencies obtained through continuing professional</li> </ul>	
development	
5. Demonstrate due professional care, including exercising professional	Proficient
skepticism	
6. Maintain confidentiality and use information appropriately during the	Proficient
engagement according to organizational policies and internal audit	
methodologies	
Section 3: Governance, Risk Management, and Control	30%
Describe the concept of organizational governance, including the	Basic
roles of the board, senior management, the internal audit function,	
and other assurance providers	
and other assurance providers  2. Recognize the impact of organizational culture on the overall control	Basic
and other assurance providers  2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls, including	Basic
and other assurance providers  2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls, including but not limited to:	Basic
and other assurance providers  2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls, including	Basic
and other assurance providers  2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls, including but not limited to:	Basic
<ul> <li>and other assurance providers</li> <li>2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls, including but not limited to: <ul> <li>decision quality</li> </ul> </li> </ul>	Basic



4.	Interpret fundamental concepts of risk type, including but not limited	Proficient
	to:	
	<ul> <li>operational</li> </ul>	
	financial	
	<ul> <li>environmental</li> </ul>	
	<ul> <li>social responsibility</li> </ul>	
	<ul> <li>sustainability</li> </ul>	
	<ul> <li>strategic</li> </ul>	
	<ul> <li>residual</li> </ul>	
	<ul> <li>reputational</li> </ul>	
	• inherent	
	model risk	
5.	Interpret fundamental concepts of the risk management process,	Proficient
	including but not limited to:	
	• risk appetite	
	risk tolerance	
	risk response	
	<ul> <li>elements of the risk management cycle</li> </ul>	
6.	Describe globally accepted risk management frameworks appropriate	Basic
	to the organization, including but not limited to:	
	• COSO – ERM	
	• ISO 31000	
7.	Describe the design and effectiveness of risk management within	Basic
	processes and functions	
8.	Interpret internal control concepts and types of controls	Proficient
9.	Apply globally accepted internal control frameworks appropriate to	Proficient
	the organization, including but not limited to COSO	
10	Recognize the importance of the design, effectiveness, and efficiency	Basic
	of internal controls (financial and non-financial)	
Sectio	n 4: Fraud Risks	15%
1.	Describe concepts of fraud risks and types of fraud	Basic
-	Determine whether fraud risks require special consideration	Proficient
3.	Evaluate the potential for fraud (red flags, etc.) and how the	Proficient
	organization detects and manages fraud risks	
4.	Describe controls to prevent and detect fraud, including but not	Basic
	limited to:	
	<ul> <li>segregation of duties</li> </ul>	
	• supervision	
	tone at the top	
	authority levels	



5. Recognize techniques and the internal audit function's role related to	Basic
fraud investigation, including but not limited to:	
interview	
<ul><li>investigation</li></ul>	
• testing	



## 3. CIA® Part Two: Practice of Internal Auditing

### **Current Version**

- 1. Managing the Internal Audit Activity (20%)
  - 2. Planning the Engagement (20%)
  - 3. Performing the Engagement (40%)
- 4. Communicating Engagement Results and Monitoring Progress (20%)

### **Updated Version**

- 1. Managing the Internal Audit Function (25%)
- 2. Planning and Performing the Engagement (50%)
- 3. Engagement Results and Monitoring (25%)

CIA® Part Two Updated Syllabus	Proficiency Level
Section 1: Managing the Internal Audit Function	25%
A. Internal Audit Operations	
1. Describe methodologies for the planning, organizing, directing, and	Basic
monitoring of internal audit operations, including managing external	
providers of internal audit services	
2. Describe key activities for managing financial, human, and IT	Basic
resources within the internal audit function, including but not limited	
to:	
<ul><li>budgeting</li></ul>	
<ul><li>recruiting</li></ul>	
<ul> <li>training and development</li> </ul>	
<ul> <li>retaining internal auditors</li> </ul>	
3. Describe the key elements required to align internal audit strategy to	Basic
stakeholder expectations, including but not limited to:	
• mission	
• vision	
<ul> <li>business strategy</li> </ul>	
<ul> <li>resource planning</li> </ul>	
<ul> <li>technology</li> </ul>	
engagement flexibility	



4. Recognize the chief audit executive's responsibilities for building relationships and communicating with senior management and the board about various matters, including but not limited to:	Basic
audit plan	
independence concerns	
<ul> <li>significant risk exposure</li> </ul>	
overall effectiveness of the organization's risk management	
and control processes	
<ul> <li>quality assessment results and performance metrics</li> </ul>	
B. Internal Audit Plan	
1. Identify sources of potential engagements, including but not limited	Basic
to:	
audit universe	
audit cycle requirements	
<ul> <li>board and management requests</li> </ul>	
<ul> <li>regulatory mandates</li> </ul>	
<ul> <li>relevant market and industry trends</li> </ul>	
emerging issues	
2. Describe the processes to develop a risk-based audit plan, in	Basic
alignment with the organization's internal audit strategy and	
stakeholder expectations, and make timely updates to maintain a	
dynamic plan	
3. Recognize the importance for internal auditors to coordinate with	Basic
other assurance providers and leverage their work	
C. Quality of the Internal Audit Function	
Describe the required elements of the quality assurance and	Basic
improvement program, including but not limited to:	
<ul> <li>internal assessments</li> </ul>	
ongoing monitoring	
<ul> <li>periodic self-assessments</li> </ul>	
<ul> <li>external assessments</li> </ul>	
documentation to demonstrate conformance	
2. Identify appropriate disclosure of nonconformance with The IIA's	Basic
Global Internal Audit Standards	
3. Recognize practical methods for establishing internal audit key	Basic
performance indicators or scorecard metrics that the chief audit	
executive communicates to senior management and the board	



ctio	n 2: Planning and Performing the Engagement	50%
A.	Engagement Planning	
1.	Determine engagement objectives and scope, including but not	Proficient
	limited to:	
	<ul> <li>documenting scope limitations</li> </ul>	
	<ul> <li>documenting stakeholder requests</li> </ul>	
	<ul> <li>addressing changes in scope</li> </ul>	
2.	Determine evaluation criteria based on relevant information	Proficient
	gathered, including but not limited to:	
	<ul> <li>walk-throughs</li> </ul>	
	<ul><li>interviews</li></ul>	
	<ul> <li>previous audit reports</li> </ul>	
	• data	
	• checklists	
	<ul> <li>risk-and-control questionnaires</li> </ul>	
3.	Plan the engagement to assess governance and identify key risks and	Proficient
	controls, including but not limited to:	
	<ul> <li>information technology within the business process</li> </ul>	
	emerging risks	
	fraud risks	
4.	Determine the appropriate approach for the engagement, including	Proficient
	but not limited to:	
	<ul> <li>Agile</li> </ul>	
	• traditional	
	<ul> <li>integrated</li> </ul>	
	<ul> <li>remote auditing</li> </ul>	
5.	Complete a detailed risk assessment of each activity under review,	Proficient
	including evaluating and prioritizing risks and controls	
6.	Determine engagement procedures and prepare the engagement	Proficient
	work program, including but not limited to:	
	<ul> <li>control design</li> </ul>	
	<ul> <li>control effectiveness</li> </ul>	
	control efficiency	
	<ul> <li>control sustainability</li> </ul>	
7.	Determine the level of resources and skills needed for the	Proficient
	engagement	
В.	Information Gathering, Analysis, and Evaluation	
1.	Identify sources of information to support engagement objectives	Basic
	and procedures	
2.	Evaluate the relevance, sufficiency, and reliability of evidence	Proficient
	gathered to support engagement objectives	



Use technology to develop and support engagement findings and	Proficient
conclusions, including but not limited to:	Froncient
data mining and extraction	
continuous monitoring	
data analytics	
embedded audit modules	
anomaly detection	
diagnostic analysis	
<ul> <li>ulagnostic analysis</li> <li>predictive analysis</li> </ul>	
• network	
text analysis	
robotic process automation [RPA]	
generative artificial intelligence	
Apply appropriate analytical approaches and process mapping	Proficient
techniques, including but not limited to:	Troncient
process identification	
workflow analysis	
<ul> <li>process map generation and analysis</li> </ul>	
• process mining	
<ul> <li>responsibility assignment matrix [RACI matrix]</li> </ul>	
5. Apply analytical review techniques, including but not limited to:	Proficient
• ratio estimation	
<ul> <li>variance analysis</li> </ul>	
<ul> <li>budget versus actual</li> </ul>	
trend analysis	
other reasonableness tests	
<ul> <li>benchmarking</li> </ul>	
6. Determine whether there is a difference between evaluation criteria	Proficient
and existing conditions, and evaluate the significance of each finding	
7. Prepare workpapers including relevant information to support	Proficient
conclusions and engagement results	
8. Summarize and develop engagement conclusions, including	Proficient
determining the significance of aggregated findings	
C. Engagement Supervision and Communication	
Apply appropriate supervision throughout the engagement, including	Proficient
but not limited to:	
<ul> <li>coordinate work assignments</li> </ul>	
review workpapers	
evaluate auditors' performance	- 6
2. Apply appropriate communication with stakeholders throughout the	Proficient
engagement (during planning, fieldwork, and reporting)	



ctio	n 3: Engagement Results and Monitoring	25%
1.	Recognize attributes of effective engagement communication,	Basic
	including but not limited to:	
	accurate	
	<ul> <li>objective</li> </ul>	
	• clear	
	• concise	
	• constructive	
	• complete	
	• timely	
2.	Demonstrate effective communication of engagement results,	Proficient
	including but not limited to:	
	<ul> <li>objectives</li> </ul>	
	• scope	
	• conclusions	
	<ul> <li>recommendations</li> </ul>	
	action plans	
3.	Determine whether to develop recommendations, request action	Proficient
	plans from management, or collaborate with management to agree	
	on actions	
4.	Describe the engagement closing communication and reporting	Basic
	process, including but not limited to:	
	<ul> <li>hold the exit conference</li> </ul>	
	<ul> <li>develop and distribute the audit report</li> </ul>	
	<ul> <li>obtain management's response</li> </ul>	
	<ul> <li>correct significant errors and omissions</li> </ul>	
	<ul> <li>communicate to senior management and the board</li> </ul>	
5.	Describe the chief audit executive's responsibility for assessing	Basic
	residual risk for the engagement	
6.	Describe the chief audit executive's responsibility to identify themes	Basic
	based on multiple engagements, make a conclusion, and	
	communicate timely to the board and senior management	
7.	Describe the process for communicating risk acceptance (when	Basic
	management has accepted a level of risk that may be unacceptable to	
	the organization)	
8.	Confirm and monitor the implementation of management action	Proficient
	plans	
9.	Describe the escalation process if management has not adequately	Basic
	implemented an action plan	



## 4. CIA® Part Three: Business Knowledge for Internal Auditing

## **Current Version**

- 1. Business Acumen (35%)
- 2. Information Security (25%)
- 3. Information Technology (20%)
- 4. Financial Management (20%)

## **Updated Version**

- 1. Organizational Strategic Planning and Management (25%)
  - 2. Common Business Processes (45%)
- 3. Information Technology (30%)

CIA® Part Three Updated Syllabus	Proficiency Level
Section 1: Organizational Strategic Planning and Management	25%
<ol> <li>Analyze the organization's strategic planning process and its integration with the risk management strategy, including but not limited to:         <ul> <li>business context analysis</li> <li>objective setting</li> <li>alternative strategies evaluation</li> <li>alignment to the organization's mission and values</li> <li>risk appetite definition</li> <li>control environment</li> </ul> </li> </ol>	Proficient
<ul> <li>2. Examine how performance measures and controls are used by the organization to monitor the strategic plan and objectives, including but not limited to: <ul> <li>financial</li> <li>operational</li> <li>qualitative versus quantitative</li> <li>productivity</li> <li>quality</li> <li>efficiency</li> <li>effectiveness</li> </ul> </li> </ul>	Proficient



3.	Examine existing organizational behavior (how individuals, groups, and	Proficient
	organizations behave; tone at the top; etc.) and performance	
	management techniques and their impact on the organization's culture,	
	including but not limited to:	
	• traits	
	<ul> <li>organizational politics</li> </ul>	
	<ul> <li>motivation</li> </ul>	
	<ul><li>job design</li></ul>	
	• rewards	
	work schedules	
4.	Describe management's effectiveness to lead and its impact on the	Basic
	organization's culture, including but not limited to:	
	<ul> <li>mentoring</li> </ul>	
	• coaching	
	<ul> <li>providing constructive feedback</li> </ul>	
	guiding people	
	<ul> <li>building organizational commitment</li> </ul>	
	<ul> <li>demonstrating entrepreneurial ability</li> </ul>	
5.	Identify the risk and control implications of different organizational	Basic
	structures, including but not limited to:	
	<ul> <li>centralized versus decentralized</li> </ul>	
	flat versus traditional	
	• remote	
Sectio	n 2: Common Business Processes	45%
1.	Describe business processes and their risk and control implications,	Basic
	including but not limited to:	
	<ul> <li>revenue and expense recognition</li> </ul>	
	asset management	
	<ul> <li>accounting</li> </ul>	
	<ul> <li>supply chain management</li> </ul>	
	<ul> <li>inventory valuation</li> </ul>	
	<ul> <li>accounts payable</li> </ul>	
	• procurement	
	• compliance	
	third-party risk	
2.	Identify project management concepts, including but not limited to:	Basic
	project plan	
	• scope	
	• timing	
	• team	
	• resources	



cost management	
<ul><li>reporting</li></ul>	
Identify organizational change management concepts	Basic
4. Explain business continuity and disaster recovery concepts,	including Basic
but not limited to:	
<ul> <li>business resilience</li> </ul>	
<ul> <li>incident response plan</li> </ul>	
<ul> <li>business impact analysis</li> </ul>	
<ul> <li>business continuity plan</li> </ul>	
<ul> <li>disaster recovery plan</li> </ul>	
5. Recognize crisis management and business response conce	pts for Basic
crises, including but not limited to:	
• riots	
<ul><li>social unrest</li></ul>	
<ul><li>natural disasters</li></ul>	
adverse media	
<ul><li>financial crises</li></ul>	
<ul><li>pandemic</li></ul>	
6. Recognize finance and accounting concepts, including but r	ot limited Basic
to:	
<ul> <li>types of financial statements</li> </ul>	
• bonds	
• leases	
<ul><li>pensions</li></ul>	
<ul><li>intangible assets</li></ul>	
<ul> <li>research and development</li> </ul>	
<ul> <li>consolidation</li> </ul>	
<ul><li>investments</li></ul>	
fair value	
<ul><li>partnerships</li></ul>	
<ul> <li>foreign currency transactions</li> </ul>	
<ul><li>capital budgeting</li></ul>	
capital structure	
7. Interpret financial analysis methods, including but not limit	ed to: Basic
<ul> <li>horizontal analysis</li> </ul>	
<ul><li>vertical analysis</li></ul>	
<ul> <li>ratios related to activity</li> </ul>	
<ul><li>profitability</li></ul>	
<ul><li>liquidity</li></ul>	
<ul><li>leverage</li></ul>	



8.	Describe data types, data governance, and the value of using data analytics in business processes	Basic
9	Explain the data analytics process, including but not limited to:	Basic
J.	define objectives	Busic
	obtain relevant data	
	normalize data	
	analyze data	
	communicate results	
Section	n 3: Information Technology	30%
	IT Control Frameworks and Information Security	30%
	Recognize the purpose and applications of IT control frameworks,	Basic
	including but not limited to:	
	• COBIT	
	• ISO 27000	
	• ITIL	
	• NIST	
2.	Explain the purpose and use of common information security and	Basic
	technology controls, including but not limited to:	
	IT general controls	
	encryption	
	• firewalls	
	antivirus	
	<ul> <li>passwords</li> </ul>	
	multi-factor authentication	
	• biometrics	
	digital signatures	
3.	Recognize principles of data privacy and their potential impact on data	Basic
	security policies and practices	
4.	Recognize data governance and data management concepts	Basic
5.	Recognize existing and emerging cybersecurity risks, including but not	Basic
	limited to:	
	<ul> <li>hacking</li> </ul>	
	• piracy	
	<ul> <li>tampering</li> </ul>	
	<ul> <li>ransomware attacks</li> </ul>	
	<ul> <li>phishing attacks</li> </ul>	
	<ul> <li>deepfakes</li> </ul>	



B. Application and System Software	
Recognize core activities in the systems development life cycle and	Basic
delivery and the importance of change controls throughout the	Dasic
process, including but not limited to:	
requirements definition	
design	
developing	
• testing	
debugging	
<ul><li>deployment</li><li>maintenance</li></ul>	
	Basic
<ol><li>Recognize the key characteristics of software systems and how they enable business processes and controls (automated and manual),</li></ol>	Dasic
including but not limited to:	
<ul> <li>customer relationship management [CRM] systems</li> </ul>	
enterprise resource planning [ERP] systems	
governance, risk, and compliance [GRC] systems     Recognize the risks related to systems and software integration and	Basic
<ol><li>Recognize the risks related to systems and software integration and interface</li></ol>	Dasic
C. IT Infrastructure and Operations	
Explain basic IT infrastructure and network concepts and identify	Basic
potential risks and controls, including but not limited to:	243.6
• server	
mainframe	
virtual machines	
client-server configuration	
gateways	
• routers	
local area network [LAN]	
wide area network [WAN]	
<ul> <li>virtual private network [VPN]</li> </ul>	
<ul> <li>cloud services and models</li> </ul>	
Describe various IT roles, including but not limited to:	Basic
network administrator	243.6
database administrator	
help desk	
TICIP ACON	
<ul> <li>information security officer</li> </ul>	



3. Recognize current and emerging technology practices and their impact	Basic		
on the organization and control environment, including but not limited			
to:			
• smart devices			
<ul><li>internet of things [IoT]</li></ul>			
artificial intelligence			
<ul> <li>blockchain</li> </ul>			
<ul> <li>digital currency and assets</li> </ul>			
<ul> <li>robotic process automation [RPA]</li> </ul>			
generative artificial intelligence			
4. Explain IT processes and procedures in business continuity and disaster	Basic		
recovery, including but not limited to:			
incident management			
• backup			
recovery testing			
<ul> <li>restoration</li> </ul>			



## 5. Transition from Current to Revised CIA® Exam

The current CIA® exams will be replaced by the revised exams (based on the revised exam syllabi) no sooner than May 2025, initially in English only. IIA Global will work with institutes around the world to develop tailored plans for transitioning additional languages beginning in 2025. For the most up-to-date information regarding exam transition by language, visit <a href="https://www.theiia.org/CIA2025">www.theiia.org/CIA2025</a>.

## 5.1. Timeline for Transitioning Exams

For a detailed exam release schedule by language, please visit <a href="www.theiia.org/CIA2025">www.theiia.org/CIA2025</a>. You will also find FAQs and candidate scenarios to assist you with the transition.

#### 5.2. Exam References

For current information on CIA exam references, visit <u>www.theiia.org/CIAExamSyllabus</u>, which will be updated for the formal transition to the 2025 CIA exam.

## 5.3. Passing Score

To pass any part of the CIA exam, candidates must score 600 or higher. This passing score is determined through an established certification industry process, with oversight from The IIA's Professional Certifications Board. A score below 600 simply means that the candidate was not fully prepared for the exam.

Candidates who fail an exam are provided with additional information on their performance for each major section of the exam, which is meant to help them identify areas that they need to study further.

Exam scores reflect a candidate's readiness at a point in time. A change in scores does not mean that the exam became more or less difficult, only that candidates were more or less prepared.

The pass rates for each exam currently offered are published on The IIA's Certification Program Pass Rates webpage.

#### For More Information:

- Visit The IIA's website, www.theiia.org/CIA2025.
- Review a list of frequently asked questions (FAQs) online.
- Contact IIA Customer Relations:
  - Phone: +1-407-937-1111
  - ➤ Email: CustomerRelations@theiia.org
- Open a new case under the Help tab in your CCMS account.

