



Rita Purdeen-Mandlal
Internal Audit & Cybersecurity

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Member insights



The Audit Trail
NEWSLETTER

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Managing AI Risk:
Considerations for Auditors
and Risk Professionals



ANTHONY
ZAMORE



JUSTIN NARINE-
RAMSEPAAL

Driving Business Sustainability: Strengthening Governance, Integrity & Resilience



The IIA Trinidad and Tobago Chapter, in partnership with ACCA Caribbean, hosted an in-person session on October 23rd, 2025, at the Arthur Lok Jack Global School of Business, focused on advancing sustainability, governance, and resilience in today's evolving financial landscape.

Participants benefited from insightful presentations by Shinelle Grant-Sealey (Guardian Group), Kofi Boxill and Wendell Ramoutar (PwC Trinidad and Tobago), and Jagdesh Parey (Deloitte), who explored key themes including ESG, governance, internal controls, and fraud analytics.

We extend sincere thanks to our partners at ACCA Caribbean, our sponsors Deloitte, JMMB Group TT, and bmobile Business, and all attendees who contributed to a dynamic and engaging discussion.

Together, we continue to strengthen governance, integrity, and sustainable business practices across Trinidad and Tobago and beyond.

Managing AI Risk: Considerations for Auditors and Risk Professionals



In recognition of Cybersecurity Awareness Month, the IIA TT Chapter, in partnership with ISACA, successfully hosted a free webinar titled Managing AI Risk: Considerations for Auditors and Risk Professionals on November 7, 2025. Facilitated by PwC and delivered via the IIA Zoom platform, the session was led by Anthony Zamore and Justin Narine-Ramsepaul. The webinar provided internal audit and risk professionals with practical insights into managing enterprise AI adoption, balancing value creation with financial, legal, operational, and reputational risks. Attendees also earned 1.5 CPE hours.

October was Cybersecurity Awareness Month, a timely reminder that protecting organizational data and digital assets is everyone’s responsibility. The National Institute of Standards and Technology (NIST) defines cybersecurity as “*The ability to protect or defend the use of cyberspace from cyberattacks.*”

Cyber incidents can have devastating direct and indirect impacts including financial losses, reputational damage, regulatory penalties, legal exposure, and business disruption. In today’s environment, where cyber threats grow more sophisticated each day, Internal Audit plays a critical role in providing independent assurance, strengthening resilience, and helping organizations navigate cyber risks with confidence.

The IIA’s latest **Risk in Focus reports** 2026 confirms that cybersecurity remains the #1 rated risk among internal auditors globally.

Internal audit’s role in cybersecurity oversight becomes even more significant with the IIA’s **Cybersecurity Topical Requirement**, effective February 2026. This mandatory baseline guides how internal auditors assess cybersecurity governance, risk management, and control processes during assurance engagements.

The IIA’s Cybersecurity Topical Requirement

The Topical Requirement requires Internal Audit to assess cybersecurity across three (3) dimensions:

1. Governance

Internal auditors must evaluate how governance processes support cybersecurity objectives by assessing the following:

- A formal cybersecurity strategy and objectives are in place and regularly updated.
- The Board receives periodic reporting on progress, resources, and risks.
- Policies, procedures, and roles are clearly defined and competencies periodically assessed.
- There is engagement with relevant stakeholders such as senior management, HR, Legal, Compliance, IT and vendors, to monitor and act on vulnerabilities and threats.

2. Risk Management

Internal auditors must assess the following regarding the organization’s cybersecurity risk management processes:

- Cybersecurity is embedded in enterprise risk management across the organization such as IT, supply chain, HR, finance, legal, compliance and operations.
- Accountability for managing cyber risks is clearly assigned with appropriate resources.
- Robust incident response and recovery processes which include detection, containment, recovery, and post-incident analysis that are tested regularly.
- The process to communicate cybersecurity risk awareness to management and employees including identify gaps, reporting and remediation.
- How cybersecurity risks are escalated, reported, and communicated across the organization, including the assessment of both financial and non-financial impacts.



Pita Purdeen Nandlal
IIA TT Immediate Past President

3. Controls

Key areas which internal auditors must evaluate regarding the organization’s cybersecurity controls to effectively safeguard systems and data include:

- Internal and vendor controls for protecting confidentiality, integrity, and availability of systems and data.
- Programs for training and maintaining technical cybersecurity competencies.
- Processes for continuously identifying, reporting, and addressing vulnerabilities to improve cybersecurity operations.
- Whether cybersecurity is built into software development and the selection, use, and retirement of hardware, software, and vendor services.
- Processes for access management, patching, encryption, endpoint security and monitoring.
- Presence of robust network controls such as firewalls, segmentation, virtual private network (VPN)/Zero Trust, and intrusion detection/prevention systems.
- Endpoint security controls for services such as email, internet browsers, videoconferencing, messaging, social media, cloud, and filesharing protocols.

Key Questions Audit Committees Should Ask

- Do we have clear accountability for cybersecurity at the board and executive levels?
- Are incident response and recovery plans tested regularly?
- How confident are we that third-party vendors safeguard our data?
- Is cyber risk integrated into our overall risk appetite and strategy?

Looking Ahead

Cybersecurity is no longer just an IT issue—it is a strategic governance priority. During this Cybersecurity Awareness Month, Internal Audit has an opportunity to highlight its role as a critical ally and trusted advisor in protecting organizations from evolving threats. By delivering assurance, insight, and foresight, Internal Audit helps organizations not only defend against attacks but also build resilience for the future.

4th Chapter Meeting - Exceeding the Standards Quality Requirements Through an Innovative Metrics Framework

The IIA TT held its 4th Chapter Meeting for 2025 on Thursday, 13 November 2025, from 9:00am to 11:00am. The session was led by Warren Hersh, CIA, CPA, CISA, CFE, Director IIA Quality Services, and delivered valuable insights into meeting and exceeding Quality Assurance and Improvement Program (QAIP) requirements. Participants gained practical strategies to enhance departmental performance, along with actionable tips on implementing an effective metrics framework. Drawing on Mr. Hersh's extensive experience in conducting quality assessment reviews and strengthening internal audit functions, the session proved to be both informative and highly practical.



Warren Hersh

CIA, CPA, CISA, CFE
Director - IIA Quality Services

Ethics in the Age of Algorithms: What Internal Auditors Must Know

Ethics in the Age of Algorithms: What Internal Auditors Must Know was held online on December 2, 2025, and featured Mike Levy, CEO of Cherry Hill Advisory. The session examined the ethical challenges facing internal auditors in an AI-driven environment, with practical guidance on applying the IIA Code of Ethics and strengthening trust and integrity in audit work. Participants also earned 2 NASBA CPE hours.



Mike Levy

CEO of Cherry Hill Advisory

FROM WATCHDOG TO TRUSTED ADVISOR – THE PURPOSEFUL JOURNEY OF INTERNAL AUDIT

When I first began my journey in the world of auditing, I wore the title of External Audit Trainee at a Big Four firm like a badge of honour. I imagined it would always be about precision, independence, and integrity. And in many ways, it was. But nothing prepared me for the complex terrain that lay ahead when I transitioned into the public sector as an Internal Audit Executive.

In many organizations, Internal Auditors are met with a mix of curiosity and caution. The profession is sometimes misunderstood viewed primarily as fault-finders rather than partners in improvement. Yet, at its core, Internal Audit exists to strengthen governance, risk management, and control, helping organizations succeed with integrity.

That realization reshaped how I approached my role. Instead of focusing on “catching” errors, I chose to understand processes, build relationships, and demonstrate how internal audit could add value and drive positive change. My goal was to evolve the role from watchdog to trusted advisor, one who helps organizations grow stronger, not just comply better.

“Internal Audit is not about fault-finding, it’s about fostering improvement, assurance, and trust.”

However, this path comes with its share of challenges. There are times when auditors may feel pressure to remain silent or take the easier route when faced with difficult findings. These are the moments that test our adherence to Standard 1.1 — Professional Courage, which calls on auditors to act with integrity and objectivity, even when the consequences are uncomfortable.

Upholding this standard means remaining steadfast in truth, while communicating with empathy, professionalism, and respect.

Was it easy? Not always.

Was it worth it? Absolutely.



Ria Chrysostom-Ryan

MSc, ACCA, CIA, CISA
Senior Consultant, Internal Audit

“

“Internal Audit is not about fault-finding, it’s about fostering improvement, assurance, and trust.”

”

Words of Encouragement

To every new auditor stepping into the field: Remember that auditing is not merely about checklists and compliance. It’s about supporting better decisions, safeguarding accountability, and inspiring confidence. You may not always be the most popular voice in the room, but when you stand by your principles and purpose, you embody what true internal audit represents a catalyst for improvement and assurance.

About the Author:

Ria Chrysostom-Ryan MSc, ACCA, CIA, CISA is a Senior Consultant in Internal Audit, passionate about helping organizations enhance governance, risk management, and ethical culture through the power of professional courage and collaboration.



We assure, advise, anticipate and accelerate.

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AN EVENING OF APPRECIATION, CONNECTION AND CELEBRATION!

The IIA TT marked the close of 2025 with its much-anticipated Christmas Membership Event on 3 December 2025, which was, yet again, hosted at Toppers Restaurant (by popular demand). The gathering served as a meaningful pause from everyday demands, and a chance to enjoy good company and salute the shared journey of our professional communities.

From the outset, the atmosphere was welcoming and relaxed. The evening kicked off with opening remarks from our IIA TT President; and acknowledgement of our new members, of whom 6 were in attendance and received tokens of appreciation. We also celebrated newly certified attendees, of whom more than 10 were in attendance and received keepsakes. The continued commitment and engagement of our membership were also recognized, as attendees received a thoughtful memento as a small mention of thanks from the IIA. Adding to the excitement were door prizes that sparked anticipation from guests and thankful regards from winners. These gestures reflected the Chapter’s sincere gratitude for the role members play in sustaining and strengthening the importance of internal audit.

A well-prepared dining experience, featuring a mix of familiar favourites added to the enjoyment, while indulgent desserts and Ponche de Crème provided a fitting finale. Live Christmas music created a vibrant backdrop to the night, showcasing local talent that earned a well-deserved applause from our guests.

Equally important were the opportunities for meaningful interaction, reconnection and networking across members. The gathering allowed attendees to engage with representatives from valued organizations, which the IIA TT has strong collaborative relationships with, including ACCA Caribbean, Deloitte, Ernst & Young Services Limited, HRMATT and the ISACA Trinidad and Tobago Chapter. These exchanges highlighted the shared purpose that continue to support the advancement of internal auditing locally.



Sara Warris
MEMBERSHIP OFFICER

“**Beyond professional standards and development, the IIA TT is defined by the connection, commitment, and community that our members bring to the Chapter.**”

The night reinforced what makes the IIA TT truly special. Beyond professional development and standards, the Chapter represents genuine connection, support and unity. Our members give life to the Institution through their involvement and enthusiasm; and in turn, the IIA remains committed to creating opportunities that enable growth, inspiration and recognition.

The close of the year was marked not just with festivities, but with renewed appreciation for our members, who are the heartbeat of our Chapter and who provide optimism for the collective journey ahead!



Celebrating Our New IIA TT Members

Our new members were announced by our Membership Officer Sara Warris and presented with tokens by our Programming Officer, Claudine Dickson-Ramnarine, as we proudly recognized those in attendance and warmly celebrated those who were unable to join us on the night. Each new member is an integral part of our growing and vibrant Chapter.



Celebrating Our Strategic Partners

We proudly recognised the incredible strategic partners who helped make 2025 a year of meaningful impact and growth. We are truly grateful for the bonds we strengthened and the collaborations we celebrated that night with:

- Teri Ann Thomas from ACCA Caribbean
- Kamla Rampersad de Silva from the Caribbean Corporate Governance Institute
- Derek Mohammed, Jagdesh Parey and Arun Seenath of Deloitte
- Esther Callendar-George of ISACA Trinidad and Tobago Chapter

Their partnership, support, and shared commitment to excellence have enriched our journey this year.

We also extend our appreciation to our valued partners who were unable to join us:

- ICATT - The Institute of Chartered Accountants of Trinidad and Tobago
- HRMATT - Human Resource Management Assoc. of T&T
- ICAC - Institute of Chartered Accountants of the Caribbean

May 2026 bring even more opportunities to collaborate, innovate, and build stronger partnerships across our professional community. Here's to unity, shared purpose, and continued success!



Policies, Pastelles and Parang: Celebrating Our Newly Certified Members

At our end-of-year event, Policies, Pastelles and Parang, we were delighted to come together to celebrate an important milestone achieved by our members who successfully attained the IAP, CIA, and CRMA certifications throughout the period of November 2024 to November 2025. They were presented with framed certificates and pins by our Secretary, Jessica Samlalsingh.

These accomplishments reflect a high level of dedication, discipline, and commitment to professional excellence. Earning these certifications is no small feat, and we are incredibly proud to recognize the hard work and perseverance demonstrated by our newly certified members.

The evening provided a wonderful opportunity to honor these achievements in a festive and welcoming atmosphere, surrounded by colleagues and peers who share a passion for the internal audit and risk profession. It was truly a celebration to remember.

As our members continue their professional journeys, we congratulate them on reaching this significant educational milestone and wish them continued success. May their paths be filled with growth, opportunity, and even greater achievements in the years ahead.

We thank everyone who joined us in making Policies, Pastelles and Parang a memorable and meaningful celebration.



CONGRATULATIONS

Internal Audit Practitioner

★ **Hannah Harold – IIA TT CIA Scholarship Winner 2024**

Congratulations!

to our newly certified members!

 **CIA**® Certified Internal Auditor®

- ★ **Michelle Davis**
- ★ **Zara Motilal**
- ★ **Nikita Smith-Aguilal**
- ★ **Ria Lutchman**
- ★ **Whitney Thomas-Serrettehan**

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Success is measured by the impact you make.

To **keep pace** with the dynamic global risk arena, The IIA offers its Certification in Risk Management Assurance® (CRMA®), which reflects the in-depth organizational knowledge and advanced skill sets that are required to provide effective risk management assurance to audit committees and executive management.

As the only risk management assurance certification for internal auditors, the CRMA focuses on the key elements to unlocking internal audit's full potential, and validates your ability to provide advice and assurance on risk management to audit committees and executive management.

Significant changes were made to the overall CRMA program in 2021, including expanding the prerequisites and making the required work experience more robust. For example, an active Certified Internal Auditor® (CIA®) designation is now required.

Earning the CRMA helps address the impact of risk and demonstrates you have the ability to:

- Provide assurance on core business processes in risk management and governance.
- Educate management and the audit committee on risk and risk management concepts.
- Offer quality assurance and control self-assessment.
- Focus on strategic organizational risks.
- Add value for your organization as a trusted advisor.

If you're already a CIA, take the next step and get your Certification in Risk Management Assurance. CRMA links all the critical, individual elements together for that big-picture, holistic view of organizational risk.

ACCA New Member Ceremony 2025

The IIA Trinidad and Tobago Board members were proud to support our strategic partner ACCA at their New Member Ceremony, hosted at the Radisson Hotel on December 4th, 2025.

It was an evening filled with appreciation for the new members who worked so hard and studied diligently to pass their ACCA exams and gain their required work experience. We applauded their efforts and celebrated their achievements.

A wonderful night recognizing our colleagues in the accounting profession, plus a great networking opportunity to kick off the festive season with delicious food, refreshing drinks, and fantastic company.

Here's to continued growth, collaboration, and excellence and may we forge even stronger partnerships in 2026!



ISACA Year End Celebration

On December 10th, 2025, our strategic partner ISACA Trinidad and Tobago Chapter hosted their vibrant end-of-year celebration, and we were delighted to be represented by our President, Martha Prince.

It was a truly enjoyable evening, an excellent opportunity to connect and network with professionals across the digital trust, IT governance, risk, assurance, security, and privacy community.

We are grateful for the invitation and for the many meaningful collaborations we've shared throughout the year.

Here's to an exciting new year ahead as we continue to grow closer, strengthen our partnerships, and build an even more collaborative, innovative, and supportive community together.

Pictured from left to right -
 Martha Prince - President of IIA Trinidad and Tobago
 Dianne Joseph - President of TTCSI
 Esther Callendar - President of ISACA Trinidad and Tobago Chapter
 Oneika Bushell - Administrative Manager TTGPA
 Justin Smith - President of TTGPA



Celebrating 50 Years of Impact. Investing in the Next 50.



For 50 years, the Internal Audit Foundation has advanced the profession through research, education, and talent pipeline development. As we mark this milestone, we're focused on what comes next.

Your Gift Supports:

- Global research that equips practitioners
- Academic programs that engage students and empower educators
- Talent pipeline initiatives that prepare the next generation

You may direct your donation to the Academic Fund, Research Fund, Talent Pipeline Development, or the area of greatest need.

DONATE NOW

Free CPE for Members and Risk Professionals



CLICK HERE 

The IIA regularly offers complimentary Continuing Professional Education (CPE) through live and on-demand learning opportunities. Through its thought leadership webinar series, The IIA remains committed to advancing the internal audit profession by delivering timely, relevant insights from industry leaders.

IIA members enjoy exclusive benefits, including free NASBA or IIA CPE credits, access to complimentary member-only webinars, and discounted rates on all other webinar offerings. While select webinars are open to both members and nonmembers, membership provides the greatest value for professionals seeking to learn, earn CPEs, and stay current in the field.

Risk: Audit’s Big Role in Small Finance

A risk-based approach helps auditors better serve credit unions and microfinance institutions in places with few banking options. Auditors in small finance institutions address everything from credit and liquidity risks to technology vulnerabilities and reputational concerns.

- A Closer Look at the Risks
- Small Changes With Big Impact
- The Seeds of Change

This article was written by Ada Bujari, CIA, CRMA, the head of Internal Audit at UniFin Credit Union in Tirana, Albania.



All Things Internal Audit: Developing an Internal Audit Strategy

In this episode, Pamela Stroebel Powers and James Rose unpack the new Global Practice Guide: Developing an Internal Audit Strategy, created to support Standard 9.2 in the Global Internal Audit Standards. They discuss why strategy is essential for internal audit functions, how it differs from the audit plan, and the importance of foresight, scenario analysis, and continuous development. They also explore the connection between strategy and performance measurement, and how these tools help internal auditors stay aligned with organizational objectives.



All Things Internal Audit podcast

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

Guest: JAMES ROSE, CIA, CRMA, CPA, CISA
MANAGING DIRECTOR, SUNSHINE CONSULTING
MEMBER, INTERNATIONAL INTERNAL AUDIT STANDARDS BOARD

Building a Better Auditor: Overcoming Networking Challenges

Once auditors adopt a strategic approach to networking and master it, even the most doubtful networkers can find success.

‘I’ve mentored internal auditors for a few years and one of the most common concerns shared is how daunting networking can be. This topic is one I return to again and again: Why do internal auditors struggle with networking? Of course, this is not to say all auditors find networking challenging, but in my experience, many do.’

Author - Jasdeep Gill, CIA, CISA, CISM, CFE



2026 Fraud Virtual Conference



- Feb 17, 2026 | Virtual, Only
- 13+ CPEs

Fraud drains 5% of annual revenue from organizations — averaging \$1.7M per case — and it's evolving faster than ever. This growing fraud threatscape demands new strategies to detect, prevent, and manage risks. Internal auditors are on the front lines, protecting organizations from losses that can reach millions. The 2026 Fraud Virtual Conference delivers targeted fraud risk management training, equipping auditors with tools to outsmart fraud in an AI-driven world.

GAM: Great Audit Minds



March 9–11, 2026 | Las Vegas, NV | 15.6 CPEs

The premier conference for senior audit leaders to exchange strategies, explore innovation, and elevate their role as trusted advisors in a rapidly evolving risk landscape.

2026 Analytics, Automation and AI Virtual Conference



- April 7, 2026
 - 10:00 a.m.-4:30 p.m. ET
- 9+ CPEs**

Internal auditors are under increasing pressure to modernize—yet many still struggle to confidently adopt analytics, automation, and AI in their assurance work. The Analytics, Automation & AI Virtual Conference gives today's auditors the tools, frameworks, and practical guidance needed to strengthen assurance, enhance efficiency, and govern emerging technologies responsibly.



Training Services

ABOUT US

The IIA TT has been advocating for the Internal Audit profession locally for the past 37 years. We have been consistently recognized by IIA's Global Headquarters for our **service excellence** to members, **advocacy** for the profession, and **compliance** with the IIA's Chapter Achievement Program.

Recent awards include:

- 2025 Platinum Status
- 2024 Building Awareness Champion (Advocacy)
- CIA (Certified Internal Auditor) Premier Partner



TRAINING TOPICS

The IIA TT provides training to assist your organization in the areas of Governance, Risk, Compliance and Internal Controls.

Key topics include:

- Risk Management
- Compliance
- Corporate Governance
- Internal Controls
- Audit Report Writing
- Tools for Internal Auditors
- Fraud
- Data Analytics
- Cybersecurity
- Value-for-money auditing
- Creative Auditing Techniques
- Business Acumen
- And many more!

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BENEFITS

Our suite of professional development training packages include:

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- Immersive & inclusive training
- CPE credits

For further information, contact the IIA TT office at:



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The IIA TT Chapter



The IIA TT Chapter

**COMING
SOON**

March 3rd
1st Chapter
Meeting

March 23rd - 27th
Training
Week

April 15th
Audit
Committee
Training

May
Internal Audit
Month
Activities