



Free guide · October 2026

CIA Part 1 Exam Guide

Certified Internal Auditor, Part 1: Internal Audit Fundamentals, set by The IIA. What's tested, how the questions are worded, a study timeline and how to book.

Part 1 lays the foundation of the CIA: what internal audit is for, the ethics that govern it, how governance, risk management and control fit together, and how fraud happens. The exam follows the 2024 Global Internal Audit Standards, so learn their language.

Questions

125 multiple choice

Time

2 hours 30 minutes (about 72 seconds a question)

Scoring

Scaled 250–750; pass mark 600

Where

Pearson VUE test centre (online proctoring where The IIA offers it)

Exam fee

US\$310 IIA members, US\$445 non-members*

Program fee

CIA application US\$120 members, US\$240 non-members*

*Fees for the US, Canada and selected countries. Elsewhere, fees are set through your IIA National Institute. Fees are non-refundable.

1 · What's tested

4 domains, their weights and what the examiner looks for

2 · Question wording

The keywords, the traps and a worked example

3 · Study timeline

An 8-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 domain. Spend your study time in roughly the same proportions.

Domain	Topic		Weight	Questions
I	Foundations of Internal Auditing		35%	≈ 44
II	Ethics and Professionalism		20%	≈ 25
III	Governance, Risk Management and Control		30%	≈ 38
IV	Fraud Risks		15%	≈ 19

I	Foundations of Internal Auditing Purpose and mandate of internal audit, the internal audit charter, the Global Internal Audit Standards, assurance and advisory services, independence and organisational position. What the examiner is really testing: Whether you know what internal audit is for, and how its independence is protected.
II	Ethics and Professionalism Integrity, objectivity, competency, due professional care and confidentiality; conflicts of interest; impairments and how to disclose them. What the examiner is really testing: Whether you can spot a threat to objectivity and know what the auditor must do about it.
III	Governance, Risk Management and Control Governance principles and roles, the three lines model, risk management frameworks (COSO ERM, ISO 31000), internal control (COSO), control types and assessment. What the examiner is really testing: Whether you can place risk and control responsibilities with the right people.
IV	Fraud Risks The fraud triangle, common fraud schemes and red flags, fraud risk management, internal audit's role in detection and investigation, forensic basics. What the examiner is really testing: Whether you recognise fraud indicators, and know internal audit supports, rather than owns, the response.



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

Which of the following **BEST** supports the independence of the internal audit function?

- A. The chief audit executive reports functionally to the board**
- B. The chief audit executive reports administratively to the chief financial officer
- C. Internal auditors rotate between assignments every year
- D. The chief executive officer approves the internal audit plan

Answer: A. A functional reporting line to the board is the cornerstone of independence under the Standards. B is acceptable but not what protects independence; C supports objectivity of individuals, not the function; D gives management control over audit's work.



3 An 8-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	Skim the syllabus and the structure of the Global Internal Audit Standards. Sit a 40-question diagnostic.
2–3	Foundations	Purpose, mandate, charter, the Standards' domains, assurance versus advisory, independence.
4	Ethics	The ethics principles, conflicts of interest, impairments and disclosure.
5–6	Governance, risk and control	Governance roles, three lines model, COSO ERM and Internal Control, control types.
7	Fraud	Fraud triangle, schemes, red flags, internal audit's role.
8	Mocks and review	A full 125-question timed mock, an error-log review, then rest.

Short on time?

Four weeks? Week 1: Foundations. Week 2: Ethics and Fraud. Week 3: Governance, risk and control. Week 4: timed mocks and your error log.

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 your eligibility

A master's degree plus 1 year of internal audit experience, or a bachelor's plus 2 years. Without a degree, start with the Internal Audit Practitioner (IAP) exam. Experience can be completed while you take the exams.

2

Create your IIA profile

Set up an account in The IIA's certification system (CCMS) through theiia.org. IIA membership is optional but lowers every fee.

3

Apply to the CIA program

Pay the application fee (US\$120 members, US\$240 non-members*) and upload proof of education and identity. Candidates in the UK, Republic of Ireland and South Africa must be IIA members.

4

Register for the part

Once approved, register and pay for the part you want to sit (Part 1: US\$310 / US\$445; Parts 2 and 3: US\$280 / US\$415*). Parts can be taken in any order.

5

Schedule with Pearson VUE

Use the authorisation from The IIA to book a Pearson VUE appointment. Book early; popular centres fill up.

6

Mind the three-year clock

You must pass all three parts within three years of being accepted into the CIA program.

7

After you pass

Finish your experience requirement, receive your CIA, and keep it active with annual CPE reporting.

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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 exam syllabus: theiia.org/cia2025

The IIA CIA practice questions:

theiia.org/en/products/certification/cia/cia-practice-questions

Go deeper

Free notes, puzzles and practice for CIA Part 1 at

auditcertdesk.com/cia/part-1, 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.