The Institute of Internal Auditors Singapore

PRESIDENT'S MESSAGE

DECEMBER 2026

CELEBRATING 50 YEARS, SHAPING WHAT'S NEXT

As we come to the close of 2026, I would like to thank all our members, volunteers and partners for your continued support of IIA Singapore. It has been another year of change for our profession, and I am grateful for the many ways our community has continued to learn, contribute and connect.

This year has also been particularly special as IIA Singapore marks its 50th anniversary, with our celebrations continuing into 2027**.** We want this milestone to belong to our community. Our anniversary programme will bring together perspectives on AI, future skills and the evolving profession, alongside member voices reflecting on 50 years of internal audit in Singapore. Join us to hear from Google, Singapore Management University and United Overseas Bank on putting AI to work, developing future-ready auditors and preparing our profession for what comes next. I encourage you to be part of the celebrations, whether by joining us, nominating an emerging young leader, or sharing your own reflection on what internal audit and IIA Singapore have meant to you.

As we look ahead, the profession itself continues to evolve. The IIA has issued the Anti-Corruption Topical Requirement, effective 23 November 2027, while the Organizational Behavior Topical Requirement takes effect on 15 December 2026. This puts greater emphasis on considering culture and behaviour as part of internal audit's assessment of governance, risk and controls. The Talent Management Topical Requirement will also open for public consultation in Q1 2027, giving our profession another opportunity to contribute its views.

Closer to home, the public consultation on proposed changes to Singapore's Code of Corporate Governance and SGX-ST Listing Rules closes on 27 January 2027. IIA Singapore plans to share its views, drawing on the profession's experience in providing independent assurance and helping boards understand how well governance practices work. We welcome members' perspectives as we prepare our response. These developments reinforce the importance of strong governance and the role internal audit can play in providing assurance and insights to boards as governance expectations evolve.

At IIA Singapore, we are also taking practical steps to help members navigate change. We completed our first AI Lab in November**,** beginning a journey of small-group, hands-on learning to help members build their AI knowledge and explore its practical and responsible use in internal audit. We look forward to building on this journey together in the coming year.

For now, I hope everyone has an opportunity to slow down, spend time with family and friends, and recharge**.** Wishing you and your loved ones a very Merry Christmas, a restful festive season and a happy and fulfilling New Year.

Yours sincerely

David Toh
President
The Institute of Internal Auditors Singapore