

MY JOURNEY TOWARDS BEING A CIA



Name: Theeban Mohan

Current employment: Internal Audit Manager in MIMOS Bhd.

Work experience: 5 years

Education background : CIA, FCCA, CA (M)

IIAM Membership Category : Associate Member, AIIA

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

Internal audit provides a holistic perspective of an organisation by examining and understanding a wide range of functions and processes. It also offers internal auditors the opportunity to continuously broaden their knowledge and experience within the corporate environment, as the nature of the work is dynamic and non-repetitive compared to many other professions.

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

The internal audit function plays a critical role within an organisation by providing independent assurance and supporting strong governance across all business operations. Moreover, the role of internal audit has evolved from a purely compliance-driven activity to one that is strategically focused, delivering value-adding insights and recommendations. This shift enhances the effectiveness and efficiency of organisational processes and supports the overall achievement of corporate objectives.

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

One of the most significant challenges internal auditors commonly encounter is the perception held by auditees or management. The internal audit function is often viewed as disruptive to business operations and as a non-value adding activity, largely because it operates as a support function rather than a profit centre. This leads to poor cooperation by the management for audit engagements and ultimately affects the performance of the internal audit function.

A key personal challenge in this role is persuading auditees to acknowledge audit findings and to provide meaningful management responses accompanied by appropriate action plans. Although this is a common issue faced by many internal auditors, it remains a critical one, as management may be resistant to observations concerning functions or processes in which they consider themselves the subject-matter experts.

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?

IIAM provides extensive knowledge sharing on the latest advancements in the internal audit profession, including a strong focus on the integration and practical application of AI in audit activities. In addition, the annual IIA Conference serves as one of the premier platforms for internal auditors, offering exceptional opportunities to gain valuable insights, broaden professional expertise, and stay current with emerging trends in the internal audit field.

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

Yes, I would recommend applying for IIAM membership to fellow internal audit colleagues, as it greatly supports professional development and advancement within the internal audit field.

6. What motivated you to take the CIA exam?

Motivated by the encouragement of the Internal Audit Director at MIMOS Berhad who recognised my dedication and strong performance in the role. Therefore, it was a strong factor for me to further advance my career in internal audit by pursuing the CIA qualification.

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

Managing full-time job responsibilities while preparing for the CIA exam can be demanding. Heavy workloads, deadlines, and unexpected tasks often reduce the time and energy available for study.

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

Due to limited time, I maximised every available moment to study, whether during traffic, lunch breaks, or weekends and often sacrificed personal activities to stay on track. The study materials and practice questions recommended by IIAM played a crucial role in helping me successfully complete the CIA certification.

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

My long-term aspiration is to progress within the corporate hierarchy and ultimately attain the position of Chief Audit Executive. To achieve this, I must continue strengthening my technical expertise in internal auditing, gaining broad and diverse audit experience, and further developing my leadership, people management, strategic thinking, business acumen, and communication skills.

10. How important is CIA for an internal auditor?

CIA is a globally recognised certification that conveys credibility, professionalism, and quality to those who attain it within the internal audit field. Moreover, earning the qualification ensures that an internal auditor is equipped with strong technical knowledge and advanced critical-thinking skills.

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

- Maintain a high level of perseverance, as commitment and consistency are crucial throughout the certification journey.
- Study smart rather than hard by focusing on core concepts, leveraging quality study materials, and practising strategically.
- Relate exam topics to real-life work experience, as applying practical scenarios enhances understanding and improves exam performance.