

The Audit Trail

NEWSLETTER



The Institute of
Internal Auditors
Trinidad & Tobago



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Advocacy Competition Winners

The winners of the Internal Audit Month Advocacy Competition, held under the theme "Enhancing Impact," were awarded their cash prizes, CPE certificates, medals, and team trophies. (page 1)

Third Chapter Meeting

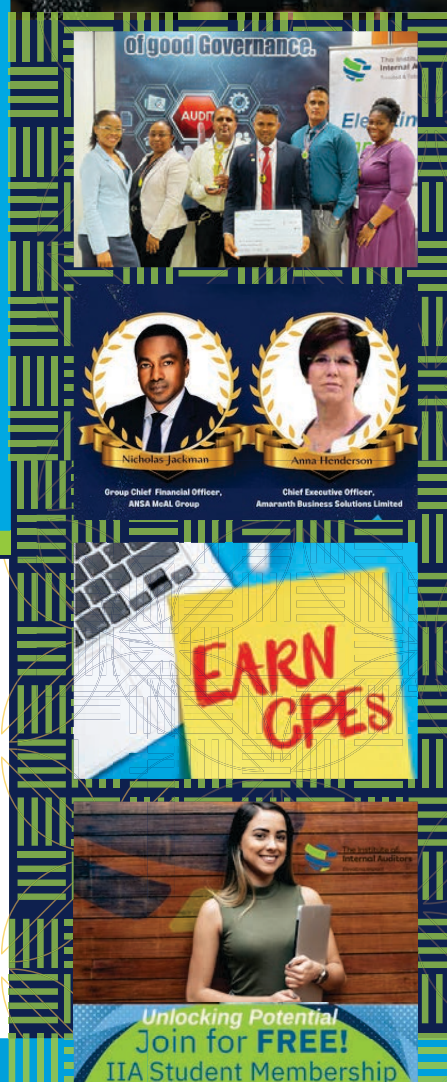
On August 14, 2025, the IIA TT hosted its third Chapter Meeting, where Nicholas Jackman and Anna Henderson shared key insights on how Internal Audit can support executive priorities and add strategic value. (page 2)

Learn. Earn. Retain

Earn annual CPE credits by December 31 to maintain your IIA certification, stay current, and meet renewal requirements—including 2 required Ethics CPEs. Flexible, accredited learning options are available. (page 4)

Free Student Membership

Student members enjoy access to networking, free IIA TT Chapter meetings, scholarships, and learning resources to support their academic and professional growth in internal audit. Eligibility: undergraduates (6+ credits) or graduates (3+ credits). (page 10)



Certification Corner

Winners of the Internal Audit Month Advocacy Competition were selected based on submissions during May 2025, and judged on message clarity, creativity, stakeholder engagement, and participation in Internal Audit Month's activities. Teams competed in small, medium, and large categories, aligning with the theme "Enhancing Impact." The following three winners were selected.

NIPDEC

Small Team Winner



NIPDEC, our Small Team (1 - 4 audit staff) winner received the following prizes:-

- \$1,000 cash
- 3 CPEs for each team member
- Medals for each team member

Team trophy

Picture from left to right -

Shamira Ramkissoon - IIA TT Advocacy Officer

NIPDEC's Staff - Deedra Singh, Sarita Sarjoo-Ghany, Suriana Lal

Martha Prince - IIA TT Chapter President

NP

Medium Team Winner



NP, our Medium Team (5 - 10 audit staff) winner received the following prizes:-

- \$2,000 cash
- 3 CPEs for each team member
- Medals for each team member
- Team trophy

Picture from left to right -

Shamira Ramkissoon - IIA TT Advocacy Officer

NP's Staff -Miccah Baily, Karissa Foncette, Chester Beeput (Acting CEO), Sunil Babooram (IA Manager), John Lalla, Solange Jack

Martha Prince - IIA TT Chapter President

CBTT

Large Team Winner



CBTT, our Large Team (11+ audit staff) winner received the following prizes:-

- \$3,000 cash
- 3 CPEs for each team member
- Medals for each team member
- Team trophy

Picture from left to right - Back Row - Sarah Ramsmaier, Jamilla Gonzales, Kelvin Soodeen, Darren Andall, Ronald St. Louis

Front Row - Justin Smith (IA Manager), Martha Prince (IIA TT President), Jovonne Scott, Greg Moolchan, Stacey-Lynn Ramkissoon, Shameen Ali-Mendez, Shamira Ramkissoon (IIA TT Advocacy Officer).

TEAM BUILDING WITH THE NEW 2025 - 2027 BOARD

On July 6, 2025, we were excited to kick off the new term with the Board of the Institute of Internal Auditors Trinidad & Tobago (IIA TT) for 2025–2027.

During a productive evening of strategic planning and team-building, we set the stage for a term focused on innovation, connection, and service excellence. As a unified leadership team, we are committed to enhancing the member experience, delivering impactful training and thought leadership, strengthening the audit community, and promoting the value of internal auditing.

Members can look forward to a series of engaging initiatives, including interactive chapter meetings, transformative training sessions and a celebratory end-of-year event. We are aligned, energized, and ready to lead with purpose.



THIRD CHAPTER MEETING FOR 2025

Bridging Strategy and Assurance: The C-Suite's Perspective for Internal Audit



The IIA TT hosted a thought-provoking third Chapter Meeting on Thursday, 14th August 2025, featuring distinguished presenters Nicholas Jackman, Group Chief Financial Officer at ANSA McAL Group, and Anna Henderson, Chief Executive Officer at Amaranth Business Solutions Limited.

During the session, “Bridging Strategy and Assurance: The C-Suite’s Perspective for Internal Audit”, they shared invaluable insights on how Internal Audit can evolve from compliance gatekeeper to trusted advisor—driving strategic value and aligning with executive priorities.

Their expertise and perspectives made the discussion highly impactful for all attendees, offering a deeper understanding of the C-suite’s expectations and how the Internal Audit function can rise to meet them.

WELCOME NEW COMMITTEE MEMBERS



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT AUDIT Committee Members
for the 2025 - 2027 Term



BRITTANY LEE GHIN
Audit Committee



NARINDRA RAMJITSINGH
Audit Committee



KELLISAR QUASHIE-JAMES
Audit Committee

Join us as we welcome our
new committee members for
the following subcommittees:

- Audit Committee
- Membership Committee
- Advocacy Committee
- Programming Committee
- Nomination Committee
- Government Relations Committee
- Academic Relations Committee



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT MEMBERSHIP Committee
Members for the 2025 - 2027 Term



**Abigail Kaseram-
Bhagwande**
Membership Committee



Felisha Mohammed
Membership Committee



**Kaanita Ali-
Mohammed**
Membership Committee



Asha Salick
Membership Committee



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT ADVOCACY Committee Members
for the 2025 - 2027 Term



ATIBA FRANKLYN
Advocacy Committee



KENESHA PERRY
Advocacy Committee



SUNIL BABOORAM
Advocacy Committee



FAREEDA BALA
Advocacy Committee



**RIA CHRYSOSTOM-
RYAN**
Advocacy Committee



NKENGE BURKE
Advocacy Committee



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT PROGRAMMING
Committee Members
for the 2025 - 2027 Term



Kristal Langdon
Programming Committee



Jenille Arjoonsingh
Programming Committee



Sheniece Dehere
Programming Committee



Shivanand Jagdeo
Programming Committee



Solomon Gaskin
Programming Committee



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT NOMINATION Committee
Members for the 2025 - 2027 Term



Andrea Primus
Nomination Committee



Carla Matthews-Dottin
Nomination Committee



Nanda Persad
Nomination Committee



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT GOVERNMENT RELATIONS
Committee Members
for the 2025 - 2027 Term



MARINA ALEXANDER
Government Relations
Committee



GEETA CANNING
Government Relations
Committee



KAREN JOHN
Government Relations
Committee



CHRISTINE MEIGHOO
Government Relations
Committee



NIRVANA MARADEEN
Government Relations
Committee



LEAH FLETCHER
Government Relations
Committee

*Thank you
for
volunteering!*



The Institute of
Internal Auditors
Trinidad & Tobago

Welcome

to the new IIATT ACADEMIC RELATIONS
Committee Members
for the 2025 - 2027 Term



DARREN ALI
Academic Relations
Committee



**RIA RAMJATTAN-
GARCIA**
Academic Relations
Committee



**NICHOLAS
BHAGWANDEEN**
Academic Relations
Committee



**VASHANTIE LEEA
HOSEIN**
Academic Relations
Committee



PETAL BHARAT
Academic Relations
Committee



**CHANTEL
PERRYMAN**
Academic Relations
Committee

MAINTAIN YOUR INTERNAL AUDIT CERTIFICATION



Continuing Professional Education (CPE) credits are earned annually to maintain your IIA certification and ensure your knowledge and skills stay current.

Earn CPE credits each year to stay certified, stay relevant, and stay ready for what's next. The annual deadline is December 31st.

Find flexible, accredited learning opportunities to meet your annual certification renewal requirements including your required **2 Ethics CPEs.**

THANK YOU TO OUR INDEPENDENT REVIEWERS



**DEREK MOHAMMED
&
SHARDA NANAN**



**MICHAELA LIZARDI
&
SIMEON MOHAMMED**



**JAGDESH PAREY
&
SHARDA NANAN**

On August 29, the President-Elect, Simeon Mohammed, and IIA TT Treasurer, Sharda Nanani, hosted a thank-you lunch with the external reviewers, Derek Mohammed, Michaela Lizardi and Jagdesh Parey.

These individuals generously conducted the audit of our financial statements for the year ended May 31, 2025, entirely pro bono.

As a token of our appreciation, we presented each reviewer with hampers, as seen in the accompanying photos from the presentation of tokens.

On Thursday, September 4th, the vibrant energy of the UWI St. Augustine campus was on full display at the JFK Quadrangle as Day 3 of the UWI Guild Fest brought together students, departments, and organizations for a day themed “Engagement & Entertainment.” Amidst the energy, music, and student showcases stood a booth dedicated to professionalism, growth, and opportunity – the Institute of Internal Auditors (IIA) Trinidad and Tobago Chapter. Representing the Internal Audit profession, the IIA TT team took full advantage of this platform to engage directly with students, many of whom were exploring career paths and professional development opportunities.

The booth was a hub of interaction as students were introduced to the world of Internal Auditing and the vital role it plays in today’s organizations. The team highlighted the impactful work being done by the IIA Trinidad and Tobago Chapter, including ongoing chapter meetings, professional seminars, Training Week, Anniversary Week events, and valuable networking opportunities. Special focus was placed on promoting the globally recognized certifications offered by The Institute of Internal Auditors Inc., including the Internal Audit Practitioner (IAP), Certified Internal Auditor (CIA), and Certification in Risk Management Assurance (CRMA) – all essential tools for students looking to gain a competitive edge and become future leaders in the field.

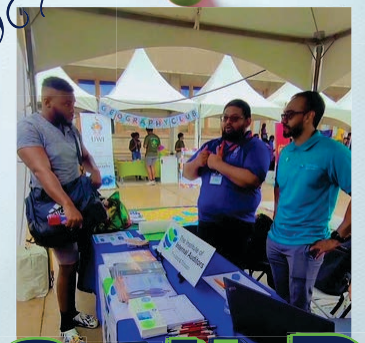
One of the key opportunities shared was the free IIA student membership, a major benefit considering the regular cost of \$290 USD per year. Undergraduate and graduate students enrolled in at least six credits and residing in the Caribbean, U.S., or Canada are eligible for up to six years of complimentary membership. UWI students were able to sign up on the spot, guided by our team on how to submit an unofficial transcript or class schedule to meet the simple eligibility requirements.

The IIA TT Chapter was proud to collaborate with the UWI Audit and Advisory Services Department for this initiative. A heartfelt thank you goes out to Mr. Darren Ali and his outstanding team for their warm hospitality and support. Their presence brought even more depth to the booth, as they shared insights into the Internal Audit function within the university, discussed the department’s key services, and introduced students to their internship programme tailored for final-year students – a valuable stepping stone for those interested in pursuing careers in audit, risk, or compliance.

The day was a tremendous success, marked by engaging conversations, meaningful connections, and a strong sense of community. The IIA Trinidad and Tobago Chapter is deeply grateful for the opportunity to inspire and connect with UWI students and proud to have been part of an event that celebrates growth, diversity, and future potential. We look forward to seeing these bright young minds take their first steps into the profession and soar to new heights.



UWI



GUILD



FEST



2025



Standing back row from right to left: Ms. Jada Pierre Louis (student intern), Mr. Jamel Fortune and Mr. Kevon Joseph.

Standing front row from right to left: Mr. Suresh Ramkissoon, Ms. Anjali John (student intern), Ms. Mercedes La Fon, Ms. Kerri Ramesar and Ms. Joanne Marquis.

Sitting: Mr. Darren Ali

The University of the West Indies (The UWI) continues to uphold its commitment to strong governance, accountability, and operational excellence through the work of its Audit and Advisory Services Department (UWI Audit). As an independent regional department, UWI Audit serves as the internal audit function for the University, providing a broad range of services aimed at supporting both oversight bodies and senior management across all campuses.

The department offers objective assurance and advisory services, focusing on strengthening internal controls, improving risk management, and promoting a culture of accountability. Audits span information systems, operations, and financial processes—evaluating not just compliance, but also the efficiency and effectiveness of university operations.

UWI Audit also undertakes special-purpose reviews, including process assessments, data validation for decision-making, and advisory roles on University committees.

When required, the team investigates allegations of fraud, asset misuse, and violations of University policy, in line with the University's Financial Code.

Capacity building is another key function. Through training workshops, the department raises awareness on topics such as risk identification, regulatory compliance, and fraud prevention—supporting staff at all levels in understanding their role in maintaining institutional integrity.

Staffed by qualified professionals, UWI Audit brings expertise from a range of disciplines including accounting, management, information systems, and economics. Team certifications include CIA, CISA, CFE, and ACCA, reflecting the department's commitment to high professional and ethical standards.

Located at the Sir Frank Stockdale Building on the St. Augustine Campus, Trinidad, UWI Audit continues to be a trusted partner in promoting transparency, accountability, and continuous improvement throughout the University.

From September 15th to 19th, our Anniversary Training Week brought together a dynamic lineup of experts and professionals for a series of impactful sessions that deepened knowledge, enhanced skills, and strengthened the internal audit community.

Days 1 & 2: Fraud Investigation Fundamentals with Mr. Stephon Grey

Topics:

- Day 1 (Sept 15): Conducting Fraud Investigations – Foundations & Initiation
- Day 2 (Sept 16): Conducting Fraud Investigations – Execution & Reporting

Mr. Grey provided a global perspective on fraud investigation, covering the full investigative cycle with real-world examples. Participants gained critical tools and frameworks to enhance their capabilities in detecting and reporting fraud effectively.

Day 3: Internal Audit of AML/CFT/CPF Compliance

Presenters from the Central Bank of Trinidad and Tobago:

- Nadira Rahamatula
- Chelsea-Anne Phillip
- Indira Bansee

This session explored the internal audit function's role in combating financial crime. Topics included regulatory frameworks, risk-based approaches, governance, and addressing emerging risks. The presenters shared both strategic and practical insights that helped participants refine their approach to AML/CFT/CPF compliance audits.

Day 4: Cybersecurity Governance, Risk & Control for Internal Auditors

Presented by the ISACA Trinidad and Tobago Chapter Team:

- Esther Callender-George
- Justin Narine-Ramsepaul
- Alana Warden

The session provided a comprehensive overview of cybersecurity from an audit perspective, addressing governance expectations, global standards, risk management, and real-world attack scenarios. Attendees walked away with enhanced skills and confidence to perform impactful cybersecurity audits.

Day 5: Auditing Change Management – Ensuring Control in Disruption - Presenter: Asha Murphy - Ernst & Young

This session addressed how internal audit can support organisations through change, using governance frameworks, risk assessments, stakeholder involvement, and regional case studies. The session equipped participants with strategies to maintain control and add value during times of transition and transformation.



Mr. Stephon Grey

Conducting Fraud Investigations

DAY 1 – Foundations and Initiation

DAY 2 – Execution and Reporting



*Nadira
Rahamatula*



*Chelsea-Anne
Phillip*



*Indira
Bansee*

Day 3 –

Safeguarding Financial Integrity:

**Internal Audit's Role in
Anti-Money Laundering (AML)**



*Esther
Callender-George*



*Justin Narine-
Ramsepaul*



*Alana
Warden*

Day 4 – Auditing Cybersecurity



**IIA Topical Requirements and
Practical Implementation**



Asha Murphy

Day 5 – Auditing Change Management

Ensuring Control in Disruption

Faith, Focus, and the Future: My Journey with the IIA and the CIA Challenge Exam

My decision to join the Institute of Internal Auditors (IIA) was driven by a commitment to deepening my expertise and elevating my effectiveness within the internal audit profession. As my current role is focused on internal audit, I quickly recognized the value of aligning my responsibilities with globally recognized standards and best practices.

Having already earned the ACCA and CISA designations, I saw the CIA Challenge Exam as a strategic next step in reinforcing my technical foundation and advancing my professional credibility. Joining the IIA provides the ideal platform to support this journey—not only through access to high-quality resources and thought leadership, but also through opportunities to engage with a network of seasoned professionals.

From the outset of preparing for the CIA Challenge Exam, I created a study plan to guide my progress. While there were days I didn't fully stick to the schedule, I remained committed to keeping my feet on the pedal. A strong connection with God, consistent prayer, and belief in myself gave me the confidence to keep moving forward—even in moments of doubt. Having a supportive circle of family and friends was also invaluable throughout the process.

My personal motto has always been: Pray, work hard for what you want, and you will always be successful. I see my IIA membership as more than just a credential—it's a key part of my journey toward continuous growth, personal development, and long-term success in the internal audit profession.



Shameeza Mohamid-Patel
CIA

“Pray, work hard for what you want, and you will always be successful.”

CONGRATULATIONS

to our newly certified members!



**Internal Audit
Practitioner**



Abigail Kaseram-Bhagwandeem



Darren Andall



CRMA

Certification in Risk Management Assurance®



Roger Ramdwar



CIA® Certified
Internal Auditor®



Adanna Bridgewater



Kristy Balgobin



Michelle Davis



Shameeza Mohamid-Patel



Sherry-Ann Goberdhan



Zhane Mitchell



Certified for Success

Success is measured by the impact you make.



Since 1974,

more than 178,000 CIA designations have been awarded in over 170 countries.

The CIA validates that professionals possess the knowledge, skills, and competencies to effectively perform internal audit responsibilities in any organization and industry, anywhere in the world. Internal auditors who hold the CIA designation perform internal audit engagements with diligence and confidence.

The **CIA** is the only globally accepted designation for internal auditors and the standard by which individuals demonstrate their professionalism in internal auditing. Moreover, earning the CIA designation is the best way for internal professionals to communicate to the world that they are prepared to meet today's challenges.

Three Part Examination

Essentials of Internal Auditing

Practice of Internal Auditing

Business Knowledge for Internal Auditing

Why Become *Certified*?

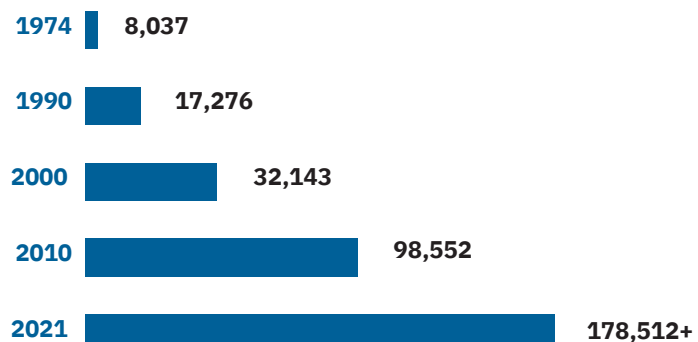
Professional designations demonstrate:

- Credibility • Competency
- Capability • Commitment
- Knowledge • Experience

CIA Adds Value Across All Industries

- Finance and Insurance
- Manufacturing
- Public Administration
- Professional, Scientific, and Technical Services
- Utilities
- Educational Services
- Health Care and Social Assistance
- Mining, Quarrying, and Oil and Gas Extraction
- Other – from Retail and Wholesale to Real Estate and Construction

CIA's Are Growing Globally



Improve credibility. Prove proficiency.

www.theiia.org/CIA

The IIA offers FREE IIA STUDENT MEMBERSHIP to University students!



As a student member, you'll gain access to numerous professional and personal development opportunities like networking, free IIA TT Chapter meetings, scholarship opportunities, free access to blogs, magazines, webinars and content tools to help you navigate internal audit academic and professional opportunities, all dedicated to fostering the auditors of the future.

Student Member Eligibility requirements:

1. Undergraduate student enrolled in at least 6 credits
2. Graduate student enrolled in at least 3 credits

Students can submit an unofficial transcript or class schedule in the application to reflect the credit hour enrollment requirement.



[Learn more and apply today!](#)

Applications are now OPEN for the 2026 Global Student Conference Travel Grant!

The Internal Audit Foundation is proud to support students and educators worldwide with financial assistance to attend The Institute of Internal Auditors Inc.'s Global Student Conference, April 19–21, 2026, in Orlando, Florida.

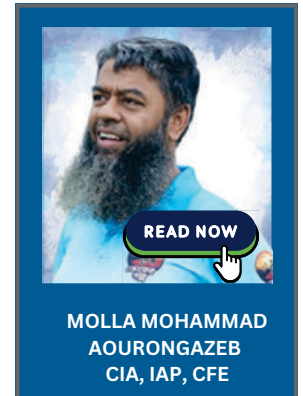
This grant helps cover:

- ✓ Airfare
- ✓ Hotel accommodations
- ✓ Conference registration
- ✓ Visa assistance (if applicable)

Applications accepted Sept. 15 – Oct. 15, 2025. Don't miss this opportunity to connect with peers and industry leaders from around the globe!

Building a Better Auditor: Managing Confidentiality and Objectivity

In the Building a Better Auditor blog, Molla Mohammad Aourongazeb, CIA, IAP, CFE, senior general manager of internal audit at Robi Axiata PLC in Dhaka, Bangladesh, discusses "Managing Confidentiality and Objectivity" in internal auditing. He highlights how auditors must balance strong stakeholder relationships with ethical responsibilities, especially regarding confidentiality and impartiality. Using real scenarios, Aourongazeb shows how the Global Internal Audit Standards help navigate dilemmas and avoid perceived bias. He emphasizes setting clear boundaries, avoiding conflicts of interest, and creating space for safe disclosures to protect audit integrity.



All Things Internal Audit Podcast: Starting Strong: The Power of the IAP

In this episode, Benito Ybarra sits down with Rick Walke to discuss the newly updated Internal Audit Practitioner™ designation. They explore its value as a permanent credential, its role as a stepping stone to the Certified Internal Auditor®, and how it equips internal auditors with foundational knowledge. The conversation highlights the IAP's global reach, employee credibility, and practical benefits for students, rotational auditors, and professionals at the start of their audit journey.



Third-Party Topical Requirement Released

Working with third parties introduces risks that must be identified, assessed, and managed. This Third-Party Topical Requirement provides a consistent, comprehensive approach to assessing the design and implementation of third-party governance, risk management, and control processes. As a new mandatory element of The IIA's IPPF®, it establishes a baseline for providing assurance services in this specific risk area..



2025 Cybersecurity Virtual Conference



- **Oct 16, 2025 | Virtual, Only**
- **Up to 6.6 IIA CPEs**

Join cybersecurity and internal audit professionals at The IIA's 2025 Cybersecurity Virtual Conference. This one-day virtual training event is built for internal auditors, cybersecurity, fraud, and risk professionals who protect, assess, and respond to cyber risk every day.

Whether you assess controls, advise leadership, or lead cyber risk strategy, this conference equips you to navigate disruption, reduce vulnerabilities, and align internal audit with cybersecurity priorities.

2025 Financial Services Exchange



November 3-4, 2025 • Washington, DC & Virtual • Up to 13 CPEs

The IIA's Financial Services Exchange is the premier internal audit and risk management conference tailored for professionals in banking, insurance, credit unions, consumer finance, and fintech.

This year's program delivers specialized insights on:

- AI and practical applications of fintech
- Cybersecurity and data privacy safeguards
- Blockchain and emerging technologies
- Regulatory compliance and evolving standards across North America

2025 RISE Virtual Conference



- **December 5, 2025**
- **Virtual**
- **Earn up to 7.2 CPEs (includes 1.2 Ethics)**

Lead the Future of Internal Audit

The IIA's RISE Virtual Conference is the premier online internal audit leadership event, designed for current and emerging leaders. 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, navigate emerging risks like cybersecurity, and fulfill your year-end CPE requirements.

October 23rd

**IIA TT & ACCA
In-person Event –
Driving Business
Sustainability in the Evolving
Financial Landscape
[Register Now](#)**

October 31st

**IIA TT & ISACA
Cybersecurity Month
Virtual Session**

November 13th

**4th Chapter Meeting –
Exceeding the Standards
Quality Requirements
through an Innovative
Metrics Framework**

December 3rd

**IIA TT's End of Year
Membership Event**

CONNECT WITH US

For Our Latest News & Updates



The Institute of
Internal Auditors

Trinidad & Tobago



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**IJA TT - THE INSTITUTE OF INTERNAL
AUDITORS TRINIDAD AND TOBAGO CHAPTER**



IJA TT



IJA TRINIDAD AND TOBAGO



- **THEIATT01@GMAIL.COM**
- **CHAPTER224EVENTS@IIACHAPTERCOMMUNICATIONS.ORG**



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WRIGHTSON ROAD EXT, PORT OF SPAIN**