

MY JOURNEY TOWARDS BEING A CIA



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CURRENT EMPLOYMENT:	Senior Manager (Sustainability & Quality Assurance), Tenaga Nasional Berhad
WORK EXPERIENCE:	14 years in internal audit involving various business units
EDUCATION BACKGROUND:	Bachelor of Accounting, CIA, CRMA
IIAM MEMBERSHIP CATEGORY:	Professional Member, CMIIA

1. WHY DID YOU DECIDE TO PURSUE A CAREER AS AN INTERNAL AUDITOR?

I initially joined internal audit through a departmental placement, but over time I genuinely grew to enjoy the work. I found that the role suited my strengths in analyzing processes, identifying risks, and working with different teams across the organisation. I appreciate how Internal Audit provides a broad understanding of the business while allowing me to contribute to improving controls, efficiency, and overall operations. What started as an assigned placement has become a career path that I am truly interested in and committed to.

2. HOW IMPORTANT IS AN INTERNAL AUDITOR'S ROLE IN THE ORGANISATION?

Internal auditors are key partners in strengthening the organisation. We sit at a unique point where we can see processes across different functions, identify risks that others may overlook, and provide insights that help leaders make informed decisions. A well-timed audit finding can prevent major issues, improve efficiency, or enhance controls that ultimately protect the organisation's reputation. For me, an Internal Auditor is not just someone who points out gaps; we help the organisation operate with confidence, integrity, and a mindset of continuous improvement.

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3. WHAT IS THE TYPICAL CHALLENGE INTERNAL AUDITORS GENERALLY FACE? AND AMONGST THEM, CAN YOU HIGHLIGHT WHAT WOULD BE ONE OF THE BIGGEST CHALLENGE?

Internal auditors commonly face challenges such as maintaining independence, accessing complete and accurate information, keeping up with evolving regulations and trends, managing stakeholder expectations, and ensuring that audit recommendations are implemented. Among these, I believe maintaining independence and objectivity is one of the biggest challenges because internal auditors work within the organisation they audit. This can create subtle pressure and potentially influence the transparency of the auditing process. Therefore, it is crucial for auditors to remain disciplined and uphold a strong ethical foundation.

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, IIA Malaysia plays an important role in supporting my scope of work as an Internal Auditor. The Institute provides a strong foundation through its standards, guidance materials, and technical resources. In addition, the continuous learning and networking opportunities help me stay updated on emerging risks/ current trends and allow me to exchange ideas with other auditors and gain insights across different industries.

5. WOULD YOU RECOMMEND IIA MALAYSIA TO YOUR FELLOW IA COLLEAGUES?

Definitely. IIA Malaysia plays an important role in professional development. Their standards and learning programs are helpful, and the networking opportunities allow auditors to share insights and gain broader perspectives. These elements contribute to stronger audit quality across the profession.

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6. WHAT MOTIVATED YOU TO TAKE THE CIA EXAM?

I was motivated to pursue the CIA exam because I wanted to strengthen my technical competencies and demonstrate a commitment to the highest standards of the internal audit profession. The CIA designation is globally recognised and obtaining it allows me to deepen my understanding of governance, risk, and control while positioning myself for greater responsibilities within the field. Taking the CIA exam was a strategic step toward advancing my professional growth and contributing more effectively to my organisation.

7. WHAT WERE THE CHALLENGES YOU ENCOUNTERED WHEN ATTEMPTING THE CIA EXAM?

- The exam was challenging due to the emphasis on analyzing practical scenarios rather than just memorizing concepts.
- Time management between study and work commitments was another key challenge.

8. HOW DID YOU MANAGE YOUR STUDY TIME WHILE WORKING?

Balancing work and CIA exam preparation required a disciplined and structured approach. I created a detailed study schedule that allocated specific times each day for revision, ensuring consistent progress without affecting my work responsibilities. I used practice questions/ exams to track progress and remained flexible to adjust my plan when work demands increased. This approach helped me stay focused, manage my time effectively, and maintain steady preparation throughout the study period.

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9. AS A CIA CERTIFIED PROFESSIONAL, WHERE DO YOU ENVISION YOURSELF?

The CIA designation has helped me to grow professionally and positioned me to provide more strategic insights. I see myself using my CIA credential to enhance the internal audit function's role as a trusted advisor on governance, risk management and controls.

10. HOW IMPORTANT IS CIA FOR AN INTERNAL AUDITOR?

The CIA designation is highly important for internal auditors because it represents a globally recognised standard of excellence in the profession. It demonstrates technical competence, commitment to ethics, and mastery of governance, risk management, and control principles. It also strengthens professional credibility and equip auditors to deliver high-quality, value-added audit work.

11. PLEASE PROVIDE 3 MAIN ADVICE FOR THOSE ATTEMPTING TO TAKE THE CIA EXAMINATION?

- First, plan your study schedule carefully and stick to it.
- Second, focus on understanding the concepts and their practical application.
- Third, practice with mock exams to reinforce knowledge and build confidence.