



Institute of
Internal Auditors
Malaysia

2026 TOOLS FOR NEW AUDITORS

(Developed By Global IIA)

IIAM
GLOBAL
SERIES

PROGRAM OVERVIEW

Learning and understanding the fundamentals of internal auditing is necessary step for the new internal auditor who wants to grow quickly within the profession. This course provides an overview of the life cycle of an audit engagement, including planning, examining the internal control environment and organizational governance, obtaining, and presenting audit evidence, and successfully wrapping-up the engagement based on critical concepts found in the IIA Standards.

This course includes interactive group activities and breakout sessions of real-life scenarios that teach the essential concepts, tools and techniques of internal auditing. Internal auditors that complete this course will walk away with solid internal audit practices that can be immediately applied to an organization of any size, and within any industry.

WHO WILL BENEFIT FROM THIS COURSE?

This course is intended to equip participants with the essential understanding, skills, and techniques to effectively, and confidently, complete their critical role as internal auditors. This course is designed for the new internal auditor – with 1–3 years' experience, external auditors or regulators moving to an internal auditing role, and others who have a desire to boost their internal audit knowledge and skills, as well as their overall effectiveness within an organization.

COURSE OBJECTIVES

- Identify the core elements of the Global Internal Audit Standards domains.
- Describe the components of the audit model.
- Identify the requirements of annual engagement planning.
- Governance for the internal audit function.
- Compare the roles and responsibilities for organizational governance.

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I
MEMBER'S FEE	RM3,186.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM3,726.00 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	29, 30 June & 1 July 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/KL52
TRAINER	Santosh Govind
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.





COURSE OBJECTIVES

- Identify the components of engagement interviews.
- Describe best practices for conducting and documenting interviews.
- Identify the common forms used during process documentation.
- Identify risks and key controls during the risk assessment process.
- Apply the methods for obtaining and presenting engagement evidence.
- Identify the best practices for selling engagement results to stakeholders.
- Demonstrate the steps necessary to wrap up the audit after the report is issued.
- Conduct the follow-up and validation of resolutions to engagement recommendations.
- Understand the importance of quality and ongoing monitoring of conformance to the Standards.

OUTLINE

The Global Internal Audit Standards

- The Audit Model

Understanding the Control Environment

- Objectives, Risks, and Controls
- Internal Control Frameworks
- Enterprise Risk Management

Governing the Internal Audit Function, Roles & Responsibilities

- Governing the Internal Audit Function
- Applicable Principles and Standards
- Governance Roles and Responsibilities
- Roles of Internal Auditors
- Qualifications of Audit Team Members (by level)
- IIA Global Internal Audit Competency Framework
- Audit Mandate and Audit Charter
- Individual Objectivity and Organizational Independence

Engagement Planning & Opening Conference

- Audit Model – Planning Phase
- Applicable Principles and Standards
- Preliminary Activity Under Review Survey
- Defining Engagement Scope and Objectives
- Engagement Planning Memo
- Reviewing Existing Documentation
- Engagement Opening Conference
- Creating or Updating Process Flow Documentation

Conducting an Interview

- Applicable Principles and Standards
- Conducting an Interview
- Interview Practices to Avoid
- Best Practices for Documenting Interviews

Engagement Risk Assessment, Internal Controls, & Walkthroughs

- Performing a Risk Assessment
- Internal Control Overview
- Evaluation of Control Adequacy
- Performing a Walkthrough of Internal Controls
- Documenting the Walkthrough

Engagement Program Development

- Preparing a Value-Added Engagement Program
- Tailoring Engagement Programs
- Identifying Testing Areas Through Risk Assessment

Engagement Fieldwork & Testing

- Applicable Principles and Standards
- Engagement Evidence
- Data Analysis in Fieldwork
- Sampling and Testing
- Documentation of Results
- Reviewing Testing Workpapers

Engagement Findings & Recommendations

- Communicating Engagement Findings
- A Sample Write-Up
- Approaches to Engagement Write-Ups
- Developing Findings
- Guidelines for Rating Engagement Findings

Engagement Reporting & Exit Conference

- Applicable Principles and Standards
- Preparing an Engagement Report
- Developing the Engagement Report
- 10 Things Not to Say in an Engagement Report
- Guidelines for Overall Engagement Rating
- Conducting an Effective Engagement Exit Conference

Engagement Wrap-Up & Workpaper Review

- Applicable Principles and Standards
- Engagement Closing Responsibilities
- Monitoring After the Engagement

Quality Assurance & Improvement Program

- Applicable Principles and Standards
- Quality Assurance and Improvement Program (QAIP)
- Applicable IIA Guidance and Sample QAIPs



ABOUT THE TRAINER

SANTOSH GOVIND

Santosh Govind holds an MBA, Malaysian Institute of Certified Public Accountants (MICPA) and a Certified Internal Auditor by IIA Inc. He is a member of MIA, MICPA IIA Malaysia and ICDM. He is also a HRD Corporation Accredited Trainer and obtained the ESG certification from IIA Inc on Internal Auditing for Sustainable Organisations.

He is a seasoned professional with 38 years of experience spanning internal audit, governance, risk management, finance, and external audit. He has served as the Chief Audit Executive for over 20 years in leading Malaysian public listed companies including Eco World Group and S P Setia Berhad, engaging directly with C-Suite Executives and Board Audit Committees.

He has also worked 4 years in KPMG providing Governance, Risk Management and internal control services to various listed companies. He has close to 5 years' experience in the Finance fraternity serving as a Financial Controller and Finance Manager in different companies. He has also 7 years of external audit experience. He is also a speaker and moderator in various platforms.

Santosh was previously the Board Member, Vice President, Member of the Executive Committee, Chairman of the Certification and Academic Relations Committee and Chairman of The Professional Development Committee of Institute of Internal Auditors Malaysia.



REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

Yes No

COURSE DETAILS

Course Title 2026 Tools for New Auditors

Course Code 2026/KL52 Course Date(s) 29,30 June & 1 July 2026

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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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 fees(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.
 - Written cancellations should be received by 14 working days before the workshop date to get the refund.
 - 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.
 - 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.
 - 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.

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