CIA CIA1: Part 1: Essentials of Internal Auditing

Official Body: The IIA | Time: 2.5 Hours | 2026 Blueprint

Free CIA1 Practice ->

Passing Standard: 600 on a 250-750 scaled score (Computer-based testing)

Section Format: 125 MCQs (Pearson VUE)

1. OFFICIAL 2026 CIA1 BLUEPRINT DOMAINS & WEIGHTINGS

CIA1-A: Foundations of Internal Auditing (Purpose, Mandate, Charter)	**Weight: 35%**
CIA1-B: Ethics and Professionalism (GIAS Domain II)	**Weight: 20%**
CIA1-C: Governance, Risk Management, and Control (GRC)	**Weight: 30%**
CIA1-D: Fraud Risks and Controls	**Weight: 15%**

2. HIGH-YIELD CIA1 FORMULAS, ORDERING RULES & MNEMONICS

*** IIA Global Internal Audit Standards: Independence**

Organizational independence requires the CAE to report FUNCTIONALLY to the Board / Audit Committee (charter, plan, CAE evaluation) and ADMINISTRATIVELY to the CEO.

*** Three Lines Model & Objectivity**

1st Line: Operational management (owns risk/controls). 2nd Line: Risk/compliance functions. 3rd Line: Independent Internal Audit assurance. Cooling-off period (at least 12 months) before auditing prior operational area.

*** Fraud Risk & Control Types**

Internal auditors evaluate fraud risk and indicators (red flags), recommend control improvements, and escalate suspected fraud, though management owns primary fraud prevention.

EXAM TRAP TO AVOID: Internal auditors may provide advisory services on controls being designed, but assuming management responsibility for implementing controls impairs objectivity on future assurance audits.

Test yourself on CIA CIA1 questions free (no credit card required) at VoraPrep:

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