



### Message from IIAS President

#### Tan Peck Leng

This inaugural newsletter of the new Board marks the start of a new year for IIAS and members.

I would like to thank our past governors Ms Rita Moa, Ms Mow Yee Hun and Teh Kai Chong for giving their precious time over the past years to serve the Institute and its members. At the same time, a big thank you to those of us who continue serving on the Board. We are also pleased to introduce our three new governors Ms Deon Chan Siew Fong, Ms Jasmine Tan and Mr Chua How Kiang who have given their commitment to serve you.

It is a great personal and professional honor for me to be your President. It is a tremendous responsibility which does feel daunting at times but also very exciting. I have learned much from my last year being my first year as president and would draw on the experience to ensure that I continue to do my very best for IIAS.

You will read from my report on the IIA Global Council Meeting attended by affiliates and global institute about the five key milestones towards the envisioned "preferred future state" of The IIA and the profession of internal auditing.

In tandem with these initiatives, the Board will step up efforts to promote the internal auditing profession in Singapore through advocacies and publicity to market the definition and value of internal auditing. We continue enhancing the CPD program to develop the professional skills of practicing internal auditors and will start working on developing IIAS training capability. To provide practicing internal auditors with a forum for exchanging ideas on common interest topics, we will set up industry-specific roundtables and facilitate the sharing. We continue promoting the certification programs viz. CIA, CCSA, CFSA and CGAP.

This year's Annual Conference entitled "Governance, Risk Management & Compliance: The Changing Landscape in Singapore" will be held on Thursday, 1 November 2007. We will be adopting a new format for the conference to encourage more sharing and to demonstrate our role as an important voice of governance, risk management and compliance issues in Singapore. The conference will feature a keynote speaker, followed by discussions with a panel of distinguished guests and the audience. We encourage all members to participate in this event lined up for you.

We thank all members for their support and certainly look forward to your continued support and active participation in the Institute's activities. Together we *Progress Through Sharing*.

#### Board of Governors 2007~2008

President: *Tan Peck Leng, CIA, CCSA, CISA*

Vice-President: *Yip Sai Leng, MSc, BSc (Hons)*

Vice-President: *Rajeev Kadam, CIA, CCSA*

Secretary: *Deon Chan CIA, CPA, MBA*

Treasurer: *Chua How Kiang CIA, CPA, MBA*

Immediate Past President: *Lilian Tay, CIA, FIIA, CFSA*

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*Jacqueline Liau, CIA, CCSA, MBA*

*Jasmine Tan, CPA, B.Bus (Acc)*

*Jennifer Vayding, FIIA*

*Loh Uantchern, CIA, CCSA, CISA, CFSA*

*Winnie Ang, CIA, CISA*

*Wong Swee Chin, MSc, FCCA, CFE*

For contact and other info, please visit [www.iaa.org.sg](http://www.iaa.org.sg). You can also e-mail [iiasg@singnet.com.sg](mailto:iiasg@singnet.com.sg) or call the Secretariat at **6324 9029**.



**IIA Singapore  
Annual Conference 2007**

**1 NOVEMBER 2007**

**Watch out for it!**



**UPCOMING EVENTS CALENDAR**

2007		
Date	Events	Type
1~3 Oct	QAR (Quality Assurance Review)	2½ day seminar
3~5 Oct	ERM (Enterprise Risk Management)	2½ day seminar
14, 20 & 27 Oct	CIA review courses	3 days
18~19 Oct	Advanced Analytics and Continuous Control Monitoring	2 day workshop
22 Oct	MS Access as a robust audit tool	1 day workshop
23 Oct	Statistical Sampling	1 day workshop
<b>1 Nov 07</b>	<b>IIA Annual Conference</b>	½ day afternoon
Nov	Banking	Evening talk
14 & 15 Nov	CIA exam	Exam
12~13 Nov	Applying management concepts in developing audit workplans	2 day seminar
2008		
Date	Events	Type
Jan	Tools and Techniques for New Auditors	Seminar
7~9 Jan	IT Audit and Control	3 day workshop
10~11 Jan	Advanced IT Audit and Control Workshop	2 day workshop
17~18 Jan	Mind Mapping for Auditors	2 day workshop

**From the Editor’s Desk – The curiosity audit**



I knew auditing was the job for me when I started thinking about things to audit – things that we don’t normally audit in the course of our work but whose results we would be curious to know. Hence, my term “the curiosity audit”.

First on my list of curiosity audits - I was at an eating place that had a promotion where every 10 cents from a particular meal purchased would be donated to charity or something like that. The auditor in me immediately thought, “Is that 10 cents from the net profit or gross sales? And what’s considered as ‘net profit’? After wages and rental or only after the cost of goods sold? What about tax costs? Perhaps

the people that have the answers to such questions are the organisation’s management and its financial auditors. But wouldn’t you like to know the answers?

Next on my list was the effectiveness of the “no smoking” policy in Singapore. I often wonder what is the main objective of this policy – is it to reduce the non-smokers’ exposure to second-hand smoke or is it to discourage smoking? Perhaps both? From an audit perspective, let’s consider one of the controls in place - restricted areas for smoking. For example, “No smoking in taxi queues”. Guess what? I came across a smoker who was smoking next to the queue. He was compliant to the policy, wasn’t he? Then you have areas where smoking is allowed eg parks and gardens, where children are free to roam, play and breathe in second-hand smoke. Does the policy protect this segment of the population? I think not. My next “favourite” location is the golf driving range, where people are actively exercising. Common sense will dictate that when the body is active, it will require more oxygen. And one will find oneself taking deep breaths of what? Second-hand smoke from the smokers nearby. It’s quite easy to reach an audit conclusion on this control testing, isn’t it?

With the recent increase in the ERP (Electronic Road Pricing) rates and hours, I started thinking about the effectiveness of our public transport. I take the bus to work everyday. And I must admit, I was very



concerned when it was announced that bus companies will have to meet a key performance indicator (KPI) of 10 minutes maximum waiting time. If they fail to meet this KPI, they will have to pay a fine. The main variable in travel time is traffic congestion. In order to meet the KPI, bus companies will have to hire more bus drivers and deploy more buses to counter the impact of traffic congestions. Which ironically, adds to the traffic congestion because more buses means more vehicles on the roads. More drivers, more buses, higher fuel consumption, which all translate to higher costs. If not, get a fine, which still translate to higher costs. What is the likelihood of a public transport fare increase in this case? So how effective are the controls to manage traffic?

I have a lot more questions running around my head such as “How are donated funds to religious entities being managed? How are notebook and handphone batteries being disposed? What are the cost and energy-savings if we just reduced the power of the air-conditioning from blasting cold to comfortably cool? If there are fellow auditors out there who have conducted such audits, please do share with us the results! I’m sure our fellow readers would be curious to know the answers, just like me!

~ Winnie, September 07 Editor

(For newsletter contributions and comments, please e-mail [iias.newsletter@gmail.com](mailto:iias.newsletter@gmail.com).)

**IIA Global Council Meeting  
July 7 – 8, 2007  
Amsterdam, The Netherlands**

More than 158 delegates from 78 countries gathered at the Okura Hotel to discuss initiatives affecting individual affiliates and the global Institute. The agenda was ambitious and the Council meeting was aimed at gathering inputs from affiliates on The IIA’s 2008-2013 Strategic Plan and the five strategic milestones that focus on the future of the internal auditing profession and the future of The Institute.

Over the one and half days, 16-tables of delegates reviewed and discussed the proposed 5-year objectives for IIA Global, which state that by 2013:

- Internal auditing is universally recognized as a profession.
- The IIA defines the principles of the profession and assures that the principles are available seamlessly worldwide.
- The IIA assures adherence to professional requirements.
- The IIA is the preferred provider in the research, development and dissemination of knowledge to advance the profession.
- The IIA is seen by its members and operates as one global organization.



Above: Peck Leng and fellow affiliate representatives

For each of the objectives, desired outcomes are proposed to be pursued and put in place by the end of the period. The Institute’s Strategic Planning Steering Committee has identified the five key milestones it envisions as the “preferred future state” of The IIA and the profession of internal auditing.

With the inputs of the meeting and after the milestones are confirmed, the Steering Committee will identify the gaps that exist and develop strategies to reach the end states. Once the plan is adopted by the Board of Directors, affiliates will be encouraged to align their local plans and develop objectives consistent with the global strategy.

Generally, the group agreed with the concepts and direction, voicing their beliefs that internal auditing requires an ongoing commitment to being a professional, that marketing both the definition and value of internal auditing is critical, and that educating the general public has to start with universities and educational programs.



**Events At A Glance!**

**Jun 07 ~ Sep 07**



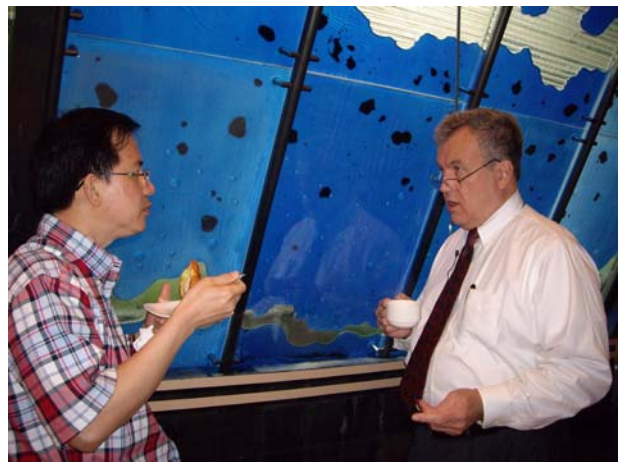
*Above: Lilian conducting the “Skills for New Auditors In Charge”, looking cheerful in purple!*



*Above: Eric, me, Lau Soon Liang (IDA) & Ong Liong Chuan (Singapore Power), our two guest speakers for the BCM evening talk*



*Above: Dr James Roth speaking to a participant during “Best Practices in Internal Auditing”*



*Above: “Effective Contract Auditing” instructor, Courtenay Thompson with a participant*



*Above: Tommy Seah, the “Fraud Investigation” instructor. Look who’s the student!*



*Above: Kwee Chin, Swee Chin and Rita helping out at the AGM registration table*



**IIA International Conference**  
**July 8 – 11, 2007**  
**Amsterdam, The Netherlands**



*Above: (standing L-R) participant from SIA, Thierry from NXP, Eric and Peck Leng. Seated L-R are participants from SIA.*

The theme of the conference, “Get into the Flow”, appropriately symbolizes the dynamic flow of information sharing during the conference as well as the abundant waterways that flow throughout the city of Amsterdam.

It was a very impressive conference covering eleven diverse conference tracks delivered by 130 speakers and supported by 170 volunteers. The tracks covered topics such as corporate governance, auditing in the public sector, risk management and technology. The conference was attended by 2000 participants from numerous countries and 200 social delegates including 20 children. A total of some 2,500 people at the RAI Convention Centre!

The opportunity to interact with colleagues from numerous countries is one of the cornerstones of the successful conference. Eric and I who attended the conference were greeted with pleasant surprise when we met fellow Singaporeans also IIAS members Laval, Thierry, participants from SIA and Deloitte Singapore.

The conference opened with Dr Mervyn King delivering the keynote “Does Good Governance Add to the Market Cap of A Company” which aptly set the tone of the entire conference. Mervyn King is the chairman and a member of the United Nations Steering Committee of eminent persons to review the governance and oversight within the United Nations. He traced the corporate world from the 1885 age of limited liability companies through to the 20th century of shareowner revolution and into the 21st century of the borderless world and companies being integral to the society. He defined the corporate governance equation as principles and practices on the one hand, and business judgment calls on the other hand. He ingeniously illustrated the various players in corporate governance in the like of directors, the decent corporate citizen and strategic steering. He went on to illustrate the interplay of the company, internal audit, directors’ roles, internal controls and risks towards addressing sustainability issues such as environment, labour and human rights that all have impact on the market cap of the company. I was greatly inspired by his concluding remarks on the importance of IA’s role in governance, strategy and sustainability. Dr King re-affirmed that “Good governance is steering long term; ordinary and extraordinary; involves transient caretakers; requires IA link with risk and strategy; needs trust and confidence of stakeholders; in the best interests of the company and intellectual honesty”.

Another general session of the conference which I enjoyed a lot was “Psychopaths in the Workplace” delivered by Dr John Clarke who holds a PhD in psychology from Sydney University in Australia. He is a lecturer and at the same time, consultant to law enforcement agencies and the legal profession in the area of criminal profiling as well as corporations assessing psychopathy in the workplace. John Clarke described the “organisational psychopath” as being characterised by a lack of conscience, superficial charm, and irresponsibility. These ruthless individuals see the office as a place to get ahead at any cost. They lie about their credentials and sabotage anyone who gets in their way. He advised on handling these difficult people in the workplace and offered strategies for dealing with them. I walked away from the session with a new outlook on organizations and its people. The session was eye-opening and I find it useful as an internal auditor to be aware of “the organisational psychopath” who may exist as the “people” in the internal control set-up of an organization.

I also attended a number of the other tracks covering Internal Audit in the European Commission: Specificities and Challenges of Internal Audit in a Public Sector Environment; 12 Key Success Factors



Above: Laval, Peck Leng, Eric and Thierry

for Today's Internal Auditors; Ignorant or Ethical – That is the Question? The Role of Internal Audit in the Identification and Reporting of Ethical Issues; Overview of the Assurance Framework at Swiss Re and The Changing Roles of Audit Committees: Results of a Recent Study by The Financial Times.

Overall, I took away useful and enriching learning from the conference which had good coverage with international focus and the opportunities to interact with counterparts from other countries were abundant.

~ Article contributed by Peck Leng

**On a lighter note...**

Presenting the life partner audit program....

<b>Audit focus: Life partner assessment</b>		
	<b>Audit objective</b>	<b>Audit procedures</b>
1	To establish that he/she is financially stable	<ul style="list-style-type: none"> <li>Obtain supporting evidence such as:               <ul style="list-style-type: none"> <li>- bank statements</li> <li>- payslips</li> </ul> </li> <li>for the sampling period of the last 3 years</li> </ul>
2	To determine that he/she is of a sound mind	<ul style="list-style-type: none"> <li>Conduct inquiries with family members and friends</li> <li>Observe behaviour during times of stress and anger</li> </ul>
3	To determine compatibility	<ul style="list-style-type: none"> <li>Build own checklist of likes and dislikes</li> <li>Conduct inquiries about particular likes and dislikes</li> <li>Observe habits and hobbies</li> </ul>
4	To determine state of physical health	<ul style="list-style-type: none"> <li>Obtain the last medical exam results</li> <li>Note current medication if any</li> </ul>
<b>Audit conclusion: Effective / Not effective ???</b>		



Now for the interesting part.....

**AUDIT RECOMMENDATIONS!!!!**

What about the.....

**MANAGEMENT RESPONSE????**





The Institute of Internal Auditors Singapore



# Annual Conference on Governance, Risk & Compliance

Thursday 1 November 2007  
Meritus Mandarin Hotel @ Orchard Road

Keynote Speaker:

**Frank J. Fahrenkopf, Jr.**  
President and CEO, American Gaming Association

# About the Conference



Business today is characterised by constantly changing external drivers, including the economic-political environment, regulatory & legal standards, rapidly increasing litigation, fines & settlements and increased scrutiny by financial markets.

In managing the complexities of the external environment, companies are turning to their governance, risk and compliance (GRC) processes to help maximise value to the organization, while mitigating or avoiding adverse events. Whilst external factors often are the primary influencers driving GRC strategy, it is often an inadequate internal environment that is the weakest link in the GRC chain. As management grapples to understand how governance, risk and compliance are managed in the organisation, they are finding organisational silos, resulting in ineffective business processes and GRC technologies with inconsistent approaches, measurement and reporting.

The Institute of Internal Auditors Singapore is pleased to host its 2007 Annual Conference on Governance, Risk & Compliance. In a departure from previous years' format, the 2007 Annual Conference will feature a keynote speaker, followed by discussions with a panel of distinguished guests and the audience. This new format has been adopted to encourage more sharing and to demonstrate the Institute's role as an important voice of governance, risk and compliance issues in Singapore.

## President's Message

Tan Peck Leng  
IIAS President



I'm most pleased to invite you to The Institute of Internal Auditors Singapore Annual Conference. Each year, the IIA Singapore holds its annual conference to facilitate the sharing of challenges facing internal auditors, and the risk and control fraternity.

Corporate governance is a top agenda item for CEOs and corporate boards. Good corporate governance requires more than an active board, the right committees, and meeting the legal requirements. It requires also establishing a culture of ethics, ensuring management has a comprehensive understanding of how to manage risks and the right monitoring processes. The 21st century has ushered in an increasing array of challenges for companies – businesses are expected to innovate relentlessly, compete fiercely, operate efficiently and report impeccably. Risks abound in this new highly-charged business landscape and stakeholders seek transparency and influence; technology, globalization, and ever-increasing governmental regulations represent ongoing challenges; and the growing need to conduct business in a socially responsible manner.

Today's internal audit practitioners serve as risk control specialists in response to regulatory or legislative requirements such as the SOX; perform fraud risk assessments; bring about continuous monitoring processes; monitor whistleblower / ethics hotlines; facilitate control self-assessments; champion enterprise risk management, and tackle and address IT and security issues. There is certainly a widening role for internal audit in facilitating management to sustain good governance practices, risk management and ensuring compliance.

Aptly and timely, the conference will address various perspectives of the Governance, Risk and Compliance Landscape in Singapore. We promise you an enlightening afternoon well-spent with our keynote speaker and a panel of very distinguished guests. Learn from the experts and thought leaders, and share on how the state of the internal auditing profession can meet these challenges and new demands of a changing GRC landscape in Singapore.

## Program Highlights

Time	Topic
11.30am	Registration of Participants
12.00pm	Lunch
1.30pm	Opening Introduction & Welcome Address
1.45pm	Presentation by Keynote Speaker, Mr. Frank J. Fahrenkopf, Jr
3.00pm	Panel Discussions on Governance, Risk and Compliance
5.00pm	Q&A
5.30pm	High Tea and Networking Session

# Keynote Speaker



**Frank J. Fahrenkopf, Jr.**  
President and CEO, American Gaming Association

Frank J. Fahrenkopf, Jr., is president and CEO of the American Gaming Association (AGA). In his role as the chief executive of the AGA, Fahrenkopf is the national advocate for the commercial casino industry and is responsible for positioning the association to address regulatory, political and educational issues affecting the industry. The AGA represents the commercial casino entertainment industry by addressing federal legislative and regulatory issues affecting its members and their employees and customers, such as federal taxation, regulatory issues, and travel and tourism matters. Formed in 1995, the AGA's fundamental goal is to create a better understanding of the gaming entertainment industry by bringing facts about the industry to the general public, elected officials, other decision makers and the media through education and advocacy.

A lawyer by profession, Fahrenkopf gained national prominence during the 1980s when he served as chairman of the Republican Party for six of President Ronald Reagan's eight years in the White House (1983 to 1989). When Fahrenkopf retired in January 1989, he had served as chairman of the Republican National Committee longer than any person in the 20th century (and second-longest in the history of the party) and led the party through two successful presidential campaigns in 1984 and 1988. He has been a frequent commentator on political and gaming issues on such network television programs as Crossfire, Inside Politics, Meet The Press, Hardball, Face the Nation, The Today Show, This Week and Good Morning America.

## Panelists

**Dr. Mak Yuen Teen**

Regional Director, Research, Asia Pacific  
Watson Wyatt

Core Member of OECD/World Bank Asian Corporate Governance Roundtable

Dr. Mak Yuen Teen is an Associate Professor of Accounting in the NUS Business School at the National University of Singapore and founding director of its Corporate Governance and Financial Reporting Centre. Dr. Mak was a member of the Council on Corporate Disclosure and Governance (CCDG) from 2002-2005 and was also a member of the Corporate Governance Committee which released the first Code of Corporate Governance. Additionally, he served as council member of SID from 2000-2005 and was Deputy Chairman of the Corporate Governance Committee of the Institute of Certified Public Accountants of Singapore (ICPAS) from 2004-2007.



Currently, Dr. Mak is on leave from NUS and holding the position of Regional Research Director (Asia-Pacific) at Watson Wyatt. He continues to hold memberships with CPA Australia, the Organisation for Economic Co-Operation and Development (OECD)/World Bank's Asian Corporate Governance Roundtable and the Audit Advisory Committee of the United Nations Population Fund based in New York. He remains a fellow of the Singapore Institute of Directors (SID) and is Co-Chair of the Singapore Corporate Governance Awards Committee under the SIAS Investors' Choice Award, and Chair of the Investor Relations Award Committee and member of the CFO of the Year Award Committee under the Singapore Corporate Awards.



**Dr. D. Metzger**  
GRC Officer SAP Asia Pacific Japan  
Director

Dr. D. Metzger is the regional GRC Officer for SAP Asia Pacific Japan. He is responsible for the topics Risk Management, SOX 404 compliance, and Security and heads a team of 18 GRC professionals located in all major locations. Before he moved to Asia in May 2006, he worked in SAP's headquarters in Waldorf, Germany as a Corporate Risk Manager, where he was in charge for Risk Management in SAP's global development organization and the deployment of SAP's internal Risk Management software system.

Dr. Metzger worked on an SAP internal project sponsored by the executive board that aimed to identify synergies in the areas of Risk Management, Security, Compliance, and Internal Audit. The project eventually led to the foundation of SAP's GRC function. His special interest is in business value generation from GRC and Risk Reporting. Dr. Metzger was an active member of the German Risk Management Society. Together with peers from other multi-national corporations from various industries, he authored a book on Risk Aggregation that will be published in Germany in Q4 2007.

**Mr. R. Dhinakaran**

Managing Director  
Jay Gee Melwani Group of Companies, Singapore  
Corporate Governance Committee Member of ICPAS

Mr. R. Dhinakaran is the Managing Director of Jay Gee Melwani Group of Companies, Singapore. Among his endeavors are as a Governing Council Member of the Singapore Institute of Management and Corporate Governance Committee Member of ICPAS and Member of the Hindu Advisory Board under the Ministry of Community Development. He was also the Vice President of The Chartered Institute of Management Accountants, Singapore and still continuing as Council Member. Dhinakaran, also known as Dhina, is a Certified Public Accountant (CPA) of Singapore and holds a Masters Degree in Business Administration (MBA). With over 25 years of retail experience in the region and has witnessed significant events that have transformed the retail industry over the years. In the midst of Asian Currency Crisis in 1997, Dhina as CEO of M. B. Melwani Pte Ltd worked on a successful mission to turnaround the Company. Dhina has shown interest over the years to leverage his skills and experience gained in leading businesses effectively for social causes.



# Panelists



**Mr. Yap Wai Ming**  
Director  
Stamford Law Corporation

Mr. Yap Wai Ming was admitted to the Singapore bar in 1987 and Malaysian bar in 1993 after graduating with from the National University of Singapore law faculty. He worked as a Trade Officer with Singapore Trade Development Board (now IE Singapore) between 1987 and 1988 and practiced, initially as a litigator and subsequently as a commercial lawyer, with one of Singapore's largest law firm between 1988 and 1993. He expanded his legal practice to Malaysia since 1993 and continues to have an active legal practice there. He joined Stamford Law Corporation as a director in 2002 and now heads the firm's gaming and leisure practice. Wai Ming's main area of practice is on mergers and acquisitions, equity and debt capital markets, gaming & leisure. He is ranked as one of the Asia Leading Lawyers for mergers and acquisitions by Asia law & Practice, a Euromoney Institutional Investor Company. He has acted in all the casino listings in Singapore and actively advised on the integrated resorts projects. He sits on the board of Genting International plc as an independent director. He is also a non-executive board member of Cryptologic Limited, an internet gaming software developer that is listed in Toronto, Nasdaq and London stock exchange.

Wai Ming authored the Malaysian chapter on "International Securities Law" published by the Center for International Legal Studies, Austria, the "Civil Litigation" chapter of the Mergers and Acquisitions in China, 2nd Edition published by Thomson Sweet & Maxwell Asia and also contributes to the Gaming Law Review, a monthly US publication on gaming law where he also sits on the board of its editorial. He is also the general member for Singapore under the International Masters of Gaming Law, an association of specialist gaming lawyers and regulators with its head office in USA.

## Mr. Loh Yoon Min

Assistant Director, Corporate Fraud Division  
Commercial Affairs Department



### Profile:

Mr. Loh Yoon Min is the Assistant Director of the Corporate Fraud Division, Commercial Affairs Department (CAD). He has been with the CAD since 1985 when it was set up as a specialist enforcement agency to combat serious commercial frauds, including contravention of Singapore's Companies Act and Securities Futures Act. During his tenure with CAD, Mr. Loh was involved in several major fraud investigations including management fraud by directors of listed entities. He was also one of the lead investigators in the Barings case in 1995 and has managed CAD's investigation into local corporate scandals including cases such as Accord Customer Care Solutions Ltd, Informatics, Auston and the multi-million dollar fraud by Teo Cheng Kiat, ex-cabin crew supervisor of Singapore Airlines. Mr. Loh is a member of the Institute of Chartered Accountants in England & Wales as well as a member of the Institute of Certified Public Accountants of Singapore. Additionally, he also holds a law degree from the University of London and a Masters of Law degree from the National University of Singapore.

## About the IIA Singapore

The Institute of Internal Auditors (IIA) Singapore was established and registered with the Registry of Societies on 23 September 1976, as a chapter of The Institute of Internal Auditors Inc in USA. Due to its rapid growth, IIA Singapore was elevated to a national institute in 1995. It has more than 1300 individual as well as corporate members from a diverse range of organizations, including financial institutions, manufacturing and service companies, statutory boards and government-linked companies and leading SES-listed companies.

The Institute's mission is to be the primary body in Singapore representing, promoting and developing the professional practice of internal auditing. The Institute aims to provide practicing internal auditors with a forum for exchanging ideas and expertise on matters of common interest; develop the skills of practicing internal auditors; enhance the usefulness of practicing internal auditors to the management they serve; enhance the professional status of internal auditing in Singapore and seek to develop a mutual understanding between interested parties of the possibilities and benefits of professional internal auditing.

Guided by its mission and objectives, the Institute's primary activities include conducting seminars, workshops and talks on topics related to the practice of internal auditing to educate and train internal auditors. The Institute is a recognized CIA (Certified Internal Auditor), CCSA (Certification in Control Self Assessment) and CFSA (Certified Financial Services Auditor) Examinations site.

For more information:

Lena Kuok  
Assistant Admin Manager  
The Institute of Internal Auditors Singapore  
10 Anson Road, #10-13A  
International Plaza, Singapore 079903  
Tel: 6324 9026, Fax: 6220 5972  
Email: [iiasg@singnet.com.sg](mailto:iiasg@singnet.com.sg)  
Website: [www.iiia.org.sg](http://www.iiia.org.sg)



## The Institute of Internal Auditors Singapore

# Annual Conference on Governance, Risk & Compliance

Thursday, 1 November 2007, 11.30am – 5.30pm  
Meritus Mandarin Hotel @ Orchard Road

## REGISTRATION FORM

Please photocopy for additional registrants. Each attendee must complete a separate form.

Conference registration closes **19 October 2007**.

Dr / Mr / Mrs / Ms / Miss : \_\_\_\_\_

Organization: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Tel: \_\_\_\_\_ Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

IIA/ISACA/ACCA/SID Membership No: (where applicable): \_\_\_\_\_ Date: \_\_\_\_\_

### Conference Details:

01 Nov 2007, 11.30am – 5.30pm (Inclusive of buffet lunch and high-tea)  
Meritus Mandarin Hotel @ Orchard Road, Ballroom Court D, Grand Tower, 4<sup>th</sup> floor

S\$300 (IIA / ISACA / ACCA Member)

S\$350 (Non-member)

Group Offer: 10% discount for 3 or more participants from the same organization

CPE credits: 3.5 CPE hours upon completion of the conference.

### Payment Details:

Enclosed is cheque number \_\_\_\_\_ for S\$ \_\_\_\_\_ being payment for \_\_\_\_\_ IIA/ISACA/ACCA member(s) and \_\_\_\_\_ non-member(s).

Discount applicable (pls tick):  Group Offer

Cheques should be crossed and made payable to "The Institute of Internal Auditors Singapore".

### How to Register:

Mail or fax your completed forms with payment details to:

Lena Kuok c/o The Secretariat  
The Institute of Internal Auditors Singapore  
10 Anson Road, #10-13A International Plaza  
Singapore 079903  
Fax: +65 6220 5972

For enquires, call Lena at 6324 9029 or  
E-mail: [ijasg@singnet.com.sg](mailto:ijasg@singnet.com.sg)

### Terms and Conditions:

1. Notification of withdrawal in writing received 7 working days or more before the event will be processed for refund after deduction of S\$100 processing fee.
2. No refund will be made for shorter notice but you are welcome to send a replacement.
3. Certificates of attendance will be issued to participants who attend the event.
4. Registration is only confirmed when full payment is received. An official receipt will be sent to you.
5. Payment must be received before commencement of event.
6. Programme may be subject to change(s).
7. Request for special food arrangements must be made at time of registration.