



Institute of
Internal Auditors
Malaysia



2025

IIAM ESG SERIES I – SECURING ASSURANCE IN SUSTAINABILITY STATEMENTS & INTEGRATED REPORTING

PROGRAM OVERVIEW

Companies today face significant pressure to manage Environmental, Social, and Governance (ESG) risks. Investors and regulators are demanding accurate and reliable sustainability reporting, which reflects the growing importance of ESG objectives. As a result, many companies are now linking executive performance and remuneration to these objectives.

ESG reporting has become a global standard, requiring the same level of diligence as financial reporting. It encompasses various risks, including third-party data use, reputational harm, and potential flaws in sustainability pledges. Therefore, ESG reporting is not just a trend but a strategic necessity that can greatly impact an organisation's financial health.

For ESG reporting to be effective, it must be based on a robust system of internal controls. It should accurately represent how an organisation's ESG initiatives are connected to its finances and value creation. Internal auditors play a crucial role in this process, as highlighted by publications from the Institute of Internal Auditors (IIA) and the European Institute of Internal Auditors.

In Malaysia, the Securities Commission introduced the National Sustainability Reporting Framework (NSRF) in September 2024. This framework adopts the IFRS® Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB). It includes IFRS S1 and IFRS S2, which focus on sustainability-related financial information and climate-related disclosures, respectively. The NSRF aims to ensure that Malaysian companies provide consistent, comparable, and reliable sustainability disclosures. Its phased implementation approach supports gradual adoption and continuous improvement in disclosure quality.

Additionally, Bursa Malaysia updated its Sustainability Reporting Framework on September 26, 2022. This framework requires publicly listed companies to report on 11 common material sustainability concerns and indicators. It provides a comprehensive view of a company's economic, environmental, and social factors. From December 31, 2023, listed issuers must include a Statement of Assurance in their Sustainability Statements or Reports, enhancing transparency and investor trust in their sustainability disclosures.

Overall, effective ESG reporting is essential for companies to navigate the complexities of modern business environments. It ensures that they remain competitive and appealing to investors while upholding their commitment to sustainability.



So, what's in for this course?

An auditor's role in ESG reporting is inevitably crucial. This course will cover comprehensive sustainability assurance skills and expertise. Practical case examples will be shared to guide them on the scope, cover sample assurance tasks with appropriate audit methods, and give sustainability assurance. This hands-on approach assures auditors' confidence and readiness for their crucial role in preparing integrated reports (IR) and sustainability reports (SR).

By the end of this course, participants will have mastered producing quality sustainability reporting (SR) and integrated reporting (IR) and transform them into a meaningful, impactful, and valuable sustainability statement (SS), which will tremendously benefit the assurance and integrity of sustainable practices within their organisations.

LEARNING OUTCOMES

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

- Strengthen ESG audit capabilities by understanding global and local sustainability frameworks.
- Identify compliance with key ESG regulations, reporting standards, and best practices.
- Assess ESG risks and materiality to enhance governance and strategic decision-making.
- Enhance sustainability reporting assurance by identifying gaps and data integrity.

TOPICS

Session 1: The Sciences of the Environment, Climate Change, & Sustainability

- Concept of planetary boundaries and their implications on economic and business activities
- Aligning business objectives with UN SDGs to drive long-term value creation
- Appreciating strategies for achieving carbon neutrality towards Net Zero 2050
- Exploring ISO 26000 as a guiding framework for social responsibility

Session 2: Local ESG and Sustainability Reporting and Regulatory Requirements

- Securities Commission and the MCGG 2021 and Directors' responsibility in ESG compliance
- Bursa Malaysia's Main Market Listing Requirements with emphasis on Practice Note 9
- Bank Negara Malaysia's and financial institutions ESG requirements
- Securities Commission of Malaysia: National Sustainability Reporting Framework

Session 3: International Standards of Sustainability Reporting

- Introduction to IFRS Sustainability Disclosure Standards (S1 & S2) issued by the ISSB
- The role of integrated reporting by IIRC in enhancing corporate transparency and stakeholder engagement
- Carbon Disclosure Program (CDP) and investor decisions
- Structure and key principles of the Global Reporting Initiative (GRI)

Session 4: Elements of Bursa Malaysia Toolkit for Sustainability Reporting

- Overview of the Sustainability Reporting Guide
- Common material sustainability matters specific to an organisation
- Stakeholders' expectations and determination of materiality
- Materiality assessment and matrix

Session 5: Trends and Challenges of Sustainability Reporting

- Exploring future and/or emerging trends and challenges of sustainability reporting
- Strategic practices of sustainability reporting and developing a robust strategy based on current guidelines
- Case study of real companies' sustainability reporting and practice
- Commencing the ESG journey

Session 6: The Roles of Internal Auditors in Sustainability Agenda

- Types of Assurance
- Assessing the role of those charged with governance
- The value creation process
- Embedded and integrated thinking principles

Session 7: Applying the Global Internal Audit Standards in Sustainability Assurance and Advisory

- Understanding sustainability assurance and advisory within the framework
- Key internal audit considerations in evaluating ESG risks, controls, and governance
- Providing independent assurance on ESG disclosures and sustainability performance metrics
- Aligning internal audit's role with best practices for ESG assurance and reporting

Session 8: Overview of Sustainability Statement Reviews

- Understanding regulatory and stakeholder expectations for sustainability statements
- Evaluating the accuracy, completeness, and reliability of sustainability disclosures
- Identifying red flags and potential gaps in sustainability reporting practices
- Practical steps for conducting an effective sustainability statement review

METHODOLOGY

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

COURSE SCHEDULE

Day 1

08:30 – 09:00	Registration, Breakfast, & Welcoming
09:00 – 10:00	Session 1: The Sciences of the Environment, Climate Change, & Sustainability
10:00 – 10:15	Morning Break
11:15 – 13:15	Session 2: Local ESG and Sustainability Reporting and Regulatory Requirements
13:15 – 14:15	Networking Break
14:15 – 15:15	Session 3: International Standards of Sustainability Reporting
15:15 – 15:30	Afternoon Break
15:30 – 16:30	Session 4: Elements of Bursa Malaysia Toolkit for Sustainability Reporting
16:30 – 17:30	Session 5: Trends and Challenges of Sustainability Reporting
17:30 – 00:00	Dispersal of Day 1

Day 2

08:30 – 09:00	Registration, Breakfast, & Welcoming
09:00 – 11:00	Session 6: The Roles of Internal Auditors in Sustainability Agenda
11:00 – 11:15	Morning Break
11:15 – 13:15	Session 7: Applying the Global Internal Audit Standards in Sustainability Assurance and Advisory
13:15 – 14:15	Networking Break
14:15 – 15:15	Session 8: Overview of Sustainability Statement Reviews
15:15 – 15:30	Afternoon Break
15:30 – 17:30	Roundtable, Discussions, Topical Recaps, and Q&A
17:30 – 00:00	Dispersal of Day 1



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ABOUT THE TRAINER

ASSOC. PROF. DR. EDDY YAP TAT HIUNG

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	RM2,916.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM3,348.00 All Fees is inclusive of 8% SST.
	<i>EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates</i>
DATE	1 & 2 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	2024/KL89
TRAINER	ASSOC. PROF. DR. EDDY YAP TAT HIUNG
CPD POINTS	16

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.





REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

☐ Yes ☐ No

COURSE DETAILS

Course Title 2025 IIAM ESG Series I – Securing Assurance in Sustainability Statements & Integrated Reporting

Course Code 2025/KL89 Course Date(s) 1 & 2 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) _____

Dietary 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) _____

Dietary 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

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: UOVBMKYL

☐ 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, advice 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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