

4 Decades of Internal Audit Journey

I was having my routine daily walk this morning after my recent trip to Singapore and it dawned on me that it is time for me to pen down my journey as an internal auditor. With my health scare in December 2023, life is unpredictable and this probably triggered me to share my story as an internal auditor.

I am humbled and grateful to have received the Presidential Legacy Award from the Asian Confederation of Institute of Internal Auditors (ACIIA) in conjunction with their 20th Foundation Anniversary held in NUS Alumni Club Suntec City Singapore on 19 June 2026. ACIIA was incorporated in Malaysia in February 2006 and I was appointed as the **First President** of ACIIA for the period 2006-2007, exactly 20 years ago. We had 10 founding Institutes then and Malaysia was amongst this initial grouping. Since then, ACIIA has expanded into a strong and cohesive regional organization representing 20 Institutes across the Asia Pacific. Proud to say that ACIIA is now the second largest regional hub within the IIA Global Network.

I take this award not merely as a recognition of my past contributions, but as catalyst to contribute towards a more meaningful purpose: strengthening and enhancing the internal audit profession and helping internal auditors to drive organizational excellence and sustainable governance locally and regionally.

After passing my ACCA exam, I started my career as an internal audit trainee in 1985 in a local beverage, dairy and food industry (Frazer and Neave) and I was raw to the internal audit profession then. I had no clue what the role entails except compliance and policing role. The role I envisioned 40 years back has evolved to a different landscape: **From Backroom to Boardroom**. This probably has kept me in this profession despite having offered a few glamorous roles in the mainstream for a number of MNCs (ICI Chemical, Guinness Heineken, Cycle and Carriage and AstraZeneca) I had served during my corporate career. I have no regrets and I am sure this profession has served me well and has provided me with the wisdom and knowledge to grow and enhance the internal audit profession. That's how I started my volunteering work in IIA Malaysia (IIAM) in the late nineties: **an inner call**. I served in the various committees in IIAM before assuming the role as the President for two terms (2004-2006). In 2006, I was elected as the President of ACIIA and this provided me with the leadership role to shape the region's internal audit influence across the borders of the Asia Pacific. It was an honour to have the opportunity to work alongside with senior leaders of the internal audit profession of the various countries in Asia Pacific. I also served as the Malaysian rep in the IIA Global Board for two years when I was the President of IIA Malaysia and this gave me good insights on the internal audit profession across the globe. In 2001, I was awarded the Malaysian Internal Auditor by IIAM, MIA and MICG. In 2011, I was made the Chairman of the International Conference (IC) hosted by IIAM in Kuala Lumpur and this was the first IC held in Asia. We recorded the highest number of participants

outside North America. It gave IIAM the global recognition and a strong presence in IIA Global in addition to the office suites we owned in Menara Bangkok Bank from the conference surplus.

Throughout my internal audit journey, I have been passionate about helping internal auditors build credible and scalable strategic partnership with management and board and developing and coaching Chief Audit Executives (CAEs) who can navigate complexity and relationships and establishing GRC (governance, risk and control) framework and practices that can enable businesses to grow with purpose and clarity. This is key in advancing innovation, business performance, advocacy and sustainable governance. It also mirrors my reflections on strategic internal auditing- covering from boardroom black holes to the culture and courage required for effective **integrated assurance**. Change and transformation is evident and the future looks bright for the internal audit profession: **Internal Auditors now hold a vital mainstay in the corporate hierarchy**.

What do I do after internal audit? It is in my blood and I continue to advocate the profession. After stepping down from IIAM senior leadership role years back, I was again called upon in early 2021 to serve as the Audit and Risk Chair for IIAM for four years and I relinquished my role in 2025 to ensure smooth transition of leaders in IIAM. I remain active as a **Fellow and Faculty Member** of the Institute of Corporate Directors Malaysia (ICDM) and this provided me a strategic position to forge a smart working relationship between the two organizations to drive governance at the board level. This platform will also give senior leaders of internal auditors to assume board positions as part of their career progression. I have held board positions in public listed companies in BURSA, SGX and LSE. In addition, I had embarked on numerous board effectiveness evaluations and directors and senior management training and mentoring leveraging on my GRC experience.

Public sector audit has also housed my internal audit journey. I have served 17 years collectively for three national government agencies namely Perkeso (Social Security), MIMOS (Technology) and MAVCOM (Aviation Regulator) mainly as a Board Member and Audit and Risk Committee Chair. This gives me an opportunity to contribute through strategic guidance, thought leadership and best practice benchmarking that create better governance in the public sector.

I am grateful for my past and I am proud I am still an internal auditor and I am still committed to the future development of the profession. Through divine intervention, I am destined to be an internal auditor! I am optimistic the internal audit profession will continue to grow and have a strong board recognition. The future of this profession relies on blending advanced technological skills with high emotional intelligence and maturity to drive collaboration and business sustainability.

Internal Audit is an **“ART” – Acceptance, Readiness and Trust**

Best wishes to all internal audit practitioners and progress through sharing.

My deepest appreciation to all my professional associates, volunteers and friends who have helped me to pursue my dream.

Hock Kee
Founder CG Board Asia Pacific
Be Assured