



KEEPING PACE IN A CHANGING RISK LANDSCAPE

2026 marks a significant step forward for the internal audit profession. This year, the first three Topical Requirements take effect, setting clearer expectations and strengthening the consistency, quality, and reliability of internal audit work worldwide.

On 5 February 2026, the first topical requirement on [cybersecurity](#) will be effective. Internal audit teams will need to include these requirements in their audits where applicable. It provides baseline criteria for assurance engagements assessing governance, risk management, and control processes related to cybersecurity. Deepen your knowledge and upskill with [Auditing the Cybersecurity Program Certificate](#) and also the global technology guide on [auditing cybersecurity operations](#).

Closer to home, I am pleased to share that the [programme](#) for the [2026 IIA International Conference](#) in Singapore has just been released offering up to 39 CPEs. The conference will bring together internal audit professionals from around the world for a rich and immersive learning experience. Featuring a diverse programme across multiple streams including dedicated sessions for Chief Audit Executives, the conference will explore emerging risks, innovation, and the evolving role of internal audit through the perspectives of global thought leaders and practitioners. Beyond the learning, the conference will offer valuable opportunities to engage directly with IIA global board members, as well as networking, peer exchange, and collaboration, enabling you to gain fresh insights, broaden perspectives, and build meaningful connections within the international internal audit community. This truly is an opportunity not to be missed. IIA Singapore is pleased to offer an exclusive 10% registration discount. I encourage you to secure your place early by completing the [registration form](#) and submitting it to events@iia.org.sg to take advantage of this offer.

On 21 January we had our first new year networking with great discussions exploring how AI is shaping the internal audit profession. Thank you to all who attended and I hope you enjoyed the session and had some meaningful takeaways on how internal auditors are adapting to change, strengthening trust with stakeholders, and building the capabilities needed to remain relevant and value adding.

As we enter February, the Year of the Fire Horse, I extend my warmest wishes for a joyful, healthy, and prosperous Lunar New Year. May the year ahead bring health, energy, and continued success. Gong Xi Fa Cai to all who are celebrating.

Yours sincerely

David Toh
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