



The Institute of  
**Internal Auditors**  
Malaysia

## MY JOURNEY TOWARDS BEING A CIA



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**Current employment:** Senior Executive Group Fraud & Corruption Risk Management at SD Guthrie Berhad.

**Work experience:** 9 years

**Education background :** Bachelor of Accountancy (Hons) from Universiti Teknologi MARA (UiTM)

**IIAM Membership Category :** AIIA, CIA

### 1. Why did you decide to pursue a career as an internal auditor?

After graduation, I applied only for Internal Auditor roles because I found myself genuinely interested in the subject during my years of study. Although I had just one Internal Audit subject throughout my entire degree programme, it still managed to intrigue me. What I enjoy most is the need to understand the process, the auditee, and the organisation before providing reasonable assurance. I also love learning new things and gaining an understanding of different perspectives.



## 2. How important is an Internal Auditor's role in the organisation?

The Internal Auditor role is very important in an organisation, as we serve as an independent party when auditing our auditees, while at the same time sharing the common goal of ensuring the organisation's success. Hence, being able to provide reasonable assurance that the organization is operating at an optimal level is a critical responsibility of the role.

## 3. What is the typical challenge internal auditors generally face? And amongst them, can you highlight what would be one of the biggest challenge?

- a) Having uncooperative auditees with negative perceptions of the Internal Audit function,
- b) Managing Directors or Chief Executive Officers attempting to influence the Internal Auditor's role and impair independence, and
- c) An organisational culture that is resistant to change.

Among these three, one of the biggest challenges is having an organizational culture that is resistant to change. For point (a) above, we can gradually engage in discussions to change perceptions, demonstrating how Internal Audit can improve daily work processes and add value to the organisation. As for point (b), while there may be attempts to influence our role, maintaining strong integrity and adherence to the Code of Ethics makes this a non-issue for me.

However, addressing an organisational culture that is resistant to change is far more complex. Changing such a culture requires more than the efforts of the Internal Audit function alone; it demands collaboration among multiple parties, as well as a long-term commitment and a well-structured plan.



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**4. Does the Institute play a role in supporting your Internal Auditor scope of work? If yes, in what ways? And if no, what can we do better?**

Yes, IIAM supports my Internal Auditor scope of work by providing me the avenue to connect with other professionals within the industry to exchange knowledge and ideas.

**5. Would you recommend IIA Malaysia to your fellow IA colleagues?**

Yes.

**6. What motivated you to take the CIA exam?**

I chose to pursue the CIA examination to establish myself as a professional Internal Auditor and to commit to this role as my long-term career. Earning the CIA is a way for me to achieve a personal milestone and prove to myself that I can excel in this field. At the same time, it allows me to deepen my knowledge so that I can better support my auditees and colleagues, while continuously improving the quality of my work.



### **7. What were the challenges you encountered when attempting the CIA exam?**

Juggling work, family, and studies was challenging, especially during Paper 3, when my wife was heavily pregnant and I welcomed a newborn around the time I sat for the exam. Alhamdulillah, with the support of my colleagues, friends, and family, I managed to pass Paper 3 on my first attempt.

### **8. How did you manage your study time while working?**

For me, I set a weekly timetable where I allocate a specific day each week to spend approximately 3 hours studying after working hours. However, the schedule remains flexible to accommodate any urgent matters. Having a timetable helps me prepare mentally and arrange other commitments accordingly.

### **9. As a CIA certified professional, where do you envision yourself?**

My goal since I first applied for an Internal Auditor role has always been to become a Chief Internal Auditor.



## 10. How important is CIA for an internal auditor?

The CIA designation is important for an Internal Auditor as it formally establishes professional credibility and reinforces confidence in the quality of our work among auditees and the organisation. The knowledge and frameworks gained through the CIA program are essential for delivering high-quality audits, upholding industry standards, and providing greater value to both the organization and the wider community.

## 11. Please provide 3 main advice for those attempting to take the CIA examination?

### 1. **If you want to go fast, go alone; if you want to go far, go together.**

- For me, I chose to pace myself when completing the CIA by targeting one paper per year. I took the exams alongside a friend who supported me throughout the journey, which made the process more manageable and motivating.

### 2. **Know yourself.**

- Understand the study method that works best for you, the amount of time you can realistically commit each week, and your financial situation. In a way, audit yourself—identify where you can incorporate what is required to pass the CIA, such as study time, financial planning, and managing mental workload, into your daily life.

- ### 3. **Study the materials thoroughly,** page by page, before attempting practice questions. Focus on understanding the concepts rather than memorizing them.