

# Certified Internal Auditor® (CIA®) Examination Syllabus

## Part 1- Essentials of Internal Auditing

	Proficiency Level
<b>Section 1: Foundations of Internal Auditing</b>	<b>35%</b>
1. Describe the Purpose of Internal Auditing according to the Global Internal Audit Standards	Basic
2. 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	Basic
3. Recognize the requirements of an internal audit charter, including but not limited to: <ul style="list-style-type: none"><li>• required components</li><li>• board approval</li><li>• communication of the charter</li></ul>	Basic
4. Interpret the differences between assurance and advisory services provided by the internal audit function	Basic
5. Describe the types of assurance services performed by the internal audit function, including but not limited to: <ul style="list-style-type: none"><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>	Basic
6. Describe the types of advisory services performed by the internal audit function, including but not limited to: <ul style="list-style-type: none"><li>• risk and control training</li><li>• system design</li><li>• system development</li><li>• due diligence</li><li>• privacy</li><li>• benchmarking</li><li>• internal control assessment</li><li>• process mapping</li></ul>	Basic
7. Identify situations where the independence of the internal audit function may be impaired, including but not limited to: <ul style="list-style-type: none"><li>• functional reporting</li><li>• board and chief audit executive responsibilities</li><li>• budget reductions</li><li>• scope limitations</li><li>• restricted access</li></ul>	Basic



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8. Recognize the internal audit function's role in the organization's risk management process, including but not limited to: <ul style="list-style-type: none"> <li>• Three Lines Model</li> <li>• roles that require safeguards to protect independence</li> </ul>	Basic
<b>Section 2: Ethics and Professionalism</b>	<b>20%</b>
1. Demonstrate integrity, including but not limited to: <ul style="list-style-type: none"> <li>• honesty and courage</li> <li>• legal and professional behavior</li> </ul>	Proficient
2. Assess whether an individual internal auditor has any impairments to objectivity, including but not limited to: <ul style="list-style-type: none"> <li>• self-review bias</li> <li>• familiarity bias</li> </ul>	Proficient
3. Analyze policies that promote objectivity and potential options to mitigate impairments, including but not limited to: <ul style="list-style-type: none"> <li>• reassigning internal auditors</li> <li>• outsourcing the performance or supervision of the engagement</li> <li>• disclosing impairments</li> </ul>	Proficient
4. Apply the knowledge, skills, and competencies required (whether developed or procured) to fulfill the responsibilities of the internal audit function, including but not limited to: <ul style="list-style-type: none"> <li>• written and verbal communication skills to deliver effective messages, reports, meetings, and presentations</li> <li>• critical thinking and problem-solving skills to address complex issues and identify innovative solutions</li> <li>• research skills to collect information from a variety of resources and expand knowledge on various topics</li> <li>• persuasion and negotiation skills to manage conflicts and collaborate effectively with teammates and stakeholders</li> <li>• relationship-building skills to establish trust and credibility</li> <li>• change management skills to thrive in evolving environments</li> <li>• curiosity to uncover new information and foster continuous learning</li> <li>• competencies obtained through continuing professional development</li> </ul>	Proficient
5. Demonstrate due professional care, including exercising professional skepticism	Proficient



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6. Maintain confidentiality and use information appropriately during the engagement according to organizational policies and internal audit methodologies	Proficient
<b>Section 3: Governance, Risk Management, and Control</b>	<b>30%</b>
1. Describe the concept of organizational governance, including the roles of the board, senior management, the internal audit function, and other assurance providers	Basic
2. Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls, including but not limited to: <ul style="list-style-type: none"><li>• decision quality</li><li>• bias</li><li>• decision-making</li></ul>	Basic
3. Recognize ethical and compliance-related issues	Basic
4. Interpret fundamental concepts of risk type, including but not limited to: <ul style="list-style-type: none"><li>• operational</li><li>• financial</li><li>• environmental</li><li>• social responsibility</li><li>• sustainability</li><li>• strategic</li><li>• residual</li><li>• reputational</li><li>• inherent</li><li>• model risk</li></ul>	Proficient
5. Interpret fundamental concepts of the risk management process, including but not limited to: <ul style="list-style-type: none"><li>• risk appetite</li><li>• risk tolerance</li><li>• risk response</li><li>• elements of the risk management cycle</li></ul>	Proficient
6. Describe globally accepted risk management frameworks appropriate to the organization, including but not limited to: <ul style="list-style-type: none"><li>• COSO – ERM</li><li>• ISO 31000</li></ul>	Basic
7. Describe the design and effectiveness of risk management within processes and functions	Basic
8. Interpret internal control concepts and types of controls	Proficient
9. Apply globally accepted internal control frameworks appropriate to the organization, including but not limited to COSO	Proficient



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10. Recognize the importance of the design, effectiveness, and efficiency of internal controls (financial and non-financial)	Basic
<b>Section 4: Fraud Risks</b>	<b>15%</b>
1. Describe concepts of fraud risks and types of fraud	Basic
2. Determine whether fraud risks require special consideration	Proficient
3. Evaluate the potential for fraud (red flags, etc.) and how the organization detects and manages fraud risks	Proficient
4. Describe controls to prevent and detect fraud, including but not limited to: <ul style="list-style-type: none"><li>• segregation of duties</li><li>• supervision</li><li>• tone at the top</li><li>• authority levels</li></ul>	Basic
5. Recognize techniques and the internal audit function's role related to fraud investigation, including but not limited to: <ul style="list-style-type: none"><li>• interview</li><li>• investigation</li><li>• testing</li></ul>	Basic

