

# MY JOURNEY TOWARDS BEING A CIA

MY STORY BY SAN MEI KIM



**Name:** San Mei Kim

**Current employment:** Founder – Green Horizon Advisory Sdn Bhd

**Work experience:** 14 years

**Education background :** Master's degree in Sustainable Development Management, FCCA, CFE, AIIA, CA(M)

**IIAM Membership Category :** Associate Member, AIIA

## 1. What motivated you to take the CIA exam?

Took my CIA exam in back in 2015. At that time, I already had the ACCA qualification and the opportunity came to pursue the CIA certification via the CIA Challenge Exam. All I needed to do was complete a one-part exam – so why not?

## 2. How has the CIA qualification helped in your work or career?

While I've never been a practicing internal auditor – having knowledge about internal audit best practices from pursuing the CIA qualifications was very helpful in my former role as Sustainability Lead under Regulation in Bursa Malaysia.

Specifically, in spearheading the development of Bursa Malaysia's Enhanced Sustainability Reporting Framework (consisting of the Listing Requirements, Sustainability Reporting Guide and Toolkits), we believed there was a need for public listed companies (PLCs) to begin undertaking assurance on their sustainability disclosures. This ultimately culminated in the requirement for PLCs to provide a "Statement of Assurance" in their Sustainability Statements. Now – this does not mean that assurance (whether internal or external) was mandated, merely that PLCs had to disclose whether the Sustainability Report (or any components therein) were subjected to internal or external assurance. But this helped to kickstart the conversations at boards on setting up proper data collection methodologies, systems etc that would eventually facilitate internal/external assurance of sustainability disclosures.

### **3. What were the challenges you encountered when attempting the CIA exam?**

As I wasn't a practicing internal auditor – a lot of the content was new to me. So, it was a bit more challenging to visualise how the theory would translate to real life. Luckily for me – I took the classes with Sunway TES and had the privilege to mingle and learn from fellow students who were practicing internal auditors. It's their practical real life sharing that brought the theory to life.

### **4. How did you manage your study time while working?**

Fortunately, at that time my employer – the Malaysian Institute of Accountants provided generous study leave days. What really helped was attempting as many mock exam questions as possible right before the exams.

### **5. As a CIA certified professional, how do you see internal auditors contributing to the ESG space?**

Internal auditors play an increasingly significant role in the sustainability space, particularly as organizations integrate sustainability considerations into their overall business strategies.

Specifically, internal auditors are well positioned to verify the accuracy and completeness of sustainability disclosures and thus enhance the credibility of a company's Sustainability Report. They also play a crucial advisory role in strengthening the company's overall internal controls pursuant to their assurance engagement on sustainability-related practices/processes.

### **6. How important is CIA for an internal auditor?**

Having the CIA designation is a mark of excellence signalling an individual's commitment to the highest standard of ethics and professional competency in the internal auditing space.

**7. Please provide 3 main advice for those attempting to take the CIA examination?**

Ask the colleagues to hold the fort for a few days, read through the materials and attempt ALL the mock questions you can get.

**8. Does the Institute play a role in supporting the work in the sustainability space? If yes, in what ways? And if no, what can we do better?**

IIAM has always been a strong advocate for strong governance and internal control processes – key cornerstones for credible sustainability practices and disclosures. More importantly, in recent years, IIAM diligently publishes articles and newsletters to help members navigate through the latest sustainability developments. Kudos to IIAM.

Separately at the international level, the Institute has also recently launched the ESG Certificate: Internal Auditing for Sustainable Organizations. Haven't signed up for the programme but the content looks interesting.

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

Definitely!