

2026

ESG CERTIFICATE: INTERNAL AUDITING FOR SUSTAINABLE ORGANISATIONS

(Developed By Global IIA)



Institute of
Internal Auditors
Malaysia



PROGRAM OVERVIEW

Organizations are increasingly under pressure to understand and manage ESG risks, particularly as investors and regulators focus on organizations producing accurate and reliable reporting on sustainability efforts. That pressure is being reflected increasingly in executive performance as more organizations tie incentive compensation metrics to ESG goals. Additional risk areas associated with ESG are varied and can include reliance on third-party data, potential reputational damage from faulty reporting, and the real possibility that an organization's explicit commitments to meet specific sustainability goals could grow into a material weakness.

As ESG reporting becomes increasingly common worldwide, it should be treated with the same care as financial reporting. Organizations need to recognize that ESG reporting must be built on a strategically crafted system of internal controls and accurately reflect how an organization's ESG efforts relate to each other, the organization's finances, and value creation. This certificate program provides hands-on practical application of critical ESG metric identification and reporting.

Participants who complete the course are eligible to sit for the certificate exam which is administered on The IIA's LMS platform.

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I-IV
MEMBER'S FEE	RM3,888.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM4,320.00 All Fees is inclusive of 8% SST.
DATE	14 & 15 January 2026
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	2026/CP01
TRAINER	Assoc. Prof. Dr. Eddy Yap Tat Hiung
CPD POINTS	16





WHO WILL BENEFIT FROM THIS PROGRAM?

This certificate program is designed to enhance your current understanding of ESG concepts, including ESG reporting. This program is ideal for internal audit, risk management, and compliance leaders who currently possess a basic understanding of ESG topics and wish to enhance their knowledge and practical application of leading practices on how to assess their organization's existing ESG governance and compliance program. Participants who successfully complete this program are eligible to plus themselves by obtaining The IIA ESG Certificate - a wonderful addition to both your resume and LinkedIn profile!

COURSE OBJECTIVES

- Establish a common understanding of ESG.
- Review the current global regulations governing ESG, including ESG reporting.
- Explore the future of ESG regulations, worldwide.
- Identify the components of a typical ESG Governance Framework and factors critical for establishing ESG governance.
- Examine key considerations for building an ESG audit strategy.
- Discuss practices for establishing sustainability leadership within the organization, including critical ESG roles.
- Practice ESG reporting and metrics, including necessary data requirements.
- Understand the impact of third-party actions on the organization's ESG reporting requirements.
- Explore how internal audits can add organizational value as ESG regulations expand.

OUTLINE

Unit 1: Fundamentals of ESG

- An overview of ESG.
- Global ESG regulatory bodies and regulatory influence.
- Industries and activities impacted by ESG.
- ESG importance to the internal audit community.

Unit 2: ESG Governance and Framework

- The importance of ESG governance.
- Critical factors for establishing ESG governance.
- Components of an ESG Governance Framework.

Unit 3: ESG Strategy

- Critical components of an organization's ESG strategy.

- Tactics for developing the ESG strategy.
- ESG strategic risk assessment.

Unit 4: Sustainability Leadership

- Sustainability Leadership.
- Primary ESG roles.
- The Chief Sustainability Officer Role.
- Managing risks and impacts, compliance, and continuous improvement in ESG reporting processes.

Unit 5: ESG Reporting and Standards

- ESG reporting standards and frameworks.
- ESG reporting categories and metrics.
- Data elements used in ESG reporting.

Unit 6: Process of ESG Reporting

- Overview of ESG reporting process.
- Role of internal audit in ESG reporting.
- Stakeholder engagement.
- ESG reporting categories.
- Responsibilities for managing risks and impacts in ESG reporting.
- Data collection for ESG reporting.

Unit 7: Methodology of ESG Reporting

- Role of strong IT systems and new technologies.
- Internal controls and ESG.
- ESG reporting standards and methodologies.
- Centralizing data in one location.
- Ensuring data traceability (data lineage).
- Establishing a data governance policy.
- Democratizing data access (data literacy).
- Sustainability reporting and the COSO Internal Control-Integrated Framework.

Unit 8: ESG Risk Management

- Double materiality until 2020.
- Double materiality after 2021: ESRS, ISSB, SEC, GRI (drafts) standards.
- Due diligence.
- ESG (financial) risk assessment (ESRS, ISSB, SE, TCFD).

Unit 9: Establishing an Audit Program for ESG

- Integrating ESG within the internal control framework for general audits.
- ESG reporting audit.
- Specific audits (e.g., climate change strategy).
- Social audits.
- ESG audit process:
 - Gathering evidence.
 - Performing the pre-audit risk assessment.
 - Conducting the fieldwork.
 - Reporting considerations.



SPECIAL REMARKS:

- Content for public programme is localized to Malaysian market.
- In-House sessions can be arranged. Please contact training@iiam.com.my

IIA CERTIFICATE PROGRAM INFORMATION

- All candidates are required to access their OnDemand account at least twice before attending the course. This measure is mandatory before the commencement of the course to facilitate the subsequent addition of the examination.
- Attendees have the flexibility to complete the exam online at their own pace within 30-90 days after receiving the signal. Attendees will earn a digital badge upon achieving a score of 75% or higher. Each attendee is permitted to attempt the exam up to three times to obtain a passing grade. Failure to achieve the passing grade within these attempts or attempting after the set period will incur a penalty fee of USD 125 to renew attempts.
- Exam format:
 - 50 online multiple-choice questions
 - 90 days to finish the exam
 - Passing rate: 75% or higher
 - Open book format
 - Language: English

MANDATORY PREREQUISITES

All candidates are required to sign up for the IIA Global Account and login into the OnDemand platform before registering for this course. Incomplete applications will not be processed.

SIGNING UP TO IIA ONDEMAND

1. **NEW USER:** Sign up at register.theiia.org to create your IIA Global Account and GAN.
EXISTING USER: Skip to Step 2
2. Browse ondemand.theiia.org and sign-in using your IIA Global Account.
3. Fill in the required information from your account onto the registration form.

FREQUENTLY ASKED QUESTIONS

1. **Do you need to become a member of IIA Malaysia (IIAM) to join this program?**

While becoming an IIAM member is not mandatory, you will receive about 10% discount of the program fee if you are member of IIAM.

2. **Could I enjoy the members' rate if I am from another IIA Chapter?**

Currently for the IIA Certificate Programs offered by IIAM, members' rate will apply to IIA Malaysia individual and corporate members only.

3. **What is the main requirement to enroll into this course?**

You will need to sign up with the IIA Global account and to activate your OnDemand Learning account. Signups for the IIA Global and OnDemand Learning accounts are free of charge.

4. **What will I get after finishing the course and the exam?**

You will get your Certificate of Completion (COC) and Digital Badge from Global IIA, and CPD/ Attendance Certificate from IIAM. Terms will apply.

5. **Do you use the CCMS platform to enrol into the examination?**

No, CCMS is strictly designated for the CIA examination. For this program we will utilise the OnDemand learning platform to assess your knowledge.

6. **What will be the examination format of this course?**

Candidates will be tested with an open-book 50 multiple-choice questions examination.

7. **What is the minimum passing rate for the examination?**

We are pleased to inform you that 100% of our candidates passed the exam. The minimum passing score of the examination is 75% correct out of the total questions posed.

8. **Will you need to be at a centre to take the exam?**

No, you can answer the exam online at the comfort of your own home through our OnDemand platform.



9. Is there a time limit to attempt the examination?

You are not timed when attempting the exam itself, but you need to finish the exam within 90 days once you received the cue to take the exam and 30 days if you want to obtain the CPD points from IIAM. Also, avoid closing the browser in the midst of answering the exam, as that will be considered as failing your first attempt.

10. Say that I failed the exam once, can I reattempt them?

Yes, you can reattempt the exam up to three (3) times, including the first attempt. If you fail again after the third attempt, you need to pay a fee of USD125 to the OnDemand platform. Once payment is made, you will gain an additional 3 attempts and an extension of 30 days. We advise that you do not fail on an open book exam.

11. If I failed three (3) times within 30 days, will I still get any certification?

Yes, you will still receive the CPD/Attendance Certificate from IIAM – provided that you document the completion of the exam. But you will not receive the COC and Digital Badge from IIA Global.

12. Is this a professional certificate?

It is preferable for this certificate program to be known as a competency microcredential certificate. It will definitely give you the plus points on your CV and LinkedIn!

13. Is there an early bird rebate for this program as with other IIAM training courses?

The Certificate Program's pricing is consistent with the Global IIA's minimum fee offering. Hence, there will be no other rebates available with the exception of members and non-members pricing.

14. What will be tested during the examination?

While the course materials provided you with vast information about the respective topic, the examination will test not only your knowledge on the book, but also about a variety of out-of-classroom knowledge. Our past candidates have said that the exam is somehow challenging akin to the CIA exam but simpler in settings!

15. Can I attend the course without taking the examination later?

Yes, you can but the fee will remain the same, nevertheless. The core feature of IIA Certificate Program is the final exam awarding the certificate of completion (COC) and digital badge which can be used to plus your professional growth. Skipping the exam would be a major loss.

COURSE SCHEDULE

Day 1

08:30-9:00	Registration & Welcome Breakfast
09:00-11:00	Unit 0: Program Introduction & Briefing by IIAM Unit 1: Fundamentals of ESG Morning Break (10:00-10:15)
11:00-13:00	Unit 2: ESG Governance and Framework
13:00-14:00	Networking Break
14:00-15:00	Unit 3: Interviewing Skills
15:00-16:00	Unit 4: Sustainability Leadership Afternoon Break (15:30-15:45)
16:00-17:00	Unit 5: ESG Reporting and Standards
17:00	End of Day 1

Day 2

08:30-9:00	Registration & Welcome Breakfast
09:00-10:00	Unit 6: Process for ESG Reporting
10:00-11:00	Unit 7: Methodology of ESG Reporting Morning Break (10:00-10:15)
12:00-13:00	Unit 8: ESG Risk Management
13:00-14:00	Networking Break
14:00-15:00	Continuation of Unit 8
15:00-17:00	Unit 9: Establishing an Audit Program for ESG Topical Discussion on the Examination Summarisation & Closing Remarks Afternoon Break (15:30-15:45)
17:00	End of Day 2



Institute of
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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 and is also a Quality Assessment Advisory Committee Member of IIA Global, conducts quality assessment reviews, and trains candidates for the Certified Internal Auditor qualification. He is concurrently an Associate Professor and Visiting Lecturer at several universities and an ELITE Fellow at Universiti Malaya.



REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

☐ Yes ☐ No

(*) Required

COURSE DETAILS

Course Title 2026 ESG Certificate: Internal Auditing for Sustainable Organisations

Course Code 2026/CP01 Course Date(s) 14 & 15 January 2026

DELEGATE 1

Full Name (as per IC)*

Designation*

NRIC* Gender ☐ Male ☐ Female Nationality*

Mobile No.* Email Address*

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

Dietary Preferences ☐ Vegetarian ☐ Non-Vegetarian

Global Account First Name* Global Account Last Name*

IIA Global Account Number (GAN)* Global Account Email Address*

DELEGATE 2

Full Name (as per IC)*

Designation*

NRIC* Gender ☐ Male ☐ Female Nationality*

Mobile No.* Email Address*

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

Dietary Preferences ☐ Vegetarian ☐ Non-Vegetarian

Global Account First Name* Global Account Last Name*

IIA Global Account Number (GAN)* Global Account Email Address*

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



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

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

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