



Institute of  
**Internal Auditors**  
Malaysia

# 2026 DEVELOPING AUDIT FINDINGS

(Developed By Global IIA)

IIAM  
**GLOBAL**  
SERIES

## PROGRAM OVERVIEW

As a significant amount of time is committed to an internal audit engagement, a clear and actionable audit finding is critical to communicate issues noted during the engagement. Audit findings provide management, the board, and stakeholders with adequate detail and an objective summary of an organization's operations, risks, and controls, as well as a thorough summary of the audit work performed. Audit findings are the means by which internal audit communicates audit results. But what does it take to develop an actionable audit finding, and what signifies an audit finding as actionable?

This highly interactive course provides internal auditors with timely insights into how to utilize critical-thinking techniques to make audit findings actionable. This course is not focused on the act of audit report writing, but rather on the foundational component of audit reporting – an effective audit finding. This course reviews the common writing mistakes that impact an internal auditor's ability to effectively communicate audit findings. During this course, participants will practice writing audit findings, as well as review audit findings for peers.

### WHO WILL BENEFIT FROM THIS COURSE?

By participating in this course, internal auditors in all sectors and at all levels will be able to recognize what should be included in an effective and actionable audit finding that will meet professional standards. By honing critical thinking and writing skills, internal auditors can distinguish themselves as effective communicators and trusted advisors.

## ADMINISTRATIVE DETAILS

TARGET AUDIENCE	<b>LEVEL II-III</b>
MEMBER'S FEE	<b>RM1,782.00</b> All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	<b>RM2,322.00</b> 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	<b>28 July 2026</b>
TIME	<b>9:00 am – 5:00 pm</b> (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	<b>Physical Class</b>
LOCATION	<b>Kuala Lumpur</b>
PROGRAMME CODE	<b>2026/KL58</b>
TRAINER	<b>Sivamalar Thuraisingam</b>
CPD POINTS	<b>8</b>

### 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

- Explore the importance of critical thinking when developing audit findings.
- Identify good writing strategies.
- Utilize good writing strategies to improve writing quality.
- Practice how to develop audit findings that are accurate, objective, clear, concise, constructive, complete, timely, and actionable.
- Develop audit findings that articulate the connection between the evaluation criteria and the condition and explain how the findings can impact the ability of the activity under review to meet organizational objectives.
- Explain the importance of conducting team vetting of audit findings.

## OUTLINE

### Value of Audit Findings

- Audit finding guidance.
- Why audit findings are written.
- Users and readers of audit findings.
- Importance of applying critical thinking when developing audit findings.

### Overcoming Common Mistakes in Writing Audit Findings

- Writing strategies to ensure conformance with the Global Internal Audit Standards, particularly Standard 11.2 Effective Communication.
- Techniques to properly address technical terminology in writing audit findings.
- Vetting audit findings to overcome common writing mistakes.

### Developing Effective Audit Findings

- Components of an audit finding.
- Composing audit findings so they are actionable.
- Developing audit findings.
- Vetting your writing with teammates to improve audit findings.

## ABOUT THE TRAINER

### SIVAMALAR THURAISSINGAM CIA (US)

Sivamalar (or Siva) was previously the Senior Technical Manager of The Institute of Internal Auditors Malaysia. Her main responsibilities were to perform QARs and to over seen the research and other technical projects conducted by IIA Malaysia. She has performed over 60 QAs in Malaysia, Sri Lanka, and Bangladesh. The portfolio of QA clients includes internal audit functions in the oil and gas industry, manufacturing, also conducted training and talks on QA and the IPPF (Standards).

She has been in internal auditing for more than 15 years. She started out as an internal audit Executive in a local financial institution. After 5 years in the banking sector, she wanted exposure in other industries and joined a firm which provides internal audit outsourcing services. She was involved in leading audits, finalising reports and diversifying her portfolio into various industries. She is currently a Certified Internal Auditor (CIA) and a member of IIA Malaysia.



# REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

Yes  No

## COURSE DETAILS

Course Title 2026 Developing Audit Findings

Course Code 2026/KL58 Course Date(s) 28 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: UOVBMKML

### 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.

## ENQUIRY & REGISTRATION

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