



สมาคมผู้ตรวจสอบภายในแห่งประเทศไทย
The Institute of Internal Auditors of Thailand

New IIA Standards & CIA Update

: สิ่งที่ IA ต้องโฟกัสและเตรียมตัว



- IA Clinic 1/2569
- 31/01/69

What comprises the IPPF standards and guidance?

The IPPF consists of the Global Internal Audit Standards, Topical Requirements, and Global Guidance.

- Global Internal Audit Standards – Mandatory
- Internal Audit Topical Requirements – Mandatory
- Internal Audit Global Guidance – Recommended

How are the Global Internal Audit Standards organized?

Domains II through V contain the following elements:

- **Principles**: broad descriptions of a related group of requirements and considerations.
- **Standards**, which include:
 - **Requirements**: mandatory practices for internal auditing.
 - **Considerations for Implementation**: common and preferred practices to consider when implementing the requirements.
 - **Examples of Evidence of Conformance**: ways to demonstrate that the requirements of the

Issued and upcoming Topical Requirements

Issued Topical Requirements

Cybersecurity Topical Requirement

Effective February 5, 2026

Third-Party Topical Requirement

Effective September 15, 2026

Organizational Behavior Topical Requirement

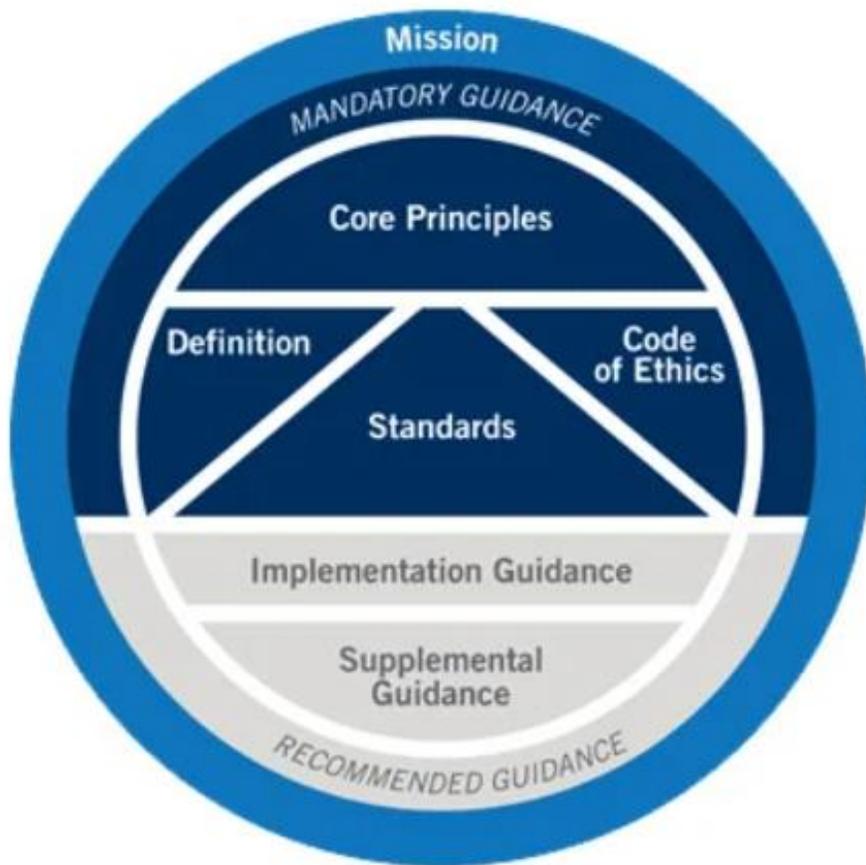
Effective December 15, 2026

Upcoming Topical Requirements

Organizational Resilience Topical Requirement

Coming 2026

2017 IPPF



2024 IPPF



The 2024 International Professional Practices Framework® (IPPF®) includes Global Internal Audit Standards™, Topical Requirements, and Global Guidance.

1. Revised Certified Internal Auditor® (CIA®) Exam: Reflecting Modern Internal Audit Practice

The parameters for taking each exam part remain as:

- CIA® Part 1: Internal Audit Fundamentals
 - 125 questions, 150 minutes
- CIA® Part 2: Internal Audit Engagement
 - 100 questions, 120 minutes
- CIA® Part 3: Internal Audit Function
 - 100 questions, 120 minutes

2. CIA® Part 1: Internal Audit Fundamentals

CIA Part 1, 2019

1. Foundations of Internal Auditing (15%)
2. Independence and Objectivity (15%)
3. Proficiency and Due Professional Care (18%)
4. Quality Assurance and Improvement Program (7%)
5. Governance, Risk Management, and Control (35%)
6. Fraud Risks (10%)

CIA Part 1, 2025

1. Foundations of Internal Auditing (35%)
2. Ethics and Professionalism (20%)
3. Governance, Risk Management, and Control (30%)
4. Fraud Risks (15%)

3. CIA® Part 2: Internal Audit Engagement

CIA Part 2, 2019

1. Managing the Internal Audit Activity (20%)
2. Planning the Engagement (20%)
3. Performing the Engagement (40%)
4. Communicating Engagement Results and Monitoring Progress (20%)

CIA Part 2, 2025

1. Engagement Planning (50%)
2. Information Gathering, Analysis, and Evaluation (40%)
3. Engagement Supervision and Communication (10%)

4. CIA® Part 3: Internal Audit Function

