

Certified Internal Auditor® (CIA®) Examination Syllabus

Part 2- Practice of Internal Auditing

	Proficiency Level
Domain 1: Managing the Internal Audit Function	25%
A. Internal Audit Operations	
1. Describe methodologies for the planning, organizing, directing, and monitoring of internal audit operations, including managing external providers of internal audit services	Basic
2. Describe key activities for managing financial, human, and IT resources within the internal audit function, including but not limited to: <ul style="list-style-type: none"> • budgeting • recruiting • training and development • retaining internal auditors 	Basic
3. Describe the key elements required to align internal audit strategy to stakeholder expectations, including but not limited to: <ul style="list-style-type: none"> • mission • vision • business strategy • resource planning • technology • engagement flexibility 	Basic
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: <ul style="list-style-type: none"> • audit plan • independence concerns • significant risk exposure • overall effectiveness of the organization's risk management and control processes • quality assessment results and performance metrics 	Basic
B. Internal Audit Plan	
1. Identify sources of potential engagements, including but not limited to: <ul style="list-style-type: none"> • audit universe • audit cycle requirements • management requests • regulatory mandates • relevant market and industry trends • emerging issues 	Basic



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2. Describe the processes to develop a risk-based audit plan, in alignment with the organization's internal audit strategy and stakeholder expectations, and make timely updates to maintain a dynamic plan	Basic
3. Recognize the importance for internal auditors to coordinate with other assurance providers and leverage their work	Basic
C. Quality of the Internal Audit Function	
1. Describe the required elements of the quality assurance and improvement program, including but not limited to: <ul style="list-style-type: none"> • internal assessments • ongoing monitoring • periodic self-assessments • external assessments • documentation to demonstrate conformance 	Basic
2. Identify appropriate disclosure of nonconformance with The IIA's Global Internal Audit Standards	Basic
3. Recognize practical methods for establishing internal audit key performance indicators or scorecard metrics that the chief audit executive communicates to senior management and the board	Basic
Domain 2: Planning and Performing the Engagement	50%
A. Engagement Planning	
1. Determine engagement objectives and scope, including but not limited to: <ul style="list-style-type: none"> • documenting scope limitations • documenting stakeholder requests • addressing changes in scope 	Proficient
2. Determine evaluation criteria based on relevant information gathered, including but not limited to: <ul style="list-style-type: none"> • walk-throughs • interviews • previous audit reports • data • checklists • risk-and-control questionnaires 	Proficient



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3. Plan the engagement to assess governance and identify key risks and controls, including but not limited to: <ul style="list-style-type: none">• information technology within the business process• emerging risks• fraud risks	Proficient
4. Determine the appropriate approach for the engagement, including but not limited to: <ul style="list-style-type: none">• Agile• traditional• integrated• remote auditing	Proficient
5. Complete a detailed risk assessment of each activity under review, including evaluating and prioritizing risks and controls	Proficient
6. Determine engagement procedures and prepare the engagement work program, including but not limited to: <ul style="list-style-type: none">• control design• control function• control efficiency	Proficient
7. Determine the level of resources and skills needed for the engagement	Proficient
B. Information Gathering, Analysis, and Evaluation	
1. Identify sources of information to support engagement objectives and procedures	Basic
2. Evaluate the relevance, sufficiency, and reliability of evidence gathered to support engagement objectives	Proficient
3. Use technology to develop and support engagement findings and conclusions, including but not limited to: <ul style="list-style-type: none">• data mining and extraction• continuous monitoring• data analytics• embedded audit modules• anomaly detection• diagnostic analysis• predictive analysis• network• text analysis	Proficient



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4. Apply appropriate analytical approaches and process mapping techniques, including but not limited to: <ul style="list-style-type: none">• process identification• workflow analysis• process map generation and analysis• process mining• responsibility assignment matrix [RACI matrix]	Proficient
5. Apply analytical review techniques, including but not limited to: <ul style="list-style-type: none">• ratio estimation• variance analysis• budget versus actual• trend analysis• other reasonableness tests• benchmarking	Proficient
6. Determine whether there is a difference between evaluation criteria and existing conditions, and evaluate the significance of each finding	Proficient
7. Prepare workpapers including relevant information to support conclusions and engagement results	Proficient
8. Summarize and develop engagement conclusions, including determining the significance of aggregated findings	Proficient
C. Engagement Supervision and Communication	
1. Apply appropriate supervision throughout the engagement, including but not limited to: <ul style="list-style-type: none">• coordinate work assignments• review workpapers• evaluate auditors' performance	Proficient
2. Apply appropriate communication with stakeholders throughout the engagement (during planning, fieldwork, and reporting)	Proficient



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Domain 3: Engagement Results and Monitoring	25%
1. Recognize attributes of effective engagement communication, including but not limited to: <ul style="list-style-type: none">• accurate• objective• clear• concise• constructive• complete• timely	Basic
2. Demonstrate effective communication of engagement results, including but not limited to: <ul style="list-style-type: none">• objectives• scope• conclusions• recommendations• action plan	Proficient
3. Determine whether to develop recommendations, request action plans from management, or collaborate with management to agree on actions	Proficient
4. Describe the engagement closing communication and reporting process, including but not limited to: <ul style="list-style-type: none">• hold the exit conference• develop and distribute the audit report• obtain management's response• correct significant errors and omissions• communicate to senior management and the board	Basic
5. Describe the chief audit executive's responsibility for assessing residual risk for the engagement	Basic
6. Describe the chief audit executive's responsibility to identify themes based on multiple engagements, make a conclusion, and communicate timely to the board and senior management	Basic
7. Describe the process for communicating risk acceptance (when management has accepted a level of risk that may be unacceptable to the organization)	Basic
8. Confirm and monitor the implementation of management action plans	Proficient
9. Describe the escalation process if management has not adequately implemented an action plan	Basic

