

ISSUE 1: 2026



The Institute of
Internal Auditors
Malaysia

Keeping in
TOUCH

AUDIT IN A
CHANGING WORLD
New Risks.
New Skills.
New Possibilities.

NEW
IIAM Member Portal

**IIA Global
Insights**

SAVE THE DATE:
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CONTENTS



Mission & Objectives / BOG & Staff 04

IIA Global Insights 06

Training Calendar 11

IIA Malaysia Upcoming Activities 11

Membership Column 12

Welcome New Members 16

Article by Diligent 20

January - June 2026 Highlights

- Certification & Academic Relations 26

- Professional Development 30

- Technical & Quality Assurance 35

- GIAS Awareness Session 40

Article by Axcelasia 47



MISSION

To provide dynamic leadership for the profession of internal auditing. Activities in support of this mission will include, but will not be limited to:

- Advocating and promoting the value internal audit professionals add to their organisations.
- Providing comprehensive professional educational and development opportunities, standards and other professional practice guidance, and certification programmes.
- Researching, disseminating, and promoting knowledge concerning internal auditing and its appropriate role in control, risk management, and governance to practitioners and stakeholders.
- Educating practitioners and other relevant audiences on best practices in internal auditing.
- Bringing together internal auditors from Malaysia and Asia to share information and experiences.



OBJECTIVES

- To be the recognised voice for the internal audit profession;
- To develop and sustain the internal audit profession in Malaysia through appropriate infrastructure, coordination, support and communication; and
- To provide exceptional service to IIA Malaysia's members.

MOTTO: "ELEVATING IMPACT".

The Institute maintains its motto "Elevating Impact". The IIA helps internal auditors deliver strategic advantage that drives organizational success.

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Combating fraud in a perfect storm

Fraud is one of the most pervasive and destructive forces in today's economy. It is not a victimless crime – every fraudulent transaction leaves a trail of harm to people, businesses, and society at large. This report serves as both a call to action and a practical guide across professions. We must embed proactive detection into business operations, strengthen governance and accountability, and foster cultures in which raising concerns becomes safe and expected.



[WATCH NOW](#)

All Things Internal Audit Podcast: Risk in Focus 2026: Three Trends Auditors Can't Ignore

Deborah Poulalion and Brian Tremblay explore geopolitical uncertainty, digital disruption, and cybersecurity from the 2026 Risk in Focus report and discuss how internal audit can assess and respond to these complex, evolving risks.

For a global perspective, read insights from audit leaders in the article 'Risk Around the World. : <https://iia.mydigitalpublication.com/december-2025/page-36>

Voice of the CEO: What to Learn From the Pulse Data

Because internal audit functions are doing more with less, teams must lean into strategic alignment and agility.

In a time marked by unprecedented disruption across markets, policy, and business operations, it's unsurprising that resourcing and staffing are tightening across industries.

Internal audit is no exception. The IIA's **2026 North American Pulse of Internal Audit** survey found the percentage of internal audit functions that reported budget and staff cuts rose between 2024 and 2025, while those reporting budget increases fell.

When confronted with insights like these, the first instinct is often to worry. Understandably, practitioners may contemplate how limited resourcing and staffing might strain their own workload or job prospects. But what I find most interesting and deserving of our attention is what these insights reveal about internal audit's path forward and the opportunities to demonstrate our value and secure our collective future.



Anthony Pugliese CIA, CPA, CGMA, CITP
President and CEO of The IIA

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Ricardo Correa Fuenzalida CIA, CGAP, CCSA, CRMA
Head of studies | Government Internal Audit Council of Chile based in Santiago, Chile

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On the Frontlines: Culture Problems Behind Recurrent Findings

In the public sector, recurrent findings can often be traced to a system that pushes people to bypass controls.

Every public sector internal auditor knows this story: The final report is issued and there it is again – a finding that feels like an old acquaintance. It may appear in a different department or involve different staff, but at its core, it is the same recurring issue: procedures not followed, approvals granted after the fact, incomplete files, and limited effective supervision.

Management accepts the report. An action plan is approved, training sessions are scheduled, and the manual is updated. Case closed, right? Not exactly. In the next audit cycle, the issue returns – often more pronounced than before.

Over time, these situations stop being surprising. They create frustration instead of improvement. The auditor performed the work properly, yet the impact on governance and public value seems limited. Why? Because the root cause often lies outside the procedure itself. Public sector organizations do not fail repeatedly because they lack manuals, but because of the environment in which those manuals exist. Training alone is insufficient when the culture prioritizes immediacy over compliance and informal habits override formal controls.

To understand recurrent findings, we must observe how work is actually performed.

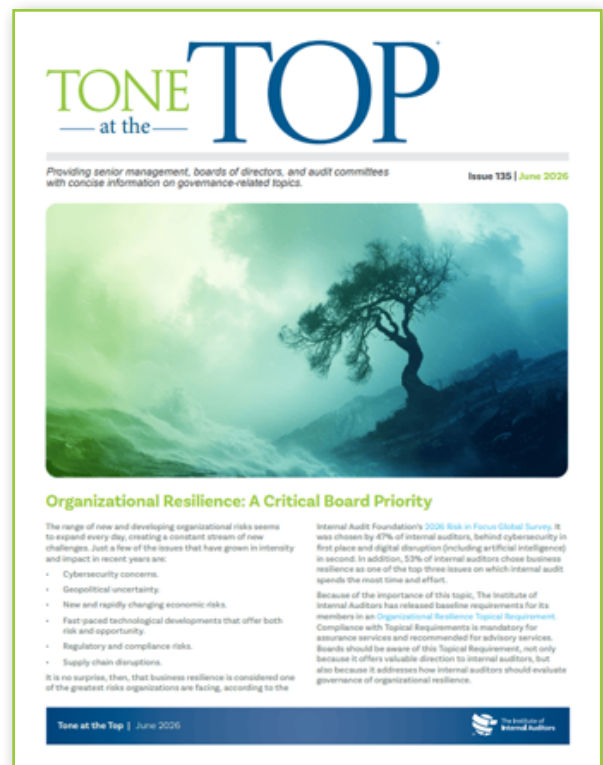
Tone at the top

Organizational Resilience – A Critical Board Priority

As organizations face growing cybersecurity, geopolitical, economic, regulatory, and supply chain risks, organizational resilience has become a critical board priority.

Recognizing the growing importance of this topic, The IIA has introduced its new Organizational Resilience Topical Requirement, establishing baseline expectations for internal auditors assessing and providing assurance over resilience-related risks and capabilities.

The latest Tone at the Top explores the key components of the new requirement and how internal audit functions can use it to strengthen oversight, foster organizational adaptability, and help their organizations prepare for an increasingly uncertain future.

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Global Best Practices:

Internal Audit Upskilling for Critical AI Capabilities

Discover how leading organizations are approaching AI upskilling through formal training, hands-on experimentation, prompt engineering, and AI-enabled audit workflows. Learn how AI can enhance planning, risk assessment, fieldwork, reporting, and quality assurance, while helping auditors focus on higher-value analysis and strategic insight. As organizations accelerate AI adoption, building these capabilities is becoming essential to delivering more effective, efficient, and future-ready internal audit functions.

This podcast episode explores how internal audit teams can build AI skills with intention, confidence, and discipline. It covers developing the right mindset, skill set, and tool set, along with practical AI use cases, adoption challenges, and the importance of human oversight.

Building a Better Auditor: Lean Audit Teams Can't Beat Fraud Alone

For companies preparing to go public, pulling the first and second lines into fraud risk management should happen sooner than later.



Sarah Li CPA, CISA, CFE

Adjunct professor | Fordham University in New York.

In fast-growing pre-IPO and newly public companies, fraud risk often does not present itself as an obvious scheme. It appears as pressure, as shortcuts, and as “temporary” workarounds created in the name of speed, growth, or reaching the next milestone.

In these environments, internal audit’s most significant value isn’t in being the primary fraud detector. It’s in activating the people closest to the risk.

Yet when fraud risk management is discussed, the expectation often lands squarely on internal audit. That expectation isn’t just unrealistic; it overlooks how fraud risk actually emerges, limiting an organization’s ability to manage fraud risk effectively.

After nearly two decades working with organizations at every stage of maturity, one lesson stands out for me: Lean audit teams cannot win alone. Not when the company is scaling faster than controls can keep up. Not when processes are evolving in real time. Not when the pressure to “hit the numbers” intensifies – or when the organization is building the plane while flying it.

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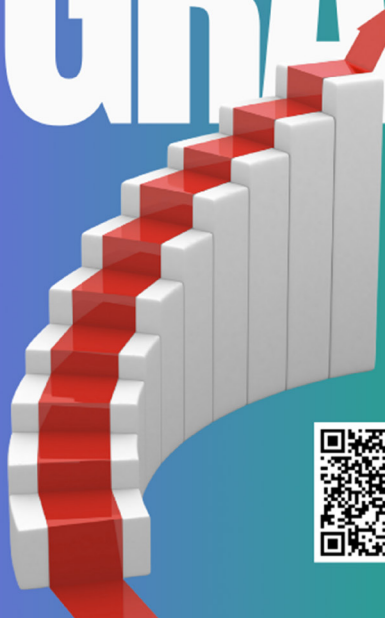


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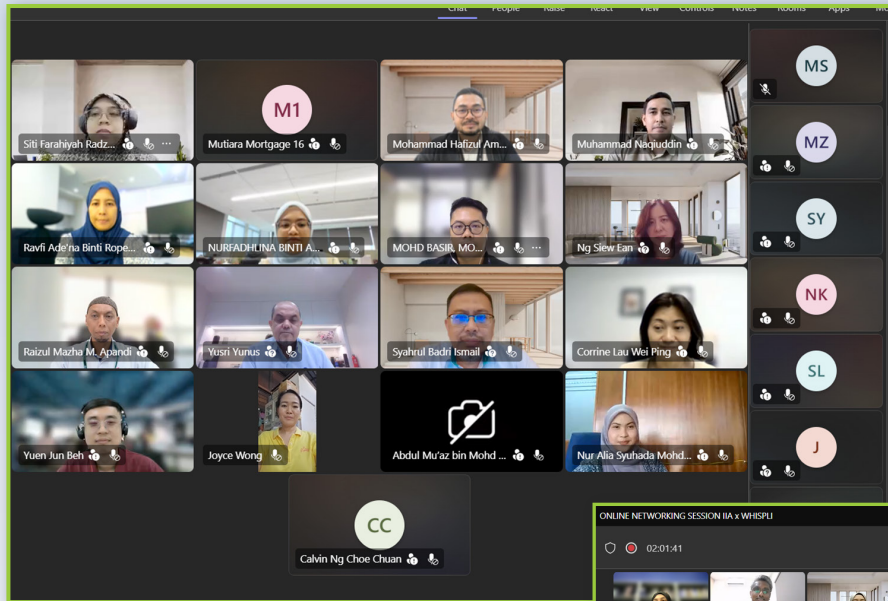
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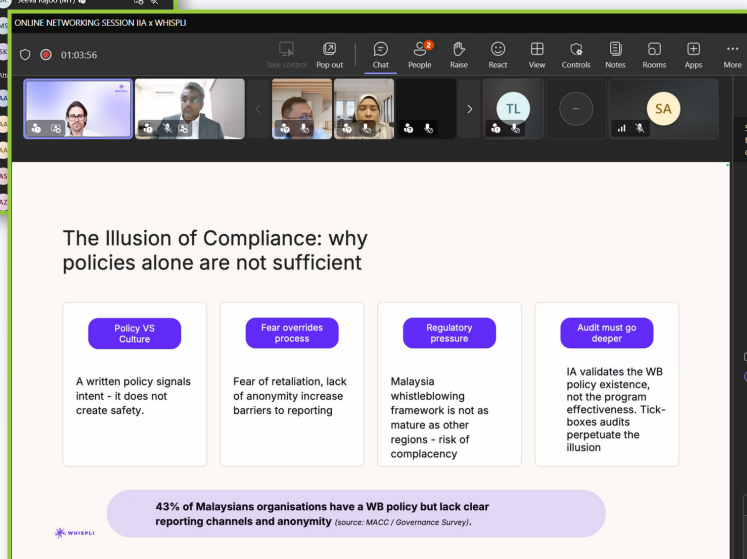
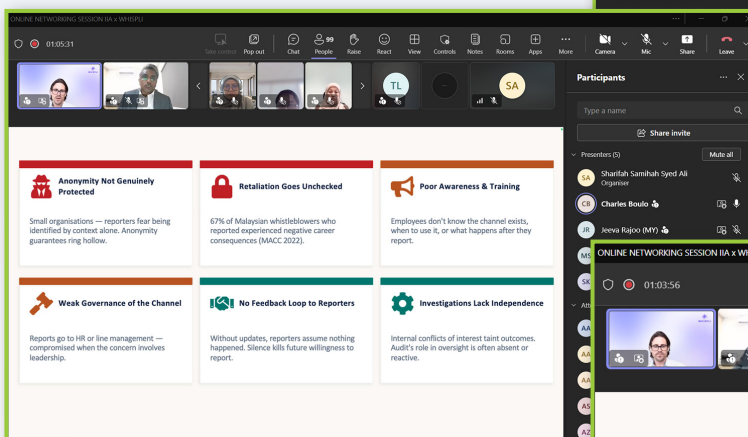
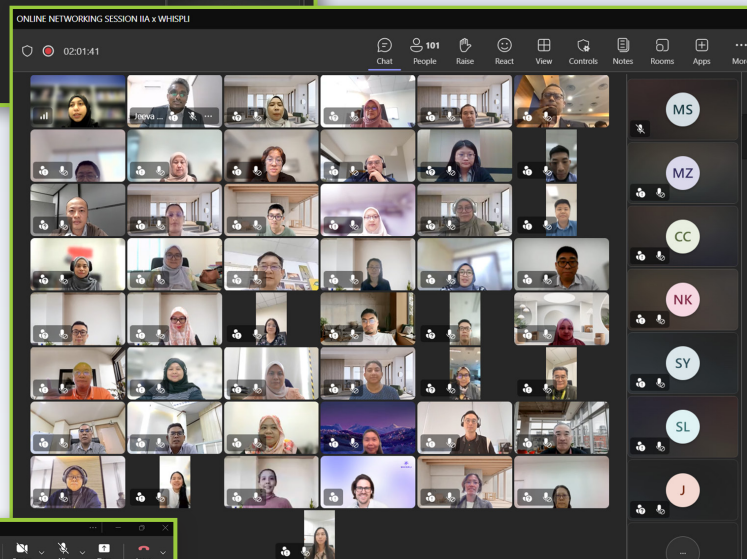
MEMBERSHIP

CAE Roundtable 2026, collaborate with Hays
28 April 2026





Online Networking Session : Whistleblowing, collaborate with Whispli 12 May 2026



Northern Malaysia Roadshow (Corporate Meeting) 13-15 May 2026



CAE Roundtable 2026, collaborate with Hays 18 May 2026



Financial Crime Outlook 2026 (Physical)

10 July 2026



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Welcome New Members

(JAN-JUNE 2026)

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Aida Liana Hussin	008631	Hafiz Zulfaqqar Mohamad Annuar	008534
Alif Azrul Yusup	008472	Hajah Norizan Haji Mahari	008626
Amirul Ashraf Rosli	008687	Hamidah Mohamed	008527
Ammanuvel Muniandy	008670	Harizunnisak Abdul Aziz	008442
Andrina Sequerah	008440	Harmizi Abdullah @ Abd Halim	008625
Anis Aqeelah Afrina Mohd Raduan	008459	Hazrina Hassin	008698
Anis Nazihah Osman	008582	Ho Siew Chin	008702
Aniza Khairuddin	008630	Ho Zhishan	008506
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Annisa Nursabrina Jaapar	008531	Ilmiah Maksin	008526
Ariveen M. Shanmuganathan	008493	Irene Chieng Hsiao Chuen	008468
Athirah Mohd Sukeri	008686	Iskandar Zulkarnain Khalid	008500
Athirah Shasha Azeman	008628	Jenny Ang Lay Peng	008641
Azahar Ali	008629	Johann Chua En Yaw	008467
Azizah Mohd Ali	008645	Jonathan Lai Siaw Fei	008701
Baderolhi Sham Md Nor	008482	Justin Lee De Xian	008572
Bong Wui Cherg	008545	Katrina Priscilla Anthony	008571
Calvin Loke Khai Vern	008544	Kausaliya Nanthakumar	008461
Cheok Jin Yew	008458	Khairulanuar Abu Naim	008454
Chew JeuShyun	008627	Khor Huiqi	008700
Chew Yen Pin	008643	Koo Yoke Ling	008474
Chia Suan Yee	008530	Kuah Je Ping	008632
Chiew Jia En	008642	Lai Jia Yuet	008480
Chow Weng Yan	008543	Lau Hui Fong Judy	008525
Crystal Tang Li Jing	008492	Lau Shu Teng	008453
Darren Tan Di Loon	008652	Lau Yi Chiann	008570
Darryl Tan Shi Wei	008578	Law Yih Bing	008479
Dayang Nurjayna Syazuana Awang Jaya	008470	Lee Chan Yin	008664
DG. Zarish Safinaz AG. Damit	008690	Lee Gii Dee	008436
Elizabeth Teng Su Chuin	008491	Lee Jit Sun	008420
Ellyza Md Jefri	008685	Lee Zi Wei	008451
Emily Sitimba Willy Sikui	008577	Lidya Sulaiman	008683
Emmerson Shawn Anak Eric	008529	Lio Kai Xin	008651
Emmi Shahrezad Zainorashid	008456	M Prasanth Manoharan	008477
Ermasuhana Mohamad Zamri @ Zam	008576	Malique Firdauz Ahmad Sidique	008597
Ewee Ying Ying	008439	Masran Mustapha	008640
Faiszuan Mohd Salleh	008438	Melinder Kaur Dalbir Singh	008659
Farhana Che Amani @ Mohd Kamal	008443	Melissa Dubah Mathew	008650
Fatin Syazwani Sahdan	008684	Mohamad Azmi Sapaai	008600
Fauzul Hakim Badrul Hisham	008622	Mohamad Ruzaini Mohd Muhaimin	008674
Fazil Nur Hassan	008689	Mohamad Shafiq Abdul Rasid	008490
Fazizul Idlan Kipli	008469	Mohammad Fazly Mustapa Kamal	008504
Fazline Mohd Saleh	008473	Mohammad Ikhwan Othman	008639
Felyson Joel Saka	008666	Mohd Danial Ariff Mohd Zamri	008568
Foo Shir Nee	008703	Mohd Faizal Ibrahim	008523
Foo Toon Yin	008665	Mohd Firdaus Ali	008541
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Mohd Syafi Syakireen Abdullah	008503	Nurfairuz Mohd Anuar	008496
Morlisza Migain	008638	Nurliyana Amira Kamisly	008595
Muhamad Faiz Nordin	008540	Nurul A'in Mohamad Yusof	008558
Muhamad Rusdan Hassan	008566	Nurul Hafizha Osman	008515
Muhammad Danail Haikal Ismail	008435	Nurul Hasyimah Hj Zunaidi	008514
Muhammad Fadlullah Amram	008564	Nurul Nabilah Zainorin	008431
Muhammad Fakhrul Adham Hamdan	008489	Nurul Nadia Mohd Kamis	008537
Muhammad Fariduddin Razali	008434	Ong Choon Pin	008677
Muhammad Firdaoos Ahmad Kamal	008539	Ong Wen Yin	008512
Muhammad Hafidz Rosdi	008433	Parasaran Swaminathan	008511
Muhammad Hafiz Izzul Fikri	008681	Philip Munau	008557
Muhammad Hafiz Mohd Noor	008546	Prashan Padmanabhan	008430
Muhammad Imran Ibrahim	008502	Prisca Lisah	008510
Muhammad Imran Roslan	008522	Rabendran Chelliah R Karunairajah	008556
Muhammad Nasiruddin Nasir	008521	Rahimah Mathali	008554
Muhammad Nor Akmal Mohd Jais	008520	Rasydan Ishak	008620
Muhammad Raziqin Rosli	008563	Ros Syazwani Mohd Shamsuri	008707
Muhammad Syafiq Mohd Yusop	008466	Sagyni Nair Sasidharan	008688
Muhammad Syahmi Abu Bakar	008488	Saiful Shafik Khasim	008699
Muhammad Syamir M. Abd Rani	008465	Sally Aly Mohamed Mansour	008419
Muhammad Syarizal Mohammad Shah	008649	Sarah Melissa Suresh Kumar	008547
Muhammad Zaid Zulkefli	008464	Shaifulnizam Mohamed Sharif	008697
Muhammad Zulzhorif Bahrain	008519	Shane Teh Boon Ken	008447
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Nadhras Mohamed Adzha	008648	Siti Anisah Haji Jahmin	008486
Nadia Mohd Azizul	008487	Siti Farhanah Abdul Hamid	008497
Najayati Ismail	008680	Siti Mariam Aminuddin	008696
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Nur Ruzana Shah Riman	008498	Vasugi Govindasamy	008427
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Wong Li Yen	008549
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Yeep Ghui Cyan	008633
Yong Jaw Shiun	008426
Yong Poh Lai	008445
Yong Siau Ting	008444
Zainina Damia Zainal	008417

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Eric Yeow Seng Hock	008455
Fong Sook Yan	008573
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Lee Loh Joo	008661
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Lee Xin Yee	008660
Lee Zhao Qin	008452
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Mohammad Abdul Kader	008682
Ong Hock Chye	008513
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Soleha Ahmad	008494
Soo Mun Taat	008536
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Tan Syee Yun	008676
Tan Yen Keang	008657
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Wong Kam Wai	008550
Yap Toong Yean	008646
Zhang Zhongyuan	008658

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Khaireena Md Nor	008706
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Muhamad Nazirul Amin Mohd Zaid	008668
Muhammad Afeq Akmal Hisman	008424
Muhammad Mustakim Mohd Mustafa	008423
Muhammad Raiz Rahimie Mohd Shokri	008644
Muhammad Syahmi Mat Zain	008653
Putera Khairan Kamarun Majif	008609
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IIA & Diligent whitepaper: Artificial Intelligence in Internal Audit

AI is now part of day-to-day internal audit, bringing both gains and new risks.

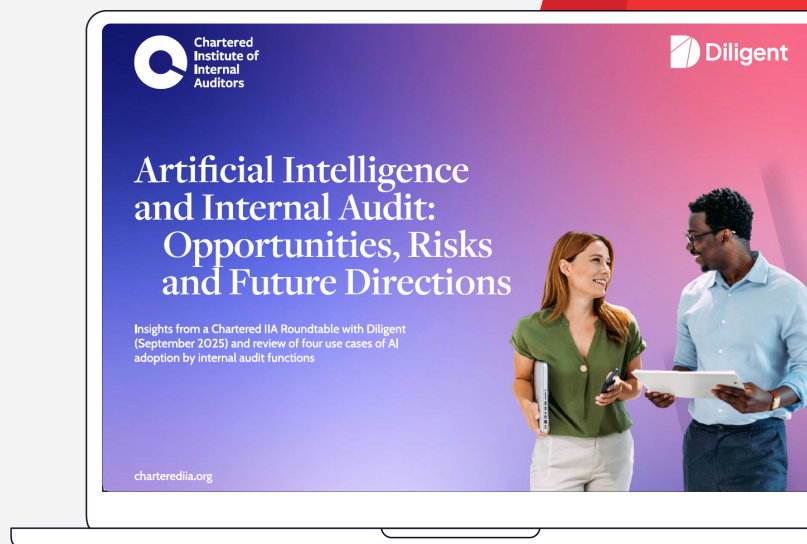
This IIA x Diligent whitepaper gives CAEs and audit leaders practical guidance from audit experts and four real-world use cases.

- See how teams use AI in planning, testing and reporting
- Measure time savings and reduce manual work
- Improve AI governance with practical roadmaps and auditor-in-the-loop controls

Download the whitepaper to assess AI maturity, refine strategy and strengthen AI assurance.



[Download here](#)



From setup work to audit execution: What's new in Diligent Risk & Audit

Ask most risk and audit teams where they lose time and the answer usually isn't fieldwork, testing or analysis. It's everything around it.

Creating audit files. Rolling work forward. Connecting risks and controls. Chasing follow-ups. Protecting sensitive information. Moving outputs between tools so teams can keep working.

The work around the work can quickly become a job in itself.

These features reduce that burden, helping teams spend less time setting up the process and more time moving risk and audit work forward with the evidence, visibility and control they need.

Move audit work forward without starting from a blank page

Risk Maestro helps audit teams reduce the manual work that sits between planning and execution. Available through the Diligent One Platform Task Manager tile, Risk Maestro uses natural language prompts to help teams create audit files, roll forward prior-year audits, draft objectives and connect relevant risks and controls. Instead of manually building that structure from scratch, auditors can review proposed updates and approve changes before anything is written back into Projects.

Every recommendation is presented for review before execution, helping teams speed up setup while keeping professional judgment and oversight firmly in the process. Once approved, updates are pushed directly into Projects with links back to the changes for transparency and traceability.

With Risk Maestro, teams can:

- Create audit files faster
- Roll forward prior-year audits with less manual effort
- Draft objectives without starting from scratch
- Connect risks and controls more efficiently
- Keep auditors in control of approvals and execution

Get to risk analysis sooner

Risk assessments can take time to build before teams get to the analysis itself. Names, auditable entities, factors and scale all need to be set up before audit teams can focus on what the assessment is telling them.

AI-Assisted Risk Assessments in the Audit App help reduce that setup effort. When users add an audit risk assessment, the Audit Assistant guides them through the process and suggests names, entities, factors and scale using historical audit context and best-practice guidance. Teams can accept, adjust or ignore the suggestions, keeping judgment and control with the user while making the creation process faster and more consistent.

In practice, this means teams can:

- Build risk assessments with less manual setup
- Use historical audit context to inform the starting point
- Review AI suggestions instead of building every element manually
- Get to risk analysis sooner
- Keep final decisions with audit professionals

Give every audit role a clearer place to start

Audit work looks different depending on the role. A CAE doesn't need the same starting point as an auditor. An Audit Manager doesn't need to dig through the same views as someone focused on QA.

The new Persona-Based Home Dashboard in the Audit App gives each user a more relevant starting point based on their role. The platform can serve tailored home views for personas such as Head of Audit, Audit Manager, Auditor or Audit QA, with widgets, metrics and actions that match the work they need to manage.

The home page also surfaces the six most recent activities across audits, control tests, findings and actions, with links that take users back to where they left off. Overview widgets show audit plan progress, audit status, findings by severity and action tracking, helping users understand what needs attention without navigating across multiple screens.

The outcome for audit teams:

- Less time navigating between screens
- Faster visibility into active work
- Role-specific views that show what each user needs first
- Easier access to recent activities
- A clearer starting point for the day's priorities



Keep audit execution in one workspace

Audit execution can become difficult to manage when planning, fieldwork, findings and reporting sit across different tools, spreadsheets or manual trackers.

Audit Execution in the Audit App brings more of that lifecycle into one place. Teams can scope audits at the control level, select controls to test, define test types, execute fieldwork, manage findings, track progress on Kanban boards and generate reports from a single interface. Findings also flow into Issue Manager for broader visibility, while the shared Object Library keeps controls and processes connected across the platform without duplicate setup.

With Audit Execution, teams can:

- Scope audits at the control level
- Select controls to test
- Define test types
- Execute fieldwork
- Manage findings
- Track progress on Kanban boards
- Generate reports from one interface

For small to mid-sized audit teams especially, this gives teams a connected path from scoping to fieldwork, findings and reporting, with better visibility into how work is progressing.



Stop building reporting workarounds

Risk reporting shouldn't depend on exporting data, rebuilding dashboards or relying on workaround processes every time leaders need a clearer view.

Risk Manager datasets are now available directly in Activity Center, giving reporting users access to six native datasets: Risk-Centric, Control-Centric, Process-Centric, Objective-Centric, Heatmap Inherent Score and Heatmap Residual Score. These datasets also include Organizational Units and Issues data, refresh automatically every 20 minutes and support row-level security.

For Risk Managers, Risk Owners, Compliance Officers and reporting users, this creates a more direct way to build dashboards from Risk Manager data. Teams can use self-service reporting with permission-aware data, while reducing reliance on Robots, Results or other external reporting workarounds.

The reporting payoff:

- Build dashboards faster
- Use native Risk Manager datasets in Activity Center
- Reduce reliance on external reporting workarounds
- Support self-service reporting
- Keep reporting permission-aware with row-level security



Keep the right people moving without adding noise

Follow-up is essential in risk workflows, but too many generic notifications can quickly become background noise.

Advanced Notifications in Risk Manager help teams target alerts more precisely. Administrators can configure notifications for owner changes, workflow events and attribute changes across risks, controls, processes, objectives, assessments and custom objects. Notifications can trigger when assignments change, workflow stages shift or attribute conditions are met. Recipients can be set by role or user, and notifications can include deep links, custom notes, suppressed system emails and consolidated bulk notifications.

With more targeted notifications, teams can:

- Improve follow-up on critical activity
- Alert the right people based on role, workflow stage or attribute change
- Reduce unnecessary notification noise
- Add deep links and custom notes to help users act faster
- Strengthen accountability across the risk lifecycle

Protect sensitive workflow information at each stage

Risk and compliance teams need visibility, but they also need control. Not every stakeholder should be able to view or update every part of a workflow at every stage.

Section Permissions in Risk Manager give administrators more granular access control. Teams can configure section-level visibility and edit access by workflow stage and user role, with options for No Access, Read Only or Update Access. Read-only users can no longer edit fields, save changes or trigger workflow transitions that require update rights.

For governance and control, this helps teams:

- Restrict sensitive content by workflow stage
- Set access by role
- Support segregation of duties
- Reduce accidental changes to critical information
- Keep workflow transitions controlled by update rights

Move analytics results into the next stage faster

Analytics teams can also lose time when results need to be exported manually before others can collaborate or continue analysis.

Export ACL Tables to ACL AI Studio helps reduce that handoff. Users with ACL AI Studio Owner or Editor permissions can export ACL tables directly from ACL for Windows into ACL AI Studio. Once exported, the data is available for further analysis, collaboration and AI-assisted workflows.

What this removes from the process:

- Manual exports from ACL for Windows
- Extra steps before analysis can continue
- Delays between analytics output and collaboration
- Rework when moving results into AI-assisted workflows

Less setup. More movement.

Individually, these updates solve different problems across risk, audit and analytics. Together, they point to the same outcome: helping teams reduce the manual work that sits between planning, execution, reporting and action.

Risk Maestro helps audit teams move work forward from natural language requests while keeping people in control. AI-Assisted Risk Assessments reduce setup so teams can get to analysis sooner. Persona-based dashboards help users start from what matters. Audit Execution keeps more of the audit lifecycle in one workspace. Activity Center datasets make reporting more direct. Advanced Notifications and Section Permissions help teams improve accountability and control. Exporting ACL tables to ACL AI Studio reduces another manual handoff in the analytics workflow.

For risk and audit teams under pressure to do more with the same resources, that matters.

Because the goal isn't just to manage more work.

It's to spend less time assembling the process around the work, and more time delivering the insight, assurance and action the organization needs.



CERTIFICATION

Agenda

1. Current Pathways
2. Syllabus Overview
3. Global Internal Audit Standards
4. Scoring
5. Develop A Study Plan
6. MCQ Answering Tips
7. Q&A

Certification Briefing Session

20 January & 5 June 2026

Key Messages

- Confidentiality is crucial
- Better safe than sorry
- Think before sharing
- Protect all information
- Report concerns promptly

Code of Ethics

3 March & 3 June 2026

Career Talk with Universities

4 May 2026



Career Fair with Universities

19 April 2026





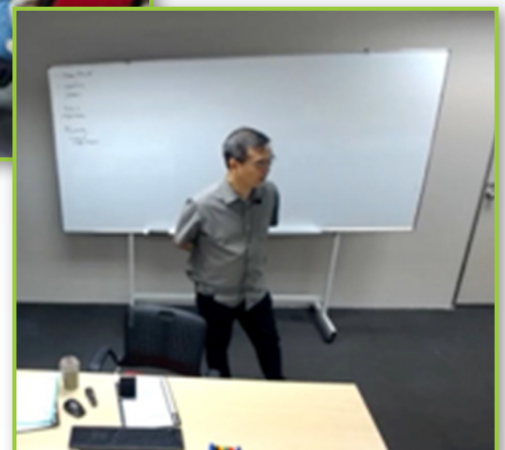
Student Ambassador Onboarding Session (UUM & USM)

16 May 2026



CIA Revision Class

May – June 2026





◀ **MOU Signing with
SCOPE**
30 January 2026



◀ **MOU Signing
with BAC**
27 June 2026



PROFESSIONAL DEVELOPMENT



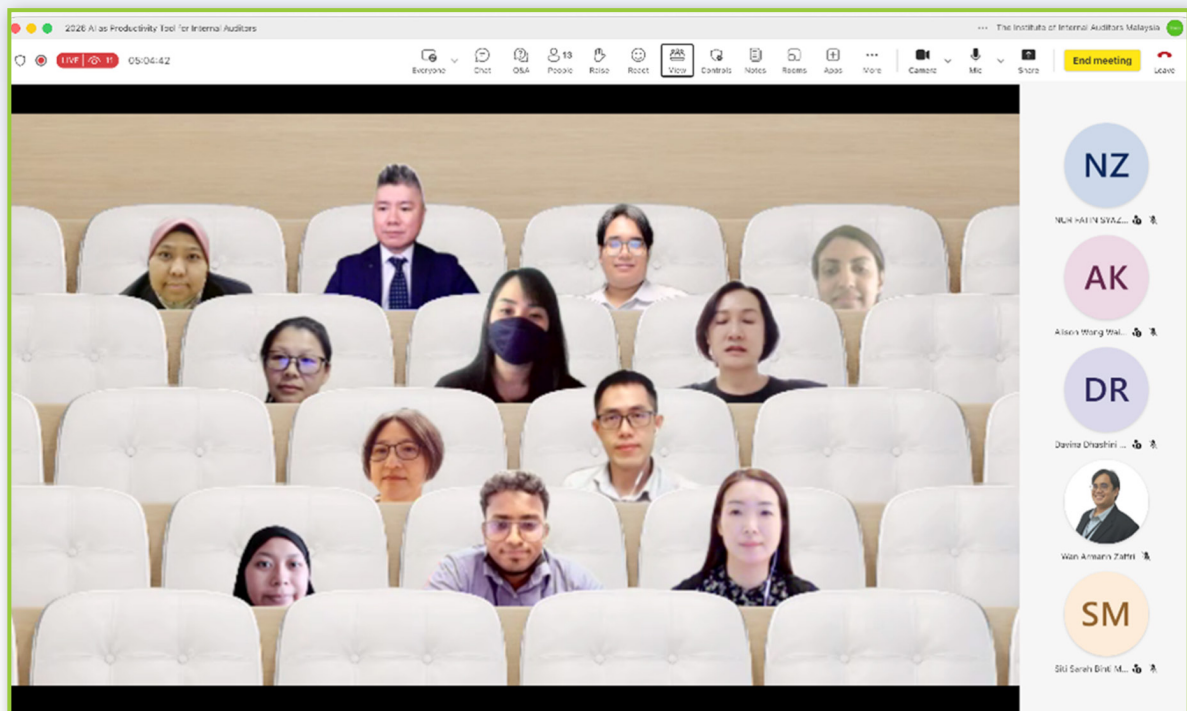
▲ Public Training: ESG Certificate: Internal Auditing for Sustainable Organizations (14-15 January 2026)

▼ Public Training: High-Impact Audit Reporting (19 January 2026)





Public Training: Procurement Fraud: 3rd Party Due Diligence, Internal Controls and Reporting Mechanism (4-5 March 2026)



Virtual Training: Artificial Intelligence as Productivity Tool for Internal Auditors (16 March 2026)



▲ Public Training: Critical Thinking in the Audit Process (6-7 April 2026)

▼ Public Training: Fundamentals of IT Auditing (15-16 April 2026)





▲ Public Training: Risk-Based Annual Audit & Engagement Planning (29-30 April 2026)

▼ Public Sector Internal Audit Conference 2026 (30 April 2026)



▼ Public Training: Tools for New Auditors (18-20 May 2026)



Public Training: Leveraging Artificial Intelligence in Internal Audit
▶ (3 June 2026)



TECHNICAL & QUALITY ASSURANCE



◀ Seminar Wibawa Firma Audit Swasta at Akademi Audit Negara
8 January 2026

GIAS Presentation to AICB
27 February 2026 ▶





◀ Strategic Courtesy
Visit by SSM
to IIAM
27 February 2026



Disclaimer & Profile of Speaker

Views expressed in this presentation are the Speaker's own personal views and do not reflect the views of his former employers or IIAM or any other persons. No representation or warranty, express or implied, is made as to the fairness, accuracy or completeness of the presentation and information contained herein and no reliance should be solely placed on them. When in doubt, to consult the appropriate professionals and legal counsel.

Who is Jimmy Tium?

Jimmy is a member of the Board of Governors of IIAM. He previously served as Head of Internal Audit Department & Deputy Director at Securities Commission Malaysia. Over a career spanning more than 30 years, largely within the regulatory environment, his experience extends beyond internal & external auditing to include evaluation of corporate proposals such as IPO & RTO; administration of the Take-Overs Code; investigation of corporate misconducts & complaints; and mediation of disputes within the securities industry. Prior to joining the Commission in 1995, he had served as an accountant in a large public listed conglomerate in Malaysia and gained extensive experience in statutory audit and corporate finance in one of the big international accounting firms.

Jimmy is a Certified Internal Auditor (CIA), and a fellow of both The Association of Chartered Certified Accountants (ACCA) and The Institute of Chartered Accountants in England and Wales (ICAEW). He is also a member of the Malaysian Institute of Accountants (MIA) and The Institute of Internal Auditors Malaysia (IIAM). Jimmy is an alumnus of TAR University of Management & Technology and holds a Master of Business Administration (MBA) in Finance (Distinction) from the University of Nottingham. He had completed the Mediation Skills Training Workshop by the Bar Council Malaysian Mediation Centre and the Program on Investment Appraisal and Management (Grade A) at Harvard University.

Practical Factors to Consider (cont'd)

2.	Evidence, Interviews & Finalisation (Fieldwork)
Deliverable	Findings & Analysis
What to do?	- Adhering to SOP - Gathering of info, interviewing witnesses/ experts/ data mining - Taking statement from person of interest (last) - CCTV footage - Conducting analysis
What to watch out for?	- Sensitive, Confidential & Discreet - Auditors' competencies & experience (allocation of tasks) - Info gathering/ documentation (reliable sources – primary/ secondary) - Statement taking (2 persons, audio video recording, signing on the spot) - Prepare list of Qs (consider right strategy, choice of words/ phrases ...) - Quality of evidence (Direct/ Collaborative/ Circumstantial) - Limitations (objective) - Safety/ protection (auditors, witnesses) - Consult HR, Legal Counsel (legal risk) (NDA)

59:53

Practical Factors to Consider (cont'd)

4.	Post-Investigation
Deliverable	Follow-up/ As a Witness
What to do?	- Follow-up investigation - Present to: - Panel of DI (with respective witnesses, person of interest) - Management - Board - Authorities - Court
What to watch out for?	- Stick to the Report - Challenged by: - Person of interest - Witnesses - Presenting Officer - DI Panel/ Disciplinary Committee - Management - Board - Authorities - Lawyers - Judges

Tea Talk Webinar: The Role of Internal Audit in Internal Investigation: Practical Considerations

16 April 2026



Courtesy Visit
at Securities
Commission
Malaysia
7 May 2026

▲ Courtesy Visit Meeting
with Group IA Function of
PETRONAS Group
6 May 2026



◀ Courtesy Visit
Discussion Meeting
with ICDM
6 May 2026

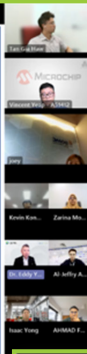


▲ Courtesy Visit at Hong Leong Bank Berhad
8 May 2026



Professional Profile

- Founder and Managing Consultant of CONDUCTIVITI Business Advisory Sdn Bhd
- Board member and Audit Committee Chair of a Bursa-listed company
- Trainer for professional and executive development programmes
- Facilitator for CIA and professional certification programmes
- Author and technical writer for regulatory and professional institutions
- Research and Technical Advisory Committee Member – IIA Malaysia
- External Quality Assessor – IIA Malaysia

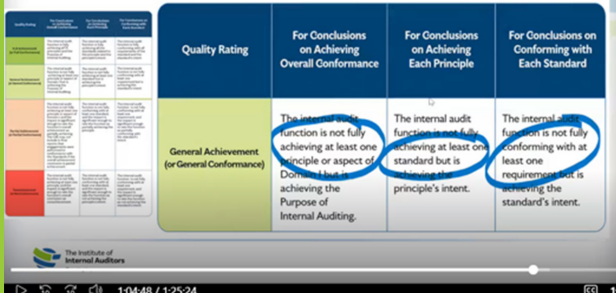


Webinar: Understanding IIA Conformance Ratings: Where Do You Stand?

14 May 2026

Courtesy Visit at Malaysian Life Reinsurance Group Berhad

14 May 2026

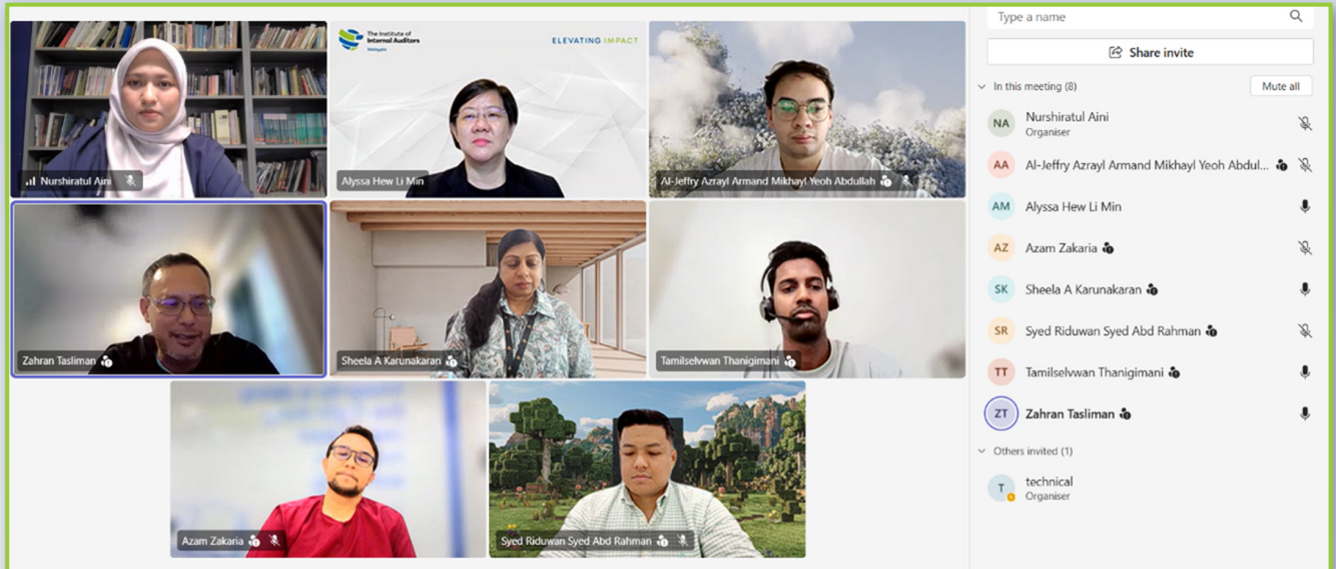



CAE Roundtable 2026

19 May 2026



GIAS AWARENESS SESSION



PRIMA 22 May 2026



IBDC 22 May 2026

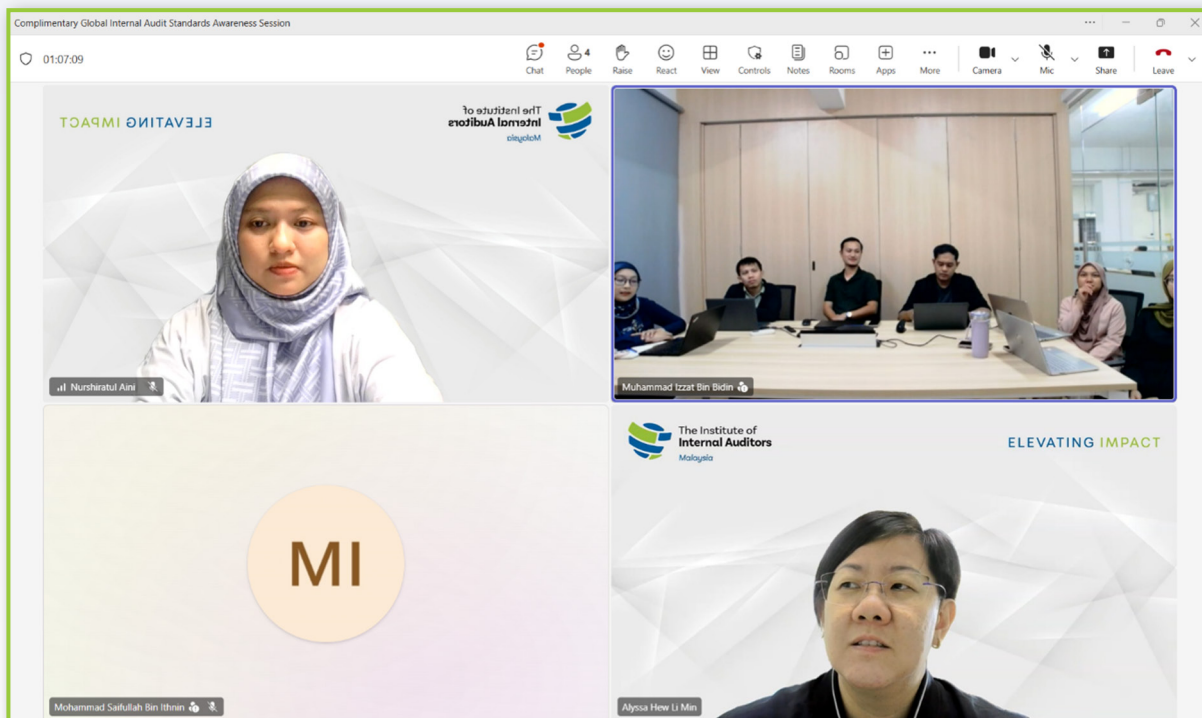
CRADLE FUND

3 June 2026



FARM FRESH

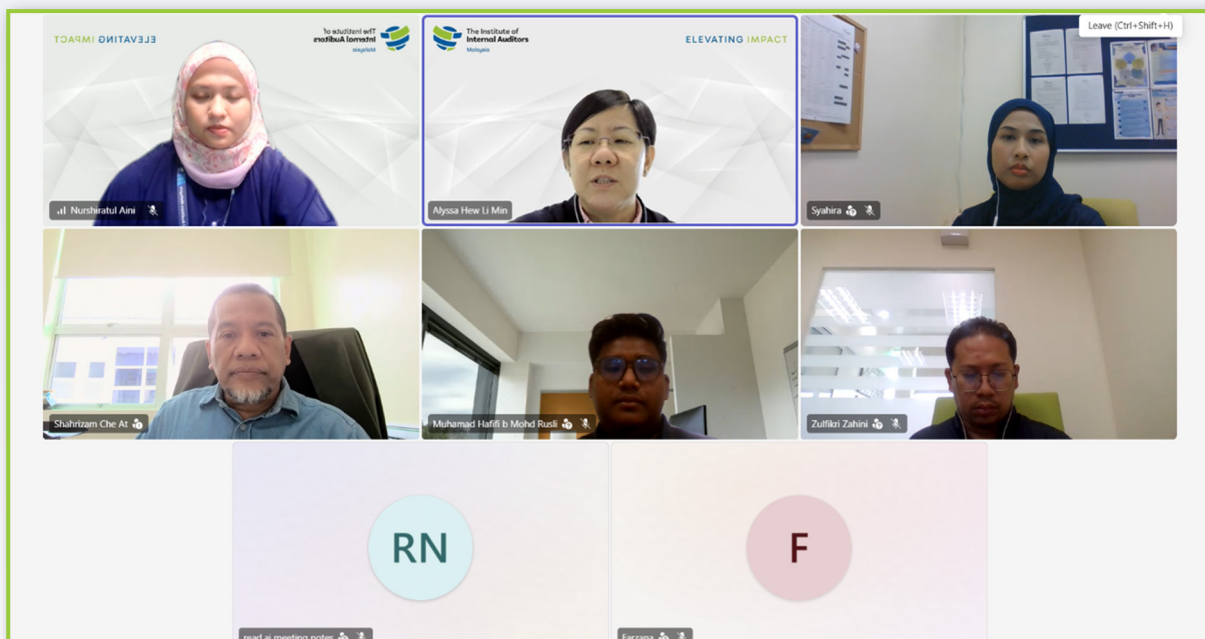
9 June 2026

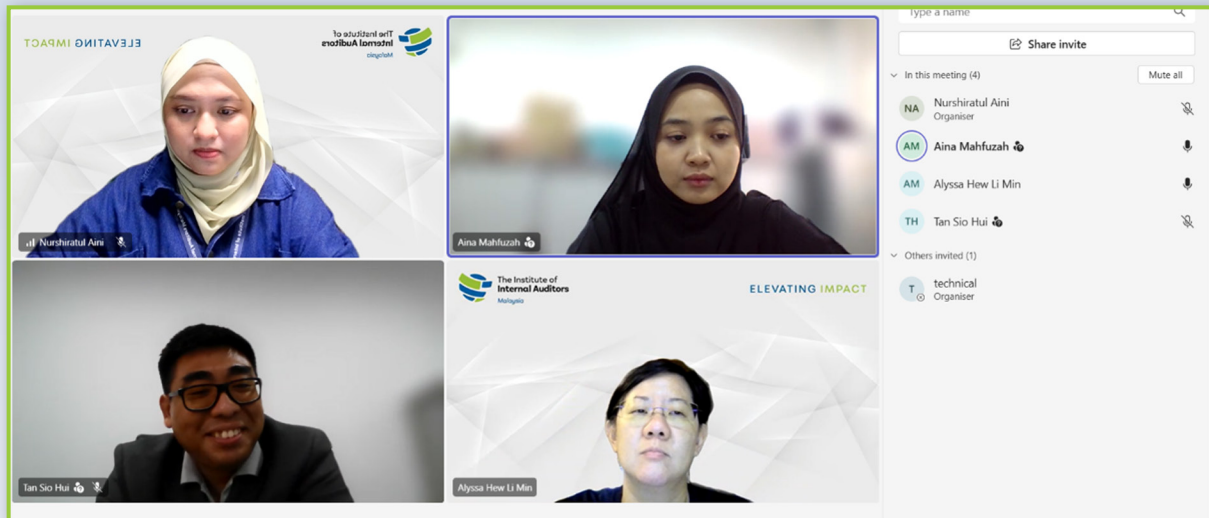




▲ PELABURAN MARA BERHAD 4 June 2026

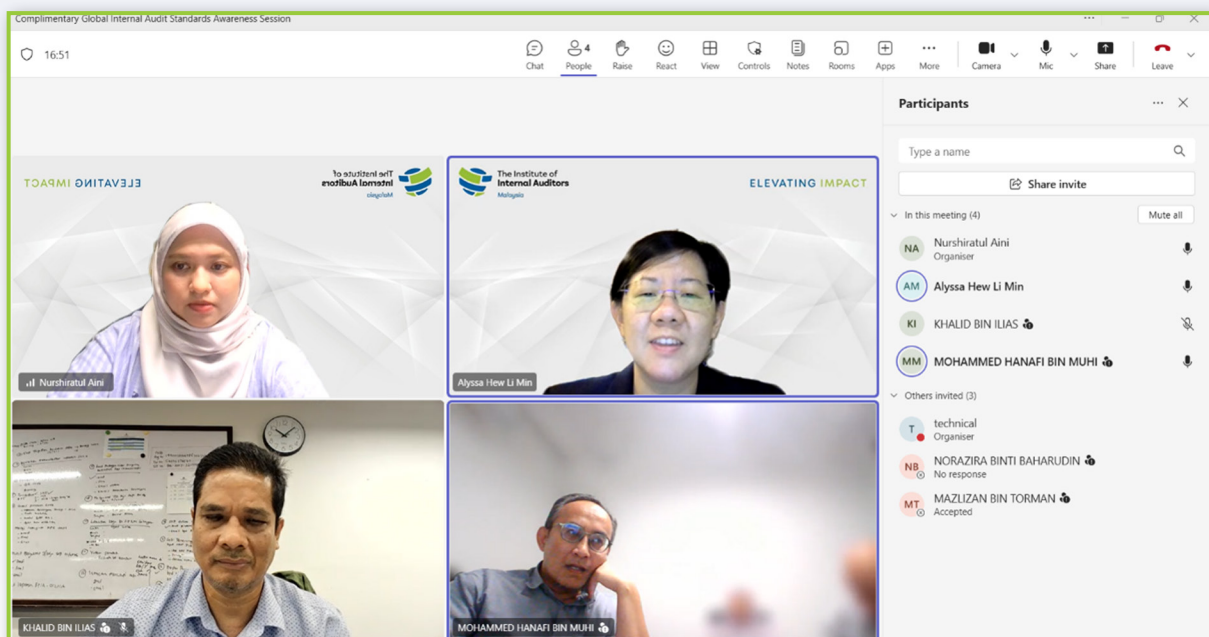
E-IDAMAN SDN. BHD 15 June 2026





▲ AVILLION BERHAD
19 June 2026

PERBADANAN NEGERI SELANGOR
16 June 2026





◀ **QI GROUP**
16 June 2026



DESTINATION RESORT SDN BHD ▶
30 June 2026



GRC ADVISORY AND GRC SOFTWARE. ONE MALAYSIAN GROUP

The advisers who build your audit function. The platform that runs it.

Close to two decades helping Malaysia's most regulated organisations design their governance, risk and compliance frameworks. And the software, built and owned here, to run them every day.

ADVISORY

Frameworks, assessments and transformation delivered by practitioners who have sat on your side of the table.

-  Internal Audit, ICR and QAR
-  Governance, Risk and Compliance
-  ESG and Sustainability Advisory
-  BCM and Technology Advisory
-  BPI, SOP and Transformation
-  Forensic Audit
-  Data Analytics Advisory

AXCELRADAR GRC SOFTWARE

A modular GRC platform. Start with one module, add the rest as your programme matures.

-  Internal Audit Management
-  Enterprise Risk Management
-  Operational Risk Management
-  Business Continuity Management
-  Compliance Management
-  Incident Management
-  Whistleblowing

WHY ONE GROUP FOR BOTH

One methodology

Our audit and risk methodology is not a slide deck. It is configured into the platform your team opens every morning.

Built for Malaysia

Mapped to BNM, Bursa, PDPA and the Cyber Security Act 2024, and maintained here as they change, by a team in your time zone.

Act faster

Test once, report many times. A shared control library means a single test can satisfy several frameworks, removing duplicated assurance effort.

THE 2024 STANDARDS



Conformance
gap assessment



Performance
measures and QAIP



External
quality assessment

The Global Internal Audit Standards took effect in January 2025. Our ICR and QAR teams prepare audit functions for assessment, and IAMS holds the evidence.

TRUSTED BY



Banks, healthcare groups, government linked companies and listed corporations across Malaysia and Singapore.



See AxcelRadar with your own audit universe in it.

Book a 30-minute walkthrough. We will load a sample of your audit plan and show you the working system, not a demo script.

Axcelasia Group

 1-23-7, Menara Bangkok Bank, Berjaya Central Park, Jalan Ampang, 50450 Kuala Lumpur

 03 2028 7450

 axcelasia.com



NEWS UPDATE



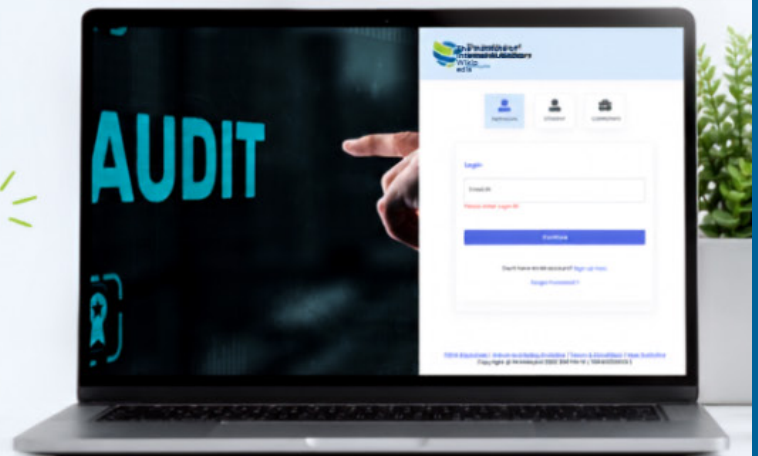
The Institute of
Internal Auditors
Malaysia

IIA MALAYSIA MEMBER PORTAL *Launched!*

JUNE 2026

A major milestone in our digital transformation journey.

Connecting Members. Empowering Growth.



We are pleased to share that the IIA Malaysia Member Portal was **successfully launched in June 2026.**

This new digital platform is designed to give you a more **convenient, seamless and efficient** membership experience.

WHAT CAN YOU DO ?



UPDATE YOUR PROFILE

Keep your personal and professional information up to date anytime.



RENEW YOUR MEMBERSHIP

Renew your membership online quickly and securely.



REGISTER FOR EVENTS

Discover, register and pay for events hassle-free.



ACCESS YOUR RECORDS

View your membership history, receipts and CPD records in one place.



MAKE ONLINE PAYMENTS

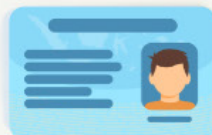
Enjoy a smooth and secure online payment experience.



IMPORTANT INFORMATION FOR FIRST-TIME USERS

Please review and update your details to ensure accuracy, especially:

- ✓ Full Name (as per IC)
Example: Jenny Lee (First Name), May Ling (Last Name)
Note: Names should not include titles such as Bin, Binti, A/L, A/P, Anak, etc.
- ✓ IC No.
- ✓ Email Address
- ✓ Phone Number



Keeping your information accurate helps us serve you better.



3,000+

Members will benefit from a better digital experience



1 PLATFORM

All your membership experience sits on a single platform



SECURE & RELIABLE

Built with security and your privacy in mind

A NOTE ON OUR FIRST LAUNCH

As this is the first-ever Member Portal introduced by IIA Malaysia, we are continuously improving the platform to serve you better. We appreciate your patience and feedback as we enhance your experience.



NEED HELP?

- Support: MMS-Support@iiam.com.my
| 03-2181 8008

Didn't receive your activation email? Contact us and we'll assist you.

*Thank You for being
part of our journey*

*Together, we
grow stronger!*



The Institute of
Internal Auditors
Malaysia

Connecting Members. Empowering Growth.

We built the platform because we do the work

Internal control review, internal audit and risk advisory,
supported by AxcelRadar and IAMS

Axcelasia did not start by building software. We started by solving governance, risk, and audit problems for clients. We have sat in Audit Committee meetings, delivered internal control reviews under tight listing and regulatory deadlines, and taken on internal audit functions where clients lacked the capacity or specialist expertise. Every technology solution we have created is simply the codification of lessons learned from years of real client engagements.

What we deliver

- **Internal Control Reviews** – Assessment of the design and operating effectiveness of controls across the organisation’s control environment, including reviews conducted to support IPO readiness and the Board’s annual Statement on Risk Management and Internal Control.
- **Internal Audit Outsourcing & Co-sourcing** – We serve as your internal audit function or provide specialist resources where in-house teams require additional capacity or expertise. Our services cover operational and financial audits, IT audit, cybersecurity, third-party risk, and data analytics-driven audit testing.
- **Risk, Resilience & Compliance Advisory** – We help organisations build enterprise risk, operational risk, business continuity, and regulatory compliance frameworks that people actually use – integrated into everyday operations instead of becoming documents that sit on a shelf after Board approval.



Built against the Standards you are assessed on

Since the Global Internal Audit Standards came into effect in January 2025, the challenge has no longer been having a documented methodology—it is being able to demonstrate that it is consistently applied and effective. Our advisory teams work alongside internal audit functions to strengthen methodologies, establish performance measures, and prepare for external quality assessments. Once the framework is in place, our technology takes over, automating the evidence, monitoring, and reporting needed to sustain conformance long after the engagement has concluded.

The technology, and where it came from

AxcelRadar was originally built to support our own engagements before evolving into a modular GRC platform covering enterprise risk, operational risk, compliance, business continuity, incident management, and whistleblowing. A single control can be mapped across multiple frameworks, allowing one test to satisfy requirements under BNM RMiT, the PDPA, NACSA guidelines, and internal policies without duplicate testing.

IAMS, our Internal Audit Management System, manages the entire audit lifecycle through structured review gates. Each phase – planning, fieldwork, and reporting – must be completed and approved before the next begins, creating a complete audit trail. Audit issues are tracked throughout their lifecycle, retaining ownership, original due dates, and documented reasons for any extensions, enabling recurring issues to be identified across audit cycles rather than rediscovered years later.

AI where it earns its place

We use AI for targeted tasks such as summarising working papers, mapping findings to root causes, and identifying recurring issues across engagements. It does not decide what to test or form the audit conclusion. Professional judgement remains with the auditor, and every AI-assisted output is transparent, reviewable, and subject to human oversight. We believe AI should enhance professional judgement – not replace it.

Malaysian, and it matters

We are a Malaysian firm that develops and owns the intellectual property behind our solutions. Our regulatory content is built for Malaysia from the outset, aligned with BNM requirements, Bursa Malaysia Listing Requirements, the PDPA, and the Cyber Security Act 2024 – not adapted from overseas platforms. With local data residency available, we support organisations across banking, healthcare, plantation, property, government-linked entities, and universities in Malaysia and Singapore.

Choose the practice, the platform, or both

Most clients start with either our advisory practice or our technology platform. Over time, many adopt the other as their needs grow. Our priority is to recommend what works best for your organisation – even if that means advising you that neither is the right solution.





The Institute of
Internal Auditors
Malaysia

IIAMNC
2026

NATIONAL CONFERENCE

DESIGN Resilience. **BUILD** Trust. **LEAD** the Future



21 & 22 SEPTEMBER 2026
KUALA LUMPUR CONVENTION CENTRE





THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA

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