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**IIA Global Insights**  
Cybersecurity

**The Big Idea:**  
Impostor Syndrome

**Foresight Over Hindsight:**  
How GIAS is Redefining the Value  
of Internal Auditing





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Malaysia

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# MISSION

To provide dynamic leadership for the profession of internal auditing. Activities in support of this mission will include, but will not be limited to:

- Advocating and promoting the value internal audit professionals add to their organisations.
- Providing comprehensive professional educational and development opportunities, standards and other professional practice guidance, and certification programmes.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.
- Bringing together internal auditors from Malaysia and Asia to share information and experiences.

# OBJECTIVES

- To be the recognised voice for the internal audit profession;
- To develop and sustain the internal audit profession in Malaysia through appropriate infrastructure, coordination, support and communication; and
- To provide exceptional service to IIA Malaysia's members.

# MOTTO : "ELEVATING IMPACT".

The Institute maintains its motto "Elevating Impact". The IIA helps internal auditors deliver strategic advantage that drives organizational success

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## Cybersecurity

In recent years, the rise of artificial intelligence (AI) has required organizations to understand not only the opportunities, but also the threats these technologies present. This three-part series explores how internal audit can help organizations mitigate AI-driven cyber risks, foster cyber resiliency, and transition to a zero-trust security model to safeguard complex, data-centric networks.

**PART 1:** Cyber Threats in an AI-enhanced World

**PART 2:** Ensuring Cyber Resiliency

**PART 3:** Establishing a New Zero-trust Boundary

[READ MORE](#)

## On the Frontlines: Training Teams With What They Already Know

One of the most effective ways to train a high-performance team is to help them relate unknown processes to something familiar.

It is not uncommon for the CAE to encounter situations during engagement planning where the audit team lacks experience in the specific processes under review. It is unrealistic to expect each team member to have in-depth knowledge of every process, particularly operational ones.

However, it is essential to provide them with the necessary training and to hold discussions about risks and controls to ensure their work conforms with the IIA's Global Internal Audit Standards. In particular, Domain V: Performing Internal Audit Services requires internal auditors to effectively plan and conduct engagements.

One of the most effective ways to train and develop a high-performance team is to help them relate the process under review to something familiar, like routine activities they do in their daily lives. It is up to the trainer to be creative and to engage their imagination. Do not forget that one of the factors that makes internal auditing exciting is the chance to work on different projects and see the business through a variety of lenses.

Here is one example of applying this approach, starting with a simple question: What does a fuel management process have in common with how you use credit cards? Let's discuss.

[READ MORE](#)



**Betina G. Airoidi**, CIA, CRMA, CAMS, PMP  
Managing Director at BGA Valued Consulting Inc.  
in Toronto.

## Voice of the CEO:

### AI and Internal Audit: 5 Global Trends

*As practitioners integrate AI into their work, they should focus on regulation and governance.*

Just a decade ago, artificial intelligence (AI) felt more like a futuristic buzzword than a reality. The weight of its impact on organizational strategy and risk was hard to fully comprehend.

Today, as AI rapidly advances and sees widespread adoption, The IIA is deeply invested in understanding how it is transforming the risk environment and how internal auditors can harness it responsibly to enhance the value they provide.

Through my discussions with internal audit leaders around the world, I've observed diverse perspectives on AI, largely influenced by cultural and geopolitical factors. Here are five insights on global trends and regulatory considerations for practitioners navigating AI's evolving risks and opportunities.



**Anthony Pugliese, CIA, CPA, CGMA, CITP**  
President and CEO of The IIA

[READ MORE](#)



## Tone at the top

### AI in the Boardroom

The latest Tone at the Top explores how artificial intelligence is reshaping corporate governance. As AI becomes deeply integrated into business operations, it's also changing the way boards make decisions, manage risk, and fulfill their responsibilities. From real-time analytics to predictive insights, AI offers directors unprecedented access to information – but also raises new challenges, including liability concerns, ethical considerations, and the need for continuous education. This issue examines how boards can adapt their practices to stay ahead, ensure accountability, and align AI use with organizational values.

[READ MORE](#)



## Risk in Focus

**Know your risks. Plan strategically.**

*Risk in Focus provides practical, data-driven research to help internal auditors and their stakeholders understand today's risk environment and update their audit plans.*

**READ MORE**

Using survey results and regional roundtables, Risk in Focus reveals key insights from internal audit leaders worldwide about:

- Current risk levels and audit priorities.
- Risk level changes in the past year.
- Risk drivers per region.
- Leading practices for addressing top risks.

Global Risk in Focus is a collaborative partnership facilitated by the [Internal Audit Foundation](#) with generous support from IIA regional bodies, IIA institutes, and corporate sponsors. The Foundation gratefully acknowledges the participation of all IIA regional bodies:

- African Federation of Institutes of Internal Auditors ([AFIIA](#))
- Arab Confederation of Institutes of Internal Auditors ([ARABCIIA](#))
- Asian Confederation of Institutes of Internal Auditors ([ACIIA](#))
- European Confederation of Institutes of Internal Auditors ([ECIIA](#))
- Fundación Latinoamericana de Auditores Internos ([FLAI](#))

Risk in Focus was originally created in 2016 by the European Institutes Research Group (EIRG), which continues to publish the report in Europe through the ECIIA.

Designed as a resource for internal auditors and their stakeholders, Risk in Focus will spark conversations and bring new insights to risks that impact your organization, and the world.

**Risk in Focus reports and presentations are available for free at the [Risk in Focus Knowledge Center](#)**



## Building a Better Auditor: Powering Risk Integration

**An integrated risk model can help break down silos so internal audit and ERM functions are on the same page.**



**Dan Fornelius, CIA**  
Director of Integrated Risk Management at CrossCountry Consulting  
in New York.

Over the years, I've worked with a variety of organizations – from global enterprises to high-growth companies – all with well-established internal audit functions and mature enterprise risk management (ERM) capabilities. On paper, each of the functions had clear processes, strong leadership, and executive visibility. But in practice, they often operated independently, using different risk taxonomies, scoring models, and reporting structures. While both functions were effective on their own, the lack of integration often led to missed opportunities to deliver cohesive, strategic insight to management and the board.

[READ MORE](#)

Many organizations have both a functioning ERM capability and a good internal audit function. But often, these functions operate in silos:

- They may have a different focus. ERM may focus on top-down, strategic risks, while internal audit emphasizes bottom-up control evaluations or policy compliance.
- Risk terminology may differ. What ERM staff call “third-party risk,” internal auditors may call “vendor management.”
- Risk scoring is inconsistent, making it difficult to align mitigation efforts.
- Assurance activities can be redundant across audit, compliance, and risk functions because of a lack of coordination.

These disconnects limit the value each function delivers. At worst, they result in fragmented messaging and missed opportunities to focus attention where it's needed most. Internal audit and risk functions should look for ways to integrate their approaches.

# Ensure Integrity, Unlock Possibilities

## What we do

- Audit Analytics Solution
- Consulting & Advisory
- AI & Continuous Monitoring
- Custom Use Case Library
- Ongoing Support and Training

## How do we work towards it?

We combine software, services, and strategic focus to drive adoption and results.

### Customer Centric

We co-create solutions with audit teams, aligning tools to their audit plan, risk areas, and reporting needs.

### Domain Expertise

Our consultants are not just technical – they understand audit objectives, regulatory expectations, and real-world challenges.

### Education-Led Adoption

We deliver hands-on training, quarterly check-ins, and "Ask Me Anything" sessions to empower users continuously.

### Partnership over Transaction

We see every engagement as a long-term relationship, measured by real business outcomes, not just software deployment.



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**9 & 10 September 2025**  
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**PHYSICAL SESSION**

## ACIIA CAE ROUNDTABLE 2025

**Asian Confederation of Institutes of Internal Auditors** **The Institute of Internal Auditors Malaysia**

[www.iiam.com.my](http://www.iiam.com.my)

**Session 1 : Risk in Focus 2026**  
Moderator: **Suhailah Mohamed Abdulla** | President, IIA Malaysia  
Panelist: **Anthony Pugliese** | President and CEO - The IIA  
**Javier Faletto** | Executive VP - Global Strategy & Affiliate Relations

**Session 2 : Unpacking the Cybersecurity Topical Requirement: A Practical Guide for CAEs**  
**Chang Ming Chew** | Board of Governor, IIA Malaysia

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**MONDAY 08.09.2025**  **9:00 AM - 12:00 PM**  **MANDARIN ORIENTAL HOTEL KUALA LUMPUR**

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# Transforming Audit Efficiency and Accuracy with Arbutus Analyzer at IGB Berhad

Empowering auditors with efficiency, accuracy, and insight



## Challenges

IGB Berhad's internal audit relied heavily on Excel, which was inefficient and error-prone when handling large datasets. The manual processes were time-consuming, limiting insights and increasing the risk of errors.

## Arbutus Analyzer

To address IGB Berhad's audit challenges, **Quaditix** recommended the Arbutus Analyzer—a powerful, flexible analytics tool designed to streamline internal audit processes. IGB Berhad chose Arbutus Analyzer after considering multiple solutions based on key factors like cost, ease of use, and support.

## Implementation

The implementation process was smooth, with Quaditix providing comprehensive training and support. Arbutus Analyzer enabled IGB Berhad to analyze entire datasets rather than just samples, enhancing audit quality.

“Adopting Arbutus Analyzer has revolutionized our audit processes, allowing us to work more efficiently and make more informed decisions.”

Christine Ong  
Head of Group Internal Audit, IGB Berhad

**Ready to transform your team?**

Get in touch!



[quaditix.com](https://quaditix.com)

[info@quaditix.com](mailto:info@quaditix.com)

## Key Impacts

- **Increased Productivity:** Automating data preparation and analysis with Arbutus Analyzer saved time, enabling auditors to focus on strategic tasks like identifying risks and insights.
- **Improved Data Accuracy:** The tool analyzes entire datasets, delivering more accurate audit findings, reducing errors, and ensuring compliance with standards.
- **Seamless Integration:** Arbutus Analyzer integrated smoothly with existing systems, eliminating complex reformatting and enabling a faster shift to automated auditing.
- **Enhanced Audit Quality:** Advanced analytics, including anomaly detection and trend analysis, improved audit depth, helping IGB Berhad proactively identify fraud and risks.
- **Empowered Staff:** With an intuitive design and training, Arbutus Analyzer enabled IGB's team to perform sophisticated analysis without coding expertise, promoting continuous learning.



## CERTIFICATION



◀ CIA In House – MARA

## CIA Revision Classes



## Code of Ethics

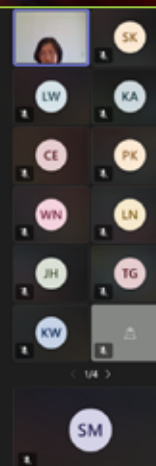


## CIA Briefing Session



An internal auditor **objectivity** could be **compromised** in all of the following situations **except**

- A. An engagement client's familiarity with the internal auditor due to lack of rotation of assignment **Yes**
- B. The internal auditor's assumption of operational duties on a temporary basis
- C. Reliance on an outside service provider when appropriate
- D. A conflict of interest





## Career Talk with Universities





## Career Fair for Universities – Booth Opening ►

## Career Expo for Asean Conference – Booth Opening ▼





## MEMBERSHIP



Networking  
Session,  
24 April 2025







Networking  
Session  
(Kuching,  
Sarawak),  
20 May 2025

Networking  
Session (Miri,  
Sarawak)  
22 May 2025







Student  
Ambassador  
Onboarding  
– UiTM,  
10 June 2025





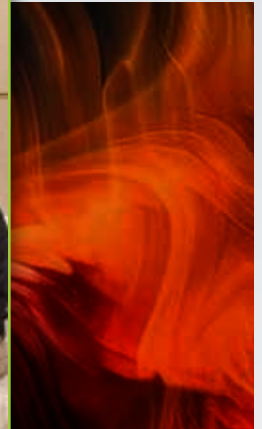


## Board & CAE Roundtable, 25 June 2025



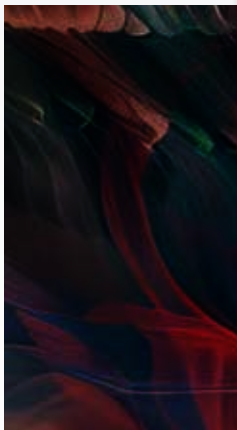


## PROFESSIONAL DEVELOPMENT



▲ Public Training: Tools for New Auditors  
(13-15 January 2025)

▼ Public Training: COSO-Based Internal  
Auditing (19 & 20 February 2025)

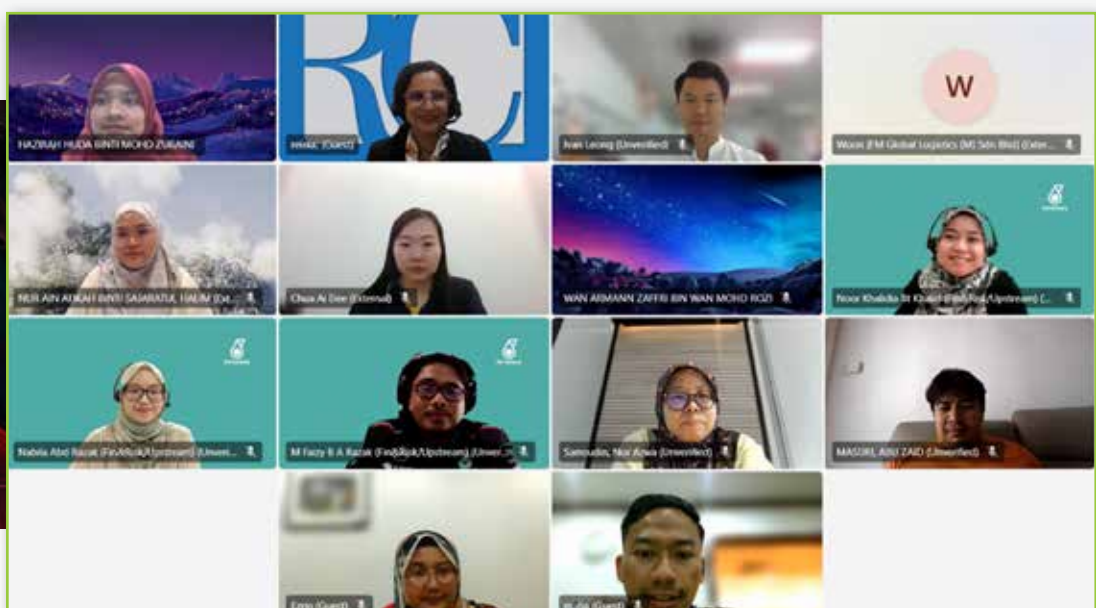
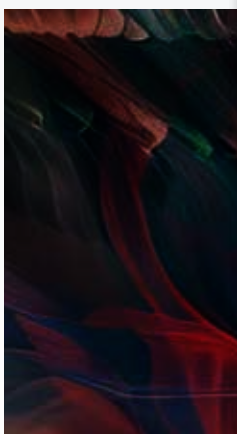






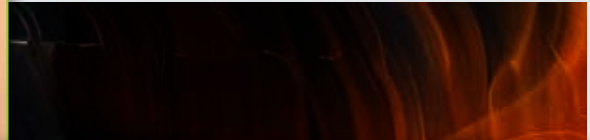
- Public Training: Communication Skills for Auditors: Interviewing and Negotiating (23 & 24 April 2025)

- Virtual Training: Anti-Bribery and Anti-Corruption (ABAC) Program: Key Audit Considerations (24 April 2025)



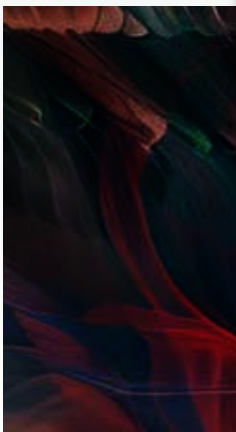


Public Training: Comprehensive Risk Application Techniques for Internal Auditors (7 & 8 May 2025)



Public Training: Tools for Lead Auditors (3-5 June 2025)

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# The psychology of internal audit:

## Navigating bias, behavior, and decision-making

By: Wolters Kluwer TeamMate [Scott Madenburg](#) CIA, CISA, CRMA

Like many of today's youth, my nephew loves soccer. He plays on a team with red jerseys, and they recently faced an opposing team wearing green jerseys. Most players can differentiate between the teams based on the different colors. For my nephew, who is color-blind to red and green, all the jerseys blend into a murky green tone. Now add in the green turf, and things become even more complicated. Therefore, he must rely on different cues, like movement and positioning, or a small logo on the other team's jersey, to make sure he knows who is on his team.

Similar to my nephew's color-blindness, today's world has many blurred colors resulting from data overload, incomplete information, contradictory narratives, and an increase in artificial intelligence (AI)-generated outputs. Just as my nephew has learned to excel at soccer despite his color blindness, internal audit needs to develop and maintain skills and strategies to overcome the challenges brought by today's complex world. Understanding the nuances behind bias, behavior, and decision-making, we can continue to provide meaningful insights and be a more trusted partner to the business, even when the lines often remain blurred.

### What is bias, and why it matters to internal audit?

According to [dictionary.com](#), bias distorts thinking, clouds judgment, and leads to flawed decision-making. For internal audit, bias is important because it can impact objectivity, skew risk assessments, and even the effectiveness of audit recommendations.

Bias can occur in different ways during an audit. For instance:

- o Information overload bias: When an auditor is working with a large amount of data, it can lead to [decision fatigue and reduced focus](#), causing the auditor to sift through irrelevant information, unconsciously filter out key details, or rely on only the most readily available information.
- o Authority bias: This is when an auditor [places trust in individuals in positions of power, sacrificing critical thinking](#) and undervaluing insights and data from frontline employees.
- o Framing bias: Information delivery (risk or opportunity) can heavily influence how the auditor and stakeholder perceive it.



Between emails, messaging apps, and social media, even the screen you're currently reading has become a source of attention disruption. According to Maryanne Wolfe, a UCLA Literacy Director, in a recent interview with [NPR](#), we have so much information that we have a built-in defense mechanism to skim, which is the enemy of deep reading. As individuals consume information in short bursts for efficiency, bias can arise, like when stakeholders skim audit reports or auditors rely on summary reports, overlooking key details.

We can start addressing bias by acknowledging that it exists and understanding its impact. If internal audit really wants to be a trusted strategic advisor, then we must be proactive in minimizing bias and make sure our work remains complete, objective, and impactful.

### Modern drivers of bias in internal audit

1. The AI paradox: According to a recent [Wolters Kluwer survey](#), AI adoption by internal audit is set to double to 80% in the next 12 months. While AI is beginning to evolve and reshape audit methods and processes, it is still not perfect. AI evolves as it learns, much like an auditor's progress through experience. As such, AI inherits biases from the data provided (what we teach it), which will increase errors and assumptions that the auditor is relying on. Internal audit must critically analyze AI findings and remain aware of blind spots in the data. Putting overreliance and blind faith into what AI is telling us will result in automation bias, which the auditor uses to produce inaccurate conclusions.
2. Conflicting narratives and stakeholder influence: Internal audit often rely on information provided by stakeholders, but these perspectives can be incomplete or simply their own opinion, without fact. How many of us have spoken to a stakeholder about risks impacting their function, only to determine that they are simply trying to shift blame to others to minimize their roles in control gaps? If you can't distinguish between fact and opinion, then stakeholders can inadvertently influence the auditors' judgment.
3. Time pressures and decision fatigue: Tight deadlines and resource constraints are a growing challenge for internal audit teams. During an engagement, the audit team often finds itself compelled to make quick decisions, which leaves them susceptible to reasoning shortcuts. Such behavior is known as [heuristic biases](#), and these shortcuts may place efficiency over accuracy, leading to oversights in complex engagements.

Before moving on, let's pause for a moment to briefly discuss AI, both as a transformative for internal audit, as well as how it can hinder and help reduce bias in this field.

### How AI can reduce bias

- Data-driven decision-making: AI technology uses algorithms to identify trends and anomalies objectively, reducing reliance on human judgment.
- Behavioral insights: AI systems can analyze data to detect behavioral patterns of non-compliance or inefficiencies, giving audit more insight into the "why" behind the data.



### How AI can amplify bias

- Algorithmic bias: AI systems are only as objective as the data used to train them. If the data contains historical biases, the AI may reinforce them.
- Over-reliance on technology: An overdependence on AI results, along with insufficient professional skepticism and critical thinking, compromises the foundation of internal audit, as these skills remain essential.



### Cognitive bias: Strategies for mitigation

Cognitive bias is a systematic error in thinking that can cloud our judgment based on one's perception of reality – like assuming only tall people can play basketball. According to the [IIA's Internal Auditor blog, Building a Better Auditor](#), cognitive bias can influence how auditors interpret data, assess risks, and communicate findings. Here are some common biases:

1. Confirmation bias occurs when audit focuses only on evidence that supports their assumption or hypothesis.
  - How to Address It: Adopt a structured framework in your audit process that requires the auditor to evaluate alternative perspectives and consider outliers.
2. Anchoring bias is when an auditor places over-reliance on the first piece of information they review, such as a prior year's risk assessment or initial stakeholder input.
  - How to Address It: Incorporate diverse viewpoints across the audit team during planning and reporting to challenge initial assumptions.
3. Availability bias is when the auditor gives importance to readily available data.
  - How to Address It: Utilize data analytics to review all relevant data, not just the most accessible ones.
4. Overconfidence bias involves the auditor overestimating their ability to detect risks or interpret findings.
  - How to Address It: Incorporate peer reviews into the audit process to provide additional scrutiny and ensure that conclusions are well-supported.



### Behavior matters: The role of emotional intelligence in internal audit

While cognitive biases shape how we interpret information, emotional intelligence (EI) – the ability to understand and manage emotions – influences how we interact with stakeholders and manage our audit work.

Why [emotional intelligence](#) matters: In an era of increasing reliance on AI and data-driven insights, the human side of audit remains as critical as ever. Emotional intelligence allows audit to:

- Build trust: Our stakeholders are more likely to accept and trust the findings from auditors who demonstrate empathy and an understanding of their work.
- Navigate resistance: High EI helps auditors anticipate and address defensive reactions, fostering collaboration instead of confrontation.
- Communicate effectively: Auditors with strong EI can tailor their communication to resonate with a diverse audience, ensuring their messages are impactful.

Developing emotional intelligence: Auditors can enhance their EI through:

- Self-awareness exercises: Regular reflection on how emotions influence our decision-making. One of the best ways to do this is to stop and ask yourself, "Why am I feeling this way?" This simple exercise can help you uncover the underlying reasons that are influencing your decisions.
- Active listening training: Practicing listening techniques so we can truly hear and understand what our stakeholders are saying. Try pausing for 3 seconds, then recap their message to confirm understanding before responding. For example, "If I understand correctly, your main concern is..."
- Feedback and mentorship: Seeking constructive input from peers and supervisors to improve interpersonal skills. During interactions with peers and mentors, simply ask for feedback, record it in a journal, and then take action to improve or double down on your strengths.

### Charting a clear course: Practical steps for internal auditors

In our complex world full of resource constraints, ever-evolving risks, information overload, and AI advancements, internal audit needs to adopt practical strategies that address the biases we face every day. Below are actionable steps for navigating today's dynamic audit landscape:

1. **Validate AI outputs with professional skepticism:** Never has it been more critical for internal audit to double down and continue its training on applying professional judgment and skepticism. Audit should:
  - Cross-check outputs: Compare AI results with independent data sources or manual testing.
  - Understand algorithms: Collaborate with your organization's data scientists or AI teams to identify biases in AI training data.
  - Maintain oversight: Treat AI as a tool to support decisions, not the sole source of conclusions.
2. **Strengthen stakeholder engagement:** Establishing and maintaining a solid foundation of collaboration with stakeholders is essential for addressing conflicting narratives and ensuring that audit findings are actionable. Internal audit can:
  - Facilitate communication: Establish regular touchpoints to clarify expectations and address discrepancies.
  - Leverage expertise: Engage with diverse teams across the organization to gain multiple perspectives on complex issues.
  - Frame recommendations constructively: Highlight opportunities for improvement rather than focusing solely on deficiencies.
3. **Harness technology to reduce bias and enhance decision-making:** Use proven technologies to address cognitive biases and improve audit accuracy. Key technologies include:
  - Data analytics platforms: Leverage tools like [TeamMate Analytics for Audit](#) to quickly analyze large datasets to identify patterns and anomalies.
  - Real-time auditing: Utilize auditing capabilities like [TeamMate+ Agile Audit](#) to be more responsive to change, based on the most current data.
  - Visualization tools: Use dashboards to simplify complex insights, reducing the risk of miscommunication with stakeholders.



### The future of internal audit: A blend of psychology and technology

Like my nephew learning to excel at soccer despite his color blindness, internal audit must excel in a world of blurred lines caused by incomplete information, data overload, contradictory narratives, and AI influence. By understanding bias, behavior, and decision-making, and combining human insights with advanced technology, internal audit can adapt, maintain objectivity, and provide meaningful guidance. With professional skepticism, continuous learning, and collaboration, internal audit can help organizations thrive, even when the lines remain unclear.



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Integrated assurance is a powerful strategy to break down risk silos and strengthen enterprise-wide risk alignment. Yet, only 16% of organizations report full clarity and alignment in their risk efforts.

This report explores how internal audit can lead the way in driving coordination across the Three Lines, improving risk visibility, and enabling more effective assurance reporting. It also looks at the role of technology and culture in building a connected assurance ecosystem.

Download the report today and start building a more connected assurance ecosystem.

*By: Jim Pelletier, CIA, CGAP, Lead Product Manager,  
CP & ESG TeamMate, Wolters Kluwer Audit & Assurance*



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