The Institute of Internal Auditors
Certified Internal Auditor© exam references

Primary references

1. The IIA's Global Internal Audit Standards
2. Internal Auditing: Assurance & Advisory Services, 6th edition
3. Internal Auditing: Assurance & Advisory Services, 5th edition (*through 2025*)
4. Sawyer's Guide for Internal Auditors, 7th edition
5. IIA Global PG: Developing a Risk-Based Internal Audit Plan, 2nd edition
6. IIA GTAG: IT Essentials for Internal Auditors

Secondary references

7. IIA Topical Requirement: Cybersecurity (*testing starts August 2026*)
8. IIA Topical Requirement: Third-Party (*testing starts March 2027*)
9. IIA Global PG: Assessing the Risk Management Process, 2nd edition
10. IIA Global PG: Auditing Anti-corruption Activities, 2nd edition
11. IIA Global PG: Auditing Culture, 2nd edition
12. IIA Global PG: Auditing Third-Party Risk Management
13. IIA Global PG: Communicating Final Engagement Results
14. IIA Global PG: Coordination and Reliance: Working with Other Assurance Providers
15. IIA Global PG: Developing an Internal Audit Strategy
16. IIA Global PG: Engagement Planning: Assessing Fraud Risks
17. IIA Global PG: Engagement Planning: Establishing Objectives and Scope
18. IIA Global PG: Integrated Approaches to Internal Auditing
19. IIA Global PG: Internal Auditing and Fraud, 3rd edition
20. IIA GTAG: Assessing Cybersecurity Risk: The Three Lines Model
21. IIA GTAG: Auditing Business Applications, 2nd edition
22. IIA GTAG: Auditing Computing Infrastructure and IT Operations
23. IIA GTAG: Auditing Cyber Incident Response & Recovery, 2nd edition
24. IIA GTAG: Auditing Cybersecurity Operations: Prevention and Detection, 2nd edition
25. IIA GTAG: Auditing Identity and Access Management, 2nd edition
26. IIA GTAG: Auditing Insider Threat Programs
27. IIA GTAG: Auditing IT Governance and IT Management, 3rd edition
28. IIA GTAG: Auditing Mobile Computing, 2nd edition
29. IIA GTAG: Auditing Network and Communications Management, 2nd edition
30. IIA GTAG: IT Change Management, 3rd edition
31. IIA GTAG: Understanding and Auditing Big Data
32. The IIA's Guide to Customizing the Model Internal Audit Charter (General Use version)
33. The IIA's Model Internal Audit Charter Tool (General Use version)
34. IIA Position Paper: Fraud and Internal Audit: Assurance Over Fraud Controls Fundamental to Success (2019)
35. IIA Position Paper: Internal Auditing's Role in Corporate Governance (2018)
36. IIA Position Paper: Internal Auditing's Role in Governing Body/Executive Committees (2019)
37. IIA Position Paper: Relationships of Trust: Building Better Connections Between the Audit Committee and Internal Audit (2019)
38. IIA Position Paper: Staffing Considerations for the Internal Audit Activity (2018)

39. IIA Position Paper: The IIA's Three Lines Model: An Update of the Three Lines of Defense (2020)
40. IIA Position Paper: Why Conformance Matters (2018)
41. The Internal Audit Foundation & Crowe: Privacy and Data Protection, Part 1: Internal Audit's Role in Establishing a Resilient Framework (2020)
42. COSO: Achieving Effective Internal Control over Sustainability Reporting (ICSR): Building Trust and Confidence through the COSO Internal Control—Integrated Framework (2024)
43. COSO: Compliance Risk Management – Applying the COSO ERM Framework (2020)
44. COSO: Creating and Protecting Organizational Value: Understanding and Implementing Enterprise Risk Management (2020)
45. COSO: Enterprise Risk Management for Cloud Computing (2021)
46. COSO: Realize the Full Potential of Artificial Intelligence (2021)
47. COSO: Risk Appetite Critical to Success (2020)
48. ISACA: Blockchain Framework and Guidance
49. ISACA: Implementing Robotic Process Automation
50. ISACA: Managing Security Impacts in a Multicloud Environment
51. ISACA: Privacy Beyond Compliance
52. ISACA: Rethinking Data Governance and Data Management (2020)
53. NIST: Cybersecurity Framework (CSF) 2.0
54. Accounting Principles, by Jerry Weygandt, Paul Kimmel, and Donald Kieso, 14th edition (2020) or other credible references on accounting
55. COSO & ACFE: Fraud Risk Management Guide (2023)
56. COSO: Enterprise Risk Management Framework (2017)
57. COSO: Internal Control – Integrated Framework (2013)
58. Data Analysis and Sampling Simplified: A Practical Guide for Internal Auditors, by Donald Dickie (2019)
59. Fundamentals of IT Audit for Operational Auditors (2022)
60. ISACA's COBIT 2019 Framework: Introduction and Methodology (Chapters 1-5)
61. Principles of Information Security, by Michael Whitman and Herbert Mattord (2021)
62. Project Management Institute: Project Management Body of Knowledge (PMBOK) Guide
63. Understanding Management, by Richard Daft and Dorothy Marcic, 12th edition (2022)

Note: Other current resources on internal auditing and relevant topics may be used to properly cover emerging practices or technology.

* In accordance with our current policy, questions on new Topical Requirements will not appear on the CIA exam until at least 6 months after the effective date. For more information about Topical Requirements, please visit [***https://www.theiia.org/en/standards/2024-standards/topical-requirements/***](https://www.theiia.org/en/standards/2024-standards/topical-requirements/)