The Institute of Internal Auditors Malaysia

MY JOURNEY TOWARDS BEING A CIA

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Name:
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Current employment:
Manager, Group Internal Audit in Malaysia Aviation Group (MAG)

Work experience:
External Audit with KPMG, Internal Audit function in AirAsia X Berhad and Malaysia Aviation Group (MAG)

Education background :
Bachelor in Accounting, University Malaya

IIAM Membership Category :
Professional Member (CMIIA) & Certified Internal Auditor (CIA)



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

I started my career in External Audit after completing my internship, as it was a natural and accessible pathway into the workforce. While the experience provided me with a strong foundation in auditing and professional discipline, I eventually realised that it was not where my true passion lay. An opportunity later arose to join the Internal Audit function within the aviation industry, an industry that had always fascinated me. That decision became a turning point in my career. I was drawn not only to the dynamic nature of aviation, but also to the unique role Internal Audit plays within an organisation.

What I enjoy most about Internal Audit is the opportunity to understand how different parts of a business operate and connect with one another. It provides a holistic view of the organisation, allowing

us to identify opportunities to strengthen processes, controls, governance, and risk management. More importantly, Internal Audit is in a unique position to provide independent and objective insights that support better decision-making and help organisations achieve their objectives.

Over the years, I have become a strong advocate for the Internal Audit profession and the value it brings beyond traditional assurance. The profession offers endless opportunities for continuous learning, as every audit engagement exposes us to new risks, challenges, technologies, and business operations. For me, that constant learning, combined with the ability to make a meaningful impact, is what makes Internal Audit such a rewarding career.

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

To me, Internal Audit is much more than a compliance or control function. It is about helping the organisation succeed. As Internal Auditors, we provide an independent perspective that helps management make informed decisions, manage risks effectively, and continuously improve the way the organisation operates. In an environment where risks and business priorities are constantly evolving, Internal Auditors serve as trusted partners who bring valuable insights and help organisations stay resilient and future ready.

03

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

The internal audit profession is evolving rapidly. Today, auditors not only need to understand traditional areas such as governance, risk management, and controls, but also emerging technologies such as AI, automation, cybersecurity, and data analytics. While these advancements create opportunities for more efficient and insightful audits, they also raise expectations for auditors to continuously learn and adapt.

In my view, one of the biggest challenges is keeping pace with this fast-changing environment while maintaining the depth of business understanding needed to deliver meaningful assurance and insights. As risks become more complex and specialised, continuous learning and adaptability have become essential qualities for every internal auditor.

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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, absolutely. The Institute has played an important role in supporting my growth and effectiveness as an Internal Auditor. Through its professional certifications, training programmes, technical guidance, publications, and networking opportunities, the Institute provides a valuable platform for auditors to continuously learn, stay current with evolving standards, and exchange insights with fellow professionals.

Looking ahead, it would be beneficial to see more industry-specific workshops, practical case studies, and programmes focused on emerging areas such as AI, data analytics, and technology-related risks. These learning opportunities would further equip Internal Auditors to address evolving business challenges and continue adding value to their organisations.

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Would you recommend IIA Malaysia to your fellow IA colleagues?

Absolutely. I would highly recommend IIA Malaysia to fellow Internal Auditors. It has been a valuable platform for professional development, networking, and staying current with evolving industry practices.

Within our department, we occasionally engage with IIA Malaysia for technical insights and professional perspectives on audit-related matters. We also regularly discuss and share articles and publications issued by the Institute as part of our knowledge-sharing sessions. This has helped foster a culture of continuous learning within our team while keeping us connected to developments within the profession.

Overall, IIA Malaysia has been a trusted resource throughout my career journey and I believe it provides valuable support for Internal Auditors at every stage of their profession.

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What motivated you to take the CIA exam?

I have always been someone who enjoys learning and continuously looking for ways to grow. Throughout my career, I wanted to deepen my knowledge, challenge myself, and build greater confidence in my role as an Internal Auditor.

As someone who continuously seeks opportunities to learn and grow, pursuing the CIA felt like a natural next step in my career journey. Beyond being a globally recognised certification, it provided

me with the opportunity to strengthen my professional foundation and expand my understanding of the Internal Audit profession. Most importantly, it was an investment in my future and a reflection of my commitment to becoming a better auditor and leader.

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

One of the biggest challenges was balancing study commitments with work responsibilities and family time. Like many working professionals pursuing the CIA, most of my study time was limited to weekends, which are also valuable family moments, especially with young children at home.

Maintaining consistency and discipline throughout the journey was not always easy, particularly during busy work periods or when studying topics outside my daily work experience. The broad CIA syllabus requires not only technical understanding but also effective time management, commitment, and perseverance.

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How did you manage your study time while working?

I adopted a structured but realistic approach to studying. Since weekdays were often occupied with work commitments, I maximised my weekends by setting achievable study goals and focusing on steady progress rather than intensive last-minute preparation.

Equally important was the support I received from my family and colleagues. Open communication about my study plans helped everyone understand when I needed dedicated study time and when I could be fully present with them.

With strong teamwork at work and understanding from my family, I was able to balance my professional responsibilities, family commitments, and exam preparation more effectively. I also prioritised practice questions and mock examinations to reinforce my understanding and track my progress.

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

I see myself taking on greater leadership responsibilities, helping organisations manage risks, strengthen governance, and create long-term value. As I continue to grow in my career, I also hope to give back to the profession by mentoring and supporting the next generation of Internal Auditors.

Ultimately, I hope to leave a positive impact not only through the work I do, but also through the people I mentor and inspire throughout my career.

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How important is CIA for an internal auditor?

The CIA certification is highly valuable because it provides a strong foundation in internal audit principles, risk management, governance, and professional standards. While practical experience remains equally important, the CIA demonstrates a commitment to the profession and provides a globally recognised benchmark of competence. Combined with practical experience, the CIA significantly enhances professional credibility and career opportunities.

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

1) Be consistent rather than intensive – Try to set aside some study time every week, even if it's just a few hours. Start with realistic goals and study at a pace that works for you. In my experience, small but consistent efforts over time are much more effective than relying on last-minute revision.

2) Focus on understanding, not memorisation – This was especially important for me because simply memorising the material did not work. Instead, I focused on understanding the key concepts and how they connect to one another. I would relate what I learned to real-life audit situations and experiences from my work. When you understand the "why" behind a concept and can relate it to situations you encounter at work, it becomes much easier to recall and apply it during the exam.

3) Practice extensively – Practice questions and mock exams were one of the most helpful parts of my preparation. They helped me become familiar with the exam format, improve my time management, and identify areas that needed more attention. If possible, connect with colleagues or friends who have already passed the CIA and learn from their experiences. Their tips, encouragement, and study resources can be incredibly valuable throughout the journey.

In aviation, pilots often cannot control the weather, but they can control how they prepare, respond, and stay focused on the destination. Similarly, while we cannot always control the challenges life presents, we can choose to remain committed to our goals. The CIA journey may have its turbulence, but every challenge overcome makes the achievement even more rewarding. Keep your destination in sight and enjoy the journey along the way.