

# The Institute of Internal Auditors

## Certified Internal Auditor® exam references

### References for free or with IIA membership

1. The IIA's Global Internal Audit Standards
2. The IIA's Topical Requirements\* – *coming soon*
3. IIA Global PG: Assessing the Risk Management Process, 2<sup>nd</sup> Edition
4. IIA Global PG: Auditing Anti-corruption Activities
5. IIA Global PG: Auditing Culture, 2<sup>nd</sup> edition
6. IIA Global PG: Auditing Third-party Risk Management
7. IIA Global PG: Business Resilience – *new PG coming soon*
8. IIA Global PG: Coordination with and Reliance on Other Risk and Assurance Providers – *new PG coming soon*
9. IIA Global PG: Developing a Risk-based Internal Audit Plan
10. IIA Global PG: Engagement Planning: Assessing Fraud Risks
11. IIA Global PG: Engagement Planning: Establishing Objectives and Scope
12. IIA Global PG: Integrated Approaches to Internal Auditing
13. IIA Global PG: Internal Auditing and Fraud, 3<sup>rd</sup> edition
14. IIA GTAG: Assessing Cybersecurity Risk - The Three Lines Model
15. IIA GTAG: Auditing Business Applications
16. IIA GTAG: Auditing Cyber Incident Response & Recovery, 2<sup>nd</sup> edition
17. IIA GTAG: Auditing Cybersecurity Operations – *2<sup>nd</sup> edition coming soon*
18. IIA GTAG: Auditing Identity and Access Management
19. IIA GTAG: Auditing Insider Threat Programs
20. IIA GTAG: Auditing IT Governance
21. IIA GTAG: Auditing Mobile Computing, 2<sup>nd</sup> edition
22. IIA GTAG: Auditing Network and Communications Management, 2<sup>nd</sup> edition
23. IIA GTAG: IT Change Management, 3<sup>rd</sup> edition
24. IIA GTAG: IT Essentials for Internal Auditors
25. IIA GTAG: Understanding and Auditing Big Data
26. The IIA's Guide to Customizing the Model Internal Audit Charter (General Use version)
27. The IIA's Model Internal Audit Charter Tool (General Use version)
28. IIA Position Paper: Fraud and Internal Audit: Assurance Over Fraud Controls Fundamental to Success (2019)
29. IIA Position Paper: Internal Auditing's Role in Corporate Governance (2018)
30. IIA Position Paper: Internal Auditing's Role in Governing Body/Executive Committees (2019)
31. IIA Position Paper: Relationships of Trust: Building Better Connections Between the Audit Committee and Internal Audit (2019)
32. IIA Position Paper: Staffing Considerations for the Internal Audit Activity (2018)
33. IIA Position Paper: The IIA's Three Lines Model: An Update of the Three Lines of Defense (2020)
34. IIA Position Paper: Why Conformance Matters (2018)
35. The Internal Audit Foundation & Crowe: Privacy and Data Protection, Part 1: Internal Audit's Role in Establishing a Resilient Framework (2020)
36. COSO: Achieving Effective Internal Control over Sustainability Reporting (ICSR): Building Trust and Confidence through the COSO Internal Control—Integrated Framework (2024)
37. COSO: Compliance Risk Management – Applying the COSO ERM Framework (2020)
38. COSO: Creating and Protecting Organizational Value: Understanding and Implementing Enterprise Risk Management (2020)
39. COSO: Enterprise Risk Management for Cloud Computing (2021)
40. COSO: Realize the Full Potential of Artificial Intelligence (2021)
41. COSO: Risk Appetite Critical to Success (2020)



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42. ISACA: Blockchain Framework and Guidance
43. ISACA: Implementing Robotic Process Automation
44. ISACA: Managing Security Impacts in a Multicloud Environment
45. ISACA: Privacy Beyond Compliance
46. ISACA: Rethinking Data Governance and Data Management (2020)
47. NIST: Cybersecurity Framework (CSF) 2.0

### **References for purchase**

1. Accounting Principles, by Jerry Weygandt, Paul Kimmel, and Donald Kieso, 14<sup>th</sup> edition (2020) or other credible references on accounting
2. COSO & ACFE: Fraud Risk Management Guide (2023)
3. COSO: Enterprise Risk Management Framework (2017)
4. COSO: Internal Control – Integrated Framework (2013)
5. Data Analysis and Sampling Simplified: A Practical Guide for Internal Auditors, by Donald Dickie (2019)
6. Fundamentals of IT Audit for Operational Auditors (2022)
7. Internal Auditing: Assurance & Advisory Services, by Urton Anderson et. al., 5<sup>th</sup> edition (2022)
8. ISACA's COBIT 2019 Framework: Introduction and Methodology (Chapters 1-5)
9. Principles of Information Security, by Michael Whitman and Herbert Mattord (2021)
10. Project Management Institute: Project Management Body of Knowledge (PMBOK) Guide
11. Ready and Relevant: Prepare to Audit What Matters Most, by Timothy Berichon (2020)
12. Sawyer's Guide for Internal Auditors, 7<sup>th</sup> edition (2019)
13. 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, scored exam 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/>*

