

FAQ – CIA Content Changes

General

1. What is changing?

The following changes have been approved by the Professional Certifications Board (PCB) and the Board of Directors:

- a. The CIA exam will change from a 4 part exam to a 3 part exam.
- b. There will be no provisions for recognition credit for any part of the exam.

2. What is the new content outline?

Part 1 – Internal Auditing Basics

This would be a two and ½ hour, one-part exam consisting of 125 questions. Topics would focus on:

- IIA Mandatory Guidance
- Internal Control and Risk
- Tools and Techniques for Conducting the Audit Engagement.

Part 2 Exam: Internal Audit Practice

This would be a two-hour, 100 question exam, and focus on the following:

- Managing the internal audit function
- Managing individual engagements
- Fraud risks and controls

Part 3 Exam: Internal Audit Knowledge Elements

This would be a two-hour, 100 question exam, and focus on the following:

- Governance
- Risk Management
- Organizational Structure and Business Processes
- Communication
- Leadership
- IT/Business Continuity
- Financial Management
- Global Business Environment

3. Are there more detailed content outlines available?

Yes. The specific content outlines can be reviewed on the certification webpage.

4. Why is The IIA changing the content of the CIA?

As part of the on-going examination process, in 2011, The IIA conducted a Job Analysis Study (JAS) for the CIA exam. This JAS determined that the body of knowledge related to the

profession of internal auditing had changed since the last exam content change in 2004 and therefore, the content of the CIA exam should be updated to reflect those changes.

5. How was the new content determined?

As part of the JAS, more than 40,000 internal auditors globally were surveyed to determine the knowledge, skills and competencies required of today's internal auditors. More than 100 knowledge statements were identified that addressed the following topics:

- a. Governance, Risk and Control Knowledge Elements
- b. Information Technology Audit Engagement Elements
- c. Fraud Knowledge Elements
- d. Business Process and Performance Elements
- e. Financial Accounting and Finance Elements
- f. Managerial Accounting Elements
- g. Regulatory, Legal, and Economic Elements
- h. Management and Strategic Management Skill Elements

For each knowledge statement, participants were asked to indicate the level of competency required of their position.

Participants were also presented with a list of task statements related to the following areas:

- a. Planning and Conducting the Annual Risk Assessment
- b. Developing the Annual Audit Plan
- c. Planning and Conducting Individual Internal Audit Engagements
- d. Using Interpersonal Skills

For each task statement, participants were asked how often each task was performed and how important each task was to their position.

6. When will the new content be tested?

The new content and 3 part structure is expected to be in place in mid-2013.

7. When will the review materials be available?

The preparation of review materials is independent from the exam development process. The final content outline has been released to the review providers effective October 10, 2011. They should begin work on the revised review materials so they will be available in plenty of time to prepare for the exams beginning in mid-2013.

8. What happens if I am already in the program?

The specific transition processes related to individuals already in the program are being finalized and should be available by January 1, 2012. By giving more than 18 months notice to current candidates, it is hoped that the impact on those already enrolled in the program or already having completed parts of the exam will be minimal. As more information is finalized, it will be made available on the web pages and through specific FAQ's like this one.

9. What happens to Part 4 credit recognition?

There will no longer be a provision for credit recognition in the CIA program for other certifications.

10. Are the entry requirements the same?

Yes – at the present time, there are no changes to the entry requirements.

11. Are the experience requirements the same?

Yes – in order to receive the CIA certification, you would need 2 years of professional experience. You may still sit for the exam prior to completing the experience requirement.

12. Will the CIA exam continue to be offered in 20 languages?

At the present time, the plan is to continue to offer the CIA exam in all languages where there is a demand. There are no specific plans to eliminate any of the current languages at this time.

13. Is there any impact on the content of the other IIA certification exams (CCSA, CGAP, CFSA)?

At the present time, no content changes are expected in the body of knowledge for the specialty exams. Should the PCB determine a Job Analysis Study is appropriate for any of the specialty exams, the process would be similar to the one described in Q#5 above and candidates should expect a similar notice of changes prior to implementation.