

GLEIM[®]



CIA EXAM GUIDE

A SYSTEM FOR SUCCESS **2021 EDITION**



GLEIM[®] CIA REVIEW

CIA EXAM GUIDE

A SYSTEM FOR SUCCESS

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[®].

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First printing: May 2020

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ACKNOWLEDGMENTS

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Welcome to the 2021 Edition of the Gleim CIA Exam Guide: A System for Success.

This exam guide provides the latest information on CIA exam requirements, question types, study tips, testing strategies, and more so that you can be completely prepared for the exam.

The CIA exam reflects the current role of internal auditing across industries, and as that role evolves, the exam is updated to keep pace.

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.

A Message from Dr. Gleim

My passion is helping accountants and accounting students find success, and it fuels the Gleim mission to create the best CIA exam prep materials on the market. Gleim review courses set the standard for effectiveness and uplift the profession. Our contributions to the accounting and exam prep industries are well-regarded among educators and accounting professionals worldwide.

We are excited to continue our long history of success with the CIA Review Course. In 1980, I set out to help audit professionals prepare to pass the CIA exam with affordable and reliable review materials. While our course continues to evolve, our mission and the core learning techniques that we have perfected over the years remain the same.

I hope this guide is a valuable resource for you as you begin your CIA journey. Use it to familiarize yourself with the CIA exam, learn how to prepare for the exam, and begin planning your path to exam day. Be sure to reach out to us if you have any questions. We're always here and always ready to help you move onward and upward.





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



Establish your expertise and improve your accounting knowledge and skill



Show that you are willing to invest in your professional development



Increase your earning potential by up to 51%



Build confidence in your abilities



Earn the respect of your peers

5 Simple Steps to Passing the CIA Exam

For information on applying to the CIA program, go to page 11.

STEP 1

Become knowledgeable about the CIA exam.

STEP 2

Schedule your exam.

STEP 3

Prepare your study schedule.

STEP 4

Study for the exam.

STEP 5

Take the exam.

Consider earning the CIA to increase your

✔ 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.

✔ 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.

✔ 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.

✔ Job opportunities and stability

Internal auditors have more opportunities for career advancement once they earn the CIA®. The U.S. Bureau of Labor Statistics projects a 10% increase in demand for accountants, auditors, and financial specialists through the year 2026. Companies and industries across the globe believe the CIA® adds value to their employees and their organizations. According to Robert Half, the CIA® is currently one of the most in-demand accounting certifications.

✔ Earning potential

According to The Institute of Internal Auditor’s (The IIA’s) 2017 Internal Audit Compensation Study (based on U.S. responses), internal auditors can increase their earning potential by as much as 51% by becoming certified. And internal auditor salaries are slated to increase 11% until 2024 according to the U.S. Bureau of Labor Statistics.

This chart depicts average internal auditor salaries.

On average, CIAs® currently earn \$38,000 more than non-certified auditors, and the 2020 Robert Half Salary Guide finds that companies are offering valuable incentives, such as spot awards, profit sharing, and bonuses, in an effort to retain top talent.





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), the Code of Ethics, and *International Standards for the Professional Practice of Internal Auditing*.



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 you submit your IIA application (see page 11 to find out how), you have:

- ➔ **4 years** to complete certification requirements if approved into the program **prior to** September 1, 2019, OR
- ➔ **3 years** to complete certification requirements if approved into the program **on or after** September 1, 2019.

Education

With Post-Secondary Education	
In North America	Outside North America
Bachelor's degree (or higher)	Three- or four-year post-secondary degree (or higher)
Associate's degree	Three A-level certificates or equivalent

Without Post-Secondary Education
Candidates who possess seven years of verified experience in internal auditing (or its equivalent) may become eligible, subject to approval.

Taking the Exam as a Student

Students can apply and sit for the exam before meeting work experience requirements but must still fulfill all requirements within 3-4 years of their application depending on when they were approved into the program (see details above).

////////////////////

Extending Your Eligibility Window

You can apply for one of three types of eligibility extensions: hardship, non-hardship, and exam eligibility. Each extension has its own duration, procedures, and fees. You can learn more in The IIA's Certification Candidate Handbook.

Ethics

Exhibit high moral and professional character and agree to abide by The IIA's Code of Ethics. Submit a Character Reference Form signed by an IIA-certified individual, your supervisor, or your professor.



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

 **MASTER'S DEGREE** or equivalent  **12 MONTHS**

 **BACHELOR'S DEGREE** or equivalent  **24 MONTHS**

 **ASSOCIATE'S DEGREE,** three A-level certificates, or equivalent  **60 MONTHS**

Read our blog (gleim.com/CIARequirements) to learn more about the four Es needed to become a CIA®.

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, which you can find on our website (gleim.com/iiasyllabus).

Content Difficulty

The IIA specifies in the syllabus the level of knowledge a candidate should possess on each exam topic. The exam refers to these levels as "cognitive levels" (formerly "awareness levels"). There are two:



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 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.

When will the revised exam be translated?

Exams for the revised syllabus are currently available in Arabic, Traditional Chinese, English, French, German, Japanese, Korean, Portuguese, Russian, Spanish, Thai, and Turkish, with additional languages to be released throughout 2020 and 2021. See our website (gleim.com/CIAExamChanges) for more information. At time of printing, Czech, Hebrew, Indonesian, and Italian are scheduled to be discontinued. Candidates sitting for these languages have already scheduled their exam, must sit before December 31, 2020, and will take the 2018 exam.

How soon are new standards tested?

Updated standards are eligible to be tested on the CIA exam 6 months after the standards take effect.

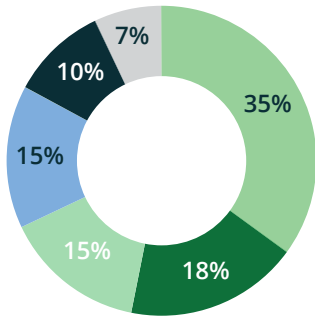
Do I keep credit for parts I passed before the exam changed in 2019?

Yes. If you passed one or more parts of the exam prior to December 31, 2018, you did not lose credit. Credit for any part(s) has carried over, and all you have to do is pass your remaining part(s) within the eligibility window.

PART 1 ESSENTIALS OF INTERNAL AUDITING

123 125 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



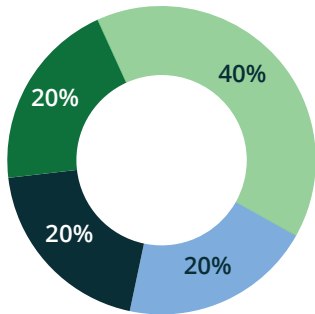
14 BASIC + 16 PROFICIENT

Basic Topics Proficient Topics

PART 2 PRACTICE OF INTERNAL AUDITING

123 100 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



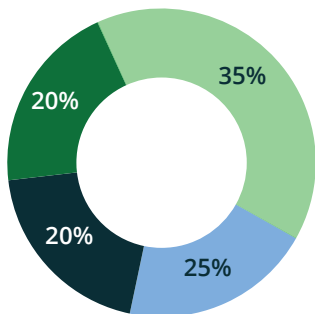
14 BASIC + 21 PROFICIENT

Basic Topics Proficient Topics

PART 3 BUSINESS KNOWLEDGE FOR INTERNAL AUDITING

123 100 MCQs

🕒 2 HOURS



CONTENT BY DOMAIN

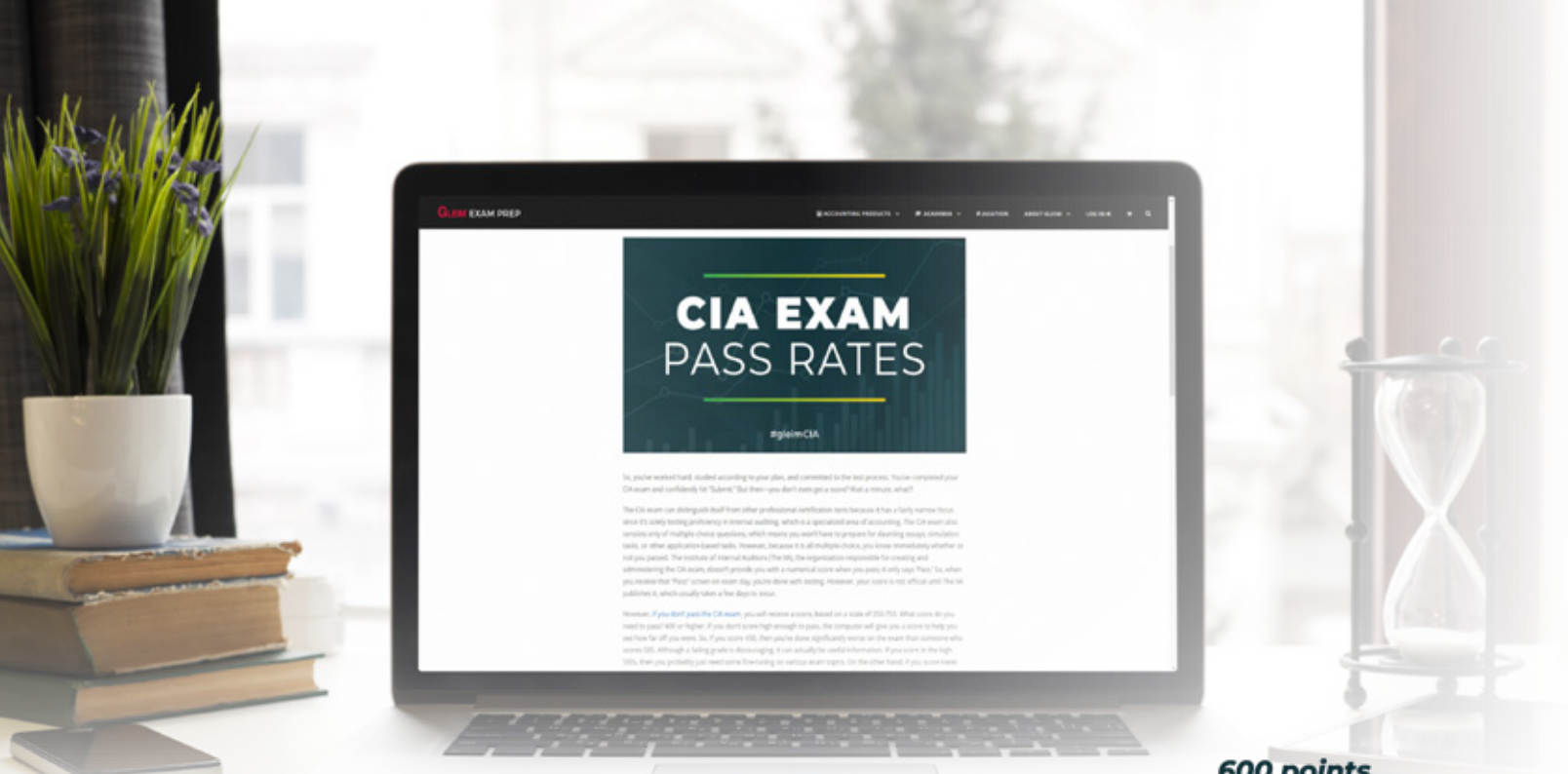
- Business Acumen
- Information Security
- Information Technology
- Financial Management

COGNITIVE LEVELS



32 BASIC + 3 PROFICIENT

Basic Topics 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®.



Pretest Questions

The IIA includes a number of multiple-choice questions on each exam part that do not count toward your final score. These are "pretest" questions. The IIA includes them to gather live candidate-performance data, which they use to decide whether to include the questions as gradable items on future iterations of the exam.

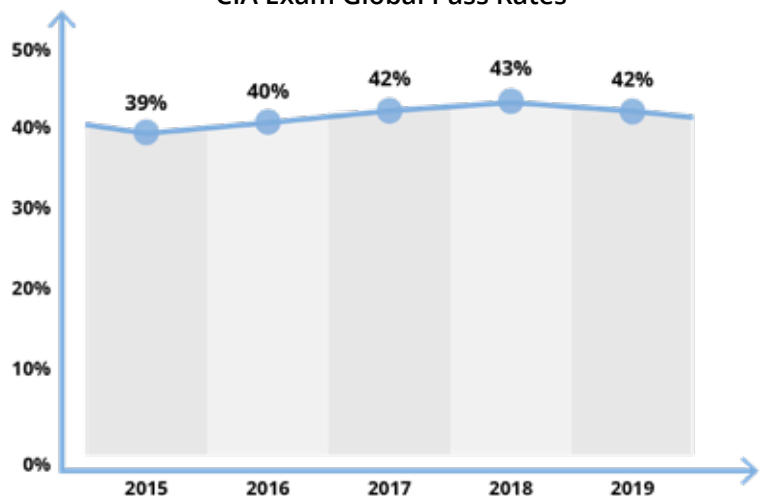
You will not be able to identify pretest questions. Therefore, if an exam question truly stumps you, just make an educated guess. Remind yourself that it may be a pretest question (and may not count toward your score anyway) and keep moving!

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.*

CIA Exam Global Pass Rates*



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 five things you must do before you can sit for an exam part.

1 CREATE A PROFILE AT 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. Log in and activate your account from your confirmation email.
2. Apply to the CIA program from the "Complete a Form" section and wait to receive a "Your application has been approved" email.
3. Complete the application process.
4. Submit required supporting documentation using the document upload portal. At the very least, you will need

Photo identification

A copy of your official passport or national identity card

Proof of education

A copy of your degree or official transcripts

Character reference form

A character reference evaluation by an individual with an IIA certification, your supervisor, or your professor

Experience reference form

One or more forms that are verified by a CIA or your supervisor.

**For students, this requirement can be met after passing the CIA exams, but must be met within 3 years of entering the program.*

3 REGISTER FOR AN EXAM PART.

Once you receive your confirmation email, log into CCMS and register for the exam part you wish to take. The IIA will send you an "Authorization to Test" email authorizing you to schedule the part for which you registered. You must print out this email and bring it to the testing center with you when you take your exam.

Wait at least 48 hours for your information to be processed before proceeding.

After you receive your "Authorization to Test," you will have 180 days to schedule and sit for your exam.

4 CREATE A PROFILE AT PEARSON VUE.

Go to Pearson VUE's website ([pearsonvue.com/iaa](https://www.pearsonvue.com/iaa)) and create an account. You will need your IIA candidate number at this time.

5 SCHEDULE YOUR EXAM AT PEARSON VUE.

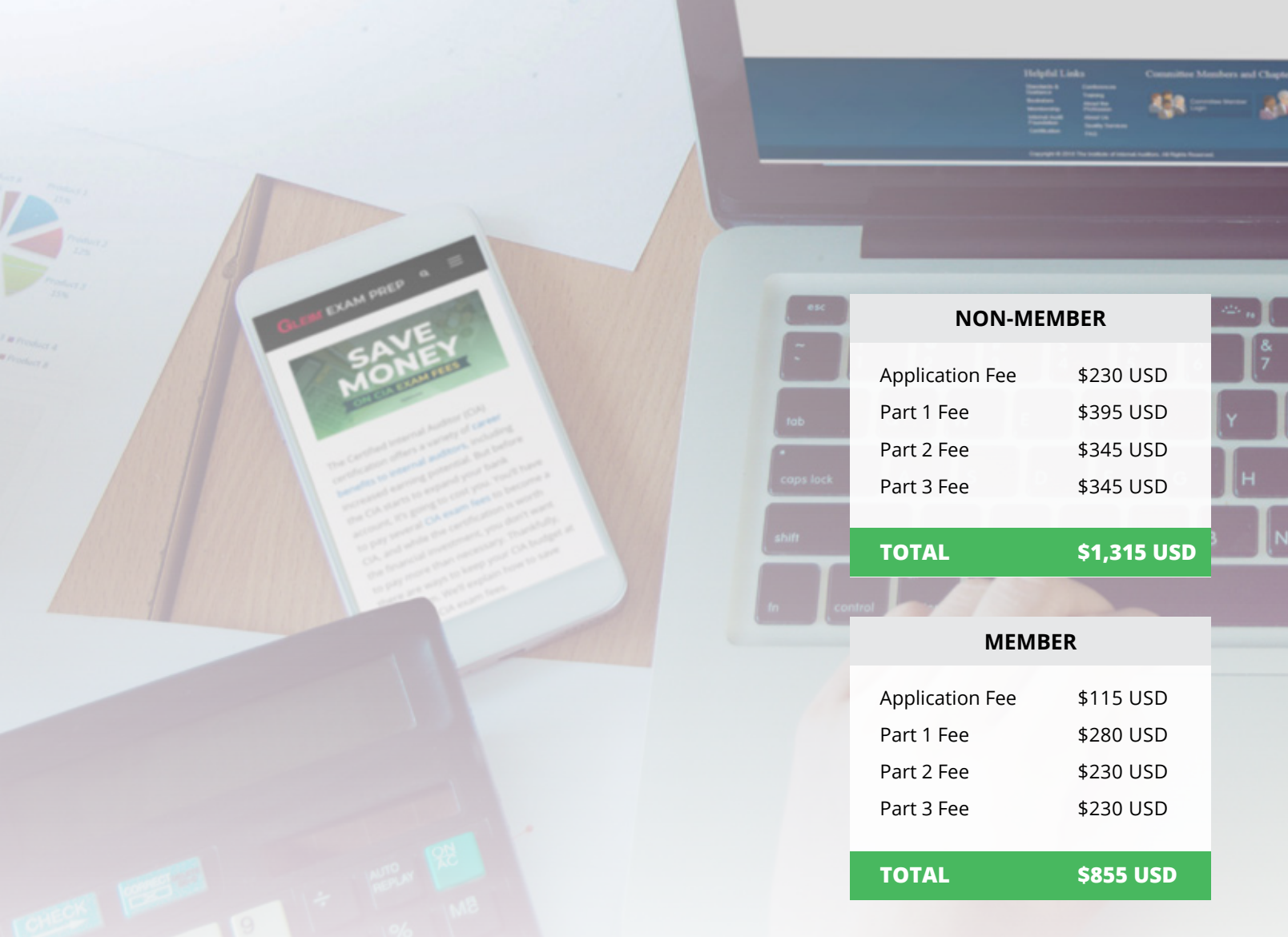
Log into Pearson VUE's website ([pearsonvue.com/iaa](https://www.pearsonvue.com/iaa)) and schedule your test.

Review your appointment details to ensure that 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](https://www.gleim.com/ApplyForCIA)).

Can I Reschedule My Exam?

You may contact Pearson VUE to make changes until 24 hours before your confirmed appointment. You will be charged a US \$75 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 \$460 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	
Application Fee	\$230 USD
Part 1 Fee	\$395 USD
Part 2 Fee	\$345 USD
Part 3 Fee	\$345 USD
TOTAL	\$1,315 USD

MEMBER	
Application Fee	\$115 USD
Part 1 Fee	\$280 USD
Part 2 Fee	\$230 USD
Part 3 Fee	\$230 USD
TOTAL	\$855 USD

STUDENT	
Application Fee	\$65 USD
Part 1 Fee	\$230 USD
Part 2 Fee	\$180 USD
Part 3 Fee	\$180 USD
TOTAL	\$655 USD

Qualifying for Student Discounts

To qualify for the student discounts, you must either be enrolled as a full-time student in your senior year or enrolled as a full-time 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.

**For additional types, see <https://na.theiia.org/membership/Pages/Individual-Membership.aspx>*

***For drafts drawn on banks outside the U.S., please add US \$30 to cover bank collection charges.*

PROFESSIONAL*



\$270 USD



\$280 USD **



EDUCATOR*



\$145 USD



\$150 USD **



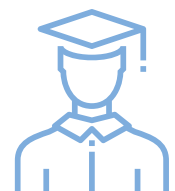
STUDENT*



\$50 USD



\$50 USD **





PREPARING FOR THE CIA EXAM

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

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

CREATE 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 Exam Rehearsal, 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.

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.

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:

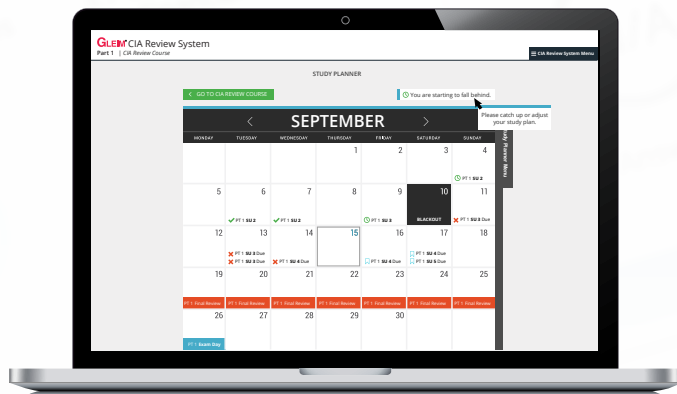
- ➔ How familiar am I with the material?
- ➔ When were my last accounting classes?
- ➔ How much time do I have available to study?
- ➔ How long can I concentrate in one sitting?

Average Study Time

Study a minimum of 10 hours per week.

The new Gleim SmartAdapt™ platform 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
7.5 hours per Study Unit
- 📅 6-8 WEEKS

PART 2

- 🕒 75-85 HOURS
7.25 hours per Study Unit
- 📅 7-9 WEEKS

PART 3

- 🕒 115-125 HOURS
7.5 hours per Study Unit
- 📅 11-13 WEEKS

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.

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.

Multiple-Choice Questions

There are five different types of CIA exam MCQs, but at the most basic level, each question consists of three parts:

THE QUESTION STEM:

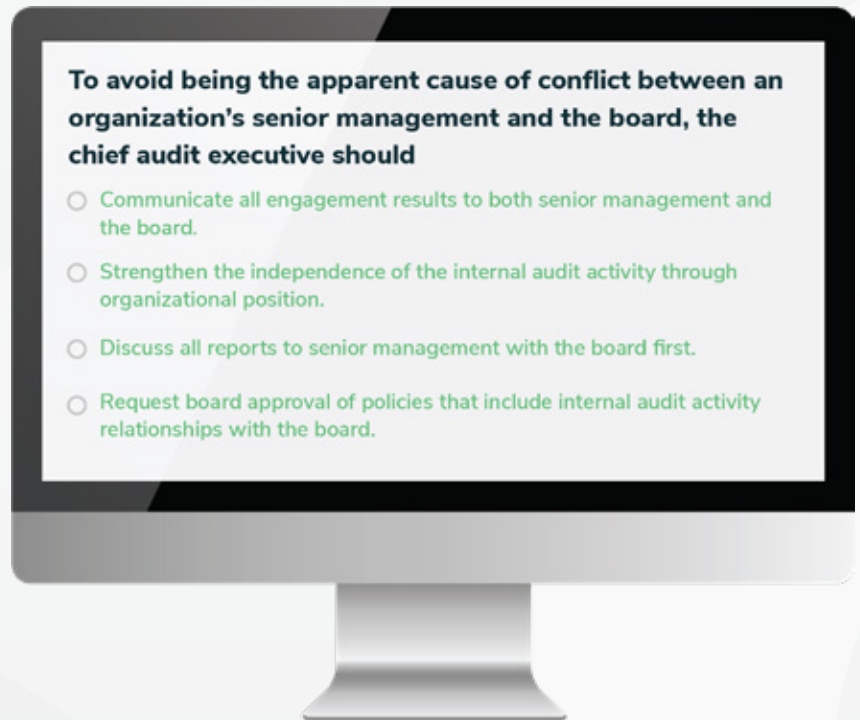
The question stem includes the question, details necessary for answering the question, and extraneous information.

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 above 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.

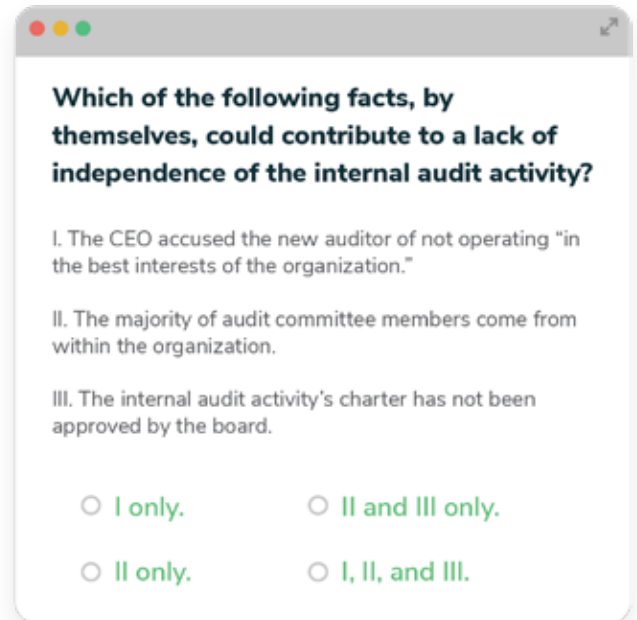
Which of the following is **not** included in the statement of scope in an engagement final communication?
The purposes of the Standards include all of the following **except**

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.

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?

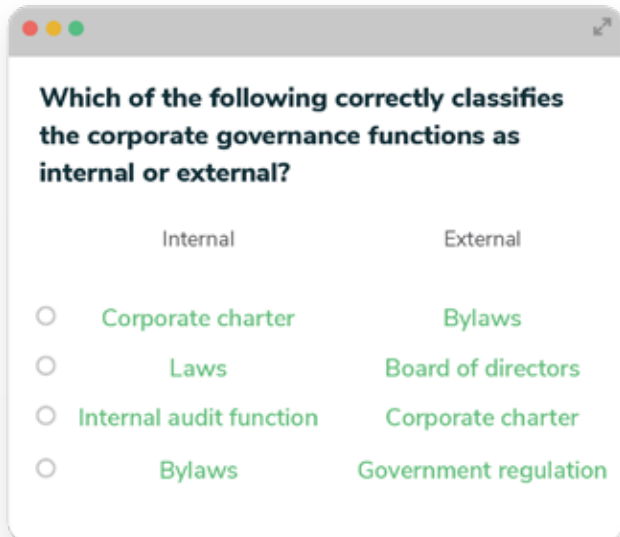
I. The CEO accused the new auditor of not operating "in the best interests of the organization."

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.



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

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

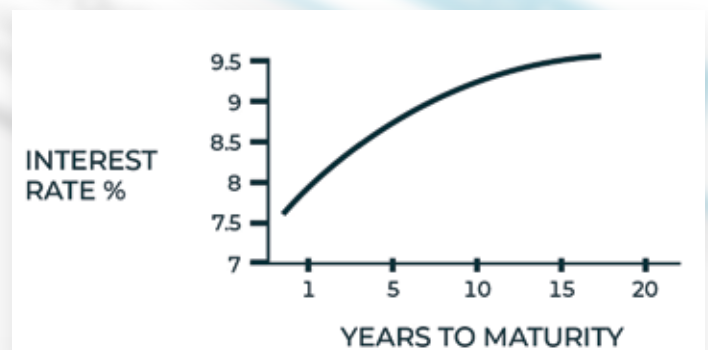
Questions with Several Variables

Some MCQs present several variables within each answer choice. The answer choices appear in columns, like in the example to the left, 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.

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.





Multiple-Choice Answering Techniques

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 which 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.



Make an educated guess.

Educated guessing involves three steps:

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



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.

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.

Never leave a question unanswered.

Your score is based on the number questions you answer correctly. You are not penalized for answering a question wrong, which is why we recommend educated guessing. Remember to click the "Flag 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.

Learn from your mistakes throughout your studies.

Learning from questions you answer incorrectly throughout your studies is very important. Each question you answer incorrectly during your practice quizzes is an opportunity to avoid missing actual test questions on your CIA exam. Carefully study the answer explanations provided until you understand why the original answer you chose is wrong, as well as why the correct answer is correct. This study technique is the difference between passing and failing for many CIA candidates. You should even do this for questions where you made an educated guess. This will help inform your intuition for future questions and sharpen that skill before exam day.

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 it on exam day so you have enough time to review your answers in an unhurried manner.

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

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 flagged 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.

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

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.



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.

1 Calculator

2 Time Remaining: 10:39

3 12 of 27

4 Flag for Review

Which of the following is most likely an internal audit role in a less structured governance process?

5

- Designing specific governance processes.
- Playing a consulting role in optimizing governance practices and structure.
- Providing advice about basic risks to the organization.
- Evaluating the effectiveness of specific governance processes.

6 Previous

7 Next

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. Flag 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. Next

Move to next question (forward).

8. 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.

English Display Screen

If you are taking the CIA exam in a language other than English, you may choose to view an English translation of any question on the exam. A separate screen will open and display the English translation of the current question and answer choices.

The revised exam has been translated into some languages while other languages will continue to be translated and will become available throughout 2020 and into 2021. To see when different languages will be offered, visit gleim.com/CIAExamChanges.

CIA Internal Auditor - Part 1 ⌚ Time Remaining: 10:39

Exam Review

Instructions

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

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

- Review All - Click to review all the questions and answers.
- Review Incomplete - Click to review only the questions that were left incomplete.
- Review Flagged - Click to review only the questions that are flagged for review. (Click the flag icon to change the flag for review status.)

Select the End Review button to continue.

Tutorial (8 Questions, 2 Incomplete)

🚩 Question 1	Complete	🚩 Question 4	Complete	🚩 Question 7	Incomplete
🚩 Question 2	Complete	🚩 Question 5	Complete	🚩 Question 8	Incomplete
🚩 Question 3	Complete	🚩 Question 6	Complete		

End Review **Review All** **Review Incomplete** **Review Flagged**

Review Screen

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

- ✓ **REVIEW ALL** questions and answers
- ✓ **REVIEW INCOMPLETE** questions and answers only
- ✓ **REVIEW FLAGGED** 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.



When and Where to Take the Exam

The CIA exam is offered continuously throughout the year (i.e., there are no predetermined testing windows or black-out dates). Examinations are administered by computer at hundreds of Pearson VUE testing centers across the United States and around the world.

For help locating Pearson VUE testing centers, access the test center locator at pearsonvue.com/ija. You can also call a testing center for more information.

Most locations are open Monday through Friday with morning and afternoon hours. Some testing centers may be open on Saturdays as well.

Study Your Exam Site Location

A few weeks before you sit for your exam, take some time to become familiar with your exam site. Pearson VUE testing sites vary in how they are operated.

Make sure you know where the exam site is and how to get there before test day to avoid any unneeded stress on exam day, and become familiar with Pearson VUE rules and regulations.

In April 2020, The IIA announced that they would be adopting online proctoring for the CIA exam in order to ensure candidates could still pursue professional development while testing centers were closed due to COVID-19. After a three-month period, they will determine whether to continue with online proctoring. Get more information about testing on our CIA Exam Resource pages (gleim.com/CIAExamChanges).

FREE EXAM RESOURCES

Want even more info about the CIA exam?

Get study tips and answers to additional questions about exam fees, the exam registration, pass rates, and more! Visit the Gleim Resource Center at [gleim.com/CIAResources](https://www.gleim.com/CIAResources).

Free 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

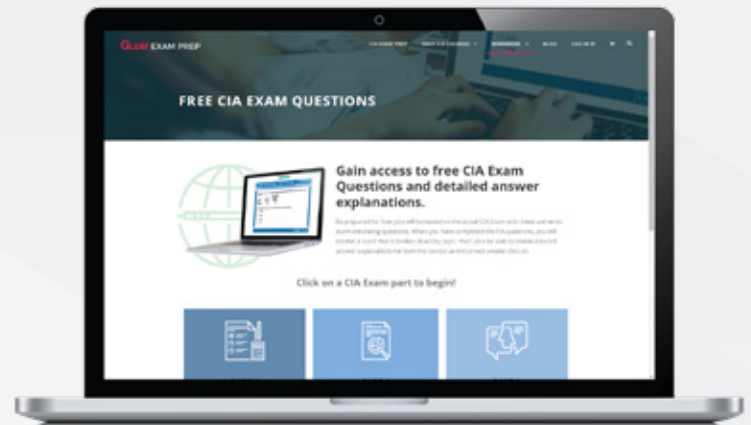
To see why Gleim is the preferred choice of CIA exam candidates, try the Gleim CIA Review Course for free ([gleim.com/FreeCIA](https://www.gleim.com/FreeCIA)). Enjoy access to our innovative SmartAdapt™ technology, watch our ground breaking CIA exam video lecture series, and access our highly acclaimed test bank.

Gleim CIA Blog

The Gleim CIA Blog ([gleim.com/CIAblog](https://www.gleim.com/CIAblog)) provides study tips, exam information, and professional advice in one convenient place for CIA candidates. Follow us on social media and we'll let you know when the latest information goes live.

Gleim CIA Webinars and Videos

These free accounting videos and webinars feature our professional educators presenting topics appropriate for all skill levels ([gleim.com/FreeCIAVideos](https://www.gleim.com/FreeCIAVideos)). They are designed to assist you on your path to becoming a CIA®.



Stay up-to-date on the exam!

Do you want breaking news, the latest on exam-day strategies, and professional development advice from experts? Follow along on the Gleim CIA Review Facebook page ([facebook.com/GleimCIAReview](https://www.facebook.com/GleimCIAReview)), Instagram ([@GleimAccounting](https://www.instagram.com/GleimAccounting)), and Twitter ([@GleimAccounting](https://www.twitter.com/GleimAccounting)) for all your CIA exam-related news and other info.

Still have a question?

Call us at 800.874.5346 or 352.375.0772, email us at accountingteam@gleim.com, or chat with us on our website.



SITTING FOR THE CIA EXAM AND BEYOND

The Day of Your Exam

DOs

- ✔ 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.

DON'Ts

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

The exam administrator will provide you with a copy of the Candidate Rules Agreement and walk you through the exam procedures.

You will be required to provide your signature, and the administrator will take a digital photograph of your face as well as a scan of your palm. Other methods of verifying your identity may be used, but they vary by testing center.

WHAT TO TAKE TO THE EXAM

- Your appointment confirmation letter from Pearson VUE
- Your Authorization to Test notification from The IIA
- Your identification
- Directions to the testing center
- 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 keep track of the steps to prepare for the exam.

IDENTIFICATION REQUIREMENTS

- ➔ Contain your name exactly as it appears on your Pearson VUE exam appointment confirmation letter
- ➔ Have a permanently affixed photo of your face
- ➔ Be current
- ➔ Be an original document (not a photocopy)

ACCEPTABLE FORMS OF IDENTIFICATION

- ✔ Government-issued driver's license
- ✔ Passport
- ✔ Military ID (except those with chips)
- ✔ Permanent resident visa
- ✔ Credit card with photo (meeting requirements)

UNACCEPTABLE FORMS OF IDENTIFICATION

- ✘ Employee ID/work badge
- ✘ University/college ID

Beginning Your Exam

After you check in, you will be escorted to a computer station. 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.

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.



Exam Tips

Wipe Boards

You will receive about five laminated note boards (wipe boards) 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 wipe board 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 wipe board to questions you have flagged. 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 flagged questions, 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!

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.

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 in The IIA's Code of Ethics.

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

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.

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 will not re-grade or otherwise change a candidate's grade after the test administration based on these comments.

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: 8/21/19

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: 5/4/19

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. An email will be sent when official results are available in the CCMS. 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.



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 complete and report 40 hours of Continuing Professional Education (CPE) every year by December 31. Complete your CPE Reporting Form through CCMS. 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. 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.

Provide Feedback

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 CAN ANSWER THE CIA QUESTION BELOW?

All of the following are correct statements regarding big data except

- A** Big data is an evolving term that describes any voluminous amount of structured, semi-structured, and unstructured data that has the potential to be mined for information.
- B** Big data includes information collected from social media, data from Internet-enabled devices, machine data, video, and voice recordings. The information collected is converted from high-density data into low-density data.
- C** Big data is often characterized by the “4 Vs” - volume, variety, velocity, and veracity.
- D** Big data processes data with analytic and algorithmic tools to reveal meaningful information.

To check your answer or to get a detailed walk through of this question and two more, including explanations for both correct and incorrect answers, visit the free Gleim Instruct video at the link below:

[gleim.com/CIAMCQVideo](https://www.gleim.com/CIAMCQVideo)

In the video, Joseph Mauriello—Director for the Center for Internal Auditing Excellence at the University of Texas at Dallas—covers the information needed to answer each multiple-choice question discussed. He then 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 these, which are designed to boost your comprehension and exam confidence!

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CIA REVIEW

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#1 CIA EXAM PREP



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ISBN 978-1-61854-357-8



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