CIA exam questions are written by individuals who hold the CIA designation according to specific guidelines. A group of professionals reviews the exam questions for accuracy and alignment to the intended knowledge or skill. After development, questions are reviewed to ensure they are psychometrically sound and grammatically correct. Questions are then submitted to the global Exam Development Committee for approval. The committee is comprised of subject matter experts, all of whom are required to hold the CIA designation. All exam questions are pretested to ensure that they are statistically valid and reliable before they are placed on the examination and counted toward a candidate's score.

In order to provide language support to the candidates who are not proficient in English, CIA exam questions are translated into more than 10 languages. Highly qualified translators perform an initial translation of the CIA exam questions into each language. Then, the translated questions are reviewed thoroughly by subject matter experts, each of whom holds the CIA designation, is a native speaker of the target language, and is proficient in English.

The passing score for each part of the CIA exam is determined through a process called standard setting. During standard setting, a global group of highly qualified internal audit professionals convene to review the CIA questions and determine the level of performance. The standard setting process for the CIA exam utilizes a well-known, industry-accepted, and highly researched method to guide the decision-making process. Through the process, a passing score is identified, which establishes the number of questions a candidate must answer correctly in order to pass the CIA exam. The cut scores for each part of the examination are determined based on the difficulty of the content and the questions; therefore, the number of questions needed to pass each part may not be the same.

As is common for many examinations, The IIA reports scale scores for the CIA exam. The number of questions answered correctly, known as the raw score, serves as the basis for the scale score. For the CIA exam, using a scale score allows the passing score of 600 to be applied consistently to all three parts of the exam. In this way, scale scores make it easier to communicate and interpret exam results. Candidates who do not pass the exam are provided with additional information about their performance on each domain of the exam. The information is intended to help them focus their efforts when preparing to retake the exam.