CIA CIA2: Part 2: Practice of Internal Auditing

Official Body: The IIA | Time: 2.0 Hours | 2026 Blueprint

Free CIA2 Practice ->

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

Section Format: 100 MCQs (Pearson VUE)

1. OFFICIAL 2026 CIA2 BLUEPRINT DOMAINS & WEIGHTINGS

CIA2-A: Engagement Planning (Objectives, Scope, Criteria, Work Program)	**Weight: 50%**
CIA2-B: Information Gathering, Analysis, and Evaluation	**Weight: 40%**
CIA2-C: Engagement Supervision and Communication of Results	**Weight: 10%**

2. HIGH-YIELD CIA2 FORMULAS, ORDERING RULES & MNEMONICS

* **Engagement Planning & Risk-Based Scope**
  Establish engagement objectives from preliminary risk assessment of the activity under review. Work programs must specify procedures to identify, analyze, evaluate, and document information.
* **Sufficient, Reliable, Relevant & Useful Evidence**
  Sufficient = factual/adequate/convincing; Reliable = best attainable via appropriate techniques; Relevant = supports findings/recommendations; Useful = helps organization meet goals.
* **Audit Sampling & Root-Cause Communication**
  Statistical attribute sampling tests control deviation rates; monetary unit sampling (MUS) targets overstatements. Findings state Criteria, Condition, Cause (root cause), and Effect.

EXAM TRAP TO AVOID: Always discuss preliminary conclusions and action plans with engagement management prior to issuing the final engagement communication to ensure factual accuracy.

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1. Practice CIA2 Free ->
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