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The IIA Exams

The CIA certification has 4 exam parts. On the other hand, CCSA and CGAP are single part specialty exams.

<u>The CIA exam parts are:</u>

PART 1 – THE INTERNAL AUDIT ACTIVITY'S ROLE

PART 2 – CONDUCTING THE INTERNAL AUDIT ENGAGEMENT

PART 3 – BUSINESS ANALYSIS AND INFORMATION TECHNOLOGY

PART 4 – BUSINESS MANAGEMENT SKILLS

NOW we are dealing with the International Professional Practices Framework (IPPF), which is the conceptual framework that organizes authoritative guidance promulgated by the IIA. You just need to memorize it. The entire content can be viewed online via the official location:

http://www.theiia.org/guidance/standards-and-guidance/

Do note that many of the CIA/CCSA/CGAP knowledge areas are overlapped (even though they are differently labeled). My suggestion is that you go through ALL TOPICS before taking any of the individual exam modules. Do NOT study on a per module basis. Instead, treat all of them as a whole - this will guarantee that you don't get tripped up when similar questions show up on different exam parts. And know the IPPF inside and out. Many correct answers come out from the IPPF.

Table of Contents (2013 Revised Edition)

Internal Audit Review Questions

1. What is the goal of Internal Auditing?
2. Internal Auditing has to assess compliance with:
3. Internal Auditing has to conduct special examinations and reviews requested by management, including investigating reported occurrences of:
4. What kind of audit would address questions of accounting, recording, and reporting of financial transactions?
5. What kind of audit would seek to determine if departments are adhering to Federal, State, and organization rules, regulations, policies, and procedures?
6. What kind of audit would examine the use of resources to determine whether those resources are being utilized in the most efficient and effective way?
7. What kind of audit would have a focus on alleged violations of federal and state laws and of organization policies and regulations?
8. What kind of audit would very likely result in prosecution or disciplinary action?