



Institute of
Internal Auditors
Malaysia

2026 ESSENTIALS FOR AI AUDITING

(Developed By Global IIA)

IIAM
GLOBAL
SERIES



ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL II-III
MEMBER'S FEE	RM1,782.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM2,322.00 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	2 September 2026
TIME	9:00 am – 5:00 pm (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	Physical Class
LOCATION	Kuala Lumpur
PROGRAMME CODE	2026/KL51
TRAINER	Divakaren Sivagurunathan
CPD POINTS	8

PROGRAM OVERVIEW

In today's rapidly evolving business landscape, the integration of artificial intelligence (AI) technologies is becoming increasingly prevalent. Internal auditors play a pivotal role in ensuring the effectiveness, safety, privacy, and security of AI models within organizations. This course is designed to equip internal auditors with the knowledge and skills necessary to navigate the complexities of AI and contribute effectively to their organization's AI strategy. The course covers a wide range of topics from the fundamentals of AI technology to the specific challenges and risks associated with auditing AI systems. Participants will gain insights into AI governance, management strategies, policy development, risk management, and the role of internal audit in the context of AI.

By the end of this course, internal auditors' ability will be enhanced to contribute proactively to their organization's AI strategy, effectively assess AI-related risks, and audit the responsible and secure use of artificial intelligence within their respective organizations.

WHO SHOULD ATTEND

This course is ideal for internal auditors, compliance professionals, risk managers, and anyone involved in auditing or governing AI initiatives within an organization.

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

1. Understand the fundamentals of AI, including most commonly used artificial intelligence (AI) model types, tools and applications.
2. Identify risks associated with building AI systems responsibly, including safety, data integrity, privacy, security, and the 'black box' nature of AI algorithms.
3. Define internal audit's role in the organization's AI strategy.
4. Consider regulatory compliance and standards associated with the use of AI.
5. Utilize a framework based on IIA and industry best-practices for auditing AI models.
6. Identify controls to mitigate AI risks, including Generative AI (Gen AI).

OUTLINE

1. Introduction to AI:

- o AI Overview - Understanding the fundamentals of AI and its evolution.
- o Establish a solid foundation in AI technology, including:
 - Machine learning models.
 - AI and Gen AI models.
 - Data sources.
 - Types of AI being used and explored in organizations.

2. Risk Management in AI:

- o Risk Identification and Management - Identifying and managing AI model risks and model use risks, such as safety, integrity, privacy, security.
- o Understanding the unique risks posed by the 'black box' nature of AI systems.

3. Internal Audit's Role in AI Strategy:

- o AI Strategic Management - Exploring how organizations plan and execute AI strategies, and oversight required.
- o Governance in AI - Understanding structures and processes for AI governance.
- o Role of internal audit - Discussing the role of internal audit in AI governance and the Three Lines Model, while leveraging internal controls in managing AI risks.
- o Integrating AI risk assessment with existing annual/quarterly risk assessments.

4. Regulatory Compliance and Standards:

- o Overview of AI-related regulatory landscape - Exploring AI related global regulations and industry frameworks.
- o Understanding organization's policies, processes, and structures for complying with existing and upcoming regulations.
- o International standards for AI auditing.

5. AI Auditing Framework:

- o Overview of the AI Auditing Framework - Understanding the framework and associated domains and risk categories.
- o Applying the AI Auditing Framework through real-world scenarios.
 - Identify potential AI-related risks, assess their significance, and develop audit plans that address these risks effectively.

6. Controls for Mitigating AI Risks:

- o Exploring controls to manage AI model and model usage risks, such as bias, safety, data, privacy, and security.
- o Understanding controls for managing unique risks from the Gen AI models.



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ABOUT THE TRAINER

DIVAKAREN SIVAGURUNATHAN

MBA, CISA, Cybersecurity Audit Certificate

Divakaren Sivagurunathan is currently heading the audit function of a telco, performing both IT and non-IT audits. He also serves as the secretary of the Board Audit Committee for the telco and provides consultation on IT assurance within the larger Group. He has 16 years of IT auditing experience covering all aspects of application and infrastructure auditing.

Prior to this, he was in various senior auditor roles within the oil and gas industry, providing assurance for both IT and non-IT systems, covering all aspects of applications and infrastructure, including servers, networking, and plant industrial control systems.

On top of his Master of Business Administration (MBA), Diva is also a Certified Information Systems Auditor (CISA) and obtained his Certificate in Cybersecurity Auditing. He is also serving on the Board of Directors on the Information System Audit & Control Association (ISACA) Malaysia's chapter.



REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

☐ Yes ☐ No

COURSE DETAILS

Course Title 2026 Essentials for AI Auditing

Course Code 2026/KL51 Course Date(s) 2 September 2026

HRDC Programme No. _____

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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REGISTRATION FORM



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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

☐ HRD CORP CLAIMABLE - Programme No.

☐ E-PEROLEHAN or INTERNAL PROCUREMENT SYSTEM (Both MYR & USD accepted)

☐ 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: UOVBMYKL

☐ 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: SCBLMYKX

☐ 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:
 - Claimants are advised to **APPLY** for HRDC Grant Approval at least three (3) weeks (21 days) prior to the commencement of the course(s).
 - It is **COMPULSORY** to provide IIA Malaysia with the HRDC grant approval notification (letter or email) 7 working days before 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 fee(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.
 - a) Written cancellations should be received by 14 working days before the workshop date to get the refund.
 - b) 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.
 - c) 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.
 - d) 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

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia

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