# Keeping In Touch

# E-LEARNING
## IN NEW NORM

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Issue 1. 2021

## VISION

Internal Audit professionals will be recognised as indispensable to effective governance, risk management and control.

## MISSION

To provide dynamic leadership for the profession of internal auditing. Activities in support of this mission will include, but will not be limited to:

- Advocating and promoting the value internal audit professionals add to their organisations.
- Providing comprehensive professional educational and development opportunities, standards and other professional practice guidance, and certification programmes.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.
- Bringing together internal auditors from Malaysia and Asia to share information and experiences.

## OBJECTIVES

1. To be the recognised voice for the internal audit profession;
2. To develop and sustain the internal audit profession in Malaysia through appropriate infrastructure, coordination, support and communication; and
3. To provide exceptional service to IIA Malaysia's members.

## MOTTO : "PROGRESS THROUGH SHARING"

The Institute maintains its motto "Progress Through Sharing" and share with our members information on new trends, latest internal audit techniques, regulatory and statutory requirements and the emerging issues affecting the profession.

## 2020/2021 BOARD OF GOVERNORS AND STAFF

# NEW! Remote Auditing

The IIA's new report, "Remote Auditing: Challenges, Risks, Fraud, Technology, and Staff Morale," outlines the benefits and challenges of remote auditing, as well as the abilities auditors will need to successfully do their jobs in the post-pandemic environment — emotional intelligence, communications skills, business acumen, flexibility, agility, as well as imagination and curiosity.

### INTRODUCTION

The coronavirus that swept the world beginning in early 2020 turned the standard model of the office — with its cubes and conference rooms — upside-down as organizations were thrown into crisis management mode and employees made the bumpy transition to working from home. At one point, as many as 51% of workers were working remotely full time, according to a Gallup survey.

The rapid onset of the pandemic accelerated the trend toward remote work in all facets of the organization, including internal audit. While many workers have or will return to their offices in the next few months, a return to the office full time seems unlikely. Indeed, a majority of executives expect at least half their employees to be back working in offices by July, likely as not splitting time between the corporate office and home office.

Click <u>HERE</u> to retrieve a copy.

# NEW! Internal Audit's Role in ESG Reporting: Independent assurance is critical to effective sustainability reporting
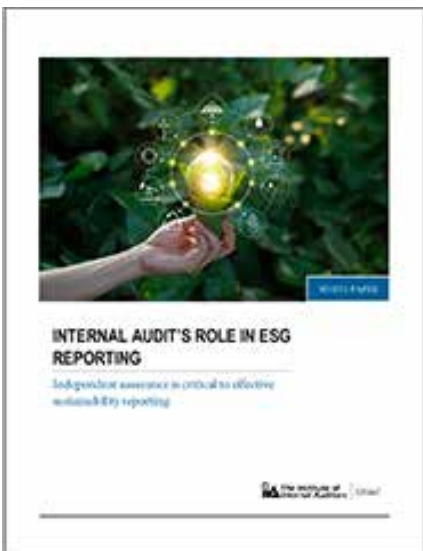
It is clear that strong governance over environmental, social, and governance (ESG) issues — as with effective governance overall — requires alignment among the organization's principal players. As with any risk area, internal audit should be well-positioned to support the governing body and management with objective assurance, insights, and advice on ESG matters. This paper provides an overview of risks related to ESG reporting, along with context on the growing sustainability movement. It also outlines how internal audit can support ESG objectives and add value.

Click <u>HERE</u> to retrieve a copy.

# Tone at the Top Newsletter

## Making the Most of Internal Audit's Unique Perspective



Internal audit's deep, first-hand knowledge of the organization often extends well beyond simple compliance concerns to providing directors with a unique perspective on the effectiveness and efficiency of governance, risk management, and internal control processes. But what happens when internal audit's insights are neglected, overridden, or ignored? The June issue of *Tone at the Top*, "Recognizing the Value of *Independent* Assurance," examines several shocking, real-world examples of risk management failures and vulnerabilities, and poses several questions directors should be asking as organizations face growing complexities and associated risks.

With regulators, investors, and the general public demanding more oversight and more accountability, directors should seek out and embrace guidelines they can follow to ensure that the board, management, and internal audit are collaborating effectively. This issue outlines how boards can work proactively with their chief audit executive to avoid four common pitfalls, as well as how directors can help organizations get the most value from internal audit by adhering to The IIA's Three Lines Model.

Download the latest issue, share it with your organization's board, audit committee, and senior management, and review the relationship between the scope of internal audit activities and the value of internal auditing in the "Evolution of Internal Audit Activities" section.

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# AUDITORS AS ORGANISATIONAL DOCTORS:
## Bridging Expectation Gap through Effective Stakeholder Management

**Dr. Eddy Yap Tat Hiung**
*CIA, CMIIA, CA(M), ASEAN CPA, FCCA, FMIM*

It is sometimes said that the role of an internal auditor is analogous to that of a medical doctor, albeit one that deals with organisational rather than physiological health. Along with the similarities, comes common shared challenges: which ultimately is to deliver outcomes that meet stakeholder expectations, and with pleasant enough experience that would make it a long-standing relationship.

The objective of this auditor-doctor analogy is to allow internal auditors, or any professional in advisory roles for that matter, to better envisage the outcome of their assignments, which is to ultimately add value and improve an organization's operations, and to help accomplish organisational objectives via a systematic, disciplined approach to evaluate, and improve the effectiveness of risk management, control, and governance processes[1]. The role of internal auditors is undoubtedly crucial and urgent, especially in the face of multifactorial challenges in present times, and this analogy is intended to hasten this realisation.

The resemblance of processes engaged by both auditors and medical doctors is uncanny: an auditor is not unlike a diagnosing physician (or surgeon, as the situation warrants) who
- interviews and assesses the history of the patient;
- determines risk factors before ordering and conducting tests;
- examines results;
- prescribes medications;
- suggests surgical interventions in certain cases;
- appoints follow-ups.

On busy "clinic" days, the same auditor could well be attending to many "patients" consecutively. All proceedings are also expected to be professionally documented as they should be. Some patients could turn out to be exceptionally healthy, and ought to take comfort that the diagnosis has at least been done and which cleared them, at least for the year. But more often than not, some form of intervention is necessary and which may not be comfortable.

### Do auditors have to manage the same behavioural spectrum of auditees as medical doctors do with their patients?

Medical doctors deal with a range of patients with behaviours[2] ranging from compliant to hesitant, from calm to disruptive, and from rejoicing to grieving. A competent healthcare practitioner would likely be able to understand the triggers of these behaviours and requires the proper functioning of the entire healthcare facility to pre-empt or mitigate negative patient behaviours. An auditor who has done a fair share of "rounds" would likely attest to meeting stakeholders that exhibit similar range of behaviours as well. It is therefore important for internal auditors to be equipped with the right skillsets to manage these behavioural variations without compromising their objectivity.

> It is therefore important for internal auditors to be equipped with the right skillsets to manage these behavioural variations without compromising their objectivity.

*What then are the possible theoretical causes of these behaviours in auditing contexts that may require more astute navigation on the part of the auditor?*

In many auditing textbooks, the issue of "expectation gap" is one of the primary causes of disconnect arising from the difference in the perception of users of financial statements and auditors regarding the level of performance exhibited by the auditors in the course of their work[3,4]. While the issue of expectation gap is predominantly applied in the external auditing universe, we can reasonably draw parallel in its application to internal auditing contexts, with stakeholders ostensibly including the various process owners in an entity, whom auditors have to engage effectively to bring closure to their assignments and continued cooperation going forward. The challenge is compounded by what is known as the "principal-agent problem"[4], where internal auditors are appointed as part of the solution to help ensure that the management is working in the interest of the shareholders. This combo of uncertainty in expectations and perceived threats may then result in less than positive representations by auditees.

*The final question then would be: what can auditors do to make each audit a more pleasant experience for both themselves and the auditees?*

Internal auditors can draw upon the 7 Attributes of Highly Effective Internal Auditors[6] below, which can serve as principles aimed to maximise chances of successfully managing stakeholders:

1. Integrity – maintain trust, independence and objectivity even in the face of push-backs;
2. Relationship-building – strike collaborative relationships which includes having the business acumen and influencing ability to engage effectively;
3. Partnering – being aware of the latest business landscape and best practices to help the organisation scale;
4. Communication – leverage on visual and verbal reporting apart from the standard audit report;
5. Teamwork – having the emotional intelligence and influencing skill to work with a wide range of people of differing technical background;
6. Diversity – having the ability to think critically through issues with a global mindset;
7. Continuous Learning - passionate in pursuing knowledge and skill improvements.

Granted, we could not totally control how stakeholders choose to act, but we can control how we conduct ourselves, and leverage that to influence the outcome of every assignment in a way that everyone would feel accomplished. Happy auditing!

*References*
1. *International Internal Audit Standards Board (2016). International Standards for the Professional Practice of Internal Auditing (2017 Edition).*
2. *York, T.W. and MacAlister, D. (2015). Hospital and Healthcare Security (6th Edition). ScienceDirect.*
3. *Liggio, C.D. (1974). The Expectation Gap: The Accountants' Waterloo. Journal of Contemporary Business, 3(3):23–35.*
4. *Olojede, P., Erin, O., Asiriuwa, O. and Usman, M. (2020). Audit Expectation Gap: an Empirical Analysis. Future Business Journal, 6(10).*
5. *Adams, M.B. (1994). Agency Theory and the Internal Audit. Managerial Auditing Journal, Vol. 9 No. 8, pp. 8-12.*
6. *Chambers, R. and McDonald, P. (2013). Succeeding as a 21st Century Internal Auditor: 7 Attributes of Highly Effective Internal Auditors. Robert Half International Inc. and The Institute of Internal Auditors.*

# "
# I want to speak to a
# HUMAN
# please. "

**Dominic Choo**
*AIIA Director*
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Welcome to the Age of Robots/Artificial Intelligence/Sit-In Economy/_Insert Fancy Tech Name_ – an era marked with the exponential use of technology in our daily lives; making life so seamless that we've often taken it for granted.

That said, are humans capable enough to understand, appreciate, and execute the uses of technology? I don't know the answer to that, but I hope that I'll be able to share some insights into my digital journey and what it means to me as an Internal Auditor.

I was grocery shopping when I realised that I had left my card at home. Thankfully I had my phone! It was a breeze to top up my e-wallet to pay the bill, just by the clicking of five buttons! Magical but nonetheless if we think about where we were five years ago, this technology was not readily available to us at scale. Everywhere we go these days, we're in some way, shape, or form, immersed in technology. Take for instance, in Singapore, one of her top 3 banks has enabled the creation of individual bank accounts in under five minutes (with all the bells and whistles, Know-Your-Customer included). Five minutes!

In the short span of five years, we have gone from cash to almost a cashless society. Mobile penetration in Southeast Asia (depending on which poll you refer to), is approximately 65% across the board, and for a region of 650 million inhabitants and growing – that's close to 423 million people who are connected. The potential for all things mobile is massive and that's why e-commerce platforms have been pushing toward incentivising transactions on their platforms through discounts and its ilk, with the hopes of monetising their services in the future – similar to a recent rebranding exercise by a local low-cost carrier.

The company had recently changed its tagline shifting from a flight-centric tagline to that of an everyday app. In doing so, they've joined the SuperApp game and significantly enhanced how customers interact with the app. Essentially, the company is embarking on its survival path, by adapting the way they are able to reach out to their customers and monetise what data they have – though quite late in the game. Certain features are relied upon heavily, for instance its chatbot, where your queries or concerns are addressed either through WhatsApp/Facebook/Twitter. Unfortunately, in their haste to scale, user experience was not given the due attention it required.

While attempting to change flight dates recently on the app, the bot informed me that it was unable to locate my records. I then went on WhatsApp and tried a few more times, and when there was no reply, I commented on one of their posts on Facebook, where I was told to just to keep trying. In my various online searches, I was only able to locate a contact center in India! It would have been helpful if the app had instructions on how I could get in touch with and engage with customer service. Baffled and annoyed, and almost at the brink of driving to KLIA2, I responded with:
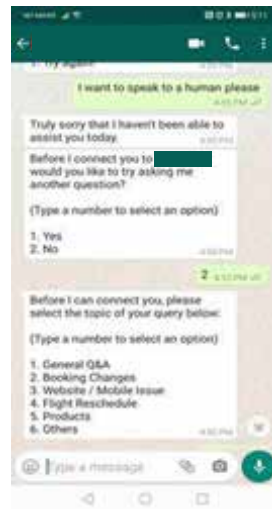


Turns out, the keyword for speaking to a human is **human.**

The *Social Dilemma* a recent documentary on Netflix, provides us a glimpse into the uses of technology in recent times; and forewarns us of the perils in which, if left unchecked and not designed through a value based approach and deliberated ethically, could result in far more dire consequences than what we are experiencing today. (I strongly encourage everyone to take some time out to watch this show on Netflix. Alternatively, you can also read more about it on the Center for Humane Technology website at www.humanetech.com). At the rate that we are going, we are leaving social engineering to Artificial Intelligence.

This brings me to question my own behavior in dealing with technology, and the subtle unnoticed impact it has on my decisions. Should you reflect on it thoroughly, you'll see that technology does impact your choices too – that's the scary part.

There are, however, several ways which I cope and try to incorporate these practices in my day-to-day, both professionally and personally:

(i)     Be aware of cognitive biases;
(ii)    be constantly apprised of emerging technologies;
(iii)   develop an understanding of use cases for emerging tech, and the impact it will bring to your organisation; and
(iv)    hold firm to values when thinking, designing and deciding on technology.

> "Imbalanced use and over reliance on technology is perhaps one of the most existential issues of today."

Imbalanced use and over reliance on technology is perhaps one of the most existential issues of today. If we considered the alternative to having an aligned, well thought, and value-based approach to technology, what we will get is an underwhelming and pesky user experience and potentially harmful system/ application pushed to market, with extreme cases, utter chaos. Speed/ scale is a modicum of the entire ecosystem, and so is monetisation, that even the creators at BigTech are grappling with what technology can do, but thankfully realising the need for humane technology.

As most of us can attest to, identifying the right source of information from the internet can present a risk. I am grateful that as a member of the Institute of Internal Auditors in Malaysia, I have access to a plethora of resources.

The curated body of knowledge and experience encapsulated in key documents such as the IIA's Code of Ethics, the *International Professional Practices Framework*, and numerous practice guides, enables me to build on my experiences and enhance my technical capabilities, and in this context, an appreciation and cognisance of emerging, yet volatile technologies.

The adage of learning, unlearning, and relearning has never been more apt in my own digital journey, and might I add a little twist; that is to make a conscientious effort to *connect, disconnect, and reconnect*, when dealing with technology. By doing so, I am able to reflect on the technology and issue at hand; alongside what that means to me as an internal auditor.

Afterall, the value we bring to the table as internal auditors, stems from being human.

# RESPONDING TO CHANGING
# AUDIT ENVIRONMENT



**Ryan Chong Chee Seng**
*CIA, CMIIA*
*Director*
*GovernAce Advisory & Solutions*
*Sdn Bhd*

On-site physical audit has always been the traditional approach undertaken by auditors to gather audit evidence. However, in this Covid-19 pandemic, conducting physical audits has become impractical or difficult for auditors due to government restrictions and protecting the safety of the auditors. Of late, Malaysia have been reporting record number of new Covid-19 cases and it is critical now to stay and work from home.

With this exceptional working conditions, internal auditors must be readily adaptable to apply alternative audit approach to complement the physical audits that could not be carried out. Despite adopting the alternative audit approach, the level of assurance or sufficiency of audit evidence to be obtained remains unchanged and must still be fulfilled. As such, each audit engagement will need to be assessed on a case to case basis to determine the appropriate alternative audit approach to be applied.

There is no one-size-fit-all alternative audit approach, however, auditors may consider gathering audit evidence through remote means such as using emails, video conferencing tools (e.g. Microsoft Teams, Webex, Zoom, etc.) or other disruptive technologies such as drone or any smart device with an in-built camera such as smart phone and tablet. Applying these approaches allow the auditors to continue delivering their assurance activities without much disruption to their approved audit plan and at the same time ensuring social distancing and protecting the safety of the auditors. Although this would allow the auditors to carry out its audit, both the auditor and auditee would need to budget and commit additional time for the audit as each audit activity may demand more time from the auditor and auditee to work together for example converting or scanning hardcopy documents to softcopy. Auditor applying this approach may encounter disk storage constraints, file transmission or live streaming speed limitation or other unforeseen technical issues that may arise.

In respect of how extensive the documents could be shared between the auditor and auditee, this will depend on the level of digitization of the auditee. If all or majority of the auditee's documents are in electronic form, the sharing of documents with the auditor can be relatively easy. This could be done by sending the documents via email, uploading of documents into dropbox, Microsoft Teams or other available cloud storage. However, this may posed a challenge if majority of the documents are in hardcopy. Converting the hardcopy documents to electronic form would require the auditee to spend considerable time in scanning the documents. In such case, the auditor may encounter risk such as auditee's hesitation to scan all the documents. Due to the voluminous documents, the auditee may choose to omit certain incomplete documents or pages which may give rise to audit issues, scanned documents in poor quality making it difficult to read, file storage constraint rendering limitation to scan the documents, etc. In these situations, the auditor will need to communicate and seek cooperation from the auditee to agree on the sufficiency of the audit evidence.

In some cases, besides verifying of documents, auditors will also need to assess the system used by the auditee and the functionalities of the system could be shared or demonstrated to the auditors through the use of various video conferencing tools (e.g. Microsoft Teams, Webex, Zoom, etc.) to replace the on-site viewing of the system. Nevertheless, usage of these video conferencing tools contain limitation as it requires the cooperation of the auditee to navigate the system according to the instruction of the auditor and availability of time from the auditee to provide the demonstration. In order to mitigate this limitation, the auditor may consider requesting the auditee to install a remote access and remote control software such as TeamViewer in their PCs or servers to allow the auditor to remotely access to their computers located anywhere in the world. Access to the auditee's computer is secured as the auditee must share the automatically generated unique ID and password from TeamViewer to the auditor to provide access. After the connection is established, the remote screen is visible to the auditor and he/ she can access the PCs, files or applications from anywhere and at any time.

Where some audit procedures require observation to be carried out such as observing the operating and safety environment of the production floor, warehouse access control, inventory count and etc., the auditor may consider using any smart device with an in-built camera such as smart phone and tablet. In 2019, PwC UK have tested the used of drone to capture images of coal for audit stock count purposes which have traditionally been done physically. Smart phone technology allows inspection to be undertaken in real-time and in the event that potential issues are identified during the inspection, the auditor can quickly clarify with the auditee without delay. However, this approach may also posed a challenge for the auditor as the recording of the activities using smart phone will depend on the co-operation of the auditee. In recording or live streaming, the auditee may also selectively choose areas which may not give rise to audit issue to be shown to the auditor. Therefore, before applying this approach, the auditor must have a fairly good understanding of the layout and operating environment of the areas to be recorded or live stream.

Although alternative audit approach may allow the auditor to continue deliver its work, both of the auditor and auditee must agree on the technology and audit approach to be undertaken during the audit planning process including prohibition on any recording of screen sharing or live streaming to ensure a smooth audit work. This is important because conditions can and have changed rapidly, with outbreaks occurring in waves. If, despite using alternative audit approach, the objective of the audit is still not met, the auditor may need to ultimately consider a limitation of scope in his/ her audit reporting.

# " REINVIGORATING
## In Internal Audit

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If there is anything, the last 15 months has re-invigorated the inquisitiveness in all of us - our question of what is important and what is not. Companies too are faced with this dilemma, as the resilience in all of us has somehow proven that we can carry on in the virtual realm. Yes, it may have started a bit wonky but we got there.

The relevance of Internal Audit (IA) and the value we bring is not a new topic. Decades on, the question remains. Especially in times where market expectations, standards, regulations, agendas such as digital innovation, ESG, human wellbeing is at a high - we as Internal Auditors need to have a footing in these subjects.

MCCG2021 has clearly impressed upon the role of the Board in the sustainability agenda. Holding true to our calling as the lieutenants of the Audit Committee, how do we support our Board members in this arena? Companies too are expected to have smarter and quicker insights to make informed decisions in order to thrive. Organisations are on their journey of implementing digital transformation projects, as well as adopting emerging technologies to gain operational efficiencies.

It then begs the same question, as Internal Auditors, what is important and what is not? Does old school workings suffice in a new world? How do we uphold our value proposition?

In this article, we hope to share our views on what IA needs to take cognizant off.

**Firstly, people first and focus on capability building.** It is undeniable that having the right talent and skill sets are fundamental to the success for any department. As organisations are becoming more digital, IA must improve its digital acumen and skill sets.

Based on PwC's Global Risk Study 2019, 84% of dynamic IA functions are upskilling their current talents in terms of digital fitness and technical competencies. Internal Auditors should be empowered to equip themselves with digital knowledge, getting updated and educated on the emerging techs available in the industry. Having a high degree of digital acumen will facilitate better discussions and mitigation strategies. For example, the migration from an on-premise setup to a cloud-hosted environment would introduce new data security risks as the organisation's data will sit in a third-party's environment.

Capability building is deemed ineffective if there is no platform provided to empower the auditors in practicing what was learnt from training. Internal Auditors should be provided with the right avenue and sufficient time to put what they have learnt in practice. IA should foster the habit of auditors to initiate and lead pilot projects of applying data analytics, data visualisation and continuous auditing where relevant.

IA may also consider accelerating its capability building by leveraging resources in parts of the organisation, for example internal centres of excellence or service delivery centres and/or through third-party partnerships, including co-sourcing to perform necessary knowledge transfer to the existing talent pool.

**Secondly, increase the cohesive interplay amongst the lines of defence.** We believe it is important to recognise the ecosystem and the interplay of assurance/ control activities across the organisation. Appreciating these interdependencies and proactive collaboration plans enables a cohesive lens and visibility of risks exposure to the business.

The suggestion of having increased collaboration does not mean IA would compromise its independence as the third line of defence. This can be achieved through effective communication, and drawing a clear line between the management responsibility on implementing controls and IA's role as an assurance provider. IA should reflect on its current working relationship and structure with other lines of defences to enable an end-to-end, integrated risk management process that takes into account all aspects of risks the organisation faces.

By leveraging the IA mandate and access to most data points in the organisation, IA can effectively rely on the output of other functions (and vice versa) to have a more dynamic risk-based approach, e.g. prioritising reviews based on the residual risk ratings. Having such optimisation of resources will help IA maximise its coverage, reduce duplication of efforts, create efficiencies and eventually produce greater insights to its stakeholders.

**Finally, invest adequately in tools.** Many IA have moved from manual processes to expand the outcome and coverage of audit in recent years. Implementation of suitable technology and digital tools would increase the effectiveness of the analytics and continuous monitoring performed by the Internal Auditors. Agile data analytic tools should be considered, enabling the auditors to learn and deploy in the shortest possible time, yet agile and scalable enough for extensive customisation to achieve the objectives of the IA function.

In tandem with the collaboration agenda mentioned, we see the rise of integrated platforms adopted by organisations. The adoption of an Enterprise Governance, Risk & Compliance (eGRC) platform is designed to integrate all relevant risk data points and provide the avenue to connect the dots across the organisation. The concept of a single source of truth is achieved and can be relied upon by all parties for consistency (singing the same tune).

The integration also streamlines the risk and IA functions, allowing workflows to be configured, and data across the functions to be shared and used. This will enable IA to visualise the connections between risk, controls, and processes in place.

## Enterprise Governance, Risk, and Compliance (eGRC)

| Internal Audit Management | IT Risk Management | Loss Event Management |
|---|---|---|
| Operational Risk Management | Business Continuity Management | Regulatory & Compliance Management |

Risk Register, Controls Procedures, Issue Logs, and other repositories are shared across modules and functions
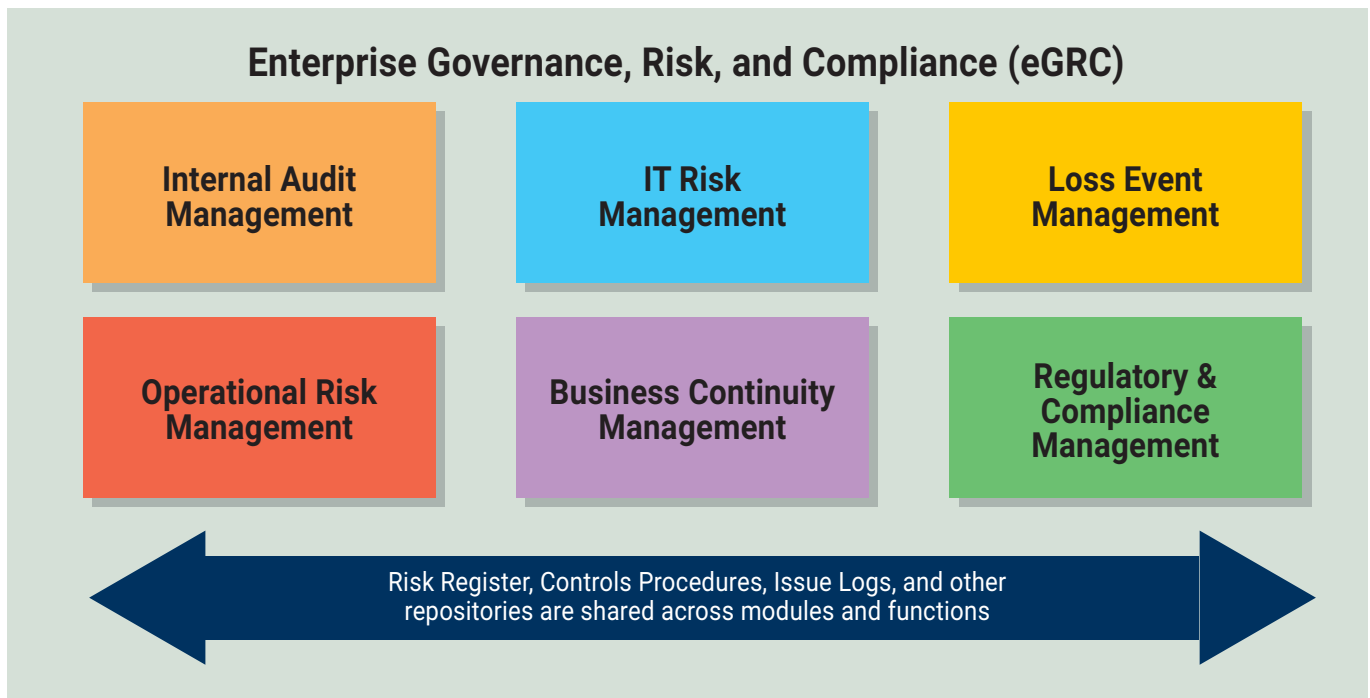
An example of how a typical eGRC system works

### *Crossing the finish line*

Realistically, these transformation objectives will not transpire overnight. There must be a will and commitment on the case for change. The support from the Board and Management is also crucial.

Initiating and implementing change can be daunting, however, it is also necessary for the better good. The continuous growth in technology, the increasing relevance of technology risks, and the increasing demand from the various industries' regulators will be the instigator for organisations to invest in IA resources and enablers.

The technology and digital agenda is just a tip of the iceberg but a crucial baseline to have. As market expectations increase for organisations on disclosure requirements and reporting, the role of Internal Auditors becomes more imminent in ensuring the sanctity of the processes and data that generates this information for public consumption. This is just one of the many things we must do.

# NEW MEMBERS DIRECTORY JAN – JUNE 2021



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| Chua Boon Chao | 212323 | Yip Pui Jeng | 212393 |
| Lim Pey Shi | 212324 | Yong Cheng Hing | 212394 |
| Mohd Rosyidi Mustapha | 212325 | Ahmad Firdaus Mohd Yunus | 212395 |
| Nur Syalwa Mahalin | 212326 | Faiza Adzmi | 212396 |
| Mohamad Arif Abu Sufian | 212327 | Goh Sook Fun | 212397 |
| Afiqah Mohamad Yusof Radzuan | 212328 | Nur Adilah Hamzah | 212398 |
| Mohd Hussainel Jerai | 212314 | Shanti Rajagopal | 212399 |
| Tan Kee Chong, Gary | 212329 | Amirol Ariz Johari | 212401 |
| Wong Yee Yen | 212330 | Low Chee Hoe | 212402 |
| Abdullatif Shamsuddin | 212331 | Ng Pik Kay | 212403 |
| Cornnelius Nasan Anak Sebastiane | 212332 | Siti Zulaikha Isahak | 212404 |
| Gavin Gwee Zhi Hui | 212333 | Wong Weng Wai | 212405 |
| Harlida Mohamed | 212334 | Kung Que Seng | 212407 |
| Khairul Syahmi Zainuddin | 212335 | Ng Kar Yan | 212408 |
| Lee Weien | 212336 | | |
| Liew Chui Yin | 212337 | **PROFESSIONAL MEMBER** | |
| Muhammad Danial Hairuddin | 212338 | Lo Pooi Yen | 212229 |
| Parvin Anpalagan | 212339 | Ong Lin Kah | 212245 |
| Rathi-Malar Murugan | 212340 | Mun Kok Fat | 212256 |
| Teo Kwee Chin | 212341 | Loo Win Nee | 212272 |
| Wan Muhammad Syahmi Wan Hasan | 212342 | Hazrul Nizam Bukhari | 212277 |
| Yap Ooi Wen | 212343 | Junaid Ahmed Mahesar | 212278 |
| Alliza Ayob | 212346 | Adam Suffian Ali | 212306 |
| Azril Syarry Shamsuddin | 212347 | Leong Kok Liang | 212344 |
| Mohamad Fadhli Ikhwan Rosli | 212348 | Ng Wing Keong | 212345 |
| Norman Ladamai | 212349 | Chin Shin Hang | 212357 |
| Roodi Mohd Rashid | 212350 | Chua Hong Gek | 212358 |
| Bennard Boon Yung Kang | 212351 | Lim Chor Lein | 212359 |
| Chu Mei Fen | 212352 | Sarasvathy Malar Kulendran | 212364 |
| Liang Kai Qi | 212353 | Chua Peng Sim | 212365 |
| Mohamad Safuan Shafeei | 212354 | Chan Pey Yuh | 212377 |
| Nur Farhana Muhd Yusuf | 212355 | Hong Kah Yean | 212378 |
| Vigneswari Ramasundran | 212356 | Nadia Hanim Daud | 212384 |
| Alia Zulkarnain | 212360 | Lai Geok Jin | 212409 |
| Nazmi Mohd Nizal | 212361 | Munirah Yusmadi | 212410 |
| Rozita Abdul Razak | 212362 | | |
| William Poi Kah Mun | 212363 | **AUDIT MEMBER** | |
| Ah Weng Hang | 212366 | Wong Chi Yeng | AC0085 |
| Ahmad Burhanuddin Helmi Mohamad | 212367 | | |
| Caleb Lee Chee Yoong | 212368 | **AUDIT MEMBER** | |
| Gan Boon Sing | 212369 | Teoh Huey Hui | 212308 |
| Lim Hua Loong | 212370 | Nur Farah Shazana Rashidi | 212400 |
| Loh Kin Soo | 212371 | | |
| Madeleine Goh Wan Ning | 212372 | **CORPORATE MEMBER** | |
| Mohd Hazrin Ibrahim | 212373 | Tune Insurance Malaysia Berhad | C0489 |
| Siti Nor Jammiah Md Yunus | 212374 | Koperasi Kakitangan Petronas Berhad (KOPETRO) | C0490 |
| Wong Qi Yan | 212375 | IHH Healthcare Berhad | C0491 |
| Raja Shah Riman Raja Harun Al Rashid | 212376 | Institut Integriti Malaysia | C0492 |
| Chiow Er Quah | 212379 | Bank Islam Brunei Darussalam Berhad | C0493 |
| Fazila Abdul Khalid | 212380 | Alam Flora Sdn Bhd | C0494 |
| Foong Ly-Yin Joyce | 212381 | | |
| Noraini Shamsuddin | 212382 | | |
| Por Ze Yin | 212383 | | |
| Dewijunita Natasha Rosli | 212385 | | |

# CIA REVISION CLASSES

IIA Malaysia will be conducting few sessions of revision classes for CIA candidates to assist them to prepare for the exams. The tentative dates as below:

| AUGUST | | | |
|---|---|---|---|
| 21 & 22 | 2 Days | CIA Tuition Part 1 | ONLINE |
| 28 & 29 | 2 Days | CIA Tuition Part 2 | ONLINE |
| **SEPTEMBER** | | | |
| 11, 12 & 18 | 3 Days | CIA Tuition Part 3 | ONLINE |
| **OCTOBER** | | | |
| 2, 9 & 16 | 3 Days | CIA Challenge Crash Course | PHYSICAL |
| 23 & 30<br>6 &13 Nov | 4 Days | CIA Tuition Part 2 | PHYSICAL |
| **NOVEMBER** | | | |
| 20 & 27 & 4, 11 & 18 Dec | 5 Days | CIA Tuition Part 3 | PHYSICAL |

# CODE OF ETHICS

A training provided to Certified Members to earn the CPE points in Ethics in accordance to IIA Global CPE requirements. The upcoming sessions for the Code of Ethics as follows:

| SEPTEMBER | | |
|---|---|---|
| 10 | Code of Ethics - 5th session | ONLINE |
| **NOVEMBER** | | |
| 12 | Code of Ethics - 6th session | ONLINE |

# CIA BRIEFING

This session is organized assist the candidates through the CIA registration and scheduling procedures, besides providing candidates with the study tips and exam techniques. The upcoming sessions for the CIA Briefing as follows:

| AUGUST | | |
|---|---|---|
| 6 | CIA Briefing - 4th session | ONLINE |
| **OCTOBER** | | |
| 8 | CIA Briefing - 5th session | ONLINE |
| **DECEMBER** | | |
| 9 | CIA Briefing - 6th session | ONLINE |

# Challenge Exam is BACK!

**Take advantage of this rare opportunity to earn the Certified Internal Auditor® (CIA®) designation through an expedited process and join the more than 170,000 CIAs who have achieved this highly respected global certification.**

## Eligibility

Candidates must be current members of one of the following qualified accounting bodies; former members and students are ineligible:

- Association of International Certified Public Accountants (AICPA)
- Association of Chartered Certified Accountants (ACCA)
- Chartered Accountants Australia and New Zealand (CA ANZ)
- Chartered Accountants Ireland Institute
- Chartered Professional Accountants Canada (CPA Canada)
- CPA Australia
- Hong Kong Institute of Certified Public Accountants (HKICPA)
- Institute of Certified Public Accountants in Ireland (CPA Ireland)
- Institute of Chartered Accountants of India (ICAI)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants of India (ICAI)
- Institute of Chartered Accountants of Scotland (ICAS)
- Institute of Singapore Chartered Accountants (ISCA)
- Malaysian Institute of Certified Public Accountants (MICPA)
- Philippine Institute of Certified Public Accountants (PICPA)
- Saudi Organization for Certified Public Accountants (SOCPA)
- South African Institute of Chartered Accountants (SAICA)
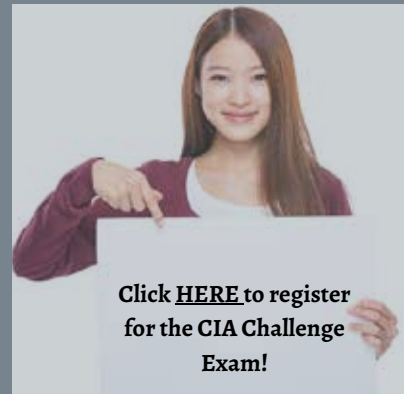
## Steps to Register

- Sign up to become an individual member of IIA Malaysia, kindly contact Membership Department at membership@iiam.com.my
- Upon successful membership application, Global Account Number (GAN) will be given.
- Access Candidate Certification Management System (CCMS) with the given GAN to enroll into the CIA Challenge Exam.

## Price

Member: USD1,195

Non-Member: USD1,545

## Programme Timeline

**Application Window**
August - September 2021

**Registration & Scheduling**
All Year

**Testing Window**
November 2021, January 2022, April 2022, July 2022, and November 2022

Click **HERE** to register for the CIA Challenge Exam!

For further information on the CIA Challenge Exam, click **HERE**.

For further enquiries, please contact the Certification Department at 03-21818008 ext 217/218 or email at certification@iiam.com.my

# CLASSROOM TRAINING CALENDAR 2021

## AUGUST

| Date | Duration | Course Code | Topic | Venue | Speaker | Level | Member Fee* | Non Member Fee* |
|------|----------|-------------|-------|-------|---------|-------|-------------|-----------------|
| 11,12 | 2 | KL39 | Risk Management Techniques for Internal Auditors | Virtual | Vaneesa Veerappan | II-III | 1,900.00 | 2,400.00 |
| 16,17 | 2 | KL21 | Risk Based Audit (RBA) Methodology Application: Embedding COSO for Greater Wins | Virtual | Steven Yee | II-III | 1,900.00 | 2,400.00 |
| 24 | 1 | OC02 | Chief Audit Executive (CAE) Summit | Virtual | IIA Malaysia | I-III | 500.00 | 700.00 |
| 24,25 | 2 | KL24 | Analyzing & Improving Business Processes | Virtual | Dr Eddy Yap | II-III | 1,900.00 | 2,400.00 |

# SEPTEMBER

| Date | Duration | Course Code | Topic | Venue | Speaker | Level | Member Fee* | Non Member Fee* |
|------|----------|-------------|-------|-------|---------|-------|-------------|-----------------|
| 1,2 | 2 | KL04 | Root Cause Analysis Done Right & Effective Sampling Technique for Internal Auditing & Compliance Review | KL | Steven Yee | II-III | 1,900.00 | 2,400.00 |
| 6,7 | 2 | KL26 | Lean Auditing | KL | Muraliraj Jagantheran | I-III | 1,900.00 | 2,400.00 |
| 7,8 | 2 | KL25 | Forensic Investigation Skills | KL | Suresh D | I- II | 1,900.00 | 2,400.00 |
| 27,28 | 2 | CF01 | National Conference 2021 | KL | IIA Malaysia | I-III | TBA | TBA |

# OCTOBER

| Date | Duration | Course Code | Topic | Venue | Speaker | Level | Member Fee* | Non Member Fee* |
|------|----------|-------------|-------|-------|---------|-------|-------------|-----------------|
| 4,5,6,7 | 4 | KL28 | Tools & Techniques I: New Internal Auditor | KL | Shanmugam | I | 2,550.00 | 3,050.00 |
| 6,7 | 2 | KL42 | Forensic Audit & Fraud Examination | KL | Raymon Ram | I-II | 1,900.00 | 2,400.00 |
| 11,12 | 2 | KL29 | Internal Audit Report Writing "8 Key Aspects for Improved Communication, Impact & Assurance" | KL | Steven Yee | I-III | 1,900.00 | 2,400.00 |
| 11,12 | 2 | KL27 | Essential Tools for Development of Fieldwork Skills | KL | Monnie Goh | I-II | 1,900.00 | 2,400.00 |
| 12,13 | 2 | KL30 | Risk Based Annual Audit & Engagement Planning | KL | Gurbakhish Singh | I-III | 1,900.00 | 2,400.00 |
| 25,26 | 2 | KL31 | Influencing Skills for Auditors | KL | Dr Eddy Yap | I-II | 1,900.00 | 2,400.00 |
| 28 | 1 | OC03 | Internal Audit Leadership Forum | KL | IIA Malaysia | I-III | 500.00 | 700.00 |

# NOVEMBER

| Date | Duration | Course Code | Topic | Venue | Speaker | Level | Member Fee* | Non Member Fee* |
|------|----------|-------------|-------|-------|---------|-------|-------------|-----------------|
| 8,9,10,11 | 4 | KL23 | Tools & Techniques I: New Internal Auditor | Virtual | Shanmugam | I | 2,550.00 | 3,050.00 |
| 15 | 1 | KL18 | Audit In The Digital Era - Be Digital Aware | KL | Zohrab Chong | II-IV | 990.00 | 1,490.00 |
| 16,17 | 2 | KL32 | Practical Risk Based Tools & Techniques for Auditing Oil Palm Operations Including Red Flags and Fraud Detection | KL | Gurbakhish Singh | I-II | 1,900.00 | 2,400.00 |
| 16,17 | 2 | KL22 | Creative Problem-Solving Techniques for Auditors | Virtual | Dr Eddy Yap | I-III | 1,900.00 | 2,400.00 |
| 17,18 | 2 | KL20 | COSO-based Internal Auditing | Virtual | Shanmugam | II-III | 1,900.00 | 2,400.00 |

# DECEMBER

| Date | Duration | Course Code | Topic | Venue | Speaker | Level | Member Fee* | Non Member Fee* |
|------|----------|-------------|-------|-------|---------|-------|-------------|-----------------|
| 1,2 | 2 | KL33 | Integrated Approach to Auditing | KL | Monnie Goh | II-III | 1,900.00 | 2,400.00 |
| 1 | 1 | KL34 | Shariah compliance risk – Islamic finance's unique risk | KL | Mr Adil Ahmad | IV | 990.00 | 1,490.00 |
| 7 | 1 | OC04 | All Stars Conference | KL | IIA Malaysia | I-III | 500.00 | 700.00 |

**COURSE LEVEL**

**Level I**
Auditor with less than one year's audit experience, responsible for gaining auditing knowledge, perspective and job performance skills

**Level II**
Auditors with more than one year's experience. Responsible include staff auditor training, planning, execution and completion of audits; and project leader duties

**Level III**
Supervisory and management personnel responsible for multi-audit duties and participating in budgeting, planning, scheduling and monitoring activities or special projects. Persons responsible for managing the auditing department. Key responsibilities include auditing, planning, scheduling, budgeting, reporting and evaluating performance

**Level IV**
Boards of Directors, Audit Committee Members, Chief Audit Executives, and Senior Management Personnel

For further Information:    Tel: +603 2181 8008    Fax: +603 2181 1717    Email: training@iiam.com.my    Website: **www.iiam.com.my**

* Fee is subject to 6% SST

The contents of this planner are accurate at the point of printing. For further information, please refer to **www.iiam.com.my**

The Institute reserves the rights to make changes to the dates, titles, speakers, venues and fees if warranted by circumstances beyond its control.

# VIRTUAL TRAINING CALENDAR 2021

**The Institute of Internal Auditors Malaysia**

## IIAM VIRTUAL TRAINING SERIES

**CLOUD SECURITY FOR NON-IT AUDITORS (WEB47)**
3,4 AUGUST | 8.30am-1.00pm | Lee Han Ther

**CONTRACT & PROCUREMENT FRAUD (WEB50)**
4,5 AUGUST | 8.30am-1.00pm | Raymon Ram

**REMOTE INTERNAL AUDITING (WEB48)**
12 AUGUST | 8.30am-1.00pm | Reinushini Chandrasegaram

**STATE-OF-THE-ART+ DATA ANALYTICS IN RISK, CONTROL AND AUDIT (ARTIFICIAL INTELLIGENCE) (WEB23)**
16 AUGUST | 8.30am-1.00pm | Mario Bojilov

**FINANCIAL SCANDALS - CASES AND CAUSES OF ETHICAL LAPSES (WEB18)**
23 AUGUST | 8.30am-1.00pm | Dr. Eddy Yap

**IT AUDIT FOR NON-IT AUDITORS (WEB49)**
23,24 AUGUST | 8.30am-1.00pm | Divakaren Sivagurunathan

**LEAN AUDITING (WEB29)**
23,24,25,26 AUGUST | 8.30am-1.00pm | Dr. Muraliraj Jagantheran

**EFFECTIVE INTERNAL AUDIT FUNCTION" BASED ON BURSA'S THEMATIC STUDIES (WEB20)**
30 AUGUST | 9.00am-1.00pm | Lee Min On

**THE MALAYSIA CODE ON CORPORATE GOVERNANCE – UPDATED 28 APRIL 2021 (WEB51)**
UPDATES TO THE MCCG AND THEIR IMPLICATIONS TO LISTED CORPORATIONS, DIRECTORS & MANAGEMENT
30 SEPTEMBER | 9.00am-1.00pm | Lee Min On

**STANDARD DATA ANALYTICS IN RISK, CONTROL AND AUDIT (WEB31)**
4 OCTOBER | 8.30am-1.00pm | Mario Bojilov

**BLOCKCHAIN- ENABLING CHANGE FOR A BETTER SOCIETY (WEB30)**
5 OCTOBER | 8.30am-1.00pm | Abdul Fattah

**AUDITING CULTURE - DOING IT RIGHT (WEB34)**
8 NOVEMBER | 8.30am-1.00pm | Gurbakhish Singh

**REVIEW, MONITORING AND ENFORCEMENT OF YOUR ANTI-CORRUPTION PROGRAMME (WEB33)**
10 NOVEMBER | 8.30am-1.00pm | Mark Lovatt

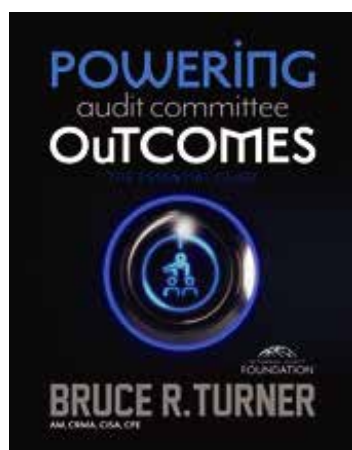**ENTERPRISE RISK MANAGEMENT (WEB37)**
6 DECEMBER | 8.30am-1.00pm | Reinushini Chandrasegaram

## REGISTER NOW! Email us at **training@iiam.com.my**

# NEW RELEASES

## Powering Audit Committee Outcomes: The Essential Guide

By : **Bruce R. Turner** *AM, CRMA, CISA, CFE*
Publication Year : 2020
Format : Pape172

An independent audit committee is fundamental to good governance, but there is not a one-size-fits-all solution. The precise structure and objectives of audit committees across the world are influenced by the nature of the business, the regulatory environment, ownership structure, and legal requirements.

How well the audit committee performs is largely dependent on its remit and the capability and drive of its membership. Does your audit committee operate with a check-the-box mentality, or does it strive to deliver outcomes that enhance and protect organisational value and help the governing body deliver its strategies and objectives while managing its most critical strategic and operational risks? This book focuses on the latter approach.

While the challenges for audit committees are increasing, the guidance for them has not kept pace. This book is tailored specifically for audit committees today and the foreseeable future. Each chapter addresses the changing landscape to provide context for current and emerging audit committee requirements. The content will also help chairs of governing bodies, chief audit executives (CAEs), the audit committee secretariat, and other areas reporting to the audit committee.
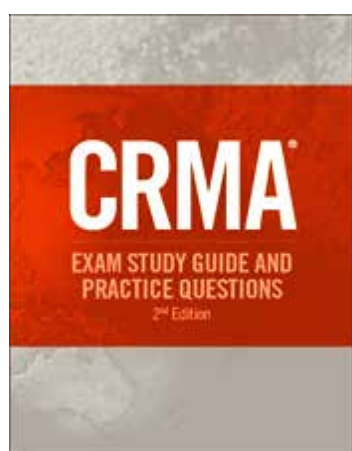
## CRMA® Exam Study Guide and Practice Questions, 2nd Edition

By : **Francis Nicholson** *CIA, QIAL, CRMA*
Publication Year : 2021
Format : Paperback
No of Pages : 488

The *CRMA® Exam Study Guide and Practice Questions, 2nd Edition*, compiles the comprehensive review material you need to prepare for the Certification in Risk Management Assurance® (CRMA®) exam. Crucial information is presented in this one-of-a-kind study guide for each of the three official exam domains:

• Domain I:  Internal Audit Roles and Responsibilities
• Domain II: Risk Management Governance
• Domain III: Risk Management Assurance

The study materials are designed for a global audience. Included are the exam syllabus, key terms, and 200 sample CRMA® exam practice questions with suggested solutions and explanations.

With current information and trends, explanatory examples, and useful tables and figures, the *CRMA® Exam Study Guide and Practice Questions, 2nd Edition,* will not only serve as an aid to taking the exam but will also enhance your knowledge of risk management assurance for audit-related activity.

## Agents of Change: Internal Auditors in an Era of Disruption

By : **Richard F. Chambers** *CIA, QIAL, CGAP, CCSA, CRMA with Robert Pérez*
Publication Year : 2021
Format : Paperback
No of Pages : 178

*Agents of Change: Internal Auditors in an Era of Disruption* is a call to action for internal audit practitioners at all levels. To truly impart value, internal auditors must be catalysts for transformation that creates value within the organisations they serve.

Working with the Internal Audit Foundation, almost 600 chief audit executives (CAEs) and internal audit directors around the world were surveyed on what it takes to be an agent of change in twenty-first century internal auditing. The survey was followed up with in-depth conversations with CAEs who clearly model what it takes to be agents of change. The results were revealing and provided the basis for this book.

# MEMBERSHIP



**Networking Session - Young Auditors, Mr Karthigayan Supramaniam** – 19 March 2021



**Online Helpdesk** - 26 February 2021



**Online Networking Session: IT Auditing for Non-IT Auditors, Divakaren Sivagurunathan** – 8 June 2021



**Networking Session - The Relevant Internal Auditor: Toolkit For The Future Internal Auditor, Mr Aaron Jay Dason** – 20 April 2021



**Membership Virtual Networking Session: Malaysian Code on Corporate Governance 2021, Mr Lee Min On & Mr Wee Hock Kee** – 14 June 2021

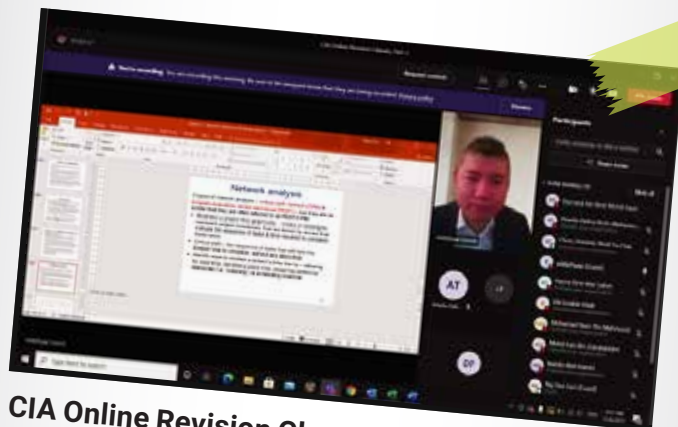# CERTIFICATION AND ACADEMIC RELATIONS



**CIA Briefing session, Ms Lim Hooi Hoon** - 4 February 2021



**CIA In-House session Part 3 for Suruhanjaya Perkhidmatan Air Negara on 6, 7, 8 & 9 April 2021**



**Code of Ethics, Mr Chang Ming Chew –** 15 June 2021



**CIA Online Revision Classes, Dr Eddy Yap –** 12,13 & 19 June 2021

# PROFESSIONAL DEVELOPMENT



**AC Conference**



**PT - Tools & Techniques 1: New Internal Auditor at Concorde Hotel Kuala Lumpur, Mr. Shanmugam M.** - 5-8 April 2021



**VT - Cloud Security for Non-IT Auditors, Mr Lee Han Ther** - 2 & 3 June 2021

# TECHNICAL



**Webinar on Environmental, Social and Governance (ESG) by KPMG, Ms. Phang Oy Cheng** - 3 March 2021



**Webinar on Managing Whistleblowing & Conduct of Investigation, Mr. Chayce Wong Chae Sing** - 25 March 2021



**3rd Run of Webinar Panel Session on Section 17A Corporate Liability - Roles of The Internal Auditor, En. Mohd Khaidzir Bin Shahari, Mr. Derek Lee Siew Weng, Mr Chayce Wong Chae Sing, Dr. Eddy Yap and Mr. Lee Min On** - 1 April 2021