

# 2020 October Issue of IA Magazine

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Dear Member,

The October issue of Internal Auditor magazine is focused on professional development and the ongoing progression of the profession, with articles that range from recruiting and mentoring to evolution of the Three Lines and innovation in risk assessment.

The cover story, "Emerging Leaders 2020," highlights 15 high-performing, up-and-coming practitioners who have made a difference in their organisation and stand out among their peers. Other features explore what a positive and productive mentoring experience looks like; what it takes to hire, and get hired, in the current job market; and what's different in the new Three Lines Model. "The Seducer's Game" provides internal auditors with an understanding of the seduction of fraud and how it relates to fraud prevention, detection, and investigation within their own organisations. The October edition's various departments investigate agile reporting, AI auditing, auditing for conflicts of interest, and the "IKEA effect" in internal audit. In addition, readers will discover insights into a complex overbilling fraud, the heightened risk of making disclosures about continuing as a going concern, and key considerations for ensuring a safe return to the workplace during and after Covid-19.

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Enjoy!

Goh Puay Cheh, *CIA, CRMA*  
Executive Director  
The Institute of Internal Auditors Singapore

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