



Programme: **ICDM Dialogue & Networking Session: Are We Asking the Right Questions? Strengthening Audit Committee Risk Oversight for 2026**

Date: **28 July 2026**  
**2:00 pm - 4:00 pm**

Duration:

Director level:

Programme category:

Programme mode:

CPD: **2**

RCH:

Price:

Venue: **Securities Commission Malaysia, Conference Hall 2 (CH2)**

Speaker:

## Programme Description

### **[Exclusive for Members of Boards of Directors]**

Audit Committees today are operating in an environment where risks are not only increasing in scale, but are also becoming more interconnected, less visible, and more difficult to challenge through traditional oversight approaches. While financial reporting remains at the core of their mandate, the assumptions underpinning these numbers are increasingly influenced by factors that extend well beyond the finance function.

Technology disruption, including the integration of artificial intelligence, is reshaping how decisions are made and how information is generated. At the same time, organisations are contending with rising labour costs and constraints in accessing and retaining talent, factors that can directly affect execution, controls, and operational resilience. Pressures on innovation capacity and infrastructure further compound these challenges, while ongoing geoeconomic tensions and supply chain fragility continue to introduce uncertainty into business performance and financial outcomes. These risks are no longer isolated. Increasingly, they are converging and when they do, their impact is often reflected directly in financial reporting, internal controls, and the credibility of disclosures.

In Malaysia, developments led by Bursa Malaysia and oversight by the Audit Oversight Board reinforce the expectation that Audit Committees exercise not only oversight, but also sound judgement and effective challenge.

The question is no longer whether risks are increasing, but whether Audit Committees are sufficiently sighted on where these risks are emerging, how they are interconnected, and whether current oversight remains adequate.

This session is designed to surface these considerations and prompt deeper reflection on how Audit Committees can strengthen their effectiveness in an increasingly demanding environment.

**Participants can look forward to:**

- Understand how multiple risk factors are intersecting and what this means for the effectiveness of current Audit Committee focus.
- Explore how Audit Committees can move beyond surface-level review to more robust questioning of assumptions, judgements, and emerging exposures.
- Reflect on how leading Audit Committees are adapting their oversight approach to remain credible, relevant, and effective in a more complex environment.

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