

# US CIA USA Certification Course Outline (2025)

Compiled by HM RANA

## **Part 1 – Essentials of Internal Auditing**

(Duration: 2.5 hours, 125 questions, MCQs)

### **Domains:**

- Foundations of Internal Auditing (15%)
- Independence and Objectivity (15%)
- Proficiency and Due Professional Care (18%)
- Quality Assurance and Improvement Program (QAIP) (7%)
- Governance, Risk Management, and Control (35%)
- Fraud Risks (10%)

### **Key Topics:**

- IIA's Mission, Core Principles, Code of Ethics, and Standards
- Types of audits (assurance vs consulting)
- Role of internal auditor in governance and risk
- Fraud risk management and red flags
- Maintaining independence and objectivity
- Competency and professional care
- QAIP framework

## **Part 2 – Practice of Internal Auditing**

(Duration: 2 hours, 100 questions, MCQs)

### **Domains:**

- Managing the Internal Audit Activity (20%)
- Planning the Engagement (20%)
- Performing the Engagement (40%)
- Communicating Engagement Results and Monitoring Progress (20%)

### **Key Topics:**

- Audit planning and resource management
- Risk-based audit plans
- Engagement planning (objectives, scope, procedures)
- Interviewing and evidence gathering
- Audit working papers and documentation
- Communicating results and follow-up
- Root cause analysis and recommendations

### **Part 3 – Business Knowledge for Internal Auditing**

**(Duration: 2 hours, 100 questions, MCQs)**

### **Domains:**

- Business Acumen (35%)
- Information Security (25%)
- Information Technology (20%)
- Financial Management (20%)

### **Key Topics:**

- Organizational behavior and structure
- Strategic planning and performance
- IT basics (databases, networks, systems)
- Cybersecurity, threats, and controls
- Financial accounting and reporting
- Managerial accounting, budgeting, ratios
- ERP and data analytics concepts

### **Exam Format**

Part	Questions	Duration	Type
1	125	2.5 hrs	MCQs
2	100	2 hrs	MCQs
3	100	2 hrs	MCQs

## Study Resources

- IIA's CIA Learning System (official)
- Gleim CIA Review
- Surgent CIA Review
- Hock International
- Wiley CIA Prep

## Completion Timeline

You can complete all 3 parts within **12–18 months**, and many candidates finish it in **6–9 months** with focused effort.