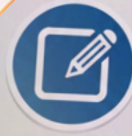


1st Qtr  
January–March 2026

# The Audit Trail... NEWSLETTER



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**IIA TT SEPTEMBER**  
**TRAINING WEEK SESSION**

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**ADVOCACY COMPETITION**

**MAY IS**  
**INTERNAL AUDIT**  
**MONTH**

**INTERNAL AUDIT IN ACTION:**  
**TRUST. ETHICS. VALUE CREATION.**



Proud to  
be an ethical  
internal auditor.



#OneIIA  
#InternalAuditMonth

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The IIA Trinidad & Tobago Chapter has announced recent updates to its leadership team, underscoring the Chapter's continued commitment to strong governance, continuity, and service to its membership.

The Chapter is pleased to welcome two incoming Officers:

- Ms Vashantie Leela Hosein as Certification Officer / Academics Relations Chair
- Ms Kenesha Perry as Advocacy Officer

In addition, the Chapter extends warm congratulations to Ms. Shamira Ramkissoon on her appointment as President-Elect. Her appointment marks another important step in the Chapter's leadership development and future planning.

The Chapter also takes this opportunity to express sincere appreciation to Mr. Simeon Mohammed and Mr. Keiyon Murray for their service and dedication to the Chapter. Their contributions have been valued and appreciated, and the organisation thanks them for their commitment and support.

These leadership decisions were approved by the IIA Trinidad & Tobago Board at its fourth meeting held on January 22, 2026, in accordance with Article IV, Section 8 of the Chapter's By-Laws, following a thorough screening and review process.

The Board has advised that the necessary steps are being taken to ensure continuity of service across all areas of the Chapter's operations. Special thanks were also extended to the Chapter's committee volunteers, whose continued efforts help to ensure that the responsibilities and objectives of the Board are effectively achieved.

The membership will be invited to endorse all relevant decisions at the next scheduled Annual General Meeting.

The IIA Trinidad & Tobago Chapter thanks its members for their continued support as it moves forward with these important leadership transitions.

*Congratulations!*



**Shamira Ramkissoon**  
President-Elect



**Vashantie Leela Hosein**  
Certification Officer /  
Academics Relations Chair



**Kenesha Perry**  
Advocacy Officer

*Thank You!*

**to Mr. Simeon Mohammed  
and Mr. Keiyon Murray for  
their service and  
dedication to the Chapter.**



**Simeon Mohammed**



**Keiyon Murray**

## IIA TT Attends TTCSI Carnival Business Forum & Wine Reception



As part of its February highlights, the IIA Trinidad & Tobago Chapter is pleased to reflect on its attendance at the Trinidad and Tobago Coalition of Services Industries (TTCSI) Carnival Business Forum & Wine Reception, by our President and President-elect, which was held on January 30, 2026.

Hosted under the theme, “Promoting Services, Embracing the Carnival Economy,” the event brought together professionals and stakeholders for an engaging afternoon of networking, celebration, and meaningful discussion on the role of the services sector within Trinidad and Tobago’s Carnival economy. IIA TT was delighted to be in attendance and appreciated the valuable insights shared by the speakers, particularly those that highlighted opportunities for growth, innovation, and continued development within the services industry.

The Chapter also extends sincere thanks to TTCSI President Dianne Joseph for the invitation and for hosting a well-executed and vibrant event. IIA TT looks forward to continued collaboration and future opportunities to connect with partners across the sector.

## First Chapter Meeting: Emerging Risks and Internal Audit – Navigating the Future

On March 3, 2026, the IIATT hosted an engaging and highly informative session titled “Emerging Risks and Internal Audit – Navigating the Future,” facilitated by Simeon H. Mohammed, Head of Group Internal Audit at ANSA McAL. With over 16 years of multidimensional audit experience, Simeon delivered a compelling deep dive into the rapidly evolving risk landscape and the growing expectations placed on Internal Audit functions.

The session explored global and local emerging risks, including cybersecurity threats, AI-driven disruptions, geopolitical instability, talent shortages, and the increasing importance of ESG and climate resilience. Participants were introduced to practical tools such as horizon scanning, key risk indicators, scenario analysis, continuous auditing, and data-driven insights to strengthen risk preparedness.

Simeon emphasised that emerging risks evolve faster than traditional controls, requiring auditors to be proactive, forward-looking, and adaptable. He also highlighted the need for stronger collaboration, improved reporting, and enhanced auditor skill sets, especially in data literacy, technology awareness, and critical thinking.



**By Vanna Motilal**  
Government Relations Officer

Overall, the session provided valuable, actionable guidance, equipping Internal Auditors to navigate uncertainty with confidence, while supporting their organisations in building resilience for the future.

*Emerging risks evolve faster than traditional controls.*

IIA TT March Training Week 2026:

## Strengthening Resilience, Governance and Audit Impact



**By Claudine Dickinson**  
Programming Officer

The IIA Trinidad and Tobago March Training Week 2026 was successfully delivered under the theme “Resilient Systems, Ethical Decisions, Stronger Assurance,” bringing together audit professionals for a week of insightful learning, collaboration, and practical engagement.

Designed to reflect the evolving risk landscape, the programme provided a well-rounded and forward-looking curriculum aimed at strengthening both technical expertise and the strategic impact of Internal Audit.

### Key Learning Pillars

The training week focused on several key areas critical to the profession. Sessions on organisational resilience explored how Internal Audit can assess disaster readiness, business continuity, and crisis response frameworks, ensuring organisations are better prepared for disruption.

Participants also examined procurement and third-party risk management, with emphasis on governance, fraud risks, and lifecycle controls within the Caribbean context. These sessions highlighted the importance of robust oversight in environments where vendor relationships and supply chain challenges can increase exposure to risk.

A strong focus was placed on digital risk and data analytics, equipping auditors with practical tools to assess cybersecurity, understand digital transformation risks, and leverage data to enhance audit effectiveness.

*“The “vibe” was one of collaboration and continuous learning, with strong appreciation for the real-world examples and regional relevance.”*

The week concluded with sessions on governance, ethics, and organisational culture, reinforcing the importance of tone at the top, accountability frameworks, and ethical decision-making in maintaining strong control environments.

### Participant Impact

The overall energy throughout the week was highly positive and engaging. Participants actively contributed to discussions, shared experiences, and embraced the practical nature of the sessions. The “vibe” was one of collaboration and continuous learning, with strong appreciation for the real-world examples and regional relevance.

Attendees particularly valued the interactive format and the opportunity to engage with experienced facilitators, making the sessions both insightful and immediately applicable to their respective roles.

### Strategic Alignment

This initiative continues to support the Chapter’s commitment to developing internal audit professionals in Trinidad and Tobago. By addressing emerging areas such as resilience, digital risk, and third-party management, the training ensures auditors are equipped to respond to an increasingly complex and dynamic environment.

The emphasis on governance and ethics further reinforces the profession’s role in strengthening organisational integrity and supporting sound decision-making.

As the profession continues to evolve, the IIA TT remains committed to delivering high-quality, relevant training that empowers its members. We encourage all members to stay engaged and take advantage of upcoming programmes as we continue to build stronger, more resilient audit functions across the region.

## THE STRATEGIC SHIELD: THE VALUE OF INTERNAL AUDIT IN TODAY'S SOCIETY

In an era defined by rapid technological disruption, global economic shifts, and a heightened focus on corporate ethics, the role of internal audit has evolved far beyond the traditional "check-the-box" compliance function. No longer just the "corporate police" focused on financial records, modern internal audit has become a cornerstone of organisational resilience and societal trust.

### 1. Beyond the Balance Sheet: Protecting Public Trust

In today's interconnected society, the failure of a single major corporation can have a domino effect on global markets, pension funds, and local economies. Internal Audit serves as the third line of defense—that independent arm—that helps organisations guard against the systemic risks that lead to such collapses. Internal audit also ensures that the information shared with stakeholders (such as investors, employees and the public) is accurate and honest. Internal auditors also help prevent the "growth at any cost" mentality that often leads to scandals through reviewing corporate culture and ethics programmes, and providing insight that would be beneficial to organisations, now and in the future.

### 2. Navigating the Digital Frontier

As society moves further into the realms of artificial intelligence, cybersecurity, big data, and cloud computing, the risks shift from physical to digital. Internal Audit provides the necessary oversight by testing a company's defenses against data breaches that could compromise millions of citizens' private information. Internal audit can assist by testing the algorithms that increasingly make life-altering decisions—from mortgage approvals to hiring—to ensure they are unbiased and ethically sound.

### 3. Driving the ESG Agenda

Modern society demands that organisations be socially responsible. Environmental, Social, and Governance (ESG) metrics are now as vital as financial ones. Internal Audit adds value by preventing "greenwashing" by auditing environmental impact reports. Internal audit reviews ESG initiatives to ensure they are producing measurable results rather than just serving as public relations talking points.

### 4. Crisis Management and Agility

If the last few years have taught us anything, it is that the unexpected is the new normal. Whether it is a global pandemic, a supply chain crisis, or geopolitical instability, Internal Audit helps organisations stay agile. Internal Audit also helps organisations identify risks while proactively identifying events before they materialise. Internal auditors identify inefficiencies that, when corrected, allow organisations to pivot quickly during times of stress.

### 5. Safeguarding Taxpayer Dollars

In the public sector, the value of internal audit is directly linked to the well-being of the citizenry. It is more than time for public sector entities to embrace the value Internal Auditors can provide in government agencies, so as to ensure that public funds are used effectively, reduce waste and corruption, and ensure that essential services, such as healthcare, community initiatives and infrastructure—are delivered reliably. Internal Audit can essentially help the leadership to see their strategic plans through new eyes, and help drive ideas, decisions and other government-related plans more proactively.

### Conclusion

The value of Internal Audit in today's society lies in its ability to act as a strategic adviser and a moral compass. By providing objective assurance and insight, internal auditors enable organisations to pursue innovation and profit, while remaining anchored in integrity and accountability. In a world of uncertainty, Internal Audit is the quiet engine of stability that protects the interests of everyone from the boardroom to the living room.



**By Marina Alexander**  
IIA TT Member

## INTERNAL AUDITORS, YOUR TRUSTED ADVISER



READ MORE



Martha Prince, President of the Institute of Internal Auditors Trinidad & Tobago Chapter, highlighted the critical role internal audit plays in strengthening governance, improving decision-making, managing risks, and creating long-term organisational value in today's increasingly complex and evolving business environment. In her article, she emphasised the importance of effective risk management, strong internal controls, ethical leadership, and collaboration across all levels of an organisation to support sustainable success and resilience. She also underscored how internal auditors serve as trusted advisers by providing independent assurance, strategic insight, and practical recommendations that help organisations navigate uncertainty and improve operational effectiveness. Her article was featured in the Trinidad and Tobago Guardian on March 26th, 2026.

## SUBMIT YOUR NEWSPAPER ARTICLE TO WIN



Passionate about internal auditing? The Institute of Internal Auditors Trinidad and Tobago Chapter invites you to contribute an article for a potential local newspaper feature!

Share insights about your industry or sector in an informative, non-promotional way and help raise awareness of the value of internal auditing.

Articles should be 900–950 words and include a professional photo, along with the author's name and title. Submit entries to [theiiatt01@gmail.com](mailto:theiiatt01@gmail.com) by June 22nd.

Contributors will have the chance to win 1 \$100 gift card from Starbucks, KFC, Massy Stores, or another local provider of their choice! Participants will also be entered for a chance to receive one complimentary session at the IIA TT September Training Week, with one winner selected from articles submitted between June and August 2026. Join us in educating, inspiring, and elevating the profession together!

## CBTT Hosts AML Sensitisation Session for IIA Members



**EVENT HIGHLIGHT**

### CBTT AML SENSITISATION SESSION

February 20, 2026

The Central Bank of Trinidad and Tobago (CBTT) hosted a virtual sensitisation session for IIA members on February 20, 2026, focusing on anti-money laundering (AML) legislation and updates related to the National Risk Assessment (NRA) and Mutual Evaluation process.

**KEY TAKEAWAYS**

- Updates on the completion of the Third National Risk Assessment (NRA).
- Overview of recent legislative and regulatory developments.
- Reminder to review the unofficial consolidation of the Proceeds of Crime Act (POCA) carefully.
- Ensure internal policies and procedures remain aligned with current requirements.
- Timely and informative update in light of Trinidad and Tobago's ongoing CFATF 5th Round Mutual Evaluation.

Further information, including the Third National Risk Assessment report, can be found on the [CBTT website](http://www.cbtt.org.tt).

Visit: [www.central-bank.org.tt](http://www.central-bank.org.tt)

The Central Bank of Trinidad and Tobago (CBTT) hosted a virtual sensitisation session for IIA members on February 20, 2026, focusing on anti-money laundering (AML) legislation and updates related to the National Risk Assessment (NRA) and Mutual Evaluation process.

The session provided valuable insights into Trinidad and Tobago's evolving AML/CFT/CPF framework, including updates on the completion of the Third National Risk Assessment and recent legislative and regulatory developments.

Participants were also reminded of the importance of reviewing the unofficial consolidation of the Proceeds of Crime Act (POCA) carefully and ensuring that internal policies and procedures remain aligned with current requirements.

The event served as a timely and informative update for members in light of the country's ongoing CFATF 5th Round Mutual Evaluation. Further information, including the Third National Risk Assessment report, can be found on the CBTT website.

## IIA Quality Services – Elevating Internal Audit Quality Around the World



**LEARN MORE**

**IIA Quality Services**

IIA Quality Services provides world-class internal audit experts, a comprehensive benchmarking database, and a repository of successful practices to elevate internal audit quality, effectiveness, performance, and stakeholder perception internationally.

A QAIP is established by the chief audit executive to evaluate and ensure that an internal audit function conforms with the Global Internal Audit Standards, achieves performance objectives, and pursues continuous improvement. The programme includes internal and external assessments.

IIA Quality Services can help move your internal audit activity's QAIP to the next level with their range of quality assessment services and expert advisors.

## CIA Challenge Exam & Eligibility Updates

### New Offerings

Expanded Eligibility. New Opportunities.

**More than ever!** The one-part CIA Challenge Exam recognizes your experience and credentials.

### KEY UPDATES for 2026

**Three Eligibility Pathways**  
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 Same exam for all three pathways.

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Jennifer Van Alstyne, CIA, CRMA, CPA

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### Check eligibility.



#### Exam Domains

- Internal Audit Professionalism and Quality
- Internal Audit Operations and Audit Plan
- Engagement Planning
- Engagement Performance
- Engagement Results and Monitoring

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“The CIA qualification strengthens and elevates professionals across every area of finance and auditing. I have no regrets - only immense gratitude for the opportunities obtaining the CIA qualification has opened for me.”

- Kaanita Ali-Mohammed

## CONGRATULATIONS to our newly certified members!



- ★ Chrislyn Carrie Mark-Collins
- ★ Daniel Aping
- ★ Shelly Taylor
- ★ Roger Lezama
- ★ Mauricia Daniel



- ★ Hance Rampersad

**Members  
Save 20%  
In May**

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## Members save 20% on internal audit certifications

The IIA is offering members a 20% discount from 1–31 May 2026 on new application and exam registration fees\* for the Certified Internal Auditor® (CIA®), Certification in Risk Management Assurance® (CRMA®), and Internal Audit Practitioner™ (IAP™) designations.



**Celebrating Internal Audit Month!**

**UPTO 20% OFF** CIA Exam Review

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## Up to 20% off CIA Exam Review in May

Celebrate Internal Audit Month with Becker, the official CIA Exam Review partner of The IIA. Save on your CIA prep and get closer to certification.



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## \$50 off IAP Exam review

Celebrate Internal Audit Month with Becker, the official CIA Exam Review partner of The IIA. Save on your CIA prep and get closer to certification.

The Institute of Internal Auditors Trinidad and Tobago has officially launched its Internal Audit Month (IAM) Advocacy Competition for May 2026, inviting audit professionals across the country to showcase innovation, collaboration, and excellence in the field.

Under the theme **“Internal Audit in Action: Trust, Ethics, Value Creation – Stronger Governance starts with Internal Audit,”** the competition encourages teams to highlight the impact of internal auditing within their organisations. Participants are challenged to develop creative and engaging submissions that reflect the profession’s role in strengthening governance and driving value.

The competition is open to teams of varying sizes, including small (1–5 staff), medium (6–11 staff), and large teams (12 or more staff), with cash prizes ranging from \$1,000 to \$3,000. Additionally, each team member will receive 3 Continuing Professional Education (CPE) credits, further supporting professional development.

Entries will be judged on clarity of message, creativity, and participation in IAM activities, with a total of 100 points available. Organisers are encouraging teams to “bring their brightest minds together” and rise to the challenge.

The competition runs from May 1 to May 31, 2026, with the submission deadline set for June 1, 2026, at 5:00 p.m.

This initiative forms part of the broader Internal Audit Month celebrations, aimed at raising awareness of the profession and recognising the critical role internal auditors play in organisational success.

**LET'S RISE  
TO THE  
CHALLENGE**



**The Institute of Internal Auditors**  
Trinidad & Tobago

## ADVOCACY COMPETITION

**MAY IS INTERNAL AUDIT MONTH**

**INTERNAL AUDIT IN ACTION:  
TRUST. ETHICS. VALUE CREATION.**

*Proud to be an ethical internal auditor.*

**JUDGING CRITERIA**

- 40 POINTS** Clarity of message and relevance
- 40 POINTS** Creativity & engagement
- 20 POINTS** Participation in IIA TT's IAM activities

**TEAM CATEGORIES AND WINNERS' PRIZES**

Team Category	Staff Count	Prize	CPEs
Small Team	1 - 5 audit staff	\$1000	3 CPEs for each team member
Medium Team	6 - 11 audit staff	\$2000	3 CPEs for each team member
Large Team	12 and more audit staff	\$3000	3 CPEs for each team member

**COMpetition runs from May 1<sup>st</sup> – June 1<sup>st</sup>**

**ALL ENTRIES MUST BE SUBMITTED BY June 1<sup>st</sup>, 2026 by 5:00 p.m.**

#OneIIA  
#InternalAuditMonth

## 2026 International Conference



- **Jun 22 - 24, 2026 | Marina Bay Sands, Singapore**
- **39 CPEs**

An in-person and virtual conference that brings together global experts to address key issues impacting the profession, connect with internal auditors from over 100 countries, exchange ideas, and earn CPE credits.

## RISE Virtual Conference



- **Jul 10, 2026 | Virtual, Only**
- **Earn up to 7.2 CPEs**

The IIA's RISE Virtual Conference is the premier online event designed for internal audit leadership. Whether you head an internal audit function, manage a team, or are preparing for a senior role, you'll gain advanced strategies in Resilience, Innovation, Strategy, and Ethics to strengthen operational resilience and navigate emerging risks like cybersecurity.

## GRC Conference 2026



- **Aug 17 - 19, 2026 | San Diego, CA & Virtual**
- **Up to 28 CPEs**

For the 13th year, The IIA and ISACA will bring together leading minds in governance, risk management and control (GRC) to deliver world-class content, innovative ideas, and practical guidance for today's risk environment. From emerging risks to evolving regulations, GRC 2026 equips professionals with actionable insights they can apply immediately. Empower yourself to excel in today's dynamic GRC environment. Join us for the GRC 2026 Conference, 17-19 August in San Diego, California or virtually.

## Internal Audit Benchmark Hub | Global Metrics & Insights

The IIA's Internal Audit Benchmark Hub™ gives chief audit executives and audit leaders global, anonymous, self-reported peer data and insights to benchmark team performance, structure, and strategy. Use regional real-time comparisons to advocate for resources, improve governance, and support strategic planning with stakeholders and audit committees.



**The IIA's Benchmark Hub**  
Key Insights. OnDemand Access.

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## Emerging Leaders Mentoring Program

The Emerging Leaders Mentoring Program provides guidance and mentoring to emerging professionals in the internal audit, risk management, and IT audit professions throughout the world, helping early-career professionals develop career goals and aspirations, advance leadership skills, and increase self-confidence.



**JOIN NOW** [>](#)

## All Things Internal Audit - Inside The IIA's Updated Global Practice Guide: Auditing Public Sector Procurement

In this episode, Pam Strobel Powers and Mark Maraccini discuss The IIA's recently updated Global Practice Guide Auditing Procurement in the Public Sector. They walk through the three pillars that make public sector procurement unique, explain how to distinguish a vendor from a subrecipient, and share why fraud risk in procurement deserves its own lane in your audit approach.



**All Things Internal Audit** podcast

**LISTEN NOW**

**Host:**  
**PAMELA J. STROEBEL POWERS, CIA, CGAP, CRMA, CPA**  
DIRECTOR, PROFESSIONAL GUIDANCE, PUBLIC SECTOR  
THE IIA

**Guest:**  
**MARK MARACCINI, CIA, CPA**  
PARTNER, CROWE LLP  
MEMBER, INTERNATIONAL INTERNAL AUDIT STANDARDS BOARD

COMING

SOON

*May 1st-31st*  
Internal Audit  
Month  
Activities

*May 27th*  
Special Membership  
Meeting  
& 2nd Chapter  
Meeting

*June 15th*  
Announcement of winners  
for :  
1) Advocacy Competition  
2) IA Month Scholarship

*June 22nd*  
Submission of  
newspaper articles

# The Future is Here. *Are you?*

Let's Go There

Internal Audit:  
**VISION**  
**2035**  
CREATING OUR FUTURE TOGETHER



The Institute of  
**Internal Auditors**  
*Trinidad & Tobago*

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