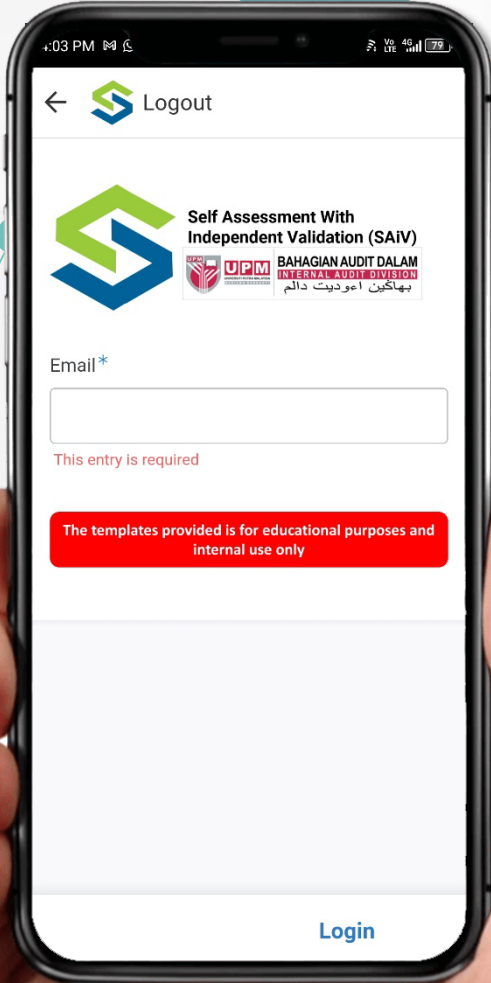


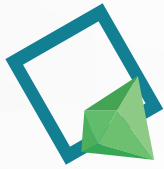


BAHAGIAN AUDIT DALAM
INTERNAL AUDIT DIVISION
بهاگين اعوديت دالم

eSAIV

Penilaian Dalaman : *Quality Assurance and Improvement Program (QAIP)*





Quality Assurance and Improvement Program (QAIP)

"The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity"
(**Standard 1300 : IPPF**)

Standard 1311 : Internal Assessment

- On going monitoring
- Periodic self-assessment

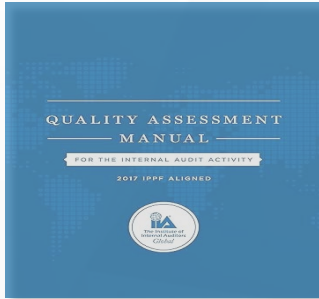
(Sufficient knowledge of internal audit practices and understanding of all elements of the International Professional Practices Framework)

Standard 1312 : External Assessment

- Self-assessment with independent validation (SAIV)
- Full external assessments

(Conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization)





eSAiV merupakan senarai semak interaktif penilaian dalaman pematuhan standard yang berasaskan *Quality Assessment Manual For The Internal Audit Activity*

Platform :



Google Sheets

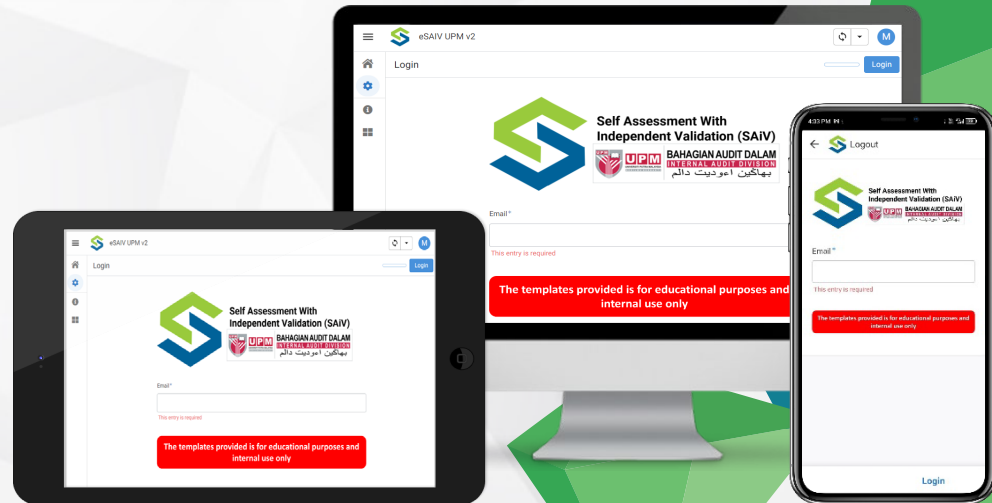
Add-on:



Google Apps Scripts



AppSheet Application



PAUTAN eSAiV (LINKS)



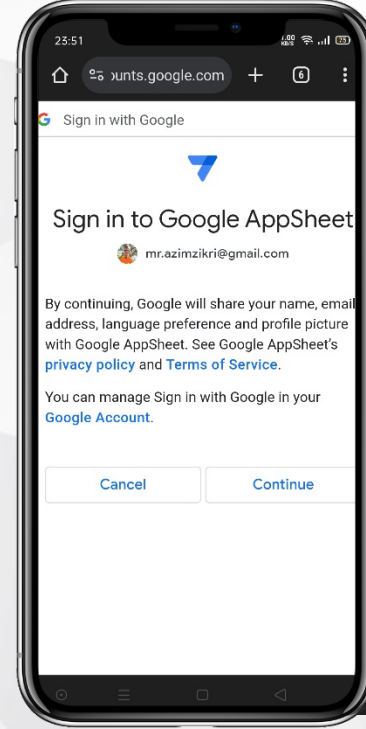
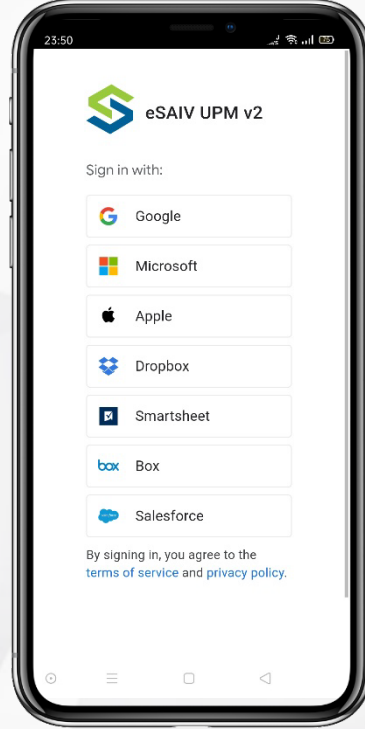
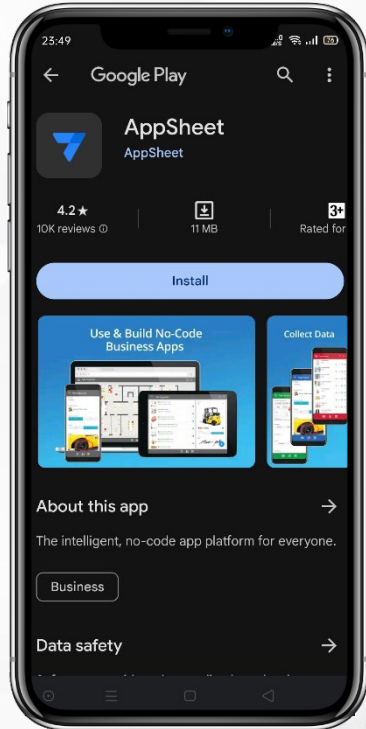
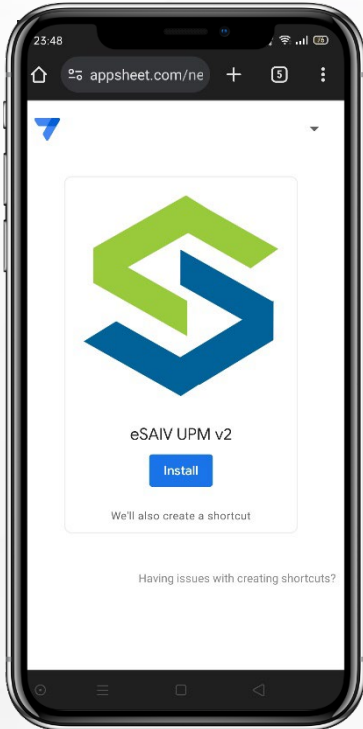
Mobile Apps :
bit.ly/eSAiVUPMMobile



Web Apps :
bit.ly/eSAiVUPMWebApps

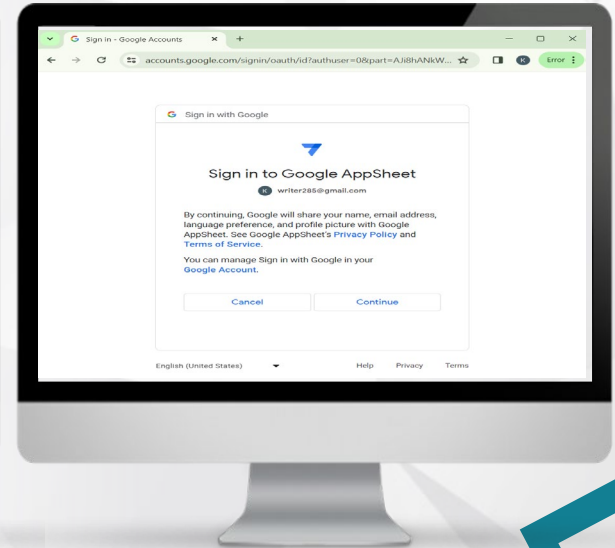
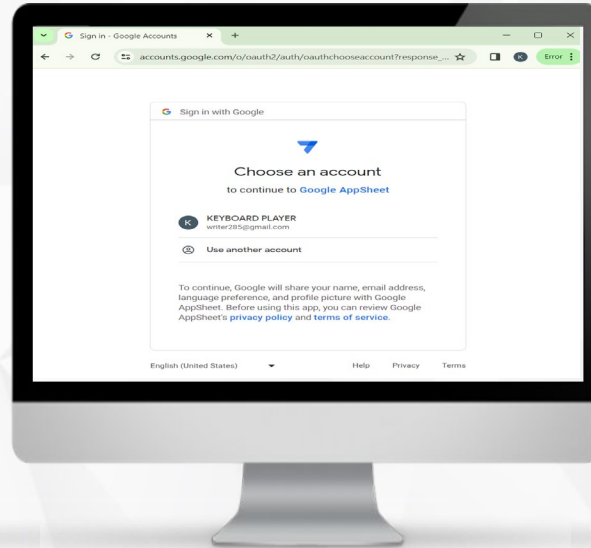
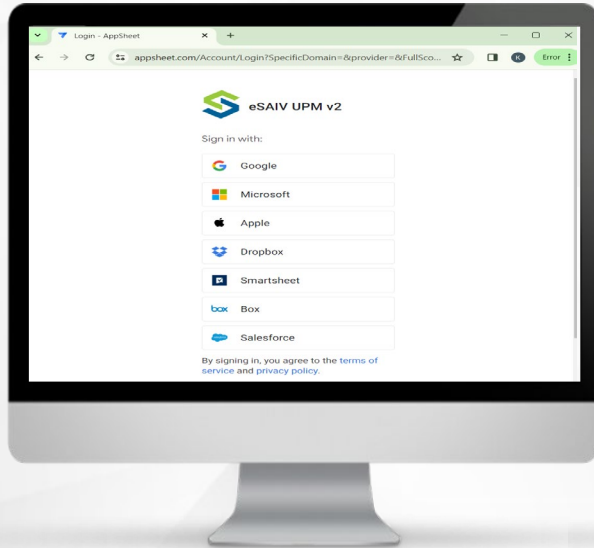


MOBILE APPS : eSAiV

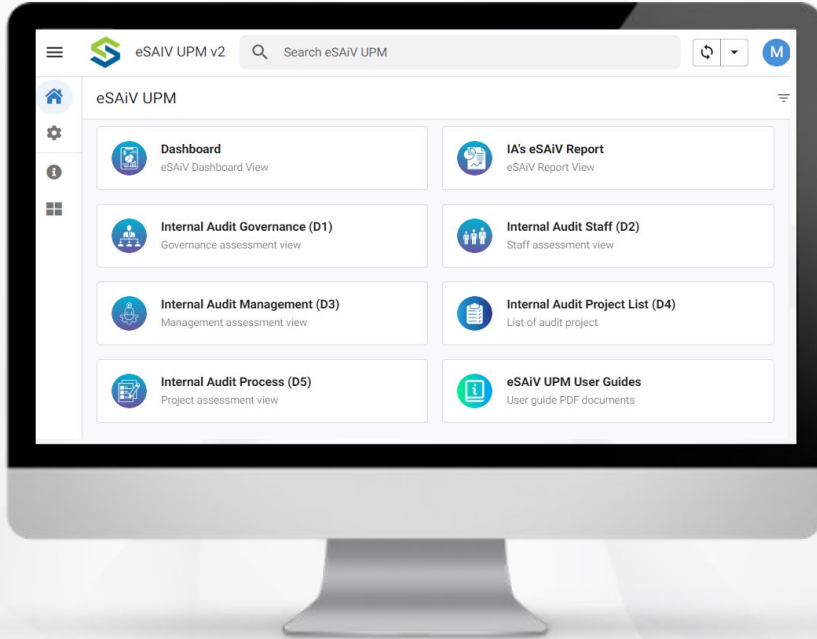




WEB APPS : eSAiV



SENARAI SEMAK DAN LAPORAN PENILAIAN



Assessment Report

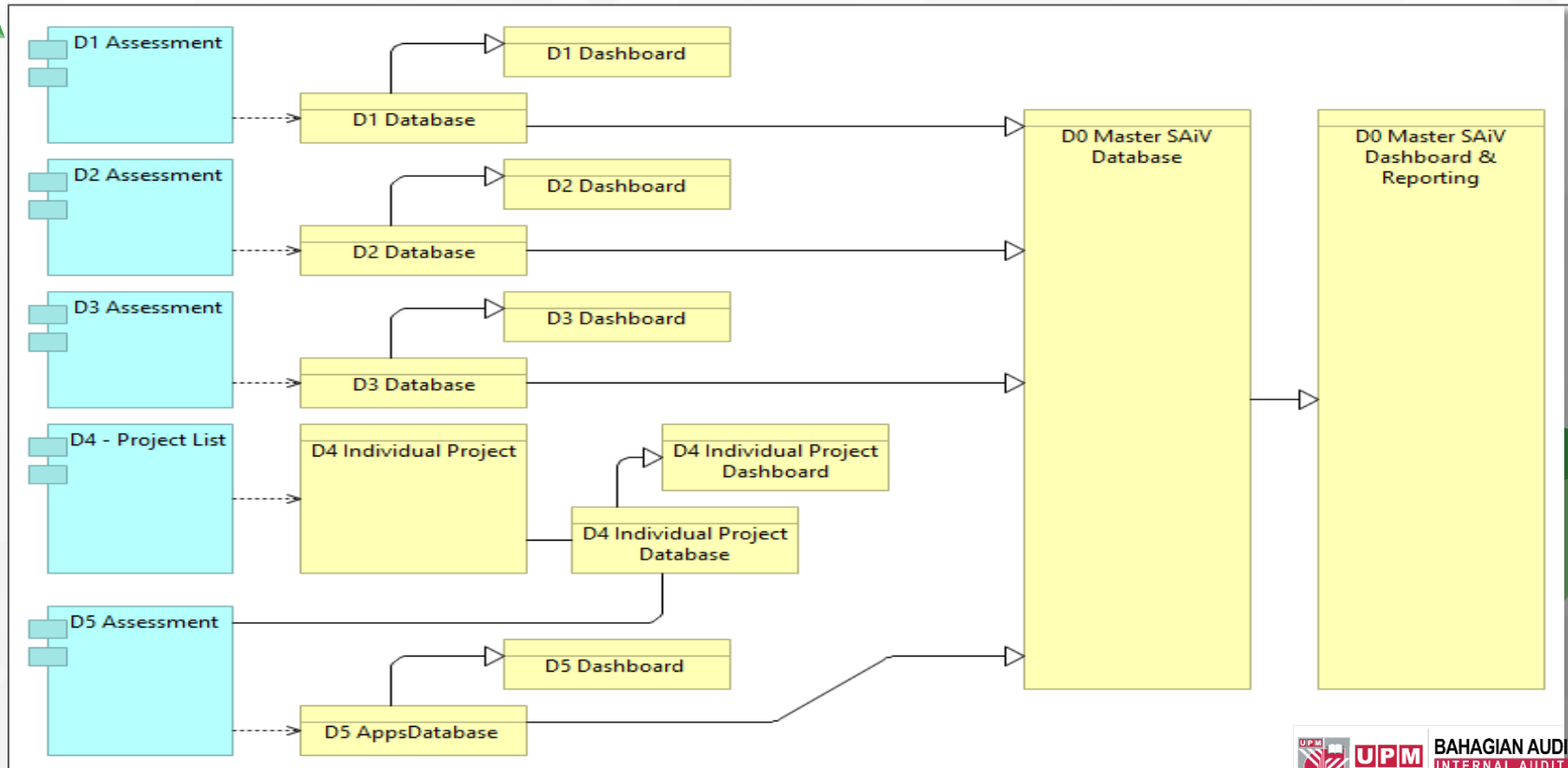
D1 Internal Audit Governance

D2 Internal Audit Staff

D3 Internal Audit Management

D4 Internal Audit Process

DIAGRAM (INPUT – PROSES – OUTPUT)



RUJUKAN PENGGUNA (USER GUIDE)



Self Assessment With
Independent Validation (SAiV)



BAHAGIAN AUDIT DALAM
INTERNAL AUDIT DIVISION
بهاگين اءوڊيتءءالم

eSAiV UPM User Guide

The templates provided is for educational purposes and
internal use only

No	Items	Indeks
1.	eSAiV UPM : Workflow and Templates	
1.1	eSAiV Workflow	1
1.2	eSAiV Templates	2 - 3
2.	eSAiV UPM : Make a Copy / Download Templates	4
3.	eSAiV UPM : Update Database Links	
3.1	D0 Master SAiV Template	5 - 11
3.2	D5 Appendix Project Template	12 - 15
3.3	D4 Appendix Project 1 to 10 Templates	16
4.	eSAiV UPM : How to Use Templates	
4.1	D1, D2 and D3 Templates	17 - 18
4.2	D4, D4 Projects and D5 Project Summary Templates	19 - 20
4.3	D0 Master SAiV Template	21

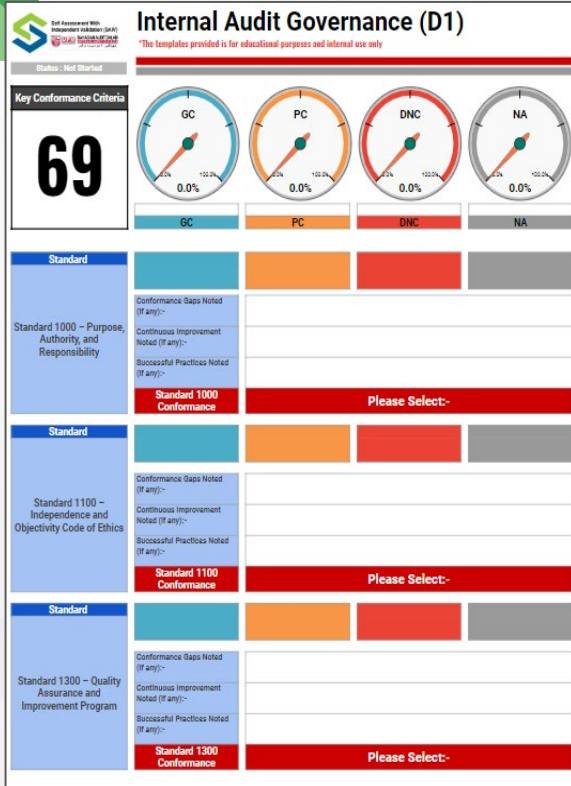
Workflow / Templates

Make a Copy / Download

Update Database

How to Use Templates

SENARAI SEMAK : D1, D2 DAN D3



Organization Name: _____
 Prepared By: _____
 Reviewed By: _____
 Date Issued: _____

Appendix D-1 : Internal Audit Governance

The templates provided is for educational purposes and internal use only

Key Conformance Criteria	Kid	Conformance Criteria	Standard	Completion	Observation	Suggestion
Standard 1000 – Purpose, Authority, and Responsibility	1000A	A. The internal audit charter is a formal document that defines the internal audit activity's authority and responsibility.	1000	Please Select:-		
	1000B	B. The internal audit charter is consistent with the Mission of Internal Audit and the Principles for the Professional Practice of Internal Auditing (Defining of Internal Auditing, Code of Ethics, and the Standards).	1000	Please Select:-		
	1000C	C. The internal audit charter is periodically reviewed by the CAE and presented to senior management and the board for approval. Four elements of the internal audit charter include only the board.	1000	Please Select:-		
	1000D	D. The internal audit charter establishes the position of the internal audit activity within the organization from a functional and administrative perspective.	1000	Please Select:-		
	1000E	E. The internal audit charter specifically describes the nature of the functional reporting relationship of the CAE to the board.	1000	Please Select:-		
	1000F	F. The internal audit charter addresses issues of independence, objectivity, and physical separation, essential to the performance of engagements.	1000	Please Select:-		
	1000G	G. The internal audit charter defines the scope of internal audit activities.	1000	Please Select:-		
	1000H	H. The nature of services provided to the organization is defined in the internal audit charter.	1000.A1	Please Select:-		
	1000I	I. If assistance activities are provided outside the organization, the nature of these activities is defined in the internal audit charter.	1000.A1	Please Select:-		
	1000J	J. The nature of consulting services provided is defined in the internal audit charter.	1000.C1	Please Select:-		
Standard 1010 – Reporting Relationship of the Internal Audit Charter	1010A	A. The mandatory nature of the Code of Internal Auditing, Definition of Internal Auditing, Code of Ethics, and the Standards is included in the internal audit charter.	1010	Please Select:-		
	1010B	B. The CAE discusses the Mission of Internal Audit and the mandatory elements of the PPS with senior management and the board.	1010	Please Select:-		
Standard 1000 – Purpose, Authority, and Responsibility			Continuance Gaps/Noted (If any):-			
			Continuance Improvement Noted (If any):-			
			Successful Practices Noted (If any):-			
			Standard 1000 Conformance	Please Select:-		
Standard 1100 – Independence and Objectivity	1100A	A. The internal audit activity is free from conditions that threaten the ability of the internal audit activity to carry out the internal audit responsibilities in an unbiased manner.	1100	Please Select:-		
	1100B	B. The CAE has direct and unrestricted access to the board.	1100	Please Select:-		
	1100C	C. Internal audit activities are not subject to any external influence on the scope, conduct, and reporting of internal audit.	1100	Please Select:-		
	1100D	D. Internal audit activities are not subject to any external influence on the scope, conduct, and reporting of internal audit.	1100	Please Select:-		
	1100E	E. Internal audit activities are not subject to any external influence on the scope, conduct, and reporting of internal audit.	1100	Please Select:-		
	1100F	F. Internal audit activities are not subject to any external influence on the scope, conduct, and reporting of internal audit.	1100	Please Select:-		
Standard 1110 – Organizational Independence	1110A	A. The CAE confirms to the board, at least annually, the organizational independence of the internal audit activity.	1110	Please Select:-		
	1110B	B. The CAE reports favorably to the board.	1110	Please Select:-		
	1110C	C. The CAE reports unfavorably to the board.	1110	Please Select:-		
	1110D	D. The CAE reports unfavorably to the board regarding the internal audit charter.	1110	Please Select:-		
	1110E	E. The CAE reports unfavorably to the board regarding the risk based internal audit plan.	1110	Please Select:-		
	1110F	F. Functional reporting is demonstrated by the board approving the internal audit budget and a charter.	1110	Please Select:-		
Standard 1115 – Organizational Independence	1115A	A. Functional reporting is demonstrated by the board approving the internal audit budget and a charter.	1115	Please Select:-		
	1115B	B. Functional reporting is demonstrated by the board approving the internal audit budget and a charter.	1115	Please Select:-		
	1115C	C. Functional reporting is demonstrated by the board approving the internal audit budget and a charter.	1115	Please Select:-		
	1115D	D. Functional reporting is demonstrated by the board approving the internal audit budget and a charter.	1115	Please Select:-		

Organization Name	Prepared By	Reviewed By	Date Issued	No. Conformance Criteria	Std	Conformance Criteria	Status	Completion	Observation	Suggestion
UPM				1000A	1000	Please Select:-				
UPM				1000B	1000	Please Select:-				
UPM				1000C	1000	Please Select:-				
UPM				1000D	1000	Please Select:-				
UPM				1000E	1000	Please Select:-				
UPM				1000F	1000	Please Select:-				
UPM				1000G	1000	Please Select:-				
UPM				1000H	1000.A1	Please Select:-				
UPM				1000I	1000.A1	Please Select:-				
UPM				1000J	1000.C1	Please Select:-				
UPM				1010A	1010	Please Select:-				
UPM				1010B	1010	Please Select:-				
UPM				1100A	1100	Please Select:-				
UPM				1100B	1100	Please Select:-				
UPM				1100C	1100	Please Select:-				
UPM				1100D	1100	Please Select:-				
UPM				1100E	1100	Please Select:-				
UPM				1100F	1100	Please Select:-				
UPM				1110A	1110	Please Select:-				
UPM				1110B	1110	Please Select:-				
UPM				1110C	1110	Please Select:-				
UPM				1110D	1110	Please Select:-				
UPM				1110E	1110	Please Select:-				
UPM				1110F	1110	Please Select:-				
UPM				1115A	1115	Please Select:-				
UPM				1115B	1115	Please Select:-				
UPM				1115C	1115	Please Select:-				
UPM				1115D	1115	Please Select:-				

DASHBOARD

APPENDIX

DATABASE

INPUT PENILAIAN : D1, D2 DAN D3

Organization Name: Universiti Putra Malaysia (UPM)
 Prepared By: Mohd Azla Abdullah
 Reviewed By: Sharul Azman Ramli
 Date Reviewed: 28/02/2024

SAIV
 Status: In Progress

**The templates provided is for educational purposes and internal use only*

Appendix D-1 : Internal Audit Governance

Key Conformance Criteria:	Kod	Conformance Criteria	Standard	Compliance	Observation	Suggestion
Standard 1000 – Purpose, Authority, and Responsibility	1000A	A. The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility.	1000	GC	Piagam audit dalam diokumen dan matrikodkan K904 Rujukan: Piagam Audit Dalam 02/01/2010	
	1000B	B. The internal audit charter is consistent with the Mission of Internal Audit and the mandatory elements of the IPPF (Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics, and the Standards).	1000	PC	Code of Ethics tidak dinyatakan dalam piagam audit dalam Rujukan: Piagam Audit Dalam 02/01/2010	Kemaskini piagam audit dan kemulakan ke Lembaga Pengarah untuk kelulusan
	1000C	C. The internal audit charter is periodically reviewed by the CAG and presented to senior management and the board for approval. Final approval of the internal audit charter resides with the board.	1000	DNC	Piagam audit dalam tidak dibuat semakan berkala dan tidak kelulusan Lembaga Pengarah. Tarikh akhir kemaskini 02/01/2010. Rujukan: Piagam Audit Dalam 02/01/2010	1) Penetapan tempoh semakan semula piagam audit dalam (Manual Audit / Manual Pentadbiran) 2) Kemaskini piagam audit dan kemulakan ke Lembaga Pengarah untuk kelulusan
	1000D	D. The internal audit charter establishes the position of the internal audit activity within the organization from a functional and administrative perspective.	1000	Please Select:-		
Standard 1000 – Purpose, Authority, and Responsibility	Conformance Gaps Noted (if any):-		1) Penetapan tempoh semakan semula piagam audit dalam (Manual Audit / Manual Pentadbiran) 2) Kemaskini piagam audit dan kemulakan ke Lembaga Pengarah untuk kelulusan			
	Continuous Improvement Noted (if any):-					
	Successful Practices Noted (if any):-					
	Standard 1000 Conformance		PC			

Status Input Penilaian Keseluruhan

Compliance

GC

Please Select:-

GC

PC

DNC

NA

Status penilaian “Conformance Criteria” (Dropdown)

INPUT PENILAIAN : D1, D2 DAN D3

Organization Name: Universiti Putra Malaysia (UPM)
 Prepared By: Mohd Azla Abdullah
 Reviewed By: Sharul Azman Ramli
 Date Reviewed: 28/02/2024

SAIV
 Status: In Progress

**The templates provided is for educational purposes and internal use only*

Appendix D-1 : Internal Audit Governance

Key Conformance Criteria:	Kod	Conformance Criteria	Standard	Compliance	Observation	Suggestion
Standard 1000 – Purpose, Authority, and Responsibility	1000A	A. The internal audit charter is a formal document that defines the internal audit activity's purpose, authority, and responsibility.	1000	GC	Plagam audit dalam diokumen dan menandakan keperluan maklumat yang lengkap. Rujukan : Plagam Audit Dalam 02/01/2010	.
	1000B	B. The internal audit charter is consistent with the Mission of Internal Audit and the mandatory elements of the IPPF (Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics, and the Standards).	1000	PC	Code of Ethics tidak dinyatakan dalam plagam audit dalam Rujukan : Plagam Audit Dalam 02/01/2010	Kemaskini plagam audit dan kemukakan ke Lembaga Pengerah untuk kelulusan
	1000C	C. The internal audit charter is periodically reviewed by the CAG and presented to senior management and the board for approval. Final approval of the internal audit charter resides with the board.	1000	DNC	Plagam audit dalam tidak dibuat semakan berkala dan tidak kelulusan Lembaga Pengerah. Terikh akhir kemaskini 02/01/2010. Rujukan : Plagam Audit Dalam 02/01/2010	1) Penetapan tempoh semakan semula plagam audit dalam (Manual Audit / Manual Pentadbiran) 2) Kemaskini plagam audit dan kemukakan ke Lembaga Pengerah untuk kelulusan
	1000D	D. The internal audit charter establishes the position of the internal audit activity within the organization from a functional and administrative perspective.	1000	Please Select		
Standard 1000 – Purpose, Authority, and Responsibility	Conformance Gaps Noted (if any):-				1) Penetapan tempoh semakan semula plagam audit dalam (Manual Audit / Manual Pentadbiran) 2) Kemaskini plagam audit dan kemukakan ke Lembaga Pengerah untuk kelulusan	
	Continuous Improvement Notes (if any):-				.	
	Successful Practices Noted (if any):-				.	
	Standard 1000 Conformance				PC	

Status Input Penilaian Keseluruhan

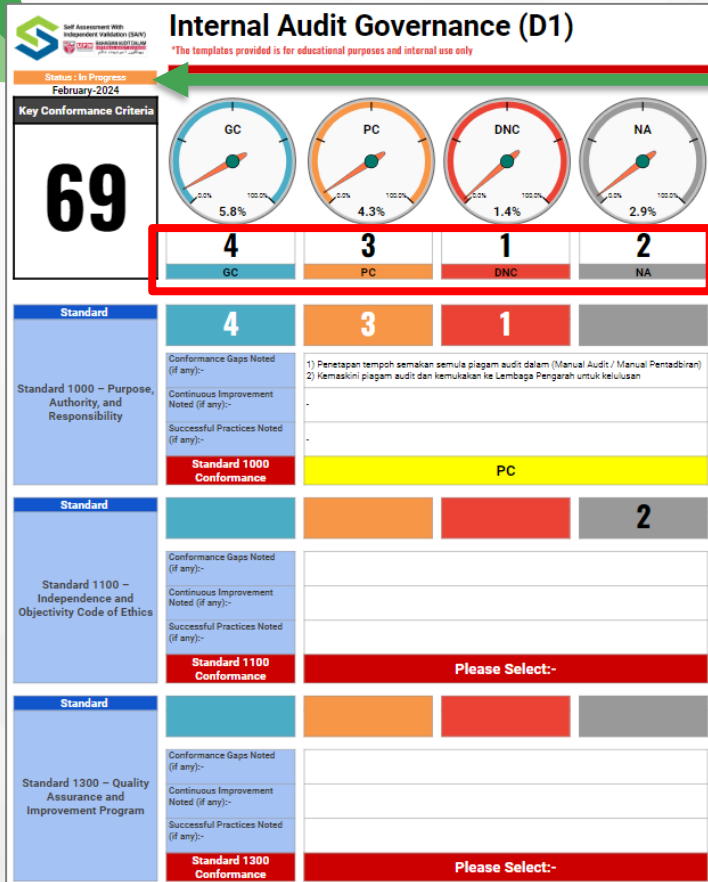
Ruangan input pemerhatian, cadangan dan Gap Analysis

Dropdown status penilaian "Conformance Criteria"

Dropdown status penilaian "Key Conformance Criteria"

Compliance
GC
Please Select:-
GC
PC
DNC
NA

DASHBOARD PENILAIAN : D1, D2 DAN D3



Status Input Penilaian Keseluruhan



Bilangan penilaian keseluruhan mengikut klasifikasi pematuhan standard

- Cadangan tindakan pembetulan
- Cadangan penambahbaikan berterusan
- *Successful Practices Noted*

INPUT D4 : PROJECT LIST

Self Assessment With Independent Validation (SAIV)
UPM BAHAGIAN AUDIT DALAM INTERNAL AUDIT DIVISION بهاگين اءوءيٲ ءالم

Appendix D4 - Project List

**The templates provided is for educational purposes and internal use only*

Project No.	Organization Name	Project Code	Project Name	Prepared By	Reviewed By	Date Reviewed
Project 01	UPM	A00374	AUDIT KESELAMATAN SIBER DAN PUSAT DATA	Nur Farah Hanani	Syairol Azwan	28/02/2024
Project 02	UPM	A00375	AUDIT PENGURUSAN KEWANGAN FAKULTI KEJURUTERAAN	Nur Miera Kamarudin	Marziati Md Din	28/02/2024
Project 03						
Project 04						
Project 05						
Project 06						


Rujukan templat penilaian projek audit

Input senarai projek audit untuk penilaian

INPUT PENILAIAN : D4 – PROJECT AUDIT

**The templates provided is for educational purposes and internal use only*

Organization Name :	UPM	
Project 01	A00374	AUDIT KESELAMATAN SIBER DAN PUSAT DATA
Prepared By :	Nur Farah Hanani	
Reviewed By :	Syairul Azwan	
Date Reviewed :	28/02/2024	



Appendix D-4 : Internal Audit Process

Status : In Progress

Key Conformance Criteria:	Kod	Conformance Criteria	Standard	Compliance	Observation	Suggestion
Standard 2500 – Monitoring Progress	2500-B	B. The CAE has established a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.	2500.A1	GC	Keseluruhan isu audit berstatus dalam tindakan dimasukkan dalam audit dashboard untuk pemantauan - Rujukan : A00374 (Audit Dashboard)	
	2500-C	C. The internal audit activity monitors the disposition of results of consulting engagements to the extent agreed upon with the client.	2500.C1	NA		
Standard 2500 – Monitoring Progress			Conformance Gaps Noted (if any):-			
			Continuous Improvement Note (if any):-			
			Successful Practices Noted (if any):-			
			Standard 2500 Conformance		GC	

Status Input Penilaian Keseluruhan

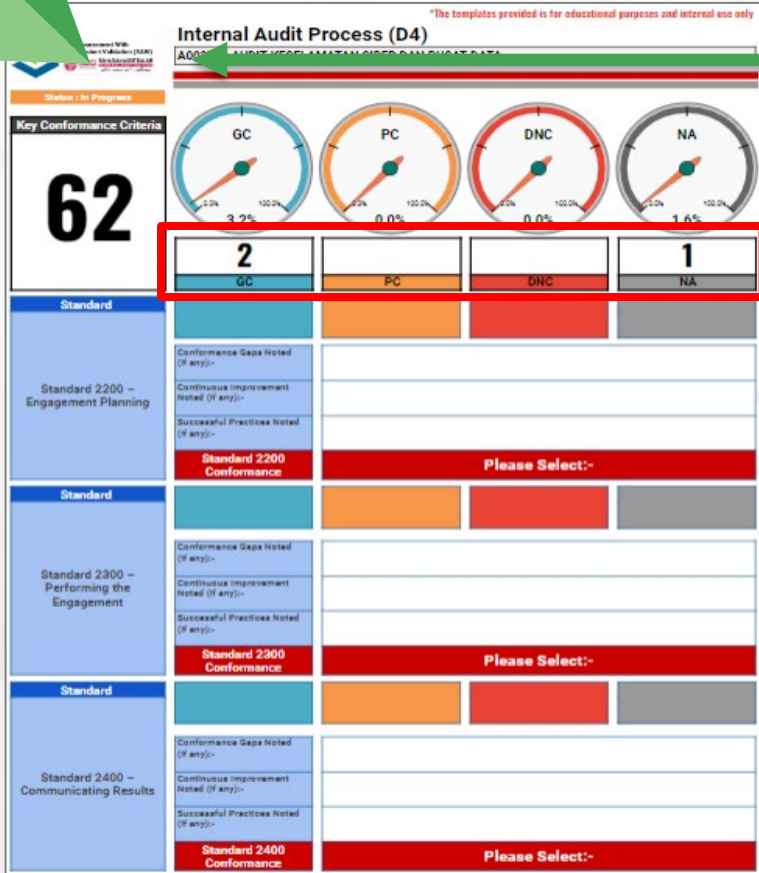
Ruangan input pemerhatian, cadangan dan Gap Analysis

Dropdown status penilaian "Conformance Criteria"

Dropdown status penilaian "Key Conformance Criteria"

Compliance
GC
Please Select:-
GC
PC
DNC
NA

DASHBOARD PENILAIAN : D4 PROJECT



Status Input Penilaian Keseluruhan



Bilangan penilaian keseluruhan mengikut klasifikasi pematuhan standard

- Cadangan tindakan pembetulan
- Cadangan penambahbaikan berterusan
- *Successful Practices Noted*



PENILAIAN PROJEK : D5 PROJECT SUMMARY



Appendix D5 - Project Summary

*The templates provided is for educational purposes and internal use only

Key Conformance Criteria:	Kod	Conformance Criteria	Standard	Project 01	Project 02	Project 03	Project 04	Project 05	Project 06	Project 07	Project 08	Project 09	Project 10	GC	PC	DNC	NA	Status	Review / Comments	Conformance
				Status : In Progress	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started	Status : Not Started		
Standard 2200 – Engagement Planning	2200-A	A. Internal auditors develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations.	2200	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-					0		Please Select-
	2200-B	B. The plan for each engagement considers the organization's strategies, objectives, and risks relevant to the engagement.	2200	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-					0		Please Select-
Standard 2201 – Planning Considerations	2201-A	A. When planning the engagement, the internal auditors consider the strategies and objectives of the activity being reviewed and the means by which the activity controls its performance.	2201	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-					0		Please Select-
	2201-B	B. When planning the engagement, the internal auditors consider the significant risks to the activity's objectives, resources, and operations, and the means by which the potential impact of risk is kept to an acceptable level.	2201	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-					0		Please Select-
	2201-C	C. When planning the engagement, the internal auditors consider the adequacy and effectiveness of the activity's governance, risk management, and control processes, compared to a relevant framework or model.	2201	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-					0		Please Select-
	2201-D	D. When planning the engagement, the internal auditors consider the opportunities for making significant improvements to the activity's governance, risk management, and control processes.	2201	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-	Please Select-					0		Please Select-

Paparan penilaian projek

Input penilaian keseluruhan dan status pematuhan

LAPORAN PENILAIAN: MASTER SAIV



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PEER REVIEW - 2024

Conformance Criteria Summary						Key Conformance Criteria Summary	
Standard	Conformance Criteria:	GC	PC	DNC	NA	NER	IA's Self-Assessment
1000	Purpose, Authority, and Responsibility					3	Please Select-
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	3	2	1		4	Please Select-
1100	Independence and Objectivity	1	1				Please Select-
1110	Organizational Independence				2	3	Please Select-
1111	Direct Interaction with the Board					12	Please Select-
1112	Chief Audit Executive Roles Beyond Internal Auditing					1	Please Select-
1120	Individual Objectivity					3	Please Select-
1130	Impairment to Independence or Objectivity					1	Please Select-
Code of Ethics	Code of Ethics					6	Please Select-
1200	Proficiency and Due Professional Care					1	Please Select-
1210	Proficiency					7	Please Select-
1220	Due Professional Care					11	Please Select-
1230	Continuing Professional Development					1	Please Select-
1300	Quality Assurance and Improvement Program					5	Please Select-
1310	Requirements of the Quality Assurance and Improvement					1	Please Select-
1311	Internal Assessments					4	Please Select-
1312	External Assessments					8	Please Select-
1320	Reporting on the Quality Assurance and Improvement Program					6	Please Select-
1321	Use of "Conforms with the International Standards for the					1	Please Select-
1322	Disclosure of Nonconformance					1	Please Select-
2000	Managing the Internal Audit Activity					5	Please Select-
2010	Planning					7	Please Select-
2020	Communication and Approval					2	Please Select-
2030	Resource Management					3	Please Select-
2040	Policies and Procedures					2	Please Select-
2050	Coordination and Reliance					5	Please Select-
2060	Reporting to Senior Management and the Board					11	Please Select-
2070	External Service Provider and Organizational Responsibility for					2	Please Select-

IA's Self-Assessment

Please Select:-

Please Select:-

GC

PC

DNC

NA

Penilaian Keseluruhan
"Conformance Criteria"

IA's Self-Assessment

Please Select:-

Please Select:-

GC

PC

DNC

NA

Penilaian Keseluruhan "Key Conformance Criteria"



BAHAGIAN AUDIT DALAM
INTERNAL AUDIT DIVISION
بهاگین اعودیت دالم

SESI SOAL JAWAB



TERIMA KASIH

