



The Institute of
Internal Auditors
Malaysia

MY JOURNEY TOWARDS BEING A CIA



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Work experience : 7 years

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Bachelor in Accounting (transfer programme for Australia degree)

IIAM Membership Category : Associate Member (AIIA) & Certified
Internal Auditor (CIA), CPA Australia

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

While I am not currently an internal auditor and am working as an external auditor, my role still requires me to apply internal audit principles to provide reasonable assurance and uphold the highest standards for our clients.

I chose to pursue a career in auditing because it provides a strong foundation in understanding how businesses operate across different industries. It allows me to gain valuable insights into processes, controls, and risks, which are highly relevant to both external and internal audit functions.

Additionally, I am someone who thrives in dynamic environments rather than routine tasks. Each engagement brings unique challenges, and I find that both engaging and rewarding as it allows me to continuously develop my technical and analytical skills.



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

I believe Internal Auditors play a critical role in strengthening governance and ensuring organisations are truly managing their risks effectively. From my experience, I've seen cases where clients struggled to implement controls consistently. The Internal Audit team added real value by performing walkthroughs with process owners, helping us understand the actual business processes, identify control gaps, and assess the associated risks. So, I see Internal Audit not just as a control function, but as a key partner in driving sustainable and well-governed growth.

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 key challenge is that some clients don't fully understand the purpose and impact of controls. For example, I've seen clients treat controls like a tick-box exercise, performing them without proper documentation or consistency, not realizing the risk implications.

This often leads to weak controls and clear deficiencies. In such cases, Internal Audit needs to step in, perform walkthroughs, identify gaps, and help the business build a better understanding of control requirements and their importance. I'd say this lack of understanding and discipline is one of the biggest challenges, as it directly affects control effectiveness.



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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, the Institute plays a meaningful role even from my perspective as an external auditor. In SOX and control assessments, we rely on frameworks aligned with IIA standards, which helps ensure consistency and quality when evaluating controls.

Their training and certifications also strengthen the capability of internal auditors, making their work more reliable for us to leverage. Moving forward, I think more practical, real-case guidance would further enhance their impact.

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

Yes, I would recommend IIA Malaysia. Their guidance and training are highly relevant to my work, especially in internal controls and SOX.

Even with US clients, the frameworks we apply are closely aligned with IIA standards, which ensures consistency and improves the efficiency of our audit and control assessments.



6. What motivated you to take the CIA exam?

After completing my MICPA-CAANZ, I reached a point where I started asking myself what's next. I knew I wasn't someone who wanted to stay in one place as I wanted to keep growing. Then I came across the Yayasan Peneraju sponsorship ads for CIA on LinkedIn, and it just felt like the right opportunity at the right time.

Since I was already working in external audit, I realised I had one side of the picture, but I was curious about how things look from the inside.

That's what drew me to the CIA. I wanted to understand how internal auditors think, how they design controls, and how they manage risks within the business. For me, it's about having the best of both worlds, seeing things from both external and internal perspectives.

And of course, the CIA is a well-recognised credential, so it also supports my long-term goal of growing into a more well-rounded and impactful auditor.

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

One challenge was managing my study alongside a demanding audit schedule, especially during peak periods. It also felt quite isolating at times since I didn't have anyone in my circle taking the CIA as most of them are external auditors.

The most difficult part was losing my beloved father about a month before my Part 2 exam. It was a really tough period emotionally, and honestly, there were moments when I felt like giving up. But I kept going, because I knew how much he always supported my journey.

I really wish he was still here to share this moment with me. But at the same time, I truly believe this achievement is also a win for him. It made the journey much more meaningful, and it's something I carry with me moving forward.



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

I managed my study time by making personal sacrifices, especially giving up most of my weekends to focus on studying. But what truly made a difference was the support from my team. I'm genuinely grateful for how they stepped in to help manage and support my workload during that period. Because of that, I didn't feel like I was going through it alone, and it allowed me to stay focused and consistent with my studies.

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

As a CIA certified professional, I don't just see it as a qualification as it actually changed how I see my work. Previously, in external audit, I was more focused on testing and concluding. But going through the CIA journey made me more curious. I find myself asking deeper question like why a control exists, whether it really works in practice, and if it truly helps the business. I've started to notice this in my day-to-day work. During walkthroughs, I now pay more attention to how processes actually operate in reality, and where things can be improved in a practical way.

So looking ahead, I see myself growing into someone who can bring that perspective, bridging both internal and external views in a meaningful way. I want to be someone who not only provides assurance, but also brings clarity and helps the business move forward with stronger and more practical ways of working.



10. How important is CIA for an internal auditor?

I believe the CIA is important because it builds trust and consistency in how internal audit work is performed. For example, when audit work is aligned with IIA standards, there's naturally more confidence in relying on it, especially in areas like SOX and controls.

In PwC, where we focus on building trust, the CIA supports that in a practical way. It helps us act with integrity because we're applying the right standards consistently when it comes to risks and controls. That's where the real value comes in. It's not just a credential, but something that strengthens how we deliver quality and build trust in our work.

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

I would say first, hold close the people who support you. A journey like this is rarely walked alone. Sometimes it is your family, your friends, your team members, or your managers who quietly carry you through the days when your own strength feels small.

Second, study with intention. Don't rush through the material just to finish it. Sit with it, understand it, and let your own working experience give it meaning. That is how knowledge stays with you.

Lastly, be patient with yourself and keep going. There will be days when work is overwhelming, when life is demanding and when the thought of giving up feels very close. For me, the CIA journey felt a lot like my hiking trip. Some stretches were so steep that it felt hard to catch my breath. But I told myself to keep moving, slowly if I had to, one step at a time. And when you finally reach the peak, the view feels beautiful not only because you made it there, but because you know how much heart it took to keep climbing.