



英兰妮吁企业内部审计转型 应对不断变化的风险环境

本地企业在内部审计方面，正面对风险环境不断变化的挑战。总理公署部长兼财政部及国家发展部第二部长英兰妮呼吁企业通过持续学习、利用人工智能及培养人才这三方面，推动内部审计转型。

英兰妮今早（22日）在国际内部审计师协会年会致辞时说，地缘政治紧张局势加剧，包括持续的中东冲突，正在扰乱贸易规则，也改变合作方式。这些变化对规模小、开放且与全球紧密联系的经济体如新加坡，更具挑战。

她说，我国不得不应对不断变化的风险环境。例如，一项关税决策就可能在几周内引发供应链中断、招聘冻结和影响投资者决定。企业高层必须在更大不确定性下，更快做出决策。而这正是内部审计发挥关键作用的地方。

“当风险在几周内迅速蔓延时，内部审计业必须超越那些较为缓慢、可预测的时期而设计的模式。因此，转型对于内部审计而言势在必行。”

英兰妮认为，企业可通过三方面，塑造下一阶段内部审计转型。

“首先，为维持竞争优势持续学习；其次，充分利用人工智能、数据和技术；第三，也是最重要的一点，专注强化无法被取代的人类特质。”

她补充，国际内部审计师协会一项最新报告显示，近四分之三的企业将数码化带来的冲击和人工智能视为首要风险，但只有不到一半认为这是审计的首要任务。因此，企业需要持续学习，尤其是在人工智能等新兴风险领域。

其次，企业需要利用人工智能、数据和技术，以实现全面应用，让管理层和审计团队都能在工作中无缝地使用人工智能技术。政府鼓励企业通过扩大企业创新计划（Enterprise Innovation Scheme）和生产力提升计划（Productivity Solutions Grant）等采纳科技。

第三，企业需要培养审计人才和提升审计领导的技能。

英兰妮说：“随着人工智能的普及，人的因素并不会减弱，反而会变得更加重要。运营部门、客户团队、内部审计和领导层之间的协作应该得到加强和培育，构建有效的治理生态系统。”

英兰妮强调，内部审计的未来不仅仅在于更智能的工具，更在于强大的人才。



Indranee Calls on Companies to Transform Internal Audit to Address a Changing Risk Landscape

Local companies are facing the challenge of a constantly changing risk landscape in internal audit. Minister in the Prime Minister's Office and Second Minister for Finance and National Development Indranee Rajah called on companies to drive the transformation of internal audit through continuous learning, the use of artificial intelligence, and talent development.

Speaking this morning (22nd) at the 2026 Singapore IIA International Conference, Indranee said that rising geopolitical tensions, including the ongoing conflict in the Middle East, are disrupting trade rules and changing the way cooperation takes place. These changes are more challenging for small, open economies that are closely connected to the world, such as Singapore.

She said Singapore has had to respond to a continually evolving risk environment. For example, a single tariff decision could trigger supply chain disruptions, hiring freezes, and affect investor decisions within weeks. Business leaders must make decisions faster amid greater uncertainty. This is precisely where internal audit plays a key role.

“When risks can spread rapidly within weeks, the internal audit profession must move beyond models designed for slower, more predictable times. Transformation is therefore imperative for internal audit.”

Indranee said companies can shape the next phase of internal audit transformation in three ways.

“First, continue learning to maintain a competitive edge; second, fully harness artificial intelligence, data, and technology; and third, most importantly, focus on strengthening the human qualities that cannot be replaced.”

She added that a recent report by The Institute of Internal Auditors showed that nearly three-quarters of companies view the impact of digitalisation and artificial intelligence as a top risk, but

fewer than half consider it a top audit priority. Therefore, companies need to keep learning, especially in emerging risk areas such as artificial intelligence.

Second, companies need to make use of artificial intelligence, data, and technology to achieve broad adoption, enabling both management and audit teams to use AI technology seamlessly in their work. The Government encourages companies to adopt technology through measures such as the expanded Enterprise Innovation Scheme and the Productivity Solutions Grant.

Third, companies need to develop audit talent and strengthen the skills of audit leaders.

Indranee said: "As artificial intelligence becomes more widespread, the human element will not diminish; instead, it will become even more important. Collaboration among operations teams, client teams, internal audit, and leadership should be strengthened and nurtured to build an effective governance ecosystem."

Indranee emphasised that the future of internal audit lies not only in smarter tools, but also in strong talent.