



Institute of  
**Internal Auditors**  
Hong Kong, China

1 April 2025

## ***IIA Hong Kong – Quarterly Newsletter***

### **Recent IIA Publications**

#### ***Tone at the Top: A Focus on Top Risks***

The latest Tone at the Top focuses on the emerging threats of digital disruption and climate change as highlighted in The IIA's 2025 Risk in Focus report. It underscores the need for internal audit leaders and boards to align their priorities with these rising risks while maintaining vigilant on cybersecurity, business continuity, and human capital issues. [Get a copy here](#)

#### **Global Perspectives & Insights on Cybersecurity**

In recent years, the rise of artificial intelligence (AI) has required organizations to understand not only the opportunities, but also the threats these technologies present. This three-part series explores how internal audit can help organizations mitigate AI-driven cyber risks, foster cyber resilience, and transition to a zero-trust security model to safeguard complex, data-centric networks. [Get a copy here](#)

#### **Cybersecurity Part 1: Cyber Threats in an AI-Enhanced World**

In response to rapid advancements in artificial intelligence (AI), organizations must address emerging cybersecurity threats and opportunities. Bad actors are leveraging AI-enhanced tools, necessitating the adoption of AI-powered cybersecurity measures. Internal audit plays a critical role in helping companies develop effective strategies to mitigate risks in this evolving landscape. [Read more...](#)

#### **Cybersecurity Part 2: Ensuring Cyber Resiliency**

While organizations strive to implement tools to prevent breaches, it's equally essential to prepare for swift and effective responses. This brief explores strategies to understand and instill resilience against cyber threats, emphasizing the importance of recovery and response capabilities. It also highlights the critical role of internal auditors in reinforcing an organization's

ability to respond to and recover from cyber incidents, ensuring long-term security and stability. [Read more...](#)

## Cybersecurity Part 3: Establishing a New Zero-trust Boundary

It should be a baseline requirement for every organization to have processes and controls in place to keep their networks secure. However, as technology has advanced and networks have grown larger and almost unfathomably complex, the standard for what is needed to constitute a secure network has changed. One of the most important changes lies with the transition from a location-centric security model to a more data-centric one. We call this model “zero trust.” [Read more...](#)

## Risk in Focus 2025

Risk in Focus provides practical, data-driven insights on risk and risk trends for internal auditors and their stakeholders. A worldwide survey and regional roundtable results are used to develop timely insights. Each Hot Topics report is accompanied by a Board Briefing presentation that is designed for stakeholder meetings.

Global Summary: [Read more...](#)

Related Regional Reports (including Asia Pacific): [Read more...](#)

## Questions the Board should raise about Risk Management

This guide is written for members of boards in Norwegian organizations, to help them fulfil their own role in the risk management. The guide contains a set of simple questions that the board can ask, which will help strengthen the organization’s ability to achieve its goals. The guide is a completely new product, which replaces the previous guide with the same purpose. [Get the guide here](#)

## Geopolitical Risk Panel

IIA Hong Kong is excited to announce a Geopolitical Risk Panel in partnership with AON, featuring esteemed speakers Dr. Brian Wong and Dr. Uther Charlton Stevens. The event will be moderated by IIA HK Governor Andrew Chan FCA. Mark your calendars for the week of May 19, 2025 (exact date to be confirmed), starting at 6:30 PM, followed by a cocktail reception after the insightful panel discussion. The venue for this gathering will be AON's Quarry Bay office.

## CIA Exam 2025 is Changing!

The CIA Exam syllabus will be revised to align with the new global auditing standards. The English language version exam under current syllabus will **not** be available after 30 April 2025 while the exam under the new syllabus will commence on 28 May 2025. Study materials for the new syllabus are provided by Becker Professional Education (i.e. IIA CIA Exam Review) and will be available from 27 March 2025. The current study materials (i.e. CIA Learning System) provided by Holmes Corporation will **not** be updated to reflect the new exam content. This means that the content of the CIA Learning System is only valid if you intend to test prior to the exam update. However, active CIA Learning System subscribers will receive access to Becker Professional Education – The IIA’s CIA Exam Review product free of charge for 2 years.

You can visit the link: <https://www.theiia.org/en/certifications/cia/cia-2025/#FAQI> to find out more details of the new CIA Exam and further details of the new learning materials are available at this link: <https://www.becker.com/cia-exam-review>.

## Transition to “Test Center-Only” for Exams

Effective from **28 May 2025**, the exams of all IIA Certification programs will be delivered at a “test center-only” model, and online proctored exams will be discontinued permanently. As part of this transition, the last day to register for online proctored exams will be **1 May 2025**. If exam candidates have an online proctored exam scheduled prior to 28 May 2025, they can keep the appointment. If exam candidates have an online proctored exam scheduled beyond 28 May 2025, they will receive an email with instructions to reschedule. All rescheduling fees related to this change will be absorbed by the IIA. Should exam candidates require further assistance on this issue, they are required to open a new case under the Help tab within their CCMS account.

## Membership renewal for 2025/26

We have commenced the process of the membership renewal for 2025/26. Do look out for the email and renew by 30 April 2025 to stand a chance to win a free ticket to the Hong Kong Techfest happening on 21 May 2025

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