

CRITICAL THINKING: ELEVATING THE VALUE OF INTERNAL AUDIT

As technological innovation accelerates and organisations face increasingly complex global challenges, the role of internal auditors is evolving beyond assurance to that of trusted strategic advisors. This aligns with the Global Internal Audit Standards' purpose statement, which calls on us to provide boards and management with independent, risk-based and objective assurance, as well as meaningful advice, insight, and foresight.

At the heart of this transformation lies critical thinking which represents our ability to analyse information, assess risks from multiple perspectives, and make sound, forward-looking decisions. Without it, audits risk assessments are becoming routine exercises rather than catalysts for valuable insights, foresight, and recommendations that strengthen resilience.

Critical thinking is essential at every stage of the audit cycle. It enables us to navigate vast volumes of data, assess reliability, and determine when additional evidence is needed. The Global Internal Audit Standards reinforce this, requiring auditors to apply sound judgment when gathering, analysing and evaluating information to support meaningful findings. By sharpening this competency, we ensure our work goes beyond routine checks to uncover real risks, deliver deeper insights, and strengthen decision-making for the organisations we serve.

Its importance is magnified in today's age of artificial intelligence (AI). AI offers tremendous opportunities to enhance efficiency and generate insights, but it cannot replace human judgment. Internal auditors must remain vigilant, validating and challenging results to ensure technology serves as an enabler not a substitute for professional skepticism and sound decision-making.

Ultimately, critical thinking elevates the value of internal audit. It sharpens our decision-making, strengthens problem-solving skills, and fosters curiosity. By cultivating this skill and leveraging leading practices, data analytics, and holistic perspectives on risk, we position ourselves to deliver assurance and insight that truly matter to stakeholders.

In the spirit of advancing our profession, we look forward to welcoming you on 9 October 2025 at our [Annual Conference](#) themed "Shaping Change. Elevating Insight." The conference aims to address the most pressing issues reshaping internal audit today ranging from technological disruption and the responsible use of AI, to strengthening governance, managing geopolitical uncertainty, and responding to emerging risks - critical thinking serves as an enabler to these.

Yours sincerely

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