

Dear Institute Leaders,

We would like to announce to you a number of upcoming changes to the Certified Internal Auditor Exam:

1. As the result of findings from a Job Analysis Study (JAS) for the Certified Internal Auditor® (CIA®) program conducted in 2011, the Professional Certifications Board (PCB) and the Board of Directors of The IIA have approved two key changes to the program. The JAS determined that the body of knowledge related to profession of internal auditing has changed since the last exam content update in 2004 and therefore needs to be adjusted to reflect those changes. The first change will impact the exam structure, reducing the program from four to three exam parts. With the reduction in parts, The IIA will be eliminating the recognition credit provision previously applicable to Part 4. The second change consists of a realignment of the exam content outline and question count for each part. Below is a brief overview of the new outline:

Part 1 – Internal Auditing Basics Duration: 2.5 hours Question Count: 125	Part 2 Exam: Internal Audit Practice Duration: 2.0 hours Question Count: 100	Part 3 Exam: Internal Audit Knowledge Elements Duration: 2.0 hours Question Count: 100
Topical focus areas include: <ul style="list-style-type: none"> • IIA Mandatory Guidance • Internal Control and Risk • Tools and Techniques for Conducting the Audit Engagement 	Topical focus areas include: <ul style="list-style-type: none"> • Managing the internal audit function • Managing individual engagements • Fraud risks and controls 	Topical focus areas include: <ul style="list-style-type: none"> • Governance • Risk Management • Organizational Structure and Business Processes • Communication • Leadership • IT/Business Continuity • Financial Management • Global Business Environment

Detailed approved exam content is contained in the attached documents “CIA New Content”. We have attached both a pdf version (for posting to your web page) and a word version (should you need to translate the content). We have also included a “Frequently Asked Questions” (FAQ) document to assist with questions from your candidates or you may refer candidate questions to us at certification@theiia.org.

The new content and three part exam structure is scheduled to be implemented by mid-2013. We are currently working to finalize the transition process for those who are currently in the CIA program, and do not complete the program prior to the implementation of the new structure. Additional details related to the transition process will be made available at the beginning of 2012.

2. In addition, beginning in January 2012, the number of un-scored questions on the CIA exam will be reduced from 20 to 10 and the total questions (scored and un-scored) will be reduced from 100 to 90. At the same time, the Pearson Vue exam tutorial, which was previously only available to candidates at the exam center, will be removed from the exam and available on The IIA web site in all languages in which the exam is offered. Correspondingly, the total time allowed to complete the CIA exam will be reduced from 3 hours (2 hours 45 minutes for the 100 questions exam + 15 minutes for the tutorial and survey) to 2 hours 30 minutes (2 hours 25 minutes for the 90 question exam and 5 minutes for the survey). The impact of this change has no impact on the scoring of the exam as the un-scored questions were used to pre-test items and were not counted in the final score. A “Frequently Asked Questions”

document related to the reduction in the number of exam questions is also attached or candidates can direct questions to us at certification@theiia.org.

Thank you for your support of the IIA Certification programs.

Best Regards,

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FAQ – CIA Content Changes

General

1. What is changing?

The following changes have been approved by the Professional Certifications Board (PCB) and the Board of Directors:

- a. The CIA exam will change from a 4 part exam to a 3 part exam.
- b. There will be no provisions for recognition credit for any part of the exam.

2. What is the new content outline?

Part 1 – Internal Auditing Basics

This would be a two and ½ hour, one-part exam consisting of 125 questions. Topics would focus on:

- IIA Mandatory Guidance
- Internal Control and Risk
- Tools and Techniques for Conducting the Audit Engagement.

Part 2 Exam: Internal Audit Practice

This would be a two-hour, 100 question exam, and focus on the following:

- Managing the internal audit function
- Managing individual engagements
- Fraud risks and controls

Part 3 Exam: Internal Audit Knowledge Elements

This would be a two-hour, 100 question exam, and focus on the following:

- Governance
- Risk Management
- Organizational Structure and Business Processes
- Communication
- Leadership
- IT/Business Continuity
- Financial Management
- Global Business Environment

3. Are there more detailed content outlines available?

Yes. The specific content outlines can be reviewed in the attached document.

4. Why is The IIA changing the content of the CIA?

As part of the on-going examination process, in 2011, The IIA conducted a Job Analysis Study (JAS) for the CIA exam. This JAS determined that the body of knowledge related to the

profession of internal auditing had changed since the last exam content change in 2004 and therefore, the content of the CIA exam should be updated to reflect those changes.

5. How was the new content determined?

As part of the JAS, more than 40,000 internal auditors globally were surveyed to determine the knowledge, skills and competencies required of today's internal auditors. More than 100 knowledge statements were identified that addressed the following topics:

- a. Governance, Risk and Control Knowledge Elements
- b. Information Technology Audit Engagement Elements
- c. Fraud Knowledge Elements
- d. Business Process and Performance Elements
- e. Financial Accounting and Finance Elements
- f. Managerial Accounting Elements
- g. Regulatory, Legal, and Economic Elements
- h. Management and Strategic Management Skill Elements

For each knowledge statement, participants were asked to indicate the level of competency required of their position.

Participants were also presented with a list of task statements related to the following areas:

- a. Planning and Conducting the Annual Risk Assessment
- b. Developing the Annual Audit Plan
- c. Planning and Conducting Individual Internal Audit Engagements
- d. Using Interpersonal Skills

For each task statement, participants were asked how often each task was performed and how important each task was to their position.

6. When will the new content be tested?

The new content and 3 part structure is expected to be in place in mid-2013.

7. When will the review materials be available?

The preparation of review materials is independent from the exam development process. The final content outline has been released to the review providers effective October 10, 2011. They should begin work on the revised review materials so they will be available in plenty of time to prepare for the exams beginning in mid-2013.

8. What happens if I am already in the program?

The specific transition processes related to individuals already in the program are being finalized and should be available by January 1, 2012. By giving more than 18 months notice to current candidates, it is hoped that the impact on those already enrolled in the program or already having completed parts of the exam will be minimal. As more information is finalized, it will be made available on the web pages and through specific FAQ's like this one.

9. What happens to Part 4 credit recognition?

There will no longer be a provision for credit recognition in the CIA program for other certifications.

10. Are the entry requirements the same?

Yes – at the present time, there are no changes to the entry requirements.

11. Are the experience requirements the same?

Yes – in order to receive the CIA certification, you would need 2 years of professional experience. You may still sit for the exam prior to completing the experience requirement.

12. Will the CIA exam continue to be offered in 20 languages?

At the present time, the plan is to continue to offer the CIA exam in all languages where there is a demand. There are no specific plans to eliminate any of the current languages at this time.

13. Is there any impact on the content of the other IIA certification exams (CCSA, CGAP, CFSA)?

At the present time, no content changes are expected in the body of knowledge for the specialty exams. Should the PCB determine a Job Analysis Study is appropriate for any of the specialty exams, the process would be similar to the one described in Q#5 above and candidates should expect a similar notice of changes prior to implementation.

FAQ – CIA Exam Seat Time/Tutorial

General

1. What is changing?

The following changes have been approved by the Professional Certifications Board (PCB):

- a. Each part of the CIA exam will now consist of 90 multiple choice/true-false questions. 80 of these questions will be counted in the score of the candidate.
- b. The candidate will be allowed 2 hours 25 minutes of exam time for each part.
- c. The candidate will be allowed 5 minutes to complete a post exam survey.
- d. The tutorial will be removed from the exam and will not be available to the candidate in the testing center.

2. When will these changes be effective?

For exams scheduled after 1/1/2012.

3. Why is The IIA changing the seat time for the CIA?

A complete analysis was done to determine how much time was used by candidates to complete the exam in all languages. It determined that in the overwhelming majority of cases, candidates used less than 2:30 minutes for the 100 question exam. In addition, the decision was made to reduce the number of un-scored items to allow candidates to focus more on those items which count in the final score.

4. How will I be able to use the tutorial in the future?

The tutorials will be available from The IIA's web page for no cost and in all languages that the exam is offered in. This will allow candidates to review the processes and practice on the system at their convenience and prior to their arrival at the testing center. Previously, the tutorial was only available once the candidate had been admitted to the testing center and their exam had begun.

5. Will the content of the exam be affected?

No. There is no impact on the content of the exam.

6. Will the scoring of the exam be affected?

No. There is no impact on the scoring of the exam. The unscored questions were included for research purposes only and were not included in the final score calculation.

7. What if I have already scheduled an exam in January for the longer seat time?

The IIA is working with Pearson Vue now to inform those candidates that have already scheduled their exam on the impact to the seat time they will have available to them on their specific exam date, site and language.