

**NAA**

# **NEWSLETTER**

*National Audit Academy*



**Assalamualaikum wbt.**



Located at Bandar Enstek, Nilai, Negeri Sembilan, the National Audit Academy (NAA) of the National Audit Department of Malaysia (NADM) commenced its operation in 2005. Strategically located, the NAA is a 30-minute drive to the NADM headquarters in Putrajaya and 20-minute drive to the Kuala Lumpur International Airport. Sitting on the 22 acres of land, the cost of building the NAA is RM42.42 million and constructed by the Public Works Department. Despite the challenging operating environment, NAA continue to attract the trainees as it is well-located, conducive for learning and teaching as well as caters the needs and aspirations of the audit personnel and participants from Government ministries/ departments/ agencies and Internal Audit Units.

The Academy's staff comprises of the Registrar and the Academic. The Academic team is responsible to deliver sustainable training programmes in auditing, accounting, information technology and management. They continuously build values over time on learning, regularly review the syllabus and bring in new topics to ensure the audit personnel are abreast of the developments and trends. The Registrar team ensure proper management of budget for training activities. They also ensure the Academy is well maintained through continuous asset enhancement and scheduler maintenance initiatives.

Beginning 2016, an International Division has been created to manage the training activities of the Supreme Audit Institutions and international organisations. NAA has been recognised as one of the ASO-SAI Training Centres at the 14<sup>th</sup> ASOSAI Assembly in Hanoi, Vietnam on 18<sup>th</sup> September 2018. I would like to extend my deepest gratitude to the top management of the National Audit Department especially Tan Sri Dr. Madinah Mohamad, the Auditor General of Malaysia for her continuous support and guidance to the training activities and the administration of the Academy. All this would not have been possible without the high commitment from the trainers and the concerted efforts of the NAA's staff.

Moving forward, NAA will work closely with the professional bodies and institutions of higher learnings to enhance the syllabus and to further tap on the rising international demands for auditing subjects. We will continuously strive to be the best public sector training institute at the ASEAN and Asia level to create beneficial and new experiences in learning.

Happy reading!

**(DR. MASIAH AHMAD)**

### *Editorial Board*

*Dr Masiah Ahmad  
NAA Director*

*Dr Ambrose Dango  
Deputy Director*

*Encik Ab Hadi Daud  
Head of Audit Programme*

*Encik Nurul Al Bakri  
Head of Accounting Programme*

*Encik Shamsul Shamdin  
Head of IT Audit Programme*

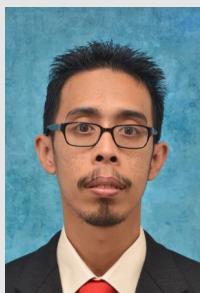
*Puan Nor Asma Abdullah Sani  
Head of Management Programme*

*Encik Tambi Anyai  
Head of International Programme*

*Puan Sabariah Atan Din  
The Registrar*



# AUDIT PROGRAMME



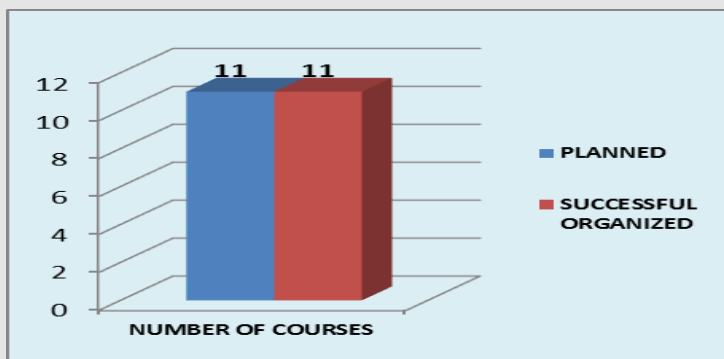
En Ab Hadi Daud  
Head of Audit Programme

The Auditing Programme of National Audit Academy is one of the most important training programmes in the academy. Here, we are responsible to planned and execute the relevant auditing training courses to fulfil the needed of National Audit Department personnel.

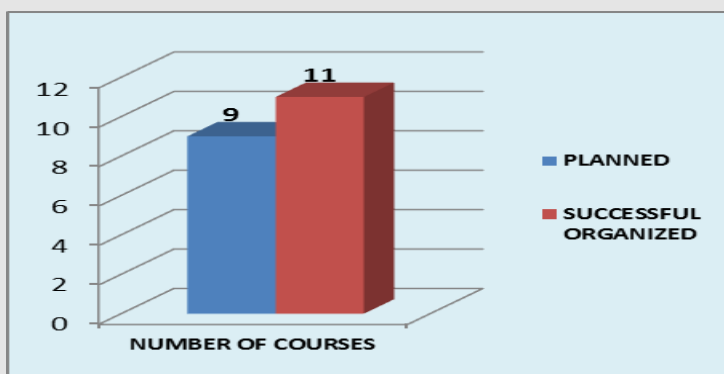
In 2018, we have planned to organize 20 courses throughout the year. For the first half of 2018, we had successfully executed 11 of them. Meanwhile, by November 12, 2018, another of 11 courses has been successfully organized in the second half of 2018 as shown in **Table 1**. These courses are offered to the department's audit personnel as well as other government ministries/ department/ agencies.

A total of 282 participants attended the courses organized in the second half of 2018. Which is on average, they found that the courses have achieved 86.97% of their effectiveness. The lowest mark is 82.14% meanwhile the highest is 91.55%.

**Chart 1: Number of Courses Organised Compared to Those Planned for the First Half of 2018**



**Chart 2: Number of Courses Organised Compared to Those Planned for the Second Half of 2018**



**Table 1: Number of Courses Executed for the Second Half of 2018**

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Audit Non-Revenue Water	23 – 25 July 2018	23	86.96
2.	Pengauditan Prestasi Asas	30 July – 2 Aug 2018	25	90.82
3.	Pengauditan Penyata Kewangan	6 – 9 Aug 2018	28	85.58
4.	Pengauditan Prestasi Pertengahan	27 – 29 Aug 2018	21	89.29
5.	Pengauditan Pengurusan Kewangan MAMPU	3 – 7 Sept 2018	10	82.14
6.	Teknik Per-sampelan Audit	4 – 6 Sept 2018	30	85.03
7.	Bengkel Semakan Semula Garis Panduan Pengauditan Hasil Pejabat Tanah	12 – 14 Sept 2018	22	85.34
8.	Pengauditan Forensik	18 – 20 Sept 2018	25	85.25
9.	Pengauditan Pengurusan Kewangan (AI) Berdasarkan Risiko	2 – 4 Oct 2018	32	85.22
10.	Pengauditan Kontrak	29 – 31 Oct 2018	30	91.55
11.	Pengauditan Pengurusan Projek	7 – 9 Nov 2018	37	89.49
12.	Kursus Pengauditan PERKESO	21-23 Nov 2018	30	90.56

## PROGRAMME COORDINATOR



Baharuddin Amin bin Abu Bakar  
Auditor W41/44



Noozieyantie Erna bt Adnan  
Assistant Auditor W32

# ACCOUNTING PROGRAMME



En Nurul Al Bakri  
Head of Accounting Programme

Upskilling public auditor professional competency on accounting knowledge is a necessity and requirement in today's rapidly changing government landscape. At National Audit Academy (NAA), we believe in assisting our members to develop and enhance their skills and knowledge on accounting standards and accounting matters through continuous

Accounting Programme has been established at NAA since 2005. Throughout 2018, the Accounting Programme, NAA has conducted 15 courses at the Academy and the state level using zoning approach. The zoning approach is utilised to ensure more auditors can be trained and it saves time and cost. The trainers comprise of the auditors themselves and experts from the industries.

A total of 376 participants attended the courses as per above throughout the year. The average assessment of the effectiveness of the courses evaluated by participants are **92.32%**. The lowest mark is **80.36%** and the highest mark is **98.02%**.

## MPSAS course at JAN Terengganu on 2-4 September 2018



Table 2: Number of Courses Executed for the Second Half of 2018

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Preparation Of Financial Statements And Transitional Requirements For MPSAS & MFRS	8-10 Jul 2018	60	97.62%
2.	Updates on MFRS 9 & 16	23-24 Jul 2018	28	95.62%
3.	Islamic Accounting	14-16 Aug 2018	26	91.60%
4.	Perubahan Sistem Perakaunan Kerajaan Berasaskan Tunai kepada Akruan (MPSAS)	2-4 Sept. 2018	39	80.36%
5.	Preparation Of Financial Statements And Transitional Requirements For MPSAS & MFRS	18-20 Sept. 2018	53	95.54%
6.	Update on MPSAS 23, 28, 29 dan 30	2-4 Oct. 2018	19	97.53%
7.	Preparation Of Financial Statements And Transitional Requirements For MPSAS & MFRS	2-4 Oct. 2018	44	93.61%
8.	Kursus Perubahan Sistem Perakaunan Kerajaan: Tunai Kepada Akruan	16-18 Oct. 2018	48	80.96%
9.	Preparation Of Financial Statements And Transitional Requirements For MPSAS & MFRS	30-31 October & 2 Nov 2018	59	98.02%

## PROGRAMME COORDINATOR



Tuan Haji M. Zakaria bin Ibrahim  
Auditor W41/44



Encik Amir Hizam bin Hamzah  
Assistant Auditor W32

## IT AUDIT PROGRAMME



En Shamsul Shamdin  
Head of IT Audit  
Programme

The IT Audit Programme (PIT), National Audit Academy has targeted to implement 15 courses for 2018. For the period of July to December 2018, a total of 11 courses were implemented as shown in **Table 1**. Overall, 22 IT courses have been successfully implemented compared to 15 planned

Among the courses that have been implemented for the period July to December 2018 are *Penyediaan Skrip untuk ACL*, Digital Forensic, Effective Motion Graphic Design with Adobe After Effect and *Teknik Persembahan Visual Melalui Adobe Photoshop*. PIT also introduced new course which is Data Science for Beginners in collaboration with UTM Big Data Center. Three workshops have also been conducted to review the existing modules in line with the current developments. AAN is planning to use MOOCs as a new platform eLearning courses.

A total of 283 participants attended courses for the period of July to December 2018 which made the grand total of course attendee for 2018 is 573 participants. On average, the assessment of the effectiveness of courses assessed by participants was 80.16%, which the lowest is 83.93% and the highest is 95.87%.

**Instructors and participants for Training of Trainers Workshop :  
Pemantapan Modul & Tenaga Pengajar ACL & Skrip**



**ACL Script Construction Workshop for KDN & KPNDHEP Audit & Account staff**



**Table 3: Number of Courses Executed for the Second Half of**

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Penyediaan Skrip untuk ACL (JAN) Siri 3/2018	2-4 Jul.	28	89.47%
2.	Teknik Persembahan Visual Melalui Adobe Photoshop	16-17 Jul.	24	86.43%
3.	Bengkel Massive Open Online Courses (MOOCs) & Blended Learning: Awareness & Development	18-19 Jul.	18	95.87%
4.	Digital Forensic Auditing	31 Jul. – 2 Aug.	22	83.93%
5.	Effective Motion Graphic Design with Adobe After Effect	14-16 Aug.	13	90.00%
6.	Sistem Perakaunan Elektronik Kerajaan	4-5 Sep.	78	89.12%
7.	ACL (Kementerian Perumahan dan Kerajaan Tempatan)	24-27 Sep.	16	85.91%
8.	TOT: Bengkel Pemantapan Modul & Tenaga Pengajar ACL & Skrip	28-30 Sep.	18	92.77%
9.	Data Science For Beginners	24-25 Oct.	22	85.00%
10.	Penyediaan Skrip untuk ACL (KDN&KPDNH EP) Siri 4/2018	7-9 Nov.	17	92.67%
11.	Penyediaan Skrip untuk ACL (KDN&KPDNH EP) Siri 4/2018	12-15 Nov.	27	89.63%

## PROGRAMME COORDINATOR



Puan Nurul Ain Binti Rahmat  
Auditor W41/44



Puan Dayang Norahzua bte Awang Ayup  
Assistant Auditor W32



## MANAGEMENT PROGRAMME



From July to November 2018, 13 courses have been conducted as shown in **Table 1**. There were two (2) new courses been introduced within this period which is *NLP Dalam Komunikasi* and *Strengthening Negotiation Skills: Auditor - Auditee Focus*.

Pn. Nor Asma Abdullah Sani  
Head of Management Programme

A total of 403 participants attended the courses for the period of July to November 2018. On an average, the assessment of the effectiveness of the courses assessed by participants is 91.38%. Overall, the courses conducted were effective with the lowest marks is 85% and the highest mark is 96%.



One of the game in team building session during Program Transformasi Minda



Practical session by participant using fire extinguisher during Keselamatan Kebakaran



Lecture given by Datuk Zulkipli Abdullah during Kursus Asas Juruaudit W41 & Penolong Juruaudit W29

Table 4: Number of Courses Executed for the Second Half of 2018

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Keselamatan Kebakaran	2 - 4 Jul.	36	89%
2.	Keselamatan Perlindungan	5 Jul.	37	87%
3.	Program Bicara Ilmu "Bekorban Apa Saja"	2 Aug.	76	95%
4.	NLP Dalam Komunikasi	7-9 Aug.	16	96%
5.	Kursus Pemandu Kenderaan	14-15 Aug.	18	85%
6.	TOT Certified Professional Educator	14-16 Aug.	4	92%
7.	PTM - Program Transformasi Minda	18-24 Sept.	54	89%
8.	Etika Kerja & Keterampilan Diri	25-27 Sept.	33	93%
9.	Kursus Asas Juruaudit W41 & Penolong Juruaudit W29	25 Sept. - 5 Oct.	52	85%
10.	Strengthening Negotiation Skills: Auditor - Auditee Focus	2-4 Oct.	19	96%
11.	Pra Persaraan	23-24 Oct.	22	93%
12.	Bengkel Penyediaan Modul Pengenalan Kepada Pengauditan Alam Sekitar	25-26 Oct.	11	95%
13.	Kursus Intensif Menjawab Soalan Peperiksaan Perkhidmatan Juruaudit Dan Penolong Juruaudit Jabatan Audit Negara	30 Oct. - 1 Nov.	25	93%

## PROGRAMME COORDINATOR



Encik Sufi Afandi Bin Othman  
Auditor W41/44



Cik Amizah Binti Mohamad Zawawi  
Assistant Auditor W32

## INTERNATIONAL PROGRAMME

The International Programme and Coordination, NAA has targeted to implement 5 International Courses for 2018. However, in early January, NAA had received a request from Auditor General's Department of Sri Lanka to train their auditors on the Performance Audit. For the period of June to December 2018, 3 courses were conducted

However the Performance Audit Training course to be held on the 26/11/2018 to 07/12/2018 was postponed to a new date as per request from Auditor General's Department of Sri Lanka.

A total of 222 participants attended the Performance Audit Training Programme Auditor General's Department of Sri Lanka. On an average, the assessment of effectiveness of the courses assessed by participants in 86.5%. The lowest mark is 84.2% and the highest mark is 86.1%.



NAA has conducted a Performance Audit Training Programme under Malaysian Technical Cooperation Programme for 13 participants from 11 countries on 6th – 17th August 2018. On an average, the assessment of effectiveness assessed by participants is 93.7%.



Study Visit to Ministry of Foreign Affairs



Tree Planting by the participants

Table 5: Number of Courses Execute from Jan– Dec 2018

No.	Course	Date	No.of Participants	Evaluation of Effectiveness
1.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	9 <sup>th</sup> – 20 <sup>th</sup> July 2018	80	86.1%
2.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	27 <sup>th</sup> August – 7 <sup>th</sup> September 2018	80	85.0%
3.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	8 <sup>th</sup> – 19 <sup>th</sup> October 2018	62	84.2%



Closing Ceremony by Datuk Zulkpli Abdullah, Deputy Auditor General (Governance Sector)

## PROGRAMME COORDINATOR



Pn. Tambi Anak Anyai  
Head of International Programme



Encik Azharul Asean bin Talib  
Auditor W41/44



NAA also received Study Visit from international delegation as per table :

**Number of Courses Executed from January – December 2018**

No.	Delegation	Date	No. of Delegation
1.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja (STIESA), Indonesia	31 <sup>st</sup> July 2018	115
2.	Public Sector Internal Auditors, Sri Lanka	5 <sup>th</sup> September 2018	50
3.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	8 <sup>th</sup> – 19 <sup>th</sup> October 2018	62



**"Never stop learning because life never stop" – lesson session at Tanjung Lecture Room**

Sub-Regional Audit Planning Meeting of ASOSAI Capacity Development Programme on IT Audit was held at NAA from 9<sup>th</sup> – 13<sup>th</sup> July 2018. A total of 26 participants from 11 countries attended the meeting. The objectives of the meeting was to equip the participants with the knowledge and skills necessary for IT Audit.



**Study Visit from Sri Lanka Delegation in conjunction with International Programme on Management Auditing for the Public Sector Internal Auditors on 5th September 2018**

NAA has conducted a Performance Audit Training Programme on Construction Activities for 10 participants from Supreme Audit Office Islamic Republic of Afghanistan on 19<sup>th</sup> – 30<sup>th</sup> November 2018. On an average, the assessment of effectiveness assessed by participants is **85.0%**.



**Lesson session at Tanjung Lecture Room**



**Briefing by MRT senior officer – Study visit to MRT**



**Closing Ceremony by Tn. Hj. Khalid Khan Abdullah Khan, Deputy Auditor General (Performance Audit Sector) at Lecture Hall.**



## REGISTRAR OFFICE

The Registrar Office which comprises 35 staff is responsible to manage all the administration and finance of the Academy. For the period from July to December 2018, among the activities under the Office are:

Dewan Bahasa dan Pustaka (DBP) has conducted the audit of Malay language on 3<sup>rd</sup> to 5<sup>th</sup> September 2018.

The Academy obtained excellence mark for the use of the language and good mark for the quality of using the language.

A workshop on the preparation of My Portfolio was conducted at the Grand Beach Resort, Port Dickson on 26<sup>th</sup> to 28<sup>th</sup> October 2018 to all the Academy's staff. The objective of the workshop is to give an understanding about My Portfolio and guide them in the preparation of My Portfolio to ensure the smooth implementation of the document in accordance to the Government Circular (*Pekeliling Kemajuan Pentadbiran Bilangan 14 Tahun 2018 MyPortfolio: Panduan Kerja Sektor Awam*).

The National Audit Academy Netball and Football Team have participated in the Netball, Petanque and Open Football Championships organized by Nilai Polytechnic on September 7, 2018.



**The National Audit Academy Football Team**



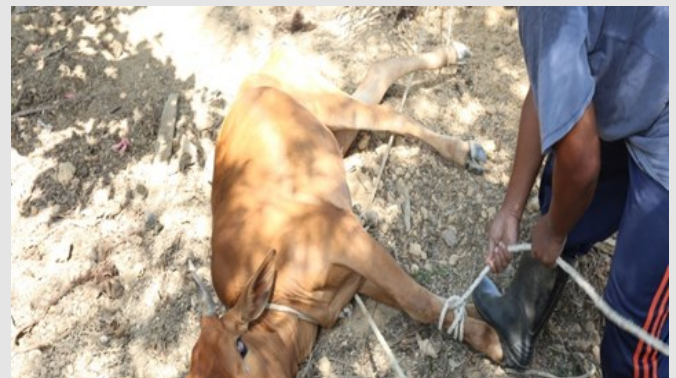
**The National Audit Academy Netball Team**



**The National Audit Academy Petanque Team**

The National Audit Academy has conducted a Qurban Program jointly organized by the National Audit Academy Sports and Welfare Club (KESKAAN) on August 24, 2018. This program involves all staff of the National Audit Academy. The objective of Qurban program is to :

- Commemorating the spirit of the struggle of Prophet Ibrahim and Prophet Ismail
- Establish courage and patience in the souls of Muslims in obeying God's commands
- Enhance the spirit of cooperation in society among the club members;
- Producing the generation of *khairu ummah* who can continue the struggle of Prophet Muhammad SAW; and



The National Audit Academy has organized a Futsal and Netball Friendship Match with participants of the Induction Course on September 27, 2018. The friendly match held at National Audit Academy court is to promote interactions and healthy lifestyle among the participants and the Academy's staff..

## THE REGISTRAR OFFICE



Puan Sabariah Atan Din  
The Registrar



Puan Noraizan Binti Mohd  
Irpangi  
Assistant Administrative  
Officer