MALAYSIAN INSTITUTE OF ACCOUNTANTS

SUPPORTED BY: ACCA, CPA Australia, ICAEW, MICPA Malaysia

8 CPE HOURS GAINED

SPECIAL DISCOUNT RM100
EXCLUSIVELY FOR MIA MEMBERS & MEMBER FIRMS

Audit and Assurance Conference 2026

STAY CURRENT. STAY RIGOROUS. STAY FUTURE-READY.

ENJOY 10% GROUP DISCOUNT for registration of 3 pax and above from the same organisation

12 October 2026 (Monday), 9.00am – 5.00pm

Connexion Conference & Event Centre @ Nexus, Bangsar South, Kuala Lumpur

What does it take to be a future-ready auditor?

The Audit & Assurance Conference 2026 focuses on the key developments reshaping the nature of audit and assurance work and how practitioners need to upskill to stay ahead.

With the issuance of ISA 240 (Revised) and ISA 570 (Revised), auditors face heightened expectations in relation to fraud, going concern assessments, professional judgement, ethics and documentation.

WHO SHOULD ATTEND

- Audit Partners and Heads of Audit
- Auditors
- Internal Auditors
- Audit Committee Members
- CFOs and Financial Controllers
- Governance and Risk Professionals
- Staff of Audit Firms

Practitioners will also encounter new opportunities in sustainability assurance with the introduction of ISSA 5000 and increasing sustainability reporting requirements under ISSB standards and Bursa Malaysia rules.

At the firm level, practitioners and audit leaders must build the capabilities needed to navigate emerging risks and opportunities arising from AI adoption, data complexity and evolving stakeholder expectations, while responding to increasing regulatory scrutiny of ISQM compliance. Talent is critical to this capability building, as firms face intensifying competition to attract, develop and retain audit professionals with the skills needed for the changing assurance landscape.

Bringing together leaders and experts to share guidance, insights and practical perspectives, the Audit & Assurance Conference 2026 offers practitioners a head start on what is changing, what is expected and how to stay current, rigorous and future-ready.

OBJECTIVES

This Conference seeks to help you:

- Understand the key revisions and practical implications of ISA 570 (Revised) and ISA 240 (Revised) for upcoming audit engagements.
- Explore implementation challenges, practical considerations, and regional insights relating to ISSA 5000 and sustainability assurance.
- Gain regulatory perspectives on ISQM, inspection findings, common deficiencies, and audit quality priorities for 2025/2026.
- Examine emerging issues in AI-enabled audit and assurance, including how AI can enhance audit execution, providing assurance over AI systems, and ensuring responsible and ethical AI adoption within audit firms.
- Discuss strategies to strengthen the talent pipeline, including future skill requirements, generational expectations, talent retention, and the evolving role of auditors.
- Enhance readiness to deliver high-quality, relevant, and trusted assurance in an environment shaped by technology, sustainability, and shifting stakeholder expectations.

CONFERENCE PROGRAMME

8.30 am	**REGISTRATION & WELCOME REFRESHMENTS**
9.00 am	**WELCOME REMARKS**

STANDARDS & TECHNICAL UPDATES

9.10 am	**SUSTAINABILITY ASSURANCE IN PRACTICE: ISSA 5000 AND BEYOND** The introduction of ISSA 5000 marks an important development in sustainability assurance, bringing new expectations and practical considerations for practitioners. This session examines key implementation challenges, including data readiness, materiality and supply chain coverage, while exploring the assurance of climate-related disclosures under ISSB and Bursa Malaysia requirements. Drawing on practical experience from Malaysia and the ASEAN region, the session will provide insights into the issues practitioners need to consider as sustainability assurance evolves.
9.50 am	**ISA 570 (REVISED): ENHANCING AUDIT QUALITY IN GOING CONCERN EVALUATION** As expectations around going concern assessments continue to rise, ISA 570 (Revised) brings renewed focus to how auditors assess resilience, challenge management assumptions and communicate their conclusions with confidence. This session will unpack the key highlights of the revised standard and translate them into practical insights for audit leaders and practitioners, showing how stronger going concern evaluations can enhance audit quality, support stakeholder confidence, and strengthen trust in financial reporting. SPEAKER **TAN KHOON YEOW** I *Partner, Learning & Professional Development, BDO Malaysia*
10.30 am	**MORNING REFRESHMENTS & NETWORKING**
11.00 am	**ISA 240 (REVISED): FRAUD IN FOCUS—WHAT AUDITORS MUST DO DIFFERENTLY** Fraud remains one of the biggest threats to financial reporting credibility. With the release of ISA 240 (Revised) in July 2025, auditors face enhanced responsibilities in fraud risk identification, documentation, and communication. This session unpacks the key changes and provides practical insights into strengthening audit responses to fraud risks.

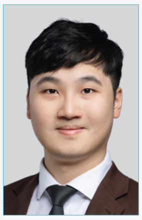
TECHNOLOGY & INNOVATION

11.45 am	PANEL SESSION **AI-ENABLED AUDIT & ASSURANCE: STRENGTHENING TRUST, GOVERNANCE, AND VALUE** As AI becomes increasingly embedded in financial reporting, internal controls and business decision-making, auditors must understand both how AI can enhance audit execution and how to provide assurance over AI systems and models. This panel will explore AI in Audit, including the use of AI-enabled tools, Knowledge Intelligence and analytics to support risk assessment, evidence analysis and anomaly identification, as well as AI Assurance considerations such as governance, data quality, bias, explainability, model oversight and accountability. Panellists will also discuss ethical safeguards, professional judgement, professional scepticism and trust in AI-enabled audit environments. MODERATOR **LIM KAI JIE** I *Member, Digital Technology Implementation Committee, Malaysian Institute of Accountants*
1.00 pm	**LUNCH & NETWORKING**

PEOPLE, GOVERNANCE & REGULATION

2.00 pm	PANEL SESSION **THE FUTURE-READY AUDIT PROFESSION: TALENT, CAPABILITIES, AND ETHICS** The audit profession faces intensifying competition for talent amid changing workforce expectations, increasing regulatory demands and the attractiveness of alternative career pathways. This panel will examine workforce trends and research-based insights into the root causes of talent attrition, including workload pressures, work-life balance, career progression and workplace culture. Panellists will also discuss practical strategies to strengthen the audit talent pipeline and develop the digital, ESG, data analytics and AI capabilities needed for the changing nature of audit work. The discussion will also consider how firms can foster a culture of professional competence and ethical conduct—essential to sustaining audit quality and public trust. PANELLIST **DATO' LOCK PENG KUAN** I *Managing Partner, Audit & Assurance, Baker Tilly Malaysia*
3.15 pm	PANEL SESSION **REGULATORY INSIGHTS: ISQM, PRACTICE REVIEW FINDINGS, AND INSPECTION PRIORITIES** Regulators play a central role in strengthening public trust and confidence in the audit profession. This session provides a regulatory perspective on current inspection findings, emerging areas of focus and expectations under the ISQM framework. The discussion will cover Audit Quality Indicators (AQIs), common practice review and inspection deficiencies, and implementation challenges including group audits under ISA 600. Panellists will share insights into where firms continue to fall short and how they can strengthen quality management, audit execution and documentation in response to regulatory expectations.
4.30 pm	**CLOSING REMARKS**
4.40 pm	**AFTERNOON REFRESHMENTS & NETWORKING**
5.00 pm	**END OF CONFERENCE**

CONFERENCE SPEAKERS



LIM KAI JIE

Kai Jie is a Partner in Assurance & Advisory at Morison LC PLT, working where the frameworks haven't caught up: AI, digital assets and blockchain-based instruments; on engagements spanning statutory audit, reporting accountant work, forensic audit, and capital markets transactions. He came up through audit, including five years at Deloitte to Senior Audit Manager on multinational public interest entities and IPO engagements. He sits on the Malaysian Institute of Accountants' Digital Technology Implementation Committee, the Council-appointed committee driving implementation of the MIA Digital Technology Blueprint across the profession, including the practical implications of AI for audit methodology, reporting and professional practice.

DATO' LOCK PENG KUAN

Dato' Lock Peng Kuan is the Managing Partner in Audit & Assurance at Baker Tilly Malaysia with over 25 years of experience spanning audits, corporate exercises, financial due diligence, investigative audits, and IPO reporting. He serves as a Global Council Member of ACCA and sits on its Council Board, while also contributing to Baker Tilly International's Professional Standards Committee. His leadership record includes roles as Past Chair of the ACCA Audit Committee, ACCA Global Forum for Audit and Assurance, and Deputy Chair of ACCA Malaysia Advisory Committee. He has also served on the Audit & Assurance Standards Board, the Capital Market Advisory Committee, and the Industry Advisory Board at HELP College of Arts and Technology. Dato' Lock holds a BA in Accounting and Finance from Middlesex University, London. He is a Fellow of ACCA, Chartered Accountant of MIA, ASEAN Chartered Professional Accountant, Chartered Member of IIA Malaysia and ISCA Singapore, and a GRI Certified Sustainability Professional. He is an approved auditor in Malaysia, registered with the Audit Oversight Board, and an approved Foreign Auditor with the Securities Commission and Exchange of Thailand.

TAN KHOON YEOW

Khoon Yeow is Partner of Learning & Professional Development at BDO. He facilitates IFRS and auditing training courses for staff and clients of BDO in the Southeast Asia region. He is the Chairman of the BDO Asia Pacific IFRS Group, and a member of the BDO International IFRS Policy Committee, BDO International Sustainability Reporting Policy Committee, and Ethics & Independence Standards User Group. He is currently a member of the External Advisory Committee for the Department of Accounting at Sunway Business School; External Advisor for the Diploma in Quantitative Studies for the Department of Pure and Applied Mathematics, School of Mathematical Sciences, Sunway University; and a member of the Academic & Industry Advisory Board for the Sunway College Diploma in Accounting Programme. He is also a member of the Education Board of the MIA and a member of the ACCA Malaysia Advisory Committee.

Audit and Assurance Conference 2026

Stay Current. Stay Rigorous. Stay Future-Ready.

With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: **pd.mia.org.my**
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

EXISTING USER

1. **ENTER** login credentials
2. **SELECT** an event
3. **PROCEED TO REGISTER FOR THE EVENT**

NEW USER

1. **CLICK ON** "Don't have an account?"
2. **SELECT** appropriate user profile; **ENTER** details and submit
3. **VALIDATE** the email address verification link sent to the registered email
4. **ENTER** login credentials
5. **SELECT** an event
6. **PROCEED TO REGISTER FOR THE EVENT**

For any assistance, please call (8.45am-5.30pm, Monday-Friday)

MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR SEMINARS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
  - **Individual Registration:** Full payment shall be made at the point of online registration.
  - **Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
- Admittance to the programme shall be granted only upon full payment as per the above requirement.

PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT)**.
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).

Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the programme, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.
- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is COMPULSORY to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

CONFERENCE FEES

Member (MIA, ACCA, CPA-A, ICAEW, MICPA)** / Member Firm	RM 800*
Non-member	RM 1,000

* *This discounted fee (reduced from RM900 to RM800) is offered exclusively to MIA Members/Member Firms as part of the Institute's special efforts in supporting members on their CPE.*

** Members of ACCA, CPA-A, ICAEW, and MICPA are required to contact MIA to register for this conference.

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

CONFERENCE DETAILS & REGISTRATION

12 October 2026 (Monday), 9.00am – 5.00pm

Connexion Conference & Event Centre @ Nexus, Bangsar South, Kuala Lumpur

Contact : Vino
Tel : 03 2722 9290
Fax : 03 2722 9009
Email : sp@mia.org.my
Address : Malaysian Institute of Accountants
Dewan Akauntan
Unit 33-01, Level 33,
Tower A, The Vertical
Avenue 3, Bangsar South City
No. 8, Jalan Kerinchi
59200 Kuala Lumpur

ENJOY 10% GROUP DISCOUNT

for registration of 3 pax and above from the same organisation