Institute of Internal Auditors Malaysia

2026 OPERATIONAL AUDITING: INFLUENCING POSITIVE CHANGE

(Developed By Global IIA)

IIAM GLOBAL SERIES

IIA MALAYSIA 16 CPD POINTS

CLAIMABLE UNDER THE SBL KHAS SCHEME HRDC

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	**LEVEL II-IV**
MEMBER'S FEE	**RM2,916.00** All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	**RM3,348.00** All Fees is inclusive of 8% SST. *EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates*
DATE	**25 & 26 November 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/KL45**
TRAINER	**Lee Chew Foong**
CPD POINTS	**16**

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.

PROGRAM OVERVIEW

Management focuses on initiatives and issues that impact upon the operating models of business activities and processes, such as environmental stewardship, operational excellence, supply chain optimization, offshoring, talent mobility, innovation, and cloud computing to name a few. Given these dynamics, internal audit is in a unique position to influence value enhancement efforts. This is achievable through Operational Auditing.

Participants will get to explore current and emerging business trends and issues across industry sectors. They will also discover that operational auditing plays an important role in today's business environment well beyond the realm of money, compliance, and traditional internal controls, and into the realm of a trusted business partner influencing management's pursuit of operational excellence. Participants will also learn how to employ various methods, tools, and skills to collect and analyze operational information and data, identify causes of operational issues and risk exposures, and develop solutions to enhance the operational performance of business activities, processes, and/or resources deployed across the organization.

This highly interactive and dynamic instructor-led training engages participants through group sharing, focused activities, and case study-based simulations.

WHO WILL BENEFIT FROM THIS COURSE?
This course is most appropriate for:

- Chief audit executives, audit directors, audit managers, audit team leads, with 2+ year's practical auditing experience, and who are looking to integrate operational auditing into their service offering or enhance the value of operational auditing services provided to the organization.
- Business managers responsible for ensuring effective use and management of corporate resources, who want to evaluate and improve the operational performance of business activities, processes, and / or resources deployed.

Institute of
Internal Auditors
Malaysia

IIAM
GLOBAL
SERIES

COURSE OBJECTIVES

- Identify how the changing business environment has influenced past trends in operational auditing.
- Examine key skill sets and knowledge essentials associated with a trusted advisor.
- Review key aspects of the project planning process that promote the successful outcome of operational audit engagements.
- Describe operations objectives, and the drivers of associated risks, measures of risk events, design of operations-focused controls, and criteria to evaluate operational performance.
- Discuss the application of business process improvement methods, and tools during an operational audit.
- Define the different types of benchmarking and measurement criteria.
- Explain how benchmarking methodology can be used during an operational audit.
- Discuss different reporting approaches, and persuasive strategies to attain management's buy-in to results, and solutions.

OUTLINE

Dynamics of Operational Auditing

- Understand how operational auditing contributes to the achievement of the organization's value drivers.
- Determine the factors that influenced past trends in operational auditing.
- Examine operational auditing today in terms of its changing nature, and the application of alternative methods and tools vs. traditional audit steps.
- Identify operational audit opportunities across the entire organization.
- Construct a value proposition to communicate how internal audit can be a high-impact partner in creating business value.

Essential Skill Sets and Knowledge

- Determine how to influence a positive change in management's mindset about the internal auditor, and internal audit activity.
- Understand the advisor relationship with management.
- Examine types of power, and leadership.
- Assess your current level of technical, and business knowledge.
- Assess your current level in value centric skill sets.
- Engage in creative thinking.

Planning for Success

- Recognize the key aspects of planning for operational audit engagements.
- Understand differences in types of operational audit engagements.
- Employ different sources of information to build business and technical knowledge during project planning.
- Prepare effectively for discussions with audit client management to achieve the meeting objectives.
- Create objectives that identify what the operational audit is intended to accomplish.
- Examine the relationship between, and need to align, the objectives, scope, and approach to performing the operational audit engagement.

The Risk-Based Operational Audit

- Identify the assumptions associated with a risk-based approach to operational auditing.
- Discuss risk-based terminology to ensure a common understanding.
- Appraise alignment of operations objectives with the organization's mission, and strategic objectives.
- Evaluate performance measurement criteria for operations objectives.
- Determine which operations drive value creation.
- Predict potential risk events in relation to operations objectives, and goals.
- Develop risk statements.
- Develop measures to assess the impact, and likelihood of potential risk events.
- Discover operations focused controls, and methods to manage risk, and realize opportunities.
- Decide the appropriate tools, and techniques to document operating information.
- Assess the design of operations focused control, and methods.
- Evaluate the operational performance of risk management strategies.
- Develop alternative solutions to address operating issues.
- Convince client management about the value of proposed solutions.

POSITIVE NEGATIVE

Institute of
Internal Auditors
Malaysia

IIAM
GLOBAL
SERIES

OUTLINE

The Process-Oriented Operational Audit

- Describe the application of business process improvement concepts to an operational audit.
- Outline the components of business processes.
- Assemble baseline data and information.
- Utilize process models, and analysis tools to discover issues, and improvement opportunities.
- Apply process improvement techniques.
- Illustrate proposed changes.
- Outline the benefits, and improvements.
- Describe the importance of testing and measuring process changes.

The Performance-Driven Operational Audit

- Explain the application of benchmarking concepts to an operational audit.
- Determine the operations to benchmark.
- Define relevant, and appropriate benchmarking measurement criteria and indicators.
- Perform comparative analysis to identify performance gaps, and opportunities.
- Summarize benchmarking results.
- Evaluate potential performance improvement opportunities.
- Discuss benchmarking results with client management.

Creating a Positive Impact

- Assess the impact of various reporting approaches and structure.
- Examine stylistic factors, and persuasive strategies to attain buy-in to the results.

ABOUT THE TRAINER

LEE CHEW FOONG
FCCA (UK), CMIIA

Lee Chew Foong is a qualified professional trainer, is currently managing the internal audit division of a chartered accounting firm and is also the Financial Controller of a trading company. She graduated from ACCA in the United Kingdom and became a Fellow member in 1992. She worked in London for a few years with a Chartered Accountants firm and moved on to become the Financial Controller of a manufacturing and trading company. She has more than 25 years of experience in the internal audit profession and another 8 years in the finance circle.

Her internal audit attachments with many large public-listed organisations and also a multinational company have given her wide exposures to a whole range of businesses specialising in casino gaming, hotel, entertainment and amusement, power generation, water treatment, transport and tour services, property management and development, construction, finance and banking, trading and manufacturing of products such as foodstuffs, industrial chemicals, explosives, agrochemicals, fertilizers, dyes, x-ray films, pharmaceuticals, paints, research and development, information technology, timber extraction, contracting, palm oil and cocoa plantation, palm oil mill, hospital, and venture capital investment.

She has held appointments as the regional Group Internal Audit Manager of a large MNC, Group Internal Audit Manager of a hotel and property development group and as the Unit Head of Group Audit, Risk Management and Process Improvement in a plantation group. She has also been a speaker in a few major conferences on the subject of corporate governance months before this requirement was implemented in Malaysia.

POSITIVE
NEGATIVE

Institute of
Internal Auditors
Malaysia

REGISTRATION FORM

Are you claiming under HRDC SBL Khas?
☐ Yes ☐ No

COURSE DETAILS

Course Title 2026 Operational Auditing: Influencing Positive Change

Course Code 2026/KL45 Course Date(s) 25 & 26 November 2026

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) _____

Dietery 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) _____

Dietery 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
Follow and like us on - IIA Malaysia - IIA Malaysia - IIA Malaysia - IIA Malaysia

CLAIMABLE UNDER THE SBL KHAS SCHEME HRDC

IIA MALAYSIA CPD POINTS 16

REGISTRATION FORM

Institute of Internal Auditors Malaysia

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**

☐ **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: SCBLM-YK-XXXX

All wire transfer payments should include USD$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges.
(Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)

☐ **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:
  - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
  - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to 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, advise 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
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my
Follow and like us on - IIA Malaysia - IIA Malaysia - IIA Malaysia - IIA Malaysia

CLAIMABLE UNDER THE SBL KHAS SCHEME HRDC

IIA MALAYSIA CPD POINTS 16