

- Name: Muhammad Hamidi Abdul Karim, CMIIA, 54
- Current employment: Head of Internal Audit, Coca Cola Saudi Arabia.

• Work experience:

- Board member of Foodics Pay and Chairman of Audit Committee for Foodics Pay (in Saudi) and Foodics Global (in UK).
- Chairman of Audit Committee for SALIC Ukraine and SALIC Australia.
- Group Chief Internal Auditor, Abunayyan Holding (Saudi).
- VP of Group Internal Audit, SALIC.
- Advisor, Capital Market Authority of Saudi.
- Inspection Manager, Bursa Malaysia.
- Internal Audit Officer, Malaysian French Bank.
- Audit Assistance, Public Accounting Firm.

Education background:

- Master of Science, Corporate Finance · University of Liverpool
- Bachelor's Degree, Accounting (Hons) · University Utara Malaysia
- Chartered Accountant (CA) from Malaysian Institute of Accountants
- Chartered Member of The Institute Internal Auditors of Malaysia (CMIIA)
- Member of Association of Certified Anti-Money Laundering Specialists in US (ACAMS)



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

A dynamic and professional career that offers opportunities for growth and development.

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

It is critical in supporting the Board (via Audit Committee) in achieving its strategic objective, particularly within Governance Operating Model in appraising independently (in addition to the advisory role) the effectiveness of governance, risk management and internal control environment.

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

Maturity level is different at each organization. There are other essential factors that should also be taken into account such as the type of organization (family business, institutional, etc.) and whether the industry is highly regulated or the opposite, and whether it is on is a local organization or international player that involved in different business landscapes and regulations from different jurisdictions.

In return, the forms of support available from Governing Bodies might also differ. Thus, the biggest challenge is to maintain independence and be objective while ensuring agile and dynamic in designing Internal Audit approach and strategy to align with the business objectives and their risk appetite.





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?

Absolutely. The Institute covers wider range of topics covering both hard and soft skills in managing different areas of concerns. These topics are supported by various guidelines such as GTAC in reviewing different areas within IT and Cybersecurity audits.

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

