

PROFILE



- **Name:** 'Alia Zulkarnain, AIIA, 33
- **Current employment:** Senior Executive, Internal Audit Department – Malaysia Digital Economy Corporation Sdn. Bhd. (MDEC)
- **Work experience:**
I started my audit career journey with KPMG Malaysia as an Associate in 2013. Since then, I have ventured into several different industries such as telecommunications industry with TIME dotCom Berhad for four (4) years and the oil and gas industry with Sapura Energy Berhad for two years and climbing the ranks until my current position as Senior Executive with Malaysia Digital Economy Corporation (MDEC).
- **Education background:**
Ø Bachelor of Commerce (Accounting) – University of Adelaide, Australia



MY STORY by MS ALIA

1. Why did you decide to pursue a career as an internal auditor?

- Initially, I was trying to start my career as an External Auditor. However, as I was hired as an Associate in the Internal Audit Department, I found that as an internal auditor, I'm able to understand the organisation more than just the financial side of it. I'm able to explore the governance, culture, risk and controls which shapes the organisation and its people.

2. How important is an Internal Auditor's role in the organisation?

- Internal auditor play a crucial role in an organisation as they are highly relied upon by various stakeholders. As the third line of defence, internal auditors are the unbiased "eyes and ears" of the top management in giving an independent and objective assurance as well as advice on all matters related to the achievement of business objectives.
- In recent years, auditors have geared towards becoming a business partner that collaborates with management to promote an effective and practical controls framework in the organisation instead of the traditional auditors who only comment on "compliance issues".

3. What is the typical challenge internal auditors generally face? And amongst them, can you highlight what would be one of the biggest challenges?

- For me, the typical challenges internal auditor face are firstly, managing the audit expectation / desired outcome. Secondly, managing the management's cooperation during audit engagements and lastly, communicating the audit findings to management.
- Out of the three, managing the audit expectation / desired outcome is the biggest challenge internal auditor face because normally, during the yearly audit plan, there are expectations / comments / areas of concern coming from the Board or Audit Committee on each of the audit engagements planned.
- However, sometimes the concerns raised by the Audit Committee are numerous and in order to overcome / satisfy the Board or Audit Committee's expectation on the desired outcome, it is crucial during Audit engagement planning to consider all areas of concern and incorporate them into the audit programme in order to ensure the questions are answered.
- Also, ensure that during the audit fieldwork, all audit areas are reviewed, supported with enough evidence and documented in the audit working papers in case the Board / Audit Committee requests to review the audit file.

4. Does the Institute play a role in supporting your Internal Auditor scope of work? If yes, in what ways? And if no, what can we do better?

The institute has supported my internal auditor scope of work by having consistent updates/articles from IIAM and IIA Global which helps me keep abreast with the latest IA news. As well as the training workshops organised throughout the year in various topics, discipline and levels which can assist me in enhancing my audit skills.

5. Would you recommend IIA Malaysia to your fellow IA colleagues?

Yes!

**“ELEVATING
IMPACT!”**