



Certified Internal Auditor – CIA

Detaillierte Prüfungsinhalte, V7

gültig bei Prüfungsantritt Englisch bis Mai 2025, Prüfungsantritt Deutsch bis 31.10.2025

CIA Teil 1, 125 Fragen, 2,5 Stunden

[Domains and Reference List](#)

- I. Foundations of Internal Auditing (15%)
- II. Independence and Objectivity (15%)
- III. Proficiency and Due Professional Care (18%)
- IV. Quality Assurance and Improvement Program (7%)
- V. Governance, Risk Management, and Control (35%)
- VI. Fraud Risks (10%)

CIA Teil 2, 100 Fragen, 2 Stunden

[Domains and Reference List](#)

- I. Managing the Internal Audit Activity (20%)
- II. Planning the Engagement (20%)
- III. Performing the Engagement (40%)
- IV. Communicating Engagement Results and Monitoring Progress (20%)

CIA Teil 3, 100 Fragen, 2 Stunden

[Domains and Reference List](#)

- I. Business Acumen (35%)
- II. Information Security (25%)
- III. Information Technology (20%)
- IV. Financial Management (20%)

Detaillierte Prüfungsinhalte, V8

gültig bei Prüfungsantritt Englisch ab Mai 2025, Prüfungsantritt Deutsch ab 01.11.2025

[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 %