Certified Internal Auditor® (CIA®)

https://global.theiia.org/certification/CIA-Certification/Pages/CIA-Certification.aspx

Certified Internal Auditor® (CIA®)

The CIA designation is the only globally accepted certification for internal auditors and remains the standard by which individuals demonstrate their competency and professionalism in the internal auditing field. Moreover, earning the CIA designation is more than just proof of what you know and what you’ve achieved — it’s the best way for auditing professionals to communicate to the world that they are prepared to meet today’s challenges. Candidates leave the program enriched with educational experience, information, and business tools that can be applied immediately in any organization or business environment.

The CIA exam is offered in the following languages: Arabic, Bulgarian, Chinese (unsimplified), Czech, English, French, German, Hebrew, Hungarian, Indonesian, Italian, Japanese, Korean, Polish, Portuguese, Russian, Spanish, Turkish, and Thai (available only in Thailand).

Excellence is the New Standard. How Do You Measure Up?

The CIA credential elevates your standing in the audit community, boosting your career opportunities and earning you increased credibility and respect within the profession and your organization.

Ultimately, the CIA designation will:

- Distinguish you from your peers.
- Carry weight with internal staff and external clients.
- Develop your knowledge of best practices in the industry.
- Demonstrate your proficiency and professionalism.
- Give you personal satisfaction of achievement.
- Lay a foundation for continued improvement and advancement.

Earning the CIA designation is a valuable accomplishment and a professional advantage for auditors at all stages of their careers, including chief audit executives, audit managers, audit staff, risk management staff, and also students enrolled in an accounting or other business or financial degree program.

Computer-Based Testing

The CIA exam is available through computer-based testing, allowing you to test year-round at more than 500 locations worldwide. Candidates are able to sit for exams at any IIA-authorized Pearson VUE testing center.
worldwide, regardless of whether the testing center is located in your hometown or country. To locate the testing centers nearest you, visit the Pearson VUE website. You must apply and register in The IIA's Certification Candidate Management System (CCMS) prior to scheduling an exam.

**Six Steps to Certification**

If you need help getting started, refer to the six steps to certification an internal auditor should review when making the decision to become certified in the profession.

**Quick Links**

- CIA Eligibility Requirements
- CIA Exam Syllabus
- Sample Exam Questions
- CPE Requirements for CIAs
- CIA Exam Preparation Resources
- Professional Recognition Credit
- CBT Exam Tutorial

**Certified Internal Auditor® (CIA®) Eligibility Requirements**

Candidates in the CIA program agree to accept the conditions of the program, including eligibility requirements, exam confidentiality, Code of Ethics, and Continuing Professional Education (CPE), along with other conditions enacted by The IIA's Professional Certification Board (PCB).

**Requirements**

CIA candidates must meet the following eligibility requirements for education, character, and work experience.

**Education**

CIA candidates must hold a 4-year post-secondary degree (or higher) or its educational equivalent from an accredited university. For further details, please refer to the Certification Candidate Handbook. Please note that The IIA will not accept any amount of experience to substitute for missing education requirements.

Acceptable Documents:

- Copy of your degree or official transcripts (If your name has changed since you earned your degree, you must also include your legal name change document.)
- Letter from university confirming degree
- Letter from evaluation services confirming degree level
**Character Reference**

Candidates must exhibit high moral and professional character and must submit a Character Reference Form signed by a CIA, CGAP, CCSA, CFSA, CRMA, or the candidate’s supervisor.

[Character Reference Form]

**Work Experience**

CIA candidates must obtain a minimum of 24 months of internal auditing experience or its equivalent. A Masters degree can substitute for 12 of the required 24 months. Please refer to the Certification Candidate Handbook for more details. A completed Experience Verification Form is required. Candidates may apply to the program and sit for the exam prior to satisfying the professional experience requirement, but will not be certified until all program requirements have been met.

[Experience Verification Form]

**Eligibility Period**

Effective November 2010, the certification program’s eligibility requires candidates to complete the program certification process within four years of application approval. If a candidate has not completed the certification process within four years, all fees and exam parts will be forfeited.

**Confidentiality**

The CIA exam is a non-disclosed examination. Candidates in the program agree to keep the contents of the exam confidential and therefore may not discuss the specific exam content with anyone except The IIA’s Certification Department. Unauthorized disclosure of exam material will be considered a breach of the Code of Ethics and could result in disqualification of the candidate or other appropriate censure.

**Code of Ethics**

CIA candidates agree to abide by the Code of Ethics established by The IIA.

**Continuing Professional Education (CPE)**

Upon certification, CIAs are required to maintain their knowledge and skills and stay abreast of improvements and current developments by satisfying CPE requirements.

**IIA Membership**

In most cases, you do not have to be a member of The IIA to take the CIA exam or become a CIA, but we encourage you to consider its advantages. There are some countries, however, that do require candidates to be
IIA members to take the CIA exam. Candidates in any of the countries listed on the map located at the top right of this page should contact their local institute to verify this requirement.

IIA members receive discounts on CIA review materials and courses and have access to the latest exam preparation resources, networking opportunities, and current CIA news and information. In addition, CPE reporting for CIAs who are IIA members is free.

Certified Internal Auditor® (CIA®) Exam Syllabus

The Certified Internal Auditor (CIA) exam tests a candidate's knowledge of current internal auditing practices and understanding of internal audit issues, risks and remedies. The exam is offered in four parts, each part consisting of 90 multiple-choice questions. The testing period is two hours and twenty-five minutes.

Parts 1, 2, and 3 are considered the core global syllabus of the CIA exam — offering a strong focus on corporate governance and risk issues and exhibiting alignment with The IIA’s International Professional Practices Framework (IPPF). Part 4 of the CIA exam is designed to be modified for regional and audit specialization testing. Hence, The IIA offers Professional Recognition Credit for Part 4 (PRC4) for qualified professional certifications.

Exam Non-disclosure

The CIA exam is a non-disclosed examination, which means that current exam questions and answers will not be published or divulged.

NOTE: Exam topics and/or format are subject to change as approved by The IIA's Professional Certification Board (PCB).

Syllabus

The CIA exam tests your knowledge of current internal auditing practices, risks and controls, and much more. Just the process of preparing for the exam will enhance your professional insight and strengthen your grasp of The IIA’s International Standards for the Professional Practice of Internal Auditing (Standards).

The CIA exam is offered in four parts, each consisting of 90 multiple-choice questions.

Part 1: The Internal Audit Activity’s Role in Governance, Risk, and Control

CIA exam Part 1 topics tested include aspects of the IPPF, responsibilities of the internal audit activity, independence and objectivity, governance concepts, risk identification and management, management controls, and audit planning.
Part 2: Conducting the Internal Audit Engagement

**CIA exam Part 2** topics tested include steps for conducting audit engagements, types of engagements (such as technology, financial, or operational), fraud elements, audit engagement tools, audit documentation and reporting, and follow-up procedures.

Part 3: Business Analysis and Information Technology

**CIA exam Part 3** topics tested include business process analysis, quality management, balanced scorecard, financial accounting, managerial accounting, regulatory and economic impacts on business, and information technology concepts.

Part 4: Business Management Skills*

**CIA exam Part 4** topics tested include strategic decision-making, competitive analysis and strategies, product and industry life cycles, managing in a global business environment, organizational behavior, team building, negotiation, and leadership skills.

*Candidates with certain approved certifications may apply for Professional Recognition Credit for Part 4 of the CIA exam, based on their area of specialization, rather than testing on the general business concepts in Part 4. No other parts may be waived.

Sample CIA Exam Questions
The IIA provides a limited number of sample CIA exam questions (with answers) to give candidates an understanding of the types of questions that typically appear on the exam.

Continuing Professional Education (CPE) Requirements for Certified Internal Auditors (CIAs)
This page contains the mandatory CPE requirements for CIAs. It also specifies the method of reporting by CIAs who wish to keep their designation in good standing.

CIAs are responsible for:

Maintaining their knowledge and skills.
Updating their knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques.

CPE Reporting Requirements for CIAs
Certificate holders are required to self certify as to the completion of the required continuing education hours. It is the CIA’s responsibility to assure that the CPE hours claimed conform to the guidelines established by The IIA’s Professional Certification Board (PCB). Forms are submitted by CIAs on an annual basis and serve as signed statements that all applicable CPE requirements have been met.
CIAs may submit CPE reporting forms in The IIA’s Certification Candidate Management System (CCMS). The reporting deadline is December 31 of each year.

The IIA will issue an acknowledgment of compliance to each CIA meeting the requirements of this guidance. The IIA will keep information on the active/inactive status of CIAs.

Upon request, the PCB may grant partial or complete exemption from CPE requirements for individuals when good cause exists, such as military service or individual hardship.

Each CIA should submit an appropriate CPE reporting form to The IIA, without supporting documentation, in compliance with CPE requirements. Each CIA should maintain a copy of the CPE reporting form, along with all supporting documentation, for at least three years after the records no longer apply to filed CPE reports. Records must be made available to The IIA or its designee at The IIA's request. The records maintained by the CIA in support of the reporting form filed with The IIA should include, as appropriate, the following information:

- Title of program and/or description of content
- Dates attended
- Location of course or program
- Sponsoring organization
- Contact hours of credit as recommended by the course sponsor
- A letter, certificate, or other written independent attestation of course completion
- Documentation supporting publications, oral presentations, and committee or other participation

### CIA Reporting Categories

<table>
<thead>
<tr>
<th>Category</th>
<th>Description/Requirements</th>
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<tbody>
<tr>
<td>Practicing CIAs</td>
<td>A CIA who is performing internal auditing functions must complete a total of 40 hours of acceptable CPE every year.</td>
</tr>
<tr>
<td>Non-practicing CIAs</td>
<td>A CIA who is not performing internal auditing functions may change their certification status by accessing their profile within CCMS. Non-practicing CIAs must complete a total of 20 hours of acceptable CPE every year. As long as their CPE requirements are met, non-practicing CIAs may use the CIA designation but may not practice internal auditing.</td>
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<tr>
<td>Retired CIAs</td>
<td>A CIA who is not performing internal auditing functions because of retirement may change their status by submitting the Retired Status Form in CCMS. Retired CIAs are not responsible for completing CPE requirements. Retired CIAs may use the CIA designation but may not practice internal auditing.</td>
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<tr>
<td>Inactive Status</td>
<td>A CIA is automatically placed in inactive status by The IIA’s Certification Department when the CIA fails to meet established CPE requirements. CIAs with an inactive status may not use the CIA designation. Any wrongful use of the CIA designation will be reported to The IIA’s Ethics Committee for disciplinary action.</td>
</tr>
<tr>
<td>Restoration to Active CIA Status</td>
<td>Candidates that are inactive for less than 12 months need to report CPE for the prior year. The number of hours required is equivalent to the reporting status (practicing or non-practicing). Candidates that are inactive for greater than 12 months fall under the reinstatement policy and are required to submit 80 hours of CPE. A reinstatement fee of US $100 for members or US $250 for non-members is also required.</td>
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Qualifying CPE Activities

It is anticipated that CIAs will maintain the high standards of the profession in selecting quality educational programs to fulfill the CPE requirements.

The following general criteria are to be satisfied in order for a continuing education program to be accepted:

The overriding consideration in determining whether a specific program is acceptable is that it shall be a formal program of learning which contributes directly to the professional competence of a CIA. Acceptable formal programs should:

- Contribute to the professional competence of participants.
- State program objectives which specify the level of knowledge the participants should have attained, or the level of competence to be demonstrated upon completing the program.
- State education or experience prerequisites, if appropriate for the program.
- Be developed by individuals qualified in the subject matter and instructional design.
- Provide program content which is current.
- Be on a professional level and related to the Common Body of Knowledge.

The following general subjects are acceptable as long as they meet other CPE program criteria:

- Auditing and accounting
- Management and communication (oral and written)
- Computer science
- Mathematics, statistics, and quantitative applications in business
- Economics
- Business law
- Specific business topics such as finance, production, marketing, and personnel
- Specialized industry areas such as government, banking, utilities, or oil and gas

Activities other than those listed in this guidance may be deemed acceptable if the CIA can demonstrate that they contribute to professional competence. Substantiating that a particular activity qualifies as acceptable and meets the requirements is the responsibility of the CIA.

CPE credit will be awarded for whole hours only with a minimum of 50 minutes constituting one hour. As an example, 100 minutes of continuous instruction would count for two hours; however, more than 50 minutes but less than 100 minutes of continuous instruction would count for only one hour. Only class contact or acceptable self-study hours are allowable. For continuous conferences and conventions when individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 minutes and should be counted as three contact hours.

CIA Examination

Hours are awarded for the year in which the CIA certification is earned. (Candidates receive 40 hours in the year the certification is awarded and 40 hours in the subsequent year). The 80 CPE hours awarded for the CIA certification are based on earning the certification, which are not NASBA-sponsored.
**Education**

A maximum of 40 CPE hours may be awarded in the education category each year. Educational activities include:

- Professional education and development programs, such as seminars and conferences, provided by national, state, and local auditing, and accounting organizations.
- Technical sessions at meetings of national, state, and local auditing, accounting organizations, and chapters.
- Formal in-house training programs.
- Programs of other sponsors (industrial, professional societies, etc.).
- College or university credit and non-credit courses passed, except for those courses a CIA must take in order to meet the CIA examination requirement of a bachelor's degree or its equivalent.
  - Fifteen hours of CPE credit are awarded for each semester hour of college/university credit earned.
  - Ten hours of CPE credit are awarded for each quarter hour of college/university credit earned.
- Other certification examinations passed.
  - A maximum of 40 hours may be awarded in the year passed.
  - 10 CPE hours are awarded for passing each part of another accounting or auditing examination (for example, the CPA or CA examination).
  - The IIA institute from which you obtained your certification training should be contacted for information concerning the number of CPE hours awarded for the successful completion of their examination.
- Formal correspondence and self-study programs relevant to internal auditing that include evidence of completion.

**Publications**

A maximum of 25 hours may be awarded in the publications category each year. Generally, one full journal page of single-spaced print is equal to two hours of CPE credit, with the following limits on one publication:

- Books: 25 hours
- Articles: 15 hours
- Research papers: 15 hours

Contributions to publications should pertain to internal auditing or disciplines related to the Common Body of Knowledge. Published articles or books not related directly to internal auditing are acceptable if CIAs are able to demonstrate that these activities contribute to their professional audit proficiency.

The IIA's CPE program also allows certified individuals to earn CPE hours by reading *Internal Auditor* magazine articles and answering questions about them.

**Translations**

A maximum of 10 hours may be awarded in the publications category each year. Generally one full journal page of single-spaced print is equal to two hours of CPE credit, with the following limits on one translation:

- Books: 25 hours
Articles: 15 hours
Research papers: 15 hours

Translations of publications should pertain to certification domains or disciplines related to the Common Body of Knowledge, and/or the specialty examination topic outlines. Translations of published articles or books not related directly to internal auditing are acceptable if the certified individual is able to demonstrate that these activities contribute to their professional audit proficiency.

**Oral Presentations**

A maximum of 25 CPE hours may be awarded in the oral presentations category each year.

The hours reported for the first presentation will be based on the presentation time, plus credit for preparation time equivalent to three times the presentation time. Subsequent presentations of the same material may be reported as presentation time only, up to a maximum of five CPE hours each year.

**Participation**

A maximum of 15 CPE hours may be awarded in the participation category each year for participation as an officer or committee member in a professional industry organization related to internal auditing. One CPE hour for each hour of qualifying participation will be awarded.

**External Quality Assessments**

A maximum of 20 CPE hours may be awarded each year in the category of external quality assurance review activities. One CPE hour will be awarded for each hour spent on site, with the following limits on any one quality assurance review activity:

1. Independent (external) validation of an internal audit activity’s self-assessment (as defined in the IPPF): maximum of five CPE hours per review.
2. One-week external quality assurance review: maximum of 10 hours per review.
3. Two-week external quality assurance review: maximum of 20 hours.

No CPE hours will be awarded for activities such as preparation time and writing the report.

**Programs on Audit-related Issues**

Most local IIA Institutes offer programs on audit-related issues and provide CPE credit for those attending.

[Find Your Local IIA](#)

**CPE Audit Process**

On a test basis, The IIA will verify the records of CIAs and/or course sponsors in a manner deemed appropriate.
to determine compliance with the requirements set forth in this guidance. The potential penalty for submitting false information will be determined in accordance with the administrative directive, Disciplinary Policies and Procedures.

Certified Internal Auditor® (CIA®) Exam Preparation Resources

The CIA exam is a self-study exam and does not require a prescribed curriculum. Candidates may choose their own method of preparing for the exam.

CIA Review Manuals and Software

Various CIA exam review manuals and software programs are available and may be ordered through The IIA Research Foundation Bookstore.

Sample CIA Exam Questions

The IIA provides a limited number of sample CIA exam questions (with answers) to give candidates an understanding of the types of questions that typically appear on the exam.

CIA Review Courses

A variety of independent third parties offer CIA exam review courses.

NOTE: Inclusion of a review course on The IIA's website does not imply endorsement. The IIA is not responsible for errors or inaccurate information included in this listing. The data is claimed to be accurate as reported by the providers.

Certified Internal Auditor® (CIA®) Professional Recognition Credit (PRC4) for CIA Exam Part 4

Candidates who have obtained a certification from other related organizations may be eligible to receive PRC4, which allows exemption from Part 4 of the CIA exam. CIA candidates who have passed an IIA specialty certification (CCSA®, CFSA®, or CGAP®) exam will automatically receive PRC4.

Eligibility

To qualify for PRC4, candidates must have an approved certification that is current and in good standing (without ethics violations). Candidates must also complete the CIA – Registration for Part 4 Professional Recognition Credit form in their Certification Candidate Management System (CCMS) profile.

Applying for PRC4
CIA candidates who wish to receive PRC4 must complete these steps:

**Step 1: Submit Documentation**

Candidates must submit evidence confirming that your certification is current. Documents can be emailed to certification@theiia.org as a scanned attachment or they can be faxed to +1-407-937-1108. Please include your Candidate ID number in your document’s file name or in your correspondence.

The following are acceptable documents that can be submitted:

- Unexpired license
- Certificate stating that the certification was issued within the last year
- Letter from the sponsoring organization confirming that you hold the designation and that it is current

**Step 2: PRC4 Registration**

After the documents have been approved, candidates should complete the CIA – Registration for Part 4 Professional Recognition Credit form in their CCMS profile.

**CBT Exam Tutorial**

**IMPORTANT:**
The IIA certification exam tutorials, presently included in the exams offered at the Pearson VUE testing centers, are being transitioned to this website. A tutorial will no longer be included in any of the exams once the transition is completed for each language. Following are some important details related to this transition:

- There is a single tutorial for each language, and it shows the functionality applicable to any of the certification exams available in that language.
- Now that the tutorial for each language has been made available on this web page, the applicable exams that are delivered at the Pearson VUE testing centers are being transitioned to a format that no longer includes a tutorial. The IIA is providing notification in advance of this transition. Review the details.

From the current web page, you can view the tutorial for a particular language with no time limit, and you can repeat the tutorial as often as you like. Simply return to this page at any time to re-launch the tutorial.

The tutorials below have been optimized for the Windows® Internet Explorer browser. The videos contained within the tutorials are Adobe Flash Player compatible. Download the Adobe Flash Player.

To launch the CBT exam tutorial for a particular language, please click on the appropriate link below:
Tutorial para Exames CBT

O tutorial é opcional e fornece informações relacionadas aos seguintes tópicos:

- Informação sobre o Tempo e Progresso (Vídeo Disponível)
- Navegação/Utilização da Barra de Rolagem (Scroll)
- Tela da Versão do Exame em Inglês
- Calculadora (Vídeo Disponível)
- Marcação para Fins de Revisão (Vídeo Disponível)
- Questões Práticas
- Utilização da Tela de Revisão (Vídeo Disponível)
- Fechamento da Revisão

Clique no botão **Próxima** para continuar.