

### Learn to Adapt in the Changing World

世界不斷變動，積極學習以進行變革 Zhang Mengying 張夢瑩



▲ Sharing session with the School of Data Science, City University of Hong Kong  
與香港城市大學數據科學院同學分享資料解讀和應用

**T**he global business and economic environment is constantly changing. Impacted by digitalisation, cyber threats, and climate change etc., any role is fast evolving.

Ms Helen Li, former President of The Institute of Internal Auditors (IIA) Hong Kong (The Institute), has felt these changes and has been actively leading the organisation to navigate through the turbulent times. The Institute is the Hong Kong Chapter of The IIA which has over 200,000 members worldwide.

Due to her outstanding leadership, Ms Li was awarded the Directors Of The Year Awards 2022 from The Hong Kong Institute of Directors (HKIoD) in the Statutory/Non-profit-distributing Organisation - Executive Directors category.

“Ms Li is in close contact with the organisation’s Global Headquarters. She constantly brings new knowledge and best practices to members. Under her leadership, the Institute has become a learning organisation that helps members to learn about challenges arising from issues such as cybersecurity, blockchain ledgers, digital assets, greenwashing, the Internet of Things (IoT), fintech, cloud computing, etc., and how internal auditors should cope with rapidly developing complexities in their jobs,” said the Panel of Judges.

#### Cornerstones for good governance

“I hope the Institute can serve as a platform for promoting good practices and networking among the internal audit practitioners in Hong Kong,” says Ms Li. Ms Li adds that the Institute not only serves members but all practitioners in the internal audit industry. The Institute is going through its own digital transformation and uses social media to promote the organisation’s activities.

The Institute organises a variety of events, including seminars, annual conferences, and various

networking events. “We believe that communication among peers and regular interaction with professional experts is beneficial to all,” says Ms Li. The Hong Kong chapter will also feature IIA’s thought leadership on the latest industry developments and emerging risk areas.

In terms of good governance, Ms Li says that the foundational principles apply to all companies, such as accountability, responsibility, fairness, and transparency.

She adds that the Hong Kong chapter’s strategic goals and three-year plan have been developed based on the strategic plan of IIA Headquarters and the circumstances in Hong Kong. The strategic plan has been approved by the Board of Governors and is updated annually.

Being a non-profit organization with all board members working on a volunteer basis, good governance is critical to ensure the organisation’s efficient operations.

“We set clear KPIs based on the Hong Kong chapter’s strategic goals, regularly track, and report actual performances to the Board. Timely follow-up and adjustments are made to help us to achieve our long-term goals,” says Ms Li.

Effective communication at the board level is also critical to organisational development.

“All board members are seasoned professionals. We always have very candid discussions at board meetings, sometimes with heated debates. Our board meetings are engaging and productive, as everyone is so professional working hard to achieve our organisational objectives. There are also different committees under the board of directors with roles and responsibilities clearly defined,

so there is more cohesion in promoting our common goals,” says Ms Li.

### Continuous improvement for professionals

Ms Li comments that the whole world is changing at an accelerated pace, with business models and rules constantly being rewritten.

“I attend many internal audit conferences and forums in Asia Pacific and around the world. The topics that people focus on nowadays are completely different from when I started my career in internal audit. People no longer talk about the audit itself but more about the global environment and emerging trends, such as how to embrace technology, big data, and so on. Now we not only need to revamp the audit approach and methodologies but also rethink what audit means,” says Ms Li.


She believes that all professionals, including auditors, must continue to learn and embrace new things, and be truly open minded so that their existing knowledge and skills do not become a burden to learn new things.



▲ The Institute of Internal Auditors Hong Kong Annual Conference (virtual) during COVID-19.  
國際內部審計師協會香港分會在疫情期間舉辦的年會(虛擬)

For the different learning activities the Hong Kong chapter organises, “we don’t just want to teach other professionals on specific knowledge but want to inspire new thinking and promote a culture of continuous learning,” says Ms Li.

In addition, the Hong Kong chapter is actively reaching out to young people, for example, by offering career talks at universities.

“Our career talks are not about teaching students what auditing is, but rather sharing with them the tremendous changes that internal auditing profession has undergone, how to add value, and what young people can learn through the profession,” Ms Li shares. 



球格局不斷變動，在數碼化、網絡安全和氣候變化等影響下，任何一個角色都在不斷轉變。國際內部審計師協會香港分會前會長李深女士深深地感受到此種變化，並積極帶領組織進行變革和發展。憑藉她出色的領導能力，李女士獲得香港董事學會2022年「法定/非分配利潤組織-執行董事」組別傑出董



▲ Career talk with IT audit students at the Hong Kong University of Science and Technology.  
在香港科技大學的事業講座介紹內審行業變遷

事獎。國際內部審計師協會（IIA）在全球擁有超過200,000名成員。

「李女士與IIA全球總部和亞太聯合會保持密切聯繫，並領導香港分會與會員分享新的知識和最佳實踐。李女士充分瞭解新興風險帶來的挑戰，定期組織研討會以教育分會的成員。在她的領導下，分會已經成為一個學習型機構，通過組織舉辦各種活動和論壇，幫助會員瞭解網絡安全、區塊鏈賬本、數字資產、漂綠、物聯網、金融科技、雲計算等問題帶來的挑戰，以及內審人員應該如何因應複雜多變的環境做適當的回應」，評審團評價。

### 良好管治的基礎

「希望分會成為推廣內審行業良好實踐和從業人員聯誼交流的平台。」李女士亦補充道，分會服務的對象不只是會員，而是內審行業的所有從業人員。分會也積極推動數碼化運營，並利用社交媒體介紹分會活動。

目前分會組織多樣性活動，包括研討會、年會，以及不同聯誼活動。「我們相信同業人員之間的溝通還有經常

與專業行家交流，對於大家都受益良多。」李女士說。分會也會介紹IIA針對新興風險領域和行業最新發展和專家的見解（thought leadership）。

對於良好管治，李女士認為有一些基礎性的原則對於任何公司都是通用的，例如職責分工(responsibility)、問責(accountability)、公平(fairness)以及透明(transparency)。

她分享說，分會根據IIA總部的策略發展規劃和香港分會的實際情況，制定了分會的策略性目標和三年的發展計劃，通過董事會審批並每年更新。由於分會是一個非牟利組織，全部董事都是義務地參與工作，大家都有正職，在日常工作已經很忙碌的情況下需要良好治理機制保證組織有效運轉。「我們根據分會策略性目標相應地制定KPI，定期跟蹤、衡量和向董事會彙報實際表現，並及時做出跟進和調整，從而實現我們分會的長遠目標」李女士說。

董事會層面的有效溝通對於組織發展也相當關鍵，「董事會的成員都相當資深，我們在董事會議上討論都非常坦誠，有時會有激烈辯論，大家都是

對事不對人，由於大家有共同的目標，討論氛圍非常好，」李女士說。分會董事會底下亦設有不同的委員會，大家的職責很清晰，因此在推動一個共同的目標的時候更加有凝聚力。

### 專業人士的自我提升

李女士認為，整個世界都在加速巨變，包括商業模式和規則不斷被重寫。

「我參與IIA分會、亞太聯盟和全球的很多不同會議，現在大家關注的話題同我入行的時候完全不同。大家談論的不是審計本身，而是全球大環境和重要的商業發展趨勢，比如如何擁抱科技、大數據等等。現在我們不僅要適當改變審計方法手段，甚至連什麼是審計都需要反思」李女士說。

她認為包括審計人員在內的專業人事需要虛心地學習，擁抱新鮮的事物，不斷提升自己，不要讓已有的知識和技能成為自己學習新事物的包袱。

在分會組織不同的學習活動裡面，「我們不僅想教導其他專業人士特定知識，而是更希望啟發人們的新思考和推動不斷學習的文化。」

此外，分會也在積極接觸年輕人，例如在大學舉辦職業講座。「我們的職業講座不是教學生什麼是審計，而是和他們分享內部審計作為一個行業所經歷的巨大變革，如何發揮行業的價值，還有年輕人可以通過這個行業學到什麼」李女士分享。📺





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