



**BAHAGIAN AUDIT DALAM  
INTERNAL AUDIT DIVISION**

بهاگين اءوءيتء اءالم

# QUALITY ASSESSMENT IMPROVEMENT PROGRAMS

## PERSEDIAAN DAN TEKNIK

 UniPutraMalaysia  @uputramalaysia  uniputramalaysia  Putra TV  uniputramalaysia

PERTANIAN • INOVASI • KEHIDUPAN

**B**ERILMU BERBAKTI  
WITH KNOWLEDGE WE SERVE

[www.upm.edu.my](http://www.upm.edu.my)

# KANDUNGAN PENERANGAN

01

PERANCANGAN *QAIP*  
*(MILESTONE)*

02

EVOLUSI UPM

03

ELEMEN  
KEBERKESANAN  
AUDIT DALAM

04

CABARAN DAN HALANGAN

05

TEMPLAT PENILAIAN

# 01 PERANCANGAN QAIP [MILESTONE]

UNIVERSITI AWAM

## KESEDARAN

- Libat urus Bersama IIAM
- Menggabungkan pendekatan kualitatif dan kuantitatif (ACL)
- Mengumpul maklumat QAIP

2006-2011

2012-2013

2014-2015

2016

2017

## PELAKSANAAN

*Peer Review ke atas aktiviti Audit Dalam UA*

## PENILAIAN LUAR

Bengkel Pemantapan Lead Assessor dengan Penilaian 5 Universiti Awam oleh IIAM

## PERSEDIAAN

Pemantapan kertas kerja dan dokumen semakan

## PENAMBAHBAIKAN

Analisa ke atas kelemahan dan kekuatan

2014-2015

# ANALISA AWAL PEER REVIEW UA

- Tools 19 – Standard Conformance Evaluation-  
Master Framework

01

## TADBIR URUS

- Recognition of definition of internal auditing
- Independence and objectivity
- Quality Assurance and Improvement Program

02

## STAF

- Profeciency and Due Professional Care

03

## PENGURUSAN

- Managing the Internal Audit Activity
- Nature of Work

04

## PROSES

- Engagement Planning
- Performing the engagement
- Communicating Result
- Monitoring Process

2017-KINI

# PEER REVIEW UA



**Internal Audit Governance (D1)**

Governance assessment view



**Internal Audit Management (D3)**

Management assessment view



**Internal Audit Process (D5)**

Project assessment view



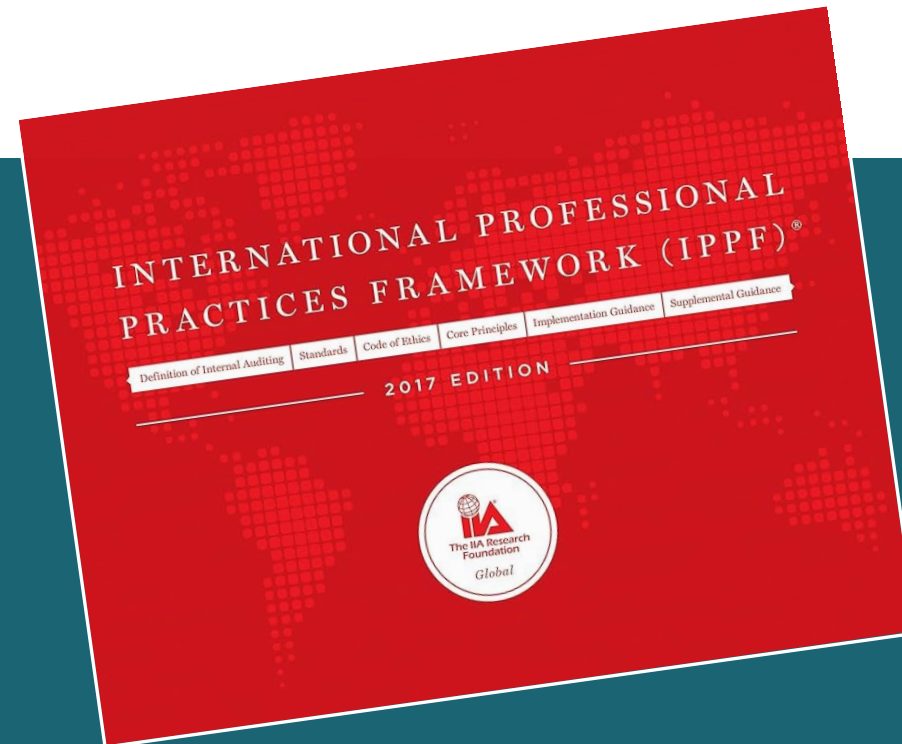
**Internal Audit Staff (D2)**

Staff assessment view

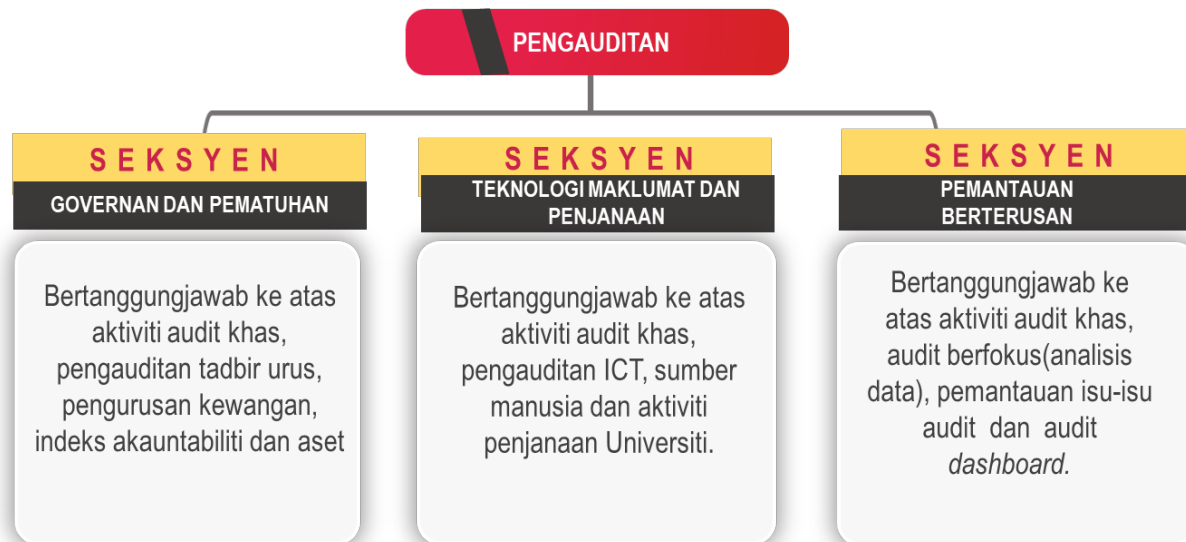


**Internal Audit Project List (D4)**

List of audit project



# 02 EVOLUSI UPM KE ARAH PEMATUHAN *STANDARDS*



2012



TERKINI

Penilaian Dalaman  
Antara Seksyen  
Audit Setiap Tahun

# EXTERNAL ASSESSMENT

2014

Peer Review

## Peer Review for Assessing Compliance with International Standards for the Professional Practice of Internal Auditing

RINGKASAN				
Universiti	Universiti Putra Malaysia (UPM)			
Tajuk fail / tugasan yang disemak	1) Audit Pengurusan Kewangan Fakulti Sains Pertanian UPMKB			
Tarikh Penilaian	2 Disember 2014 hingga 4 Disember 2014			
Kumpulan Penilai	Lead auditor : En. Ubaidillah bin Ozmin (USM) Assistant Assessor 1: Pn. Rusni bt. Mohammed (UMK) Assistant Assessor 2: Pn. Noradzuan bt. Samiran (UTHM)			
Markah keseluruhan	<b>Pematuhan</b>	<b>Skor</b>	<b>Markah</b>	<b>Jumlah markah</b>
	Generally Conforms (GC)	11	2	22
	Partially Conforms (PC)	2	1	2
	Does Not Conform (DNC)	1	0	0
	<b>Keseluruhan</b>	<b>14</b>		<b>24</b>
Prestasi keseluruhan adalah 85%.				
Pemerhatian - Kekuatan / kelemahan <i>(lampiran dibenarkan)</i>				
Cadangan Pembedulan / Penambahbaikan <i>(lampiran dibenarkan)</i>				

2017

IIAM



10 August 2017

Pn Zainora Binti Abdul Talib  
Ketua Audit Dalam  
Bahagian Audit Dalam  
Universiti Putra Malaysia (UPM)  
Atas 4, Bangunan Pejabat TNCP  
Off Labah Silkon  
43400 Serdang  
SELANGOR

Dear Pn Zainora,

SELF-ASSESSMENT WITH INDEPENDENT VALIDATION ON BAHAGIAN AUDIT DALAM OF UNIVERSITI PUTRA MALAYSIA

We are pleased to confirm that the Institute of Internal Auditors Malaysia ("IIA Malaysia") has successfully conducted the External Quality Assessment Review: Self-Assessment with Independent Validation ("SAIV") on Bahagian Audit Dalam of Universiti Putra Malaysia ("UPM").

The validation which was conducted in June 2017 primarily covered the review and testing of the procedures and results of the self-assessment. The overall assessment is that Bahagian Audit Dalam of UPM is "Generally Conforms" to the IIA International Professional Practices Framework ("IPPF"), i.e. the Standards.

We wish to thank you and the internal audit staff for the cooperation and assistance in this successful completion of QAR for your esteemed organisation.

For and on behalf of  
THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA

MUBAMED NOH KADERAN  
Executive Director

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2023

IIAM



SELF-ASSESSMENT WITH INDEPENDENT  
VALIDATION REPORT FOR

INTERNAL AUDIT DEPARTMENT  
UNIVERSITI PUTRA MALAYSIA  
(UPM)

6 DECEMBER 2023

Universiti Putra Malaysia  
External Quality Assessment Report  
December 2023

ANCE TO THE STANDARDS

Generally Conforms" to the Standards. Please refer  
ing Definition. The individual assessment is provided

Standards	Generally Conforms	Partially Conforms	Does Not Conform
Attribute Standards			
Performance Standards			
Code of Ethics			

Please refer to ATTACHMENT A for the Standards Conformance Evaluation Summary (with rating on each element as GC, PC, DNC).

Whilst the overall assessment of the Attribute Standards, Performance Standards and Code of Ethics is Generally Conforms, the JKA's attention is drawn to the key observations and areas for improvement under the Standards related to the core activities of IA function (ATTACHMENT C) as in the detailed report.

### KEY OBSERVATIONS & RECOMMENDATIONS

The Internal Self-assessment was conducted for two (2) consecutive years, and it is encouraging to note that the AD function aligns with the International Professional Practices Framework (IPPF) Standards, as clearly evidenced in the report. There were no major areas of concern identified during the self-assessment. Please refer to ATTACHMENT D.

During the validation exercise, we identified opportunities to enhance the efficiencies and effectiveness of the AD function to add further value to the organisation.

### OVERALL

We appreciate the opportunity to be of service to the JKA of UPM and are available to respond to questions or clarifications concerning this report.

ALYSSA HEW LI MIN  
Head, Technical & Quality Assurance

NUR HAYATI BAHARUDDIN  
Quality Assessment  
Team Leader

# 03 ELEMEN KEBERKESANAN AUDIT DALAM

## KEBEBASAN

Fungsi tanpa gangguan

i

iv

## DANA

Bajet yang mencukupi

vii

## JURUAUDIT KOMPETEN

Kompetensi seorang Juruaudit

## MANDAT

Mandat yang formal

ii

v

## KETUA

Kepimpinan yang kompeten

viii

## SOKONGAN PENGURUSAN

Penglibatan pihak ketiga

## AKSES

Tiada sekatan keatas akses proses audit dan penggunaan

iii

vi

## OBJEKTIF

Juruaudit Professional

ix

## PIAWAIAN

Pematuhan keatas piawaian audit professional



# KEBEBASAN

Fungsi tanpa gangguan

- Membolehkan audit dalam melaksana, serta DILIHAT melaksanakan fungsi dan tugasnya tanpa campur tangan/pengaruh pihak yang diaudit.
- Pelantikan dan penggantian KAD boleh memberi kesan kepada kebebasan aktiviti audit.
- Siapa melantik/menilai prestasi/menukar KAD?

Bidang kuasa dan tugas UAD disokong oleh peraturan yang berkaitan. Dokumen peraturan menggariskan, antara lain, prosedur dan keperluan pelaporan dan kewajiban pihak yang diaudit untuk memberi Kerjasama kepada juruaudit



Mandat perundangan



Piagam Audit dan Piagam JKA



Visi dan Misi



Pelaporan secara formal

**MANDAT**  
Mandat yang  
formal

**AKSES**  
Tiada sekatan keatas akses proses audit dan penggunaan sistem



Juruaudit perlu mempunyai akses penuh dan tanpa sekatan kepada rekod pekerja, aset, dan rekod yang berkaitan dengan tugas audit

**DANA**  
Bajet yang mencukupi



Audit Dalam perlu mendapat peruntukan yang mencukupi relatif kepada saiz dan tanggungjawab / skop pengauditan.

**Bilangan Juruaudit | Audit Tools | Subject Matter Experts | Tuntutan**

**KETUA**  
Kepimpinan yang kompeten



Kompetensi dan pengetahuan Ketua Audit Dalam

**-Kemahiran mengadaptasi standards -Kompetensi mengurus audit dalam  
-Kelayakan professional -Pengalaman dalam bidang pengauditan**

**OBJEKTIF**  
Juruauditit Professional



Juruaudit perlu bersikap tidak memihak dan menghindari sebarang konflik kepentingan dalam tugas

**Integrity | Objectivity | Competency | Professional | Confidentiality**

# vii

## JURUAUDIT YANG KOMPETEN

Audit Dalam memerlukan juruaudit profesional yang memiliki kelayakan dan kompetensi yang diperlukan secara kolektif untuk melaksanakan tugas audit seperti yang dikehendaki dalam mandat.

Juruaudit perlu memenuhi keperluan latihan minima seperti yang ditetapkan oleh badan/piawaian profesional yang berkaitan.

## JURUAUDIT BAHARU

- Memahami Operasi, Polisi dan Prosedur Organisasi
- Belajar selok-belok kegiatan/bisnes organisasi
- Membina pemahaman tentang Teknik Pengauditan
- Meningkatkan kemahiran Interpersonal
- Membina kemahiran berkomunikasi (lisan dan penulisan)
- Meningkatkan kemahiran analitik



## JURUAUDIT *SENIOR*

- Menyelia pekerja bawahan
- Mengurus sumber audit
- Melatih juruaudit baru
- Membina semangat berpasukan
- Menyelesaikan masalah
- Membina hubungan baik dengan pihak Pengurusan

# viii

## SOKONGAN PENGURUSAN

Penglibatan pihak ketiga

- Aktiviti dan rancangan audit tahunan perlu difahami dan disokong oleh pihak pengurusan/lembaga untuk memastikan kredibiliti audit dalam tidak dipertikaikan.

# ix

## PIAWAIAN

Pematuhan keatas piawaian audit professional

- Kerangka kerja untuk menghasilkan kerja audit berkualiti, sistematik, berobjektif dan berasaskan bukti dan meminimakan risiko.
- Melaksanakan tugasnya selaras dengan piawaian yang diiktiraf

# 04 CABARAN dan HALANGAN

# 01 FAKTOR DALAMAN

Kepimpinan organisasi  
Sikap/budaya tidak mahu berubah (resistance)

# 02 FAKTOR LUARAN

Persekitaran perundangan, perubahan dasar, kemajuan teknologi

# 03 LAIN-LAIN FAKTOR

Sistem pentadbiran dan perjawatan

# 05 TEMPLAT PENILAIAN DALAMAN