



NAVIGATING THE PACE OF CHANGE

The events unfolding across the world and in particular the Middle East are a sobering reminder of how quickly the world can shift and how directly those shifts are felt by the organisations and people we serve. What begins as a geopolitical development increasingly plays out as *geo-economic* impact, rippling through energy prices, supply chains, and strategic decision-making across organisations.

In moments like these, the role of internal audit comes into sharper focus. Internal audit has a critical role to play in enabling organisational readiness. Beyond assurance, it helps organisations assess whether they are anticipating emerging risks, stress-testing key assumptions, and prepared to respond under pressure.

This includes providing the Board with clearer insight into how well the organisation can absorb shocks, adapt quickly, and make informed decisions in uncertain conditions. Resilience is no longer just about controls, it is about agility, coordination, and foresight.

The [IIA International Conference](#), taking place in Singapore from 22–24 June 2026 is just about 2.5 months away. With early bird member pricing available up to 27 April, I encourage you to take advantage of this and be part of what promises to be a highly impactful event on our shores.

And if I may share one moment I am personally quite excited about, come and see Sophia the world-renowned humanoid robot developed by Hanson Robotics in action where she joins a dynamic fireside conversation on the future of human and AI collaboration! It is not every day that we get to witness something like this up close, and I think it will be both thought-provoking and memorable. I hope many of you will join us for this.

In the spirit of staying ahead of emerging risks, I encourage internal audit leaders to participate in this year's Global Risk in Focus [survey](#) by IIA global, open from 24 March to 30 April. Your input will help shape the global and regional view of the top risks facing organisations.

April also marks the start of our membership renewal period. I encourage you to [renew](#) your membership ahead of the deadline and continue being part of a professional community committed to advancing internal audit. Renewal comes with added benefits, including a \$50 training credit that can be used to support your ongoing development.

In line with this, we continue to expand our certificate programmes across key areas such as [cybersecurity](#), [fraud analytics](#), [quality assessment](#), [ESG](#) and [enterprise risk management](#) to reflecting the capabilities needed for internal audit to remain relevant and impactful.

As the landscape continues to evolve, the role we play becomes ever more important. I look forward to continuing this journey together. With Good Friday approaching, I hope it offers a meaningful moment of reflection for those observing, and trust that you and your organisations remain well in these uncertain times.

Yours sincerely

David Toh
President
The Institute of Internal Auditors Singapore