IIAM PUBLIC SERIES

Institute of Internal Auditors Malaysia

2025

IIAM ESG SERIES II: AUDITING ESG AND SUSTAINABLE DEVELOPMENT

PROGRAM OVERVIEW

This 3-day course empowers internal auditors with hands-on tools and knowledge to translate sustainability reports into actionable audit programs that assess and assure ESG practices across environmental, social, and governance dimensions. Covering sustainability regulations, materiality, ESG risk identification, assurance techniques, and the auditing of GHG emissions, human rights, health and safety, and governance indicators, this training supports auditors in embedding ESG into core business strategies and enhancing accountability, performance, and regulatory compliance.

LEARNING OUTCOMES

By the end of this training, participants are expected to be able to:

- Translate sustainability reports into practical audit implementation plans.
- Apply ESG audit techniques to evaluate environmental, social, and governance indicators.
- Align sustainability initiatives with organisational strategy and performance indicators.
- Monitor ESG compliance and provide assurance on sustainability disclosures.

METHODOLOGY

- Presentations on key concepts, frameworks, and methodologies.
- Discussions of examples and cases.
- Brainstorming on organisational scenarios.
- Deliberations on practical challenges.

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PROGRAM OUTLINE

Day 1: ESG Landscape and Assurance Fundamentals

Unit 1: ESG and Sustainability Overview
- Understanding UN SDGs and Vision 2050
- Planetary boundaries and systems transformation
- ESG linkages with ISO 26000
- Implications of ESG for internal audit

Unit 2: ESG Regulatory Frameworks and Standards
- Overview of Paris Agreement and IPCC
- Key Malaysian ESG regulations and national action plans
- Bursa, BNM, and SC sustainability reporting requirements
- Climate Change Bill 2024 and Low Carbon frameworks

Unit 3: Assurance over ESG Disclosures
- Purpose and benefits of ESG assurance
- ESG indicators and common assertions
- Key principles of materiality and audit scope definition
- Challenges in obtaining reliable ESG data

Unit 4: Planning for ESG Audits
- Understanding ESG-related business processes and controls
- Identifying ESG audit objectives and risks
- Mapping controls to ESG assertions
- Determining evidence and sampling strategies

Day 2: Auditing the Environment (E) and Introduction to Social (S)

Unit 5: Auditing Climate Risks and Environmental KPIs
- Applying TCFD in audit context
- Evaluating climate-related financial disclosures
- Reviewing emission targets and net zero strategies
- Determining environmental performance indicators

Unit 6: GHG Emissions and Audit Techniques
- Understanding Scope 1, 2, and 3 emissions
- GHG Protocol and audit trail requirements
- Verifying emissions calculations and assumptions
- Identifying and testing emission-related controls

Unit 7: Environmental Audit Execution
- Audit testing for emissions data and metrics
- Cross-checking disclosures with operational records
- Addressing estimation uncertainty and data gaps
- Reporting audit observations and control weaknesses

Unit 8: Human Rights and Social Risk Auditing
- UNGP and Malaysian legal instruments
- Evaluating human rights policies and practices
- Integrating social risks into audit scope
- Defining social audit criteria and red flags

Day 3: Auditing the Social (S) and Governance (G) Dimensions

Unit 9: Occupational Health and Safety (OHS) Assurance
- ISO and DOSH requirements in OHS
- GRI 403 and sustainability indicators for OHS
- Evaluating safety controls and incident reporting
- Identifying risks of material misstatements in OHS data

Unit 10: Auditing Social Metrics and Reporting
- Selecting appropriate social performance metrics
- Testing data accuracy and completeness
- Reviewing policies on diversity, inclusion, and welfare
- Auditing internal controls for social disclosures

Unit 11: Governance Audit and Controls
- ESG governance structures and oversight mechanisms
- Key control activities for ESG compliance
- DEI metrics and corporate responsibility frameworks
- Linking governance indicators to ESG risks

Unit 12: Assurance of Governance Disclosures
- Using GIAS and COSO for ESG assurance
- Documenting control testing and results
- Identifying deficiencies in ESG governance
- Communicating findings and recommendations

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COURSE SCHEDULE

Day 1

08:30 - 09:00	Registration & Welcome Breakfast
09:00 - 10:00	**Unit 1:** ESG and Sustainability Overview
10:00 - 11:00	**Unit 2:** ESG Regulatory Frameworks and Standards
	Morning Break (10:00-10:10)
11:00 - 13:00	**Unit 3:** Assurance over ESG Disclosures
13:00 - 14:00	Networking Break
14:00 - 15:00	**Unit 3** - continued
15:00 - 17:00	**Unit 4:** Planning for ESG Audits
	Afternoon Break (15:20-15:30)
17:00	Dismissal for Day 1

Day 2

08:30 - 09:00	Registration & Welcome Breakfast
09:00 - 10:00	**Unit 5:** Auditing Climate Risks and Environmental KPIs
10:00 - 12:00	**Unit 6:** GHG Emissions and Audit Techniques
	Morning Break (10:00-10:10)
12:00 - 13:00	**Unit 7:** Environmental Audit Execution
13:00 - 14:00	Networking Break
14:00 - 15:00	**Unit 7** - continued
15:00 - 17:00	**Unit 8:** Human Rights and Social Risk Auditing
	Afternoon Break (15:20-15:30)
17:00	Dismissal for Day 2

Day 3

08:30 - 09:00	Registration & Welcome Breakfast
09:00 - 11:00	**Unit 9:** Occupational Health and Safety (OHS) Assurance
	Morning Break (10:00-10:10)
11:00 - 13:00	**Unit 10:** Auditing Social Metrics and Reporting
13:00 - 14:00	Networking Break
14:00 - 15:00	**Unit 11:** Governance Audit and Controls
15:00 - 16:00	**Unit 12:** Assurance of Governance Disclosures
	Afternoon Break (15:20-15:30)
16:00 - 17:00	Discussions, Roundtables, and Q&As
17:00	Conclusion, Closing Remarks, & Dismissal

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ABOUT THE TRAINER

ASSOC. PROF. DR. EDDY YAP TAT HIUNG

ASSOC. PROF. DR. EDDY YAP brings over 25 years of experience in corporate, operations, and advisory, having trained as a Chartered Accountant and Certified Internal Auditor, with a PhD in Finance.

As the Founder and Managing Consultant of CONDUCTIVITI Business Advisory Sdn Bhd, he specialises in leveraging his comprehensive skill set to diagnose organisational health, formulate strategic solutions, and drive operational and financial improvements. His consultancy work brings him in direct connection with the public sector, financial institutions, telecommunications, healthcare, hospitality, education, transportation, manufacturing, retail, and trading industries, among others.

He was the Technical Writer of the Finance Ministry-endorsed "Guidance for an Effective Internal Audit Function 2.0" and Taskforce Member on the "FAQ on Internal Review of Sustainability Statement", both published by IIAM. He is ESG-certified by IIA Global on Internal Auditing for Sustainable Organizations, a Quality Assessment Advisory Committee Member of IIA Global, conducted numerous quality assessment reviews, and trained candidates for the Certified Internal Auditor qualification with good passing rates.

He is concurrently an Associate Professor and Visiting Lecturer of several universities, and an ELITE Fellow at Universiti Malaya. He is also a Board Member of a Bursa Malaysia-listed organisation.

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I-IV
MEMBER'S FEE	RM3,294.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM3,834.00 All Fees is inclusive of 8% SST. *EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates*
DATE	29, 30 & 31 October 2025
TIME	9:00 am - 5:00 pm (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	Physical Class
LOCATION	KUALA LUMPUR
PROGRAMME CODE	2025/KL70
TRAINER	ASSOC. PROF. DR. EDDY YAP TAT HIUNG
CPD POINTS	24

Disclaimer
This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.

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REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

☐ Yes ☐ No

COURSE DETAILS

Course Title 2025 IIAM ESG Series II – Auditing ESG & Sustainable Development

Course Code 2025/KL70 Course Date(s) 29, 30 & 31 October 2025

DELEGATE 1

Full Name (as per IC) ____________________

Designation ____________________

NRIC ____________________ Gender ☐ Male ☐ Female Race ____________________

Mobile No. ____________________ Email Address ____________________

☐ Member ☐ Non-Member Membership No. (only applicable for members) ____________________

Dietery Preferences ☐ Vegetarian ☐ Non-Vegetarian

DELEGATE 2

Full Name (as per IC) ____________________

Designation ____________________

NRIC ____________________ Gender ☐ Male ☐ Female Race ____________________

Mobile No. ____________________ Email Address ____________________

☐ Member ☐ Non-Member Membership No. (only applicable for members) ____________________

Dietery Preferences ☐ Vegetarian ☐ Non-Vegetarian

If you are sending more than 2 delegates, kindly send the delegates details in an Excel File format.

CORPORATE DETAILS (only applicable for corporations)

☐ Corporate Member Corporate Membership No: ____________________

☐ Corporate Non-Member

CONTACT DETAILS

Organisation Name ____________________ Company Registration No. ____________________

Mailing Address ____________________

Contact Person ____________________ Designation ____________________

Telephone ____________________

Fax ____________________ Email Address ____________________

BILLING DETAILS

☐ please tick if billing details are the same as contact details.

Contact Person ____________________ Designation ____________________

Billing Address ____________________

Telephone ____________________ Fax ____________________

Email Address ____________________

For non-member, would you like to be contacted to know more about IIA Membership programme? ☐ Yes ☐ No

ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia

Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my

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REGISTRATION FORM

Institute of **Internal Auditors** *Malaysia*

PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	8% SST	Total with SST
Fee (per pax) RM				
No. of pax				
Subtotal				

All registrations **MUST** be accompanied with full payment. Upon receipt of your registration, you are deemed to have read and understood the registration procedures and accepted the terms and conditions contained therein. (Please tick (✓) the chosen method)

☐ Enclosed is a cheque/bank draft no. ____________________ for the sum of RM ____________ payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

☐ **LOCAL PAYMENTS BY CHEQUE / INTERBANK GIRO**
All payments should be crossed and made payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**
Bank Details: United Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan USJ 10-1, USJ Taipan Triangle, 47620 UEP Subang Jaya, Selangor
Account No.: 165-301-514-9 Bank Swift Code: UOVBMYKL

☐ **OVERSEAS PAYMENTS BY WIRE TRANSFER (USD only)**
Beneficiary: **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**
Address: 1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450 Kuala Lumpur, Malaysia
Beneficiary's Bank: STANDARD CHARTERED BANK MALAYSIA BERHAD
Beneficiary's Bank Address: Level 18, Menara Standard Chartered, No.30 Jalan Sultan Ismail, 50250 Kuala Lumpur
Account No.: 312-170-024-235 Bank Swift Code: SCBLM-YK-XXXX

All wire transfer payments should include USD$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges. *(Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)*

☐ **CREDIT CARD**
I hereby authorise **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA** to charge to my credit card. to the value of

RM ____________________ Card Type: ☐ VISA ☐ MASTER

Card Number: ☐☐☐☐ ☐☐☐☐ ☐☐☐☐ ☐☐☐☐

Expiry Date: ______________ Cardholder's Name ______________________________

I understand that any amount drawn from my credit card will first be cleared with the credit card authorisation facility.

Signature (As per credit card) ____________________________ Date ______________

TERMS & CONDITIONS

FEE

- Fee is payable to "THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA". Please state your name, payment advice number, phone number and Workshop Code number at the back of the cheque/bank-in slip. Admittance will only be permitted upon receipt of full payment
- The fee covers a copy of course material*, lunches, refreshment, and Certificate of Attendance.
- Full payment is to be made before the date of the course. Fee is inclusive of 8% SST.
- Walk-in delegates will only be allowed if full payment is made, subject to the availability of the seat.
- This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.

HUMAN RESOURCE DEVELOPMENT CORPORATION (HRDC) SBL KHAS CLAIM(S) [APPLICABLE TO HRDC SBL KHAS CLAIMABLE COURSE(S) ONLY]

- Claimants are fully responsible:
  - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
  - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to the commencement of the course(s).
  - To adhere to all terms and conditions set by HRDC (i.e., full attendance of the courses).
  - For timely completion and submission of all required HRDC documents as per their requirement.
  - To follow up and respond to any queries from HRDC and attain the approval of grant claim(s) within 60 days from the completion of the course(s). If no grant claim approval is attained within 60 days, claimants are responsible to arrange for an immediate full settlement of the course fee(s). Should a late approval is attained post the full settlement, IIA Malaysia will arrange for the reimbursement accordingly based on the approved grant claim.
  - The HRDC Grant Approval Amount falls within the purview of HRDC. IIA Malaysia is obligated to adhere to the HRDC procedure and permissible cost matrix. In the event that the approved amount is less than the total training cost, the participant or attending corporate entity is required to cover the remaining balance.

CANCELLATION

- Upon registering, participant(s) are considered successfully enrolled in the course. Should participant(s) decide to cancel/transfer their registration, a cancellation/ transfer policy shall be applied as follows.
  a) Written cancellations should be received by 14 working days before the workshop date to get the refund.
  b) Written cancellations should be received by 7 working days before the workshop date to get a partial refund after deduction of 50% administrative charge. Unpaid registrations will also be liable for 50% administrative charge.
  c) Written cancellations/no-show on the day of the workshop.
    - No refund will be entertained.
    - Unpaid registrations will also be liable to full payment of the registrations fee. Partial cancellation is not allowed.
  d) You can substitute an alternate delegate(s) if you wish to avoid cancellation charges. Any differences in fees will be charged accordingly.

RESERVATION

- The Institute reserves the right to make changes to the venue, date, topic, speaker including cancellation if warranted by circumstances beyond its control.
- The Institute reserves the right to utilize any recordings or photographs taken during the delivery of the course(s) for marketing and advertising purposes.
- The Institute is not responsible for the action, advise or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- Certificates of Attendance will be issued an "E-certificate" via email. For this purpose, it is COMPULSORY to fill in the email address clearly. Certificate will only be given to participant who attended the session in full.
- Upon signing this form, you have deemed to have read and understand the registration term and condition and therefore have accepted the terms contained herein.

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709). The Institute of Internal Auditors Malaysia (IIA Malaysia) hereby inform you that your personal data will be processed, retained and used by IIA Malaysia in relation to this Workshop. Your personal data may also be retained and used by IIA Malaysia to market and promote other training programmes conducted by IIA Malaysia.

DISCLAIMER

The Institute of Internal Auditors Malaysia (IIA Malaysia) reserves the right to change the speaker(s), date(s) or to cancel workshop(s) should circumstances beyond its control arise. IIA Malaysia also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. IIA Malaysia is not responsible for any incidental cost of participants (i.e. return flights, accommodation and etc) due to changes or cancellation of course(s). Upon submitting the registration form, you are deemed to have read and accepted the terms and conditions.

** Subject to approval of the proprietor.*

ENQUIRY & REGISTRATION

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