

# The Institute of Internal Auditors

## Certified Internal Auditor® exam references

### Primary references

1. The IIA's Global Internal Audit Standards
2. Internal Auditing: Assurance & Advisory Services, 6<sup>th</sup> edition
3. Internal Auditing: Assurance & Advisory Services, 5<sup>th</sup> edition (*through 2025*)
4. Sawyer's Guide for Internal Auditors, 7<sup>th</sup> edition
5. IIA Global PG: Developing a Risk-Based Internal Audit Plan, 2<sup>nd</sup> edition
6. IIA GTAG: IT Essentials for Internal Auditors

### Secondary references

7. IIA Topical Requirement: Cybersecurity (*testing starts August 2026*)
8. IIA Topical Requirement: Third-Party (*testing starts March 2027*)
9. IIA Global PG: Assessing the Risk Management Process, 2<sup>nd</sup> edition
10. IIA Global PG: Auditing Anti-corruption Activities, 2<sup>nd</sup> edition
11. IIA Global PG: Auditing Culture, 2<sup>nd</sup> edition
12. IIA Global PG: Auditing Third-Party Risk Management
13. IIA Global PG: Communicating Final Engagement Results
14. IIA Global PG: Coordination and Reliance: Working with Other Assurance Providers
15. IIA Global PG: Engagement Planning: Assessing Fraud Risks
16. IIA Global PG: Engagement Planning: Establishing Objectives and Scope
17. IIA Global PG: Integrated Approaches to Internal Auditing
18. IIA Global PG: Internal Auditing and Fraud, 3<sup>rd</sup> edition
19. IIA GTAG: Assessing Cybersecurity Risk: The Three Lines Model
20. IIA GTAG: Auditing Business Applications
21. IIA GTAG: Auditing Computing Infrastructure and IT Operations
22. IIA GTAG: Auditing Cyber Incident Response & Recovery, 2<sup>nd</sup> edition
23. IIA GTAG: Auditing Cybersecurity Operations: Prevention and Detection, 2<sup>nd</sup> edition
24. IIA GTAG: Auditing Identity and Access Management, 2<sup>nd</sup> edition
25. IIA GTAG: Auditing Insider Threat Programs
26. IIA GTAG: Auditing IT Governance and IT Management, 3<sup>rd</sup> edition
27. IIA GTAG: Auditing Mobile Computing, 2<sup>nd</sup> edition
28. IIA GTAG: Auditing Network and Communications Management, 2<sup>nd</sup> edition
29. IIA GTAG: IT Change Management, 3<sup>rd</sup> edition
30. IIA GTAG: Understanding and Auditing Big Data
31. The IIA's Guide to Customizing the Model Internal Audit Charter (General Use version)
32. The IIA's Model Internal Audit Charter Tool (General Use version)
33. IIA Position Paper: Fraud and Internal Audit: Assurance Over Fraud Controls Fundamental to Success (2019)
34. IIA Position Paper: Internal Auditing's Role in Corporate Governance (2018)
35. IIA Position Paper: Internal Auditing's Role in Governing Body/Executive Committees (2019)
36. IIA Position Paper: Relationships of Trust: Building Better Connections Between the Audit Committee and Internal Audit (2019)
37. IIA Position Paper: Staffing Considerations for the Internal Audit Activity (2018)
38. IIA Position Paper: The IIA's Three Lines Model: An Update of the Three Lines of Defense (2020)



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39. IIA Position Paper: Why Conformance Matters (2018)
40. The Internal Audit Foundation & Crowe: Privacy and Data Protection, Part 1: Internal Audit's Role in Establishing a Resilient Framework (2020)
41. COSO: Achieving Effective Internal Control over Sustainability Reporting (ICSR): Building Trust and Confidence through the COSO Internal Control—Integrated Framework (2024)
42. COSO: Compliance Risk Management – Applying the COSO ERM Framework (2020)
43. COSO: Creating and Protecting Organizational Value: Understanding and Implementing Enterprise Risk Management (2020)
44. COSO: Enterprise Risk Management for Cloud Computing (2021)
45. COSO: Realize the Full Potential of Artificial Intelligence (2021)
46. COSO: Risk Appetite Critical to Success (2020)
47. ISACA: Blockchain Framework and Guidance
48. ISACA: Implementing Robotic Process Automation
49. ISACA: Managing Security Impacts in a Multicloud Environment
50. ISACA: Privacy Beyond Compliance
51. ISACA: Rethinking Data Governance and Data Management (2020)
52. NIST: Cybersecurity Framework (CSF) 2.0
53. Accounting Principles, by Jerry Weygandt, Paul Kimmel, and Donald Kieso, 14<sup>th</sup> edition (2020) or other credible references on accounting
54. COSO & ACFE: Fraud Risk Management Guide (2023)
55. COSO: Enterprise Risk Management Framework (2017)
56. COSO: Internal Control – Integrated Framework (2013)
57. Data Analysis and Sampling Simplified: A Practical Guide for Internal Auditors, by Donald Dickie (2019)
58. Fundamentals of IT Audit for Operational Auditors (2022)
59. ISACA's COBIT 2019 Framework: Introduction and Methodology (Chapters 1-5)
60. Principles of Information Security, by Michael Whitman and Herbert Mattord (2021)
61. Project Management Institute: Project Management Body of Knowledge (PMBOK) Guide
62. Understanding Management, by Richard Daft and Dorothy Marcic, 12<sup>th</sup> edition (2022)

*Note: Other current resources on internal auditing and relevant topics may be used to properly cover emerging practices or technology.*

**\* In accordance with our current policy, questions on new Topical Requirements will not appear on the CIA exam until at least 6 months after the effective date. For more information about Topical Requirements, please visit <https://www.theiia.org/en/standards/2024-standards/topical-requirements/>**



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