Certified Internal Auditor (CIA) Exam Topics

Part 1: Essentials of Internal Auditing

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

Part 2: Practice of Internal Auditing

- Managing the Internal Audit Activity (20%)
- Planning the Engagement (20%)
- Performing the Engagement (40%)
- Communicating Engagement Results and Monitoring Progress (20%)

Part 3: Business Knowledge for Internal Auditing

- Business Acumen (35%)
- Information Security (25%)
- Information Technology (20%)
- Financial Management (20%)