

# NAA

## NEWSLETTER

*National Audit Academy*

Dear Readers,

NAA vision is to become a renowned training institution in Public Sector Auditing. Our mission is to develop the competency and capacity in Public Sector Auditing whilst the objectives in support of this mission will include:

- Equipping the auditors with knowledge, skill and ability in auditing and other relevant areas,
- Providing a quality and systematic training programme,
- Expanding the learning approach to e-Learning,
- Providing a conducive environment,
- Creating smart partnership with public training institutions/ Professional Bodies/ International Organization,
- Promoting National Audit Academy as renowned auditing training institution.

To address the challenges to achieve the above vision, mission and objectives, our Strategic Plan is supported by 5 main thrusts which include:

- Building and improving the competency of the auditor,
- Enhancing the quality of learning and teaching
- Improving the NAA infrastructure,
- Establishing networking and collaboration with third parties,
- Raising the position of NAA as the prime training institution in auditing

It is my pleasure to present to you the first issue of 2018 NAA eNewsletter, aims to share information and news on NAA training achievement from January to June 2018. We hope that you will find the newsletter informative and insightful. We welcome your suggestions and contributions to improve the newsletter for future editions.

(DR. MASIAH AHMAD)  
Director, NAA



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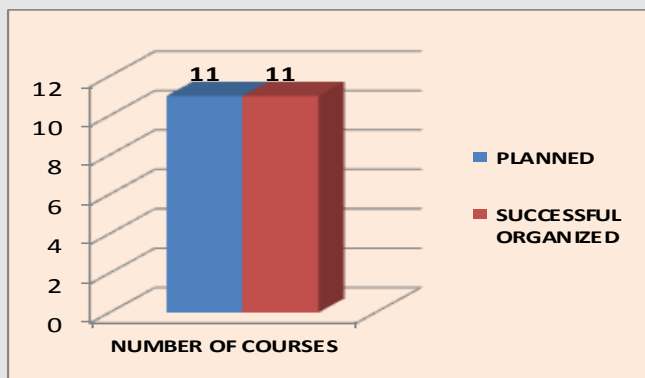
# AUDIT PROGRAMME

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 throughout the year.

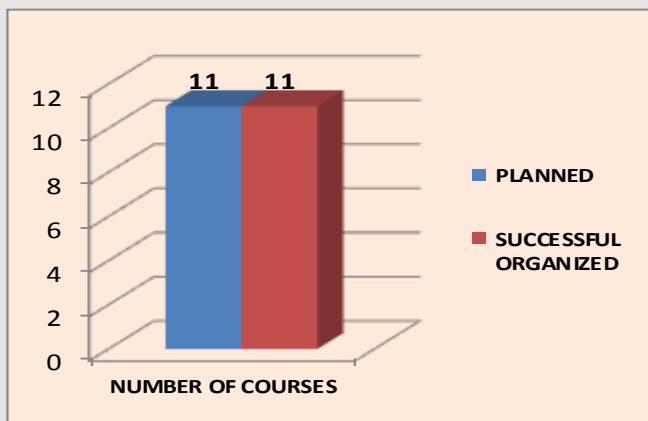
For the first half of 2018, we had planned to organise 11 courses. Thus, by June 30, 2018, a total of 11 courses have been successfully organised as shown in **Table 1**. These courses have received a warm welcome from the National Audit Department personnel as well as from other government ministries and agencies.

A total of 428 participants attended the courses organised in the first half of 2018. Which is on average, they found that the courses have achieved 87.73% of their effectiveness. The lowest mark is 82.63% meanwhile the highest is 96.43%.

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



**Chart 2: Number of Courses Organised As at 30 June 2018 Compared to Those Planned for 2018**



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

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Pengauditan Berdasarkan Risiko	8 - 10 January 2018	38	96.43
2.	Teknik Pengumpulan Bukti Audit	12 - 14 February 2018	31	88.69
3.	Pengauditan Berdasarkan Risiko-Zon Timur	26 - 28 February 2018	35	88.90
4.	Pengauditan Perolehan Kerajaan	28 Feb - 2 March 2018	36	85.71
5.	Laporan Audit - Key Audit Matters	26 - 28 March 2018	29	82.63
6.	Penulisan Laporan Ketua Audit Negara	9 - 12 April 2018	36	88.05
7.	Kursus Juruaudit Dalam	23 - 25 April 2018	94	90.55
8.	Kursus Forensic Audit and Fraud Risk Management	23 - 25 April 2018	36	85.85
9.	Kursus Interviewing Techniques for Determining Fraud	26 April 2018	28	87.43
10.	Kursus Pengauditan Perkhidmatan Perunding	4 - 6 June 2018	36	87.21
11.	Kursus Pengauditan Jaminan Kualiti	25 - 27 June 2018	29	83.57



**Dr Hairul Nizam Yusof, Head of Audit Program during one of the lectures**

## ACCOUNTING PROGRAMME

Striving towards vision 2020, the auditing profession in Malaysia has to be dynamic and to be able to adapt and embrace the constant changes emerging as a result of globalization. The primary accountability of our auditing profession is to ensure that the credibility of the profession is maintained at the highest standards in order to consistently uphold the interest of the public and stakeholders of the economy.

Upskilling Public Auditor professional competency of 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 competency through the provision of continuing professional education & training.

Accounting Program has been established at National Audit Academy since **2006**. It plays a key role among others 5 Academic Programs to support and cater the needs of Public Auditor regarding knowledge and skills on Accounting Standards, Forensic Accounting, Financial Statement Analysis and Islamic Accounting specifically module designed for National Audit Department Auditor.

Throughout the year 2018, The Accounting Programme, NAA has planned to implement 15 courses for 2018. The main focus for the Accounting Program in the year 2018 is to deliver knowledge and educating skills to the auditor at the state level by using zoning approach. While maintaining continuous progress of educating auditors in public sector using NAA facilities.

These both approaches are to ensure auditor will gain more knowledges and skills regarding Accounting Standards especially Malaysian Public Sector Standards (MPSAS) that's being fully implemented within the Federal Government Ministries and Agencies/Department by the year 2020 onwards.

For the period of January to June 2018, 11 courses have been conducted by engaging industry experts to ensure Public Auditors training needs is fulfilled and meet the current expectations. Our :

Program was well developed and delivered beyond expectations within the period as shown in the table below:

**Table 1: Number of Courses Executed from January to June 2018**

No.	Course	Date	Location	No. of Participants	Effectiveness
1.	Perakaunan Kerajaan: MPSAS	23-25 Jan. 2019	JAN Selangor	40	89.17%
2.	MPSAS - Practical Approach	6-8 Feb. 2018	NAA	29	90.93%
3.	Transition Towards MPSAS	20-22 Feb. 2018	NAA	23	96.43%
4.	Transition Towards MPSAS	12-14 Mar 2018	JAN Pulau Pinang	63	95.09%
5.	Transition Towards MPSAS	27-29 Mar. 2018	JAN Pahang	29	95.45%
6.	Transition Towards MPSAS	2-4 Apr. 2018	JAN Johor	51	96.22%
7.	Transition Towards MPSAS	10-12 Apr. 2018	JAN Negeri Sembilan	30	94.88%
8.	Perakaunan Kerajaan: MPSAS	16-18 Apr. 2018	JAN Perak	54	91.23%
9.	Perakaunan Kerajaan: MPSAS	6-8 May 2018	JAN Kelantan	30	94.52%
10.	Presentation Financial Statement :	21-23 May 2018	JAN Sarawak	35	97.35%
11.	Presentation Financial Statement : MPSAS	6-8 June 2018	JAN Melaka	45	94.11%

A total of 446 participants attended the courses as per above throughout the year. The average assessment of the effectiveness of the courses evaluated by participants are **94.13%**. The lowest mark is **89.1736%** and the highest mark is **97.35%**.

## IT AUDIT PROGRAMME

The ICT Programme, NAA has targeted to implement 15 courses for 2018. For the period of January to June 2018, a total of 11 courses were conducted as shown in **Table 1**. The ICT courses are offered to the department's audit personnel and other Government ministries/ departments/ agencies.

A total of 290 participants attended the courses for the period of January to June 2018. On an average, the assessment of the effectiveness of the courses assessed by participants is 90.13%. The lowest mark is 82.68% and the highest mark is 93.70%.



Electronic Working Paper (eWP) Course for the JAN Sarawak



Hands-on teaching method in MS Publisher 2010 Course

**Table 1: Number of Courses Executed from January to June 2018**

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Bengkel <i>Training of Trainers (TOT) eWP</i> (Akruan)	5-6 Feb.	18	87.97%
2.	Bengkel <i>Training of Trainers (TOT) eWP</i> (Tunai)	6-7 Feb.	21	89.66%
3.	Persembahan <i>Slide Melalui MS Powerpoint 2016 &amp; Prezi</i>	12-14 Feb.	29	92.86%
4.	Bengkel <i>Penyata Kewangan SPEKs</i>	28 Feb. – 2 Mac	27	88.21%
5.	Kertas Kerja Elektronik (eWP) <i>Penyata Kewangan Zon Sabah</i> (Tunai)	19-20 Mac	30	90.18%
6.	Kertas Kerja Elektronik (eWP) <i>Penyata Kewangan Zon Sabah</i> (Akruan)	20-22 Mac	29	90.87%
7.	<i>Ms Excel 2016</i> (Lanjutan)	2-4 Apr.	29	91.53%
8.	Penyediaan Skrip untuk <i>ACL (MAIWP)</i>	16-19 Apr.	23	90.40%
9.	Penerbitan Berkesan Melalui <i>MS Publisher 2010</i>	2-4 Mei	25	93.37%
10.	Penyediaan Skrip untuk <i>ACL (JAN) Siri 1/2018</i>	21-24 Mei	24	93.70%
11.	Kertas Kerja Elektronik (eWP) <i>Penyata Kewangan Zon Sarawak</i> (Akruan & Tunai)	25-27 Jun	35	82.68%



Panel of evaluators for the Financial Statement Workshop on SPEKs

## MANAGEMENT PROGRAMME

The Management Programme of National Audit Academy (NAA) is responsible in providing courses related to management aspects such as leadership, critical thinking, communication, negotiation and motivation. In 2018, the Management Programme has targeted to implement 15 courses to be offered to the department's audit personnel and other Government ministries/department/agencies. From January to June 2018, 13 courses have been conducted as shown in **Table 1**.

A total of 780 participants attended the courses for the period of January to June 2018. On an average, the assessment of the effectiveness of the courses assessed by participants is 91.15%. The lowest marks is 87.0% and the highest mark is 94.7%. New courses have also been introduced in 2018 such as *Kursus Setiausaha Hebat*, *Program Bicara Ilmu*, *Problem Solving & Thinking Skills* and *Seni Pengacaraan & Pemudahcara*



Group photo of participants and speakers form Majlis Keselamatan Negara for Sesi Pemukiman Peman-



Group photo of the secretaries and the speaker for Kur-sus Setiausaha Hebat

**Table 1: Number of Courses Executed from January to June 2018**

No.	Course	Date	No. of Partici-pants	Evalua-tion of Effec-tiveness
1.	Bengkel Pengendalian Dokumen Terperingkat Laporan Ketua Audit Negara (LKAN)	20-21 Feb.	20	91%
2.	Bengkel Fotografi	20-22 Feb.	27	95%
3.	Sesi Pemukiman Peman-tapan Kepimpinan Kum-pulan Pengurusan & Profesional	26 - 27 Feb.	138	92%
4.	Sesi Pemukiman Peman-tapan Kepimpinan Kum-pulan Pelaksana	5 - 7 Mac	203	88%
5.	Kursus Kemahiran Komunikasi Bahasa Inggeris	27 - 29 Mac	23	92%
6.	Kursus Setiausaha Hebat	26 Apr.	46	87%
7.	Program Bicara Ilmu "Akhlaq & Etika dalam Pekerjaan"	27 Apr.	107	88%
8.	Bengkel Menjawab Soalan Peperiksaan Perkhid-matan Juruaudit Dan Penolong Juruaudit Jab-atan Audit Negara	2-4 Mei	29	89%
9.	Kursus Seni Pengacara & Pemudahcara (Moderator)	15-16 Mei	23	92%
10.	Program Bicara Ilmu "Sempurnakah Puasa Kita?"	24 Mei	104	95%
11.	Bengkel Pembangunan Modul Kursus bagi Pro-gram Diploma Pas-casiswazah Pengauditan Awam	4-6 Jun	26	95%
12.	Kursus Pengurusan Emosi	26-28 Jun	23	90%
13.	Kursus <i>Problem Solving &amp; Thinking Skills</i>	26-28 Jun	14	91%

## INTERNATIONAL PROGRAMME

### Performance Audit Training Program Auditor General's Department of Sri Lanka



**Group Photo of Sri Lanka Delegation**

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 January to June 2018, 3 courses were conducted and another 4 will be conducted from July to December as shown in Table 1.

**Table 1 : Number of Courses Executed from January – June 2018**

No.	Course	Date	No. of Participants	Evaluation of Effectiveness
1.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	15 <sup>th</sup> – 26 <sup>th</sup> January 2018	80	82.2%
2.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	12 <sup>th</sup> – 23 <sup>rd</sup> March 2018	80	90.5%
3.	Performance Audit Training Programme for Auditor General's Department of Sri Lanka	9 <sup>th</sup> – 20 <sup>th</sup> April 2018	80	88.7%



**Lesson session at Auditorium Ahmad Noordin, National Audit Academy**

A total of 240 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 87.13%. The lowest mark is 82.2% and

### Study Visit

NAA also received Study Visit from international delegation as per table below.

No.	Delegation	Date	No. of Delegation
1.	Public Sector Internal Auditors, Sri Lanka	18 <sup>th</sup> January 2018	50
2.	Ministry of Economy and Finance, Cambodia	6 <sup>th</sup> April 2018	7
3.	Public Sector Internal Auditors, Sri Lanka	24 <sup>th</sup> April 2018	44



**An Overview of Performance Auditing in Malaysia” by H.E. Tan Sri Dr. Madinah Mohamad, Auditor General of Malaysia on 20<sup>th</sup> March 2018**