



**The Institute of Internal Auditors  
L'Institut des auditeurs internes  
Canada**

## MESSAGE FROM THE CHAIR

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### 2020 – A Year We Will Never Forget But Would Like To

When the Second World War ended, Canadians pledged never to forget the sacrifices made by all those who served to protect our freedom, and each year on November 11 we are called to remember and thank those who paid the ultimate price to protect the freedoms we enjoy today. When the COVID-19 vaccine inoculation and distribution campaign rolls out this December, we should be reminded to thank Canada's front line health care providers who have continuously put themselves at risk in 2020 to take care of the suffering, and fight first hand against this pandemic.

In the past, we, in the Internal Audit and Enterprise Risk Management world, know full well the subject of a pandemic has never been a topic leadership has wanted to invest time in discussing. As a rule, they felt it had the most remote probability of taking place. Now many Canadian companies are facing bankruptcy because they were simply not prepared to deal with the many restrictions.

This year, The IIA Canada Board and its Executive Team have witnessed the importance of, and the demands on the internal audit profession have increased exponentially since COVID-19 was first declared. Many Chief Audit Executives were asked to step into the second and first lines to help lead business resilience, and business initiatives which were greatly needed. We have also seen a significant number of internal audit resources being displaced by restructuring. The reality is that the Internal Audit profession is needed now more than ever before. The risks facing us are ever increasing, with dramatic changes in strategies, business models, organizational structures, digital transformation, ways of working, and on demand and supply. Past controls may no longer be effective, let alone efficient. We now need to proactively step in and make sure our controls are working as needed.

As we move closer to the 2020 Holiday Season, I feel it is important for all of us to reflect and be grateful for the abundance of wealth Canada has provided us. I am not talking about the amount you have in your bank account; I am talking about how much you have in terms of a network of friends and family, your access to free healthcare, world class education, and living in a country with an abundance of natural resources, such as one of the largest groups of freshwater lakes, all of which we cannot take for granted. After having lived in the U.S. for a decade, I have come to better appreciate this great country of ours, and will never take for granted the resources, and the social benefits Canada offers to its citizens.

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My wish for all IIA Members this holiday season is that you are able to spend quality time with your close family members (those who are allowed in your bubble!), and other family members and friends, albeit perhaps only virtually, to reflect on all of the positive things for which we should be grateful. I am determined to do this by getting outside for some exercise, and fresh air in the Canadian Rocky Mountains.

Join me as I raise a glass of holiday cheer for a safer and healthier world in 2021, and for the chance to spend more face-to-face time with family, friends, and colleagues without the worry of COVID-19 hovering over our shoulders. Maybe we can all see each other at The IIA Canada National Conference in Ottawa next September. I would love that!

Take care and have a safe, healthy and happy holiday season!

Sincerely,

Richard Arthurs  
Chair, The IIA Canada Board