

MY JOURNEY TOWARDS BEING THE IIAM ASSOCIATE MEMBER





- Name: Noraini Shamsuddin, AIIA, 44
- Current employment: Accounting Lecturer, Universiti Islam Selangor.

• Work experience:

- 9 June 2008 to present : Lecturer, Kolej Universiti Islam Antarabangsa Selangor
- November 2006 until Mei 2008: Lecturer, Kolej Poly-tech MARA, Cheras
- November 2001 until November 2006: Accounts Officer, Fashion Loft (M) Sdn Bhd
- February 2001 until October 2001: Trainee, Bank Negara Malaysia

• Education background:

- Universiti Teknologi MARA Masters in Accounting (HONS), 2008
- Universiti Kebangsaan Malaysia Bachelor Degree in Accounting (HONS), 2002



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

As a lecturer, I am responsible to teach audit and internal audit subject for both diploma and degree accounting programs. I found internal audit an interesting field. I was proud to share with my students that internal audit is an important profession.

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

Internal auditor plays a very important monitoring roles on behalf of the shareholders. The existence of IA functions provides an independent check and balance within organisation which signify the stand of the organisation for continuous improvement and company's value through effective internal control and risk management.

Internal auditors assist the board especially through audit committee in understanding the current and future risk that may be faced by the company. Explanation from the internal auditor is also expected in providing better insight to the board on the strategies implemented, necessary controls are implemented and performances are closely monitored.

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

In my opinion, the most typical challenge faced by the internal auditors is lack of top/senior management support (whether monetary/nonmonetary) which is also related with the effectiveness of the audit committee. How far the audit committee functions effectively would reflect the interactions and supports from the top management to the internal auditors. Audit committee enhance the function of internal auditors' organisational status of the internal auditor.

The second challenge to the internal auditors is to ensure they are able to update their competency in term of knowledge and skills in meeting dynamic changes that continuously happen in business landscape and operation.



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?

Yes, the Institute helps me a lot in term of resources on the guidelines, professional practices, related frameworks used and current updates in the industries. Besides, Institute also contributes to the knowledge sharing from the practitioner with my students.

5. Would you recommend IIA Malaysia to your fellow IA colleagues? Yes, definitely. In fact I have promoted the CIA certification to some of my friends.

