

Certified Internal Auditor® (CIA®) Examination

Part 1 - Internal Audit Fundamentals

5-Day course - TOC

Day-1

- **Section A. Foundations of Internal Auditing (35%)**
 - o Describe the Purpose of Internal Auditing according to the Global Internal Audit Standards
 - o Explain the internal audit mandate and responsibilities of the board and chief audit executive
 - o Recognize the requirements of an internal audit charter
 - o Interpret the differences between assurance services and advisory services provided by the internal audit function
 - o Describe the types of assurance services performed by the internal audit function
 - o Describe the types of advisory services performed by the internal audit function
 - o Identify situations where the independence of the internal audit function may be impaired
 - o Recognize the internal audit function's role in the organization's risk management process

Day-2

- **Section B. Ethics and Professionalism (20%)**
 - o Demonstrate integrity
 - o Assess whether an individual internal auditor has any impairments to objectivity
 - o Analyze policies that promote objectivity and potential options to mitigate impairments
 - o Apply the knowledge, skills, and competencies required (whether developed or procured) to fulfill the responsibilities of the internal audit function
 - o Demonstrate due professional care
 - o Maintain confidentiality and use information appropriately during engagements

Day-3

- **Section C. Governance, Risk Management, and Control (30%)**
 - o Describe the concept of organizational governance
 - o Recognize the impact of organizational culture on the overall control environment and individual engagement risks and controls
 - o Recognize ethical and compliance-related issues
 - o Interpret fundamental concepts of risk type
 - o Interpret fundamental concepts of the risk management process

Day-4

- o Describe risk management within organizational processes and functions
- o Interpret internal control concepts and types of controls
- o Recognize the importance of the design, effectiveness, and efficiency of internal controls (financial and nonfinancial)

Day-5

- **Section D. Fraud Risks (15%)**
 - o Describe concepts of fraud risks and types of fraud
 - o Determine whether fraud risks require special consideration during an engagement
 - o Evaluate the potential for fraud and how the organization detects and manages fraud risks
 - o Describe controls to prevent and detect fraud
 - o Recognize techniques and the internal audit function's role related to fraud investigation