



**Certified Internal Auditor – CIA**

## **Detaillierte Prüfungsinhalte, V8**

gültig bei Prüfungsantritt Englisch ab 28. Mai 2025, Prüfungsantritt Deutsch ab 28.11.2025

### **CIA Part 1, Internal Audit Fundamentals**

125 Fragen, 2,5 Stunden

- I. Foundations of Internal Auditing, 35 %
- II. Ethics and Professionalism, 20 %
- III. Governance, Risk Management, and Control, 30 %
- IV. Fraud Risks, 15 %

### **CIA Part 2, Internal Audit Engagement**

100 Fragen, 2 Stunden

- I. Engagement Planning, 50 %
- II. Information Gathering, analysis, and Evaluation, 40 %
- III. Engagement Supervision and Communication, 10 %

### **CIA Part 3, Internal Audit Function**

100 Fragen, 2 Stunden

- I. Internal Audit Operations, 25 %
- II. Internal Audit Plan, 15 %
- III. Quality of the Internal audit Function, 15 %
- IV. Engagement Results and Monitoring, 45 %