



Free guide · October 2026

CIA Challenge Exam Guide

Certified Internal Auditor, Challenge Exam, set by The IIA. What's tested, how the questions are worded, a study timeline and how to book.

The CIA Challenge Exam is a single exam that replaces the three CIA parts for eligible professionals: approved CPA and CA holders, and qualified CISA holders. It tests the practical application of internal audit at an advanced level, aligned to the 2024 Global Internal Audit Standards.

Questions

150 multiple choice

Time

3 hours (about 72 seconds a question)

Scoring

Scaled 250–750; pass mark 600

Who can sit it

Approved CPA and CA holders, and qualified CISA holders

Languages

English, French and Spanish; Chinese Simplified from December 2026 (mainland China)

Fees

Set by The IIA and may vary by country; check theiia.org/CIACHallenge

1 · What's tested

5 sections, their weights and what the examiner looks for

2 · Question wording

The keywords, the traps and a worked example

3 · Study timeline

A 10-week plan, plus a short-on-time version

4 · How to book

Step by step, with fees and exam-day checklist



1 What's tested

The IIA publishes the weight of each section. Spend your study time in roughly the same proportions.

Section	Topic	Weight	Questions
A	Internal Audit Professionalism and Quality	20%	≈ 30
B	Internal Audit Operations and Audit Plan	15%	≈ 22
C	Engagement Planning	20%	≈ 30
D	Engagement Performance	25%	≈ 38
E	Engagement Results and Monitoring	20%	≈ 30

A

20%

Internal Audit Professionalism and Quality

Purpose and mandate, ethics and professionalism, independence and objectivity, the quality assurance and improvement program.

What the examiner is really testing: Whether you apply the Standards' principles, not just recall them.

B

15%

Internal Audit Operations and Audit Plan

Running the function, resources and coordination, risk-based audit planning and board approval.

What the examiner is really testing: Whether you can manage the function the way the Standards expect.

C

20%

Engagement Planning

Understanding the area, engagement risk assessment, objectives, scope, criteria and work programs.

What the examiner is really testing: Whether engagements are planned from risk.

D

25%

Engagement Performance

Evidence, sampling, analytics, evaluation and working papers.

What the examiner is really testing: Whether your evidence supports your conclusions.

E

20%

Engagement Results and Monitoring

Findings, communication, overall conclusions, risk acceptance, follow-up.

What the examiner is really testing: Whether results are reported and acted on.



2 How the questions are worded

Every question has one best answer, and usually one close distractor that is technically true but wrong for the auditor in the room. The keyword in capitals tells you which kind of “right” the examiner wants.

Keyword	What it's asking
MOST appropriate action	What a competent internal auditor following the Global Internal Audit Standards would do next. Usually: understand, assess, then communicate.
BEST / MOST effective	Several options help. Choose the one that addresses the risk most directly and completely.
FIRST	Order matters. Planning and understanding come before testing; testing comes before conclusions.
PRIMARY purpose / objective	The main reason a practice exists, not a useful side effect.
chief audit executive vs. board vs. management	Read who is acting. The board approves (charter, plan, budget); the CAE manages the function; management owns risks and controls.
LEAST / NOT / EXCEPT	Reversed questions. Three options fit; find the one that doesn't.

Distractors that cost easy marks

- ✗ **Management's job, not audit's.** Internal audit gives assurance and advice; it doesn't own controls, run investigations alone or make management decisions.
- ✗ **Skipping a step.** Testing before understanding the area and its risks, or reporting before discussing findings with management.
- ✗ **The wrong person.** Mixing up what the board, senior management and the CAE each approve or own.
- ✗ **Old wording.** Answers framed in pre-2024 terms can be traps; the exam follows the 2024 Global Internal Audit Standards.
- ✗ **Absolute words.** “Always”, “all” and “never” rarely describe professional judgement.

Try one

Under the Global Internal Audit Standards, how often must an external quality assessment of the internal audit function be performed, at a minimum?

- A. Every year
- B. Every three years
- C. Every five years**
- D. Only when the board requests one

Answer: C. An external quality assessment is required at least once every five years. The CAE may arrange them more often, but five years is the minimum.



3 A 10-week study timeline

Built for working professionals at about 6–8 hours a week. Domains are ordered so the auditor's mindset comes first, and the heaviest-weighted areas get the most time.

Week	Focus	What to do
1	Orientation	Read the Global Internal Audit Standards end to end once. Sit a 50-question diagnostic.
2–3	Professionalism and quality	Purpose, mandate, ethics, independence, QAIP.
4	Operations and audit plan	Running the function and building the risk-based plan.
5–6	Engagement planning	Risk assessment, objectives, scope, criteria, work programs.
7–8	Engagement performance	Evidence, sampling, analytics, working papers.
9	Results and monitoring	Findings, communication, risk acceptance, follow-up.
10	Mocks and review	A full 150-question, 3-hour mock, error-log review, then rest.

Short on time?

Coming from CISA? You already have the audit mindset. Spend most of your time on the Standards themselves (their terms and who does what), then on engagement planning and performance.

Habits that move the score

- ✓ Practise questions from week one, not only at the end.
- ✓ Study little and often: five 90-minute sessions beat one long weekend.
- ✓ Re-read the question's last line before choosing.
- ✓ Keep an error log: for each miss, write why the right answer beat yours.
- ✓ Time yourself: about 72 seconds a question. Flag and move on.
- ✓ Take your mocks under exam conditions, start to finish.



4 How to book

1

Check that you qualify

The Challenge Exam is open to approved CPA and CA holders and to qualified CISA holders. Candidates in the UK, Republic of Ireland and South Africa must be IIA members.

2

Create your IIA profile

Set up an account in The IIA's certification system (CCMS) through theiia.org.

3

Apply for the Challenge Exam

Submit the application with proof of your qualifying credential. Applications for the accounting and information systems pathways are open all year.

4

Register and pay

Once accepted, register for the exam and pay. Fees are set by The IIA and differ by country and through National Institutes.

5

Schedule your exam

Book your appointment through The IIA's testing partner, following the instructions in your registration confirmation.

6

After you pass

Complete any remaining CIA requirements (such as experience), then keep your CIA active with annual CPE reporting.

Exam-day checklist

- ☐ Government ID with the exact name on your account
- ☐ Arrive 30 minutes early, or start online check-in early
- ☐ For online exams: a quiet room, clear desk, webcam and a tested connection
- ☐ Know your pace: about 72 seconds a question
- ☐ Flag hard questions and come back; never leave one blank
- ☐ Sleep well the night before. No new topics on exam day.

Free official resources

The IIA CIA Challenge Exam page:
theiia.org/CIAchallenge

The Global Internal Audit Standards: theiia.org

Go deeper

Free notes, puzzles and practice for CIA Challenge at auditcertdesk.com/cia/challenge, with study packs, flashcards and timed mock exams when you want to go further.

Chidambaram Narayanan, CISA Coach

CISA trainer and mentor, and recipient of the Richard Chambers Internal Audit Beacon Award (2024, 2025). He has coached audit professionals through CISA, CIA and AAIA with one idea: learn how the examiner thinks, then learn the content.

Facts checked October 2026. Fees, formats and rules change, so confirm them with The IIA before you book. CISA and AAIA are trademarks of ISACA. CIA is a registered trademark of The Institute of Internal Auditors. This guide is independent and isn't endorsed by either body. Free to share, unchanged.