

Gleim®



CIA EXAM GUIDE

A System for Success

Pass before the exam changes in 2025!

Gleim[®] CIA Review

CIA EXAM GUIDE

A System for Success

40+ YEARS OF EXCELLENCE

For over 40 years, more candidates have turned to Gleim to help them pass the CIA exam than any other review provider.

This free study guide contains all of the information you need to set yourself up for success. Use this resource as you navigate your path to becoming a CIA[®].

Welcome to the Gleim CIA Exam Guide:

A System for Success

40+ Years of Excellence

Our founder Dr. Gleim believed that a system for exam success starts with knowledge. This exam guide provides the knowledge you need to have a solid study process and exam strategy so you are prepared and confident on exam day. The Gleim *CIA Exam Guide: A System for Success* provides you with everything you need to know about the exam, including the reasons to become a CIA, exam requirements, types of multiple-choice questions, study tips, testing strategies, and more—all in one easy-to-access place.

Gleim released the first CIA review course in 1980. Our system was simple: master the testable topics and teach candidates what to expect on exam day, so when candidates sit for the CIA exam, they feel confident and in control. While a lot has changed since then, we have remained true to our customer-first mission, which is to provide innovative and high-quality products to help candidates pass the CIA exam the first time. Over the years, as the exam and industry have evolved, so has Gleim. Gleim ensures candidates have the most up-to-date and relevant materials with a proven study path to success.

Our award-winning customer service proves our commitment to you and your success. You'll rest easy the night before your test, knowing that the Gleim System for Success has been the most trusted review course for 40+ years and has helped more CIAs pass the CIA exam than any other review course provider.

We wish you all the best throughout your CIA journey, from passing the exam to having a successful and rewarding career.

As Dr. Gleim would say, "Onward and Upward!"

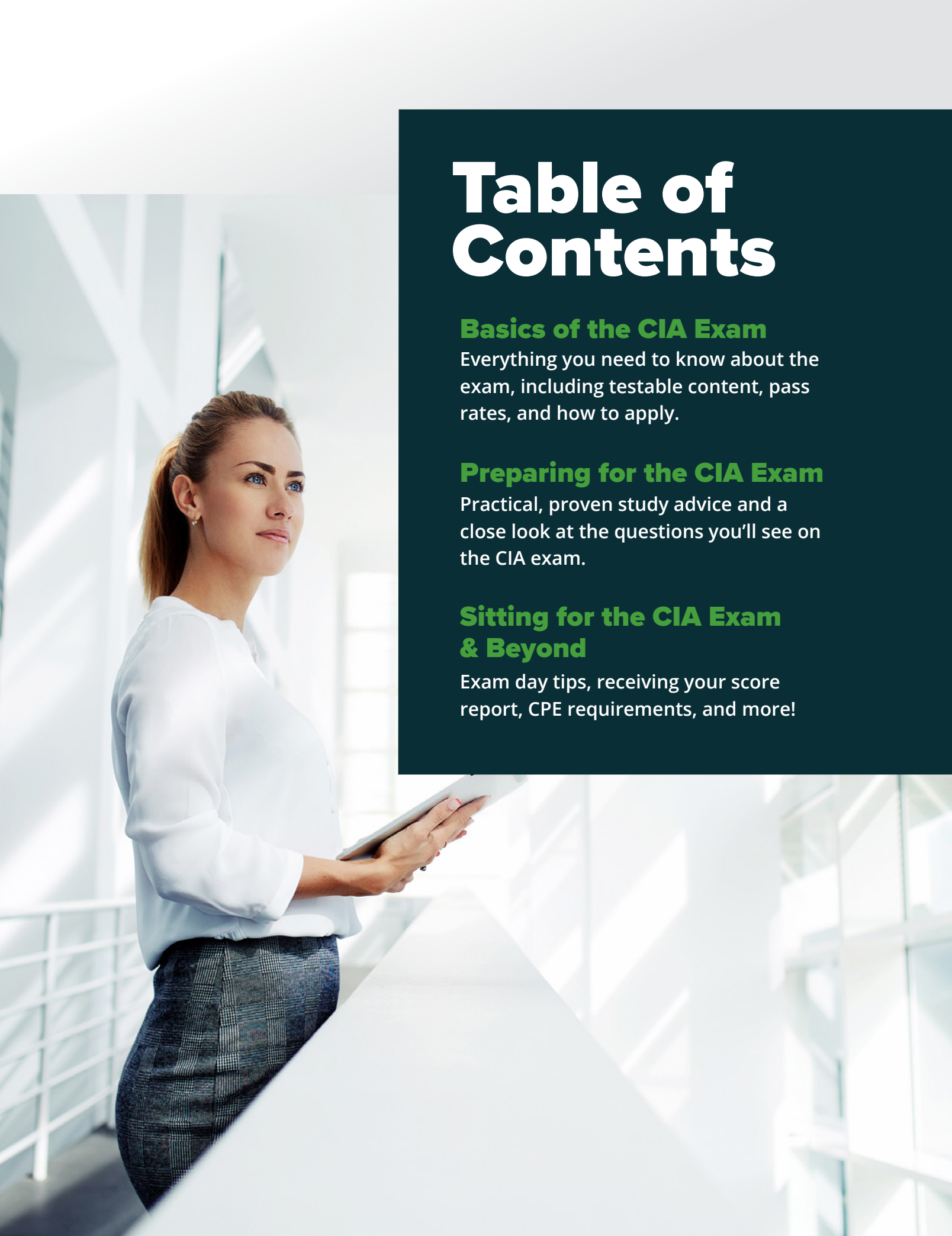


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Sitting for the CIA Exam & Beyond

Exam day tips, receiving your score report, CPE requirements, and more!

Why Become a CIA?

The Certified Internal Auditor® (CIA®) certification offers many vocational, educational, and personal benefits. No matter where you are in your accounting career, there are many ways the CIA certification can help you move forward.

Becoming certified will

- ✓ Give you opportunities to move forward in your career
- ✓ Show that you are willing to invest in your professional development
- ✓ Build confidence in your abilities
- ✓ Establish your expertise and improve your accounting knowledge and skill
- ✓ Increase your earning potential
- ✓ Earn the respect of your peers

Consider earning the CIA to increase your

Earning Potential

On average, CIAs earn around \$32,000 more than non-certified internal auditors according to Payscale.

This chart depicts projections for average internal audit salaries according to the 2025 Robert Half Salary Guide. For the most recent salary information, visit [gleim.com/cia-salary](https://www.gleim.com/cia-salary).

Director of Internal Audit

\$199,000 USD

Manager of Internal Audit

\$131,750 USD

Senior Internal Auditor

\$103,250 USD

Internal Auditor (1-3 Years' Experience)

\$84,750 USD

Internal Auditor (Entry Level)

\$63,000 USD

Credibility and respect

The letters "CIA" behind your name send a clear signal to peers and business associates. Passing the CIA exam proves you are an audit expert and can be trusted with significant responsibility. Certified Internal Auditors are part of an elite group of professionals. When you earn the CIA®, you earn a reputation for excellence on a global scale.

Knowledge and skills

The process of becoming a CIA® affords you an opportunity to expand the scope of your internal audit knowledge and skills. Studying for the CIA exam will deepen your understanding of the profession, and passing the exam will solidify your status as an internal auditing expert around the world.

Additionally, maintaining your CIA status requires you to complete continuing education, which will continuously expand your expertise.

Benefits and incentives

Because certified employees are so valuable, many companies worldwide aim to recruit them by offering bigger bonuses, additional perks, and more vacation time.

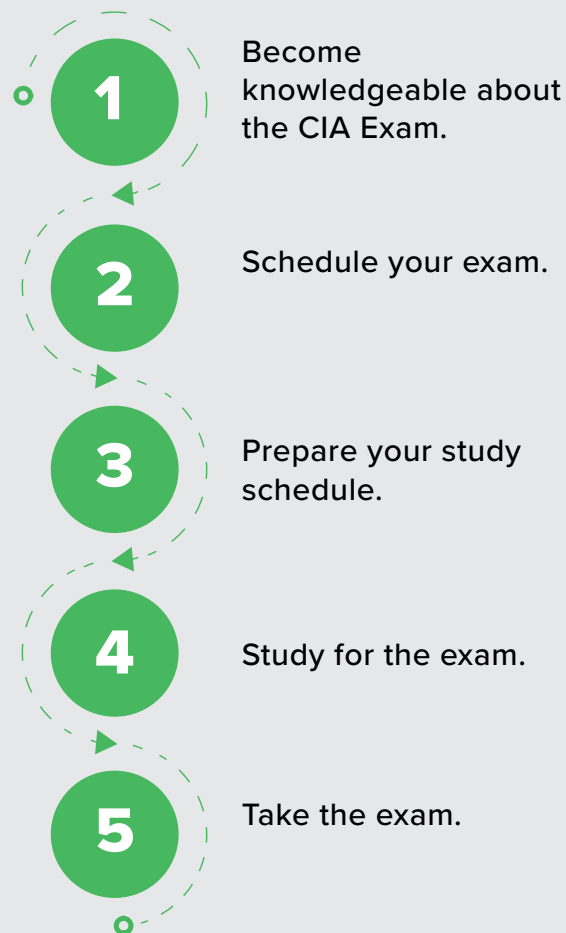
On the other side of the spectrum, many organizations are improving company culture to retain the certified employees they already have by adding perks and fringe benefits, such as free snacks, free or subsidized meals, subsidized gym memberships, casual dress codes, and regular social events.

Job opportunities and stability

Internal auditors have more opportunities for career advancement once they earn the CIA®.

Companies and industries across the globe believe the CIA® adds value to their employees and their organizations.

5 Simple Steps to Passing the CIA Exam



Basics of the CIA Exam

The Institute of Internal Auditors (The IIA)

The IIA is an international professional association that was organized in 1941 to serve and develop the internal audit community. It holds conferences; provides continuing professional education courses; publishes newsletters, books, and magazines; and offers several professional certifications, of which the CIA® is most in demand. The IIA acts as the voice of the internal audit profession.

The Profession

The CIA is the only globally recognized certification in the internal audit and compliance industry. According to The IIA, by earning it, “individuals demonstrate their professionalism in the internal audit field,” and will have gained “educational experience, information, and business tools that can be applied immediately in any organization or business environment.”

The IIA publishes the major guidance for the profession, including The International Professional Practices Framework® (IPPF®) and the Global Internal Audit Standards.

Membership

Membership with The IIA isn't required to become a CIA®, but we recommend it because it provides many benefits, including savings on CIA exam fees.

Chapters and affiliated institutes around the world hold regular meetings, seminars, and conferences that encourage members to network with peers, develop professional contacts, and stay informed about current issues and practices in internal auditing.





Local institutes charge their own membership fees. Contact your local institute directly to obtain specific information. For more detailed information about membership with The IIA, go to page 13.



The IIA Requirements to Become Certified

Accountants must meet requirements known collectively as the four Es (Education, Ethics, Examinations, and Experience) in order to become a Certified Internal Auditor. Once your application to the CIA program is approved, you have 3 years to complete the program requirements.

Education

-  **Master's Degree**
(or equivalent)
-  **Bachelor's Degree**
(or equivalent)
-  **Active Internal Audit Practitioner designation holder**
-  **Experience***

**Candidates without any of the above education levels may be approved into the CIA program if they already have five years of internal audit experience.*

Ethics







Agree to abide by The IIA's standards of ethics and professionalism and continually exhibit high moral and professional character.

Examinations

Pass all three parts of the CIA exam. This is the requirement candidates spend the most time worrying about. In the next section, beginning on page 14, we'll offer advice that will set you up for success.

Experience

The required amount of internal audit experience (or equivalent) depends on your educational background.

- | | |
|--|--|
|  Master's Degree
(or equivalent) |  1 year |
|  Bachelor's Degree
(or equivalent) |  2 years |
|  Active Internal Audit Practitioner designation holder |  5 years |

Go to ([gleim.com/CIARequirements](https://www.gleim.com/CIARequirements)) to learn more about the four Es needed to become a CIA®.



Taking the Exam as a Student

Students can apply and sit for the exam before they meet the education requirement.

As long as you fulfill all requirements within 3 years of applying, you're on track.

Extending Your Eligibility Window

You can apply for a program eligibility or hardship extension.

Each extension has its own duration, procedures, and fees. You can learn more in The IIA's Certification Candidate Handbook.

The CIA Exam

The CIA exam is created by The IIA's Professional Certification Department, which is comprised of the Professional Certifications Board (PCB) and the Exam Development Committee (EDC), to reflect current knowledge and practices in the internal auditing profession.

Together, these entities write the syllabus and questions, grade the exams, and ensure the integrity of the exam process by maintaining its non-disclosed status. The EDC is not affiliated with any review course provider. All review courses, including Gleim, have access to the same IIA syllabus that the EDC makes publicly available.

The CIA exam focuses on internal audit topics, such as internal controls and risk management, auditing processes, control frameworks, fraud, documentation standards, engagement planning and procedures, IT and security systems, governance and business controls, and regulatory issues.

Exam Structure

The total exam is 6.5 hours of testing (plus 5 minutes per part for a survey).

Exam Content

Each of the three exam parts tests candidates on a few different content areas, called "domains." Each of these domains is further broken down according to the syllabus released by The IIA.

Content Difficulty

In the exam syllabus, The IIA specifies the level of knowledge a candidate should have on each exam topic. There are two cognitive levels:



Basic Level

Tests memory and comprehension



Proficient Level

Assesses application, analysis, and evaluation abilities

IIA Released Questions

Test questions are released to review course providers and the general public when they are retired (i.e., no longer used on the exam). Actual CIA exam questions and other exam content remains non-disclosed and is not available to anyone, not even The IIA at large.

Review providers rely on the publicly available exam syllabus, the IPPF, retired CIA exam questions, and their knowledge of the trends currently developing in the field to equip candidates to pass the exam. At Gleim, we rely on our staff of professional auditors, accountants, and editors (which includes CIAs®, as well as CPAs and CMAs) and contributions from professors at prestigious universities to ensure our review materials are of the highest quality.



What languages is the CIA exam offered in?

The CIA exam is currently available in Arabic, Simplified and Traditional Chinese, English, French, German, Japanese, Korean, Polish, Portuguese, Russian, Spanish, Thai, and Turkish.

See our website (gleim.com/CIAExamChanges) for more information.

What is the CIA Challenge Exam?

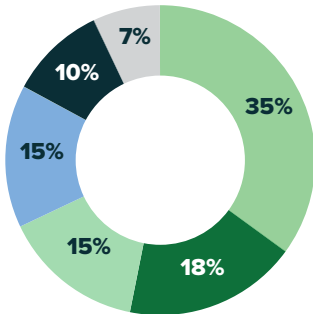
The CIA Challenge Exam is an opportunity for eligible qualified individuals to earn their CIA certification. The Challenge Exam is a one-part exam available during specific times of the year. For all the details on who is eligible, how to apply, when to take it, and how to prepare for it, go to gleim.com/CIAChallengeExam.

Part 1

Essentials of Internal Auditing

125 MCQs

2.5 hours



Content by Domain

- Foundations of Internal Auditing
- Independence and Objectivity
- Proficiency and Due Professional Care
- Quality Assurance and Improvement Program
- Governance, Risk Management, and Control
- Fraud Risks

Cognitive levels

6 Domains break down into 30 testable topics

14 Basic Topics

16 Proficient Topics

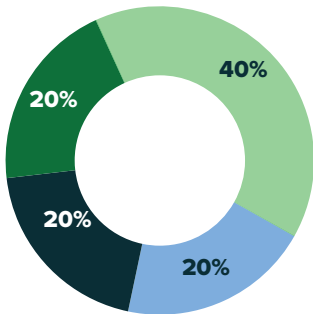


Part 2

Practice of Internal Auditing

100 MCQs

2 hours



Content by Domain

- Managing the Internal Audit Activity
- Planning the Engagement
- Performing the Engagement
- Communicating Engagement Results and Monitoring Progress

Cognitive levels

4 Domains break down into 35 testable topics

14 Basic Topics

21 Proficient Topics

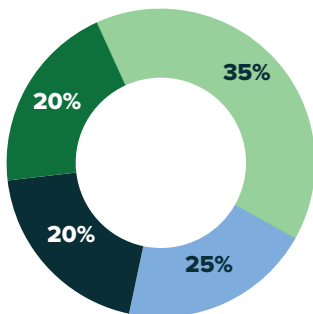


Part 3

Business Knowledge for Internal Auditing

100 MCQs

2 hours



Content by Domain

- Business Acumen
- Information Security
- Information Technology
- Financial Management

Cognitive levels

4 Domains break down into 35 testable topics

32 Basic Topics

3 Proficient Topics





How the CIA Exam is Scored

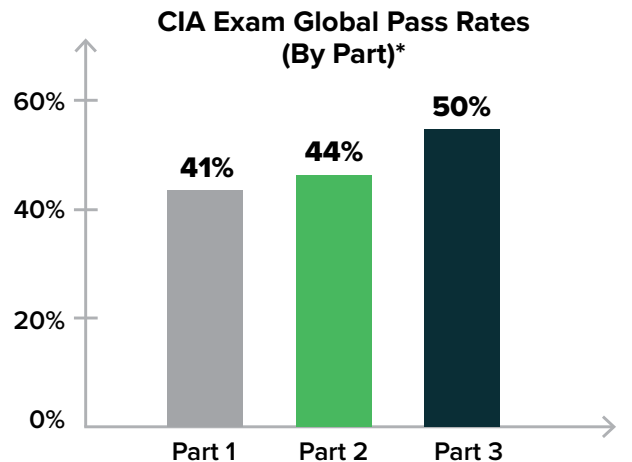
The exam is computer-graded. You'll receive a printed unofficial score report before you leave the testing center, so you'll know right away whether you've passed. Scores are determined by converting the value of questions answered correctly to a scale that ranges from 250 to 750. The IIA has set the scaled passing score at 600, which corresponds to the minimum level of knowledge deemed acceptable for new CIAs®.



Pass Rates

As pass rates show, the CIA exam is rigorous and competitive. However, with a strong study plan, the right strategies, and a reliable review course, you can pass with confidence.

**The IIA's Professional Certifications Board (PCB) has approved the release of pass rates for The IIA global programs. The pass rates indicated here are globally representative, meaning they are for all exams in all languages, delivered via CBT testing.*



See the latest pass rates at [gleim.com/cia-pass-rate](https://www.gleim.com/cia-pass-rate).

How to Apply for the CIA Exam

The CIA exam is offered year-round with no blackout dates, so you can take it as soon as you're prepared, whenever is convenient. There are four things you must do before you can sit for an exam part.

1 Create a profile in The IIA's Certification Candidate Management System (CCMS).

Go to The IIA's website and create an account. You do not need to become a member, but you should consider it before applying for the CIA Certification Program.

With your IIA account, go to CCMS on The IIA's website and create your profile. The IIA will send you a Candidate ID number and information on how to activate your account.

2 Apply to the CIA Certification Program.

1. Upload the required documents for program approval.
2. Required supporting documentation needed at time of application using the document upload portal includes

Proof of identity

The IIA will accept a copy of your Government-issued driver's license, passport, military ID, alien registration card, or government-issued local language ID.

Proof of education

The IIA will accept a copy of your degree or official transcripts, a letter from your college or university confirming your degree, or a letter from an academic evaluation service confirming your degree level.

3 Register for an exam part.

Once you have met all entry requirements and your application is approved, log into CCMS and register for the exam part you wish to take. Once payment for your exam registration is complete, your exam authorization window is 180 days or until your program expiration date. You must schedule the exam part for which you registered within your 180-day window.

4 Schedule your exam at Pearson VUE.

Log into your CCMS account to schedule your exam at Pearson VUE. Alternatively, you can schedule your appointment by calling Pearson VUE customer service (www.pearsonvue.com/iaa/contact/). At this time, you will be able to select the preferred testing center location, or if you wish to schedule an online proctored exam.

Review your appointment details to ensure you have the correct time, date, and location before you finalize your payment. Pearson VUE will send you an email confirming your payment and restating your appointment details.

For more detailed information about any of these steps, go to our blog (gleim.com/ApplyForCIA).



Can I Reschedule My Exam?

You may make changes to your appointment through CCMS or by contacting Pearson VUE up to 48 hours prior to your confirmed appointment. You will be charged a \$75 USD fee each time you reschedule.

CIA Exam Fees

We recommend everyone join The Institute of Internal Auditors, but all non-students should definitely join before beginning CIA exam registration because IIA members save a total of \$525 on exam fees compared to non-members. (Students pay even lower fees than IIA members.)

Aside from saving on exam fees, IIA membership affords many other incentives everyone can benefit from, such as access to the latest information about the profession; complimentary members-only webinars with CPE; member-only rates on in-person, online, and on-demand training; and exclusive networking opportunities. Additionally, North American IIA members have their CPE reporting fee waived.

For candidates outside of North America, certification processes, pricing, and taxes may vary in countries where the exams are administered through agreements with IIA affiliates. Please refer to your local IIA Institute website or contact your local representative for more information about certification processes and to verify pricing.

	Non-Member*	Member*	Student*
Application Fee	\$240 USD	\$120 USD	\$65 USD
Part 1 Fee	\$445 USD	\$310 USD	\$245 USD
Part 2 Fee	\$415 USD	\$280 USD	\$215 USD
Part 3 Fee	\$415 USD	\$280 USD	\$215 USD
Total	\$1,515 USD	\$990 USD	\$740 USD

*See the latest CIA exam fees and learn more at gleim.com/cia-fees.



Qualifying for Student Discounts

To qualify for the student discounts, you must be enrolled in at least 6 semester hours or equivalent either in your final year of your Bachelor's Degree program or as a graduate student.





IIA Membership Fees

IIA membership comes with its own annual fees, which vary by membership type. If you pass all 3 parts of the CIA exam in one year, which is completely possible (we'll show you some potential study schedules on page 15), your certification fee savings will more than offset the membership fee for one year. But if passing takes longer, the amount you've paid for IIA membership could exceed the amount saved on CIA certification. That said, remaining an IIA member will still bring various benefits beyond just exam fee savings.

IIA membership fees are slightly more complicated for members of the international community because certification processes, pricing, and taxes may vary in countries where exams are administered through agreements with IIA affiliates.

Contact your local IIA Institute to verify pricing in your country.

Individual*
\$290 USD

Educator*
\$200 USD

Student*
Free

**Find the latest membership fees and learn about other membership types and fees at gleim.com/cia-fees.*

Preparing for the CIA Exam

Being successful on the CIA exam requires a systematic approach to your preparations and exam-day strategy.

Developing Your Study Plan

Different people are able to study for different amounts of time per week. How quickly you will be able to prepare depends on your personal circumstances.

Be realistic about what you can expect from yourself and make a plan you will be able to keep. All candidates should be able to pass all three parts within one year if they are able to prioritize studying.

Ask yourself these questions:



How familiar am I with the material?



When were my last accounting classes?



How much time do I have available to study?



How long can I concentrate in one sitting?

The Gleim Study Planner

Available through Gleim CIA Review, this study planner allows you to personalize your study schedule. You will also be able to customize the level of support you receive from your Personal Counselor. Communicate with these mentors for assistance in staying on track.



Decide Which Part to Take First

The first thing to do is decide in which order to take the three exam parts. For most candidates, we recommend beginning with Part 1 and proceeding in order.

Sign up to take one part at a time so you can focus all your efforts toward passing that one part. Candidates should plan to complete all three parts in one year.

Set Attainable Goals

Continue breaking “passing the CIA exam” into smaller, more manageable goals to help stay motivated. Just take it one step at a time.

It’s easy to feel overwhelmed by everything in front of you, but breaking your exam preparation into manageable blocks makes passing simple. Have an idea of how much you want to accomplish in each study session and hold yourself to that goal.

When and Where to Study

You should study when and where you study best. The exam center is very quiet, so candidates should complete practice exams in a similar environment. Find study areas that are calm, well-lit, and distraction-free, and schedule your study time for when you are most productive and able to focus. If you're a morning person, don't expect to get your best studying done into the late hours of the night. Make CIA review your top priority until you've passed the exam.

Gleim CIA Review makes it easy to study anywhere. Access your course on your phone, tablet, or laptop. Look for nearby libraries, hotels, coffee shops, and restaurants that have free wifi, a good ambiance, and comfortable chairs. If your commute is long or you use public transportation, consider spending that time listening to audio lectures.

The Gleim CIA Review System with SmartAdapt™ Technology

Gleim CIA features the most comprehensive coverage of exam content using proven techniques and innovative new technology to help you study smarter.

1 Set a Baseline

Complete a Diagnostic Quiz so SmartAdapt™ can form a baseline to guide you through your studies.

2 Study Identified Areas

Learn the concepts SmartAdapt™ has identified for you by studying recommended outlines and/or watching selections of our highly acclaimed Gleim Instruct videos. This will ensure you master the knowledge required.

3 Master The IIA Syllabus

Practice and perfect your CIA question-answering techniques by taking a series of adaptive multiple-choice questions. SmartAdapt™ technology tests your understanding of exam topics through customized quizzes. Answering exam questions followed by analyzing the answer explanations allows you to develop a deeper understanding of tested topics for better results.

4 Complete your Final Review

After completing all study units, take the Gleim Mock Exam, a full-length practice exam. The course evaluates your exam results and walks you through a Final Review mode just before you sit for your exam.


Average Study Time


Study a minimum of 10 hours per week.

SmartAdapt™ saves you time by helping you identify your weak areas and focus your studies. It takes the guesswork out of preparing for the CIA exam so you can pass more quickly than ever before.


Below is a time estimate based on data we've collected, candidate feedback, and the number of topics covered per part. As our study plan below suggests, candidates can prepare for all three parts of the CIA exam in 6-8 months depending on the amount of time they dedicate to studying each week.

Part 1

 65-75 hours


 6-8 weeks


Part 2

 75-85 hours

 7-9 weeks

Part 3

 115-125 hours

 11-13 weeks

Multiple-Choice Questions

There are five different types of CIA exam multiple-choice questions (MCQs), but at the most basic level, each question consists of three parts:

The question stem:

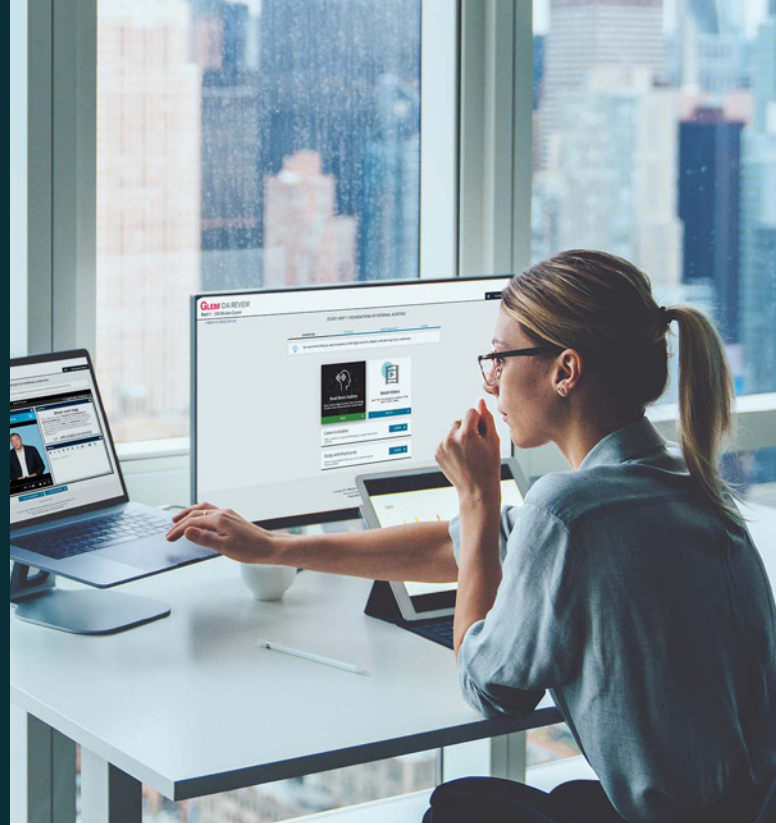
The question stem includes the question, details necessary for answering the question, and extraneous information.

The best answer choice:

The correct answer is the best possible answer choice of the four answer choices provided.

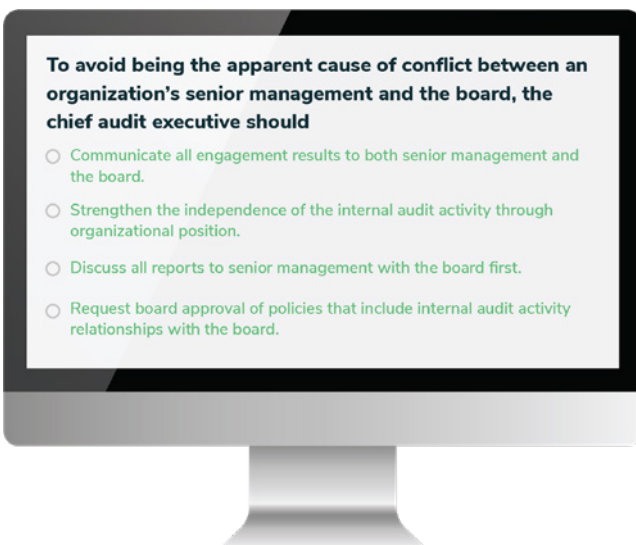
The distractors:

The remaining three answer choices are designed to distract you by seeming plausible. For example, the distractors in computational questions are calculations resulting from common mistakes.



Direct Questions

This is the type of MCQ most candidates will be familiar with, and it's the most common type of question on the CIA exam. Most will either ask you a question or have you complete a sentence, as the example below does, but all are straightforward and present four single-statement answer choices.



Negative Questions

Sometimes MCQs like the ones below include negative phrasing, with words like **except**, **not**, **unless**, **least**, etc.

Presumably, The IIA will print negative words in **bold**, as we did here, but you should always read the question stem carefully and completely just in case. These questions can be tricky because they ask you to select the false answer choice among three correct answers, which can feel counterintuitive. To avoid being caught off guard, always give the question stem your undivided attention.

Examples:

Which of the following is **not** included in the statement of scope in an engagement final communication?

The purposes of the Standards include all of the following **except**

Questions with Two or Three Answer Options

Other times, the exam will pose a question and provide a number of statements separate from the answer choices. The four answer choices will ask you to specify if one or more of the statements satisfy the question. This is demonstrated in the example to the right.

Our candidates have informed us that this type of question is one of the most difficult to answer, so we've made a special Gleim instructional video reviewing the best approaches to multiple-answer MCQs. You can find this video in your Gleim CIA Review Course or on our website (gleim.com/CIAMCQHelp). The best strategy is to determine which sentences you're sure are right or wrong and use them to eliminate answer choices. Read the entire question stem carefully. Even if you're not certain about the right answer, you have high odds of making a correct educated guess.

Which of the following facts, by themselves, could contribute to a lack of independence of the internal audit activity?

I. The CEO accused the new auditor of not operating "in the best interests of the organization."

II. The majority of audit committee members come from within the organization.

III. The internal audit activity's charter has not been approved by the board.

I only. II and III only.

II only. I, II, and III.

Questions with Several Variables

Some MCQs present several variables within each answer choice. The answer choices appear in columns, like in the example to the right, and you must select the one containing the right mix of variables.

CIA candidates have confirmed that this type of question can also be quite difficult, but again, our CIA multiple-choice question video can help you ace it. Ruling out answers as you go through each column is a very efficient and effective approach.

Which of the following correctly classifies the corporate governance functions as internal or external?

	Internal	External
<input type="radio"/>	Corporate charter	Bylaws
<input type="radio"/>	Laws	Board of directors
<input type="radio"/>	Internal audit function	Corporate charter
<input type="radio"/>	Bylaws	Government regulation

Questions with Graphical Illustrations

CIA exam questions occasionally require you to interpret a graph or other image before selecting the appropriate answer choice. Any of the question types we've discussed could include a graphical illustration.



Sample Question Illustration

Multiple-Choice Answering Techniques



Follow a time management system.

You have to answer all of the questions in order to have the best possible score. Budget one minute per question, practice it, and make sure you follow your time budget on exam day so you have enough time to review your answers in an unhurried manner.



Work through the question systematically.

Start by reading the sentence actually asking the question.

This is usually the last sentence of the question stem. Use the question to decide what information in the stem is essential and what is extraneous.

Read the answer choices carefully.

- Even if the first answer appears to be the correct choice, do not skip the remaining answer choices. Questions often ask for the “best” of the choices provided.
- Treat each answer choice as a true/false question as you analyze it.
- In computational items, distractors are carefully calculated such that they are the result of making common mistakes. Be careful, and double-check your computations if time permits.

Determine the best available answer.

You should have an idea of what the best answer will be before you see it.



Learn from your mistakes throughout your studies.

You’re going to answer at least a few questions incorrectly as you study. That’s expected, and it can actually be good news. Every single mistake is an opportunity to avoid missing a question when it counts—on your actual CIA exam.

For every question, make sure you review the answer explanations to either verify or correct your reasoning, especially for those you got wrong. You need to understand why your wrong answers are wrong and your right answers are right. It’s the only way to avoid making simple mistakes when you encounter questions phrased differently than the ones you studied.

This study technique is the difference between passing and failing for many CIA candidates, and it makes your educated guesses that much better. You’ll sharpen your intuition and feel confident on exam day.



Never leave a question unanswered.

Your score is based on the number of questions you answer correctly. You are not penalized for answering a question wrong, which is why we recommend educated guessing. Remember to click the “Mark for Review” button in the upper-right corner of your screen for every question you guess on and plan on returning to it later if time allows.



Make an educated guess.

Do not agonize over any one item. If you encounter a CIA exam question that is ambiguous or unfamiliar, make an educated guess. You can flag and return to it if time permits. Educated guessing involves three steps:

- 1** Rule out easily identifiable distractors.
- 2** Speculate on the rationale behind the question.
- 3** Select the best answer or your best guess between equally appealing options.

You have a 25% chance of answering the question correctly by blindly guessing. For many multiple-choice questions, a few answer choices can be eliminated with minimal effort, which increases your odds of getting the answer right considerably.

Once you’ve made your guess, mark that question and move on. You can return to the question during your review, but you should not waste time agonizing over your best guess before you’ve answered all of the exam questions.

When you review, unless you made an obvious mistake or computational error, try to avoid changing the answer at the last minute. Your first guess is usually the most intuitive.

During your study sessions, read the answer explanations for all of the questions so you can see the results of your guess and get the information you need to avoid guessing next time.



Time Management

Managing your time well is critical to passing the CIA exam. The exam timer offers no guidance for breaks or time allocation among questions; it only shows the remaining time for the entire exam. It's up to you to establish and adhere to a time management system, and you can spare yourself some hassle by using ours.

The Gleim Time Management System for Part 1

The key to finishing 125 MCQs in 150 minutes for Part 1 is answering them at a rate of one minute per question. At this rate, you can complete all the questions in 125 minutes and have 25 minutes left over to review any marked questions.

If you average one minute per question during the exam, you'll begin a new set of 20 questions every 20 minutes.

To stay on track, look for the checkpoints listed in the chart to the right on the actual exam timer.

Question #	🕒 Minutes
1	150:00
21	130:00
41	110:00
61	90:00
81	70:00
101	50:00
121	30:00



Time Management Advice

Practice makes perfect. It's difficult at first, but it is reasonable for most candidates to develop a multiple-choice question-answering technique that gets them to a rate of one minute per question. The built-in review time from this method gives you the option to spend more time on difficult questions if necessary.

Any extra time you build into your overall budget should be used wisely. Ultimately, you want to make full use of all time available. No matter how much extra time you have left, use it purposefully and use it all; don't leave the testing center early.

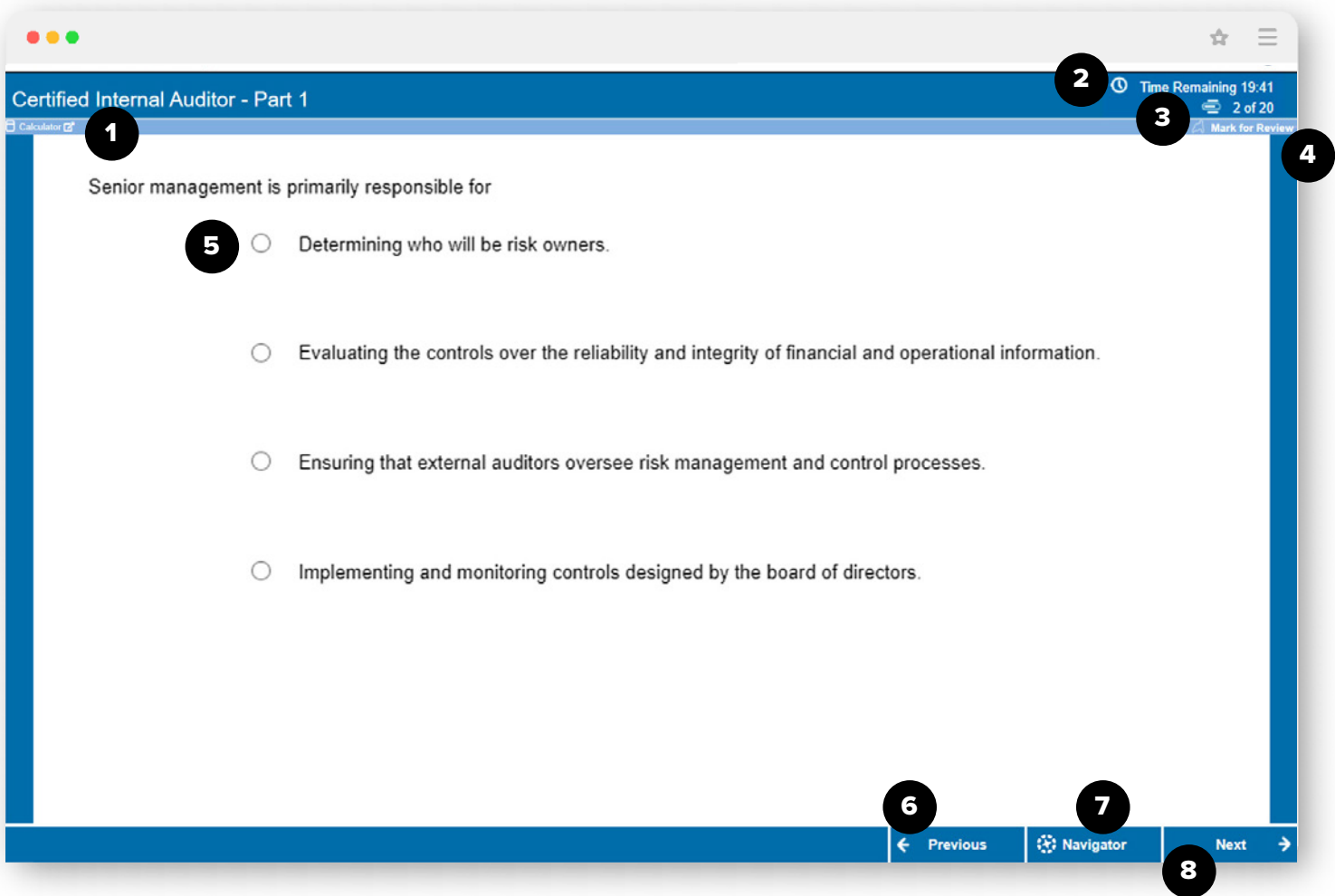
The Gleim Time Management System for Parts 2 and 3

Both Part 2 and Part 3 require you to answer 100 MCQs in 120 minutes. Though the amount of questions and total testing time differ from Part 1, we still recommend answering MCQs at a rate of one minute per question. By averaging one minute per question you can complete all 100 MCQs in 100 minutes. This leaves you 20 minutes left over to review any marked questions.

When you stick to this pace, you'll see the minutes and seconds displayed in the chart to the right on the exam timer.

For both scenarios, use a portion of the wipe board provided by Pearson VUE to help you manage your time. As soon as the exam starts, write down the above chart. As you complete each set of 20 questions, check to make sure you're on track.

Question #	🕒 Minutes
1	120:00
21	100:00
41	80:00
61	60:00
81	40:00



MCQ Screens and Navigation

1 Calculator

For use in calculating values in the exam.
Click the icon for the exhibit window to appear.

2 Time Remaining

Indicates the time you have left.

3 Question Number

The question number you are currently working on is displayed in contrast to how many total there are on the exam.

4 Mark for Review

Click on the flag icon to indicate a question you wish to return to. Keep these to a minimum while doing practice exams and on your real CIA exam so as to maintain the one-minute-per-question time budget. To unflag a question, click on the icon again.

5 Answer Choice

Click anywhere on the line of the text to select. (Be aware that stray clicks can change your answer. Do not click an area of an answer choice unless that is your intended answer.)

6 Previous

Move to previous question (backward).

7 Navigator

Opens a window allowing you to navigate to any question you select or see the status of each question.

8 Next

Move to next question (forward).

9 Scroll Bar (Not shown)

A scroll bar will appear along the side of the screen if a question is too long to fit. Make sure you have seen the entire question by checking to see whether the scroll bar appears. This example question fits on one screen, so a scroll bar does not appear.

Certified Internal Auditor - Part 1 Time Remaining 19:41

Exam Review

Adaptive Quiz (20 Questions, 3 Incomplete)

Question 1	Question 8	Question 15
Question 2	Question 9	Question 16
Question 3	Question 10	Question 17
Question 4	Question 11	Question 18 Incomplete
Question 5	Question 12	Question 19 Incomplete
Question 6	Question 13	Question 20 Incomplete
Question 7	Question 14	

Review Instructions ✕

Below is a summary of your answers. You can review your questions in three (3) different ways.

The buttons in the lower right-hand corner correspond to these choices:

1. Review all of your questions and answers.
2. Review questions that are incomplete.
3. Review questions that are marked for review. (Click the 'flag' icon to change the mark for review status.)

You may also click on a question number to link directly to its location in the exam.

➔ End Review
 Review All
 Review Marked
 Review Incomplete

Review Screen

When you have marked for review or answered all the questions, the Review Screen will be displayed. Each question is displayed with the status of that question: answered, marked for review, or incomplete (unanswered). You can then

- Review All**
questions and answers
- Review Incomplete**
questions and answers only
- Review Marked**
questions and answers only

Once you have ended your review, you will be asked to complete a survey on your testing experience, which will take approximately 5 minutes.

Sitting for the CIA Exam & Beyond

The Day of Your Exam

Plan to arrive at the Pearson VUE test center at least 30 minutes before your scheduled appointment time. When you arrive, you will check in and present your government-issued ID.

Depending on the test center, you may be required to have your fingerprint or palm scanned.



Beginning Your Exam in Person

After you check in, you will be escorted to a computer station and given an erasable note board. There may be candidates taking different exams in the room with you (financial exams, medical exams, etc.).

Do not start the test right away. Once you sit down, make sure you get situated by testing your pens, properly adjusting your chair, and taking a deep breath before touching your computer. The timer does not start until you see the first question, so take a few minutes and make sure you are in control by mentally preparing and relaxing.

After you are logged into your exam, proceed through the welcome and nondisclosure agreement screens without delay. There is a time limit on the initial screens, and if that time limit is exceeded, the exam session will automatically begin.

When you finish your exam, quietly leave the testing room, return your note board, etc., to the exam administrator, and collect your belongings. You will receive a printed unofficial score report upon completion of your exam.



What to Take to the Exam

- Your appointment confirmation letter from Pearson VUE
- Your registration confirmation notification from The IIA
- Your identification
- A paper translation dictionary with no markings, if needed

In the Gleim Study Planner of the Gleim CIA Review course, we have provided an exam checklist. It will help you keep track of the steps to prepare for the exam.

Test Center — Do's

- ✓ Arrive at the testing site about 30-60 minutes ahead of your appointment time.
- ✓ Bring snacks, drinks, etc., to the testing site, but make sure to keep them in a locker or other designated area.
- ✓ Wear comfortable clothing.
- ✓ Confirm you are prepared to comply with all safety precautions and procedures.

Test Center — Don'ts

- ✗ Bring study materials to the testing site.
- ✗ Bring coats or umbrellas to the testing site.
- ✗ Wear excessive clothing because you will not be allowed to remove any outerwear once you are in the testing room.

Test Day Exam Tip

Drive to the testing center prior to your exam date to make sure you can easily locate it on the day of the exam. This helps eliminate one potential exam day stressor.



Identification Requirements

Your ID must

- Contain your name exactly as it appears on your Pearson VUE exam appointment confirmation letter and exactly as you provided it when applying to the program and registering for your exam
- Have a permanently affixed photo of your face
- Be current
- Be an original document

Acceptable Forms of Identification

- ✓ Government-issued driver's license
- ✓ Passport
- ✓ Military ID
- ✓ Alien Registration Card
- ✓ Government-issued local language ID

Unacceptable Forms of Identification

- ✗ Employee ID/work badge
- ✗ University/college ID
- ✗ Insurance card

Beginning Your Exam Remotely

You may start the process 30 minutes before your scheduled appointment time. You're expected to be ready to start the check-in process when the check-in window opens. There are two ways to access your online proctored exam:

- From your Pearson VUE appointment confirmation email, select the "Check-in" link or
- Log into your CCMS account, select "Access Pearson VUE," and select the exam link

At check-in, you will have to take photos and/or video of your work area, which will be inspected by a proctor prior to starting the exam.

You must complete the required Pearson VUE system test prior to launching your examination. The IIA and Pearson VUE monitor compliance with the mandatory system test requirement. If you do not comply with the system requirements, you will lose your exam fees and be required to purchase a new examination registration.

Remote Proctor — Do's

- ✓ Be ready to check in 30 minutes prior to your exam appointment
- ✓ Complete the mandatory Pearson VUE system test
- ✓ Wear comfortable clothing
- ✓ Ensure your workspace is clear and free of books, notepads, sticky notes, papers, pens, pencils, or other writing instruments/objects
- ✓ Ensure your room is well-lit
- ✓ Isolate yourself from people and pets, as interruptions could invalidate your exam
- ✓ Bring water in a clear glass if you wish to have a drink during testing
- ✓ Remove your watch and place it out of sight/reach
- ✓ Be visible to the webcam at all times

Remote Proctor — Don'ts

- ✗ Read exam questions aloud
- ✗ Use exam-specific materials or scratch paper, whiteboards, or other physical writing objects
- ✗ Eat, drink (except from a clear glass of water), smoke, or chew gum during your exam
- ✗ Have personal items accessible (including mobile phones, headphones, or other electronic devices)

Exam Tips

Whiteboards

You will receive about five laminated note boards (whiteboards) bound into a notebook and two special pens. The pens are a cross between a dry erase marker and a permanent marker. The ink will smudge if you touch it immediately but cannot be erased once it has dried.

As soon as your exam starts, use the whiteboard to write the Gleim Time Management System to help you keep track of your time.

question #	minutes
1	150:00
21	130:00
41	110:00
61	90:00
81	70:00
101	50:00
121	30:00

question #	best answer	notes

Dedicate one whiteboard to questions you have marked for review. Create three columns at the top: the question number, the choice(s) you think are best, and any relevant notes.

When you come back to your questions marked for review, first verify that you did not misunderstand the question and/or answer choices. If your original understanding was correct, go with the answer you originally guessed unless you strongly feel there is a better answer.

Selecting an Answer Choice

Be aware that stray clicks on your screen can change your answer, so do not click near the answer choices unless you are selecting an answer. Gleim CIA Review's emulation of the exam environment includes this functionality, so you will not have any surprises on exam day.



Technical Issues

If you encounter any computer problem, report it immediately to the exam proctor.

If you leave the testing room for any reason, you will be required to sign the test center log and show your identification to reenter the room. Don't forget to bring it with you!

Reporting Concerns

If you have questions, comments, or concerns regarding the test, submit an incident report in CCMS. The IIA will review all comments provided regarding exam questions, but it will not re-grade or otherwise change a candidate's grade after the test administration based on these comments.

CIA Candidate Misconduct and Cheating

The IIA and its Professional Certifications Board consider candidate misconduct related to the certification process a serious offense. If you violate any of the testing rules, attempt to remove test items from the center, or are disruptive to other candidates, your exam may be terminated, your test scores may be invalidated, and you may be disqualified from participation in all IIA certification programs. The IIA may also take other actions to the extent permitted by law.

As part of The IIA's nondisclosure policy, a confidentiality and nondisclosure statement must be accepted before each part is taken. This statement is reproduced here to remind all CIA candidates about The IIA's strict policy of nondisclosure, which Gleim supports and upholds.

The IIA's Nondisclosure Policy



I agree to comply with and be bound by The IIA's rules, including this nondisclosure agreement and general terms of use.

I understand that The IIA's exam is confidential and secure, protected by civil and criminal laws of the United States and elsewhere. This exam is confidential and is protected by copyright law.

I have not accessed live questions that might appear on my exam. I agree not to discuss the content of the exam with anyone.

I will not record, copy, disclose, publish, or reproduce any exam questions or answers, in whole or in part, in any form or by any means before, during, or after I take an exam, including orally; in writing; in any internet chat room, message board, or forum; by SMS or text; or otherwise.

I have read, understand, and agree to the terms and conditions set forth in The IIA's Certification Candidate Handbook including fees, policies, and score invalidations for misconduct, irregularities, or breaches of The IIA's standards of ethics and professionalism.

I agree that The IIA has the right to withhold or invalidate any exam score when, in The IIA's judgment, there is a good faith basis to question the validity of a score for any reason, and I will forfeit my exam fee.

I understand that if I do not agree to this nondisclosure agreement and these conditions, I will not be permitted to take the exam, and I will forfeit my exam fee.



This is the latest IIA Nondisclosure Policy available at the time of print. For updates, see [gleim.com/cia-requirements](https://www.gleim.com/cia-requirements).

The Institute of Internal Auditors

Score Report

Candidate: Jane Doe

Candidate ID: 654321

Registration Number: 987654321

Exam: CIA Part One - Essentials of Internal Auditing

Exam Number: IIA-CIA-Part1-3P

Unofficial Examination Results

Your Result: Pass

This is not an official grade report.

Date: 8/21/23

Site: 54321

The Institute of Internal Auditors

Score Report

Candidate: John Doe

Candidate ID: 123456

Registration Number: 123456789

Exam: CIA Part One - Essentials of Internal Auditing

Exam Number: IIA-CIA-Part1-3P

Date: 8/21/23

Site: 12345

Unofficial Examination Results

Your Score: 585

Your Result: Fail

Performance Assessment

- I. Foundations of Internal Auditing (15%): You performed competently in this area but review is still recommended before retaking this exam part.
- II. Independence and Objectivity (15%): You need moderate improvement in this area.
- III. Proficiency and Due Professional Care (18%): You need moderate improvement in this area.
- IV. Quality Assurance and Improvement Program (7%): You need moderate improvement in this area.
- V. Governance, Risk Management, and Control (35%): You need moderate improvement in this area.
- VI. Fraud Risks (10%): You performed competently in this area but review is still recommended before retaking this exam part.

This is not an official grade report.

Score Reporting

Examination scores are confidential and are shared only with the candidate and The IIA. Candidates receive an unofficial printed score report before leaving the test site. For a passing exam, the score report will only show a passing designation. It will not show a score. For a failing exam, the score report will show a scaled score between 250 and 599. In addition, diagnostic information detailing the section(s) in which the candidate needs improvement is provided. This information will aid future exam preparation. An email will be sent when official results are available in CCMS.

After You Pass

Congratulations! Once you pass the exam and meet all other program requirements, you will be eligible to receive your certificate. To receive your certificate, log into CCMS and complete the Certificate Order Form.



Maintain Your CIA Certification

After certification, CIAs® are required to maintain and update their knowledge and skills. Practicing CIAs® must meet Annual Certification Renewal requirements and complete 40 hours of Continuing Professional Education (CPE) every year by December 31. The CPE requirement begins the calendar year after you receive your CIA certification.

Complete the Annual Certification Renewal process in CCMS by signing a statement that all applicable requirements have been met. Processing fees vary based on location, membership status, and the method you use to report. For more information, refer to The IIA's CPE Policy.

Contact Gleim for all of your CPE needs.

Enjoy Your CIA Benefits

A higher earning potential and better opportunities are yours once you achieve certification. Display your certification proudly! Use a digital badge and get your electronic or printed certificate from The IIA. Plus, you can opt in to be listed in The IIA Certification Registry, a public record that can help potential employers verify your certification.

Provide Feedback

Tell your Personal Counselor how you did, and let us know if there is a part of our system we can improve so we can help more candidates pass the CIA exam on their first attempt.

Gleim is committed to exam confidentiality.

Because exam questions are not released to the public, we depend on feedback from you to know which topics to strengthen or add. To provide feedback on where Gleim can improve, go to our website ([gleim.com/feedbackCIA](https://www.gleim.com/feedbackCIA)) or email your Personal Counselor with any input you may have. This process has been approved by The IIA.



Find a CIA Mentor

A CIA mentor is a certified individual who is wiser, more experienced, and better connected than you. They are well equipped to help you understand your company, increase your skills, and prepare you for your future. Check out our blog ([gleim.com/CIAMentor](https://www.gleim.com/CIAMentor)) to learn more about the benefits of having a CIA mentor.

Can you answer the CIA question below?

One payroll engagement objective is to determine whether segregation of duties is proper. Which of the following activities is incompatible?

- A** Hiring employees and authorizing changes in pay rates.
- B** Preparing the payroll and filing payroll tax forms.
- C** Signing and distributing payroll checks.
- D** Preparing attendance data and preparing the payroll.

To check your answer and get a detailed walkthrough of this question visit [gleim.com/cia-mcq-video](https://www.gleim.com/cia-mcq-video).

In the video, Joseph Mauriello, Ph.D., CIA, CPA, CMA, covers the information needed to answer this question and provides an analysis of each answer choice, explaining exactly why each is correct or incorrect.

Our CIA review course is packed with more expert-led Gleim Instruct videos just like this, which are designed to boost your comprehension and exam confidence!

Free Exam Resources



CIA Exam Questions

Get access to a limited selection of our exam-emulating test bank of CIA questions ([gleim.com/FreeCIAQs](https://www.gleim.com/FreeCIAQs)). When you have completed the quiz, you will receive a score broken down by topic and have the option to review your answers.

Gleim CIA Review Course Demo

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Gleim CIA Blog

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First Printing: December 2023

Digital Version Updated: March 2025

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ACKNOWLEDGMENTS

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Gainesville, Florida 32604

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ISBN 978-1-61854-653-1



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PO Box 12848
Gainesville, FL 32604