



JABATAN AUDIT NEGARA / NATIONAL AUDIT DEPARTMENT
LAPORAN AKTIVITI TAHUNAN
ANNUAL ACTIVITY REPORT

2009



Isi Kandungan



RASIONAL KULIT

Motif “merah magenta” pada jaluran bersama-sama bintang bergemerlapan menggambarkan susunan penyampaian perkhidmatan yang efisien serta bersistematik. Ianya merangkumi keseluruhan maklumat perkhidmatan Audit di seluruh Malaysia dengan cekap dan berhemah dalam mencapai matlamat Jabatan Audit Negara sebagai penyumbang utama ke arah kecemerlangan pengurusan kewangan sektor awam. Jaluran Putih pula melambangkan keikhlasan dan ketelusan warga Audit dalam melaksanakan tanggungjawabnya untuk memastikan penerapan nilai akauntabiliti dan integriti dalam perkhidmatan awam. Manakala keseluruhan bintang yang bersinar mewakili kesemua warga Audit yang sentiasa berusaha secara profesional dalam mempertingkatkan tadbir urus sektor awam bersesuaian dengan objektif Jabatan untuk menjadi Jabatan Contoh.

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Perutusan Ketua Audit Negara

Assalamualaikum warahmatullahi wabarakatuh dan salam 1Malaysia.

Tahun 2009 menyaksikan peralihan kepimpinan Kerajaan dengan pelantikan YAB Dato' Sri Mohd. Najib Bin Tun Hj. Abdul Razak sebagai Perdana Menteri. Beliau telah memelopori beberapa pendekatan baru yang melibatkan perkhidmatan awam bersesuaian dengan gagasan "1Malaysia : Rakyat Didahulukan, Pencapaian Diutamakan". Umpamanya memperkenalkan Program Transformasi Kerajaan yang berteraskan *National Key Results Area* (N-KRA) *Ministerial Key Results Area* (M-KRA) dan *Key Performance Indicator* (KPI) yang memberi fokus kepada pencapaian perkhidmatan awam dan isu-isu awam yang dianggap amat penting oleh rakyat sendiri. Ini memerlukan perkhidmatan awam meningkatkan inovasi dan lebih kreatif. Selain itu, model ekonomi baru yang lebih menjurus kepada *high-income economy* akan diperkenalkan bagi mengeluarkan negara daripada terus terperangkap dalam *middle-income economy*. Yang tidak kurang pentingnya ialah penegasan terhadap prinsip *value for money* dalam perbelanjaan wang awam.

Sejajar dengan pendekatan baru ini, Jabatan Audit Negara (JAN) dalam tahun 2009 telah juga menekankan usaha-usaha bagi memantapkan pencapaian Jabatan sebagai Jabatan Contoh dan memperkasakan profesion Juruaudit Sektor Awam, sama ada yang bertugas dengan JAN mahupun yang bertugas di Audit Dalam di Jabatan dan Agensi Kerajaan. Di antara langkah-langkah yang telah diambil adalah seperti berikut :

- ☞ Mendapatkan pensijilan MS ISO 9001:2008 bagi Pengauditan Penyata Kewangan dan Pengauditan Pengurusan Kewangan bagi penarafan Indeks Akauntabiliti;
- ☞ Memperkasakan modal insan JAN dengan mengisi



sejumlah 500 jawatan tambahan yang diwujudkan dibawah program penstrukturan Jabatan ke arah memperhebatkan Pengauditan Pengurusan Kewangan dibawah sistem Indeks Akauntabiliti dan memperbanyakkan Pengauditan Prestasi dan Pengauditan Syarikat-syarikat Kerajaan;

- ☞ Mempertingkatkan kapasiti modal insan Jabatan menerusi program latihan yang berterusan;
- ☞ Menyumbang dalam usaha Kerajaan memperkasakan Audit Dalam di pelbagai Agensi Kerajaan berikutan dasar mengkadarkan jawatan dan menstruktur semula Audit Dalam.
- ☞ Mengembangkan dasar pengantarabangsaan JAN dengan menganjurkan kursus-kursus pengauditan bagi Juruaudit luar negara di bawah *Malaysian Technical Cooperation Programme* (MTCP) dan memberikan perkhidmatan kepakaran menerusi kerjasama dengan negara-negara lain termasuk Indonesia, Emiriah Arab Bersatu, Mongolia dan Cambodia.

Selain itu JAN telah menganggotai beberapa Jawatankuasa penting Kerajaan seperti Pasukan Petugas Khas Mengenai *Port Klang Free Zone (PKFZ)* dan Pasukan Petugas Khas Mengenai Laporan Ketua Audit Negara 2008 yang membincangkan tindakan disiplin yang boleh diambil terhadap Penjawat Awam kerana kecuaiannya dalam pekerjaan.

Jabatan juga sentiasa berusaha untuk menerokai pembaharuan dalam bidang pengauditan. *Auditing Coverage* telah diperluaskan lagi dengan pelancaran empat Garis Panduan Pengauditan Air iaitu Air Tidak Berhasil (NRW), Agihan Bekalan Air, Perkhidmatan Pelanggan Bekalan Air dan Pengurusan Projek Air bersempena Simposium Pengurusan dan Pengauditan Industri Air tahun 2009. Simposium yang julung kali diadakan ini merupakan suatu platform yang telah mewujudkan *mutual understanding* antara Jabatan dengan Entiti Bekalan Air, yang juga merupakan *significant milestone* kepada Jabatan sendiri khususnya berkaitan bidang Pengauditan Air. Secara tidak langsung juga ianya telah berjaya memacu Jabatan ke arah pembentukan *human capital* yang lebih mantap.

Pengemblengan usaha ke arah pemantapan modal insan terus dijana melalui Persidangan Juruaudit Sektor Awam tahun 2009 yang bertemakan "Pengukuhan Kompetensi Ke Arah Pengauditan Berkualiti". Persidangan yang pertama kali diadakan ini adalah bertujuan untuk mendedahkan Juruaudit Sektor Awam kepada teknik dan pendekatan pengauditan

terkini selaras dengan perkembangan semasa bidang pengauditan.

Dari aspek hubungan luar pula, Jabatan telah menjalin hubungan kerjasama bilateral dengan Badan Pemeriksa Keuangan Republik Indonesia dalam bidang Pengauditan Pengurusan Hutan, Cukai dan Latihan. Pembentukan jalinan ini telah memberi peluang kepada kedua negara bertukar pengetahuan, pengalaman dan pengajaran dalam bidang pengauditan, latihan dan penyelidikan bagi mencipta sinergi dan faedah yang berterusan dalam jangka panjang. Selain itu, Jabatan juga telah menyertai pelbagai program seperti Seminar ASOSAI di China, Simposium dan Mesyuarat INTOSAI di Qatar dan Austria, MTCP serta menerima lawatan dan kunjungan hormat delegasi dari luar negara.

Dengan segala perancangan dan aktiviti yang telah dilaksanakan ini, saya berkeyakinan bahawa JAN akan terus berkembang seiring dengan kemajuan serta pembaharuan dalam bidang Pengauditan dan Perkhidmatan Awam. Keyakinan ini berlandaskan kepada strategi dan perancangan rapi Jabatan dengan mewujudkan infrastruktur dan infostruktur yang baik serta modal insan yang mantap.

Di kesempatan ini juga, saya ingin merakamkan sekalung penghargaan kepada semua warga Jabatan yang telah menyumbang idea, tenaga dan memberikan komitmen secara berterusan bagi mencapai kecemerlangan perkhidmatan yang diberikan.

Akhir kata, saya mengucapkan terima kasih kepada semua pelanggan Jabatan yang sentiasa memberi kepercayaan dan sokongan dalam meningkatkan integriti dan akauntabiliti sektor awam.

Selamat Maju Jaya,



TAN SRI DATO' SETIA HAJI AMBRIN BIN BUANG
Ketua Audit Negara
Malaysia

Pernyataan Korporat

PELANTIKAN KETUA AUDIT NEGARA

- Ketua Audit Negara dilantik oleh Seri Paduka Baginda Yang di-Pertuan Agong atas nasihat Perdana Menteri selepas berunding dengan Majlis Raja-Raja mengikut Artikel 105 Perlembagaan Persekutuan. Seseorang yang telah memegang jawatan Ketua Audit Negara boleh dilantik semula tetapi tidak boleh dilantik bagi apa-apa jawatan lain dalam perkhidmatan Persekutuan atau perkhidmatan sesebuah Negeri. Ketua Audit Negara boleh pada bila-bila masa meletakkan jawatan tetapi tidak boleh dilucutkan jawatannya kecuali atas asas dan kaedah yang sama bagi melucutkan jawatan seseorang Hakim Mahkamah Persekutuan.

MANDAT AUDIT

- Perkara 106 Perlembagaan Persekutuan dan Akta Audit 1957 menggariskan tanggungjawab Ketua Audit Negara untuk mengaudit Akaun Kerajaan Persekutuan dan Negeri, Agensi Kerajaan, Pihak Berkuasa Awam Lain dan Badan-Badan yang ditentukan dengan perintah Seri Paduka Baginda Yang di-Pertuan Agong. Mandat bagi pengauditan Syarikat Kerajaan/Anak Syarikat Kerajaan juga diterima melalui Perintah daripada Seri Paduka Baginda Yang di-Pertuan Agong. Laporan Ketua Audit Negara bagi Kerajaan Persekutuan dan Badan Berkanun Persekutuan dipersembahkan kepada Seri Paduka Baginda Yang di-Pertuan Agong untuk dibentangkan di Parlimen. Manakala Laporan Ketua Audit Negara bagi Kerajaan Negeri dipersembahkan kepada Seri Paduka Baginda Yang di-Pertuan Agong/Sultan/Raja/Yang di-Pertuan Besar/Yang di-Pertua Negeri untuk dibentangkan di Parlimen dan Dewan Undangan Negeri.

- Ketua Audit Negara berkuasa penuh untuk mendapatkan segala maklumat dan keterangan serta penjelasan dalam menjalankan kewajibannya. Beliau berhak memeriksa semua dokumen dan boleh meminta individu tertentu memberi keterangan secara bersumpah serta memberi kuasa kepada mana-mana individu menjalankan penyiasatan dan pemeriksaan bagi pihak beliau. Di samping itu, Ketua Audit Negara juga boleh mendapatkan khidmat nasihat perundangan bagi menjalankan tugasnya. Segala keterangan dan maklumat yang didapati oleh Ketua Audit Negara berkaitan dengan kewajibannya adalah rahsia.

VISI

Untuk Menjadi Penyumbang Utama Ke Arah Kecemerlangan Pengurusan Kewangan Dan Meningkatkan Tadbir Urus Sektor Awam Menjelang Tahun 2020.

MISI

Melaksanakan Pengauditan Secara Profesional Dan Bebas Serta Mengemukakan Laporan Seimbang Kepada Parlimen Dan Badan Perundangan Negeri Ke Arah Meningkatkan Tadbir Urus Sektor Awam.

OBJEKTIF

- ▶ Menjadikan Laporan Audit yang berkualiti dan *timely* untuk dikemukakan kepada Parlimen/Dewan Undangan Negeri.
- ▶ Melaksanakan aktiviti pengauditan dan penyediaan laporan secara bebas dan seimbang.
- ▶ Memenuhi keperluan dan harapan daripada *stakeholders* dan auditi.
- ▶ Menguruskan aktiviti audit dengan cekap dan berkesan.
- ▶ Menjadi Jabatan contoh.

PIAGAM PELANGGAN

- ▶ Menjalankan pengauditan secara profesional berpandukan kepada Standard Pengauditan Antarabangsa.
- ▶ Mengesahkan Penyata Kewangan, mengeluarkan Sijil Audit dan menyiapkan Laporan Audit dalam tempoh empat bulan selepas penerimaan Penyata Kewangan Tahunan.
- ▶ Menyediakan Laporan Audit yang seimbang tanpa sebarang prejudis dan prasangka.

OBJEKTIF KUALITI

- ▶ Mengesahkan Penyata Kewangan, mengeluarkan Sijil Audit dan menyiapkan Laporan Audit dalam tempoh empat bulan selepas penerimaan Penyata Kewangan yang lengkap.
- ▶ Menyiapkan pengauditan Pengurusan Kewangan dan mengeluarkan laporan mengenainya dalam tempoh tiga bulan.
- ▶ Memastikan Pengauditan Pengurusan Kewangan di Kementerian/Jabatan/Agensi Kerajaan Persekutuan dan Negeri dilaksanakan sekurang-kurangnya sekali dalam tempoh tiga tahun.

DASAR KUALITI

- ▶ Jabatan Audit Negara adalah komited kepada pengauditan dan pelaporan yang berkualiti dan profesional selaras dengan Standard Pengauditan Antarabangsa.
- ▶ Jabatan Audit Negara adalah komited untuk membuat penambahbaikan yang berterusan terhadap Sistem Pengurusan Kualiti dan menilai semula semua Objektif Kualiti yang ditetapkan bagi memastikan ianya sentiasa memenuhi kehendak pelanggan.

Slogan Kualiti

"Audit Berkualiti Meningkatkan Akauntabiliti"

BUDAYA KORPORAT

☞ **Integriti**

Mematuhi kod etika profesional dalam melaksana dan melaporkan penemuan Audit.

☞ ***Esprit de Corps***

Menekankan kepentingan kerja berpasukan dengan mewujudkan persekitaran kerja yang produktif yang menekankan kepada semangat *esprit de corps* dan berinovasi.

☞ **Bertanggungjawab**

Bertanggungjawab di dalam semua tindakan sama ada sebagai Juruaudit atau kakitangan Jabatan.

☞ **Profesionalisme**

Memastikan tahap profesionalisme yang tinggi dalam pelaksanaan Audit dengan memberi penekanan kepada disiplin kakitangan dan kualiti kerja.

☞ **Kebebasan**

Melaksanakan tugas tanpa kekangan supaya dapat melapor dan memberi pendapat dengan bebas selaras dengan keperluan Akta Audit 1957.

☞ **Kualiti**

Memastikan kualiti yang tinggi dalam melaksanakan tugas dengan menekankan kepada budaya kerja yang baik dan pembangunan profesional yang berterusan.

PERANCANGAN STRATEGIK 2008-2010

- ↻ Perancangan Strategik Jabatan Audit Negara bagi tahun 2008 hingga 2010 merupakan usaha Jabatan bagi merangka strategi atau matlamat dan membuat keputusan berkenaan pengagihan sumber untuk membantu Jabatan menghadapi isu dan cabaran masa kini dan akan datang. Perancangan ini disediakan dengan mengambil kira keperluan untuk menyesuaikan peranan Jabatan selaras dengan perkembangan semasa.
- ↻ Matlamat utama perancangan strategik ini adalah untuk memupuk dan memantapkan prinsip - prinsip akauntabiliti dan integriti dalam perkhidmatan awam, mengeluarkan Laporan Audit yang berkualiti dan memperkasa Jabatan ke arah organisasi yang cemerlang bersesuaian dengan peranan Jabatan untuk memastikan kemantapan akauntabiliti awam serta membantu Kerajaan melaksanakan dasar dengan berhemah, cekap dan berkesan.

TERAS 1 : Penguksuhan Organisasi Melalui Latihan

- ▶ Membangunkan sumber manusia bagi memperkasa modal insan
- ▶ Komitmen terhadap budaya pembelajaran berterusan
- ▶ Memantapkan institusi latihan
- ▶ Berkongsi pengetahuan dan pengalaman dengan Institusi Audit Negara Luar

TERAS 2 : Pengauditan Yang Berkualiti, Cekap, Berkesan Dan Berhemah

- ▶ Pengauditan berkualiti melalui pematuhan kepada Standard Pengauditan Antarabangsa
- ▶ Memantapkan sistem dan prosedur pengauditan
- ▶ Menceburi bidang pengauditan baru bersesuaian dengan perkembangan semasa
- ▶ Penggunaan teknik dan metodologi pengauditan terkini

TERAS 3 : Laporan Ketua Audit Negara Yang Berkualiti

- ▶ Meningkatkan kualiti laporan secara berterusan
- ▶ Impak positif untuk meningkatkan kecemerlangan pengurusan dan akauntabiliti sektor awam

LOGO JABATAN AUDIT NEGARA

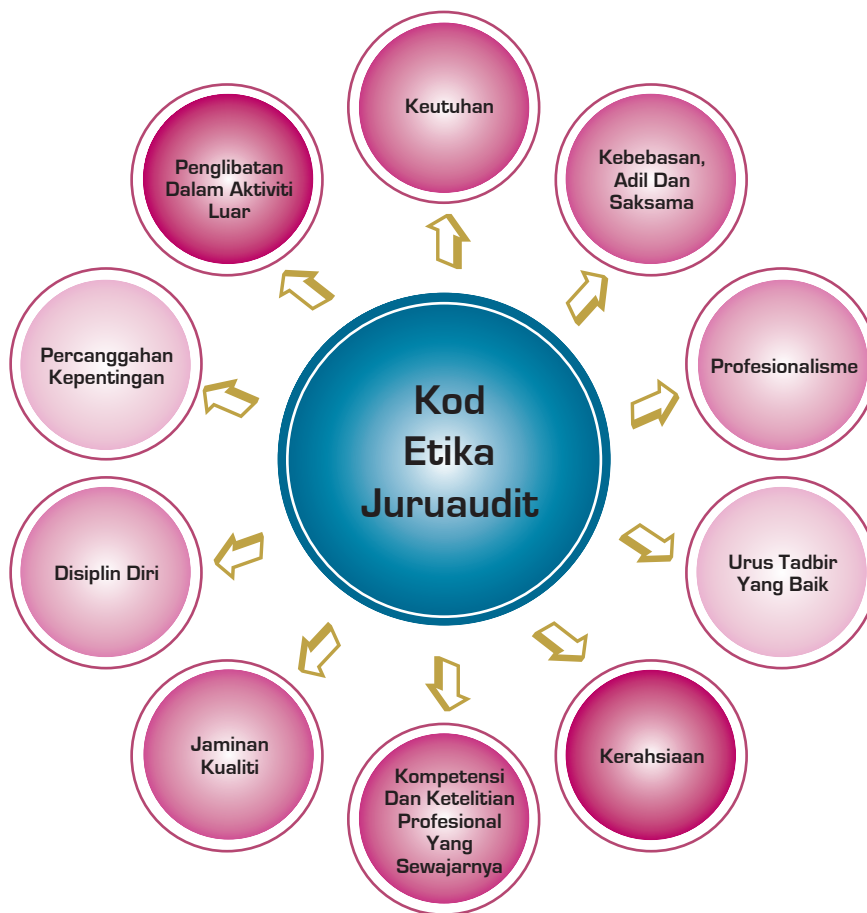


KETERANGAN LOGO

Lambang Persekutuan	Melambangkan punca kuasa dan kebebasan yang diperuntukkan kepada Ketua Audit Negara bagi mengaudit akaun Kerajaan Persekutuan, Kerajaan Negeri dan Badan Berkanun Persekutuan serta aktiviti Kementerian/Jabatan/Agensi/Syarikat Kerajaan Persekutuan dan Kerajaan Negeri
Dua Tangkai Padi	Melambangkan usaha dan kegigihan warga Audit untuk meningkatkan produktiviti Jabatan secara berterusan serta pelaporan seimbang yang diamalkan oleh Jabatan Audit Negara
Bentuk Bulat	Melambangkan keteguhan dan keutuhan semangat kerja berpasukan di kalangan warga Audit sebagai penyumbang utama ke arah kecemerlangan pengurusan kewangan dan akauntabiliti sektor awam dalam menghadapi era globalisasi
Warna Maroon	Melambangkan imej korporat dan identiti Jabatan Audit Negara
Warna Kuning	Melambangkan kedaulatan Seri Paduka Baginda Yang di-Pertuan Agong sebagai Ketua Negara yang melantik Ketua Audit Negara atas nasihat Perdana Menteri selepas berunding dengan Majlis Raja-Raja
Warna Putih	Melambangkan keikhlasan dan ketelusan Jabatan dalam melaksanakan tanggungjawabnya untuk memastikan wujudnya akauntabiliti dan integriti dalam pengurusan kewangan sektor awam

KOD ETIKA JURUAUDIT

Kod Etika dikeluarkan untuk menjadi panduan kepada semua anggota Audit selaras dengan hasrat bagi mempertingkatkan prestasi dan profesionalisme Jabatan bersesuaian dengan fungsi Jabatan untuk meningkatkan akauntabiliti dalam pengurusan wang awam.





Pengurusan Tertinggi



Y. Bhg. Tan Sri Dato' Setia Haji Ambrin Bin Buang
Ketua Audit Negara



Y. Bhg. Dato' Azizah Hj. Arshad
Timbalan Ketua Audit Negara (Persekutuan)



Y. Bhg. Dato' Haji Anwari Bin Suri
Timbalan Ketua Audit Negara (Negeri)



Encik Boon Jon Lin
Pegawai Sektor Audit
Badan Berkanun
Persekutuan



Y. Bhg. Dato' Mustafa Bin Haji Saman
Pegawai Sektor Audit
Kerajaan Persekutuan (Sosial & Keselamatan)



Puan Ong Swee Leng
Pegawai Sektor Audit
Kerajaan Negeri



Tuan Haji Aziz Bin Mohd Akil
Pegawai Sektor Pengurusan

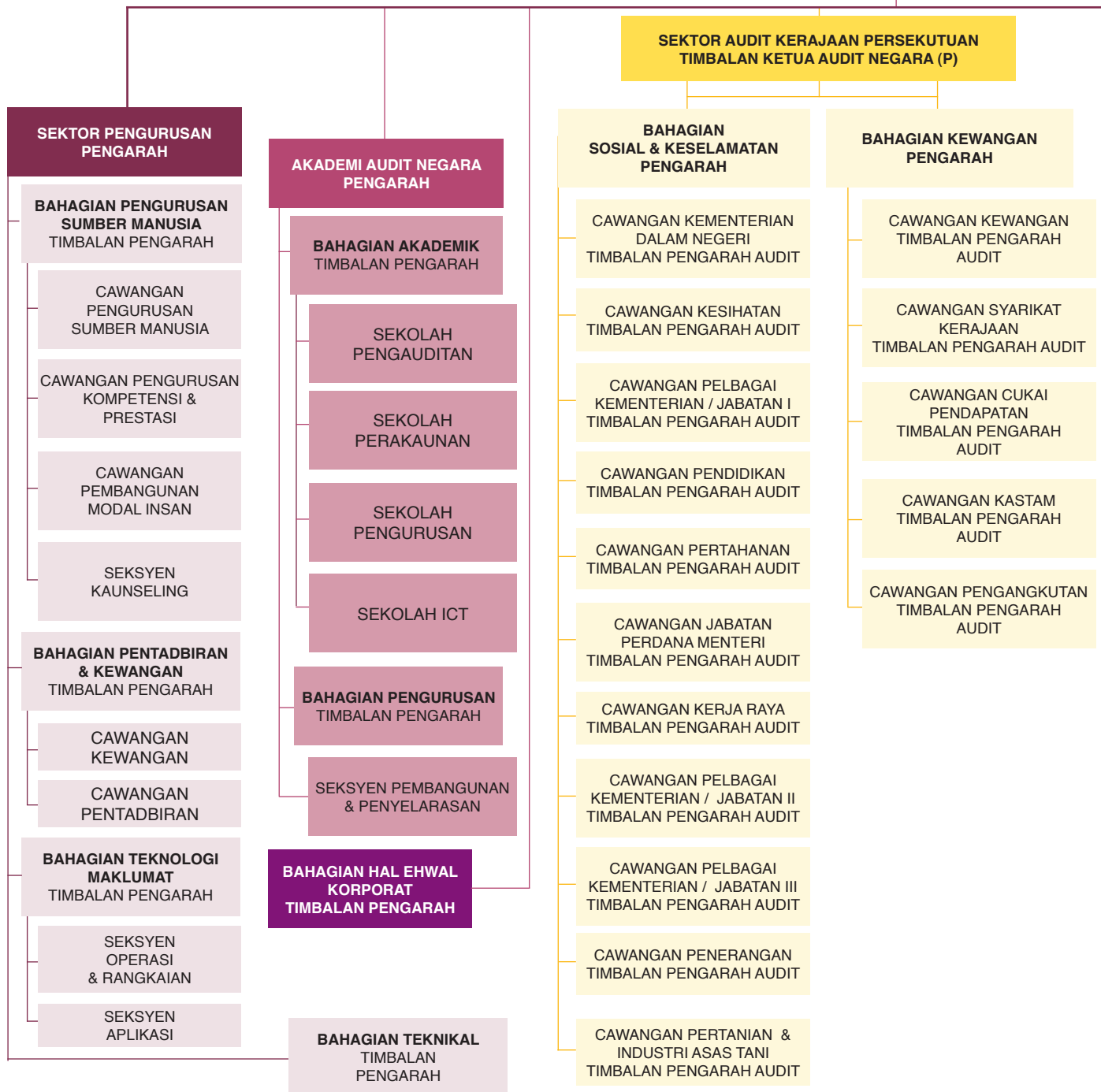


Puan Lau Tze Ngik
Pegawai Sektor Audit
Kerajaan Persekutuan
(Kewangan)



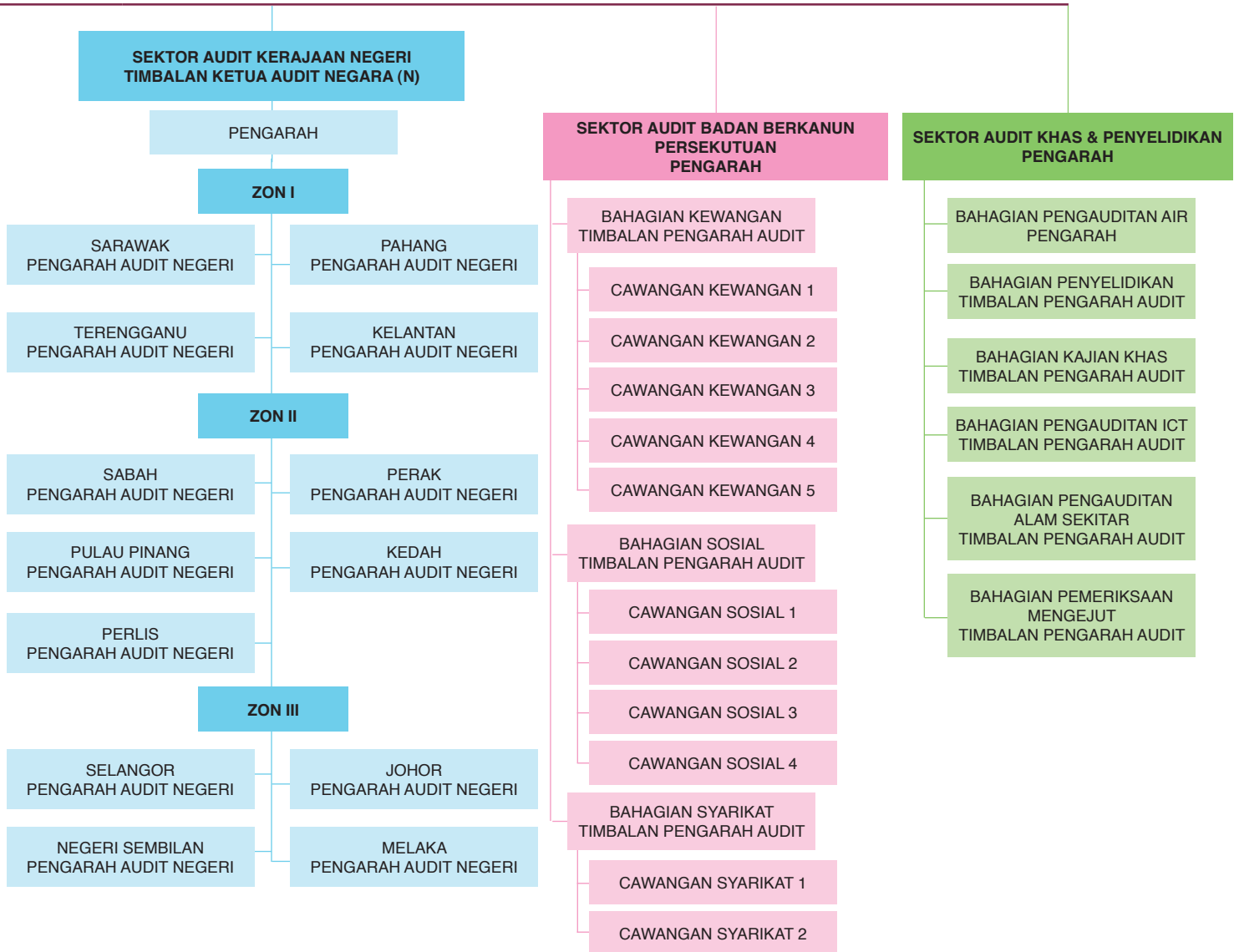
Tuan Haji Mohamed Nor Bin Hassan
Pegawai Sektor Audit Khas
Dan Penyelidikan

KETUA AUDIT NEGARA





Jabatan Audit Negara



 PROGRAM PENGURUSAN

 PROGRAM PENGAUDITAN

Mantan Ketua Audit Negara

Auditor General of the Federated Malay States / States of the Straits Settlement

1906 - 1911 W.J.P Hume

1911 - 1919 F.W Talbot

1919 - 1931 G.P Bradney

Auditor General of the Colonial Administration

1932 - 1936 G.P Bradney

1936 - 1946 L.G Corney

Auditor Malayan Union

1946 - 1947 R. McDonald

Director of Audit, Malaya

1948 - 1951 R. McDonald

1951 - 1954 C.W.S Seed



H.M. Watson
(1954 - 1960)



D.G. Bompas
(1960 - 1966)



S. Kandiah
(1966 - 1969)



Haji Mohd Zain bin Ahmad
(1969 - 1975)



**Tan Sri Ahmad Noordin
bin Haji Zakaria**
(1975 - 1986)



**Tan Sri Dato' Ishak
bin Tadin**
(1986 - 1994)



**Datuk Haji Mohd. Khalil
bin Dato' Haji Mohd Noor**
(1994 - 2000)



**Tan Sri Dr. Hadenan
bin A. Jalil**
(2000 - 2006)

Lagu Korporat Jabatan

Warga Jabatan Audit Negara
Menjunjung mandat yang mulia
Menjulung martabat bangsa dalam semangat waja
Malaysiaku yang tercinta

Berkhidmat dengan seikhlas hati
Tegur menegur menasihati
Saling hormat menghormati
Pada semua Auditi
Itulah janji kami

Auditan kami yang berkualiti
Itulah amalan kami
Bersama kami sedia berbakti
Dengan akhlak minda terpuji

Kami warga Audit Negara
Cekap dan mesra
Auditan berkualiti pasti meningkat akauntabiliti

Selayang Pandang

- Sejumlah 1,909 (90.86%) jawatan pelbagai kumpulan telah diisikan daripada sejumlah 2,101 jawatan keseluruhan yang diluluskan.
- Akademi Audit Negara telah berjaya menganjurkan sejumlah 105 kursus yang merangkumi 4 bidang utama yang telah melibatkan seramai 3,523 orang peserta.
- Jabatan Audit Negara telah membelanjakan sejumlah RM135.99 juta daripada sejumlah RM150.83 juta peruntukan Mengurus dan membelanjakan sejumlah RM16.88 juta daripada sejumlah RM22.01 juta peruntukan Pembangunan.
- Pembinaan Pejabat Audit bagi Cawangan Audit Negeri Perak telah disiapkan manakala bagi Pahang, Selangor, Negeri Sembilan, Melaka dan Kelantan sedang giat dilaksanakan.
- Sebanyak 555 aktiviti perolehan yang bernilai RM13.09 juta telah dilakukan melalui kaedah Pembelian Terus, Sebut Harga dan Rundingan Terus.
- Sebanyak 796 unit pelbagai peralatan ICT yang melibatkan perolehan bernilai RM2.88 juta telah diperolehi.
- Membangun dan menaiktaraf aplikasi IT :
 - Portal Jabatan Audit Negara
 - Sistem Pengurusan Pengauditan (e-SPP)
 - Electronic Audit Rating System (e-ARAS)
- Jabatan telah mengadakan sebanyak 10 kali program Ceramah Eksekutif.
- Konvensyen Kumpulan Meningkatkan Mutu Kerja peringkat Jabatan telah diadakan pada bulan Disember 2009 yang melibatkan sebanyak 10 kumpulan inovasi dengan seramai 96 keahlian dari pelbagai Sektor.
- Jabatan telah dilantik sebagai penyelaras Anugerah Inovasi Pengurusan Kewangan dan Akaun bagi Jabatan/ Agensi di bawah Jabatan Perdana Menteri.
- Jabatan telah berjaya memperolehi pensijilan Sistem Pengurusan Kualiti MS ISO 9001:2008 bagi Pengauditan Penyata Kewangan dan Pengauditan Pengurusan Kewangan (Indeks Akauntabiliti) pada 8 September 2009.
- Sejumlah 5 Garis Panduan Pengauditan telah dilancarkan yang meliputi :
 - Garis Panduan Pengauditan Air
 - Air Tidak Berhasil (NRW)
 - Agihan Bekalan Air
 - Pengurusan Projek Kerja Bekalan Air
 - Perkhidmatan Pelanggan Bekalan Air
 - Garis Panduan Pengauditan Pengurusan Syarikat Kerajaan
- Pelaksanaan Pengauditan :
 - Sijil Bersih terhadap Penyata Kewangan Kerajaan Persekutuan telah dikeluarkan pada 29 Mei 2009.
 - Sebanyak 268 Penyata Kewangan tahun 2008 bagi Kerajaan Negeri, Majlis Agama Islam Negeri, Badan Berkanun Negeri dan Pihak Berkuasa Tempatan telah disahkan dan dikeluarkan Sijil Bersih.
 - Sebanyak 130 Penyata Kewangan tahun 2008 bagi Badan Berkanun Persekutuan telah disahkan dan dikeluarkan Sijil Audit.
 - Pengauditan Pengurusan Kewangan berdasarkan Indeks Akauntabiliti telah dilaksanakan terhadap :
 - 25 Kementerian
 - 43 Jabatan Persekutuan
 - 276 Pejabat Kewangan/ Jabatan/ Agensi Negeri
 - 37 Badan Berkanun Persekutuan
 - Pengauditan Prestasi telah dilaksanakan terhadap 198 aktiviti Kerajaan Persekutuan, Negeri dan Agensi di seluruh negara.
 - Pengauditan Pengurusan Syarikat telah dijalankan terhadap 44 syarikat Kerajaan Persekutuan, Negeri dan Badan Berkanun Persekutuan yang didaftarkan dibawah Akta Syarikat 1965.
 - Pengauditan Khas telah dilaksanakan terhadap 11 aktiviti atas permintaan Agensi Pusat/ Stakeholder. Manakala Bahagian Kajian Khas melaksanakan 9 kajian khas dan 5 lagi kajian khas oleh Bahagian Audit ICT.

- ❏ Pengauditan Air telah dibuat berdasarkan dua kategori iaitu pengauditan teknikal bekalan air dan pengauditan air pengairan dan saliran.
 - ❏ Penampilan Audit/Pemeriksaan Mengejut telah dilaksanakan di 409 Jabatan/Pejabat Kerajaan.
 - ❏ Sebanyak 85 Akaun Panjar Luar Negeri, Akaun UNDP/ UNFPA Dan Akaun Pinjaman telah diaudit.
 - ❏ Sebanyak 63 Penilaian Khas telah dilakukan terhadap Prestasi Pengurusan Kewangan Kementerian/ Jabatan/Agensi bagi tujuan pengesahan jawatan.
- ❏ Laporan Ketua Audit Negara bagi tahun 2008 yang telah dibentangkan di Parlimen pada 19 Oktober 2009 adalah:
- ❖ Penyata Akaun Awam, Aktiviti Kementerian/ Jabatan dan Pengurusan Syarikat Kerajaan Persekutuan.
 - ❖ Pengurusan Kewangan dan Aktiviti Badan Berkanun Persekutuan.
 - ❖ Penyata Akaun Awam dan Aktiviti Jabatan/ Kerajaan Negeri.
- Manakala sehingga Disember 2009, sejumlah 10 daripada 13 Penyata Akaun Awam dan Aktiviti Jabatan/ Kerajaan Negeri telah dibentangkan di DUN masing-masing.
- ❏ Sejumlah 11 Jabatan/ Agensi Kerajaan telah menyertai Program Anak Angkat anjuran Jabatan khususnya bagi meningkatkan kualiti pengurusan kewangan.
- ❏ Jalinan Antarabangsa :
- ❖ Mesyuarat Ke-12 INTOSAI Working Group On Environmental Auditing dan Mesyuarat ke-18 INTOSAI.
 - ❖ Working Group on IT Audit di Doha, Qatar.
 - ❖ Simposium Ke-20 UN/INTOSAI di Vienna.
 - ❖ Bengkel Course Design and Development on e-Enabled Blended Training Programme for Trainers anjuran IDI-ASOSAI di Beijing, China.
 - ❖ Mesyuarat Ke-3 INTOSAI Working Group on Fight Against International Money Laundering and Corruption (WG on FAIMLAC) di Jakarta, Indonesia.
 - ❖ Mesyuarat Ke-8 Steering Committee of INTOSAI WGEA di Bali, Indonesia.
 - ❖ Seminar ASOSAI on Social Security Audit anjuran National Audit Office of the People's Republic of China (CNAO) di Beijing, China.
- ❖ Simposium Ke-4, Mesyuarat Ke-40 ASOSAI Governing Board dan Mesyuarat Jawatankuasa Latihan ASOSAI Sempena Perhimpunan ASOSAI 11 di Islamabad, Pakistan.
 - ❖ Mesyuarat Teknikal Ke-4 Pelaksanaan MOU antara Jabatan Audit Negara Malaysia dan Badan Pemeriksa Keuangan Republik Indonesia.
 - ❖ Mesyuarat Teknikal Pertama bagi Paralel Audit Pengurusan Paya Bakau antara Jabatan Audit Negara Malaysia dan Badan Pemeriksa Keuangan Republik Indonesia.
 - ❖ Lawatan Kerja Ketua Audit Negara ke Institusi Audit Emiriah Arab Bersatu.
 - ❖ Lawatan dan kunjungan hormat delegasi dari Vietnam, Indonesia, Bhutan, Jordan, China, Cambodia, Jepun, Afghanistan, Swaziland dan Brunei kepada Ketua Audit Negara.
- ❏ Aktiviti-aktiviti lain Jabatan :
- ❖ Ketua Audit Negara telah merasmikan pejabat baru Cawangan Audit Negeri Perak pada 20 Ogos 2009 dan Pejabat Audit Cawangan Bintulu pada 9 Januari 2009.
 - ❖ Bengkel Penyediaan Key Result Area, Outcome dan Strategi RMK-10 Jabatan Audit Negara telah diadakan pada Oktober 2009.
 - ❖ Persidangan Juruaudit Sektor Awam 2009 telah diadakan di Shah Alam, Selangor pada 21 Julai 2009.
 - ❖ Sambutan Hari Audit Se-Malaysia Tahun 2009 telah diadakan pada 4 Oktober 2009 di Kuala Terengganu.
 - ❖ Simposium Pengurusan dan Pengauditan Industri Air Tahun 2009 telah berlangsung pada 2 November 2009 di Shah Alam.
 - ❖ Seramai 27 orang warga Audit telah menyertai Perhimpunan Hari Pekerja Peringkat Kebangsaan pada 2 Mei 2009 di Stadium Putra, Bukit Jalil.
 - ❖ Jabatan telah menyertai Perarakan dan Perhimpunan Maulidur Rasul S.A.W Peringkat Kebangsaan pada 9 Mac 2009 di Dataran Merdeka, Kuala Lumpur dengan kontinjen seramai 44 orang anggota.

JABATAN AUDIT NEGARA



PROGRAM PENGURUSAN

Melalui penstrukturan semula, struktur Jabatan ini telah diubah kepada dua program iaitu Program Pengurusan dan Program Pengauditan. Di bawah Program Pengurusan, aktiviti yang dilaksanakan merangkumi pengurusan sumber manusia, pengurusan kewangan, pembangunan dan pentadbiran pejabat, pengurusan teknikal, pengurusan teknologi maklumat dan pengurusan korporat. Fungsi Pengurusan merupakan fungsi sokongan kepada fungsi utama Jabatan iaitu Pengauditan. Fungsi-fungsi lain Pengurusan adalah :

- ñ Pembangunan sumber manusia yang meliputi aspek latihan dan pembangunan kerjaya termasuklah melaksanakan kursus-kursus generik dan fungsian bagi pegawai gunasama Jabatan yang dilaksanakan di luar Akademi Audit Negara secara *outsourcing*.
- ñ Pengurusan hal ehwal berkaitan dengan perkhidmatan pegawai-pegawai Jabatan yang meliputi aspek pengesahan dalam jawatan, pemangkuan dan kenaikan pangkat, penempatan, pertukaran, saraan dan elaun serta faedah-faedah perkhidmatan, cuti, penilaian prestasi, kaunseling, tatatertib dan persaraan. Rekod perkhidmatan pegawai diurus, dikemas kini dan dimuat naik ke dalam HRMIS.
- ñ Pengurusan Kewangan melibatkan aktiviti pengurusan kewangan yang merangkumi aspek penyediaan belanjawan, pembayaran bil, pembayaran gaji dan elaun, perolehan dan pengurusan aset.
- ñ Unit Pembangunan berfungsi untuk merancang, mengurus dan menyelaras projek-projek pembinaan Ibu Pejabat Jabatan Audit Negara dan pejabat Cawangan

Audit di Negeri-negeri, penyewaan dan ubahsuai ruang pejabat Jabatan Audit Negara serta cawangannya.

- ñ Pengurusan pejabat merangkumi kerja-kerja *housekeeping*, kawalan keselamatan pejabat, pengurusan kenderaan Jabatan dan susun atur pejabat.
- ñ Pengurusan teknikal berfungsi melaksanakan pengauditan prestasi projek yang berkaitan dengan aspek teknikal bagi menyokong laporan pengauditan.

Bahagian Hal Ehwal Korporat bertindak sebagai urus setia Mesyuarat Pengurusan Jabatan, ISO, Ceramah Eksekutif dan KMK peringkat Jabatan. Bahagian ini juga adalah penyelaras dalam penerbitan Buletin Audit dan Jurnal Audit, Laporan Aktiviti, urusan Parlimen, Aduan Pelanggan, Manual Prosedur Kerja Jabatan dan kaunter Ibu Pejabat Jabatan Audit Negara.

MESYUARAT UTAMA JABATAN

Jabatan Audit Negara telah mengadakan Mesyuarat Pengurusan mengikut jadual yang dirancang dan Mesyuarat Jawatankuasa-jawatankuasa tertentu secara berkala sebagaimana yang ditetapkan. Ini adalah untuk memastikan semua Perancangan Tahunan Jabatan dapat dilaksanakan dengan lancar dan mencapai objektif yang ditetapkan serta untuk memantapkan lagi pengurusan Jabatan.

MESYUARAT UTAMA JABATAN

BIL.	MESYUARAT	KEKERAPAN
1	Mesyuarat Pengurusan	20
2	Mesyuarat Jawatankuasa Pengurusan Kewangan dan Akaun	4
3	Mesyuarat Jawatankuasa Keutuhan Pengurusan	4
4	Mesyuarat Majlis Bersama Jabatan	4
5	Mesyuarat Jawatankuasa Pengurusan Aset Kerajaan	4
6	Mesyuarat Jawatankuasa Pembangunan	4
7	Mesyuarat Jawatankuasa Audit	2

MESYUARAT PENGURUSAN JABATAN

Mesyuarat diadakan bagi memastikan pegawai-pegawai kanan Jabatan sentiasa mengetahui perkembangan semasa yang berlaku dalam pentadbiran Kerajaan dan melaksanakan tugas dengan lebih cekap dan efisien untuk mencapai dasar-dasar yang telah ditetapkan oleh Kerajaan. Untuk tujuan tersebut Ketua Audit Negara telah menetapkan mesyuarat diadakan dengan kekerapan dua kali sebulan. Mesyuarat juga diadakan dengan menggunakan kemudahan sidang video [*video conferencing*] sebagai langkah menjimatkan perbelanjaan di samping membolehkan Pengarah Cawangan Audit Negeri menyertai perbincangan supaya keputusan dapat dicapai dan dilaksanakan dengan segera. Pekeliling Perkhidmatan Pentadbiran Awam Bilangan 2 Tahun 1991 - Panduan Pengurusan Mesyuarat dan Urusan Jawatankuasa-Jawatankuasa Kerajaan adalah terpakai dalam penyediaan urusan mesyuarat peringkat Jabatan. Kekerapan mesyuarat yang telah diadakan pada tahun 2009 adalah seperti di jadual berikut:

MESYUARAT PENGURUSAN JABATAN AUDIT NEGARA

BULAN	MESYUARAT	TARIKH
Januari	Bil 1/2009	15.1.2009
	Bil 2/2009	29.1.2009
Februari	Bil 3/2009	19.2.2009
Mac	Bil 4/2009	12.3.2009
	Bil 5/2009	26.3.2009
April	Bil 6/2009	9.4.2009
	Bil 7/2009	23.4.2009
Mei	Bil 8/2009	14.5.2009
	Bil 9/2009	28.5.2009
Jun	Bil 10/2009	11.6.2009
	Bil 11/2009	22.6.2009
Julai	Bil 12/2009	13.7.2009
	Bil 13/2009	29.7.2009
Ogos	Bil 14/2009	12.8.2009
	Bil 15/2009	27.8.2009
September	Bil 16/2009	10.9.2009
	Bil 17/2009	30.9.2009
Oktober	Bil 18/2009	21.10.2009
November	Bil 19/2009	22.11.2009
Disember	Bil 20/2009	22.12.2009

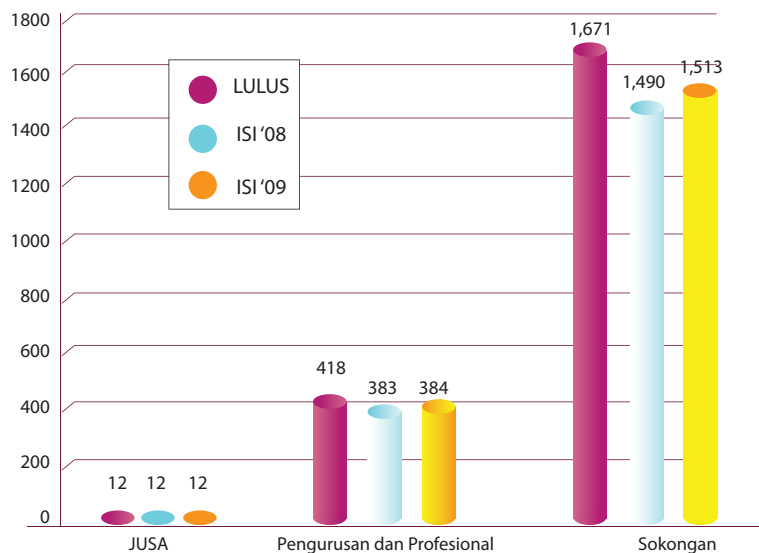
SUMBER MANUSIA

Kedudukan Perjawatan Dan Personel

Perjawatan yang diluluskan bagi Jabatan Audit Negara pada tahun 2008 telah meningkat kepada 2,101 jawatan dan daripada jumlah tersebut sejumlah 1,909 jawatan telah diisi sehingga tahun 2009. Perinciannya adalah seperti di jadual berikut:

KEDUDUKAN PERJAWATAN MENGIKUT
KUMPULAN PERKHIDMATAN BAGI TAHUN 2008 DAN 2009

KUMPULAN PERKHIDMATAN	2008			2009		
	LULUS	ISI	%	LULUS	ISI	%
JUSA	12	12	100	12	12	100
Pengurusan dan Profesional	418	383	91.6	418	384	91.9
Sokongan	1,671	1,490	89.2	1,671	1,513	90.5
Jumlah	2,101	1,885	-	2,101	1,909	-



Aktiviti Pengurusan Sumber Manusia

Aktiviti Pengurusan Sumber Manusia Jabatan Audit Negara adalah meliputi urusan pelantikan semua kumpulan pegawai dan kakitangan, penempatan, pertukaran, lawatan keluar Negara, pengesahan pelantikan dan perjawatan, penyediaan KEW-8 dan elaun pakaian panas serta elaun pakaian istiadat. Pecahan aktiviti-aktiviti pengurusan tersebut adalah seperti di jadual berikut :

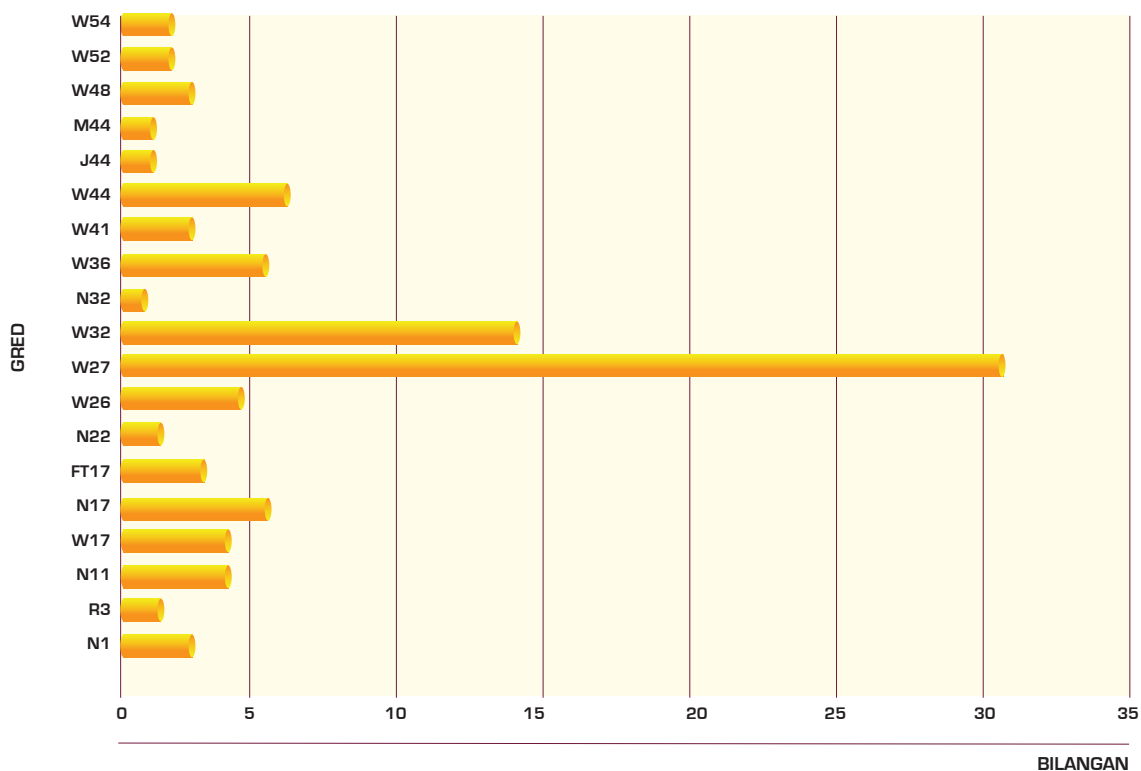
AKTIVITI PENGURUSAN SUMBER MANUSIA

BIL	PERKARA	BILANGAN PEGAWAI / AKTIVITI
1	URUSAN PELANTIKAN	
	Juruaudit Gred W41	344
	Pen. Juruaudit Gred W27	169
	Pembantu Juruaudit Gred W17	1
	Pekerja Khidmat Singkat	7
2	PENEMPATAN PEGAWAI GUNASAMA	94
3	PENEMPATAN JAWATAN KUMPULAN	25
4	URUSAN PERTUKARAN	220
5	URUSAN LAWATAN LUAR NEGARA	
	Rasmi	45
	Persendirian	133
	Kelulusan Elaun Pakaian Panas	30
6	PENGESAHAN PELANTIKAN	280
7	PENGESAHAN JAWATAN	122
8	PENYEDIAAN KEWANGAN - 8	1,447 kali
9	ELAUN PAKAIAN ISTIADAT	30

Anugerah Perkhidmatan Cemerlang

Anugerah Perkhidmatan Cemerlang (APC) merupakan penghargaan Kerajaan kepada anggota Perkhidmatan Awam yang telah memberi perkhidmatan cemerlang. Pada Tahun 2009, Panel Pembangunan Sumber Manusia, Jabatan Audit Negara telah memutuskan seramai 98 orang pegawai dan kakitangan Jabatan Audit Negara akan diberikan Anugerah Perkhidmatan Cemerlang bagi prestasi perkhidmatan tahun 2008. Pecahan penerima APC berdasarkan gred perjawatan adalah seperti di carta berikut :

BILANGAN PEGAWAI YANG MENERIMA APC 2009



Aktiviti Pengurusan Prestasi

Pengurusan Prestasi diwujudkan bagi menguruskan pembangunan kerjaya pegawai-pegawai di Jabatan Audit Negara seperti urusan kenaikan pangkat dan pemangkuan, penangguhan kerja, pelantikan secara pinjaman atau pertukaran sementara, Laporan Nilai Prestasi Tahunan, tatatertib, pengisytiharan harta serta penganugerahan pingat atau bintang. Pencapaian aktiviti Pengurusan Prestasi pada tahun 2009 adalah seperti di jadual berikut:

PENCAPAIAN AKTIVITI PENGURUSAN PRESTASI

BIL	AKTIVITI	BILANGAN PEGAWAI / AKTIVITI
A	KENAIKAN PANGKAT (BUKAN GUNASAMA)	
	JUSA C	7
	Gred W54	11
	Gred W52	40
	Gred W48	27
	Gred W44	93
	Gred W36	61
	Gred W32	142
	Gred W26	6
	Gred W22	2
B	KENAIKAN PANGKAT (GUNASAMA)	
	Kumpulan Pengurusan Dan Profesional	3
	Kumpulan Sokongan I Dan II	5
	Kenaikan Pangkat Kumpulan Sokongan (KUP)	71
C	PEMANGKUAN (BUKAN GUNASAMA)	
	Gred Utama JUSA C	-
	Gred W54	1
	Gred W52	1
	Gred W48	15
	Gred W44	39
	Gred W36	17
	Gred W32	75
	Gred W26	3
	Gred W22	8
	Kumpulan Pengurusan Dan Profesional	7
	Kumpulan Sokongan	10
D	PERAKUAN TANGGUNG KERJA	
	Kumpulan Pengurusan dan Profesional	41
	Kumpulan Sokongan	261
E	PERAKUAN PELANTIKAN SECARA PINJAMAN	
	Kumpulan Pengurusan dan Profesional	28
F	MESYUARAT PANEL PEMBANGUNAN SUMBER MANUSIA	
	Keputusan Anjakan Gaji Tahun 2009	44
	Keputusan Pergerakan Gaji Secara Biasa Tahun 2009	1493
	Anugerah Perkhidmatan Cemerlang Tahun 2008	97
G	LAPORAN PENILAIAN PRESTASI TAHUN 2009	
	Menyemak dan memproses Laporan Penilaian Prestasi (LNPT)	1,491
	Merekodkan markah	1,491
	Menyimpan LNPT ke dalam Fail Dosia	2,009
H	MESYUARAT LEMBAGA TINDAKAN TATATERTIB	
	Hukuman Amaran dan Lucut Hak Gaji Dan Emolumen Selama 1 hari	1
	Hukuman Buang Kerja	1
I	PENCALONAN PINGAT/ ANUGERAH PERINGKAT PERSEKUTUAN/ NEGERI	28
J	PENGISYTIHARAN HARTA	772
K	MESYUARAT JAWATANKUASA KEUTUHAN PENGURUSAN	4 kali setahun
L	PENEMPATAN PEMANGKUAN	438

Kompetensi

Jenis dan bilangan peperiksaan yang telah dilaksanakan pada tahun 2009 adalah seperti berikut :

PEPERIKSAAN PERKHIDMATAN TAHUN 2009

BIL	TARIKH	GRED	PERLEMBAGAAN DAN UNDANG-UNDANG	PERAKAUNAN	PENGAUDITAN
1/2009	23 hingga 25 Jun 2009	W41	84	80	86
		W27	235	256	250
		W17	-	13	15
2/2009	21 hingga 23 Disember 2009	W41	87	110	95
		W27	169	176	198

PEPERIKSAAN KHAS KENAIKAN PANGKAT SECARA LANTIKAN (KPSL) KE SKIM PERKHIDMATAN PENOLONG JURUAUDIT GRED W27

BIL	TARIKH	GRED	DAN UNDANG-UNDANG	PERAKAUNAN	PENGAUDITAN
1/2009	23 hingga 25 Jun 2009	W17	6	4	6
		hingga W26			
2/2009	21 hingga 23 Disember 2009	W17 hingga W26	4	2	3

PENILAIAN TAHAP KECEKAPAN (PTK) TAHUN 2009

BIL	TARIKH	GRED	BILANGAN CALON	
			KOMPETENSI UMUM / GENERIK	KOMPETENSI KHUSUS / FUNGSIONAL
1/2009	21 dan 22 April 2009	W17 (TK1)	7	8
		W17 (TK2)	8	7
		W22 (TK3)	7	10
		W27 (TK1)	88	104
		W27 (TK2)	4	6
		W32 (TK3)	37	37
		W41 (TK1)	25	26
		W36	7	5
2/2009	18 & 19 Nov 2009	W17	-	3
	18 & 19 Nov 2009	W22	2	2
	26 & 27 Okt 2009	W27 (TK1)	41	50
	26 & 27 Okt 2009	W27 (TK2)	-	3
	19 & 20 Okt 2009	W32	31	27
	12 & 13 Okt 2009	W41	41	48
	4 - 6 Nov 2009	W44	84	84
	4 - 6 Nov 2009	W48	24	24
	11- 13 Nov 2009	W52	30	30
	1 & 2 Sept 2009	W54	11	11
3/2009	24 Dis 2009	W44	1 (Tempoh Peralihan)	

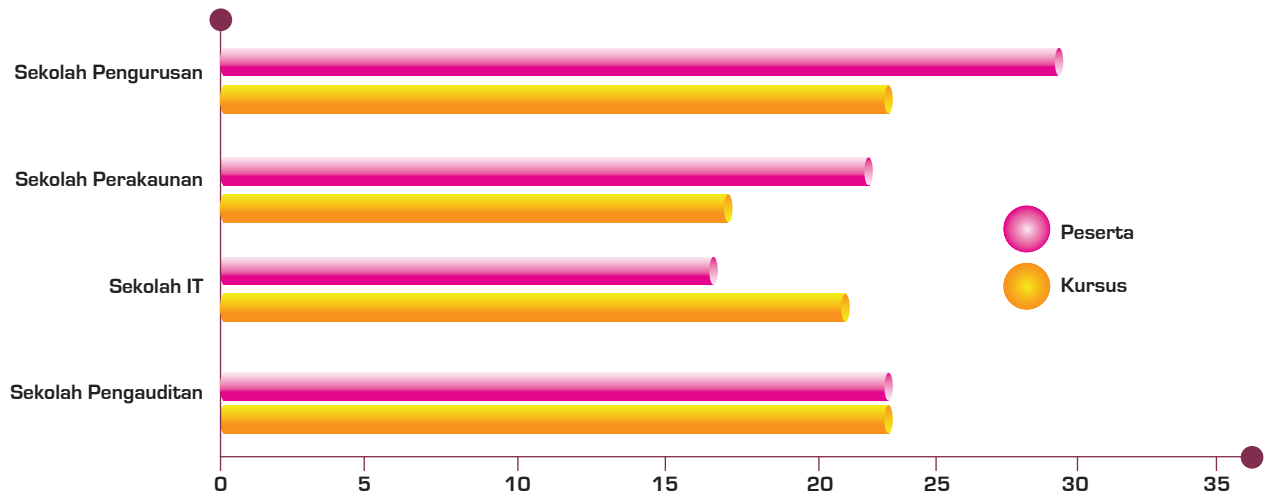
KURSUS

Anjuran Akademi Audit Negara

Jabatan Audit Negara berperanan untuk meningkatkan akauntabiliti sektor awam. Standard pengauditan yang tinggi perlu dikekalkan setiap masa dan Juruaudit perlu menjalani latihan iktisas yang berterusan bagi menjamin kualiti pengauditan yang dilaksanakan. Justeru itu, program latihan yang sistematik dan terancang perlu disusun untuk memenuhi keperluan tugas masa kini dan persediaan untuk menghadapi cabaran masa hadapan. Beberapa kursus seperti pengauditan, teknologi maklumat (IT), perakaunan dan pengurusan telah dianjurkan sepanjang tahun 2009. Maklumat terperinci jumlah kursus dan peserta berdasarkan sekolah adalah seperti di jadual dan carta berikut :

JUMLAH KURSUS BERDASARKAN SEKOLAH

SEKOLAH	JUMLAH KURSUS	%	JUMLAH PESERTA	%
Pengauditan	29	27.6	973	27.6
IT	28	26.7	614	17.4
Perakaunan	19	18.1	856	24.3
Pengurusan	29	27.6	1,080	30.7
	105	100%	3,523	100%



Anjuran Cawangan Pembangunan Modal Insan

Cawangan Pembangunan Modal Insan bertanggungjawab bagi membantu Jabatan Audit Negara mencapai matlamat dasar latihan dalam melaksanakan program pembangunan sumber manusia dan perkembangan kerjaya demi melahirkan modal insan yang berpengetahuan, terlatih dan kompeten yang dapat memenuhi keperluan strategik jabatan dan negara. Pengurusan dan pembangunan modal insan yang baik dan teratur akan dapat meningkatkan keberkesanan dan kecekapan anggota Perkhidmatan Awam. Bagi tahun 2009, sebanyak 27 kursus telah dijalankan mengikut dasar latihan yang telah dipersetujui oleh Pengurusan Jabatan. Seramai 1,150 peserta terdiri dari pegawai pelbagai gred dan jawatan telah menghadiri kursus yang dijalankan ini. Maklumat terperinci kursus yang telah dijalankan adalah seperti di jadual berikut:

LATIHAN ANJURAN CAWANGAN PEMBANGUNAN MODAL INSAN BAHAGIAN PENGURUSAN SUMBER MANUSIA

BIL	TAJUK KURSUS	JUMLAH PESERTA
1	Sesi Taklimat dan Latihan Aplikasi HRMIS Untuk Pasukan Teras HRMIS	15
2	Sesi Taklimat dan Latihan Aplikasi HRMIS Untuk Sektor / Bahagian Ibu Pejabat	100
3	Sesi Taklimat dan Latihan Aplikasi HRMIS Untuk Pejabat-Pejabat Audit Negeri	50
4	Sesi Taklimat Pengurusan Sumber Manusia dan Perkhidmatan	50
5	Kursus Pegawai Keselamatan Jabatan	40
6	Sesi Taklimat dan Latihan Pengurusan Fail dan Rekod Kerajaan Zon Selatan	40
7	Program Kecemerlangan Kesetiausahaan	40
8	Kursus Pengukuhan Pasukan Zon Selatan	45
9	Kursus Kemahiran Pembelajaran Untuk Kecemerlangan Diri dan Organisasi	40
10	Sesi Taklimat dan Kajian Semula Sasaran Kerja Tahunan (SKT) 2009	45
11	Kursus Kecemerlangan Pemandu Siri I	30
12	Bengkel e-Perolehan Siri 1	30
13	Bengkel e-Perolehan Siri 2	30
14	Sesi Taklimat Majlis Bersama Jabatan (MBJ)	60
15	Kursus Kecemerlangan Pemandu Siri 2	30
16	Kursus Kecemerlangan Pemandu Siri 3	30
17	Kursus Pengukuhan Pasukan Zon Timur	45
18	Bengkel Sistem Pengurusan Aset	60
19	Kursus Amalan Persekitaran Berkualiti 5S	38
20	Kursus Pengurusan Fail dan Rekod Kerajaan Siri 1	40
21	Kursus Pengurusan Fail dan Rekod Kerajaan Siri 2	40
22	Bengkel Latihan Pengurusan Tatatertib	36
23	Kursus Pengukuhan Pasukan Zon Utara	48
24	Bengkel Latihan Pengurusan Kewangan Siri 1	40
25	Kursus Profesionalisme dan Paradigma Minda	50
26	Kursus Kesihatan, Kecergasan dan Ketrampilan Diri	42
27	Bengkel Latihan Pengurusan Kewangan Siri 2	36

PRESTASI PERBELANJAAN

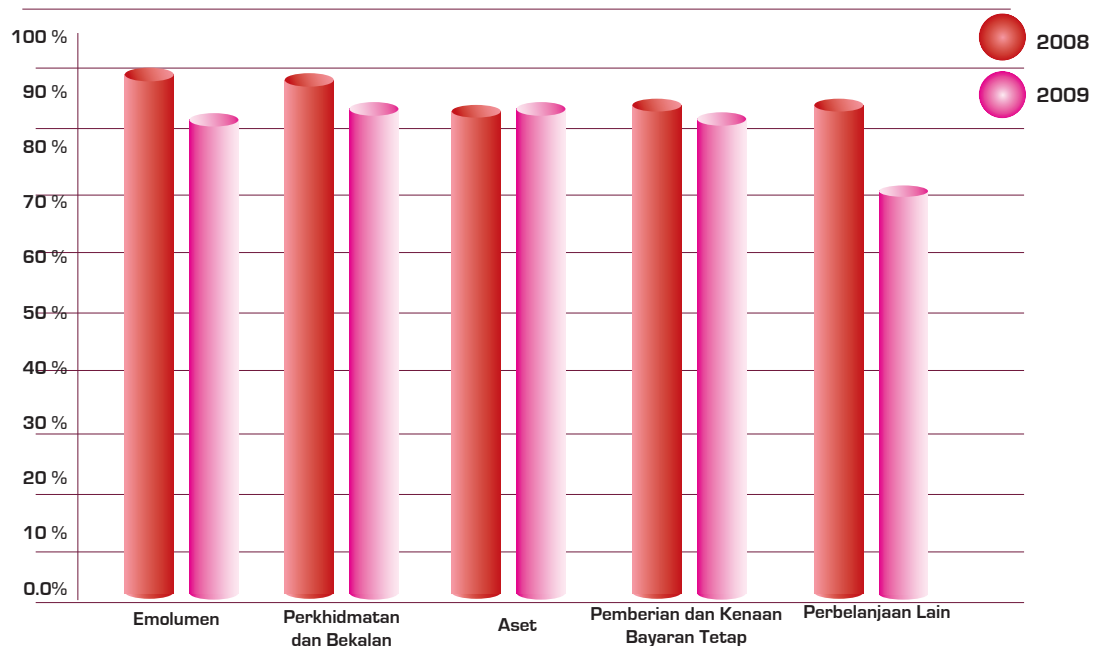
Mengurus

Pada tahun 2009, peruntukan Perbelanjaan Mengurus Jabatan Audit Negara berjumlah RM150.8 juta iaitu peningkatan sebanyak RM36.7 juta atau 24% dari tahun 2008. Daripada jumlah tersebut sejumlah RM135.9 juta atau 90.2% telah dibelanjakan. Maklumat terperinci adalah seperti di jadual dan carta berikut :

PERUNTUKAN DAN PERBELANJAAN MENGURUS TAHUN 2008 & 2009

PERKARA	2008			2009		
	PERUNTUKAN (RM)	PERBELANJAAN (RM)	%	PERUNTUKAN (RM)	PERBELANJAAN (RM)	%
Emolumen	64,423,740	64,127,506	99.5	84,091,700	75,354,956	89.4
Perkhidmatan dan Bekalan	46,993,860	45,271,794	96.3	53,534,000	48,682,537	90.9
Aset	2,579,400	2,312,439	89.6	13,100,00	11,863,985	90.6
Pemberian dan Kenaan Bayaran Tetap	55,000	51,074	92.9	80,000	73,779	92.0
Perbelanjaan-perbelanjaan Lain	25,000	22,927	91.71	20,000	15,459	77.3
Jumlah	114,077,000	111,785,740	97.99	150,825,700	135,990,715	90.2

CARTA PRESTASI PERBELANJAAN BAGI PERUNTUKAN MENGURUS 2008 DAN 2009



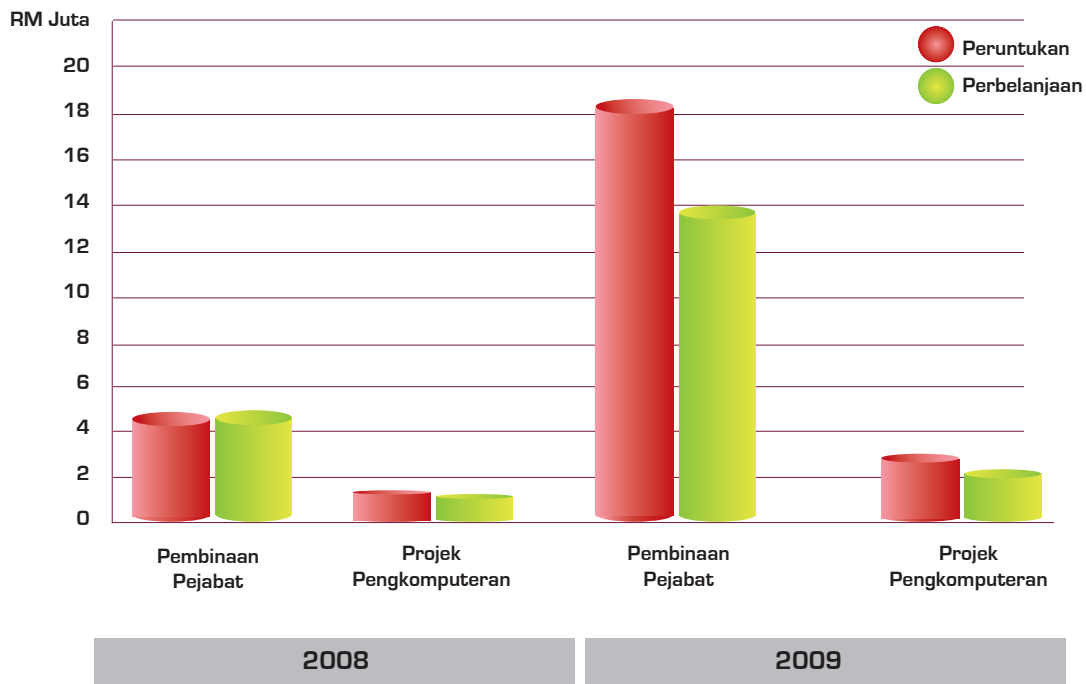
Berdasarkan rajah tersebut, secara keseluruhannya terdapat pengurangan peratus perbelanjaan terhadap peruntukan tahun 2009 jika dibandingkan dengan tahun 2008. Pengurangan ini adalah rentetan daripada dasar berjimat cermat Jabatan selaras dengan arahan/peraturan dan garis panduan perbelanjaan berhemat yang dikeluarkan oleh Ketua Setiausaha Perbendaharaan.

Pembangunan

Di bawah Rancangan Malaysia Kesembilan, Jabatan Audit Negara telah diluluskan Peruntukan Pembangunan berjumlah RM123.1 juta bagi melaksanakan pembinaan tujuh pejabat Cawangan Audit Negeri, projek sambungan Akademi Audit Negara dan Projek Pengkomputeran Jabatan. Sehingga tahun 2009 sejumlah RM45.5 juta telah dibelanjakan. Maklumat terperinci peruntukan dan perbelanjaan Pembangunan tahun 2008 dan 2009 adalah seperti jadual dan carta berikut :

PERUNTUKAN DAN PERBELANJAAN PEMBANGUNAN TAHUN 2008 & 2009

PROJEK	2008			2009		
	PERUNTUKAN (RM)	BELANJA (RM)	%	PERUNTUKAN (RM)	BELANJA (RM)	%
Pembinaan Pejabat	5,866,850	5,866,849	99.9	20,000,000	15,097,267	75.5
Projek Pengkomputeran	1,786,000	1,379,444	77.2	2,013,370	1,783,080	88.6
Jumlah	7,652,850	7,246,293	94.7	22,013,370	16,880,347	76.7



Pembinaan Pejabat Audit Cawangan Negeri

Pembinaan tujuh pejabat Cawangan Audit Negeri telah diluluskan di bawah RMK-9. Proses perolehan dan pengambilan tanah telah selesai pada tahun 2007. Jabatan Kerja Raya (JKR) telah dilantik sebagai agensi pelaksana dan juru perunding arkitek bagi reka bentuk bangunan pejabat Cawangan Audit negeri - negeri berkenaan. Maklumat terperinci status pelaksanaan pembinaan pejabat adalah seperti berikut :

KOS DAN PRESTASI PEMBINAAN PEJABAT CAWANGAN AUDIT NEGERI

CAWANGAN AUDIT NEGERI	KOS PEMBINAAN (RM)	TARIKH SIAP	% KEMAJUAN KERJA SEHINGGA DISEMBER 2009
Perak	8,384,911	12 Julai 2009	100
Selangor	12,438,761	17 Ogos 2010	30
Pahang	13,035,000	23 Mac 2010	23.5
Terengganu (Kerja Tambak)	860,710	9 Ogos 2009	100
Kelantan	13,690,000	17 November 2010	12.4
Negeri Sembilan	12,420,601	30 September 2010	26.5
Melaka	12,338,446	16 September 2010	23

Perak



Pejabat Cawangan Audit Negeri Perak yang telah siap dan diserahkan oleh Jabatan Kerja Raya Negeri Perak pada 12 Julai 2009.

Selangor



Pembinaan Pejabat Cawangan Audit Negeri Selangor yang masih dalam peringkat pembinaan

Pahang



Gambar Projek Cawangan Audit Negeri Pahang yang masih dalam pembinaan

Terengganu



Projek Cawangan Audit Negeri Terengganu yang siap ditambak. Projek pembinaan bangunan akan dilaksanakan semasa Rancangan Malaysia Ke-10.

Kelantan



Projek Cawangan Audit Negeri Kelantan yang masih dalam pembinaan
(Kerja-kerja penggalian cerucuk dan penyediaan *pile cap*)

Negeri Sembilan



Projek Cawangan Audit Negeri Sembilan yang masih dalam pembinaan
(Kerja-kerja menaikkan tiang dan *slab konkrit* aras satu)

Melaka



Projek Cawangan Audit Negeri Melaka yang masih dalam pembinaan (Kerja-kerja *slab konkrit* aras tanah)

PEROLEHAN

Perolehan di Jabatan Audit Negara telah diuruskan dengan teratur dan berkesan dengan mematuhi semua peraturan yang berkaitan berlandaskan prinsip-prinsip akauntabiliti awam, dibuat secara telus (*transparent*), nilai faedah yang terbaik (*value for money*), saingan terbuka, adil dan saksama serta mematuhi peraturan dan prosedur yang berkuatkuasa. Jabatan Audit Negara juga telah membuat perolehan aset bagi pejabat Cawangan Audit di seluruh Negara termasuk Sabah dan Sarawak. Perolehan Jabatan bagi tahun 2009 telah dilaksanakan secara Pembelian Terus, Sebut Harga, dan Rundingan Terus melalui Sistem e-Perolehan. Dibawah peruntukan mengurus, Jabatan telah membelanjakan sebanyak RM13.09 juta untuk aktiviti perolehan tahun 2009. Maklumat perolehan tersebut adalah seperti di jadual berikut:-

PEROLEHAN TAHUN 2009

JENIS PEROLEHAN	JUMLAH	AMAUN (RM)
Pembelian terus	548	9,102,946
Sebut Harga		
Manual	4	925,928
e-Bidding	2	2,062,386
Rundingan Terus	1	998,800
JUMLAH		13,090,060

Bagi jenis perolehan Sebut Harga, sebanyak 2 perolehan telah dilaksanakan secara e-Bidding iaitu bagi perolehan Kertas *Double A* dan *Toner*. Jabatan Audit Negara merupakan Jabatan pertama diantara Jabatan di bawah Jabatan Perdana Menteri yang membuat perolehan dengan menggunakan kaedah e-Bidding. Berdasarkan kepada pencapaian sebenar dengan anggaran Jabatan, sebanyak 24% wang kerajaan dapat dijimatkan daripada kaedah perolehan tersebut.

PEROLEHAN DAN PEMBANGUNAN ICT

Pelbagai usaha telah dilaksanakan bagi meneruskan usaha ke arah menerapkan budaya ICT dikalangan warga Jabatan agar selari dengan kemajuan bidang teknologi maklumat. Antara usaha yang telah dilaksanakan pada tahun 2009 bagi tujuan meningkatkan literasi dan pembudayaan ICT adalah seperti berikut :

Perolehan Perkakasan ICT

Perolehan perkakasan ICT adalah meliputi komputer peribadi, komputer riba, pencetak, mesin pengimbas, kamera video dan projektor LCD. Pada tahun 2009, Jabatan telah membuat perolehan sebanyak 796 unit pelbagai peralatan ICT yang bernilai RM2,876,194 untuk kegunaan warga Jabatan. Pecahan perolehan peralatan berdasarkan item adalah seperti di jadual berikut :

PEROLEHAN PERKAKASAN ICT

PERKAKASAN/ITEM	JUMLAH	AMAUN (RM)
Komputer Peribadi	457	1,711,956
Pencetak Hitam Putih	60	350,430
Pencetak Warna	70	
Komputer Riba	120	
Projektor LCD	40	680,920
Pengimbas	45	
<i>Mobile Video Studio</i>	1	132,888
Kamera DSLR	1	
Kamera Video	2	
JUMLAH	796	2,876,194

Perolehan Perisian

Perolehan perisian ICT melibatkan perolehan yang berkaitan dengan keselamatan komputer dan perisian untuk tujuan pengauditan. Sepanjang tahun 2009, sejumlah 3 perolehan berjumlah RM880,955 telah dibuat melibatkan perolehan perisian seperti *Audit Command Language (ACL)*, *back-up* pusat data dan perisian anti virus. Maklumat terperinci seperti di jadual berikut :

PEROLEHAN PERISIAN

PERISIAN	AMAUN (RM)
Menaiktaraf, Menyelenggara Dan Mentauliah Perkakasan Dan Perisian <i>Back-up</i> Untuk Pusat Data	196,850
Membekal, Menghantar, Memasang, Menguji Dan Mentauliah 60 Unit Perisian <i>ACL Audit Exchange</i> Beserta Sokongan	498,600
Membekal, Menghantar, Memasang, Menguji, Mentauliah Dan Menyelenggara <i>Enterprise Antivirus And Content Security Solution</i>	185,505
JUMLAH	880,955

Pembangunan Sistem

Pada tahun 2009, Jabatan telah melakukan beberapa program pembangunan khususnya bidang ICT yang melibatkan portal Jabatan dan Sistem Pengurusan Pengauditan (e-SPP). Pembangunan kedua-dua sistem ini telah melibatkan perbelanjaan sejumlah RM596,550. Pecahan kedudukan perbelanjaan untuk pembangunan tersebut adalah seperti di jadual berikut :

PEMBANGUNAN SISTEM

SISTEM	AMAUN (RM)
Menaiktaraf Sistem Pengurusan Pengauditan (e-SPP)	299,800
Menaiktaraf Portal Jabatan	109,000
Membangunkan Sistem e-ARAS	187,750
JUMLAH	596,550

Bantuan Teknikal ICT

Sepanjang tahun 2009, sebanyak 827 laporan kerosakan teknikal telah diterima dan diselesaikan. Ringkasan laporan berkenaan adalah seperti di jadual berikut :

KEROSAKAN PERALATAN ICT DARI JANUARI - DISEMBER TAHUN 2009

BULAN	BILANGAN KEROSAKAN
Januari	83
Februari	68
Mac	67
April	63
Mei	60
Jun	69
Julai	77
Ogos	66
September	53
Oktober	84
November	61
Disember	76
JUMLAH	827

BAHAGIAN TEKNIKAL

Bahagian Teknikal bertanggungjawab memberi khidmat nasihat teknikal dan terlibat secara langsung dalam proses Pengauditan Prestasi projek-projek pembinaan. Ia juga terlibat membantu Sektor Pengurusan bagi menyelaras dan memantau pelaksanaan projek-projek pembinaan dan pengubahsuaian pejabat Jabatan Audit Negara. Selain daripada kerja-kerja pengauditan, ia juga turut memberi penjelasan dan kefahaman yang berkaitan dengan isu-isu teknikal kepada Juruaudit apabila diperlukan. Pegawai-pegawai teknikal juga terlibat dalam membuat penilaian teknikal secara terperinci ke atas spesifikasi perolehan yang telah ditetapkan dalam dokumen sebut harga. Selain itu, bahagian ini juga terlibat dalam memberi latihan khususnya dari aspek teknikal kepada pegawai-pegawai awam yang meliputi aspek kejuruteraan dan pentadbiran kontrak pembinaan. Aktiviti yang telah dilaksanakan pada tahun 2009 adalah seperti di jadual berikut :

RINGKASAN AKTIVITI BAHAGIAN TEKNIKAL TAHUN 2009

PERKARA	AUDIT KERAJAAN PERSEKUTUAN	AUDIT KERAJAAN NEGERI	AUDIT BADAN BERKANUN	AUDIT KHAS & PENYELIDIKAN	AKADEMI AUDIT NEGARA	AUDIT DALAM	JUMLAH
Pengauditan	44	20	4	2	-	-	70 projek
Khidmat Nasihat Teknikal	12	16	1	5	11	2	37 projek
Memberi Ceramah			Semua Sektor / Bahagian				3 jam
Penilaian Teknikal			Semua Sektor / Bahagian				4 sebut harga

AKTIVITI BERKAITAN PROJEK PEMBANGUNAN JABATAN

PROJEK	PENCAPAIAN (Kali)	
	MESYUARAT PROJEK	LAWATAN TAPAK
Ibu Pejabat Jabatan Audit Negara	12	30
Pejabat Cawangan Audit Negeri Perak, Pahang, Melaka, Negeri Sembilan, Kelantan, Terengganu dan Selangor	109	26
JUMLAH	121	56

CERAMAH EKSEKUTIF

Objektif diadakan adalah untuk mendedahkan pegawai-pegawai dengan topik-topik pengauditan, pengurusan dan perkara-perkara semasa yang memberikan impak terhadap prestasi kerja pegawai-pegawai Jabatan. Di samping memberikan pendedahan kepada pegawai ia juga memperluaskan pengetahuan dan mendalamkan lagi amalan-amalan baik yang boleh dijadikan teladan. Bilangan ceramah yang telah diadakan pada tahun 2009 adalah sebanyak 10 dengan tajuk-tajuk seperti di jadual berikut :

PROGRAM CERAMAH EKSEKUTIF

BIL	TAJUK	TARIKH	JUMLAH KEHADIRAN
1	<i>Global Financial Crisis: Impact On Malaysian Economy</i>	6.3.2009	244
2	Peranan Kaunselor Menangani Gangguan Seksual Di Tempat Kerja	1.4.2009	259
3	Protokol & Etiket Sosial	24.4.2009	248
4	<i>Reform of Public Finance Auditing in Indonesia, 2004-2009*</i>	16.6.2009	242
5	<i>Step Toward Healthy</i>	2.7.2009	292
6	Kewangan Islam dan Kewangan Konvensional: Satu Tinjauan Dalam Perkembangan Ekonomi Negara	30.7.2009	175
7	Perubahan Dalam Standard Perakaunan	21.8.2009	225
8	Influenza A (H1N1) : Kesedaran & Pencegahan	25.8.2009	287
9	16 Sifat Umat Muhammad S.A.W	16.9.2009	197
10	Inovasi	14.12.2009	170

PERHIMPUNAN BULANAN JABATAN PERDANA MENTERI

Sebagai sebuah Jabatan di bawah Jabatan Perdana Menteri (JPM) pegawai-pegawai Jabatan juga menghadiri perhimpunan bulanan yang diadakan untuk membolehkan para pegawai mendengar amanat yang disampaikan oleh YAB Perdana Menteri. Pada 2009 bilangan perhimpunan dan jumlah kakitangan yang turut serta dalam perhimpunan adalah seperti di jadual berikut :

TARIKH DAN JUMLAH KEHADIRAN PERHIMPUNAN BULANAN

BULAN	TARIKH	KEHADIRAN
Januari	5.1.2009	43
Februari	3.2.2009	43
Mac	2.3.2009	43
April	6.4.2009	43
Mei	4.5.2009	43
Jun	1.6.2009	43
Julai	6.7.2009	46
Ogos	3.8.2009	34
September	7.9.2009	49
Oktober	5.10.2009	33
November	2.11.2009	31
Disember	7.12.2009	batal



ANUGERAH INOVASI PENGURUSAN KEWANGAN DAN AKAUN

Pada tahun 2009, Jabatan Perdana Menteri telah memutuskan “Hari Kualiti” digantikan dengan “Hari Inovasi” bertujuan untuk menggalakkan penambahbaikan dan inovasi dalam pengurusan dan sistem penyampaian perkhidmatan sektor awam. Tema Hari Inovasi, JPM adalah “Inovasi Ke Arah Merealisasikan 1Malaysia”. Inovasi yang diperkenalkan haruslah mempunyai impak yang tinggi ke atas kesejahteraan rakyat selaras dengan misi nasional mendahulukan rakyat dan mengutamakan pencapaian. Sehubungan itu, 7 kategori Anugerah Inovasi telah diperkenalkan untuk dipertandingkan. Jabatan telah terpilih sebagai agensi penyelaras bagi “Anugerah Inovasi Pengurusan Kewangan dan Akaun (AIPKA)”. Jawatankuasa Penyelaras telah ditubuhkan dan diketuai oleh Timbalan Ketua Audit Negara (Persekutuan) dan Panel Penilai telah diketuai oleh Pengarah Sektor Audit Persekutuan (Sosial dan Keselamatan). Panel penilai adalah terdiri daripada pegawai-pegawai kanan Jabatan Gred 52 dan ke atas dan sebanyak 14 penyertaan telah diterima dari pelbagai agensi di bawah JPM. Maklumat lengkap Agensi/Jabatan yang menyertai anugerah tersebut adalah seperti di jadual berikut :

PENYERTAAN ANUGERAH INOVASI PENGURUSAN KEWANGAN DAN AKAUN

BIL	JABATAN/BAHAGIAN	PROJEK INOVASI
1	Jabatan Perkhidmatan Awam	Laman Interaktif e-Audit
2	Bahagian Kabinet, Perlembagaan Dan Perhubungan Antara Kerajaan JPM	Sistem Pemantauan Kontrak e-KPP
3	MAMPU JPM	Sistem Pemantauan Kewangan (SPAKEW)
4	Bahagian Akaun JPM	Sistem <i>e-Helpdesk</i>
5	Bahagian Akaun JPM	Sistem <i>e-AP58(a)</i>
6	Jabatan Perpaduan Negara Dan Integrasi Nasional (JPNIN)	e-Kewangan Rukun Tetangga
7	Bahagian Pengurusan Hartanah JPM	Program Promosi BPH
8	Bahagian Pengurusan Hartanah JPM	Pengurusan Tunggakan Sewa Kuarters Bagi Penghuni Baru Melalui Potongan Deposit
9	Bahagian Pengurusan Hartanah JPM	Pembayaran Sewa Rumah Peranginan Persekutuan (RPP) Dan Rumah Penginapan (RP) Secara <i>On-Line</i>
10	Bahagian Pengurusan Hartanah JPM	Projek Pengurusan Rumah Peranginan Persekutuan (RPP) Port Dickson
11	Bahagian Pengurusan Hartanah JPM	Pembukaan <i>Sales Office</i> Di Lokasi Kuarters
12	Bahagian Akaun JPM	Laluan Keutamaan <i>Green Lane</i> Kepada PTJ Bagi Mempercepatkan Pembayaran Bahagian Akaun Jabatan Perdana Menteri
13	Pejabat Setiausaha Persekutuan Sabah	Kawalan Perbelanjaan
14	ICU JPM	<i>Bill Submission Early Warning System (e-Alert)</i>

Setelah melalui beberapa proses saringan, panel penilai Jabatan telah menyenarai pendek beberapa projek inovasi yang telah mematuhi dan memenuhi semua kriteria-kriteria yang telah ditetapkan oleh Jabatan. Di antara Jabatan/Bahagian dan projek yang telah terpilih untuk dinilai diperingkat seterusnya adalah seperti di jadual berikut :

PROJEK INOVASI YANG MELEPASI PERINGKAT SARINGAN

JABATAN / BAHAGIAN	PROJEK INOVASI
Jabatan Perkhidmatan Awam	Laman Interaktif e-Audit
MAMPU JPM	Sistem Pemantauan Kewangan (SPAKEW)
Bahagian Akaun JPM	Sistem e-Helpdesk
Bahagian Akaun JPM	Sistem e-AP58(a)
Bahagian Pengurusan Hartanah JPM	Pembayaran Sewa Rumah Peranginan Persekutuan (RPP) Dan Rumah Penginapan (RP) Secara <i>On-Line</i>

MS ISO 9001: 2008

Bagi tujuan Sistem Pengurusan Kualiti (SPK) usaha telah dilaksanakan untuk membolehkan Jabatan memperoleh Pensijilan MS ISO 9001:2008. Bagi mencapai matlamat ini perancangan telah dimulakan dari awal tahun dengan mengadakan bengkel untuk mengemaskinikan dokumen-dokumen kualiti Jabatan termasuk Manual Kualiti serta prosedur-prosedur Utama dan Sokongan untuk proses kerja yang dilaksanakan oleh Jabatan. Bengkel ke arah pensijilan MS ISO 9001:2008 yang melibatkan wakil-wakil dari semua sektor, bahagian dan cawangan telah diadakan seperti di jadual berikut :

**BENKEL SISTEM PENGURUSAN KUALITI
BAGI PENSIJILAN MS ISO 9001: 2008**

PERKARA	TARIKH	KEHADIRAN (PESERTA)
Bengkel Semakan Terakhir Penyediaan Dokumen SPK MS ISO 9001:2008	17.3.2009	20
Sesi Taklimat dan Bengkel Penyediaan Manual Prosedur Kerja dan Manual Kualiti	28-30.4.2009	19
Kursus Audit Kualiti Dalaman MS ISO 9001:2008	10-12.6.2009	34
Taklimat Intensif Juruaudit Dalaman	22.6.2009	24

Dokumen kualiti Jabatan telah diedarkan dan mula berkuatkuasa pada 15 Mei 2009. Skop pensijilan MS ISO Jabatan adalah “Pegauditan Terhadap Penyata Kewangan Tahunan dan Pegauditan Pengurusan Kewangan (Indeks Akauntabiliti) bagi Kerajaan Persekutuan, Kerajaan Negeri, Badan Berkanun Persekutuan, Badan Berkanun Negeri, Pihak Berkuasa Tempatan dan Majlis Agama Islam” dan sebanyak 6 Prosedur Utama dan 13 Prosedur Sokongan telah dipersetujui. Untuk memastikan dokumen kualiti dan pengurusan sistem pengurusan kualiti Jabatan adalah teratur, audit dalaman telah dilaksanakan pada 24 Jun–3 Julai 2009. Seramai 32 Juruaudit Dalaman telah dilantik dan 54 lokasi telah diaudit. Audit Luar telah dilaksanakan dalam 2 peringkat/tahap oleh pihak SIRIM QAS International. Audit Tahap 1 telah dilaksanakan pada 15 Julai 2009 dan Tahap 2 pada 17 –20 Ogos 2009. Sebanyak 6 lokasi telah dilawati iaitu Ibu Pejabat Jabatan (merangkumi pejabat Timbalan Ketua Audit Negara (Persekutuan), Sektor Audit BBP, Sektor Audit Kerajaan Persekutuan, serta Bahagian Kewangan dan Pentadbiran), Akademi Audit Negara, Pejabat Cawangan Audit Negeri Selangor, Pejabat Cawangan Audit Negeri Johor, Pejabat Cawangan Audit Negeri Pahang, Pejabat Cawangan Audit Negeri Sarawak bagi pelaksanaan audit terhadap dokumen serta pengamalan sistem kualiti. Jabatan telah dipersijilkan pada 8 September 2009 setelah didapati memenuhi kehendak pihak Juruaudit SIRIM. Jabatan juga turut disijilkan mengikut piawaian antarabangsa *United Kingdom Accreditation Services (UKAS)* dan IQNet seperti gambar di sebelah. Bagi tujuan penambahbaikan sebanyak 2 pindaan telah dilakukan terhadap Prosedur Sokongan dan Prosedur Utama masing-masing berkuatkuasa pada 27 Julai 2009 dan 19 Oktober 2009.

SIJIL MS ISO 9001:2008



Untuk memastikan Sistem Pengurusan Kualiti Jabatan berada dalam keadaan teratur Mesyuarat Kajian Semula Pengurusan (MKSP) telah ditetapkan untuk diadakan sekurang-kurangnya sekali setahun. MKSP Jabatan telah diadakan pada 13 Julai 2009. Antara perkara-perkara yang dibincangkan dalam MKSP adalah meliputi penemuan audit dan tindakan susulan, aduan dan maklum balas pelanggan, pencapaian objektif kualiti dan pematuhan kepada proses penyampaian perkhidmatan, laporan status tindakan pembetulan dan pencegahan, tindakan susulan ke atas MKSP yang lepas, cadangan perubahan yang boleh memberi kesan kepada SPK, cadangan penambahbaikan, keperluan dan keberkesanan latihan dan pengukuran prestasi pembekal.

Dalam mempertingkatkan Sistem Pengurusan Kualiti selain dari mengadakan MKSP, usaha juga dilakukan untuk menyediakan Manual Prosedur Kerja (MPK) Jabatan. Penyediaan MPK Jabatan adalah berdasarkan kepada Pekeliling Kemajuan Perkhidmatan Awam Bilangan 8 Tahun 1991 – Panduan Mengenai Manual Prosedur Kerja dan Fail Meja. Hanya satu MPK sahaja akan disediakan dan akan digunapakai oleh setiap Sektor, Bahagian dan Cawangan. Bagi tujuan mengemaskinikan MPK kerjasama setiap Sektor, Bahagian dan Cawangan telah diminta untuk mengemukakan prosedur kerja terkini masing-masing.

GARIS PANDUAN PENGAUDITAN

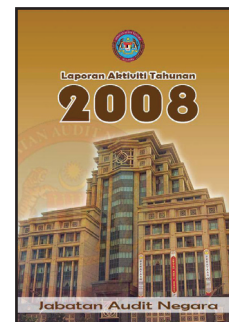
Garis panduan pengauditan ini disediakan bagi membantu dan memberi maklumat serta pengetahuan kepada Juruaudit bagi melakukan pengauditan. Bagi tahun 2009, lima garis panduan pengauditan telah dikeluarkan dan dilancarkan pada Hari Audit Se-Malaysia yang diadakan di Terengganu dan pada Majlis Simposium Pengurusan dan Pengauditan Industri Air yang diadakan di Shah Alam, Selangor. Berikut adalah garis panduan yang telah dilancarkan:



PENGURUSAN PENERBITAN DAN PENGEDARAN

Laporan Aktiviti Tahunan 2008

Diterbitkan sekali dalam setahun bertujuan untuk melaporkan aktiviti-aktiviti yang telah dilaksanakan oleh Jabatan untuk tahun sebelumnya. Laporan Aktiviti tahun 2008 telah dirancang untuk di edarkan pada bulan April tahun berikutnya. Sebanyak 500 naskah telah dicetak dan diedarkan kepada pegawai Jabatan serta Kementerian/Agensi luar pada bulan Julai 2009. Beberapa mesyuarat bagi tujuan penyediaan maklumat dan pelantikan sidang redaksi telah diadakan. Mesyuarat Pertama penyediaan Laporan Aktiviti Tahunan Jabatan Audit Negara tahun 2009 telah diadakan pada pertengahan bulan November 2009. Tujuan mesyuarat diadakan untuk membolehkan laporan disediakan dan diedarkan mengikut tempoh masa yang ditetapkan oleh Pengurusan Tertinggi Jabatan.



Buletin Audit

Buletin Jabatan Audit Negara diterbitkan 2 kali dalam setahun. Terbitan pertama Buletin Bil. 7/2009 meliputi tempoh Januari hingga Jun dan terbitan kedua Buletin Bil. 8/2009 adalah untuk tempoh Julai hingga Disember. Buletin Bil.7/2009 telah diterbitkan mengikut jadual dan sebanyak 4,000 naskah telah diedarkan. Buletin Bil. 8/2009 dan seterusnya tidak akan diterbitkan. Bagaimanapun semua aktiviti atau sumbangan warga Jabatan akan dimuatnaik di laman web Jabatan dan dimuatkan dalam Jurnal yang akan diterbitkan oleh Jabatan. Keputusan ini diambil bagi menghayati konsep perbelanjaan secara berhemat.



Kalendar Program

Untuk memudahkan pegawai dan kakitangan merujuk program dan aktiviti yang dirancang untuk dilaksanakan oleh semua Sektor/Bahagian di Jabatan sepanjang tahun 2009. Sebanyak 500 keping Kalendar Program telah dicetak dan diedarkan kepada semua Sektor dan Cawangan Audit Negeri.



NAZIRAN JABATAN

Seperti lain-lain Kementerian/Agensi Kerajaan, Jabatan Audit Negara juga diaudit untuk memastikan setiap transaksi yang dilakukan mengikut peraturan yang ditetapkan. Selain dari diaudit oleh Pasukan Naziran JAN yang ditubuhkan, Jabatan juga telah diaudit oleh beberapa Agensi seperti Jabatan Perdana Menteri, MAMPU dan sebagai pengguna sistem e-SPKB, Jabatan juga turut diperiksa oleh pasukan Naziran Jabatan Akauntan Negara Malaysia. Pelaksanaan Naziran Jabatan adalah berdasarkan kepada kaedah yang diamalkan oleh Audit Dalam Kementerian dan Jabatan Kerajaan. Skop dan metodologi pemeriksaan adalah berasaskan kaedah Pengauditan Pengurusan Kewangan berdasarkan Indeks Akauntabiliti. Semua pemerhatian yang dikeluarkan dan dikemukakan terhadap Jabatan akan dibentangkan dalam Jawatankuasa Audit peringkat Jabatan. Bagi tahun 2009 lawatan naziran telah dilaksanakan terhadap 3 Pusat Tanggungjawab Cawangan Audit di tiga negeri yang dipilih. Maklumat terperinci lawatan Naziran adalah seperti di jadual berikut :

LAWATAN PASUKAN NAZIRAN JABATAN

PUSAT TANGGUNGJAWAB	TARIKH
Cawangan Audit Negeri Pahang	6-9 Julai 2009
Cawangan Audit Negeri Melaka	10-13 Ogos 2009
Cawangan Audit Negeri Perlis	12-15 Oktober 2009



JABATAN AUDIT NEGARA
NEGERI PERAK



JABATAN AUDIT NEGARA
CAWANGAN PERAK

PROGRAM PENGAUDITAN

PENGAUDITAN PENYATA KEWANGAN

Pengauditan ini adalah bertujuan untuk mengesahkan penyata kewangan tahunan yang dikemukakan oleh Kerajaan Persekutuan/Negeri/Agensi Kerajaan bagi memenuhi keperluan undang-undang dan standard perakaunan yang diterima pakai. Melalui pengauditan ini Ketua Audit Negara akan memberi pendapat sama ada penyata yang disediakan menggambarkan kedudukan kewangan yang benar dan saksama serta rekod-rekod perakaunan mengenainya telah diselenggarakan dengan teratur dan di kemaskini. Bagi membantu Jabatan Audit Negara menyiapkan pengauditan terhadap penyata kewangan Badan Berkanun Persekutuan/Negeri dan PBT dalam tempoh empat bulan seperti mana yang ditetapkan dalam Piagam Pelanggan Jabatan, pengauditan terhadap penyata kewangan bagi 421 akaun agensi telah dibuat secara *outsourc*e kepada 61 Firma Audit Swasta. Terdapat 3 sektor yang terlibat dalam pengauditan pengesahan penyata kewangan iaitu Sektor Badan Berkanun Persekutuan sebanyak 130 akaun, Sektor Audit Kerajaan Negeri 315 akaun terdiri daripada Kerajaan Negeri sebanyak 13 akaun, Badan Berkanun Negeri sebanyak 143 akaun, Pihak Berkuasa Tempatan sebanyak 144 akaun dan Majlis Agama Islam sebanyak 15 akaun serta satu akaun daripada Sektor Audit Kerajaan Persekutuan. Bagaimanapun, Ketua Audit Negara masih bertanggungjawab mengeluarkan Sijil Ketua Audit Negara terhadap penyata berkenaan. Pelantikan Firma Audit Swasta ini telah dibuat selaras dengan peruntukan seksyen 7(3) Akta Audit 1957 yang memberi kuasa kepada Ketua Audit Negara melantik mana-mana pihak yang berkebolehan untuk menjalankan pengauditan bagi pihak beliau. Syarat pelaksanaan pengauditan ini telah ditetapkan melalui perjanjian yang dimeterai.

PENGAUDITAN PEMATUHAN

Pengauditan ini dilaksanakan untuk menentukan sama ada pengurusan kewangan auditi diuruskan mengikut undang-undang dan peraturan kewangan yang berkaitan. Pengauditan dijalankan dengan memberi tumpuan terhadap enam aspek kawalan utama iaitu kawalan pengurusan, kawalan bajet, kawalan terimaan, kawalan perbelanjaan, pengurusan kumpulan wang amanah/akaun amanah dan deposit serta pengurusan aset dan stor. Bagi menilai sejauh mana tahap pematuhan auditi terhadap undang-undang dan peraturan kewangan, Jabatan Audit Negara telah melaksanakan sistem penarafan berdasarkan Indeks Akauntabiliti.

PENGAUDITAN PRESTASI

Pengauditan ini dilaksanakan untuk menilai sama ada sesuatu program/aktiviti Kerajaan diuruskan dengan cekap, berhemat serta mencapai objektif yang ditetapkan iaitu mengamalkan Konsep 3E (*Economic, Efficient, Effective*).

PENGAUDITAN PENGURUSAN SYARIKAT

Pengauditan ini dilaksanakan untuk menentukan sama ada Syarikat Kerajaan dan syarikat-syarikat yang mendapat geran dan pinjaman daripada Kerajaan telah diurus dengan cekap, berhemat dan selaras dengan objektif yang telah ditetapkan.

PENGAUDITAN PENYATA KEWANGAN

Kerajaan Persekutuan

Penyata Akaun Awam Kerajaan Persekutuan bagi tahun berakhir 31 Disember 2008 telah diterima daripada Jabatan Akauntan Negara untuk pengauditan pada 6 Mac 2009. Bagaimanapun, data berkaitan perbelanjaan mengurus berjumlah RM153.5 bilion yang membolehkan analisis audit hanya dapat dimuat turun sepenuhnya pada 15 April 2009. Pengauditan telah selesai dijalankan dan Sijil Bersih telah dikeluarkan pada 29 Mei 2009.

Kerajaan Negeri, Badan Berkanun Negeri, Majlis Agama Islam Negeri Dan Pihak Berkuasa Tempatan

Pengauditan yang dijalankan adalah bertujuan memberi pendapat sama ada penyata kewangan kerajaan negeri memberi gambaran yang benar dan saksama serta rekod berkaitan diselenggarakan dengan lengkap dan kemas kini semua penyata kewangan Kerajaan Negeri tahun 2008 telah disahkan dengan Sijil Tanpa Teguran. Sehingga 31 Disember 2009, sebanyak 268 penyata kewangan Kerajaan Negeri dan Agensi Negeri bagi penyata kewangan tahun 2008 telah disahkan. Pecahannya adalah seperti di jadual berikut:

**PENGESAHAN PENGAUDITAN PENYATA KEWANGAN
KERAJAAN/AGENSI NEGERI TAHUN 2008**

BIL.	NEGERI	JENIS DAN BILANGAN AKAUN			
		KERAJAAN NEGERI	MAJLIS AGAMA ISLAM NEGERI	BADAN BERKANUN NEGERI	PIHAK BERKUASA TEMPATAN
1	Johor	1	-	11	15
2	Kedah	1	1	8	9
3	Kelantan	1	1	7	12
4	Melaka	1	-	10	3
5	Negeri Sembilan	1	1	5	8
6	Pahang	1	-	9	11
7	Perak	1	-	8	13
8	Perlis	1	1	4	1
9	Pulau Pinang	1	1	7	2
10	Sabah	1	2	10	15
11	Sarawak	1	1	20	25
12	Selangor	1	1	7	12
13	Terengganu	1	1	6	7
	JUMLAH	13	10	112	133

Badan Berkanun Persekutuan

Pada tahun 2009, sejumlah 118 Badan Berkanun Persekutuan perlu diaudit mengikut Akta Badan Berkanun (Akaun dan Laporan Tahunan 1980 - Akta 240). Selain itu, Sektor ini juga mengaudit 12 Kumpulan Wang Persekutuan. Sektor Audit BBP mengaudit 26 daripada 130 Penyata Kewangan tahun 2008 manakala baki 104 penyata Kewangan diaudit oleh Firma Audit Swasta yang dilantik oleh Ketua Audit Negara. Daripada jumlah ini, sejumlah 129 Penyata Kewangan telah diberi Sijil Tanpa Teguran dan satu Penyata Kewangan diberi Sijil Berteguran iaitu kepada Perbadanan Kemajuan Filem Nasional Malaysia kerana tidak dapat mengesahkan amaun penghutang dan pemiutangnya. Senarai lengkap Pengauditan Penyata Kewangan bagi tahun 2008 adalah seperti di jadual berikut:

PENGAUDITAN PENYATA KEWANGAN TAHUN 2008

BIL.	JABATAN	BIL.	JABATAN
1	JABATAN PERDANA MENTERI Lembaga Tabung Haji (LTH)	48	Perbadanan Kemajuan Filem Nasional Malaysia (FINAS)
2	Majlis Agama Islam Wilayah Persekutuan (MAIWP)	49	Perbadanan Kemajuan Kraftangan Malaysia (KRAFTANGAN)
3	Kumpulan Wang Biasiswa Pengajian Tinggi Raja-Raja Dan Yang Dipertua-Yang Dipertua Negeri (BIASISWA RAJA-RAJA)	50	Akademi Seni Budaya Dan Warisan Kebangsaan (ASWARA)
4	Lembaga Kemajuan Tanah Persekutuan (FELDA)		KEMENTERIAN SUMBER MANUSIA
5	Suruhanjaya Hak Asasi Manusia (SUHAKAM)	51	Pertubuhan Keselamatan Sosial (PERKESO)
6	Lembaga Kemajuan Wilayah Pulau Pinang (PERDA)	52	Perbadanan Tabung Pembangunan Kemahiran (PTPK)
7	Pihak Berkuasa Wilayah Pembangunan Iskandar (IRDA)		KEMENTERIAN PERUSAHAAN PERLADANGAN DAN KOMODITI
8	Pihak Berkuasa Pelaksanaan Koridor Utara (NCIA)	53	Lembaga Getah Malaysia (LGM)
9	Majlis Pembangunan Wilayah Ekonomi Pantai Timur (ECERDC)	54	LGM Properties Corporation (LGMPC)
		55	RRIM Consult Corporation
		56	Lembaga Minyak Sawit Malaysia (MPOB)
10	KEMENTERIAN PERTAHANAN Lembaga Tabung Angkatan Tentera (LTAT)	57	Lembaga Tembaku Negara (LTN)
11	Perbadanan Perwira Niaga Malaysia (PERNAMA)	58	Lembaga Koko Malaysia (KOKO)
12	Perbadanan Perwira Harta Malaysia (PPHM)	59	Lembaga Perindustrian Kayu Malaysia (MTIB)
13	Perbadanan Hal Ehwal Bekas Angkatan Tentera (PERHEBAT)	60	Lembaga Lada Malaysia (MPB)
			KEMENTERIAN PERTANIAN DAN INDUSTRI ASAS TANI
14	KEMENTERIAN PENGANGKUTAN Perbadanan Aset Keretapi (PAK)	61	Bank Pertanian Malaysia Berhad (AGROBANK)
15	Lembaga Pelabuhan Kelang (LPK)	62	Lembaga Kemajuan Ikan Malaysia (LKIM)
16	Suruhanjaya Pelabuhan Pulau Pinang (SPPP)	63	Lembaga Pertubuhan Peladang (LPP)
17	Lembaga Pelabuhan Kuantan (LPKUANTAN)	64	Lembaga Pemasaran Pertanian Persekutuan (FAMA)
18	Lembaga Pelabuhan Johor (LP JOHOR)	65	Lembaga Kemajuan Pertanian Muda (MADA)
19	Lembaga Pelabuhan Bintulu (LP BINTULU)	66	Yayasan Pelajaran Persatuan Peladang Dan Pertubuhan Peladang Mada (YP MADA)
20	Lembaga Pelabuhan Kemaman (LP KEMAMAN)	67	Lembaga Kemajuan Pertanian Kemubu (KADA)
21	Lembaga Pelabuhan Johor Tanjung Pelepas (LPJOHOR-TG. PELEPAS)	68	Institut Penyelidikan Dan Kemajuan Pertanian Malaysia (MARDI)
22	Suruhanjaya Pelabuhan Pulau Pinang - Teluk Ewa (SPPP - TELUK EWA)	69	Lembaga Perindustrian Nanas Malaysia (NANAS)
23	Lembaga Pelabuhan Melaka (LPM)		KEMENTERIAN KERJA RAYA
24	Institut Penyelidikan Keselamatan Jalan Raya Malaysia (MIROS)	70	Lembaga Lebuhraya Malaysia (LLM)
		71	Lembaga Pembangunan Industri Pembinaan Malaysia (CIDB)
25	KEMENTERIAN SUMBER ASLI DAN ALAM SEKITAR Lembaga Penyelidikan Dan Kemajuan Timah (TIMAH)		KEMENTERIAN BELIA DAN SUKAN
26	Lembaga Jurukur Tanah Semenanjung Malaysia (JURUKUR)	72	Majlis Sukan Negara (MSN)
27	Institut Penyelidikan Perhutanan Malaysia (FRIM)	73	Perbadanan Stadium Merdeka (PSM)
		74	Perbadanan Padang Golf Subang
28	KEMENTERIAN PEMBANGUNAN WANITA, KELUARGA DAN MASYARAKAT Lembaga Penduduk Dan Pembangunan Keluarga Negara (LPPKN)		KEMENTERIAN PELANCONGAN
29	Lembaga Wakaf Hindu Pulau Pinang (WAKAF HINDU)	75	Lembaga Penggalakan Pelancongan Malaysia (LPPM)
30	KEMENTERIAN PERDAGANGAN ANTARABANGSA DAN INDUSTRI Perbadanan Produktiviti Malaysia (MPC)		KEMENTERIAN PENGAJIAN TINGGI
31	Lembaga Kemajuan Perindustrian Malaysia (MIDA)	76	Yayasan Tunku Abdul Rahman (YTAR)
32	Perbadanan Pembangunan Perdagangan Luar Malaysia (MATRADE)	77	Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN)
33	Perbadanan Pembangunan Industri Kecil Dan Sederhana (SMIDEC)	78	Agensi Kelayakan Malaysia (MQA)
		79	Universiti Teknologi Mara (UITM)
34	KEMENTERIAN KEWANGAN Bank Negara Malaysia (BNM)	80	Universiti Kebangsaan Malaysia (UKM)
35	Kumpulan Wang Simpanan Pekerja (KWSP)	81	Universiti Teknologi Malaysia (UTM)
36	Bank Simpanan Nasional (BSN)	82	Universiti Malaya (UM)
37	Lembaga Totalisator Malaysia (LTM)	83	Universiti Sains Malaysia (USM)
38	Yayasan Tun Razak (YTR)	84	Universiti Putra Malaysia (UPM)
39	Lembaga Pembangunan Langkawi (LADA)	85	Pusat Perubatan Universiti Malaya (PPUM)
40	Institut Akauntan Malaysia (MIA)	86	Universiti Utara Malaysia (UUM)
41	Lembaga Perkhidmatan Kewangan Luar Pesisir Labuan (LOFSA)	87	Universiti Malaysia Sarawak (UNIMAS)
42	Lembaga Hasil Dalam Negeri Malaysia (LHDNM)	88	Universiti Malaysia Sabah (UMS)
43	Perbadanan Insurans Deposit Malaysia (PIDM)	89	Universiti Pendidikan Sultan Idris (UPSI)
44	Kumpulan Wang Persaraan - Diperbadankan (KWAP)	90	Universiti Sains Islam Malaysia (USIM)
45	Bank Kerjasama Rakyat Malaysia Berhad (BANK RAKYAT)	91	Universiti Tun Hussein Onn Malaysia (UTHM)
		92	Universiti Teknikal Malaysia Melaka (UTEM)
		93	Universiti Malaysia Terengganu (UMT)
46	KEMENTERIAN PENERANGAN, KOMUNIKASI DAN KEBUDAYAAN Pertubuhan Berita Nasional Malaysia (BERNAMA)		
47	Lembaga Amanah Balai Seni Lukis Negara (SENI LUKIS)		

BIL.	JABATAN	BIL.	JABATAN
94	KEMENTERIAN PENGAJIAN TINGGI Universiti Malaysia Pahang (UMP)	115	KEMENTERIAN SAINS, TEKNOLOGI DAN INOVASI Akademi Sains Malaysia (ASM)
95	Universiti Malaysia Perlis (UNIMAP)		
96	Universiti Darul Iman Malaysia (UDM)		
97	Universiti Malaysia Kelantan (UMK)	116	KEMENTERIAN PERUMAHAN DAN KERAJAAN TEMPATAN Perbadanan Pengurusan Sisa Pepejal Dan Pembersihan Awam (PPSPPA)
98	Universiti Pertahanan Nasional Malaysia (UPNM)		
99	KEMENTERIAN PELAJARAN MALAYSIA Dewan Bahasa Dan Pustaka (DBP)	117	KEMENTERIAN TENAGA, TEKNOLOGI HIJAU DAN AIR Suruhanjaya Perkhidmatan Air Negara (SPAN)
100	Kumpulan Wang Simpanan Guru-Guru (KWSSG)		
101	Majlis Peperiksaan Malaysia (MPM)	118	KEMENTERIAN KESIHATAN MALAYSIA Lembaga Promosi Kesihatan Malaysia (LPKM)
102	KEMENTERIAN KEMAJUAN LUAR BANDAR DAN WILAYAH Pihak Berkuasa Kemajuan Pekebun Kecil Perusahaan Getah (RISDA)		KUMPULAN WANG 1 Yayasan Pembangunan Ekonomi Islam Malaysia (YPEIM)
103	Lembaga Kemajuan Terengganu Tengah (KETENGAH)	2	Kumpulan Wang Amanah Negara (KWAN)
104	Lembaga Kemajuan Wilayah Kedah (KEDA)	3	Akaun Kebajikan Kakitangan Bank Negara Malaysia (SWA)
105	Lembaga Kemajuan Johor Tenggara (KEJORA)	4	Tabung Pencen Lembaga Pesuruhjaya Matawang Malaya Dan British Borneo (TPLM)
106	Lembaga Kemajuan Kelantan Selatan (KESEDAR)	5	Kumpulan Wang Jubli Perak Pulau Pinang Dan Seberang Prai (JUBLI PERAK)
107	Majlis Amanah Rakyat (MARA)	6	Kumpulan Wang Skim Jaminan Insurans Am - Awam (KWSJIA)
108	Yayasan Pelajaran Mara (YPM)	7	Akaun Deposit Insurans (ADI)
	KEMENTERIAN PERDAGANGAN DALAM NEGERI, KOPERASI DAN KEPENGGUNAAN	8	Kumpulan Wang Amanah Penyusunan Semula Industri (IAF)
109	Suruhanjaya Syarikat Malaysia (SSM)	9	Kumpulan Wang Skim Jaminan Insurans Hayat (KWSJIH)
110	Perbadanan Harta Intelek Malaysia (PHIM)	10	Kumpulan Wang Pencen Balu Dan Anak Yatim Sabah (BALU SABAH)
111	Maktab Kerjasama Malaysia (MKM)	11	Kumpulan Wang Pencen Balu Dan Anak Yatim Sarawak (BALU SARAWAK)
112	Suruhanjaya Koperasi Malaysia (SKM)	12	Majlis Sukan Wilayah Persekutuan (MSWP)
	KEMENTERIAN WILAYAH PERSEKUTUAN DAN KESEJAHTERAAN BANDAR		
113	Perbadanan Putrajaya		
114	Perbadanan Labuan		

PENGAUDITAN PEMATUHAN

Jabatan Audit Negara memperkenalkan Indeks Akauntabiliti untuk memudahkan pengukuran kualiti secara objektif bagi Pengurusan Kewangan Kementerian, Jabatan dan Agensi Kerajaan. Indeks Akauntabiliti disediakan selaras dengan teras RMKe-9 mengukuhkan keupayaan institusi dan pelaksanaan dengan mengujudkan KPI bagi mempertingkatkan sistem penyampaian Perkhidmatan Awam. Penarafan Indeks Akauntabiliti diberikan berdasarkan kepada tahap pematuhan peraturan kewangan berhubung dengan kawalan terhadap pengurusan, bajet, terimaaan, perbelanjaan, pengurusan Kumpulan Wang Amanah/ akaun amanah dan deposit serta aset, inventori dan stor. Dengan pelaksanaan Indeks Akauntabiliti ini, ianya boleh membantu mewujudkan budaya kerja berasaskan amalan terbaik untuk meningkatkan kecekapan pengurusan kewangan. Hasil penilaian Indeks Akauntabiliti akan diberikan skor di antara 1 hingga 4. Skor yang diperolehi akan dijumlahkan berasaskan wajaran yang ditetapkan bagi mendapatkan markah keseluruhan. Daripada markah keseluruhan yang diperolehi, Kementerian/ Jabatan dan Agensi Kerajaan Persekutuan, Badan Berkanun Persekutuan dan Kerajaan Negeri akan diberikan penarafan atau tahap Indeks Akauntabiliti seperti berikut:

PENARAFAN PENGURUSAN KEWANGAN BERDASARKAN INDEKS AKAUNTABILITI

TAHAP	MARKAH KESELURUHAN	RATING
Sangat Baik	90% - 100%	
Baik	70% - 89%	
Memuaskan	50% - 69%	
Tidak Memuaskan	49% ke bawah	

Kerajaan Persekutuan

Sepanjang tahun 2009, Pengauditan Pematuhan terhadap pengurusan kewangan berdasarkan Indeks Akauntabiliti telah dilaksanakan di 25 Kementerian dan 43 Jabatan Persekutuan. Manakala bagi tahun 2008, pengurusan kewangan berdasarkan Indeks Akauntabiliti telah dilaksanakan di 27 Kementerian dan 33 Jabatan Persekutuan. Prestasi pengurusan kewangan di Kementerian/Jabatan Persekutuan bagi tahun 2008 berdasarkan pengauditan yang telah dilaksanakan bagi Kerajaan Persekutuan adalah seperti di jadual berikut:-

**PENARAFAN PENGURUSAN KEWANGAN
KERAJAAN PERSEKUTUAN TAHUN 2008**

KEMENTERIAN/ JABATAN	PENARAFAN			JUMLAH
	SANGAT BAIK	BAIK	MEMUASKAN	
Kementerian	4	20	3	27
Jabatan	2	21	10	33

Sejumlah 25 Kementerian dan 43 Jabatan Kerajaan Persekutuan telah diaudit sepanjang tahun 2009. Senarai lengkap Kementerian dan Jabatan yang telah diaudit pada tahun 2009 adalah seperti di jadual berikut :

**PENGAUDITAN PENGURUSAN KEWANGAN
BERDASARKAN INDEKS AKAUNTABILITI
BAGI KERAJAAN PERSEKUTUAN TAHUN 2009**

BIL.	KEMENTERIAN/ AGENSI	BIL.	KEMENTERIAN/ AGENSI
CAWANGAN AUDIT KEMENTERIAN DALAM NEGERI		CAWANGAN AUDIT PERTAHANAN	
1	Ibu Pejabat Kementerian Dalam Negeri	20	Kementerian Pembangunan Wanita, Keluarga & Masyarakat
2	Ibu Pejabat Polis DiRaja Malaysia	21	Jabatan Hal Ehwal Veteran
3	Ibu Pejabat RELA	22	Kementerian Pertahanan
4	Jabatan Imigresen Malaysia	23	Jabatan Latihan Khidmat Negara
5	Ibu Pejabat Jabatan Pendaftaran Negara	CAWANGAN AUDIT JABATAN PERDANA MENTERI	
CAWANGAN AUDIT KESIHATAN		24	Jabatan Perdana Menteri
6	Kementerian Kesihatan Malaysia	25	Majlis Keselamatan Negara
7	Suruhanjaya Perkhidmatan Pelajaran	26	Bahagian Penyelidikan
8	Jabatan Tenaga Manusia	27	Suruhanjaya Perkhidmatan Awam
9	Agensi Anti Dadah Kebangsaan	CAWANGAN AUDIT KERJA RAYA	
CAWANGAN AUDIT PELBAGAI KEMENTERIAN/ JABATAN I		28	Kementerian Kerja Raya
10	Kementerian Sains Teknologi & Inovasi	29	Agensi Angkasa Negara (ANGKASA)
11	Kementerian Pelancongan Malaysia	30	Pusat Sains Negara
12	Jabatan Kebudayaan & Kesenian Negara	31	Jabatan Perpustakaan Negara Malaysia
13	Jabatan Standard Malaysia	CAWANGAN AUDIT PELBAGAI KEMENTERIAN/ JABATAN II	
14	Dewan Bandaraya Kuala Lumpur	32	Kementerian Perumahan dan Kerajaan Tempatan
CAWANGAN AUDIT PENDIDIKAN		33	Kementerian Luar Negeri
15	Kementerian Pelajaran Malaysia	34	Jabatan Kemajuan Masyarakat
16	Kementerian Pengajian Tinggi	35	Jabatan Bomba dan Penyelamat Malaysia
17	Jabatan Wakaf, Zakat Dan Haji	CAWANGAN AUDIT PELBAGAI KEMENTERIAN/ JABATAN III	
18	Jabatan Kehakiman Syariah Malaysia	36	Kementerian Wilayah Persekutuan
19	Kementerian Belia dan Sukan		

BIL.	KEMENTERIAN/AGENSI	BIL.	KEMENTERIAN/AGENSI
37	Jabatan Hal Ehwal Kesatuan Sekerja	54	Jabatan Perhutanan Semenanjung Malaysia
38	Kementerian Sumber Manusia	55	Pejabat Penyimpan Mohor Besar Raja-raja Malaysia, Majlis Raja-raja
39	Jabatan Keselamatan Dan Kesihatan Pekerjaan	56	Jabatan Mineral Dan Geosains Malaysia
CAWANGAN AUDIT PENERANGAN		CAWANGAN AUDIT CUKAI PENDAPATAN	
40	Kementerian Penerangan, Komunikasi Dan Kebudayaan	57	Agensi Penguatkuasaan Maritim
41	Jabatan Filem Negara	58	Jabatan Pembangunan Kemahiran
42	Jabatan Hal Ehwal Khas	59	Agensi Nuklear Malaysia
43	Kementerian Perdagangan Antarabangsa dan Industri	60	Istana Negara
CAWANGAN AUDIT PERTANIAN DAN INDUSTRI ASAS TANI		CAWANGAN AUDIT KASTAM	
44	Kementerian Pertanian dan Industri Asas Tani	61	Kementerian Pembangunan Luar Bandar
45	Kementerian Perusahaan Perladangan dan Komoditi	62	Kementerian Perdagangan Dalam Negeri dan Hal Ehwal Pengguna
46	Jabatan Perkhidmatan Veterinar	63	Jabatan Kastam Diraja Malaysia
47	Biro Tatanegara	64	Jabatan Pertahanan Awam
CAWANGAN AUDIT KEWANGAN		CAWANGAN AUDIT PENGANGKUTAN	
48	Kementerian Air, Teknologi Dan Tenaga Hijau	65	Kementerian Pengangkutan
49	Pejabat Ketua Pendaftar Mahkamah Persekutuan	66	Jabatan Pengangkutan Jalan (Ibu Pejabat)
50	Kementerian Kewangan	67	Jabatan Laut Semenanjung Malaysia (Ibu Pejabat)
51	Jabatan Penilaian & Perkhidmatan Harta	68	Jabatan Keretapi
CAWANGAN AUDIT SYARIKAT KERAJAAN			
52	Jabatan Ukur Dan Pemetaan Malaysia (JUPEM)		
53	Kementerian Sumber Asli Dan Alam Sekitar		

Kerajaan Negeri

Pengauditan Pengurusan Kewangan berdasarkan Indeks Akauntabiliti mula dilaksanakan di Kementerian/Jabatan/Agensi Kerajaan Negeri sejak tahun 2007. Pengauditan yang dijalankan meliputi 2 peringkat iaitu Kementerian/Jabatan/Agensi Kerajaan Negeri yang wajib dilaksanakan dan Kementerian/Jabatan/Agensi Kerajaan Negeri yang dilaksanakan mengikut pusingan. Kementerian/Jabatan/Agensi Kerajaan Negeri yang wajib dilaksanakan pengauditan pada setiap tahun adalah Pejabat Pegawai Kewangan Negeri, Perbadanan Kemajuan Ekonomi Negeri dan Majlis Agama Islam Negeri. Manakala lain-lain Jabatan/Kementerian/Agensi Negeri yang akan diaudit dibuat pemilihan PTJ secara pusingan. Pada tahun 2008 sejumlah 180 Kementerian/Jabatan/Agensi Kerajaan Negeri yang meliputi 13 Negeri telah diaudit berbanding 127 sahaja pada tahun 2007. Hasil pengauditan pematuhan terhadap pengurusan kewangan di Jabatan/Agensi di peringkat negeri bagi tahun 2008 adalah seperti di jadual berikut :

**PENARAFAN PENGURUSAN KEWANGAN KERAJAAN NEGERI
MENGIKUT CAWANGAN AUDIT NEGERI TAHUN 2008**

NEGERI	PENARAFAN				JUMLAH
	SANGAT BAIK	BAIK	MEMUASKAN	TIDAK MEMUASKAN	
Johor	2	16	1	-	19
Kedah	2	8	4	-	14
Kelantan	-	4	5	-	9
Melaka	1	8	1	-	10
N. Sembilan	2	10	-	-	12
Pahang	-	7	6	-	13
Perak	1	7	5	-	13
Perlis	-	5	4	-	9
Pulau Pinang	2	10	1	-	13
Sabah	3	7	8	-	18
Sarawak	-	20	2	1	23
Selangor	1	13	-	-	14
Terengganu	-	8	5	-	13
JUMLAH	14	123	42	1	180

Manakala bagi tahun 2009, sebanyak 276 Pengauditan Pengurusan Kewangan berdasarkan Indeks Akauntabiliti telah dijalankan oleh semua Cawangan Audit Negeri. Bilangan Kementerian/Jabatan/Agensi Kerajaan Negeri yang diaudit mengikut Cawangan Audit Negeri adalah seperti di jadual berikut:

**PENGAUDITAN PENGURUSAN KEWANGAN
BERDASARKAN INDEKS AKAUNTABILITI
BAGI KERAJAAN NEGERI TAHUN 2009**

BIL.	NEGERI	BILANGAN KEM./JABATAN/ AGENSI YANG DIAUDIT
1	Johor	21
2	Kedah	43
3	Kelantan	11
4	Melaka	14
5	N. Sembilan	14
6	Pahang	18
7	Perak	23
8	Perlis	14
9	Pulau Pinang	12
10	Sabah	37
11	Sarawak	40
12	Selangor	16
13	Terengganu	13
	JUMLAH	276

Badan Berkanun Persekutuan

Pada tahun 2008, sejumlah 32 Badan Berkanun Persekutuan telah diaudit berdasarkan Indeks Akauntabiliti. Daripada jumlah tersebut sebanyak 30 agensi telah diberi penarafan baik dan hanya 2 Agensi berada ditahap memuaskan. Kedudukan penarafan pengurusan kewangan agensi-agensi berkenaan adalah seperti di jadual berikut:

**PENARAFAN PENGURUSAN KEWANGAN
BADAN BERKANUN PERSEKUTUAN TAHUN 2008**

AGENSI	PENARAFAN				JUMLAH
	SANGAT BAIK	BAIK	MEMUASKAN	TIDAK MEMUASKAN	
Badan Berkanun Persekutuan	-	30	2	-	32

**PENGAUDITAN PENGURUSAN KEWANGAN BERDASARKAN
INDEKS AKAUNTABILITI BADAN BERKANUN PERSEKUTUAN TAHUN 2008**

BIL	AGENSI
1	Lembaga Kemajuan Pertanian Muda (MADA)
2	Institut Akauntan Malaysia (MIA)
3	Lembaga Penggalakan Pelancongan (LPPM)
4	Perbadanan Kemajuan Kraf tangan (Kraf tangan)
5	Lembaga Lada Malaysia (MPB)
6	Suruhanjaya Syarikat Malaysia (SSM)
7	Lembaga Koko Malaysia (KOKO)
8	Institut Penyelidikan Dan Kemajuan Pertanian Malaysia (MARDI)
9	Lembaga Tembakau Negara (LTN)
10	Lembaga Minyak Sawit Malaysia (MPOB)
11	Lembaga Pembangunan Langkawi (LADA)
12	Perbadanan Perwira Niaga Malaysia (PERNAMA)
13	Perbadanan Perwira Harta Malaysia (PPHM)
14	Lembaga Lebuh raya Malaysia (LLM)
15	Perbadanan Tabung Pembangunan Kemahiran (PTPK)
16	Lembaga Kemajuan Pertanian Kemubu (KADA)
17	Lembaga Pelabuhan Kuantan (LP Kuantan)
18	Lembaga Pemasaran Pertanian Persekutuan (FAMA)
19	Lembaga Kemajuan Kelantan Selatan (KESEDAR)
20	Dewan Bahasa dan Pustaka (DBP)
21	Lembaga Penduduk Dan Pembangunan Keluarga Negara (LPPKN)
22	Lembaga Kemajuan Terengganu Tengah (KETENGAH)
23	Lembaga Kemajuan Wilayah Kedah (KEDA)
24	Majlis Amanah Rakyat (MARA)
25	Lembaga Pertubuhan Peladang (LPP)
26	Lembaga Pembangunan Industri Pembinaan Malaysia (LPIPM)
27	Lembaga Pelabuhan Johor (LPJ)
28	Lembaga Kemajuan Johor Tenggara (KEJORA)
29	Lembaga Kemajuan Wilayah Pulau Pinang (PERDA)
30	Lembaga Kemajuan Ikan Malaysia (LKIM)
31	Lembaga Amanah Balai Seni Lukis Negara (SENI LUKIS)
32	Lembaga Perindustrian Nanas Malaysia (NANAS)

Manakala pada tahun 2009, Pengauditan Pengurusan Kewangan berdasarkan Indeks Akauntabiliti telah dilaksanakan terhadap 37 Badan Berkanun Persekutuan. Daripada jumlah tersebut sebanyak 15 Agensi adalah dari Seksyen Kewangan, 3 Seksyen Audit Tetap dan sebanyak 19 dari Seksyen Sosial. Jumlah ini merupakan peningkatan jumlah Agensi yang diaudit sebanyak 16% daripada tahun sebelumnya. Senarai Agensi-agensi berkenaan adalah seperti berikut:

**PENGAUDITAN PENGURUSAN KEWANGAN
BERDASARKAN INDEKS AKAUNTABILITI
BADAN BERKANUN PERSEKUTUAN TAHUN 2009**

BIL.	AGENSI
SEKSYEN KEWANGAN	
1	Lembaga Totalisator Malaysia (LTM)
2	Yayasan Pelajaran Persatuan Peladang dan Pertubuhan Peladang (YP MADA)
3	Perbadanan Pembangunan Perdagangan Luar Malaysia (MATRADE)
4	Lembaga Kemajuan Perindustrian Malaysia (MIDA)
5	Pertubuhan Berita Nasional (BERNAMA)
6	Perbadanan Produktiviti Malaysia (MPC)
7	Lembaga Perindustrian Kayu Malaysia (MTIB)
8	Lembaga Juru Ukur Tanah Semenanjung
9	LGM Properties Corporation (LGMPC)
10	Kumpulan Wang Simpanan Guru-Guru (KWSG)
11	Pihak Berkuasa Kemajuan Pekebun Kecil Perusahaan Getah (RISDA)
12	Lembaga Kemajuan Tanah Persekutuan (FELDA)
13	Perbadanan Kemajuan Filem Nasional Malaysia (FINAS)
14	Perbadanan Pembangunan Industri Kecil dan Sederhana (SMIDEC)
15	Institut Penyelidikan Keselamatan Jalan Raya Malaysia (MIROS)
SEKSYEN TETAP	
16	Lembaga Pembangunan Wilayah Iskandar (IRDA)
17	Kumpulan Wang Persaraan (KWAP)
18	Majlis Agama Islam Wilayah Persekutuan (MAIWP)
SEKSYEN SOSIAL	
19	Akademi Sains Malaysia (ASM)
20	Lembaga Pelabuhan Kemaman (LP KEMAMAN)
21	Perbadanan Harta Intelek Malaysia (PHIM)
22	Lembaga Pelabuhan Melaka (LP MELAKA)
23	Lembaga Pelabuhan Kelang (LPK)
24	Perbadanan Aset Keretapi (PAK)
25	Lembaga Pelabuhan Bintulu (LP BINTULU)
26	Majlis Sukan Negara (MSN)
27	Majlis Peperiksaan Malaysia (MPM)
28	Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN)
29	Suruhanjaya Hak Asasi Manusia (SUHAKAM)
30	Pusat Perubatan Universiti Malaya (PPUM)
31	Yayasan Pelajaran MARA (YPM)
32	Suruhanjaya Pelabuhan Pulau Pinang (SPP)
33	Suruhanjaya Pelabuhan Teluk Ewa (SP Teluk Ewa)
34	Maktab Kerjasama Malaysia (MKM)
35	Perbadanan Putrajaya
36	Perbadanan Stadium Merdeka (PSM)
37	Agensi Kelayakan Malaysia (MQA)

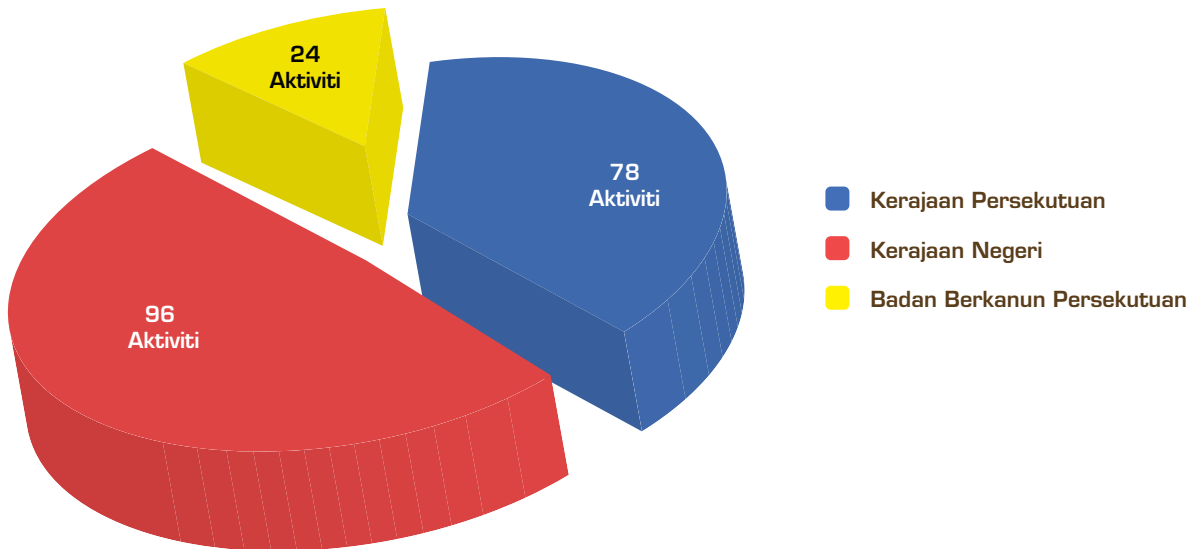
PENGAUDITAN PRESTASI

Pada tahun 2009, Jabatan Audit Negara telah menjalankan sejumlah 198 Pengauditan Prestasi yang melibatkan aktiviti Kerajaan Persekutuan, Kerajaan Negeri serta Agensi di seluruh negara. Jumlah ini menunjukkan peningkatan sebanyak 22% daripada jumlah aktiviti yang diaudit pada tahun 2008. Pengauditan yang dilaksanakan adalah melibatkan aktiviti seperti pembinaan, penyenggaraan, penguatkuasaan undang-undang, perolehan, pengurusan aset, pengurusan cukai, ICT dan projek peningkatan sosio ekonomi. Pelaksanaan pengauditan mengikut Sektor adalah seperti di jadual dan carta berikut :

PENGAUDITAN PRESTASI TAHUN 2009

KEMENTERIAN/JABATAN/AGENSI	BILANGAN PENGAUDITAN
Kerajaan Persekutuan	78
Kerajaan Negeri	96
Badan Berkanun Persekutuan	24
JUMLAH	198

PECAHAN BILANGAN PENGAUDITAN PRESTASI TAHUN 2009



Kerajaan Persekutuan

Pada tahun 2009, sejumlah 78 Pengauditan Prestasi yang melibatkan aktiviti Kerajaan Persekutuan telah dilaksanakan yang meliputi Kementerian dan Jabatan. Pengauditan tersebut melibatkan pelbagai aktiviti seperti pembinaan, penyenggaraan, penguatkuasaan undang-undang, perolehan, pengurusan aset, pengurusan cukai, ICT, projek peningkatan sosio-ekonomi serta projek-projek yang dijalankan melalui peruntukan Pakej Rangsangan Ekonomi Tahun 2009. Pengauditan prestasi yang telah dilaksanakan adalah seperti di jadual berikut:-

PENGAUDITAN PRESTASI KERAJAAN PERSEKUTUAN TAHUN 2009

BIL	TAJUK KAJIAN
KEMENTERIAN DALAM NEGERI	
1	Pengurusan Lapangan Sasar Antarabangsa Langkawi, Kedah (LISRAM)
2	Pembinaan Perumahan Dan Ibu Pejabat Kontinjen (IPK), Kedah
3	Pengurusan Aktiviti Penguatkuasaan Jabatan Imigresen Malaysia (JIM)
4	Pengurusan Bekalan Catuan Makanan Mentah Kering Dan Basah Di Jabatan Penjara Malaysia
5	Pengurusan Pembelian Elaun Dan Kelengkapan Pakaian Seragam, Sukarelawan Ikatan Relawan Rakyat Malaysia (RELA)
6	Pengurusan Perolehan Penyenggaraan Bangunan, Polis Diraja Malaysia (PDRM)
7	PRE – Menaiktaraf Dan Membaik Pulih Balai Dan Kuarters Polis
KESIHATAN	
8	Pengurusan Aktiviti Outsourcing Penyediaan Makanan Bermasak Di Hospital
9	PRE – Menyenggara Dan Membaik Pulih Kemudahan Hospital Dan Klinik Kesihatan
10	Pengurusan Aktiviti Rawatan Hemodialisis
11	Pengurusan Aktiviti Transfusi Darah, Pusat Darah Negara
12	Pengurusan Aktiviti Naik Taraf Klinik Kesihatan
13	Pengurusan Aktiviti Penyelidikan Di IMR
PELBAGAI KEMENTERIAN/JABATAN I	
14	Pengurusan Perumahan Awam DBKL
15	Projek Homestay, Kementerian Pelancongan Malaysia
16	Projek Pembinaan Kompleks Sukan Komuniti, Kementerian Belia Dan Sukan
17	Perolehan Peralatan IKBN, Temerloh, Pahang, Kementerian Belia Dan Sukan
18	PRE – Peruntukan Untuk Membiayai Program Latihan Dan Kemahiran, Kementerian Belia Dan Sukan
PENDIDIKAN	
19	Program Rancangan Makanan Tambahan Di Sekolah
20	Program Perolehan Peralatan Sukan Sekolah-sekolah Di Malaysia
21	PRE – Menaiktaraf Sekolah Agama Bantuan Penuh Dan Sekolah Bantuan Penuh Bukan Milik Kerajaan (Sekolah Cina Dan Sekolah Mubaligh)
22	Pengurusan Kumpulan Wang Amanah Pelajar Miskin
23	Pengurusan Projek Pembinaan Politeknik Muadzam Shah, Pahang
PERTAHANAN	
24	Pelaksanaan Offset Program Di Kementerian Pertahanan
25	Pembinaan Asrama Anggota Bujang Kapal Di Pangkalan TLDM, Lumut, Perak
26	Pengurusan Penyewaan Premis Di Kementerian Pertahanan
27	Pembinaan Hospital Angkatan Tentera Malaysia, Kuala Lumpur
28	Projek Penswastaan Pembinaan Kompleks Briged Ke 7 Di Skudai, Johor Baru
29	Pengurusan Pembekalan Makanan Kering Angkatan Tentera Malaysia
30	PRE – Membaik Pulih Dan Menyenggara Kem Dan Kuarters Tentera
JABATAN PERDANA MENTERI	
31	Pengurusan Sewa Ruang Pejabat, Jeti Dan Pangkalan Agensi Penguatkuasaan Maritim Malaysia (APMM)
32	Pembinaan Dan Pembesaran Kem Bina Negara, Biro Tatanegara
33	Pengurusan Rumah Penginapan Dan Peranginan Persekutuan Dalam Dan Luar Negara
34	Pengurusan Sajjan Di Kampus INTAN
35	PRE – Program PIA Dan PIAS

PENGAUDITAN PRESTASI KERAJAAN PERSEKUTUAN TAHUN 2009

BIL	TAJUK KAJIAN
	KERJA RAYA
36	Pembinaan Markas Pasukan Mencari Dan Menyelamat Malaysia (SMART) FASA II
37	Pembinaan Markas Pasukan Mencari Dan Menyelamat Malaysia (SMART) FASA I
38	Projek Pembinaan Rumah Pangsa Di Kem Mahkota, Kluang, Johor Darul Takzim
39	PRE – Projek-projek Kecil Infrastruktur Awam Kelas F Di Negeri Sembilan, Selangor Dan Melaka
40	Pembinaan Pangkalan Polis Marin di Pelabuhan Klang, Selangor (Fasa 2)
	PELBAGAI KEMENTERIAN/JABATAN II
41	Program Pembasmian Kemiskinan Bandar (KPKT)
42	PRE – Projek Jalan Kampung, Kementerian Kemajuan Luar Bandar Dan Wilayah
43	Pelaksanaan Projek Pengawasan Hakisan Pantai, Jabatan Pengairan Dan Saliran
44	Pengurusan Peralatan Jabatan Ukur Dan Pemetaan
45	PRE – Projek Jalan Pertanian
	PELBAGAI KEMENTERIAN/JABATAN III (PKJ III)
46	Skim Bantuan Kebajikan Di Jabatan Kebajikan Masyarakat
47	Pengauditan Terhadap Aktiviti Pembaikan/ Naik Taraf/Ubah Suai Institusi Kebajikan Sedia Ada (PISA) Dan Pakej Rangsangan Ekonomi (PRE) Di Kementerian Pembangunan Wanita, Keluarga Dan Masyarakat.
48	Pengurusan Program Pemberian Perkhidmatan Sejagat Fasa V.
49	Pengauditan Terhadap Pembaikan Kerosakan Dan Peningkatan Kemudahan Projek Perumahan Rakyat (PPR) Di Kementerian Perumahan Dan Kerajaan Tempatan.
	PENERANGAN
50	PRE – Program Keselamatan Jalan Raya dan Blackspot
51	Pengurusan Aktiviti Siaran Iklan Radio Dan TV Serta Tunggakan Hasil
	PERTANIAN DAN ASAS TANI
52	Aktiviti Insentif Pengeluaran Padi, Kementerian Pertanian Dan Industri Asas Tani
53	Perolehan Peralatan Kursus Nakhoda Institut Perikanan Chendering, Terengganu, Jabatan Perikanan Malaysia
54	Pengurusan Kawasan Pembangunan Pertanian Bersepadu (IADA), Kementerian Pertanian Dan Industri Asas Tani
55	PRE – Tabung Ekonomi Kumpulan Usaha Niaga (TEKUN)
	KEWANGAN
56	Skim Rumah Mesra Rakyat Pembiayaan Oleh Dana Khas Kerajaan Persekutuan Dan Pakej Rangsangan Ekonomi
	SYARIKAT KERAJAAN
57	PRE – Dana Pelaburan Untuk Menarik Pelaburan Swasta (Bagi Sabah East West Interconnection Project)
58	PRE – Menyenggara Dan Memantapkan Sistem Pengangkutan Awam Khususnya Sistem LRT, Komuter Dan Bas Di Kuala Lumpur Dan Pulau Pinang – Prasarana Negara Berhad
59	PRE – Melaksanakan Programme Graduate Employability Management Skills (GEMS) – Khazanah Nasional Berhad
	CUKAI PENDAPATAN
60	Pengurusan Aktiviti Audit Luar Terhadap Cukai Pendapatan Individu Berpendapatan Perniagaan
61	Pengurusan Tunggakan Hasil LHDN
62	Pengurusan Sijil Penyelesaian Cukai
	KASTAM
63	Pengurusan Taksiran Duti Import
64	Pengurusan Perolehan, Penyenggaraan Dan Penggunaan Mesin Pengimbas Jabatan Kastam Dan Eksais Diraja Malaysia
65	Pengurusan Perolehan, Penyenggaraan Dan Penggunaan Motorbot Marin Jabatan Kastam Diraja Malaysia
66	PRE – Kerja-kerja Ubahsuai, Pembaikan Dan Penyenggaraan Pejabat Dan Perumahan KDRM

PENGAUDITAN PRESTASI KERAJAAN PERSEKUTUAN TAHUN 2009

BIL	TAJUK KAJIAN
	PENGANGKUTAN
67	PRE – Penyenggaraan Dan Pemantapan Bagi Pengangkutan Awam
68	Pembinaan Marina Jabatan Laut Semenanjung Malaysia
69	Perolehan Peralatan Kawalan Trafik Udara Jabatan Penerbangan Awam
70	Automated Vehicle Screening System (AUSS) Jabatan Pengangkutan Jalan
	SABAH
71	Pengauditan Terhadap Kerja-kerja Penyenggaraan Rumah Di Bawah Program Perumahan Rakyat
72	PRE- Jalan Persekutuan Sabah
73	Pengauditan Projek Menaik Taraf, Baik Pulih Dan Menyenggara Hospital Mesra, Bukit Padang
74	Pengauditan Projek Menaik Taraf, Membaik Pulih Dan Menyenggara Hospital Duchess Of Ken
	SARAWAK
75	PRE-Jalan Persekutuan Sarawak
76	Bekalan Elektrik Ke Sekolah-sekolah Luar Bandar Di Sarawak
77	Projek Pembesaran Lapangan Terbang Antarabangsa Kuching, Sarawak
78	Projek Ampangan Bengoh

Kerajaan Negeri

Sejumlah 96 kajian audit yang meliputi pelbagai aktiviti telah dilaksanakan yang melibatkan 13 Kerajaan Negeri. Pengauditan Prestasi yang dilaksanakan sepanjang tahun 2009 mengikut Cawangan Audit Negeri adalah seperti di jadual di berikut.

PENGAUDITAN PRESTASI MENGIKUT CAWANGAN AUDIT NEGERI TAHUN 2009

BIL.	TAJUK KAJIAN
	JOHOR
1	Projek Pusat Internet e-Desa
2	Pengurusan Kendalian Kes Syariah
3	Pengurusan Pemesatan Pembangunan Akuakultur
4	Program Penggalakkan Pelancongan
5	Program Galakan Usaha Tani
6	Program Penghayatan Modul Keluarga Sakinah
7	Pengurusan Kemudahan Awam
8	Pengurusan Program Bantuan Rumah
9	Pemberian Hakmilik Tanah Kepada BBN dan anak syarikat
10	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar

PENGAUDITAN PRESTASI MENGIKUT CAWANGAN AUDIT NEGERI TAHUN 2009

BIL.	TAJUK KAJIAN
KEDAH	
11	Program Pembangunan Industri Buah-buahan
12	Penyenggaraan Jalan Negeri
13	Program Peningkatan Populasi Pembiak, Jabatan Perkhidmatan Haiwan Kedah
14	Pengurusan Pembangunan Hartanah PKNK
15	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
16	Pengurusan Sisa Pepejal
17	Kajian Kenderaan
KELANTAN	
18	Projek Pembangunan Tanah Terbiar - Jabatan Pertanian
19	Projek Mempelokkan Jalan Utama Negeri - Jabatan Kerja Raya
20	Program Skim Pembangunan Usahawan Perbadanan Kemajuan Iktisad Negeri
21	Kajian Terhadap Air Tidak Berhasil
22	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
23	Pengurusan Pungutan Cukai Taksiran - Majlis Daerah Machang Dan Tanah Merah
MELAKA	
24	Pengurusan Kenderaan Jabatan Negeri - Jabatan Ketua Menteri
25	Pengurusan Hartanah Majlis Agama Islam
26	Pengurusan Pelesenan Premis Perniagaan, Penjaja Pasar Malam dan Gerai Majlis Perbandaran Jasin
27	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
28	Pengurusan Sisa Pepejal
NEGERI SEMBILAN	
29	Projek Mengganti Jambatan
30	Pengurusan Pinjaman Pendidikan
31	Penyenggaraan Jalan MPS dan Nilai
32	Kajian Terhadap Air Tidak Berhasil
33	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
34	Pengurusan Sisa Pepejal
PAHANG	
35	Pengurusan Pemberian Pinjaman Kepada Agensi Dan Pihak Berkuasa Tempatan Oleh Kerajaan Negeri
36	Pengurusan Pemberimilikan Tanah Oleh Pejabat Daerah Dan Tanah Bentong
37	Pengurusan Pengagihan Perumahan Awam Kos Rendah
38	Pembangunan Akademi Usahawan Tani Di Kg. Awah, Maran, Jabatan Pertanian Negeri Pahang
39	Pengurusan Pengendalian Kes Di Mahkamah Syariah Negeri Pahang
40	Kajian Terhadap Pengurusan Premis Perniagaan
41	Kajian Terhadap Air Tidak Berhasil
42	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
PERAK	
43	Pengurusan Program Pemberian Bantuan JKM
44	Projek Pembinaan Jambatan dan Jalan di Chikus Langkap
45	Projek Pembangunan Usahawan Dan Industri Asas Tani
46	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
47	Pengurusan Hasil Cukai Tanah, Pejabat Tanah Ipoh
48	Pengurusan Perbekalan Makanan Dan Penyediaan Makanan di Sekolah Menengah Agama Negeri
49	Pengurusan Pinjaman Pelajaran, Pejabat Setiausaha Kerajaan Negeri
50	Pengurusan Sisa Pepejal (Kajian Terhadap Perolehan dan Pengurusan ASET PBT)

PENGAUDITAN PRESTASI MENGIKUT CAWANGAN AUDIT NEGERI TAHUN 2009

BIL.	TAJUK KAJIAN
PERLIS	
51	Pengurusan Hutan Lipur Dan Eko-Pelancongan
52	Pembinaan Bangunan Penempatan di Kurung Tengar oleh Jabatan Pembangunan Negeri, JKR dan Pejabat SUK
53	Pengurusan Sisa Pepejal
54	Kajian Kenderaan
PULAU PINANG	
55	Kajian Pengambilan Balik Tanah
56	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar (Pengeluaran Bahan Batuan)
57	Kajian Audit Terhadap Pengurusan Pembangunan Sumber Bio Pelancongan
58	Kajian Terhadap Program Pencegahan Hakisan Pantai Dan Muara Sungai
59	Kajian Audit Terhadap Koleksi Dan Kemudahan Perpustakaan
60	Pengurusan Sisa Pepejal
61	Kajian Terhadap Air Tidak Berhasil
SABAH	
62	Penyenggaraan Sistem Perparitan, Pengairan Dan Saliran
63	Pengurusan Tanah Wakaf
64	Kajian Terhadap Projek Pembangunan Tanaman Buah-Buahan
65	Kajian Terhadap Skim Pembentungan Tawau Fasa II
66	Kajian Terhadap Program Pembangunan Kemudahan Pelancongan Taman-Taman Sabah
67	Kajian Terhadap Program Pinjaman Industri Kecil Perikanan
68	Kajian Terhadap Air Tidak Berhasil
69	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
70	Pengurusan Sisa Pepejal
SARAWAK	
71	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
72	Pengurusan Sisa Pepejal
73	Pengurusan Taman Negara
74	Pengurusan Pelaksanaan Projek Oleh JKR
75	Zon Perindustrian Bebas Samajaya
76	Pengurusan Perumahan Kos Rendah
77	Pengurusan Projek Pembangunan SEDC
78	Pengurusan Aktiviti Pelancongan
79	Pengurusan Projek Pembangunan PBT Sarawak
80	Pengurusan Pembangunan State Integrated Budgeting and Accounting System (SIFBAS)
81	Kajian Kenderaan
SELANGOR	
82	Pengurusan Pinjaman Boleh Dituntut Oleh Agensi
83	Transformasi Industri Lembu Pedaging
84	Pengurusan Projek Penswastaan
85	Pengurusan Kutipan Sewa Rumah Awam Kos Rendah
86	Kajian Audit Terhadap Pembangunan Dan Pengurusan Teater
87	Pengurusan Penyenggaraan Jalan-jalan PBT
88	Pengurusan Projek Pembinaan Ibu Pejabat Jabatan Kehakiman Syariah Negeri Selangor
89	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar
90	Pengurusan Sisa Pepejal

PENGAUDITAN PRESTASI MENGIKUT CAWANGAN AUDIT NEGERI TAHUN 2009

BIL.	TAJUK KAJIAN
	TERENGGANU
91	Pengurusan Projek Fertigasi Mega di Jabatan Pertanian, SUK dan UPEN
92	Pengurusan Skim Bantuan Am, Jabatan Kebajikan Masyarakat
93	Pengurusan Harta Wakaf, Majlis Agama Islam Dan Adat Melayu Terengganu
94	Pengurusan Pusat ICT Dewan Undangan Negeri - Unit Pengurusan Maklumat Negeri
95	Pengurusan Perumahan Awam Kos Rendah
96	Pengurusan Aktiviti Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar Kajian Terhadap Pengurusan Bangunan Majlis Daerah Setiu

Badan Berkanun Persekutuan

Sepanjang tahun 2009, sejumlah 24 Pengauditan Prestasi yang merangkumi pelbagai aktiviti telah dilaksanakan terhadap Badan Berkanun Persekutuan yang meliputi pelaburan, pinjaman, pembangunan usahawan, pembinaan, perolehan dan ICT. Pelaksanaan Pengauditan Prestasi tahun 2009 adalah seperti di jadual berikut:

PENGAUDITAN PRESTASI BADAN BERKANUN PERSEKUTUAN TAHUN 2009

BIL	TAJUK KAJIAN	AGENSI
1	Pengurusan Pelaburan Dan Pinjaman BNM Dalam Syarikat Subsidiari	Bank Negara Malaysia
2	Program Pembangunan Usahawan Industri Asas Tani	MADA
3	Pengurusan Program Satu Daerah Satu Industri	Perbadanan Kemajuan Kraftangan Malaysia
4	Pengurusan Pengeluaran Bagi Kematian, Meninggalkan Negara dan Hilang Upaya	Kumpulan Wang Simpanan Pekerja
5	Program Peningkatan Produktiviti Dan Pendapatan Pekebun Kecil Lada	Lembaga Lada Malaysia
6	Pengurusan Projek Keluasan Penanaman Nanas	Lembaga Perindustrian Nanas Malaysia
7	Pengurusan Pinjaman Tabung Pembangunan Kemahiran	Perbadanan Tabung Pembangunan Kemahiran
8	Program Meningkatkan Pendapatan Pekebun Kecil	Lembaga Minyak Sawit Malaysia
9	Pengurusan Aktiviti Ekonomi Tambahan	Pihak Berkuasa Kemajuan Pekebun Kecil Perusahaan Getah
10	Pengurusan Pelaburan	Lembaga Tabung Angkatan Tentera
11	Pengurusan Pusat Latihan Kemahiran	Perbadanan Hal Ehwal Bekas Angkatan Tentera

PENGAUDITAN PRESTASI BADAN BERKANUN PERSEKUTUAN TAHUN 2009

BIL	TAJUK KAJIAN	AGENSI
12	Pengurusan Geran Bersamaan Untuk Meningkatkan Reka Bentuk Pembungkusan Produk, Pembangunan Dan Promosi Halal	Perbadanan Pembangunan Industri Kecil Dan Sederhana
13	Pengurusan Aset Mudah Alih	Majlis Agama Islam Wilayah Persekutuan
14	Pengurusan Bayaran Berkala	Pertubuhan Keselamatan Sosial
15	Pengurusan Sistem Pendeposit	Lembaga Tabung Haji
16	Pengurusan Terhadap Geran Pakej Rangsangan Ekonomi	MARA
17	Pengurusan Aset	Perbadanan Aset Kereta Api
18	Pengurusan Pengangkutan	Universiti Teknologi MARA
19	Pengurusan Perolehan Peralatan	Universiti Malaysia Sabah
20	Pengurusan Pembayaran Balik Pinjaman Pendidikan	Perbadanan Tabung Pendidikan Tinggi Nasional
21	Pengurusan Pembinaan Institut Kemahiran MARA	MARA
22	Pengurusan Perolehan Peralatan	Universiti Malaya
23	Pengurusan Perolehan Peralatan	Universiti Darul Iman
24	Pengurusan Pembinaan Pelabuhan Antarabangsa Tuna	Lembaga Kemajuan Ikan Malaysia

PENGAUDITAN PENGURUSAN SYARIKAT

Objektif Pengauditan Syarikat Kerajaan dijalankan adalah untuk memastikan kepentingan Kerajaan sebagai pemegang ekuiti dan pembiaya sumber kewangan telah diuruskan oleh Syarikat Kerajaan/Agensi dengan cekap, berkesan dan ekonomik. Pengauditan yang dijalankan meliputi perancangan, pelaksanaan dan pemantauan terhadap pengurusan syarikat dengan tujuan untuk menentukan sama ada wang yang disumbangkan oleh Kerajaan/Agensi Kerajaan kepada syarikat telah diurus dan digunakan dengan teratur selaras dengan objektif yang ditetapkan. Sejumlah 44 Syarikat Kerajaan Persekutuan, Kerajaan Negeri dan Badan Berkanun Persekutuan yang didaftarkan dibawah Akta Syarikat 1965 telah diaudit sepanjang tahun 2009.

Kerajaan Persekutuan

Pada tahun 2009, Pengauditan Pengurusan Syarikat telah dijalankan terhadap tujuh Syarikat Kerajaan Persekutuan, di mana lebih daripada 50% modal saham berbayarnya dipegang oleh Kerajaan Persekutuan. Diantara syarikat yang diaudit adalah seperti di jadual berikut:

PENGAUDITAN PENGURUSAN SYARIKAT KERAJAAN PERSEKUTUAN TAHUN 2009

BIL.	SYARIKAT YANG DIAUDIT
1	Keretapi Tanah Melayu Berhad
2	MIMOS Berhad
3	Technology Park Malaysia Corporation Sdn. Bhd.
4	Halal Industry Development Corporation Sdn. Bhd.
5	Prokhas Urus Sdn. Bhd.
6	Cyberview Sdn. Bhd.
7	Penang Port Sdn. Bhd.

Kerajaan Negeri

Sebanyak 25 syarikat milik Kerajaan Negeri telah diaudit oleh Cawangan-cawangan Audit Negeri pada tahun 2009. Pecahan bilangan syarikat yang diaudit mengikut negeri adalah seperti di jadual di bawah:

BILANGAN SYARIKAT MILIK KERAJAAN YANG DIAUDIT PADA TAHUN 2009

BIL.	NEGERI	BILANGAN SYARIKAT
1	Johor	2
2	Kedah	2
3	Kelantan	1
4	Melaka	2
5	Negeri Sembilan	2
6	Pahang	2
7	Perak	2
8	Perlis	2
9	Pulau Pinang	2
10	Sabah	2
11	Sarawak	2
12	Selangor	2
13	Terengganu	2
	JUMLAH	25

PENGAUDITAN PENGURUSAN SYARIKAT KERAJAAN NEGERI PADA TAHUN 2009

BIL.	SYARIKAT YANG DIAUDIT
1	Permodalan Darul Ta'zim Sdn. Bhd.
2	Larkin Sentral Management Sdn. Bhd.
3	Kedah Resort Sdn. Bhd.
4	Yiked Kuari Sdn. Bhd.
5	Kompleks Perkayuan Kelantan Sdn. Bhd.
6	Melaka International Trade Centre Sdn. Bhd. (MITC)
7	Melaka ICT Holding Sdn. Bhd. (MITCH)
8	Negeri Roadstone
9	MAINS Holding
10	Amanah Saham Pahang
11	Pasdec Resources Sdn. Bhd.
12	Syarikat Perak Corporation Sdn. Bhd.
13	Kuda Sejati Sdn. Bhd.
14	Perlis Properties Sdn. Bhd.
15	Kota Kangar Sdn. Bhd.
16	PDC Setia Urus Sdn. Bhd.
17	PDC Properties Sdn. Bhd.
18	Kolej Komuniti Yayasan Sabah Sdn. Bhd.
19	Sabah Development Bank
20	Sarawak Plantation Bhd.
21	Sarawak Energy Bhd.
22	PNSB
23	PKNS Infra Sdn. Bhd.
24	Top IT Sd. Bhd.
25	Trefound Educare Sdn. Bhd.

Badan Berkanun Persekutuan

Sepanjang tahun 2009, Pengauditan Pengurusan Syarikat telah dijalankan terhadap 12 syarikat yang didaftarkan di bawah Akta Syarikat 1965 di mana lebih 50% modal saham dipegang oleh Badan Berkanun Persekutuan. Diantara syarikat yang telah diaudit adalah seperti di jadual berikut :

PENGAUDITAN PENGURUSAN SYARIKAT KERAJAAN PERSEKUTUAN TAHUN 2009

BIL	SYARIKAT YANG DIAUDIT	AGENSI
1	Pempena Sdn Berhad	Lembaga Penggalakkan Pelancongan Malaysia
2	CIDB E-Construct Services Sdn Berhad	Lembaga Pembangunan Industri Pembinaan Malaysia
3	Kesedar Inn Sdn Berhad	Lembaga Kemajuan Kelantan Selatan
4	TH Travel Services Sdn. Berhad	Lembaga Tabung Haji
5	Syarikat Pemasaran Karyaneka Sdn. Berhad	Perbadanan Kemajuan Kraftangan Malaysia
6	Giat Mara Sdn. Berhad	Majlis Amanah Rakyat (MARA)
7	Nikaniaga Sdn. Berhad	Lembaga Kemajuan Terengganu Tengah
8	Ketengah Perwira Sdn Berhad	
9	Forest Plantation Development Sdn. Berhad	Lembaga Perindustrian Kayu Malaysia
10	FAMA Corporation Sdn. Berhad	Lembaga Pemasaran Pertanian Persekutuan
11	UiTM Hospitality Management Services Sdn Berhad	Universiti Teknologi MARA
12	Uniutama Travel & Tours Sdn. Berhad	Universiti Utara Malaysia

LAIN-LAIN PENGAUDITAN

Jabatan Audit Negara juga telah melaksanakan beberapa pengauditan seperti Kajian Khas, Penampilan Audit, Pengauditan Akaun Panjar Luar Negeri dan Penilaian Khas.

Kajian / Audit Khas

Pengauditan ini dilaksanakan terhadap aktiviti tertentu atas permintaan Agensi Pusat/*stakeholder* serta bagi memenuhi keperluan/syarat yang ditetapkan dalam perjanjian konsesi antara Kerajaan dengan pihak pemegang konsesi. Diantara pengauditan yang dijalankan adalah seperti di jadual berikut:

KAJIAN / AUDIT KHAS TAHUN 2009

BIL.	TAJUK KAJIAN
1	Pengauditan Terhadap Syarikat Konsesi Lebuhraya Bertol Terhadap i. SPRINT ii. SMART iii. Lebuhraya Timur Barat
2	Pengauditan Terhadap Dana Kumpulan Wang Amanah Pencen bagi Pembinaan Rumah Mampu Milik oleh Syarikat Perumahan Negara Berhad
3	Pengauditan Terhadap Pemberian Khas Pembelian Getah oleh MARDEC Berhad
4	Pengauditan Terhadap Pengurusan, Operasi dan Kewangan Jambatan Kedua Sdn. Bhd
5	Pengauditan Terhadap Bayaran <i>User Fee</i> Bagi Tempoh 1 April - 31 Mac 2009 oleh Malaysia Airports Holdings Berhad
6	Pengauditan Terhadap Tuntutan Subsidi dan Insentif pada tahun 2008 oleh MASWings

KAJIAN/AUDIT KHAS TAHUN 2009

BIL.	TAJUK KAJIAN
7	Pengauditan Terhadap Tuntutan PSO Bagi Tahun 2008 oleh Malaysian Airlines System Berhad
8	Pengauditan Terhadap Pengurusan 1Malaysia Development Bhd
9	Pengauditan Terhadap Perolehan Baja Oleh FELCRA Bhd
10	Pengauditan Terhadap Prestasi Syarikat CTRM
11	Semakan Terhadap Dokumen Berkaitan Projek Pembinaan Jambatan Ke-2 Yahya Petra, Kota Bharu, Kelantan
12	Kajian Audit Terhadap Kos Projek Pembinaan Pusat Latihan Teknologi Tinggi (ADTEC) di bawah Kementerian Sumber Manusia.
13	Kajian Audit Terhadap Pengurusan Hospital Sungai Buloh, Ampang dan Serdang, Selangor.
14	Laporan Yang Disatukan Untuk Kajian Audit Terhadap Pengurusan Kelas Al-Quran Dan Fardu Ain (KAFA) Seluruh Negara.
15	Kajian Audit Terhadap Pengurusan Program Skim Pembangunan Kesejahteraan Rakyat (SPKR) Di Negeri Kelantan.
16	Kajian Audit Terhadap Pembinaan Lebuhraya Pantai Timur Fasa 2 Di Bawah Lembaga Lebuhraya Malaysia (LLM).
17	Kajian Audit Terhadap Pusat Latihan Antarabangsa (ITC) Telok Kalong, Kemaman, Terangganu.
18	Siasatan Aduan Mengenai Staf FELCRA Menjadi Peserta Projek
19	Siasatan Aduan Perolehan Kabin Oleh Kementerian Pelajaran Malaysia.
20	Siasatan Aduan Pembinaan Jeti Marina Di Tg. Gemok Rompin, Pahang.
21	Modul Pembelian Terus Sistem ePerolehan (Kajian Audit ICT)
22	Sistem eKhidmat (eServices) Jabatan Pengangkutan Jalan (Kajian Audit ICT)
23	Sistem Pemantauan Projek II (SPPII) (Kajian Audit ICT)
24	Sistem Sekolah Bestari (Smartschool) (Kajian Audit ICT)
25	Projek Managed Portal Services (MPS) (Kajian Audit ICT)

Penampilan Audit

Arahan Perbendaharaan menetapkan Ketua Jabatan hendaklah memastikan pegawai yang dipertanggungjawabkan telah menyimpan wang awam, setem atau barangan berharga yang lain dengan selamat di dalam peti besi, bilik kebal, peti wang tunai laci atau bekas-bekas lain. Ketua Jabatan juga hendaklah memastikan rekod mengenainya diselenggarakan dengan lengkap, kemaskini dan diperiksa oleh pegawai kanan secara berkala. Bagi tahun 2009, Sektor Audit Kerajaan Persekutuan telah menjalankan Pemeriksaan Mengejut/Penampilan Audit di 103 pejabat Kerajaan di seluruh negara. Butirannya adalah seperti di jadual berikut:-

PEMERIKSAAN MENGEJUT/PENAMPILAN AUDIT SEKTOR AUDIT KERAJAAN PERSEKUTUAN TAHUN 2009

BIL.	CAWANGAN/ SEKSYEN AUDIT	BIL.	PEJABAT YANG DILAWATI	TARIKH LAWATAN
(A)	Peringkat Ibu Pejabat			
1	Kementerian Dalam Negeri	1	Pusat Pencegahan Pemulihan Narkotik Sg. Besi (PUSPEN)	23.04.2009
		2	Depot Tahanan Imigresen KLIA	06.05.2009
		3	Pejabat Pendaftaran Negara Daerah Hulu Langat	06.05.2009
		4	Pusat Pencegahan Pemulihan Narkotik Sepang (IKHLAS)	01.07.2009
		5	Ibu Pejabat Polis Daerah Shah Alam, Selangor	08.07.2009
		6	Pejabat Pendaftaran Negara Daerah Sepang	23.07.2009
		7	Pejabat Pertahanan Awam W.P. Kuala Lumpur	29.07.2009
		8	Ibu Pejabat Polis Daerah Sentul	02.09.09
		9	Jabatan Pendaftaran Pertubuhan Wilayah Persekutuan, KL	07.10.09
		10	Ibu Pejabat Polis Daerah Putrajaya	27.10.09
2	Kesihatan	11	Klinik Kesihatan Bangi	18.06.2009
		12	Klinik Kesihatan Kulai	10.07.2009
		13	Pejabat Kesihatan Pergigian Daerah Kota Setar/Pendang	28.07.2009
		14	Klinik Gigi Cheras	17.08.09
		15	Pejabat Kesihatan Daerah Hulu Selangor	8.10.2009
		16	Pejabat Kesihatan Daerah Petaling	26.10.2009
		17	Poliklinik Komuniti Puchong	27.10.2009
		18	Pejabat Kesihatan Kangar	13.11.2009
		19	Pejabat Kesihatan Sabak Bernam	21.12.2009
		20	Pejabat Kesihatan Kuala Selangor	22.12.2009
3	Pelbagai Kementerian/ Jabatan I	21	Bahagian Pentadbiran Am & Kewangan - Jabatan Sumber Manusia, DBKL	11.03.2009
		22	Pejabat DBKL Cawangan Bukit Bintang	18.03.2009
		23	Klinik Kesihatan Ibu & Kanak-kanak Jalan Hang Tuah	16.04.2009
		24	Klinik Kesihatan Ibu & Kanak-kanak Taman Sri Rampai	16.04.2009
		25	Klinik Kesihatan Ibu & Kanak-kanak Sri Pahang Flat (Bukit Bangsar)	16.04.2009
		26	Jabatan Belia dan Sukan, Cawangan Selangor	29.05.2009
		27	Jabatan Belia dan Sukan, Cawangan Sarawak	10.06.2009
		28	Jabatan Meteorologi, Cawangan Sarawak	10.06.2009
		29	Jabatan Kimia Malaysia, Cawangan Kedah	23.06.2009
		30	Jabatan Belia dan Sukan, Cawangan Kedah	23.06.2009

**PEMERIKSAAN MENGEJUT/PENAMPILAN AUDIT
SEKTOR AUDIT KERAJAAN PERSEKUTUAN TAHUN 2009**

BIL.	CAWANGAN/ SEKSYEN AUDIT	BIL.	PEJABAT YANG DILAWATI	TARIKH LAWATAN
[A]	Peringkat Ibu Pejabat			
4	Pendidikan	31	Jabatan Pelesenan Kementerian Pelancongan	06.10.2009
		32	Jabatan Belia dan Sukan, WP	05.10.2009
		33	Jabatan Belia dan Sukan, Cawangan Kelantan	15.07.2009
		34	Kolej Komuniti Selayang	13.05.2009
		35	Kolej Komuniti Hulu Selangor	19.05.2009
		36	Kolej Komuniti Kuala Langat	21.05.2009
		37	Sekolah Sukan Bandar Penawar	13.08.2009
		38	Pejabat Pelajaran Daerah Sibul	08.07.09
		39	Sek.Keb. Chuchuh Puteri	03.08.09
		40	Sek. Keb. Bechah Kelubi	04.08.09
		41	Sek. Keb. Kubang Chenok	04.08.09
		42	Sek. Keb. Ulu Kusial, Kelantan	05.08.09
		43	Sek. Keb. Sg. Sirih	13.08.09
		44	Sek. Keb. Keratong 1	19.08.09
		45	Sek. Keb. Kedaik	20.08.09
		46	Jabatan Pelajaran Wilayah Persekutuan	03.09.09
5	Pertahanan	47	Maktab Turus Angkatan Tentera	05.05.2009
		48	Markas Armada, Pangkalan TLDM, Lumut	28.05.2009
		49	Kumpulan Ordhans, Kem Kementah	09.07.2009
		50	MTL, Sekretariat	10.07.2009
		51	Markas Operasi Udara, Kementerian Pertahanan	24.12.2009
6	Jabatan Perdana Menteri	52	Mahkamah Majistret Langkawi	21.04.2009
		53	Pejabat Biro Bantuan Guaman (BBG) Langkawi	22.04.2009
		54	Pejabat Agensi Penguatkuasaan Maritim (APMM), Langkawi	23.04.2009
		55	Pejabat Agensi Penguatkuasaan Maritim (APMM), Kota Kinabalu	19.05.2009
		56	Biro Bantuan Guaman (BBG) Kuantan, Pahang	28.05.2009
		57	Mahkamah Majistret Kuala Lipis, Pahang	12.06.2009
		58	Mahkamah Majistret Cameron Highland	17.07.2009
		59	Jabatan Perpaduan Negara Dan Integrasi Nasional Cameron Highland	20.07.2009
		60	Suruhanjaya Tinggi Malaysia di Singapura	29.07.2009
		61	Lembaga Penggalakan Pelancongan Malaysia (LPPM) di Singapura	30.07.2009
		62	Malaysia External Trade Development Corporation (MATRADE) di Singapura	31.07.2009
		63	Rumah Peranginan Persekutuan (RPP) Cameron Highland	13.07.2009
7	Kerja Raya	64	JKR Daerah Kluang	26.03.2009
		65	JKR Daerah Gombak	06.04.2009
8	Pelbagai Kementerian/ Jabatan III	66	Pejabat Pembangunan Wanita/Rumah Nur Negeri Melaka	10.08.2009
		67	Jabatan Hal Ehwal Kesatuan Sekerja Melaka Dan Negeri Sembilan	10.12.2009

**PEMERIKSAAN MENGEJUT/PENAMPILAN AUDIT
SEKTOR AUDIT KERAJAAN PERSEKUTUAN TAHUN 2009**

BIL	CAWANGAN/ SEKSYEN AUDIT	BIL	PEJABAT YANG DILAWATI	TARIKH LAWATAN
(B)	Peringkat Cawangan Audit Negeri			
1.	Kelantan	68	Jabatan Ukur Dan Pemetaan	18.02.2009
		69	Pusat Serenti Bachok	19.02.2009
		70	Stesen Kastam Rantau Panjang	10 - 11.03.2009
		71	Hospital Tengku Anis, Pasir Puteh	13.04.2009
		72	Stesen Kastam Pengkalan Kubur	17.03.2009 - 23.03.2009
		73	JKR Feri Pengkalan Kubur	15.04.2009
		74	Stesen Kastam Bukit Bunga	26.03.2009 - 21.04.2009
		75	Mahkamah Seksyen Kota Bharu	18.01.2009
		76	Pejabat Kesihatan Daerah Pasir Puteh	20.04.2009
		77	Politeknik Kota Bharu	27.04.2009
		78	Pusat Pemulihan Akhlak Machang	28.04.2009
		79	Pusat Serenti Jeli	29.04.2009
		80	Pejabat Polis Daerah Pasir Puteh	19.05.2009
81	Jabatan Perpaduan Negara Dan Integrasi Nasional	06.10.2009		
2.	Perak	82	Jabatan Hal Ehwal Pengguna Gerik	22.01.2009
		83	Kolej Jururawat Taiping	16-17.02.2009
		84	JKR Tentera Taiping	18.02.2009
		85	Kompleks Abatoir	
		86	Rumah Sembelih Taiping	25-26.02.2009
		87	Balai Bomba Dan Penyelamat Bidor	02.03.2009
		88	Balai Bomba Dan Penyelamat Tg Malim	03.03.2009
		89	Balai Bomba Teluk Intan	12.03.2009
		90	Balai Bomba Tapah	16.03.2009
		91	Balai Bomba Parit	17.03.2009
		92	Balai Bomba Kuala Kangsar	26.03.2009
		3.	Sarawak	93
94	Jabatan Pengangkutan Jalan Cawangan Sibul			14.04.2009
95	Kastam Diraja Malaysia Sibul			17.04.2009
96	Kastam Diraja Malaysia			23.04.2009
97	Pejabat Pendidikan Daerah Kecil, Maradong			23.04.2009
98	SMK ST Anthony, Sarikei			28.04.2009
99	Kementerian Perdagangan Dalam Negeri Dan Hal Ehwal Pengguna, Sarikei			28.04.2009
100	Ibu Pejabat Polis Daerah Daro			28.04.2009
101	Kastam Diraja Malaysia, Sarikei			28.04.2009
102	Jabatan Pendaftaran Bintangor			30.04.2009
103	Pejabat Pelajaran Daerah Kuching			27.05.2009

Manakala Bahagian Pemeriksaan Mengejut, Sektor Audit Khas dan Penyelidikan telah menjalankan Pemeriksaan Mengejut di 306 Pusat Tanggung Jawab/Pusat Kos (PTJ/PK) seperti di Jadual berikut :

**SENARAI NAMA JABATAN/PEJABAT
YANG DIPILIH SERTA BILANGAN PTJ/PK YANG TERLIBAT DALAM PENGAUDITAN BAGI TAHUN 2009**

BIL.	BILANGAN PTJ/PK YANG DIPILIH	NAMA JABATAN/PEJABAT	JUMLAH PTJ/PK DIPILIH
1.	21 Jabatan/Pejabat dipilih untuk diaudit dan melibatkan hanya satu PTJ/PK sahaja	Ibu Pejabat JAN – Kewangan	21
		Institut Penyelidikan	
		Jabatan Kebudayaan dan Kesenian	
		Jabatan Pengangkutan	
		Jabatan Penilaian dan Perkhidmatan Harta	
		Jabatan Perhutanan	
		Jabatan Ukur dan Pemetaan	
		JAN Sarawak	
		KDN & Hal Ehwal Pengguna	
		Klinik Pergigian	
		Kolej Komuniti	
		Kolej Radiografi	
		Pejabat Hal Ehwal Orang Asli	
		Pejabat MARA	
		Pejabat Pelajaran	
		Pejabat Perdagangan Dalam Negeri	
		Pejabat Perhilitan	
Pejabat Perikanan			
Pejabat Pergigian			
Perpustakaan Bahagian/Daerah			
Politeknik			
RTM (Radio & Televisyen Malaysia)			
2.	6 Jabatan/Pejabat dipilih untuk diaudit dan meliputi 2 PTJ/PK bagi setiap Jabatan/Pejabat tersebut	Hospital	12
		Ibu Pejabat Polis	
		Kemajuan Jabatan Kemajuan Masyarakat	
		Pej Perkhidmatan Vertinair/Haiwan	
		Pejabat Kesihatan	
3.	2 Jabatan/Pejabat dipilih untuk diaudit dan meliputi 3 PTJ/PK bagi setiap Jabatan/Pejabat tersebut	Suruhanjaya Koperasi	6
		Balai Polis dan Pejabat Hutan	
4.	4 Jabatan/Pejabat dipilih untuk diaudit dan meliputi 4 PTJ/PK bagi setiap Jabatan/Pejabat tersebut	Pejabat/jabatan Farmasi	16
		Majlis Agama Islam	
		Jabatan Keselamatan dan Kesihatan	
		Kolej Kejururawatan	
5.	3 Jabatan/Pejabat dipilih untuk diaudit dan meliputi 5 PTJ/PK bagi setiap Jabatan/Pejabat tersebut	Pejabat/ Unit Farmasi	15
		Pejabat/Jabatan Kebajikan Masyarakat	
		Pejabat Pendaftaran	

**SENARAI NAMA JABATAN/PEJABAT
YANG DIPILIH SERTA BILANGAN PTJ/PK YANG TERLIBAT DALAM PENGAUDITAN BAGI TAHUN 2009**

BIL.	BILANGAN PTJ/PK YANG DIPILIH	NAMA JABATAN/PEJABAT	JUMLAH PTJ/PK DIPILIH
6	4 Jabatan/Pejabat dipilih untuk diaudit dan meliputi 6 PTJ/PK bagi setiap Jabatan/Pejabat tersebut	Lembaga Zakat dan Pejabat Zakat Pejabat/Pusat FAMA Pejabat Belia Kompleks Belia dan Sukan Lembaga Pertubuhan Peladang	24
7	1 Jabatan dipilih yang meliputi 8 PTJ/PK untuk diaudit	Jabatan Belia dan Sukan	8
8	1 Pejabat dipilih yang meliputi 9 PTJ/PK untuk diaudit	Pertubuhan Peladang	9
9	1 Pejabat dipilih yang meliputi 11 PTJ/PK untuk diaudit	Majlis Perbandaran	11
10	1 Pejabat dipilih yang meliputi 12 PTJ/PK untuk diaudit	Jabatan Imigresen	12
11	1 Pejabat dipilih yang meliputi 13 PTJ/PK untuk diaudit	Pejabat RISDA	13
12	1 Pejabat dipilih yang meliputi 16 PTJ/PK untuk diaudit	Pejabat Tanah dan Daerah	16
13	2 Pejabat dipilih yang meliputi 18 PTJ/PK untuk diaudit	Pejabat KEMAS Stesen MARDI	18
14	1 Jabatan/Pejabat dipilih yang meliputi 21 PTJ/PK untuk diaudit	Jabatan/Pejabat Agama Islam	21
15	1 Jabatan/Pejabat dipilih yang meliputi 39 PTJ/PK untuk diaudit	Jabatan Pendaftaran	39
16	1 Jabatan/Pejabat dipilih yang meliputi 65 PTJ/PK untuk diaudit	Balai Bomba	65
Bilangan Auditi Yang Telah Di Audit Pada Tahun 2009			306

PENGAUDITAN AKAUN PANJAR LUAR NEGERI, AKAUN UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)/ UNITED NATIONS POPULATION FUND (UNFPA) DAN AKAUN PINJAMAN

Sepanjang tahun 2009, pelaksanaan pengauditan terhadap Akaun Panjar Luar Negeri, Akaun Pinjaman serta Akaun UNDP/ UNFPA adalah seperti di jadual berikut :

**BILANGAN AKAUN PANJAR LUAR NEGERI AKAUN
UNDP/UNFPA DAN AKAUN PINJAMAN PADA TAHUN 2009**

BIL.	JENIS AKAUN	BILANGAN
1	Akaun Panjar Luar Negeri	68
2	Akaun Pinjaman	11
3	Akaun UNDP/UNFPA	6
JUMLAH		85

Penilaian Khas

Atas permintaan Kementerian Kewangan, Jabatan Audit Negara juga telah membuat Penilaian Khas terhadap Prestasi Pengurusan Kewangan Kementerian/Jabatan/Agensi di bawah kawalan pegawai Jawatan Utama Sektor Awam (JUSA). Penilaian ini adalah bertujuan untuk membuat pengesahan jawatan mereka. Bagi tahun 2009, penilaian telah dibuat di Kementerian/Jabatan/Agensi yang melibatkan seramai 63 pegawai JUSA. Penglibatan Jabatan Audit Negara dalam membuat penilaian ini secara tidak langsung telah menyumbangkan kepada pengukuhan pengurusan kewangan sektor awam kerana pegawai yang dinilai itu akan turut memastikan bahawa pengurusan kewangan dan pelaksanaan aktiviti di bawah jagaan mereka telah diuruskan dengan baik.

Pengauditan Air

Pengauditan Teknikal Bekalan Air

Pengauditan *Across-The-Board* (ATB) Air Tidak Berhasil (NRW) 2009 dijalankan di lima buah negeri iaitu Sabah, Kelantan, Pahang, Negeri Sembilan dan Pulau Pinang. Ia melibatkan penyediaan Memorandum Perancangan Audit, taklimat kepada semua Pengarah Audit Negeri dan Juraudit terlibat, mengadakan bengkel, *entrance conference*, bimbingan pengauditan di tapak, semakan laporan akhir negeri, *exit conference* dan laporan penyatuan.

Pengauditan ini menunjukkan Kehilangan Air atau Air Tidak Berhasil (NRW) dalam sistem bekalan air di negara ini sangat ketara sehingga kadar NRW mencapai 50% di beberapa negeri dengan purata sekitar 37% bagi seluruh negara. Peruntukan RMKe-9 untuk mengurangkan NRW sahaja telah melebihi RM1 bilion. Dengan kadar purata NRW Kebangsaan 2008 sebanyak 37% adalah dianggarkan kerajaan kehilangan sebanyak RM 2.23 billion setahun. Pelaksanaan program kawalan NRW yang menyeluruh dan berterusan merupakan perkara yang perlu diberi perhatian. Laporan akhir akan melihat penanda aras boleh dibuat di antara negeri-negeri.



Lawatan tapak NRW di Sandakan



Projek Menaiktaraf Jalan Kelang Lama, Kuala Lumpur – Tuntutan Jabatan Kerja Raya ke Atas Kos Pengalihan Paip dan Pembinaan *Steel Trusses*

Pengauditan ini dijalankan berdasarkan permohonan daripada Unit Perancang Ekonomi, Jabatan Perdana Menteri kepada Ketua Audit Negara. Pengauditan telah dilaksanakan terhadap tuntutan Jabatan Kerja Raya ke atas Kos Pengalihan Paip dan pembinaan *Steel Trusses* ke atas SYABAS di bawah Liabiliti Luar Jangka.

Pengauditan Teknikal Pengairan dan Saliran

Bagi tahun 2009, dua kajian Pengauditan Pengairan dan Saliran telah dilaksanakan oleh Biro Pengaduan Awam (BPA) bersama Sektor Audit Kerajaan Persekutuan iaitu Kajian Pelaksanaan Projek Hakisan Pantai Persekutuan yang melibatkan projek di negeri Sabah, Perak, Terengganu, Kedah, Perlis dan Pahang dan Kajian Kerja-Kerja Penyenggaraan Hakisan Pantai di Pulau Pinang.



Lawatan Tapak Projek Hakisan Pantai Negeri Pulau Pinang pada bulan Disember



Lawatan Tapak Projek Hakisan Pantai Persekutuan di Kedah pada bulan Jun

PEMBENTANGAN LAPORAN KETUA AUDIT NEGARA TAHUN 2008

Perkara 107 Perlembagaan Persekutuan menghendaki Ketua Audit Negara mengemukakan laporannya kepada Yang di-Pertuan Agong/Raja/Yang di-Pertua Negeri yang akan mengarahkan laporan itu dibentangkan di Parlimen/Dewan Undangan Negeri (DUN).

Persekutuan

Laporan Ketua Audit Negara Mengenai Penyata Akaun Awam dan Aktiviti Kementerian/Jabatan serta Pengurusan Syarikat Kerajaan Persekutuan Tahun 2008 telah dibentangkan di Parlimen/Dewan Undangan Negeri pada 19 Oktober 2009.

Negeri

Laporan Ketua Audit Negara tahun 2008 bagi negeri-negeri telah berjaya disiapkan mengikut tempoh yang ditetapkan dan telah dibentangkan di Parlimen pada 19 Oktober 2009 iaitu lebih awal daripada sesi pembentangan Bajet Tahun 2010. Selain pembentangan di Parlimen, undang-undang juga menetapkan supaya Laporan Ketua Audit Negara bagi Negeri-negeri dibentangkan di Dewan Undangan Negeri masing-masing. Kedudukan pembentangan bagi Laporan tahun 2008 sehingga 31 Disember 2009 adalah seperti di jadual berikut:

**TARIKH PEMBENTANGAN LAPORAN KETUA AUDIT NEGARA
TAHUN 2008 DI DEWAN UNDANGAN NEGERI**

BIL.	NEGERI	TARIKH DIBENTANGKAN DI DUN
1	Johor	19 November 2009
2	Kedah	17 November 2009
3	Kelantan	Belum Bentang
4	Melaka	9 November 2009
5	Negeri Sembilan	20 November 2009
6	Pahang	20 November 2009
7	Perak	Belum Bentang
8	Perlis	15 Disember 2009
9	Pulau Pinang	30 November 2009
10	Sabah	16 November 2009
11	Sarawak	9 November 2009*
12	Selangor	9 November 2009
13	Terengganu	Belum Bentang

* Laporan Ketua Audit Negara mengenai Aktiviti Kementerian/Jabatan/Agensi serta Pengurusan Syarikat Negeri Sarawak Tahun 2008 belum dibentang di Dewan Undangan Negeri.

Badan Berkanun Persekutuan

Laporan Ketua Audit Negara bagi Pengurusan Kewangan dan Aktiviti Badan Berkanun Persekutuan Tahun 2008 telah dibentangkan di Parlimen pada 19 Oktober 2009.

Penglibatan Dalam Pelbagai Aktiviti

Program Anak Angkat dilaksanakan bagi memberi bimbingan dan nasihat kepada Kementerian/Jabatan/Agensi Kerajaan dalam meningkatkan kualiti pengurusan kewangan. Pada tahun 2009, sebanyak 11 Jabatan/Agensi telah menyertai Program Anak Angkat di bawah kelolaan Sektor Audit Kerajaan Persekutuan. Butirannya adalah seperti di jadual berikut:

**PROGRAM ANAK ANGKAT SEKTOR AUDIT KERAJAAN
PERSEKUTUAN TAHUN 2009**

BIL.	CAWANGAN	AUDITI
1	Johor	Kolej Komuniti Bandar Penawar, Kota Tinggi
2	Kedah	Pejabat Kesihatan Daerah Sik
3	Kelantan	Pusat Pemulihan Akhlak Machang
4	Melaka	Mahkamah Majistret, Jasin
5	Pahang	Mahkamah Sesyen Temerloh
6	Perak	Mahkamah Sesyen, Ipoh, Perak
7	Pulau Pinang	Institut Penyelidikan Perikanan Batu Maung
8	Selangor	Pejabat Farmasi Selangor
9	Sabah	Jabatan Kesihatan Negeri WWP Labuan
10	Sarawak	SMK. Matang Hilir, Kuching, Sarawak
11	Terengganu	Sek. Tunas Bakti Marang (Kem. Wanita)

Akademi Audit Negara



HUBUNGAN ANTARABANGSA

HUBUNGAN ANTARABANGSA

Dalam usaha untuk meningkatkan imej Jabatan Audit Negara di peringkat antarabangsa, penekanan diberi melalui penglibatan aktif dalam persidangan, seminar, bengkel, kursus, mesyuarat dan pembentangan kertas kerja anjuran *International Organisation Of Supreme Audit Institutions (INTOSAI)*, *Asian Organisation Of Supreme Audit Institutions (ASOSAI)* dan Institusi Audit Antarabangsa yang lain. Penyertaan dalam aktiviti tersebut dapat memberi pendedahan kepada pegawai mengenai pengauditan sektor awam di peringkat antarabangsa melalui perkongsian pengalaman dan pengetahuan. Penglibatan Jabatan di peringkat antarabangsa adalah seperti berikut:

MESYUARAT/PERSIDANGAN

INTOSAI

Mesyuarat Ke-12 INTOSAI Working Group On Environmental Auditing

Mesyuarat ke-12 INTOSAI Working Group on Environmental Auditing (INTOSAI-WGEA) yang diadakan di Doha Qatar pada 25-29 Januari 2009, telah dihadiri oleh Y. Bhg. Dato' Haji. Anwari bin Suri, Timbalan Ketua Audit Negara (Negeri), Tuan Haji Sawaludin bin Mohd Nor, Timbalan Pengarah Audit Bahagian Pengauditan Alam Sekitar dan En. Nurul Al Bakri bin Mohamad, Penolong Pengarah Audit, Bahagian Pengauditan Alam Sekitar. Antara lain, mesyuarat ini diadakan bertujuan untuk membantu SAI dan kerajaan negara masing-masing bagi memperbaiki keadaan alam sekitar serta mengawal kesihatan dan keselamatan penduduk dengan cara bertukar-tukar informasi, mengadakan kerjasama dan penambahbaikan kaedah pengauditan. Bahagian Pengauditan Alam Sekitar telah menyediakan kertas pembentangan bertajuk *Clinical Waste Management* yang telah dibentangkan oleh Y. Bhg Dato' Haji. Anwari bin Suri dalam mesyuarat tersebut.



Simposium UN/INTOSAI ke-20

Simposium Ke-20 UN/INTOSAI ini telah berlangsung di *Vienna International Centre*, Vienna pada 11-13 Februari 2009, telah dihadiri oleh Y. Bhg. Tan Sri Haji Ambrin Bin Buang, Ketua Audit Negara Malaysia dan Encik Khalid Khan bin Abdullah Khan, Pengarah Audit Negeri Sarawak. Seramai 150 peserta yang terdiri daripada wakil peringkat tertinggi dari *World Bank/INTOSAI/United Nations/Institute of Internal Auditors/INTERPOL/United Nations Convention of Anti Corruption* serta SAIs telah menjayakan simposium berkenaan. Sebanyak 19 kertas kerja telah dibentangkan atas tema *INTOSAI- Active Partner In The International Anti Corruption Network: Ensuring Transparency To Promote Social Security and Poverty Reduction*. Simposium ini telah memberi manfaat yang berguna dan relevan dengan peranan yang dimainkan oleh Jabatan Audit Negara.



Mesyuarat ke -18 INTOSAI Working Group on IT Audit



Mesyuarat ke-18 *INTOSAI Working Group on IT Audit* telah diadakan pada 20-22 April 2009. Ia juga merupakan penyertaan kali pertama Malaysia sebagai ahli baru dalam kumpulan kerja berkenaan. Mesyuarat yang berlangsung di Doha, Qatar ini telah dihadiri oleh 56 peserta yang mewakili 23 negara anggota INTOSAI. Jabatan Audit Negara Malaysia telah diwakili oleh En. Y Hamdan bin Mohd Dom, Timbalan Pengarah Audit, Bahagian Pengauditan ICT dan Pn. Nor Salwani binti Muhammad, Timbalan Pengarah Audit, Cawangan Pelbagai Kementerian dan Jabatan I. Mesyuarat turut membincangkan persediaan terakhir untuk ke kongres INTOSAI (INCOSAI) yang akan diadakan di Afrika Selatan pada bulan November tahun 2010 serta persiapan mesyuarat WGITA ke 19 yang akan diadakan di Beijing, China pada bulan April 2010.

Course Design and Development Workshop on e-Enabled Blended Training Programme for Trainers (EBTPT)



Pn. Hasnira binti Husin, Penolong Pengarah Audit, Bahagian Pengauditan ICT telah berjaya dipilih untuk menghadiri kursus sambungan di bawah program *e-Enabled Blended Training Programme for Trainers* anjuran IDI-ASOSAI di Beijing, China dari 11-29 Mei 2009. Kursus ini memberi peluang kepada peserta untuk menjadi *training specialist* di bawah program *IDI Certified Training Specialist* seterusnya menyumbang kepada Jabatan Audit Negara dan juga di peringkat antarabangsa melalui pemberian latihan. Pn. Hasnira juga telah mengikuti program ini dengan jayanya dan beliau telah ditauliahkan oleh IDI sebagai salah seorang *Training Specialist* di bawah program ini.

3rd Meeting of INTOSAI Working Group on Fight Against International Money Laundering and Corruption (WG on FAIMLAC)



Mesyuarat kali ke-3 yang berlangsung pada 14-16 Julai 2009 di Jakarta, Indonesia ini merupakan penyertaan kali pertama Jabatan Audit Negara setelah menganggotai kumpulan kerja ini pada tahun 2009. Jabatan yang diwakili oleh Pn. Hj. Saadatul Nafisah binti Bashir Ahmad telah dijemput untuk menyertai mesyuarat ini sebagai salah seorang Pemerhati. Tujuan mesyuarat ini diadakan adalah untuk membincangkan mengenai Garis Panduan dalam membanteras rasuah serta kawalan ke atas *money laundering*. Mesyuarat tersebut telah dihadiri oleh seramai 20 delegasi dan lima pemerhati dari 12 buah negara ahli INTOSAI.

8th Steering Committee Meeting of INTOSAI WGEA

Mesyuarat yang berlangsung pada 3-6 Ogos 2009 di Bali, Indonesia telah dihadiri oleh Y.Bhg. Dato' Haji Anwari bin Suri, Timbalan Ketua Audit Negara (Negeri), Tuan Haji Sawaludin bin Mohd Nor, Timbalan Pengarah Audit, Bahagian Pengauditan Alam Sekitar dan En. Manap bin Japar, Penolong Pengarah Audit, Cawangan Negeri Johor. Kertas bertajuk *Parallel Audit On Forest Management* telah dibentangkan oleh Y.Bhg. Dato' Haji Anwari bin Suri. Selain itu satu klip video bagi lawatan fizikal ke Hutan Lojing, Kelantan menggunakan perkhidmatan helikopter Jabatan Alam Sekitar Kelantan telah dipertontonkan.



ASOSAI

ASOSAI Seminar on Social Security Audit Anjuran National Audit Office of the People's Republic of China (CNAO)

En Jeferi bin Darhman, Penolong Pengarah Audit Persekutuan (Jabatan Perdana Menteri), telah dipilih untuk menghadiri ASOSAI *Seminar on Social Security Audit* di Beijing, China pada 1-8 September 2009. Seminar selama 8 hari itu telah dirasmikan oleh Pn Yu Xiaoming, *Deputy Auditor General of China National Audit Office (CNAO)*. Seramai 35 peserta telah mengambil bahagian mewakili 28 SAI dari Asia dan Timur Tengah. Seminar tersebut diadakan bertujuan untuk berkongsi pendapat mengenai pendekatan dan teknik pengauditan. Ia menggalakkan komunikasi dan kerjasama serta berkongsi pengetahuan dan pengalaman dengan peserta dari Negara Asia dan Timur Tengah mengenai isu keselamatan sosial serta kepentingannya. Program selama 8 hari melibatkan persembahan/pembentangan kajian mengenai keselamatan sosial yang telah dijalankan dan siri lawatan ke *Tianjin Municipal Audit Office, Jingjinji Resident Audit Office, Culture Street, Great Wall, Olympic Park, Palace Museum dan Tiananmen Square*.



Mesyuarat Jawatankuasa Latihan ASOSAI Sempena Perhimpunan ASOSAI Ke-11

Satu mesyuarat mengenai Jawatankuasa Latihan ASOSAI telah diadakan pada 10 Oktober 2009 bertempat di Hotel Serena, Islamabad sempena Perhimpunan ASOSAI ke-11. Jabatan Audit Negara yang juga ahli kepada Jawatankuasa Latihan ini telah diwakili oleh En. Abd. Wahab bin Ahmad, Pengarah Akademi Audit Negara dan Dr. Masiah binti Ahmad, Ketua Penolong Pengarah Audit (Penyelidikan).



Perhimpunan ASOSAI Ke-11 dan Simposium Ke-4

Perhimpunan ASOSAI ke-11 yang disertai oleh 140 orang delegasi dari 36 ahli anggota negara ASOSAI telah diadakan pada 12 hingga 15 Oktober 2009 di Islamabad, Pakistan. Perhimpunan ini bertujuan untuk memberi peluang kepada ahli anggota ASOSAI bertukar pandangan dan pengalaman mengenai isu dan perkembangan bidang pengauditan sektor awam di samping mengeratkan hubungan antara mereka. Dalam mesej Perdana Menteri Pakistan sempena perasmian perhimpunan ini, beliau menyebut tentang pentingnya peranan Institusi Utama Audit dalam memastikan wang awam dibelanja dengan berhemat. Menurut beliau adalah perlu Juruaudit dilengkapi dengan kemahiran profesional agar mereka boleh melaksanakan tugas pengauditan dengan efektif. Oleh yang demikian, kerjasama antara Institusi Utama Audit akan dapat membantu meningkatkan kapasiti tersebut. Presiden Pakistan pula dalam mesej beliau menekankan bahawa pengauditan merupakan instrumen pengawasan kewangan yang kritikal bagi memastikan ketelusan dan akauntabiliti dalam penggunaan wang awam. Beliau percaya melalui perhimpunan ini, ahli anggota ASOSAI akan berkongsi pengalaman dan kebijaksanaan bagi membolehkan mereka bertindakbalas terhadap sebarang cabaran tadbir urus yang baik.



Perhimpunan ASOSAI ini terbahagi kepada dua sesi plenari. Pada sesi pertama plenari yang berlangsung pada 12 Oktober 2009, Perhimpunan telah bersetuju menerima Laporan Aktiviti daripada Setiausaha Agung, pembentangan Penyata Kewangan bagi tahun kewangan 2006 - 2008, laporan Jawatankuasa Audit, pembentangan Pelan Strategik serta aktiviti latihan ASOSAI dan *INTOSAI Development Initiative* (IDI). Di samping itu, cadangan untuk meminda Piagam ASOSAI yang disyorkan oleh Jawatankuasa Khas dan laporan-laporan mengenai projek penyelidikan ke-8, Jurnal dan Laman Rasmi ASOSAI, Jawatankuasa Kewangan dan Pentadbiran INTOSAI dan Jawatankuasa Perkongsian Pengetahuan INTOSAI juga dipersetujui.



Sesi Plenari Pertama

Pada Perhimpunan ini, ahli anggota ASOSAI telah dimaklumkan mengenai pencalonan negara-negara bagi jawatan ahli Lembaga Pengelola ASOSAI dan Jawatankuasa Audit serta penerangan mengenai prosedur pengundian. Setiausaha Agung ASOSAI juga telah mengisytiharkan beberapa jawatan/hos baru seperti berikut:

- Pengerusi Perhimpunan - Institusi Utama Audit Pakistan
- Hos Perhimpunan 2012 - Institusi Utama Audit India
- Setiausaha Agung - Institusi Utama Audit Korea Selatan
- Ahli ASOSAI yang dilantik bagi Lembaga Pengelola INTOSAI - Institusi Utama Audit Pakistan.



Turut diadakan sempena perhimpunan ini ialah Simposium ASOSAI ke-4 dengan tajuk *The Role of SAIs in Enhancing Effectiveness of Public Expenditure* yang berlangsung pada 14 Oktober 2009. Y. Bhg. Tan Sri Dato' Setia Haji Ambrin bin Buang, Ketua Audit Negara Malaysia adalah antara panel yang menyertai pembentangan dan perbincangan topik ini selain dari negara Bhutan, Pakistan dan Russia. Dalam pembentangan Ketua Audit Negara, beliau memfokuskan kepada Indeks Akauntabiliti bagi meningkatkan keberkesanan perbelanjaan awam. Inisiatif ini telah menarik minat Pengerusi panel iaitu En. Tanwir Ali Agha yang menyifatkan ia sebagai satu inisiatif yang amat inovatif. Indeks Akauntabiliti juga mendapat perhatian para delegasi semasa perbincangan terbuka terutama mengenai penerimaan Indeks Akauntabiliti oleh Kerajaan dan impak Indeks Akauntabiliti terhadap operasi Audit.



Pada 15 Oktober 2009, para delegasi pada sesi kedua Plenari ini bersetuju menerima Laporan Pengerusi mengenai Simposium ASOSAI ke-4, pembentangan bajet ASOSAI 2009 oleh Setiausaha Agung dan laporan terhadap Jawatankuasa Kerja Pengauditan Alam Sekitar oleh Institusi Utama Audit China. Perhimpunan juga telah dimaklumkan mengenai komposisi ahli Lembaga Pengelola ASOSAI bagi tahun 2010 - 2012 yang terdiri daripada negara Kuwait, Indonesia, Bangladesh, Turki Vietnam dan Iraq. Manakala Jawatankuasa Audit yang dipilih ialah Institusi Utama Audit Saudi Arabia dan Mongolia. Sesi ini juga menyaksikan ucapan daripada Ketua Audit Negara India sebagai hos Perhimpunan ASOSAI 2012 dan Ketua Audit Negara Korea Selatan sebagai Setiausaha Agung ASOSAI 2010-2012. Ucapan penutup Perhimpunan daripada Pengerusi ASOSAI iaitu Ketua Audit Negara Pakistan mengakhiri sesi ini.



Mesyuarat Lembaga Pengelola ASOSAI Ke-40

Pada 11 Oktober 2009, delegasi yang diketuai oleh Y.Bhg. Tan Sri Dato' Setia Haji Ambrin Bin Buang, Ketua Audit Negara telah menghadiri mesyuarat ke-40 Lembaga Pengelola ASOSAI yang bertempat di Islamabad, Pakistan. Delegasi ini turut disertai oleh dua orang pegawai iaitu En. Abdul Wahab bin Ahmad, Pengarah Akademi Audit Negara dan Dr. Masiah binti Ahmad, Ketua Penolong Pengarah Audit (Penyelidikan). Antara keputusan-keputusan penting yang telah dicapai semasa mesyuarat tersebut adalah seperti berikut:

- ASOSAI dianggotai oleh 45 buah negara dengan tambahan keanggotaan oleh SAI Armenia dan Singapura.
- Menubuhkan pasukan bertugas untuk membangun dan mengemaskini Pelan Strategik 2005-2009.
- Deraf terakhir Garis Panduan perlu diluluskan sebelum dikemukakan ke persidangan.
- Pada tahun 2010, ASOSAI akan menganjurkan Bengkel Pengauditan Alam Sekitar di Turki.
- Tiga program kerjasama yang baru dan berpotensi telah dikenalpasti iaitu isu-isu berkaitan alam sekitar, jaminan kualiti dalam Pengauditan Prestasi serta pembangunan dan Pelaksanaan Pelan Strategik.
- Seminar *How To Strengthen a SAI Meet Public Expectation on SAI* akan bermula pada tahun 2010.
- Lembaga telah bersetuju dengan pindaan undang-undang dan peraturan ASOSAI mengenai keahlian dalam Lembaga Pengarah. Contoh pindaan adalah seperti yang berikut:
 - ▶ Daripada sembilan orang ahli kepada 11 orang ahli.
 - ▶ Pengerusi dan Setiausaha Agung Lembaga Pengelola yang lepas dilanjutkan tempoh ke satu penggal lagi.
- SAI Jepun dilantik sebagai *Training Administrator*.
- SAI Pakistan telah dicalonkan sebagai wakil ASOSAI ke Lembaga Pengelola INTOSAI.



HUBUNGAN DUA HALA

MOU DENGAN BADAN PEMERIKSA KEUANGAN REPUBLIK INDONESIA

Mesyuarat Teknikal Keempat Pelaksanaan MOU Antara Jabatan Audit Negara Malaysia Dan Badan Pemeriksa Keuangan Republik Indonesia

Mesyuarat MOU antara Jabatan Audit Negara Malaysia dan Badan Pemeriksa Keuangan Republik Indonesia telah diadakan di Bukit Tinggi, Sumatera Barat, Indonesia pada 14-15 April 2009. Mesyuarat ini adalah pertemuan di peringkat tertinggi dalam rangka kerjasama bilateral antara Malaysia dan Indonesia dan mesyuarat ini adalah mesyuarat susulan sejak MOU ditandatangani di Mexico pada tahun 2007.

Delegasi Jabatan Audit Negara Malaysia diketuai oleh Y. Bhg. Tan Sri Dato' Setia Haji Ambrin Bin Buang, Ketua Audit Negara Malaysia dan diwakili oleh 8 pegawai kanan lain iaitu En. Abd. Wahab bin Ahmad, Pengarah Akademi Audit Negara, En. Azmin bin Husin, Timbalan Pengarah Audit (Penyelidikan), En. Mohamed Ziadi bin Zakaria, Pengarah Audit Cawangan Negeri Kelantan, En. Ahmad Sanusi bin Yaakob, Timbalan Pengarah Audit, Cawangan Negeri Kedah, Tn. Hj. Abdul Rahim bin Abdul Kader, Timbalan Pengarah Audit Persekutuan (Cukai Pendapatan), Cik. Raftah binti Ibrahim, Timbalan Pengarah Audit (Kastam), En. Mohd Shahril bin Yahya, Ketua Penolong Pengarah Audit, Cawangan Negeri Pahang dan En. Lai Soon Ming, Penolong Pengarah Audit (Cukai Pendapatan). Para delegasi telah memberi laporan status pelaksanaan kerjasama bilateral dan pengajaran (*lessons learnt*) bagi Pengauditan Pengurusan Hutan, cukai dan latihan. Taklimat juga telah diberikan kepada delegasi mengenai penggunaan *Geographic Information System (GIS)* oleh Juruaudit BPK dalam Pengauditan Hutan.

Mesyuarat Teknikal Pertama Bagi *Parallel Audit* Pengurusan Paya Bakau Antara Jabatan Audit Negara Malaysia Dan Badan Pemeriksa Keuangan Republik Indonesia

Bahagian Pengauditan Alam Sekitar dengan kerjasama Cawangan Audit Negeri Sabah telah mengendalikan Mesyuarat Teknikal Pertama di antara Jabatan Audit Negara Malaysia dengan Badan Pemeriksa Keuangan Republik Indonesia (BPK-RI) bagi Pengurusan Bakau di Selat Melaka secara *Parallel Audit*. Mesyuarat ini telah diadakan di The Pacific Sutera, Sutera Harbour, Kota Kinabalu, Sabah dari 6 hingga 10 Oktober 2009. Objektif utama mesyuarat diadakan adalah bagi membincangkan pelaksanaan projek kerjasama yang kedua antara kedua buah negara iaitu Pengauditan Pengurusan Bakau di Selat Melaka.

Seramai 10 orang delegasi dari BPK-RI yang diketuai oleh Mr. Hadi Priyanto, *Principal Director IV*, Badan Pemeriksa Keuangan Republik Indonesia dan 12 orang delegasi dari Jabatan diketuai oleh Y. Bhg. Dato' Haji Anwari bin Suri, Timbalan Ketua Audit Negara (Negeri) telah menghadiri mesyuarat tersebut. Perjalanan mesyuarat dimulai dengan ceramah khas mengenai *Biodiversity In Malaysia* oleh Professor Emeritus Dato' Dr. Abdul Latif bin Mohamad dari Universiti Kebangsaan Malaysia diikuti ceramah kedua mengenai *Management of Mangrove in the Straits of Malacca* yang telah disampaikan oleh Professor Madya Dr. Mohd. Kamil bin Yusoff dari Universiti Putra Malaysia. Selain itu Tuan Haji Sawaludin bin Mohd Nor, Timbalan Pengarah Audit, Bahagian Pengauditan Alam Sekitar turut membentangkan kertas bertajuk *Parallel Audit On Management Of Mangroves In The Straits Of Malacca, Impact To The Environment*. Memorandum Persefahaman (MoU) ini telah ditandatangani antara Jabatan dan BPK-RI.



LAWATAN KERJA/KUNJUNGAN HORMAT

Lawatan Kerja Ketua Audit Negara Ke Institusi Audit Emiriah Arab Bersatu

Y. Bhg. Tan Sri Dato' Setia Ambrin bin Buang, Ketua Audit Negara beserta dua pegawai iaitu En. Abd. Wahab bin Ahmad dan Dr. Masiah binti Ahmad telah mengadakan lawatan kerja ke Institusi Audit Emiriah Arab Bersatu pada 18 Oktober 2009. Lawatan kerja ini diadakan bersempena program sangkutan tiga pegawai Jabatan selama enam bulan bermula pada 4 Oktober 2009 hingga 8 April 2010. Ketua Audit Negara juga telah mengadakan kunjungan hormat kepada Dr. Harib Saeed Al Amini, Presiden, Institusi Audit Emiriah Arab Bersatu serta mengadakan perbincangan mengenai program kerjasama dua hala antara kedua-dua negara serta perkembangan terkini pengauditan sektor awam di Malaysia termasuk pelaksanaan Indeks Akauntabiliti.



Lawatan Delegasi Audit Bureau of Jordan

Empat pegawai dari *Audit Bureau of Jordan* telah mengadakan lawatan kerja ke Malaysia pada 27 hingga 29 Oktober 2009. Lawatan kerja ini diadakan bertujuan untuk mendapatkan penerangan berhubung strategi dan pelaksanaan latihan Jabatan Audit Negara yang dijalankan oleh Akademi Audit Negara (AAN). Satu taklimat mengenai AAN telah disampaikan oleh En. Anuar bin Asmuni, Ketua Sekolah Pengauditan. Delegasi turut mengadakan perbincangan berhubung struktur organisasi AAN, program latihan yang dijalankan, penilaian latihan serta rancangan jangka panjang AAN. Delegasi juga diberi peluang melihat kemudahan dan peralatan latihan yang disediakan di AAN.



Lawatan Dan Kunjungan Hormat Delegasi Luar Negara

Dalam tahun 2009, seramai 39 delegasi dari Vietnam, Indonesia, Bhutan, Jordan, China, Cambodia dan Jepun telah mengadakan lawatan ke Jabatan Audit Negara manakala seramai enam delegasi dari Indonesia, Afghanistan, Switzerland dan Brunei telah mengadakan kunjungan hormat kepada Ketua Audit Negara.



AKTIVITI-AKTIVITI JABATAN

KONVENSYEN KUMPULAN MENINGKAT MUTU KERJA (KMK) PERINGKAT JABATAN AUDIT NEGARA 2009

Tempat : A' Famosa Resort, Melaka
Tarikh : 15 – 16 Disember 2009

Konvensyen Kumpulan Meningkatkan Mutu Kerja (KMK) peringkat Jabatan Audit Negara (JAN) kali ke-3 telah diadakan di A' Famosa Resort, Melaka pada 15 – 16 Disember 2009. Konvensyen ini telah dihadiri oleh seramai lebih kurang 170 orang pegawai-pegawai dari Ibu Pejabat Jabatan dan juga Cawangan Audit Negeri. Perasmian Konvensyen telah disempurnakan oleh Timbalan Ketua Audit Negara (Persekutuan) Y.Bhg. Dato' Azizah binti Hj. Arshad.

Sebanyak 10 kumpulan telah menyediakan projek untuk menyertai konvensyen yang diadakan pada tahun ini. Kumpulan-kumpulan tersebut dan projek yang telah dilaksanakan adalah seperti berikut:

NO	NAMA KUMPULAN	CAWANGAN/SEKTOR	TAJUK PERSEMBAHAN
1	SINAR-G	Sektor Audit Kerajaan Persekutuan	Mengoptimumkan Pengauditan Prestasi Mengenai Pengurusan Aset Alih Kerajaan
2	ICONS	Sektor Audit Kerajaan Badan Berkanun Persekutuan	Penyimpanan Data Susulan Audit Prestasi Kurang Sistematik
3	KRISTAL	Akademi Audit Negara	Pembaziran Dalam Penyediaan Bahan Kursus
4	DIMENSI	Selangor	Memudahkan Capaian Hasil Laporan Pengauditan Pengurusan Kewangan Berasaskan Indeks Akauntabiliti di Jabatan Kerajaan Negeri Selangor
5	MUTIARA KINABALU	Sabah	Proses Penyediaan Kertas Kerja Pengauditan Prestasi Yang Kurang Sistematik
6	GAMAT	Pulau Pinang	Menginovasikan Kaedah Penyediaan Fail Kertas Kerja Audit Prestasi
7	MY-V	Sektor Pengurusan	Kesukaran Untuk Mengagihkan Penggunaan Kenderaan Jabatan Kepada Pegawai dan Kakitangan
8	PERINTIS	Pahang	Pemilihan Sampel Baucar Bayaran Indeks Akauntabiliti Pengurusan Kewangan di Jabatan Negeri Tidak Menggunakan ACL
9	INOVASI	Negeri Sembilan	Mengatasi Kelemahan Pelaksanaan Pengauditan Pengurusan Kewangan Berdasarkan Indeks Akauntabiliti
10	PERKASA	Sarawak	Mengatasi Pengauditan Penyata Akaun Awam Kerajaan Negeri Sarawak Yang Kurang Efisien (eT4SiFBAS)

Projek-projek KMK yang dibentangkan oleh setiap kumpulan telah dinilai oleh 3 orang ahli panel yang dilantik khas iaitu:

- Tn. Haji Hamdi bin Othman (Ketua Panel Penilai) – WNA Systems Inovations Sdn. Bhd.
- En. Tahir bin Kapi – Bekas Pegawai INTAN.
- Cik Mariam Kholidah binti Zulkifli – Bahagian Audit Dalam, Jabatan Perdana Menteri.

Tiga Kumpulan terbaik telah dipilih sebagai pemenang utama Konvensyen KMK tahun 2009 ini. Kumpulan-kumpulan yang terpilih adalah:

- Akademi Audit Negara - Pembaziran Dalam Penyediaan Bahan Kursus.
- My-V (Sektor Pengurusan) – Kesukaran Untuk Mengagihkan Penggunaan Kenderaan Jabatan Kepada Pegawai dan Kakitangan.
- Mutiara Kinabalu (Cawangan Audit Negeri Sabah) - Proses Penyediaan Kertas Kerja Pengauditan Prestasi Yang Kurang Sistematik.



PERSIDANGAN JURUAUDIT SEKTOR AWAM 2009

Tempat : Hotel Grand Blue Wave, Shah Alam, Selangor.
 Tarikh : 21 -22 Julai 2009

Persidangan Juruaudit Sektor Awam yang julung kali diadakan bertemakan “Pengukuhan Kompetensi Ke Arah Pengauditan Berkualiti.” Persidangan ini telah dirasmikan oleh Y. Bhg. Tan Sri Dato’ Setia Haji Ambrin Bin Buang, Ketua Audit Negara dan telah dihadiri oleh seramai 700 Juruaudit pelbagai peringkat daripada Jabatan Audit Negara dan Bahagian Audit Dalam.

Objektif persidangan adalah untuk mendedahkan juruaudit kepada bidang teknik dan pendekatan pengauditan yang terkini sejajar dengan perkembangan semasa; memberi peluang kepada juruaudit berkongsi pengalaman, pengetahuan dan pandangan dalam aspek pengauditan sektor awam; mewujudkan forum perbincangan mengenai isu-isu semasa; dan mewujudkan interaksi yang lebih rapat di kalangan Juruaudit pelbagai peringkat. Pada persidangan ini, sebanyak 14 kertas kerja telah dibentangkan seperti di Jadual berikut:-

BIL.	PENCERAMAH	TAJUK
1	Financial Reporting in the Global Financial Crisis	Encik Nik Mohd Hasyudeen bin Yusof (Mantan Presiden Institut Akauntan Malaysia)
2	Strategic Risk Radar	Cik Gladys Leong (Tetuan Ernst & Young)
3	Pencegahan Rasuah di Sektor Awam: Pendekatan dan Kaedah Pencegahan	Y.Bhg Dato’ Hj. Zakaria bin Hj. Jaffar, Timbalan Ketua Pesuruhjaya (Pencegahan) Suruhanjaya Pencegahan Rasuah Malaysia
4	Adding Value Using Risk-Based Auditing	Encik Aminuddin bin Hj. Yahaya (Tetuan Jamal Amin & Partners)
5	Pendekatan dan Isu Pengauditan Syarikat	Puan Yusnani binti Zakaria (Timbalan Pengarah Cawangan Pengurusan Syarikat)
6	Pengauditan Pihak Berkuasa Tempatan: Isu dan Cadangan Penambahbaikan	Encik Zulkifli bin Tungal (Ketua Penolong Pengarah, Cawangan Audit Negeri Terengganu)
7	Pematuhan Kepada FRS Dalam Penyediaan Penyata Kewangan Badan Berkanun	Puan Norliza binti Md Nuruddin @ Nordin (Ketua Penolong Pengarah Audit Sosial 4, Sektor Audit Badan Berkanun Persekutuan)
8	Kewangan Islam: Pembiayaan dan Instrumen	Y.Bhg. Prof. Datuk Dr. Syed Othman Al-Habshi (Ketua Pegawai Akademik, Pusat Pendidikan Kewangan Islam Antarabangsa (INCEIF))
9	Pengauditan UAD: Isu Dan Cadangan Penambahbaikan	Encik Zulkifli bin Abdullah (Ketua Unit Audit Dalam, Kementerian Kemajuan Luar Bandar dan Wilayah)
10	Pengauditan Alam Sekitar: Perspektif Antarabangsa	Encik Sawaludin bin Md. Nor (Timbalan Pengarah, Bahagian Pengauditan Alam Sekitar)
11	Pengurusan JAN: Ke Arah Jabatan Contoh	Tuan Hj. Aziz bin Mohd Akil (Pengarah Sektor Pengurusan)
12	Pembangunan Modal Insan: Strategi Pelaksanaan	Encik Abdul Wahab bin Ahmad (Pengarah Akademi Audit Negara)
13	Projek Pembinaan: Isu Dan Cadangan Penambahbaikan	Encik Zamani bin Md. Jidin (Timbalan Pengarah Bahagian Teknikal)
14	Inovasi Dalam Pengauditan Melalui Penggunaan ICT	Encik Y. Hamdan bin Mohd Dom (Timbalan Pengarah, Bahagian Pengauditan ICT)

Ketua Audit Negara, Y. Bhg. Tan Sri Dato’ Setia Haji Ambrin Bin Buang dalam ucapan beliau merakamkan tahniah kepada semua warga Audit yang terlibat dengan penyediaan Laporan Ketua Audit Negara bagi tahun 2008 dan juga kepada juruaudit di Unit Audit Dalam Kementerian dan Agensi yang telah menyempurnakan segala dasar yang telah diamanahkan. Beliau juga mengucapkan berbilang terima kasih kepada Jawatankuasa Pengelola yang bertungkus lumus membuat persiapan mengatur dan merancang persidangan kali ini.

Beliau menekankan bahawa juruaudit merupakan satu profesion dan untuk menjamin kecemerlangan profesion itu amatlah mustahak sekali dari masa ke semasa diadakan perjumpaan setahun sekali untuk bertukar-tukar fikiran, untuk mencambah fikiran ke arah memantapkan lagi tahap profesionalisme perkhidmatan awam. Beliau berharap persidangan ini menyumbang kepada peningkatan pemantapan tahap profesional juruaudit awam dan dapat meningkatkan kompetensi dari segi menambah ilmu pengetahuan dan kemahiran. Oleh yang demikian persidangan seperti akan dijadikan satu perhimpunan tahunan yang terbesar warga Audit sektor awam.

Beliau harap warga audit dapat memahami dan menghayati *tag line* terbaru iaitu “1Malaysia : Rakyat Didahulukan, Pencapaian Diutamakan” bagi mencapai objektif Kerajaan. Jabatan Audit Negara juga perlu mengamalkan konsep 1Audit kerana dengan adanya dasar pengkaderan perkhidmatan jawatan “W” maknanya kita adalah satu dengan tujuan yang sama meningkatkan akauntabiliti dengan memastikan akauntabiliti dan integriti menerusi pengauditan yang berkualiti.

Sehubungan itu, perancangan Audit mulai sekarang dan untuk tahun-tahun yang akan datang perlu selari dengan *Key Result Areas* yang akan di KPI’kan selain daripada kerja-kerja lain.



Hasil daripada persidangan, Ketua Audit Negara memaklumkan keputusan-keputusan Pengurusan Tertinggi Jabatan Audit Negara seperti berikut:

1. *Training workshop* untuk Juruaudit-juruaudit Syarikat akan diadakan di mana Juruaudit Syarikat akan dipanggil oleh Akademi untuk menjalani kursus yang lebih intensif.
2. Akademi Audit Negara akan menganjurkan kursus *on Islamic Financial Instruments*.
3. Perbincangan dengan Perbendaharaan Malaysia, Akauntan Negara dan Badan Berkanun akan diadakan mengenai *Financial Reporting System*.
4. Kebanyakan kertas-kertas kerja yang dibentangkan akan dijadikan asas menyiapkan artikel bagi Jurnal Audit edisi sulungnya dan dicadangkan untuk dikeluarkan dalam bulan Januari tahun 2010. Jurnal Audit ini akan dipertanggungjawabkan kepada Bahagian Penyelidikan di bawah Sektor Audit Khas & Penyelidikan.
5. Pihak Pengurusan akan memastikan tiap-tiap Audit Dalam akan ditempatkan dengan Juruaudit yang berpengalaman bagi membimbing juruaudit-juruaudit yang baru. Beliau juga menaruh harapan kepada Ketua-ketua Audit Dalam untuk membimbing anak buah masing-masing.
6. Mengenai isu yang dibangkitkan oleh En. Zulkipli bin Abdullah berhubung Manual / Prosedur / *Terms of Reference* untuk Audit Dalam, Ketua Audit Negara memaklumkan bahawa perkara tersebut memang dalam perancangan dan mengalu-alukan supaya En. Zulkipli untuk mengetuai *working group* tersebut memandangkan beliau merupakan juruaudit yang paling *senior* dan berpengalaman.
7. Jabatan Audit Negara juga harus terlibat dengan *forensic auditing* di mana Akademi Audit Negara diminta untuk mengadakan kursus *body language* untuk membantu pengauditan.



SAMBUTAN HARI AUDIT SE-MALAYSIA TAHUN 2009

Tempat : Pusat Konvensyen, Taman Tamadun Islam,
Pulau Wan Man, Kuala Terengganu
Tarikh : 4 Oktober 2009

Sambutan Hari Audit Se-Malaysia telah dirasmikan oleh YB. En. Ahmad Razif bin Abd. Rahman, Pengerusi Jawatankuasa Pelajaran, Pengajian Tinggi, Sains dan Teknologi dan Sumber Manusia Negeri mewakili Menteri Besar Terengganu.

Tema sambutan iaitu “Membantu Negara Berbelanja Secara Berhemat” telah dipilih bagi menyatakan komitmen Jabatan sebagai agensi pemantau dengan memberi maklum balas yang objektif tentang *outcome* dan impak sesuatu program, projek atau aktiviti Kerajaan di semua peringkat menerusi pengauditan yang berkesan dan laporan yang objektif. Majlis yang diadakan buat kali kelima pada tahun ini telah dihadiri oleh 930 orang yang terdiri daripada Ketua Setiausaha/Timbalan Ketua Setiausaha Kementerian, Ketua Jabatan dan Agensi Persekutuan/Negeri, ahli Majlis Mesyuarat Kerajaan Negeri, Firma Audit Swasta, warga Jabatan Audit Negara serta pegawai dari Bahagian Audit Dalam.

Y. Bhg. Tan Sri Dato’ Setia Haji Ambrin Bin Buang, Ketua Audit Negara dalam ucapan beliau menekankan mengenai pentingnya komitmen yang kuat oleh penjawat awam dalam memastikan mereka benar-benar kompeten dan teliti dalam menjalankan tugas termasuk memantau dengan berkesan kerja-kerja yang dilakukan oleh para kontraktor, pembekal mahupun juru perunding supaya Kerajaan benar-benar mendapat *value for money* dari setiap perbelanjaan awam. Beliau mahu pelbagai kelemahan dalam pengurusan wang awam yang didedahkan dalam laporan Ketua Audit Negara diatasi secara konsisten agar kelemahan-kelemahan tersebut tidak menular dan menjejaskan perkhidmatan awam di mata rakyat. Tindakan-tindakan yang proaktif hendaklah diambil agar kelemahan yang biasa diperbetulkan dan selepas diperbetulkan hendaklah dibiasakan sebagai amalan budaya kerja yang cemerlang.

Menurut beliau, sungguhpun suasana ekonomi masih muram Jabatan perlu menghadapi berbagai cabaran yang memerlukan transformasi dalam strategi pembangunan negara ke arah mencapai Wawasan 2020 serta transformasi dalam pemikiran dan pendekatan penjawat awam sendiri dari segi mempertingkatkan sistem penyampaian awam yang berlandaskan “1Malaysia : Rakyat Didahulukan, Pencapaian Diutamakan”. Beliau berharap agar semua warga Audit akan terus berusaha mempertingkatkan kompetensi mereka dan bekerja sebagai satu pasukan yang jitu yang mampu mencadangkan idea-idea yang kreatif dan inovatif untuk memantapkan sistem penyampaian Kerajaan dan mengukuhkan akauntabiliti dan integriti.





YB. En. Ahmad Razif bin Abd. Rahman, dalam ucap-tama beliau mengingatkan semua Pegawai Pengawal dan Ketua Jabatan agar sentiasa memastikan segala perbelanjaan dibuat secara teliti, mematuhi segala peraturan, cekap, berkesan, mempunyai *value for money* dan berpegang kepada amalan-amalan pengurusan kewangan yang terbaik selaras dengan Bidang Keberhasilan Utama Nasional (NKRA) dan *Key Performance Indicators* (KPI) yang telah diperkenalkan oleh YAB Perdana Menteri.

Sambutan Hari Audit Se-Malaysia 2009 turut memaparkan tayangan dokumentari mengenai latar belakang, peranan, fungsi dan aktiviti Jabatan dalam meningkatkan akauntabiliti awam. Di samping itu, Jabatan juga telah dianugerahkan Sijil MS ISO 9001:2008 yang disampaikan oleh Y.Bhg. Dato' Mariani binti Mohammad, Pengarah Urusan, SIRIM QAS International Sdn.

Bhd. bagi Pengauditan Penyata Kewangan dan Pengauditan Pengurusan Kewangan (Indeks Akauntabiliti). Pengiktirafan ini membuktikan usaha Jabatan untuk menerapkan ciri-ciri inovasi dan nilai tambah dalam kualiti kerja pengauditan dan juga mengekalkan Jabatan sebagai salah satu organisasi audit sektor awam di dunia yang bertaraf ISO.

Acara kemuncak sambutan adalah penyampaian Anugerah Kecemerlangan Indeks Akauntabiliti bagi Tahun 2008 oleh Ketua Audit Negara kepada 20 Kementerian dan Jabatan di peringkat Persekutuan dan Negeri yang meraih 4 bintang. Selain itu, Jabatan telah melancarkan dua Garis Panduan iaitu Garis Panduan Pengauditan Pengurusan Kewangan dan Garis Panduan Pengauditan Syarikat Kerajaan. Majlis Sambutan telah diakhiri dengan penyampaian Sijil Penyertaan Program Anak Angkat kepada lima Jabatan/Agensi dan sumbangan buku kepada lima buah sekolah terpilih di negeri Terengganu.

SIMPOSIUM PENGURUSAN DAN PENGAUDITAN INDUSTRI AIR 2009

Tempat : Shah Alam Convention Centre, Selangor

Tarikh : 2 hingga 3 November 2009

Simposium Pengurusan dan Pengauditan Industri Air 2009 yang bertemakan 'Keberkesanan Pengauditan Meningkatkan Prestasi Bekalan Air' telah berlangsung dengan jayanya pada 2 hingga 3 November 2009 di Shah Alam Convention Centre, Selangor. Simposium yang julung-julung kali diadakan ini telah disempurnakan oleh YB. Noriah Binti Kasnon, Timbalan Menteri Tenaga, Teknologi Hijau dan Air (KeTTHA). Ianya bertujuan memberi pendedahan berhubung kerja-kerja pengurusan dan pengauditan industri air secara umumnya, memberi pendedahan berhubung peralatan teknologi bekalan air di samping menyediakan satu platform kepada pihak Jabatan Audit Negara dan Entiti Bekalan Air yang terlibat khususnya di dalam pengauditan air ke arah *mutual understanding*.



Simposium yang mendapat sokongan daripada KeTTHA, Suruhanjaya Perkhidmatan Air Nasional (SPAN), Jawatankuasa Tindakan Jurutera Air Daerah Se-Malaysia (JTJAD) dan Persatuan Air Malaysia (MWA) telah berjaya menarik sejumlah 500 delegasi daripada pegawai-pegawai Jabatan Audit Negara dan peserta luar iaitu pihak/entiti/syarikat bekalan air yang terlibat dengan industri bekalan air antaranya KeTTHA, SPAN, Jabatan Alam Sekitar (JAS), Jabatan Perhutanan, Kementerian Kesihatan Malaysia (KKM), Badan Kawalselia Air dan Sumber Air Negeri, Syarikat/Pengurusan Entiti Bekalan Air dan lain-lain. Simposium ini juga telah berjaya menarik perhatian syarikat dan organisasi berkaitan dimana sejumlah 26 tapak pameran yang disediakan telah berjaya ditempah sepenuhnya oleh 24 syarikat dan organisasi yang terlibat.

Pada simposium tersebut, Ketua Audit Negara dalam ucapan aluannya telah menekankan kepada perlunya Juraudit memperluaskan pengauditan terhadap program dan aktiviti yang memberi impak kepada Industri Air di mana kerajaan telah memperuntukkan wang yang besar di bawah RMKe-9. Timbalan Menteri KeTTHA dalam ucapan perasmianya pula menekankan kepada mewujudkan kesedaran, tanggungjawab serta komitmen semua pihak dalam meningkatkan kemajuan Industri Bekalan Air supaya lebih cekap, berkesan dan berhemat. Beliau juga mengalu-alukan inisiatif Jabatan Audit Negara dalam usaha ini melalui penubuhan Bahagian Pengauditan Air.



Pada simposium tersebut juga, dua Modul Garis Panduan Pengauditan iaitu Agihan Bekalan Air dan Perkhidmatan Pelanggan telah dilancarkan dan diedarkan kepada pihak yang terlibat bersama-sama Modul Garis Panduan Pengauditan Pengeluaran Air Minum dan Air Tidak Berhasil. Selain itu juga empat sesi pembentangan yang merangkumi sebelas kertas kerja telah dibentangkan antaranya Keberkesanan *Key Performance Indicators* Pengurusan Air (SPAN), *PAAB's Roles & Responsibilities In Developing The Nation Water Industry*, Kajian Pengurusan Kualiti Air Minum Seluruh Negara, *Environmental Auditing, Protecting & Managing Our Water Catchments* dan sebagainya.



KURSUS MTCP

Tempat : Akademi Audit Negara

Tarikh : 2 Nov 2009 – 12 Nov 2009

Bermula tahun 2007 Unit Perancang Ekonomi (EPU), Jabatan Perdana Menteri telah menyenaraikan Jabatan Audit Negara sebagai *course provider* di bawah Program Kerjasama Teknikal Malaysia (MTCP). Kursus ini akan dijalankan di Akademi Audit Negara iaitu Institusi Latihan yang bertanggungjawab mengendalikan latihan bagi Jabatan Audit Negara. Di bawah program ini dua kursus jangka pendek telah dilaksanakan setiap tahun mulai tahun 2007 dan peserta adalah dipilih daripada negara membangun yang disenaraikan di bawah program MTCP ini. Segala perbelanjaan menghadiri kursus adalah ditanggung oleh Kerajaan Malaysia. Kedua-dua kursus yang ditawarkan adalah Auditan Prestasi dan Auditan IT .

Melalui kursus di bawah program ini, Jabatan Audit Negara berharap akan dapat menyumbang kepada pembangunan serantau khususnya dalam bidang Pengauditan Sektor Awam. Di samping itu kursus juga dapat membantu meningkatkan tahap profesional Juruaudit melalui pertukaran maklumat dan pengalaman semasa berkursus.

Dalam tahun 2009, Unit Perancang Ekonomi Jabatan Perdana Menteri telah meluluskan peruntukan sebanyak RM190,514 bagi membiayai Kursus Audit IT di bawah program MTCP. Daripada peruntukan tersebut sejumlah RM187,958 telah dibelanjakan merangkumi perbelanjaan seperti bayaran penceramah, penginapan, pengangkutan, yuran pendaftaran, elaun peserta, tiket kapal terbang, sewaan dan sebagainya.

KURSUS IT AUDIT TAHUN 2009

Kursus IT Audit telah dilaksanakan dari 2 hingga 13 November 2009. Seramai 25 peserta mewakili Institusi Audit daripada 19 negara seperti Sri Lanka, Indonesia, Nepal, Republik Rakyat China, Brunei Darussalam, Bangladesh, Cambodia, Thailand, Lao PDR, Iran, Kuwait, Switzerland, Bhutan, Fiji, Maldives, Kazakstan, Vietnam, Mongolia dan negara tuan rumah Malaysia telah menghadiri kursus ini.

Kursus jangka pendek selama dua minggu tersebut dianjurkan bagi memberi peluang kepada peserta daripada pelbagai negara untuk meningkatkan pengetahuan berhubung prinsip asas, konsep dan metodologi serta juga kemahiran berkaitan Auditan IT.

KANDUNGAN KURSUS

TARIKH	TAJUK	BUTIRAN
02.11.2009	<i>Ice Breaking</i>	Sesi suai kenal di kalangan peserta
	<i>Malaysia & National Audit Department</i>	Pengenalan kepada organisasi Jabatan Audit Negara dan Akademi Audit Negara
	<i>Module Introduction & Content</i>	Taklimat oleh Ketua Sekolah IT berhubung kandungan kursus
	<i>Overview of Country Paper</i>	Pembentangan <i>Country Paper</i> oleh setiap Negara peserta selama 20 minit
03.11.2009	<i>IT and The Audit Process</i>	Kawalan dalaman yang wujud antara sistem manual dan berkomputer
	<i>The IT Controls Model</i>	Model Kawalan IT dan hubung kait antara Kawalan Am dan Kawalan Aplikasi
	<i>Planning an IT Controls Review</i>	Perancangan <i>IT Control Review</i>
04.11.2009	<i>Organization and Management</i>	Peranan pihak pengurusan dalam melaksanakan kawalan IT
	<i>End User Computing</i>	Risiko berkaitan penggunaan komputer melibatkan kawalan penggunaan perisian yang membenarkan pengguna membangunkan dan melaksanakan proses tertentu dan pelaporan
05.11.2009	<i>IT Operations</i>	Tanggungjawab serta operasi IT (<i>Capacity planning, performance monitoring, initial program loading, media management, job scheduling, back ups and disaster recovery, help desk and problem management, maintenance, and network monitoring and administration</i>)
	<i>Physical and Environmental Controls</i>	Kawalan fiskal dan persekitaran bagi menjamin keutuhan data dan juga operasi komputer tidak tergendala.
	<i>Logical Access Controls</i>	Risiko berkaitan logikal akses yang tidak mencukupi dan impak yang boleh mewujudkan pencapaian dan pindaan data tanpa kebenaran dan integriti sistem.
	<i>Third Party Service Provider</i>	Faedah dan masalah berhubung kemudahan perkhidmatan IT oleh pihak ketiga
	<i>Change Management</i>	Risiko berhubung kawalan ke atas perubahan terhadap pengurusan melibatkan kawalan IT

KANDUNGAN KURSUS

TARIKH	TAJUK	BUTIRAN
09.11.2009	<i>Documenting IT Systems</i>	Kaedah mendokumentasikan sistem
	<i>Introduction to Application Controls</i>	Kawalan Aplikasi termasuk kawalan integriti fail, kawalan keselamatan aplikasi, kawalan input data, kawalan proses, kawalan output dan kawalan <i>Masterfile And Standing Data</i> .
	<i>Application Security</i>	Kawalan Keselamatan Aplikasi dan hubungan di antara Kawalan Am.
	<i>Input, Processing and Output Controls</i>	Kawalan bagi menjamin integriti data, proses dan laporan yang dijanakan melalui sistem.
	<i>Masterfile and Standing Data Controls</i>	Keselamatan terhadap fail induk dan fail urus niaga bagi menjamin proses yang betul dan pelaporan yang tepat.
	<i>Application Auditability and the use of CAATs</i>	Memperkenalkan penggunaan teknik bantuan komputer menggunakan perisian <i>Audit Command Language (ACL)</i> di makmal komputer.
10.11.2009	<i>Course Topic Review</i>	Rumusan Keseluruhan mengenai tajuk kursus
	Persediaan Kajian Kes	Berdasarkan kepada senario yang melibatkan kawalan-kawalan yang telah didedahkan kepada peserta kursus.
11.11.2009	Persembahan Kajian Kes	Persembahan Kajian Kes bagi setiap kumpulan.
	<i>Luncheon Talk</i>	Taklimat oleh Pn. Rodziah Puteh, Timbalan Pengarah Bahagian Pematuhan ICT (MAMPU) Tajuk: <i>Cyber Threat Trend In The Malaysian Civil Service</i>
12.11.2009	<i>Evaluation & Closure</i>	Penilaian & penutupan



PERSIDANGAN SEKTOR AUDIT KERAJAAN NEGERI 2009

Tempat : INTAN Wilayah Selatan, Kluang, Johor

Tarikh : 22 hingga 25 November 2009

Persidangan Sektor Audit Kerajaan Negeri Tahun 2009 yang bertemakan “Pemantauan Berkesan Untuk Jaminan Kualiti Pengauditan Dan Pelaporan Audit” telah diadakan dari 22 hingga 25 November 2009 di INTAN Wilayah Selatan, Kluang, Johor. Persidangan ini telah dirasmikan oleh Y. Bhg. Tan Sri Dato’ Setia Haji Ambrin Bin Buang (Ketua Audit Negara). Seramai 83 pegawai yang terdiri daripada Pengarah Audit Negeri, Timbalan Pengarah Audit Negeri, Penolong Pengarah Audit Negeri, Juruaudit dan Penolong Juruaudit telah menyertai persidangan ini.

Sebanyak 8 kertas kerja dan juga Sasaran Kerja Tahunan bagi Tahun 2010 dan 2011 telah berjaya dibentang dan dibincangkan semasa persidangan ini.

Kertas kerja yang dibentangkan adalah tentang Pengurusan Sumber Manusia–Gaya Kepimpinan dan Pemantapan Pengurusan Sistem Penilaian Prestasi Pegawai Perkhidmatan Awam, Penyediaan Laporan Audit Yang Ringkas, Padat dan Berkesan, Penambahbaikan Terhadap Pengauditan di Seksyen Bendahari Negeri, Pembentangan Kajian *Audit Across The Board* Tahun 2009 (Pengurusan Air Tidak Berhasil (NRW), Pengurusan Perlombongan Pasir Dan Kesannya Terhadap Alam Sekitar dan Pengurusan Sisa Pepejal), Cadangan Kajian *Audit Across The Board* Tahun 2010, Pelaksanaan Dan Pemantauan Sistem e-SPP, Pengauditan Akaun Amanah Di Negeri dan Amalan Persekitaran Berkualiti Melalui Pendekatan 5S.

Objektif Persidangan Sektor Audit Kerajaan Negeri adalah seperti berikut:

- Menetapkan Sasaran Kerja Tahunan 2010 dan 2011 Sektor Audit Kerajaan Negeri;
- Menyediakan format pelaporan yang ringkas dan padat bagi Laporan Ketua Audit Negara Tahun 2009 Bagi Negeri-negeri;
- Meningkatkan pemantauan yang berkesan di peringkat Ibu Pejabat dan Cawangan Audit Negeri; dan
- Memberi peluang untuk berbincang dan bertukar pendapat bagi mengatasi masalah yang dihadapi semasa menjalankan tugas pengauditan.



PERSIDANGAN SEKTOR PENGURUSAN

Tempat : Gambang Kuantan
Tarikh : 20 hingga 22 November 2009

Persidangan Sektor Pengurusan kali ini merupakan persidangan yang julung kalinya diadakan yang meliputi semua Bahagian dibawah Sektor Pengurusan. Program ini bermatlamat bagi menilai pencapaian tahun 2009 dan seterusnya merangka strategi yang baru bagi menyediakan Sasaran Perancangan Kerja Tahun 2010. Tahun 2010 juga merupakan tahun cabaran bagi Jabatan Audit Negara secara keseluruhannya kerana pada tahun berkenaan Jabatan akan dinilai tahap prestasi pengurusan berdasarkan Indeks Akauntabiliti dan *Surveillance Audit* oleh pihak SIRIM terhadap Sistem Pengurusan Kualiti MS ISO 9001:2008. Disamping itu, Jabatan juga mempunyai beberapa perancangan pentadbiran yang akan dilakukan pada tahun 2010 bagi menambahbaik kualiti perkhidmatan seperti mendapatkan pensijilan 5S dan membangunkan Sistem Pengurusan Fail Bersepadu. Bagi merealisasikan sasaran atau unjuran yang dirancang bagi tahun 2010, dalam masa yang sama Jabatan Audit Negara juga mempunyai kekangan dari segi peruntukan yang terhad. Pegawai dan kakitangan Jabatan harus fokus dan teliti dalam menyediakan setiap perancangan, bagi meningkatkan keberkesanan program dan aktiviti yang dirancang.

Berikutan daripada refleksi pencapaian 2009 dan unjuran 2010 yang dibentangkan, persidangan telah merumuskan dan memutuskan perkara seperti berikut :

- Memaksimumkan Penggunaan Peruntukan Tahun 2009
- Perolehan Perabot Baru
- Pengeluaran Pesanan Tempatan
- Permohonan Pembiayaan Komputer
- Urusan Parlimen
- Laporan Kad Perakam Waktu
- Kaunter Khidmat Pelanggan
- Pelaksanaan Sistem 5S



- Sistem Pengurusan Bersepadu
- Melaporkan Pencapaian Pelaksanaan Majlis Bersama Jabatan (MBJ)
- Unjuran Untuk Pengisian Jawatan Kosong
- Kajian Terhadap Pegawai Mengandung Jawatankuasa Pemandu Sumber Manusia
- Pengurusan Maklum Balas/Aduan Pelanggan
- Peluasan Ceramah Eksekutif
- Penerbitan Video Korporat
- Penglibatan Dalam Jawatankuasa Teknikal
- Permohonan keluar negeri secara *on-line*

PERSIDANGAN SEKTOR AUDIT KERAJAAN PERSEKUTUAN

Tempat : Hotel Mahkota, Melaka
Tarikh : 23 hingga 25 November 2009

Persidangan Sektor Audit Kerajaan Persekutuan 2009 telah diadakan pada 23 hingga 25 November 2009 di Hotel Mahkota, Melaka. Tema persidangan pada kali ini ialah 'Kualiti Didahulukan, Akauntabiliti Diutamakan'. Persidangan ini telah dipengerusikan oleh Y. Bhg. Dato' Azizah Hj. Arshad dan dihadiri oleh seramai 131 peserta yang terdiri daripada Pengarah Audit Persekutuan, Timbalan Pengarah Audit, Ketua Penolong Pengarah Audit, Penolong Pengarah Audit Gred W44 dan W41 serta Penolong Juruaudit Gred W36, W32 dan W27 yang mewakili peringkat Ibu Pejabat dan Seksyen Audit Persekutuan di Negeri dari seluruh negara. Objektif persidangan adalah untuk meningkatkan pengetahuan dan kepakaran Pegawai Sektor Audit Kerajaan Persekutuan dalam bidang yang baru bagi membolehkan



pengauditan dilaksanakan selaras dengan keperluan semasa dan memberi peluang kepada peserta untuk bertukar-tukar pengalaman dan pengetahuan ke arah meningkatkan mutu pengauditan. Semasa persidangan berlangsung, Y. Bhg. Tan Sri Dato' Setia Haji Ambrin Bin Buang, Ketua Audit Negara telah sudi meluangkan masa menyampaikan amanat beliau kepada kakitangan Sektor Audit Kerajaan Persekutuan yang menyertai persidangan dan melancarkan Garis Panduan Pengauditan Penyata Kewangan Persekutuan Pindaan 1 Tahun 2009, Analisis Penyata Kewangan Kerajaan Persekutuan Menggunakan Perisian ACL Bilangan 1 Tahun 2009, Pengauditan Pengurusan Kewangan (Indeks Akauntabiliti) Pindaan 1 Tahun 2009, Pengauditan Cukai Pendapatan Pindaan 1 Tahun 2009 dan Pengauditan Akaun Amanah Pindaan 1 Tahun 2009. Amanat beliau ini telah meningkatkan semangat dan menjadi sumber inspirasi kepada semua kakitangan sektor dalam melaksanakan tugas dan tanggungjawab yang diamanahkan. Program persidangan juga telah diisi dengan ceramah-ceramah mengenai *National Key Result Area* dan *Key Result Area* Jabatan Audit Negara serta Isu dan Cabaran Dalam Pematuhan Kontrak yang telah disampaikan oleh penceramah jemputan.



PERSIDANGAN SEKTOR AUDIT BADAN BERKANUN PERSEKUTUAN

Tempat : Hotel Equatorial Cameron Highlands
 Tarikh : 3 hingga 4 Disember 2009



Persidangan Sektor Audit Badan Berkanun Persekutuan (BBP) tahun 2009 telah diadakan dari 3 hingga 4 Disember 2009 di Hotel Equatorial Cameron Highlands. Persidangan berlangsung pada 3 Disember 2009 dan ditutup secara rasminya oleh Ketua Audit Negara. Tema Persidangan tahun ini adalah "Pengauditan Berkualiti Menjamin Kecemerlangan Jabatan". Persidangan ini telah dihadiri oleh 169 orang peserta yang terdiri daripada pegawai dari Ibu Pejabat dan Cawangan Audit Negeri di seluruh Malaysia.



Semasa majlis penutup yang dirasmikan oleh Ketua Audit Negara, beliau telah mengingatkan juruaudit kepada pelbagai isu seperti berikut:

- Juruaudit hendaklah meningkatkan profesionalisme dan menghasilkan pengauditan yang berkualiti,
- Laporan KAN 2008 telah mencetuskan pelbagai reaksi *stakeholders*,
- Kerajaan telah menubuhkan petugas khas untuk meneliti Laporan KAN 2008,
- Bagi Laporan KAN 2009 pegawai perlu prihatin Rancangan Malaysia ke 10, pakej Rangsangan Ekonomi dan konsep "1Malaysia : Rakyat Didahulukan, Pencapaian Diutamakan".

- Juruaudit hendaklah menekankan *value for money* dan memberi fokus kepada 3P iaitu pemborosan, pembaziran dan penyelewengan.
- Laporan yang dikeluarkan mestilah disokong dengan fakta yang tepat dan benar supaya tidak dicabar oleh pihak luar. Beliau juga mengingatkan supaya pegawai mendapat pengesahan daripada pihak luar atau pembekal untuk memberi penjelasan sekiranya terlibat dalam pengauditan berkenaan.

LAPORAN KELAB AUDIT WILAYAH PERSEKUTUAN (KAWIP)

Futsal

AuditFC telah menganjurkan beberapa perlawanan persahabatan futsal sepanjang tahun 2009. Antara perlawanan yang telah diadakan adalah seperti berikut:

TARIKH	PASUKAN	KEPUTUSAN	SKOR
6 Februari 2009	Melati FC Petaling Jaya	Kalah	15 - 18
20 Februari 2009	Kementerian Pengangkutan	Menang	16 - 13
9 Oktober 2009	Jabatan Akauntan Negara Malaysia	Kalah	6 - 8
21 Oktober 2009	Sha La La FC	Menang	19 - 11

Pasukan AuditFC telah menyertai Pertandingan Futsal anjuran Jabatan Perdana Menteri pada 24 dan 25 Oktober bertempat di Mini Stadium Pancarona dan PUSPANITAPURI, Putrajaya. Berikut adalah keputusan perlawanan:

PUSINGAN	PASUKAN	KEPUTUSAN	SKOR
Pertama	AuditFC vs Istana B	Seri	1 - 1
	AuditFC vs Parlimen B	Menang	3 - 0
Kedua	AuditFC vs Mahkamah Syariah	Menang	4 - 0
Ketiga	AuditFC vs LPKP	Menang	3 - 0
Suku Akhir	AuditFC vs Mahkamah Persekutuan	Menang	2 - 1
Separuh Akhir	AuditFC vs Parlimen A	Kalah	1 - 1 Penalti (1 - 2)



Barisan pemain AuditFC



Serangan ke atas pasukan lawan di peringkat separuh akhir



Pemain sedang melakukan regangan sebelum perlawanan



Perbincangan strategi dan amanat akhir sebelum perlawanan

Bola Tampar

Selain itu, pasukan bola tampar turut mengadakan perlawanan persahabatan dengan pasukan lain untuk mendedahkan pemain baru kepada corak permainan serta memantapkan lagi kemahiran pemain. Antara perlawanan persahabatan yang telah dijalankan adalah seperti berikut:

PERLAWANAN PERSAHABATAN BAGI PASUKAN BOLA TAMPAR LELAKI

TARIKH	PASUKAN	KEPUTUSAN	SKOR
6 November 2009	Wisma Putra	Menang	2 - 1

PERLAWANAN PERSAHABATAN BAGI PASUKAN BOLA TAMPAR WANITA

TARIKH	PASUKAN	KEPUTUSAN	SKOR
5 Februari 2009	Putrajaya Holdings	Menang	3 - 0
18 Februari 2009	Institut Perguruan Islam	Kalah	0 - 3

Pasukan bola tampar KAWIP turut menyertai Kejohanan Bola Tampar MAKSWIP 2009 yang diadakan pada 27 dan 28 Jun 2009 di Universiti Malaya. Pasukan lelaki berada di dalam kumpulan bersama-sama Bank Negara Malaysia (BNM), Matrade, Jabatan Kerja Raya B (JKR B) dan Institut Penyelidikan Perhutanan Malaysia (FRIM). Sementara pasukan wanita pula berada dalam kumpulan bersama-sama Pusat Perubatan Universiti Malaya (PPUM) dan Matrade.

Kedua-dua pasukan KAWIP berjaya mara ke peringkat suku akhir selepas melepasi peringkat kumpulan setelah menjadi naib johan kumpulan. Keputusan perlawanan pada peringkat kumpulan adalah seperti berikut:

Pasukan Lelaki		Pasukan Perempuan	
Perlawanan	Keputusan	Perlawanan	Keputusan
KAWIP vs BNM	2 - 1	KAWIP vs Matrade	2 - 0
KAWIP vs Matrade	2 - 0	KAWIP vs PPUM	0 - 2
KAWIP vs JKR B	2 - 0		
KAWIP vs FRIM	0 - 2		



Para pemain bersedia untuk memulakan perlawanan



Perlawanan dengan PPUM di peringkat kumpulan



Pemain beraksi dalam perlawanan menentang BNM

Badminton

Selain itu, Pasukan Badminton KAWIP turut mengadakan perlawanan persahabatan dengan Jabatan dan Badan-Badan Berkanun di sekitar Putrajaya dan Bangi. Antara perlawanan yang telah diadakan adalah seperti berikut:

TARIKH	PASUKAN	KEPUTUSAN	SKOR
27 Mac 2009	ILKAP	Kalah	Menang 2, Kalah 3
17 April 2009	Putrajaya Holdings	Menang	Menang 4, Kalah 2
9 Mei 2009	MASPUTRA	Kalah	Seri 1, Kalah 4
2 Ogos 2009	BOMBA Putrajaya	Menang	Menang 2, Seri 4

Pertandingan Badminton JABATAN PERDANA MENTERI 2009 telah berlangsung dari 10 – 11 Oktober 2009 bertempat di Dewan Komuniti Bahagian Pengurusan Hartanah (BPH) Presint 11, 14 dan 18 Putrajaya. Kejohanan ini telah disertai oleh sebanyak 32 Agensi Kerajaan dan dijalankan secara liga di peringkat awal dan kalah mati di peringkat seterusnya dengan menggunakan format berpasukan iaitu 1 perseorangan lelaki, 2 beregu lelaki, 1 beregu campuran dan 1 beregu wanita. Pasukan Jabatan Audit Negara Jabatan telah muncul sebagai Juara dalam pertandingan ini.

Golf

Pertandingan golf telah diadakan di Kelab Golf Perkhidmatan Awam (KGPA) di Bukit Kiara, Kuala Lumpur pada 21 November 2009. KAWIP telah menghantar 13 orang wakil. Antara pemain yang menjadi wakil pasukan KAWIP adalah Ketua Audit Negara, Y. Bhg. Dato' Hj. Anwari Suri, Timbalan Ketua Audit Negara (Negeri). En. Azunan bin Daud, Ketua Penolong Pengarah Audit, (Sektor BBP) dan telah mendapat tempat keempat secara keseluruhan.

Boling

Pasukan Boling Jabatan telah menyertai Kejohanan Boling MAKSWIP 2009 yang diadakan pada 16 - 18 April 2009 di A Bess Bowling Centre, South City Plaza, Seri Kembangan. Kejohanan ini telah menarik minat sebanyak 57 pasukan lelaki dan 43 pasukan wanita daripada pelbagai Jabatan dan Kementerian.

KAWIP telah menghantar 2 pasukan lelaki yang terdiri daripada 4 orang ahli setiap pasukan dan satu pasukan wanita yang terdiri daripada 2 orang ahli. Pasukan lelaki A telah mendapat tempat ke-37 dan pasukan lelaki telah mendapat tempat ke-38 secara keseluruhan. Sementara itu, pasukan wanita telah mendapat tempat ke-32 secara keseluruhan. Semoga dengan pendedahan ini, pasukan boling KAWIP akan semakin maju pada masa hadapan dan bergiat lebih aktif dalam kejohanan-kejohanan yang akan datang.

Bola Jaring

Pasukan Bola Jaring telah menyertai Kejohanan Komuniti Bola Jaring Putrajaya pada 16 Mei 2009. Kejohanan ini diadakan di Gelanggang Bola Jaring di Presint 9. Format perlawanan adalah secara kalah singkir. Pasukan KAWIP merangkul gelaran Naib Johan.



Barisan pemain pasukan KAWIP



Aksi pemain KAWIP (biru) mendapatkan mata untuk pasukan



Kecekapan pemain membalik dan menyambut bola dengan pantas amat penting dalam perlawanan



Pemain merangkap pengurus pasukan, Noorazila Md Yusoff, menerima hadiah selaku naib johan kejohanan

Rowing

KAWIP telah menyertai Kejohanan Rowing Jabatan Perdana Menteri yang diadakan dari 20 dan 21 Jun 2009 bertempat di Kompleks Sukan Air, Putrajaya. Perasmian kejohanan ini telah disempurnakan oleh Ketua Audit Negara yang mewakili Ketua Setiausaha Negara.



Y. Bhg. Tan Sri Dato' Setia Haji Ambrin bin Buang, Ketua Audit Negara merasmikan Kejohanan Sukan Rowing JPM 2009



Sesi senamrobik sebelum pertandingan dimulakan



Pasukan Rowing KAWIP



Pasukan Cox 8 Wanita KAWIP

LAPORAN PUSPANITA

Mesyuarat Terhimpun ke 19 PUSPANITA Jabatan telah diadakan pada 1 April 2009 di Dewan Serbaguna. Mesyuarat ini telah disempurnakan oleh Y. Bhg. Tan Sri Dato' Setia Haji Ambrin Bin Buang. Mesyuarat Terhimpun pada kali ini antara lain telah membentangkan dan menerima Laporan Aktiviti dan Laporan Kewangan Tahun 2008 serta telah melantik Jawatankuasa baru bagi sesi 2009/2010. Penyampaian Sijil Anugerah Cemerlang juga turut diberikan kepada anak ahli PUSPANITA yang cemerlang.

Sempena menghayati bulan Ramadan yang mulia, Biro Agama & Kebajikan PUSPANITA Jabatan telah mengadakan Majlis Tadarus dan Khatam Al Quran di Surau Jabatan Audit Negara pada 14 September 2009 bersamaan 24 Ramadan 1430H. Majlis yang disertai lebih kurang 100 orang ahli Puspanita dimulakan dengan ceramah agama oleh penceramah jemputan daripada Bahagian Agama Jabatan Perdana Menteri diikuti dengan bacaan khatam Al-Quran oleh ahli-ahli yang terlibat.

Biro Sosial dan Kebudayaan telah menganjurkan Kelas Membuat Kek Lapis Sarawak pada 20 Mac 2009 di Bilik PUSPANITA. Seramai 18 orang telah menyertai aktiviti ini dengan bayaran RM 2 seorang.



Selain itu, biro ini turut menganjurkan Kelas Membuat Bunga daripada daun getah pada 26 Jun 2009 di Bilik PUSPANITA. Seramai 9 orang telah menyertai aktiviti ini dengan bayaran RM 2 seorang.



LAIN-LAIN AKTIVITI



Sambutan Hari Raya Jabatan Audit Negara



Sambutan Hari Raya Jabatan Audit Negara



Gotong Royong Menyediakan Bubur Asyura 22 Jan 2009
Cawangan Audit Negeri Kedah

Ceramah Agama, Bacaan Yassin Dan Majlis Khatam Al-Quran Cawangan Audit Negeri Sembilan



Sambutan Majlis Asyura Peringkat Jabatan Audit Negara
Cawangan Audit Negeri Pahang Diadakan Pada 17 Januari 2009.

Program Sembahyang Berjemaah, Bacaan Yasin,
Doa Selamat Dan Tazkirah Pada 20 Ogos 2009



Majlis Korban Di Masjid Darul Ittihaad Pada 28 November 2009



Hari Keluarga BBP Diadakan Di PNK Sepang Resort, Bagan Lalang Pada 28-29 Mac 2009



Hari Keluarga Anjuran Sektor Audit Kerajaan Persekutuan



Majlis Makan Buah Sektor Audit BBP Pada 10 Julai 2009



Majlis Perpisahan Sektor Pengurusan



Lawatan Ketua Audit Negara Dan Timbalan Ketua Audit Negara (N) Ke Tapak Projek Bangunan Jabatan Audit Negara Cawangan Audit Negeri Pahang Pada 25 Jun 2009



Forum Perdana Bersempena Hari Audit Se-Malaysia



Mesuarat Agung KAWIP Pada 2 Julai 2009



Simposium Air Pada 2-3 Nov 2009 SACC Mall Shah Alam



Konvensyen KMK pada 15 Dis 2009 di Melaka



Lawatan Ke Pulau Aman, Pinang Pada 14 Jan 2009



Perjumpaan Ketua Audit Negara Dan Timbalan Ketua Audit Negara (N) Bersama Pegawai Dari Cawangan Audit Negeri Sembilan pada 20 Feb 2009



Sukan Audit Se-Malaysia Pada 4 Oktober 2009 Di Terengganu



Wakil Dari BBP
Sukan Audit Se-Malaysia



Wakil dari Cawangan Audit Negeri
Sabah
Sukan Audit Se-Malaysia



Kejohanan Bowling Cawangan Audit
Negeri Kedah
Pada 22 Jun 2009



Perlawanan Futsal JAN
Pada 6 Februari 2009



Pertandingan Golf Persahabatan Jabatan Audit Negara Di Palm Garden Golf IOI Resort Putrajaya 13 Jun 2009.



Perasmian Pejabat Baru Cawangan Audit
Kawasan Bintulu Pada 9 Januari 2009



Majlis Penyerahan Cawangan Audit Negeri Perak Pada 20 Ogos 2009



Majlis Makan Buah-buahan Tempatan
Anjuran KESKAP Pada 19 Jun 2009



Perasmian Cawangan Audit Keningau
Pada 7 Jan 2009



Sesi Taklimat Dan Bengkel Penyediaan
MPK Pada 28-30 April 2009



Pelancaran Portal KESKAS
Pada 5 Jan 2009 Cawangan
Audit Negeri Sabah



Ekspedisi KESKAP Ke Gua Itik, Perak
Pada 14 Nov 2009



Sambutan Maulidur Rasul Pada 9 Mac 2009
Bertempat Di Dataran Merdeka, Kuala Lumpur



Sambutan Hari Pekerja pada 1 Mei 2009



Penerimaan Sijil ISO 9001:2008
Pada Hari Audit Se-Malaysia Pada
5 Oktober 2009



Sumbangan Kepada Tabung
Akaun Amanah Kemanusiaan
Rakyat Palestin Berjumlah
RM 12,000



Persidangan Sektor Pengurusan Pada 20-22 Nov 2009



Persidangan Sektor Audit
Kerajaan Persekutuan Pada
23-25 Nov 2009



Hari Keluarga Cawangan Audit Negeri Pulau Pinang
Pada 12-13 Dis 2009



Persidangan Sektor Audit Kerajaan Negeri Pada 22-25 Nov 2009





Sidang Redaksi 2009

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PENYELARAS

Bahagian Hal Ehwal Korporat

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COVER RASIONAL

Red magenta in stripes along the arrangement of stars sparkle describe the systematic efficient service delivery system. This covers the entire Audit service information throughout the country efficiently and prudently in order to achieve NAD objective as a main contributor towards excellence in public sector financial management. Meanwhile the colour white symbolises sincerity and transparency of the auditors in performing their responsibilities to ensure the implementation of accountability and integrity values in public service. The overall brightness of stars represents Auditors working professionally and diligently to improve public sector governance in accordance with the objectives of the NAD to be a model employer.

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Message From Auditor General

Assalamualaikum warahmatullahi wabarakatuh and salam 1Malaysia.

The year 2009 was the beginning of a new era following the government new leadership under the Prime Minister, YAB Dato' Sri Mohd. Najib bin Tun Hj. Abdul Razak who initiated various new approaches involving the public service based on the concept of "1Malaysia: People First, Performance Now". These includes the introduction of the Government Transformation Programme based on the National Key Results Area (N-KRA), Ministerial Key Results Area (M-KRA) and Key Performance Indicators (KPIs) which focussed on achievements of the public service and issues that are deemed to be of public interest. Thus, the public service needs to enhance innovativeness and creativity. Besides that, a high-income economic model will be initiated to liberate the country from being trapped in the middle-income economy. Just as important is the emphasis on the principle of value for money in spending public funds.

In line with the new approach, NAD has taken steps in 2009 to sustain its achievements as a model employer and to strengthen the profession of public sector auditors, serving in NAD and Internal Audit of government ministries/ departments/agencies. Among others, the steps taken were as follows:

- ☞ Obtained the MS ISO 9001:2008 certification for Financial Statements Auditing and Financial Management Auditing Based On Accountability Index.
- ☞ Strengthen NAD's human capital by filling the 500 additional posts created through the reorganisation programme towards intensifying Financial Management Audits Based On Accountability Index, Performance Audits and Government Company Management Audits.
- ☞ Increase human capital capacity through continuous training programmes.



- ☞ Contribute towards Government's effort in strengthening Internal Audit in various agencies subsequent to the policy of creating cadre posts and reorganisation in Internal Audit.
- ☞ Boost NAD's internationalisation policy by organising auditing courses for foreign auditors under the Malaysian Technical Cooperation Programme (MTCP) and provide expert services through cooperation with other countries such as Indonesia, UAE, Mongolia and Cambodia.

Besides that, NAD has been appointed as a member of various significant Government committees such as the Special Task Force On Port Klang Free Zone (PKFZ) and the Special Task Force On The 2008 Auditor General's Report. These Special Task Force were formed to discuss disciplinary actions that could be taken against civil servants due to negligence in carrying out their duties.

NAD has also consistently strived to explore new approaches in the field of auditing. Auditing coverage has been widen with the launching of four Water Auditing Guidelines; namely the Non-Revenue Water (NRW), Water Supply Distribution, Water Supply Customer Service and Water Management Project in conjunction with the Water Industry Management and Auditing Symposium for 2009. The inaugural symposium represents a significant milestone for NAD especially in the field water auditing and also served as a platform for the formation of mutual understanding between NAD and water supply entities. Indirectly, it has also successfully spurred NAD towards strengthening it's human capital.

The integration of efforts towards strengthening human capital continues to be sustained through the Public Sector Auditors 2009 Conference with a theme "Competency Enhancement Towards Quality Auditing". The inaugural conference aims to expose public sector auditors to the latest approach in auditing fields and techniques in line with current developments.

On the international relationship front, NAD has developed bilateral cooperation ties with the Audit Board of the Republic of Indonesia in Forest Audit, Taxation and Trainings. The formation of this cooperation paved the way for both

countries to exchange knowledge, experiences and lessons learnt from auditing, training and researches to create long term synergy and continued benefits. Besides that, NAD also participated in various programmes such as the ASOSAI Seminar in China, the INTOSAI Symposium and Meeting in Qatar and Austria, MTCP and has received visits and courtesy calls from foreign delegates.

With planning and implementation of all these activities, I have no doubt that NAD will continue to progress according to developments and transformations in the fields of auditing and public service. This confidence is based on NAD's strategy and meticulous planning in creating a sound infrastructure and infostructure besides having a strong human capital.

I would like to take this opportunity to express my sincere appreciation to all staff of NAD who continuously contributed ideas and energy and given their commitments to achieve excellence in services delivery.

Finally, I would like to thank all clients of NAD who have consistently placed their trusts and given their full support in enhancing integrity and accountability in the public sector.

Wishing You All The Best

TAN SRI DATO' SETIA HAJI AMBRIN BIN BUANG
Auditor General
Malaysia

Corporate Statement

APPOINTMENT OF AUDITOR GENERAL

- According to Article 105, Auditor General, there shall be an Auditor General, who shall be appointed by the Yang di-Pertuan Agong on the advice of the Prime Minister and after consultation with the Conference of Rulers. A person who has held the office of Auditor General shall be eligible for reappointment but shall not be eligible for any other appointment in the service of the Federation or for any appointment in the service of a State. The Auditor General may at any time resign his office but shall not be removed from office except on the like grounds and in the like manner as a judge of the Federal Court.

AUDIT MANDATE

- **Article 106: Powers and Duties of Auditor General**
The accounts of the Federation and of the States shall be audited and reported on by the Auditor General. The Auditor General shall perform such other duties and exercise such powers in relation to the accounts of the Federation and of the States and to the accounts of other public authorities and of those bodies which are specified by order made by the Yang di-Pertuan Agong, as may be provided by federal law.
- **Article 107: Reports of Auditor General**
The Auditor General shall submit his reports to the Yang di-Pertuan Agong, who shall cause them to be laid before the House of Representatives. A copy of any such report relating to the accounts of a State, or to the accounts of any public authority exercising powers conferred by State law, shall be submitted to the Ruler or Yang di-Pertua Negeri of that State, who shall cause it to be laid before the Legislative Assembly.

VISION

To Be Recognised As A Key Contributor Towards Financial Management Excellence And Enhance By The Year 2020.

MISSION

To Carry Out Audit In A Professional And Independent Manner And To Produce Balanced Report To The Parliament And State Legislatures Towards Enhancing Good Governance In The Public Sector.

OBJECTIVE

- ▶ To prepare quality and timely Audit Reports to Parliament and State Legislatures.
- ▶ To carry out audit activities and prepare reports in an independent and balanced manner.
- ▶ To fulfil the needs and expectations of stakeholders and auditees.
- ▶ To manage audit activities efficiently and effectively.
- ▶ To be a model employer.

CLIENT CHARTER

- ▶ To conduct audit in a professional manner in accordance with international auditing standards.
- ▶ To certify financial statements, issue audit certificates and prepare audit reports within four months receiving the annual financial statements.
- ▶ To prepare balanced audit reports without any prejudice and bias.

QUALITY OBJECTIVES

- ▶ To certify Financial Statements, issue Audit Certificates and prepare Audit Reports within four months of receiving Auditee's complete Annual Financial Statements.
- ▶ To complete Financial Management Audits and issue the reports within three months.
- ▶ To ensure Financial Management Audits of Federal and States Ministries/Departments/Agencies are conducted at least once in three years.

QUALITY POLICY

- ▶ The National Audit Department is committed to quality and professional auditing and reporting in conformity with International Auditing Standards.
- ▶ The National Audit Department is committed to continual improvement in its Quality Management System and to review the organisation's Quality Objectives to ensure customers expectations are met.

Quality Slogan

“Quality Audit Enhance Accountability”

CORPORATE CULTURE

☞ **Integrity**

Complying with the professional code of ethics in conducting and reporting audit findings.

☞ **Esprit de Corps**

Emphasising the importance of teamwork by creating a productive working environment that emphasises esprit de corps and innovation.

☞ **Responsibility**

To be responsible in all action as an auditor or staff of the department.

☞ **Professionalism**

Ensuring high standard of professionalism in the implementation of audit by emphasising staff discipline and quality of work.

☞ **Independence**

Performing the duties without constraints in order to report and give opinions in an independent manner in accordance with the provisions of the Audit Act 1957.

☞ **Quality**

Ensuring the highest quality in the performance of duties by emphasising a good working culture and continuous professional development.

STRATEGIC PLANNING 2008-2010

- ☞ The National Audit Department Strategic Planning for 2008 to 2010 reflects the Department effort to plan its strategy or goals and make decisions on distribution of resources to assist the Department in facing issues and challenges at present and in the future. This plan is prepared with a consideration of the needs to adapt the Department roles in line with the current development.
- ☞ The main objective of the strategic planning is to nurture and strengthen accountability and integrity principles in public service, to issue a quality Audit Report and strengthen the Department towards becoming an excellent organisation which suits the role of the Department in ensuring a solid public accountability and support the Government in implementing the policies rationally, effectively and efficiently.

ITEM 1 : Organisational Reinforcement Through Training

- ▶ Development of human resource to strengthen the human capital.
- ▶ Commitment to a continuous learning culture.
- ▶ Upgrade training institutions
- ▶ Sharing of knowledge and experience with Audit institutions from foreign countries.

ITEM 2 : Quality, Efficient, Effective and Rational Auditing

- ▶ Quality auditing by complying to the international auditing standards.
- ▶ Fine tune auditing system and procedure.
- ▶ Get involve in new auditing areas to keep abreast with current development.
- ▶ Application of current auditing techniques and methodologies.

ITEM 3 : Quality Audit General Report

- ▶ Continuous improvement of report quality.
- ▶ Positive impact in increasing the public sector excellence in management and accountability.

NATIONAL AUDIT DEPARTMENT LOGO

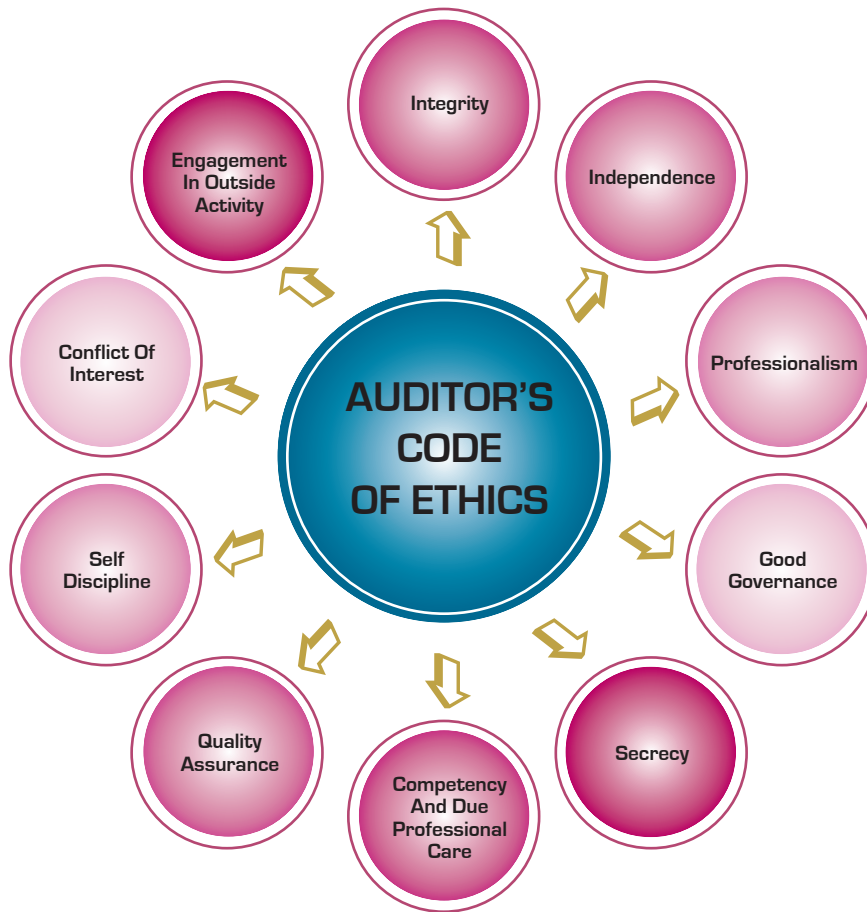


RATIONALE OF THE LOGO

Federal	Symbolises the mandate and independence given to the Auditor General to carry out the audits on the account of Federal Government, State Government and Federal Statutory Bodies as well as the activities of the Ministry/Department/Agency and Companies under the Federal and State Government.
Two Stalks of Paddy	Symbolises the efforts and perseverance of the audit personnel to continuously improve the productivity of the department as well as producing balanced audit report
Circle	Symbolises the strength and integrity of team spirit among the audit personnel as a key contributor towards promoting excellence in financial management and accountability in the public sector in the globalisation era
Maroon	Represents the corporate image and identity of the NAD
Yellow	Stands for the sovereignty of the constitutional monarch, the King who appoints the Auditor General on the advice of the Prime Minister and after consultation with the Council of Rulers
White	Represents the Department's modesty and transparency in carrying out its responsibility to ensure accountability and integrity in public sector financial management

AUDITOR'S CODE OF ETHICS

Auditor's Code of Ethic was enacted as a guide for all audit personnel to enhance the performance and professionalism of the Department as the Department main function is to increase public management accountability.





Top Management



Y. Bhg. Tan Sri Dato' Setia Haji Ambrin Bin Buang
Auditor General of Malaysia



Y. Bhg. Dato' Azizah Hj. Arshad
Deputy Auditor General (Federal)



Y. Bhg. Dato' Haji Anwari Bin Suri
Deputy Auditor General (State)



Encik Boon Jon Lin
Director
Federal Government
Statutory Bodies Audit
Sector



Y. Bhg. Dato' Mustafa Bin Haji Saman
Director
Federal Government Audit Sector
(Social and Security)



Mrs Ong Swee Leng
Director
State Government
Audit Sector



Tuan Haji Aziz Bin Mohd Akil
Director
Management Sector



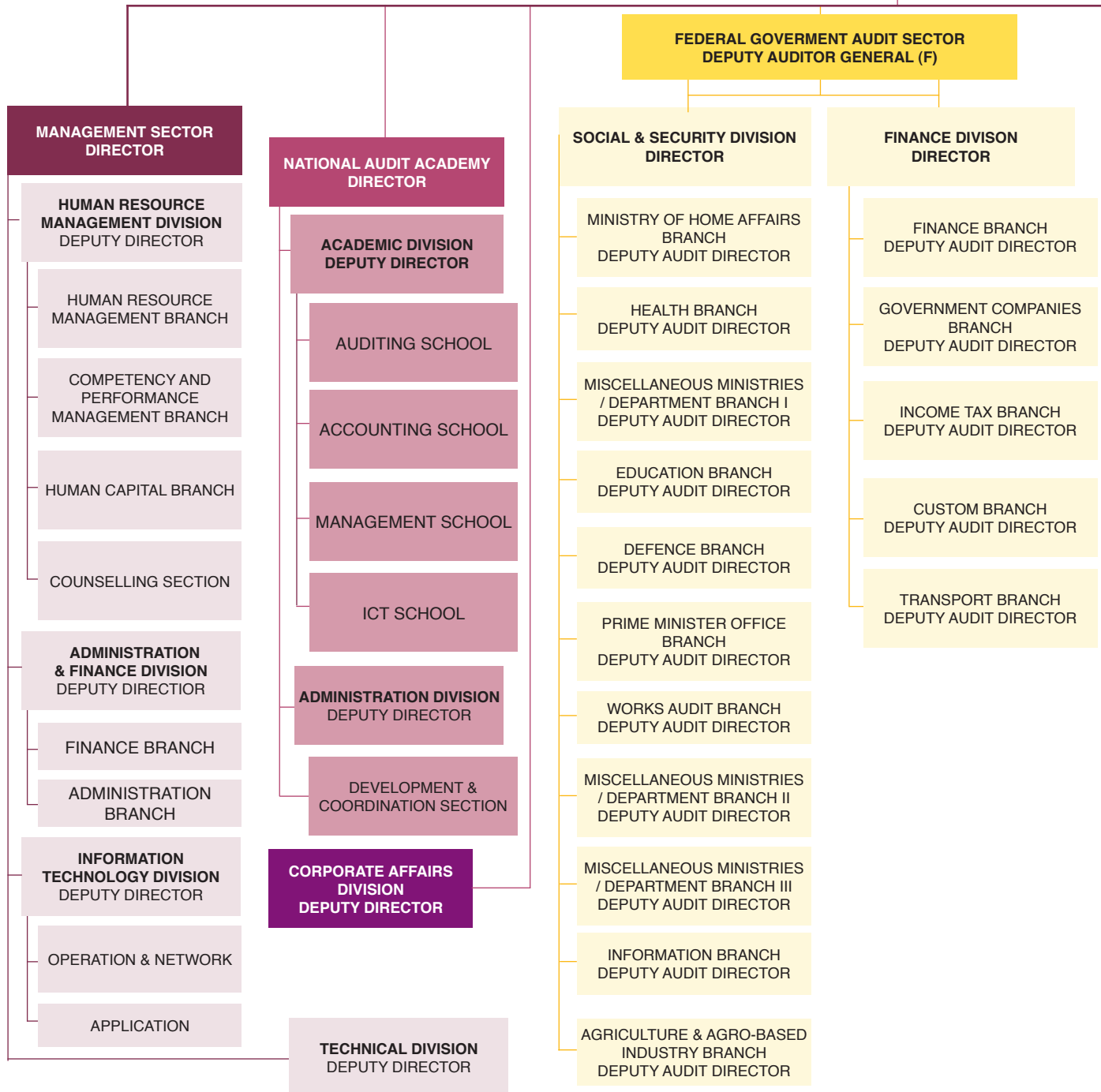
Mrs Lau Tze Ngilk
Director
Federal Government Audit Sector
(Finance)



Tuan Haji Mohamed Nor Bin Hassan
Director
Special Audit and
Research Sector

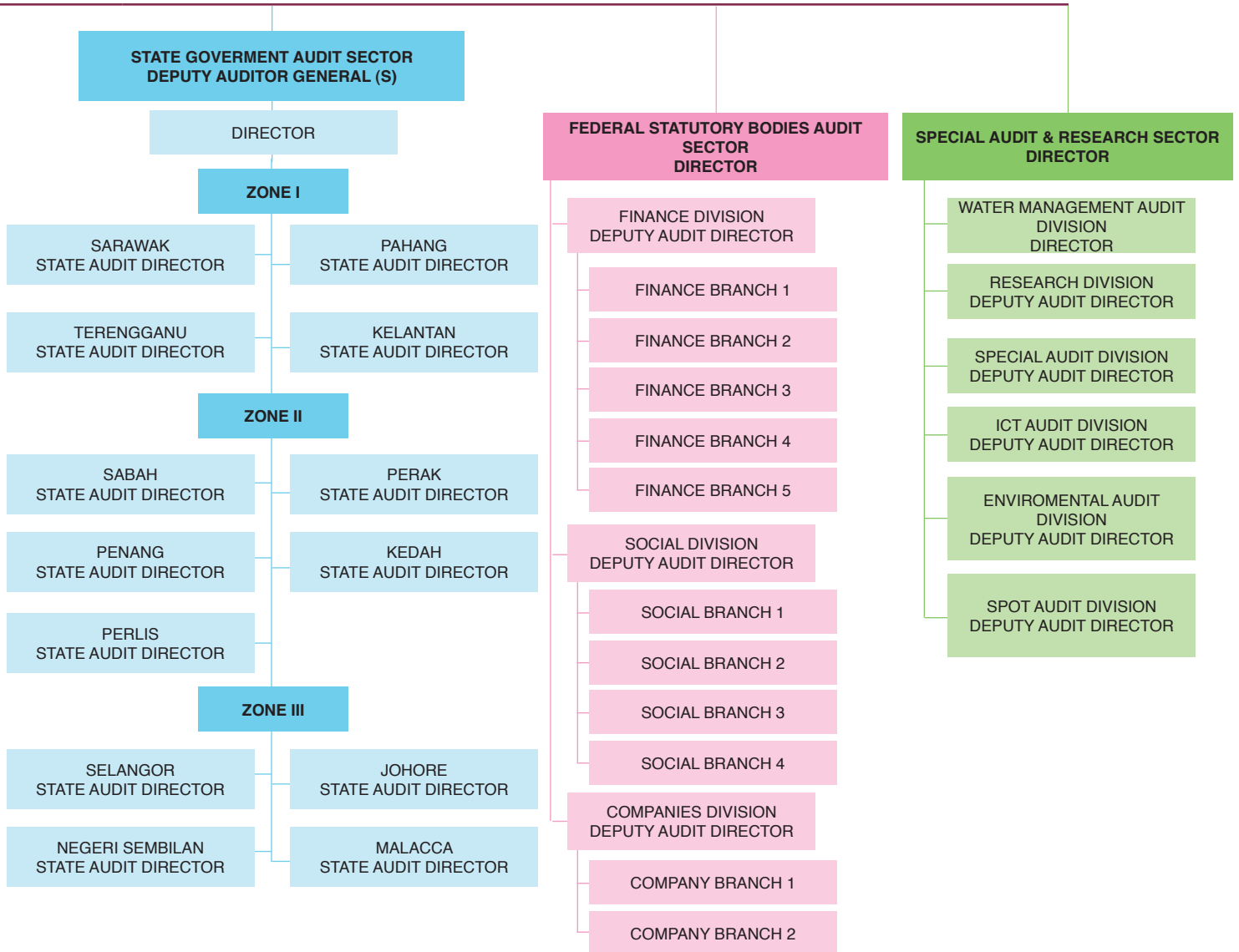
Organisation Chart Of

AUDITOR GENERAL OF MALAYSIA





National Audit Department



MANAGEMENT PROGRAMME

AUDITING PROGRAMME

Former Auditor General

Auditor General of the Federated Malay States / States of the Straits Settlement

1906 - 1911 W.J.P Hume

1911 - 1919 F.W Talbot

1919 - 1931 G.P Bradney

Auditor General of the Colonial Administration

1932 - 1936 G.P Bradney

1936 - 1946 L.G Corney

Auditor Malayan Union

1946 - 1947 R. McDonald

Director of Audit, Malaya

1948 - 1951 R. McDonald

1951 - 1954 C.W.S Seed



H.M. Watson
(1954 - 1960)



D.G. Bompas
(1960 - 1966)



S. Kandiah
(1966 - 1969)



Haji Mohd Zain bin Ahmad
(1969 - 1975)



**Tan Sri Ahmad Noordin
bin Haji Zakaria**
(1975 - 1986)



**Tan Sri Dato' Ishak
bin Tadin**
(1986 - 1994)



**Datuk Haji Mohd. Khalil
bin Dato' Haji Mohd Noor**
(1994 - 2000)



**Tan Sri Dr. Hadenan
bin A. Jalil**
(2000 - 2006)

Corporate Song

Warga Jabatan Audit Negara
Menjunjung mandat yang mulia
Menjulung martabat bangsa dalam semangat waja
Malaysiaku yang tercinta

Berkhidmat dengan seikhlas hati
Tegur menegur menasihati
Saling hormat menghormati
Pada semua Auditi
Itulah janji kami

Auditan kami yang berkualiti
Itulah amalan kami
Bersama kami sedia berbakti
Dengan akhlak minda terpuji

Kami warga Audit Negara
Cekap dan mesra
Auditan berkualiti pasti meningkat akauntabiliti

At A Glance

- ☞ Out of 2,101 posts approved for the various groups, 1,909 (90.86%) were filled.
- ☞ The National Audit Academy had successfully carried out 105 courses in four areas which involved 3,523 participants.
- ☞ The National Audit Department had spent RM135.99 million from a total allocation of RM150.83 million for Operation and RM16.88 million from a total allocation of RM22.01 million for Development.
- ☞ The construction of Audit office for Perak had been completed whereas the offices for Pahang, Selangor, Negeri Sembilan, Malacca and Kelantan are still under construction.
- ☞ A total of 555 procurements valued at RM13.09 million had been secured through Direct Purchase, Quotation and Direct Negotiation.
- ☞ A total of 796 units of ICT peripherals worth to RM2.88 million purchased had been received.
- ☞ Developing and upgrading of IT application:
 - ☒ National Audit Department Portal
 - ☒ Audit Management System (e-SPP)
 - ☒ Electronic Audit Rating System (e-ARAS)
- ☞ The Department had organised 10 Executive Talks.
- ☞ A Quality Control Circle (QCC) Convention at the NAD level was held in December 2009 which involved 10 QCC groups comprising of 96 members from various Sectors.
- ☞ The Department was appointed as the coordinator for the Financial and Accounts Management Innovation Award for Departments/Agencies under the Prime Minister's Department.
- ☞ The Department had successfully obtained the MS ISO 9001:2008 Quality Management System Certifications for Financial Statement Auditing and Financial Management Auditing (Accountability Index) on 8 September 2009.
- ☞ Five Auditing Guidelines that had been launched are:
 - ☒ Water Auditing Guidelines :
 - ☛ Non-Revenue Water
 - ☛ Distribution of Water Supply
 - ☛ Project Management Of Water Supply Work
 - ☛ Customer Service Water Supply
 - ☒ Auditing Guideline For Government Companies Management Audit
- ☞ Auditing Implementation:
 - ☒ A Clean Audit Certificate for Federal Government Financial Statement was issued on 29 May 2009.
 - ☒ A total of 268 Financial Statements for the year 2008 for State Governments, State Islamic Councils, State Statutory Bodies and Local Authorities were verified and awarded unqualified Audit opinion.
 - ☒ A total of 130 Financial Statements for the year 2008 for Federal Statutory Bodies were verified and 129 were issued unqualified opinion whereas one was given qualified opinion.
 - ☒ Auditing of Financial Management based on Accountability Index was implemented on:
 - ☛ 25 Ministries
 - ☛ 43 Federal Departments
 - ☛ 276 Financial Offices/Departments/State Agencies
 - ☛ 37 Federal Statutory Bodies
 - ☒ Performance Audit was carried out on 198 activities of Federal, State Governments, and Agencies throughout the country.
 - ☒ Company Management Audit was carried out on 44 companies of Federal, State Governments and Federal Statutory Bodies registered under Company Act 1965.
 - ☒ Special Audit was conducted on 11 activities as requested by Central Agency/ Stakeholders, whereas 9 special studies by the Special Audit Division and 5 by ICT Audit Division.

- ❏ Water Audit was conducted based on two categories which are water supply technical audit and drainage and irrigation audit.
 - ❏ Audit Presence and Surprise Inspection was conducted at 409 Government Departments/ Offices.
 - ❏ A total of 85 Foreign Deposit Accounts, UNDP/ UNFPA Accounts And Loan Accounts were audited.
 - ❏ A total of 63 Special Assessments were conducted on Ministry/Department/Agency Financial Management Performance for confirmation of posts.
- ❏ The Auditor General Report for the year 2008 which was tabled in Parliament on 19 October 2009 consisted of:
- ❖ Public Account Statement, Activities of Ministries/ Departments and Management of Federal Government Companies.
 - ❖ Financial Management and Activities of Federal Statutory Bodies
 - ❖ Public Account Statements and Activities of State Departments/Governments.
- As at December 2009, 10 out of 13 Financial Statements and Activities of the State Governments/ agencies were tabled in their respective State Legislative Assemblies.
- ❏ A total of 11 Government Departments/Agencies participated in the Adoption Programme organised by the Department specifically to upgrade the quality of financial management.
- ❏ International Network:
- ❖ 12th INTOSAI Working Group Meeting On Environmental Auditing and 18th Meeting of INTOSAI Working Group on IT Audit in Doha, Qatar.
 - ❖ 20th UN/INTOSAI Symposium in Vienna.
 - ❖ Workshop on Course Design and Development on e-Enabled Blended Training Programme for Trainers organised by IDI-ASOSAI in Beijing, China.
 - ❖ 13th INTOSAI Working Group Meeting on Fight Against International Money Laundering and Corruption (WG on FAIMLAC) in Jakarta, Indonesia.
 - ❖ 8th Steering Committee of INTOSAI WGEA Meeting in Bali, Indonesia.
 - ❖ ASOSAI Seminar on Social Security Audit organized by the National Audit Office of the People's Republic of China (CNAO) in Beijing, China
 - ❖ ASOSAI Governing Board 4th Symposium, 40th Meeting and ASOSAI Training Committee Meeting in conjunction with 11th ASOSAI Assembly in Islamabad, Pakistan.
 - ❖ 4th MOU Implementation Technical Meeting between NAD of Malaysia and The Audit Board of Republic of Indonesia.
 - ❖ The First Technical Meeting for Mangrove Swamp Management Parallel Audit between NAD of Malaysia and The Audit Board of Republic of Indonesia.
 - ❖ Working Visit of Auditor General to United Arab Emirates Audit Institution.
 - ❖ Visits and courtesy calls from delegations from Vietnam, Indonesia, Bhutan, Jordan, China, Cambodia, Japan, Afghanistan, Swaziland and Brunei to Auditor General.
- ❏ Other Activities:
- ❖ The new Bintulu and Perak Audit offices were officiated by Auditor General on 9 January 2009 and 20 August 2009 respectively.
 - ❖ Preparation of Key Result Area and Outcome, and the 10th Malaysia Plan Strategies Workshop for the NAD was held in October 2009.
 - ❖ Public Sector Auditors Convention 2009 was held in Shah Alam, Selangor on 21 July 2009.
 - ❖ National Audit Day celebration 2009 was held on 4 October 2009 in Kuala Terengganu.
 - ❖ Water Industry Management and Auditing Symposium 2009 was held on 2 November 2009 in Shah Alam.
 - ❖ 27 NAD staff participated in Labour Day assembly on 2 May 2009 at Stadium Putra, Bukit Jalil.
 - ❖ 44 NAD staff participated in the Maulidur Rasul S.A.W procession and assembly on 9 Mac 2009 at Dataran Merdeka.

JABATAN AUDIT NEGARA



MANAGEMENT PROGRAMME

Through restructuring, the NAD structure had been transformed into two programmes which are Management and Auditing. Under the Management Programme, activities implemented consist of human resource, financial, office administration and development, technical, information technology and corporate. The management function serves as a support to the main function of the Department which is Auditing. Other Management functions are:

- ↑ Human resource development covers training and career development which include the implementation of generic and functional courses for the NAD common user staff through outsourcing.
- ↑ The human resource management covers NAD officers' confirmation, acting and promotion, placement, transfer, remuneration and allowances as well as service benefits, leaves, performance appraisal, counselling, disciplines and retirement aspects. Officers' service records are administered, updated and uploaded into HRMIS.
- ↑ Financial management includes the preparation of budget, bills payment, salaries and allowances, procurement and assets management.
- ↑ Development Unit is responsible for planning, managing and coordinating construction of NAD projects, rental and renovation of office space.
- ↑ Office management covers housekeeping, office security control, vehicles and office management. .

- ↑ Technical management provides technical support for Performance Audit on projects and preparation of Audit observations.

Corporate Affairs Division serves as secretariats for NAD Management Meeting, ISO, Executive Talk, Quality Control Circle Group, coordinator for publications of Audit Bulletin, Annual Activity Report, Parliamentary matters, client complaints, Procedure Manuals and Counter Service.

DEPARTMENT'S MAIN MEETINGS

Management and various Committee Meetings had been carried out as scheduled. This is to ensure the department's annual plan can be implemented smoothly and the objectives are achieved.

MAIN DEPARTMENT MEETINGS

NO.	MEETING	FREQUENCY
1	Management	20
2	Financial And Accounts Management Committee	4
3	Integrity Management Committee	4
4	Departmental Joint Council (MBJ)	4
5	Government Assets Management Committee	4
6	Development Committee	4
7	Audit Committee	2

DEPARTMENT MANAGEMENT MEETING

The meeting is held to ensure senior officers are aware of current developments in the Government administration and perform their duties efficiently to achieve government policies. For that purpose, the Auditor General has decided to conduct the meetings twice a month through video conferencing as a means to reduce costs and to enable the Directors of State Audit Branch to participate in the discussions so that decisions can be implemented immediately. The Civil Administrative Service Circular No. 2 of 1991 - Management of Meetings and Matters Pertaining to Government Committees Guidelines is used as a guide for the meeting. The frequency of meetings held in 2009 is illustrated in the following table:

DEPARTMENT MANAGEMENT MEETING

MONTH	MEETING	DATE
January	Bil 1/2009	15.1.2009
	Bil 2/2009	29.1.2009
February	Bil 3/2009	19.2.2009
	Bil 4/2009	12.3.2009
March	Bil 5/2009	26.3.2009
	Bil 6/2009	9.4.2009
April	Bil 7/2009	23.4.2009
	Bil 8/2009	14.5.2009
May	Bil 9/2009	28.5.2009
	Bil 10/2009	11.6.2009
June	Bil 11/2009	22.6.2009
	Bil 12/2009	13.7.2009
July	Bil 13/2009	29.7.2009
	Bil 14/2009	12.8.2009
August	Bil 15/2009	27.8.2009
	Bil 16/2009	10.9.2009
September	Bil 17/2009	30.9.2009
	Bil 18/2009	21.10.2009
October	Bil 19/2009	22.11.2009
November	Bil 20/2009	22.12.2009
December		

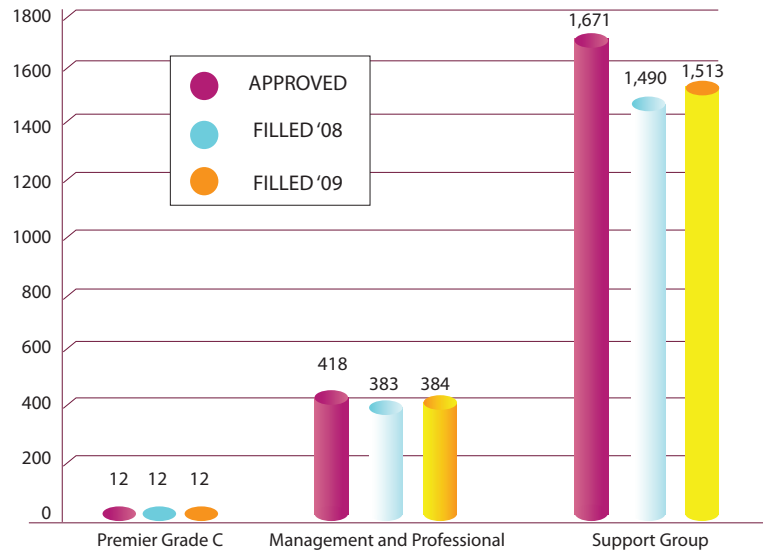
HUMAN RESOURCE

Status of Personnel

The number of posts approved for the NAD in 2008 had increased to 2,101 of which 1,909 posts have been filled until 2009. The details are as follows:

PERSONNEL STATUS ACCORDING TO SERVICE CATEGORY FOR THE YEARS 2008 AND 2009

SERVICE CATEGORY	2008			2009		
	APPROVED	FILLED	%	APPROVED	FILLED	%
Premier Grade C (JUSA C)	12	12	100	12	12	100
Management and Professional	418	383	91.6	418	384	91.9
Support Group	1,671	1,490	89.2	1,671	1,513	90.5
TOTAL	2,101	1,885	-	2,101	1,909	-



Human Resource Management Activities

The NAD human resource management activities include appointment of officers and staff in all categories, placement, transfer, overseas trips, confirmation of appointments and personnel, preparation of KEW-8 and warm clothing and ceremonial attire allowances. The management activities are illustrated in the table below :

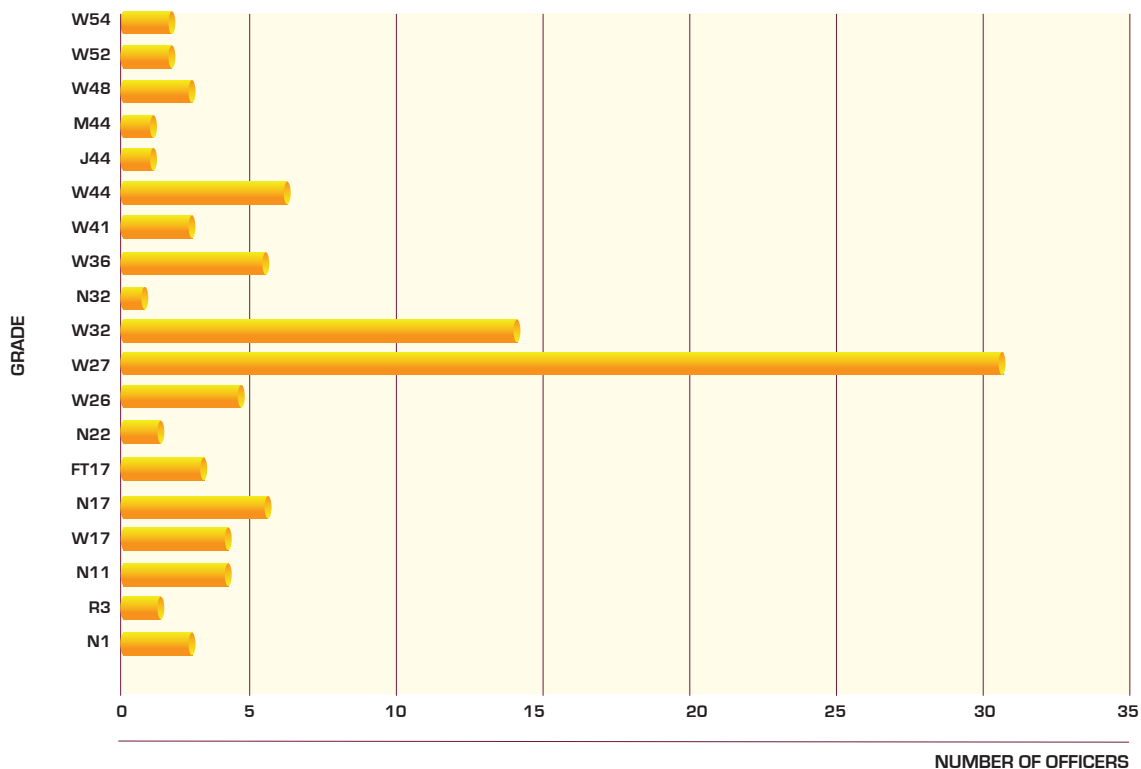
HUMAN RESOURCE MANAGEMENT ACTIVITIES

NO.	ITEM	NUMBER OF OFFICER/ACTIVITY
1	APPOINTMENT	
	Auditor Grade W41	344
	Assistant Auditor Grade W27	169
	General Office Assistant Grade N1	1
	Short Term Service Staff	7
2	PLACEMENT OF COMMON USER	94
3	PLACEMENT OF GROUP POST	25
4	TRANSFER	220
5	OVERSEAS TRIPS	
	Official	45
	Personnel	133
	Approval Of Warm Clothing Allowances	30
6	CONFIRMATION OF APPOINTMENT	280
7	CONFIRMATION OF POST	122
8	PREPARATION OF KEW – 8	1,447 times
9	APPROVAL OF CEREMONIAL ATTIRE ALLOWANCES	30

Excellent Service Award

Excellent Service Award (APC) is an appreciation of the government to civil servants for their excellent services. In 2009, Human Resource Development Panel awarded 98 officers and staff for their excellent service in 2008. The details are as follows:

NUMBER OF OFFICERS AWARDED APC IN 2009



Performance Management Activity

Performance management activity include NAD officers career development pertaining to acting and promotion, covering duties, secondment, temporary transfer, annual performance appraisal report, discipline, assets declaration and awards. The achievements of performance management activities in 2009 is summarised in the following table:

ACHIEVEMENTS OF PERFORMANCE MANAGEMENT ACTIVITIES

NO.	ACTIVITIES	NO. OFFICERS/ACTIVITIES
A	PROMOTION (NON COMMON USER)	
	Premier Grade C (JUSA C)	7
	Auditor Grade W54	11
	Auditor Grade W52	40
	Auditor Grade W48	27
	Auditor Grade W44	93
	Assistant Auditor Grade W36	61
	Assistant Auditor Grade W32	142
	Junior Assistant Auditor Grade W26	6
	Junior Assistant Auditor Grade W22	2
B	PROMOTION (COMMON USER)	
	Management and Professional Group	3
	Support I and II Group	5
	Personal-To-Holder for Support Group	71
C	ACTING POST (NON COMMON USER)	
	Premier Grade C (JUSA C)	-
	Auditor Grade W54	1
	Auditor Grade W52	1
	Auditor Grade W48	15
	Auditor Grade W44	39
	Assistant Auditor Grade W36	17
	Assistant Auditor Grade W32	75
	Junior Assistant Auditor Grade W26	3
	Junior Assistant Auditor Grade W22	8
	Management and Professional Group	7
	Support Group	10
D	COVERING POST	
	Management and Professional Group	41
	Support Group	261
E	APPOINTMENT FOR SECONDMENT	
	Management and Professional Group	28
F	HUMAN RESOURCE DEVELOPMENT PANEL MEETING	
	Exceptional Salary Increment for 2009	44
	Normal Salary Increment for 2009	1493
	Excellent Service Award for 2008	97
G	PERFORMANCE APPRAISAL REPORT FOR 2009	
	Check and Process Performance Appraisal Report (PAR)	1,491
	Recording of Marks	1,491
	Update PAR in Dossier File	2,009
H	DISCIPLINARY BOARD MEETING	
	Warning and Emoluments Forfeiture for One Day	1
	Dismissal	1
I	NOMINATIONS FOR MEDALS/AWARDS AT FEDERAL AND STATE LEVEL	28
J	PROPERTY DECLARATIONS	772
K	INTEGRITY MANAGEMENT COMMITTEE MEETING	4 times a year
L	PLACEMENT FOR ACTING POST	438



Competency

Types and number of examinations in 2009 are as follows:

SERVICE EXAMINATIONS IN 2009

NO.	DATE	GRADE	CONSTITUTION AND LAW	ACCOUNTING	AUDITING
1/2009	23 until 25 June 2009	W41	84	80	86
		W27	235	256	250
		W17	-	13	15
2/2009	21 until 23 December 2009	W41	87	110	95
		W27	169	176	198

SPECIAL EXAMINATIONS FOR PROMOTION BY APPOINTMENT TO ASSISTANT AUDITORS GRADE W27 SERVICE SCHEME

NO.	DATE	GRADE	CONSTITUTION AND LAW	ACCOUNTING	AUDITING
1/2009	23 until 25 June 2009	W17 until W26	6	4	6
2/2009	21 until 23 December 2009	W17 until W26	4	2	3

COMPETENCY LEVEL ASSESSMENT 2009

NO.	DATE	GRADE	NO. OF CANDIDATES	
			GENERIC COMPETENCY	FUNCTIONAL COMPETENCY
1/2009	21 & 22 April 2009	W17 (TK1)	7	8
		W17 (TK2)	8	7
		W22 (TK3)	7	10
		W27 (TK1)	88	104
		W27 (TK2)	4	6
		W32 (TK3)	37	37
		W41 (TK1)	25	26
		W36	7	5
2/2009	18 & 19 Nov 2009	W17	-	3
	18 & 19 Nov 2009	W22	2	2
	26 & 27 Oct 2009	W27 (TK1)	41	50
	26 & 27 Oct 2009	W27 (TK2)	-	3
	19 & 20 Oct 2009	W32	31	27
	12 & 13 Oct 2009	W41	41	48
	4 - 6 Nov 2009	W44	84	84
	4 - 6 Nov 2009	W48	24	24
	11- 13 Nov 2009	W52	30	30
	1 & 2 Sept 2009	W54	11	11
3/2009	24 Dic 2009	W44	1 (Transition Period)	

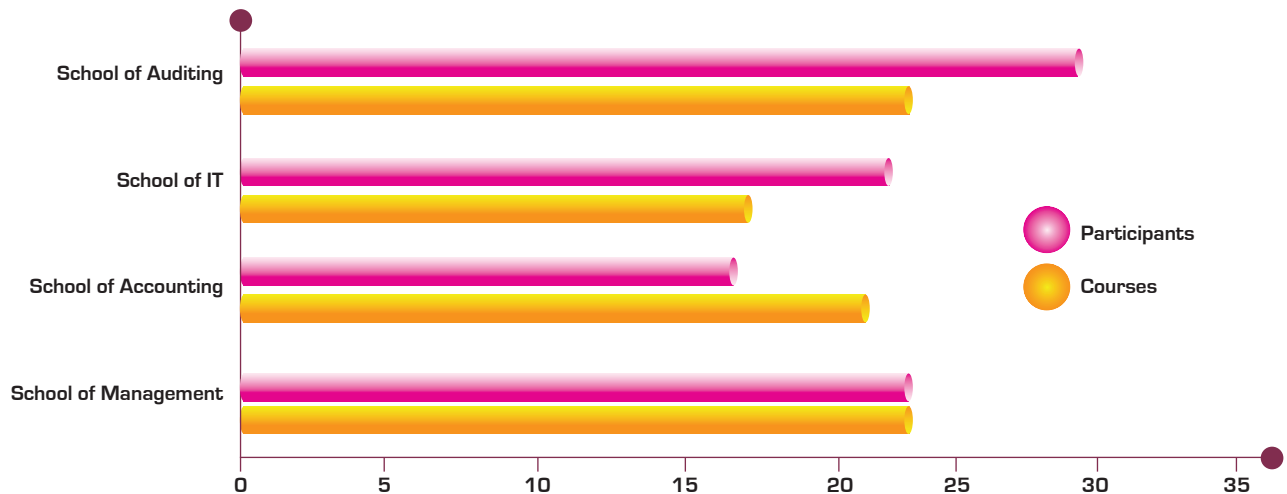
COURSES

National Audit Academy

The NAD assumes the role to enhance accountability in the public sector. Therefore a high auditing standard must be maintained at all times and auditors should undergo continuous professional training. Thus, a systematic and well planned training programme needs to be drawn to meet current job responsibilities requirements and to face future challenges. A number of courses in auditing, IT, accountancy and management have been conducted in 2009. Detailed information of the courses number as shown in the table and chart below:

NUMBER OF COURSES BASED ON SCHOOL

SCHOOL	NO. OF COURSES	%	NO. OF PARTICIPANTS	%
Auditing	29	27.6	973	27.6
IT	28	26.7	614	17.4
Accounting	19	18.1	856	24.3
Management	29	27.6	1,080	30.7
	105	100%	3,523	100%



Human Capital Development Branch

Human Capital Development Branch is responsible in assisting the NAD to implement its training policy through the implementation of human resource development and career advancement programmes. This is to produce knowledgeable, well trained and competent human capital to meet strategic requirements of the department and the country. A systematic management and human capital development will be able to increase effectiveness and efficiency of the Public Service. In 2009, 27 courses were conducted according to the department's training plan which was attended by 1,150 officers from various grades and positions. Details are shown in the following table:

TRAININGS CONDUCTED BY THE HUMAN CAPITAL DEVELOPMENT BRANCH

BIL	COURSES	NUMBER OF PARTICIPANTS
1	Briefing and Training on HRMIS Application for HRMIS Core Team	15
2	Briefing and Training on HRMIS Application for Sectors/Divisions	100
3	Briefing and Training on HRMIS Application for State Audit Branches	50
4	Human Resource Management and Services Briefing	50
5	Department's Security Officers Course	40
6	Briefing and Training on Management of Government Files and Records for Southern Zone	40
7	Secretarial Excellence Programme	40
8	Team Building Course for Southern Zone	45
9	Learning Skills for Individual and Organisational Excellence Course	40
10	Briefing and Review for 2009 Annual Work Target (SKT)	45
11	Drivers Excellence Course Series 1	30
12	e-Procurement Workshop Series 1	30
13	e-Procurement Workshop Series 2	30
14	Departmental Joint Council Briefing	60
15	Drivers Excellence Course Series 2	30
16	Drivers Excellence Course Series 3	30
17	Team Building Course for Eastern Zone	45
18	Assets Management System Workshop	60
19	5S Quality Environment Practice Course	38
20	Management of Government Files and Records Course Series 1	40
21	Management of Government Files and Records Series 2	40
22	Disciplinary Management Workshop	36
23	Team Building Course for Northern Zone	48
24	Financial Management Training workshop Series 1	40
25	Professionalism and Mind Paradigm Course	50
26	Health, Fitness and Self Image Course	42
27	Financial Management Training workshop Series 2	36

EXPENDITURE PERFORMANCE

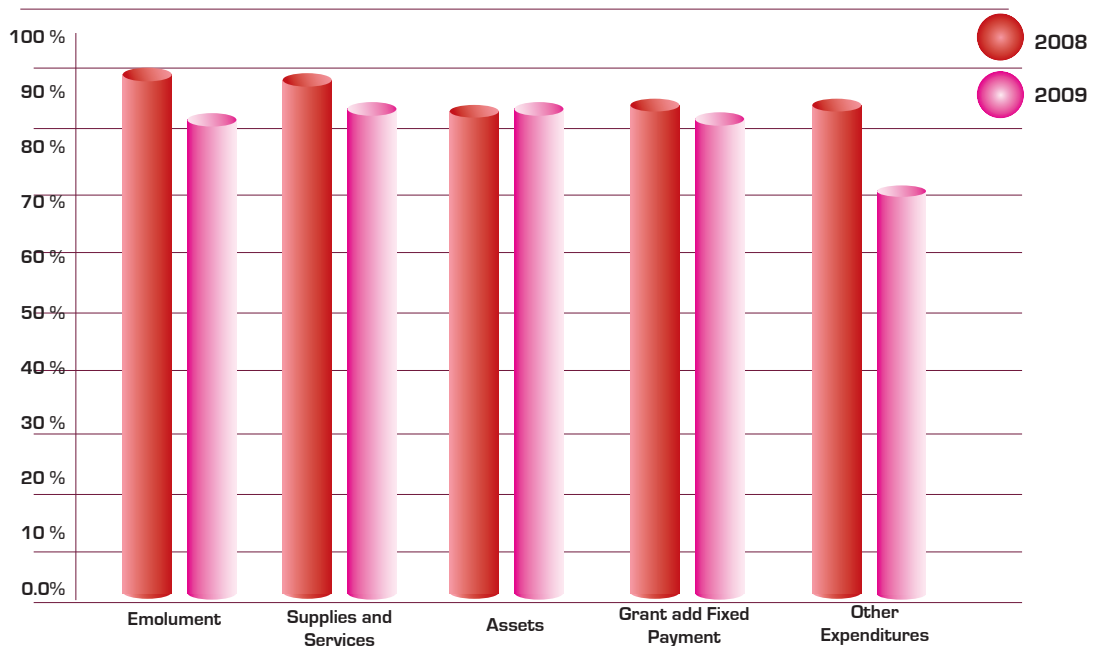
Operating Expenditure

The allocation for NAD's Operating Expenditure for 2009 amounted to RM150.8 million which was an increase of RM36.7 million or 24% from 2008, out of which RM135.9 million or 90.2% was spent. Details are shown in the table and chart below:

OPERATING ALLOCATION AND EXPENDITURE FOR 2008 AND 2009

ITEM	2008			2009		
	ALLOCATION (RM)	EXPENDITURE (RM)	%	ALLOCATION (RM)	EXPENDITURE (RM)	%
Emoluments	64,423,740	64,127,506	99.5	84,091,700	75,354,956	89.4
Supplies and Services	46,993,860	45,271,794	96.3	53,534,000	48,682,537	90.9
Assets	2,579,400	2,312,439	89.6	13,100,00	11,863,985	90.6
Grants and Fixed Payments	55,000	51,074	92.9	80,000	73,779	92.0
Other Expenditures	25,000	22,927	91.71	20,000	15,459	77.3
TOTAL	114,077,000	111,785,740	97.99	150,825,700	135,990,715	90.2

CHART ON OPERATING ALLOCATION AND EXPENDITURE FOR 2008 AND 2009



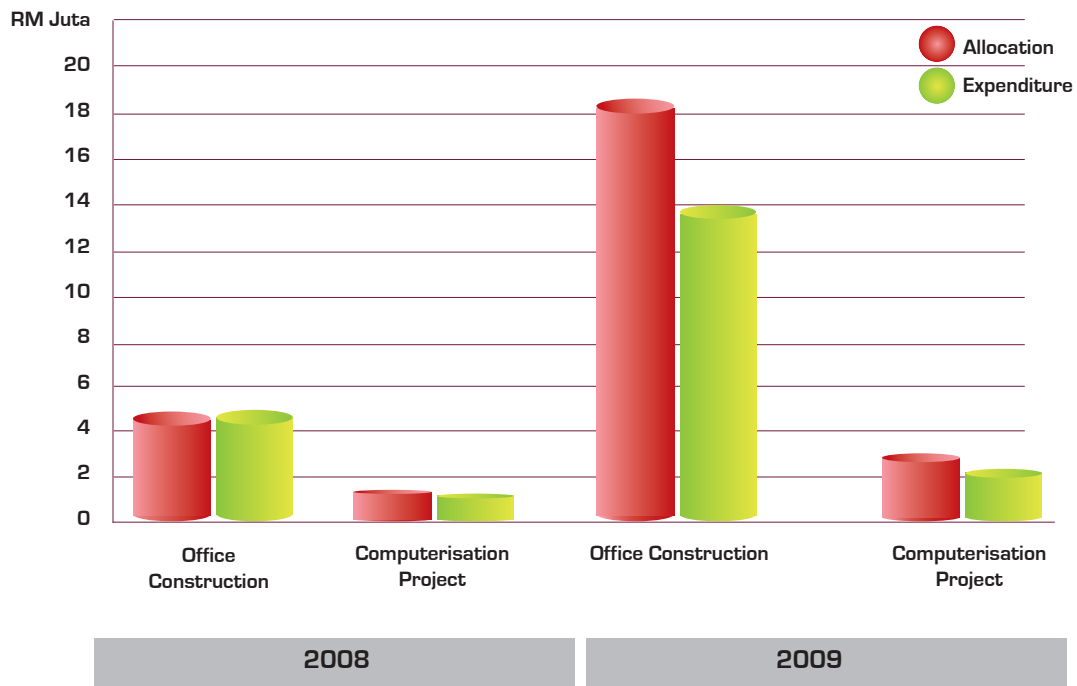
Based on the chart above, there was a decrease in the percentage of overall expenditures on the 2009 allocation as compared to 2008. Up to January 2010, NAD's expenditure performance for the year 2009 was only 90.2% of its total allocation. This decrease was due to NAD's prudent spending policy which is in line with the Treasury's Secretary General instructions/rules and guidelines for prudent spending.

Development Expenditure

Under the 9th Malaysian Plan, NAD was approved Development Allocations amounting to RM123.1 million for the construction of 7 State Audit Branches, NAA extension project and Computerisation Project. As at 31 December 2009, RM45.5 million had been spent. Details of the allocation and expenditure are shown in table and chart below:

DEVELOPMENT ALLOCATION AND EXPENDITURE FOR 2008 AND 2009

PROJECT	2008			2009		
	ALLOCATION (RM)	EXPENDITURE (RM)	%	ALLOCATION (RM)	EXPENDITURE (RM)	%
Office Construction	5,866,850	5,866,849	99.9	20,000,000	15,097,267	75.5
Computerisation Project	1,786,000	1,379,444	77.2	2,013,370	1,783,080	88.6
TOTAL	7,652,850	7,246,293	94.7	22,013,370	16,880,347	76.7



Construction Of State Audit Branch Office

Construction of seven State Audit Branch offices was approved under the 9th Malaysian Plan. Procurement and land acquisition was completed in 2007. The Public Works Department (JKR) was appointed as the implementing agency and architect for the design of the buildings. The status of the office construction is as follows:

COST AND STATUS OF THE CONSTRUCTION OF STATE AUDIT BRANCH

STATE AUDIT BRANCH	CONSTRUCTION COST (RM)	COMPLETION DATE	WORK PROGRESS AS AT DECEMBER 2009 (%)
Perak	8,384,911	12 July 2009	100
Selangor	12,438,761	17 August 2010	30
Pahang	13,035,000	23 March 2010	23.5
Terengganu (Earth Filling)	860,710	9 August 2009	100
Kelantan	13,690,000	17 November 2010	12.4
Negeri Sembilan	12,420,601	30 September 2010	26.5
Malacca	12,338,446	16 September 2010	23

Perak



Completed And Handed Over On 12 July 2009

Selangor



Construction in progress

Pahang



Construction in progress

Terengganu



Earth Works had been completed and building construction project will be implemented under RMK-10

Kelantan



Construction in progress

Negeri Sembilan



Construction in progress

Malacca



Construction in progress

PROCUREMENT

NAD's procurement had been implemented systematically and effectively in accordance to all relevant rules and procedures based on public accountability principles. NAD has also made procurements of assets for all State Audit Branches in the country. The NAD procurement for the year 2009 was executed through direct purchase, quotation and direct negotiation via the e-Procurement System. From the Operating allocation, NAD had spent RM13.90 million on procurement as shown in the following table:

PROCUREMENT FOR 2009

PROCUREMENTS	NO.	AMOUNT (RM)
Direct Purchase	548	9,102,946
Quotation		
Manual	4	925,928
e-Bidding	2	2,062,386
Direct Negotiation	1	998,800
TOTAL		13,090,060

NAD is the first department under the Prime Minister's Department which use the e-Bidding method for procurement of Double A paper and toner. Based on NAD's estimates, a total of 24% of government procurement money can be saved through this method.

PROCUREMENT OF ICT PERIPHERALS

Various efforts have been made to assimilate the ICT culture among NAD's staff in line with the development and advancement in the field of information communication technology. Among the steps taken to increase the ICT literacy and instil the ICT culture in 2009 were as follows:

Procurement of ICT Peripherals

The ICT peripherals procured include personal computers, laptop, printers, scanners, video cameras and LCD projectors. In 2009, 796 units of various ICT peripherals valued at RM2,876,194 were procured as shown in the following table:

PROCUREMENT OF ICT PERIPHERALS

PERIPHERALS	QUANTITY	AMOUNT (RM)
Personal Computer	457	1,711,956
Printer	60	350,430
Colour Printer	70	
Laptop	120	
LCD Projector	40	680,920
Scanner	45	
Mobile Video Studio	1	132,888
DSLR Camera	1	
Video Camera	2	
TOTAL	796	2,876,194

Procurement of Software

The ICT software procured are for computer security and auditing purposes. In 2009, 3 procurements amounting to RM880,955 were made for software such as Audit Command Language (ACL), back-up data centre and anti-virus. The details are shown in the following table :

PROCUREMENT OF SOFTWARE

SOFTWARE	AMOUNT (RM)
Upgrade, Maintain And Commissioning Of Hardware and Software for Back-up Data Centre	196,850
Supply, Deliver, Install , Testing and Commissioning 60 Unit ACL Software with Support Service	498,600
Supply, Deliver, Install , Testing and Commissioning and Maintain Enterprise Anti-virus And Content Security Solution	185,505
TOTAL	880,955

System Development

In 2009, several ICT programmes involving the NAD's portal, Audit Management System (e-SPP) and e-ARAS were developed with a cost of RM596,550. The breakdown of expenditure for the development is shown in the following table:

SYSTEM DEVELOPMENT

SYSTEMS	AMOUNT (RM)
Upgrading Audit Management System (e-SPP)	299,800
Upgrading Department Portal	109,000
Develop e-ARAS System	187,750
TOTAL	596,550

ICT Technical Support

In 2009, a total of 827 technical malfunctions reports were received and resolved. A summary of the reports received is shown in the following table:

MALFUNCTION OF ICT PERIPHERALS FROM JANUARY-DECEMBER 2009

MONTH	NUMBER OF MALFUNCTION
January	83
February	68
March	67
April	63
May	60
June	69
July	77
August	66
September	53
October	84
November	61
December	76
TOTAL	827

TECHNICAL DIVISION

The Technical Division is responsible to provide technical advice and is directly involved in the Audit of construction projects by providing explanation on technical issues to the auditors. It also coordinates and monitors the implementation of construction and renovation of NAD offices projects. The technical officers are also involved in making detailed technical assessment of the procurement specifications stipulated in the price quotation document. In addition, this division is also involved in providing technical training to public officers who include engineering aspects and administration of construction contracts. Activities that were implemented in 2009 are as shown in the following table:

SUMMARY OF TECHNICAL DIVISION ACTIVITIES FOR 2009

ITEM	FEDERAL AUDIT	STATE AUDIT	FEDERAL STATUTORY BODIES	SPECIAL AUDIT AND RESEARCH	NATIONAL AUDIT ACADEMY	INTERNAL AUDIT	TOTAL
Auditing	44	20	4	2	-	-	70 projects
Technical Advice Service	12	16	1	5	11	2	37 projects
Lecture	All Sector/Division						3 hours
Technical Assessment	All Sector/Division						4 quotations

ACTIVITY RELATED TO DEPARTMENTAL DEVELOPMENT PROJECT

PROJECT	ACHIEVEMENT	
	PROJECT MEETING	SITE VISIT
National Audit Department Headquarters	12	30
State Audit Branches of Perak, Pahang, Malacca, Negeri Sembilan, Kelantan, Terengganu dan Selangor	109	26
TOTAL	121	56

EXECUTIVE TALK

The objective is to expose the officers on auditing, management and current issues that have an impact on their work performance. Other than that, it will also widen their knowledge and enhance best practices that can be set as examples. There were 10 talks organised in 2009 and the topics are illustrated in the following table:

EXECUTIVE TALK

NO.	TOPIC	DATE	TOTAL ATTENDANCE
1	Global Financial Crisis: Impact On Malaysian Economy	6.3.2009	244
2	The Role of Counselor in Addressing Sexual Harassment at the Work Place	1.4.2009	259
3	Protocols and Social Etiquette	24.4.2009	248
4	Reform of Public Finance Auditing in Indonesia, 2004-2009	16.6.2009	242
5	Steps Towards Health	2.7.2009	292
6	Islamic and Conventional Finance : National Economic Growth At a Glance	30.7.2009	175
7	Changes in Accounting Standards	21.8.2009	225
8	Influenza A (H1N1) : Awareness and Prevention	25.8.2009	287
9	16 Characters of Prophet Muhammad S.A.W Followers	16.9.2009	197
10	Innovation	14.12.2009	170

PRIME MINISTER'S DEPARTMENT MONTHLY ASSEMBLY

Being a department under the Prime Minister's Department, NAD officers also attend monthly assembly to listen to the Prime Minister's messages. In 2009, the number of staff who attended the assemblies is in the following table:

DATE AND ATTENDANCE FOR MONTHLY ASSEMBLY

MONTH	DATE	ATTENDANCE
January	5.1.2009	43
February	3.2.2009	43
March	2.3.2009	43
April	6.4.2009	43
May	4.5.2009	43
June	1.6.2009	43
July	6.7.2009	46
August	3.8.2009	34
September	7.9.2009	49
October	5.10.2009	33
November	2.11.2009	31
December	7.12.2009	cancelled



FINANCIAL AND ACCOUNTS MANAGEMENT INNOVATION AWARD

In 2009, the Prime Minister's Department decided that "Quality Day" is to be replaced by "Innovation Day" with the purpose of encouraging improvement and innovation in management and public delivery system. The theme for 2009 JPM's Innovation Day was "Innovation Towards Realisation of 1Malaysia". There were 7 categories of Innovation Award contested. NAD has been chosen as the coordinating agency for the "Financial and Accounts Management Innovation Award (AIPKA)". A Coordinating Committee led by Deputy Auditor General (Federal) and an Assessor Panel consisting of senior officers Grade 52 and above led by the Director of Federal Audit Sector (Social and Security) were set up. A total of 14 participations were received as in the table below:

PARTICIPATION FOR THE FINANCIAL AND ACCOUNTS MANAGEMENT INNOVATION AWARD

NO.	DEPARTMENT/DIVISION	INNOVATION PROJECT
1	Public Service Department	e-Audit Interactive Website
2	Cabinet, Constitution and Government Relation Division	e-KPP Contract Monitoring System
3	MAMPU	(SPAKEW) Financial Monitoring System
4	Account Division	e-Helpdesk System
5	Account Division	e-AP58(a) System
6	Department of National Unity and Integration	E-Finance Neighbourhood Watch
7	Property and Land Management Division	Property and Land Management Division Promotion Programme
8	Property and Land Management Division	Quarters Rental Arrears For New Tenants Through Deposit Deduction
9	Property and Land Management Division	On-line Rental Payment For Federal Resorts And Lodgings
10	Property and Land Management Division	Managing Federal Resorts In Port Dickson
11	Property and Land Management Division	Opening Of Sales Office At Quarters Location
12	Account Division	Priority Green Lane To RC To Expedite Payment
13	Office of Federal Secretary, Sabah	Expenditure Control
14	Implementation Coordination Unit (ICU)	Bill Submission Early Warning System (e-Alert)

After going through several selection processes, the assessor panel shortlisted several innovation projects that complied and met the criteria. Among the departments/divisions and projects that have been selected to be assessed at subsequent level are shown in the following table:

SHORTLISTED INNOVATION PROJECTS

DEPARTMENT/DIVISION	INNOVATION PROJECT
Public Service Department	e-Audit Interactive Website
MAMPU	(SPAKEW) Financial Monitoring System
Account Division	e-Helpdesk System
Account Division	e-AP58(a) System
Property and Land Management Division	On-line Rental Payment For Federal Resorts And Lodgings

MS ISO 9001: 2008

For the purpose of Quality Management System, various efforts have been made to enable NAD to obtain MS ISO 9001:2008 Certification. In the beginning of the year a workshop was conducted for 20 officers representing all sectors. This workshop is to update NAD’s quality documents such as Quality Manual, Main and Supporting procedures for work processes. The number of workshops and representatives from all sectors that were held is as follows:

QUALITY MANAGEMENT SYSTEM WORKSHOP

ITEM	DATE	OFFICERS
Final Verifications on Documents Preparation SPK MS ISO 9001:2008	17.3.2009	20
Briefing and Workshop On Work Procedures and Quality Manual Preparation	28-30.4.2009	19
Internal Quality Audit Course MS ISO 9001:2008	10-12.6.2009	34
Intensive Briefing For Internal Auditors	22.6.2009	24

NAD’s MS ISO 9001:2008 certification scope are “Audit of Annual Financial Statements and Audit of Financial Management (Accountability Index) for Federal and State Government, Federal and State Statutory Bodies, Local Authorities and Islamic Councils” and 6 Main Procedures with 13 Supporting Procedures. The quality documents became effective on 15 May 2009 and were distributed to all sectors. In order to ensure the quality documents and the quality management system are in order, internal audit were carried out by 32 Internal Auditors on 54 locations from 24 June to 3 July 2009. Meanwhile the external Audit were carried out in 2 stages/levels by SIRIM QAS International on documents and quality system practice. Level 1 audit was carried out on 15 July 2009 while Level 2 audit from 17 –20 August 2009. The various locations visited were Headquarters including the office of the Deputy Auditor General (Federal), Federal Statutory Body Audit Sector, Federal Government Audit Sector and the Administration and Finance Division offices, National Audit Academy, Selangor, Johor, Pahang and Sarawak State Audit Branch offices. NAD was certified on 8 September 2009 after fulfilling the requirements of SIRIM auditors. NAD was also certified according to United Kingdom Accreditation Services (UKAS) international standard and IQNet as shown in the following picture. For improvement purposes there were 2 amendments to the Supporting and Main Procedures which became effective on 27 July 2009 and 19 October 2009 respectively.

MS ISO 9001:2008 CERTIFICATE

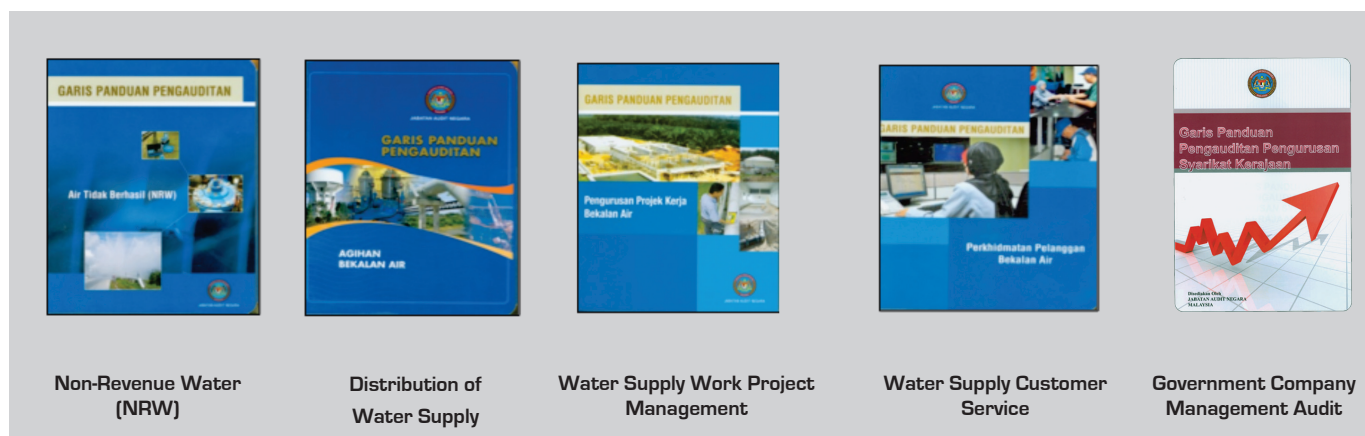


To ensure the quality management system is in place, the Management Review Meeting (MKSP) was set to be held at least once a year. The meeting was held on 13 July 2009 and among the matters discussed were the audit findings and follow up, customer complaints and feedback, achievement of quality objectives and adherence to service delivery process, status of corrective and preventive actions of the past meeting, proposed changes that may affect the SPK, proposed improvements, the need and effectiveness of training and measurement of suppliers' performance.

In addition to improving the quality management system through MKSP, efforts are also made to prepare NAD's Work Procedures Manual (MPK). The preparation of MPK is based on the Civil Administrative Service Circular No. 8 of 1991 - Guidelines and Work Procedures Manual and Desk File. Only one MPK will be prepared for all sectors, divisions and branches. In updating the MPK, all sectors, divisions and branches were asked to submit their current work procedures respectively.

AUDIT GUIDELINES

Auditing guidelines are prepared to assist and provide information and knowledge to the audit officer to conduct an audit. A number of auditing guidelines had been issued by the Department for that purpose. In 2009, five guidelines were issued and launched in conjunction with the Water Management and Auditing Industry Symposium held in Shah Alam, Selangor and National Audit Day held in Terengganu. The five guidelines issued are as follows:



Non-Revenue Water (NRW)

Distribution of Water Supply

Water Supply Work Project Management

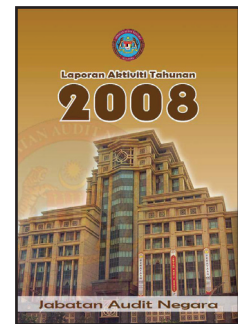
Water Supply Customer Service

Government Company Management Audit

PUBLICATION AND DISTRIBUTION MANAGEMENT

2008 NAD Annual Activity Report

Published once a year with a purpose of reporting annual activities of NAD. The 2008 Annual Activity Report was planned to be distributed in April 2009 and a total of 500 copies were printed and distributed to officers of NAD and ministries/external agencies in July. Several meetings were held with the intention of compiling information and the appointment of the editorial board. The first meeting to prepare the 2009 NAD Annual Activity Report was held in the middle of November 2009 to enable the report to be printed and distributed according to the time schedule as decided by the top management of NAD.



Audit Bulletin

The Audit Bulletin should have been published twice a year. The first publication for 2009 (Audit Bulletin No. 7 of 2009) was for the period from January to June 2009. A total of 4,000 copies were printed and distributed according to schedule. However the second bulletin for the year (Audit Bulletin No. 8 of 2009) for the period from July to December 2009 was not published as all activities or contributions from NAD staffs will be uploaded to NAD's website and included in the Audit Journal which will be published by NAD. This decision was made in line with the concept of prudent spending.



Programme Calendar

To facilitate reference by NAD staffs on planned annual programmes and activities by all Sectors/Divisions of NAD. A total of 500 Programme Calendars for 2009 were printed and distributed to NAD staffs.



DEPARTMENTAL INSPECTORATE

Just like other ministries/agencies, NAD is also audited to ensure all financial transactions are made in accordance with established rules and regulations. Besides being audited by the Inspectorate Team that has been established, NAD is also audited by several agencies such as the Prime Minister's Department, Malaysian Administrative Modernisation and Management Planning Unit (MAMPU) and the Accountant General's Department of Malaysia. The setting up of the Departmental Inspectorate was based on the modus operandi of the Internal Audit Units of Government ministries and departments. The scope and methodology of auditing are based on the Financial Management Auditing Based On Accountability Index Guideline and observations issued will be tabled in the Department's Audit Committee meeting. For the year 2009, auditing was carried out at 3 Responsibility Centres of selected State Audit Branches. The details are as shown in the following table:

DEPARTMENTAL INSPECTORATE VISITS

RESPONSIBILITY CENTRE	DATE
Pahang State Audit Branch	6 - 9 July 2009
Malacca State Audit Branch	10 -13 August 2009
Perlis State Audit Branch	12 - 15 October 2009



JABATAN AUDIT NEGARA
NEGERI PERAK



JABATAN AUDIT NEGARA
CAWANGAN PERAK

AUDIT PROGRAMME

FINANCIAL STATEMENT AUDIT

This audit is to verify the annual financial statements which were submitted by Federal/State Government/Government Agency in accordance with statutory requirements and accepted accounting standards. The Auditor General will then give his opinion on whether the statements submitted show a true and fair view of the financial position and whether the accounting records were properly maintained and updated. In order for the NAD to complete the audit of Federal/State Statutory Bodies and Local Authority financial statements within four months as stipulated in the Department's Client Charter, the audit of 421 agencies annual financial statements were outsourced to 61 private audit firms. There are 3 sectors which are involved in the financial statements attestation audit namely Federal Statutory Body Sector having 130 accounts, State Government Audit Sector having a total of 315 accounts comprising 13 State Government accounts, 143 State Statutory Body accounts, 144 Local Authority accounts and 15 Islamic Council accounts and the Federal Government Audit Sector having one account. Nevertheless, the Auditor General is still responsible to issue the Auditor General's Certificate on the statement. The appointment of private audit firms is in accordance with the provision of Section 7(3) Audit Act 1957 which empowers the Auditor General to appoint any party who is capable to conduct an audit on his behalf. The terms of engagement for conducting this audit are stipulated in an agreement.

COMPLIANCE AUDIT

This audit is conducted to determine whether the financial management of the auditee is managed in accordance with relevant financial rules and laws. Auditing is conducted on six main control aspects which are management control, budget control, revenue control, expenditure control, management of trust funds/trust accounts and deposits and lastly assets and store management. In order to evaluate the levels of compliance with financial rules and laws, the National Audit Department has implemented the Accountability Index rating system.

PERFORMANCE AUDIT

This audit is conducted to determine whether a Government programme/activity is managed efficiently, prudently that is embracing the 3E concept of Economy, Efficiency and Effectiveness and achieve the objectives set.

COMPANY MANAGEMENT AUDIT

This audit is conducted to determine whether a government company or companies which receive Government grants or loans had been managed efficiently, prudently and in line with the set objectives.

FINANCIAL STATEMENT AUDIT

Federal Government

The Federal Government Financial Statement for the year ended 31 December 2008 was received from the Accountant General Department for auditing on 6 Mac 2009. However, the operating expenditure data amounting to RM153.5 billion which is necessary for audit analysis could only be fully downloaded on 15 April 2009. Auditing was completed and an unqualified opinion was given on 29 May 2009.

State Government, State Statutory Bodies, State Islamic Council And Local Authority

This Audit is conducted with the purpose of providing an opinion of whether the financial statements of the state governments show a true and fair view and the relevant records are properly maintained and updated. All the State Government financial statements for the year 2008 were verified and given unqualified opinions. Up to 31 December 2009, a total of 268 State Governments and State Agencies financial statements for the year 2008 were verified. The breakdown is shown in the following table:

ATTESTATION AUDIT OF STATE GOVERNMENT/ AGENCY FINANCIAL STATEMENTS YEAR 2008

NO.	STATE	TYPE AND NUMBER OF ACCOUNTS			
		STATE GOVERNMENT	STATE ISLAMIC COUNCIL	STATE STATUTORY BODIES	LOCAL AUTHORITY
1	Johore	1	-	11	15
2	Kedah	1	1	8	9
3	Kelantan	1	1	7	12
4	Malacca	1	-	10	3
5	Negeri Sembilan	1	1	5	8
6	Pahang	1	-	9	11
7	Perak	1	-	8	13
8	Perlis	1	1	4	1
9	Penang	1	1	7	2
10	Sabah	1	2	10	15
11	Sarawak	1	1	20	25
12	Selangor	1	1	7	12
13	Terengganu	1	1	6	7
	TOTAL	13	10	112	133

Federal Statutory Bodies

In accordance with the Statutory Body Act (Accounts and Annual Reports) 1980 (Act 240), for the year 2009 there is a total of 118 Federal Statutory Bodies which need to be audited. Apart from this, the Federal Statutory Bodies Audit Sector also audit 12 Federal Trust Funds. This sector audits 26 out of the total 130 financial statements for 2008 while the balance of 104 financial statements were audited by private audit firms appointed by the Auditor General. From this total, 129 financial statements were given unqualified opinions and 1 qualified opinion was given to National Film Development Corporation because its debtors and creditors amounts cannot be verified. A complete list of the financial statements audited for the year 2008 is shown in the following table:



NO.	DEPARTMENT	NO.	DEPARTMENT
94	MINISTRY OF HIGHER EDUCATION		
95	Universiti Malaysia Pahang (UMP)	115	INNOVATION
96	Universiti Malaysia Perlis (UNIMAP)		Academy of Sciences Malaysia
97	Universiti Darul Iman Malaysia (UDM)		
98	Universiti Malaysia Kelantan (UMK)	116	MINISTRY OF HOUSING AND LOCAL GOVERNMENT
98	Universiti Pertahanan Nasional Malaysia (UPNM)		Solid Waste and Public Cleansing Management Corporation
	MINISTRY OF EDUCATION	117	MINISTRY OF ENERGY, GREEN TECHNOLOGY AND WATER
99	Institute of Language and Literature Malaysia		National Water Services Commission
100	Kumpulan Wang Simpanan Guru-Guru (KWSSG)	118	MINISTRY OF HEALTH
101	Malaysian Examination Council		Malaysian Health Promotion Board
	MINISTRY OF RURAL AND REGIONAL DEVELOPMENT		
102	Rubber Industry Small Holders Development Authority (RISDA)	1	FUND
103	Central Terengganu Development Authority	2	Malaysian Islamic Economic Development Foundation
104	Kedah Regional Development Authority	3	National Trust Fund
105	South East Johore Development Authority	4	BNM's Staff Welfare Account
106	South Kelantan Development Authority	5	Board of Commissioner of Currency Malaya and British Borneo Fund
107	Council of Trust for Bumiputera (MARA)	6	Penang and Sebarang Perai Perak Jubilee Fund
108	MARA Education Foundation	7	Insurance Guarantee Scheme Fund - General
	MINISTRY OF DOMESTIC TRADE, CO-OPERATIVE AND CONSUMERISM	8	Insurance Deposit Account
109	Companies Commission of Malaysia	9	Industrial Adjustment Fund
110	Intellectual Property Corporation of Malaysia	10	Insurance Guarantee Scheme Fund - Life
111	Co-Operative College of Malaysia	11	Sabah Widows and Orphans Pension Fund
112	Cooperative Commission of Malaysia	12	Sarawak Widows and Orphans Pension Fund
	MINISTRY OF FEDERAL TERRITORY AND URBAN WELLBEING		Federal Territory Sports Council
113	Putrajaya Corporation		
114	Labuan Corporation		

COMPLIANCE AUDIT

The NAD has introduced Accountability Index to facilitate objective quality measurement of financial management for government ministries, departments and agencies. The Accountability Index was prepared in line with the thrust of the 9th Malaysian Plan that is to strengthen the institutional and implementation capacity by creating KPI to upgrade the Public Service delivery system. The Accountability Index rating is given based on the levels of compliance of financial rules in relation to controls on management, budget, revenues, expenditures, management of trust funds/trust accounts, deposits, assets, inventories and stores. The implementation of the Accountability Index will contribute towards creating a working culture which is based on best practices to enhance financial management efficiency. The results of the Accountability Index assessment are scored on a scale of 1 to 4. The scores will be totaled based on a fixed weightage to obtain the overall marks. From the overall marks, the ministry/department and Federal Agencies, Federal Statutory Bodies and State Governments will be awarded a rating or level of Accountability Index as follows:

FINANCIAL MANAGEMENT RATING BASE ON ACCOUNTABILITY INDEX

LEVEL	OVERALL MARKS	RATING
Very Good	90% - 100%	
Good	70% - 89%	
Satisfactory	50% - 69%	
Unsatisfactory	49% and below	

Federal Government

In 2009, Compliance Audit on financial management based on Accountability Index were conducted in 25 ministries and 43 federal departments. Whereas for the year 2008, Compliance Audit on financial management based on Accountability Index were conducted in 27 ministries and 33 federal departments. The financial management performance of the ministry/federal department for the year 2008 based on the audit that had been conducted is shown in the table below:-

FEDERAL GOVERNMENT FINANCIAL MANAGEMENT RATING FOR 2008

MINISTRY / DEPARTMENT	RATING			TOTAL
	VERY GOOD	GOOD	SATISFACTORY	
Ministry	4	20	3	27
Department	2	21	10	33

In the year 2009, a total of 25 Ministries and 43 Federal Government Departments were audited. A complete list of ministries and departments that were audited in the year 2009 is shown in the table below:

FEDERAL GOVERNMENT FINANCIAL MANAGEMENT AUDIT BASE ON ACCOUNTABILITY INDEX YEAR 2009

NO.	MINISTRY / AGENCY	NO.	MINISTRY / AGENCY
MINISTRY OF HOME AFFAIRS AUDIT BRANCH		DEFENCE AUDIT BRANCH	
1	Ministry Of Home Affairs Headquarters	20	Ministry Of Women, Family and Community Development
2	Royal Malaysian Police Headquarters	21	Veteran Affairs Department
3	RELA Headquarters	22	Ministry of Defence
4	Immigration Department of Malaysia	23	National Service Training Department
5	National Registration Department Headquarters	PRIME MINISTER'S DEPARTMENT AUDIT BRANCH	
HEALTH AUDIT BRANCH		24	Prime Minister Department
6	Ministry Of Health	25	National Security Council
7	Educational Service Commission	26	Research Division
8	Manpower Department	27	Public Service Commission
9	National Narcotic (Anti Drug) Agency	WORKS AUDIT BRANCH	
VARIOUS MINISTRIES/DEPARTMENT I AUDIT BRANCH		28	Ministry of Work
10	Ministry of Science, Technology & Innovation	29	National Space Agency (ANGKASA)
11	Ministry of Tourism	30	National Science Center
12	National Culture and Arts Department	31	National Library Department
13	Malaysian Standards Department	VARIOUS MINISTRIES/DEPARTMENTS II AUDIT BRANCH	
14	Kuala Lumpur City Hall	32	Ministry Of Housing And Local Government
EDUCATION AUDIT BRANCH		33	Ministry Of Foreign Affairs
15	Ministry of Education	34	Social Welfare Department
16	Ministry of Higher Education	35	Fire And Rescue Department Of Malaysia
17	Department of Waqf, Zakat and Hajj	VARIOUS MINISTRIES/DEPARTMENTS III AUDIT BRANCH	
18	Department of Syariah Judiciary Malaysia	36	Ministry of Federal Territory
19	Ministry of Youth and Sports		

NO.	MINISTRY / AGENCY	NO.	MINISTRY / AGENCY
37	Department Of Trade Union Affairs	54	Peninsular Malaysia Forestry Department
38	Ministry of Human Resource	55	Office of The Keeper of the Rulers Seal, Royal Council
39	Department Of Occupational Safety And Health	56	Malaysian Department Of Minerals And Geoscience
INFORMATION AUDIT BRANCH		INCOME TAX AUDIT BRANCH	
40	Ministry of Information, Communication and Culture	57	Maritime Enforcement Agency
41	National Film Department	58	Skills Development Department
42	Special Affairs Department	59	Malaysian Nuclear Agency
43	Ministry of International Trade and Industry	60	National Palace
AGRICULTURE AND AGRO-BASE INDUSTRY AUDIT BRANCH		CUSTOM AUDIT BRANCH	
44	Ministry Of Agriculture And Agro-Based Industry	61	Ministry of Rural and Regional Development
45	Ministry of Plantation Industries and Commodities	62	Ministry of Domestic Trade, Cooperative and Consumerism
46	Department of Veterinary Services	63	Department of Royal Customs of Malaysia
47	Civil Civic Bureau(BTN)	64	Department Of Civil Defence
FINANCE AUDIT BRANCH		TRANSPORT AUDIT BRANCH	
48	Ministry Of Energy, Green Technology And Water	65	Ministry of Transport
49	Office Of Federal Court Chief Registrar	66	Road Transportation Department (Headquarters)
50	Ministry of Finance	67	Marine Department (Headquarters)
51	Valuation and Property Service Department	68	Department of Railways
GOVERNMENT COMPANIES AUDIT BRANCH			
52	Malaysian Department Of Surveying And Mapping		
53	Ministry of Natural Resources And Environment		

State Government

The audit of Financial Management based on Accountability Index has been implemented on the Ministry/Department/State Government Agency since 2007. This Audit is conducted at 2 levels, namely the Ministry/Department/State Government Agency which is compulsory to be audited every year and the Ministry/Department/State Government Agency which is audited on a rotational basis. The Ministry/Department/State Government Agency which requires annual audit are State Financial Officer Office, State Economic Development Corporation and State Islamic Council. Whereas, the other Ministry/Department/State Government Agency are selected for audit based on responsibility centre on a rotational basis. In the year 2008, a total of 180 Ministry/Department/ State Government Agency from all 13 States were audited as compared to only 127 in the year 2007. The outcome of the compliance audit on financial management in Department/Agency at state levels for the year 2008 is shown in the following table:

**STATE GOVERNMENT FINANCIAL MANAGEMENT RATING
ACCORDING TO STATE AUDIT BRANCH YEAR 2008**

STATE AUDIT BRANCH	RATING				TOTAL
	VERY GOOD	GOOD	SATISFACTORY	UNSATISFACTORY	
Johore	2	16	1	-	19
Kedah	2	8	4	-	14
Kelantan	-	4	5	-	9
Malacca	1	8	1	-	10
N. Sembilan	2	10	-	-	12
Pahang	-	7	6	-	13
Perak	1	7	5	-	13
Perlis	-	5	4	-	9
Penang	2	10	1	-	13
Sabah	3	7	8	-	18
Sarawak	-	20	2	1	23
Selangor	1	13	-	-	14
Terengganu	-	8	5	-	13
TOTAL	14	123	42	1	180

Meanwhile for the year 2009, a total of 276 Financial Management Audit based on Accountability Index were conducted by all State Audit Branches. The number of Ministry/Department/State Government Agency which were audited according to State Audit Branch is shown in the following table:

**STATE GOVERNMENT FINANCIAL
MANAGEMENT AUDIT BASE ON
ACCOUNTABILITY INDEX YEAR 2009**

NO.	STATE	NUMBER OF MINISTRIES/ DEPARTMENTS/AGENCIES AUDITED
1	Johore	21
2	Kedah	43
3	Kelantan	11
4	Malacca	14
5	N. Sembilan	14
6	Pahang	18
7	Perak	23
8	Perlis	14
9	Penang	12
10	Sabah	37
11	Sarawak	40
12	Selangor	16
13	Terengganu	13
	TOTAL	276

Federal Statutory Bodies

In the year 2008, a total of 32 Federal Statutory Bodies were audited based on Accountability Index. Out of the 32 agencies, 30 were rated to be good while the other 2 agencies were rated satisfactory. The financial management performance of the 32 Federal Statutory Bodies for the year 2008 based on the audit that had been conducted is shown in the table below:-

FEDERAL STATUTORY BODY FINANCIAL MANAGEMENT RATING YEAR 2008

AGENCY	RATING				TOTAL
	VERY GOOD	GOOD	SATISFACTORY	UNSATISFACTORY	
Federal Statutory Bodies	-	30	2	-	32

FEDERAL STATUTORY BODY FINANCIAL MANAGEMENT AUDIT BASED ON ACCOUNTABILITY INDEX YEAR 2008

NO.	AGENCY
1	Muda Agricultural Development Authority (MADA)
2	Malaysian Institute of Accountant (MIA)
3	Malaysian Tourism Promotion Board
4	Malaysian Handicraft Development Corporation
5	Malaysian Pepper Board
6	Companies Commission of Malaysia
7	Malaysian Cocoa Board
8	Malaysian Agricultural Research and Development Institute (MARDI)
9	National Tobacco Board
10	Malaysian Palm Oil Board (MPOB)
11	Langkawi Development Authority (LADA)
12	Armed Forces Trading Corporation
13	Armed Forces Property Corporation
14	Malaysian Highway Authority
15	Skills Development Fund Corporation
16	Kemubu Agricultural Development Authority (KADA)
17	Kuantan Port Authority
18	Federal Agricultural Marketing Authority (FAMA)
19	South Kelantan Development Authority (KESEDAR)
20	Institute of Language and Literature Malaysia
21	National Population and Family Development Board
22	Central Terengganu Development Authority
23	Kedah Regional Development Authority (KEDA)
24	Majlis Amanah Rakyat (MARA)
25	Farmers Organisation Authority
26	Construction Industry Development Board
27	Johore Port Authority
28	South East Johore Development Authority (KEJORA)
29	Penang Regional Development Authority (PERDA)
30	Malaysia Fisheries Development Board
31	National Art Gallery
32	Malaysian Pineapple Industry Board

Meanwhile in 2009, the Financial Management Audit based on Accountability Index were conducted on 37 Federal Statutory Bodies. From the total of 37 agencies, 15 Agencies were from Finance Section, 3 from Permanent Section and 19 from Social Section. This figure is an of increase of 16% in the number of Agencies audited compared with the previous year. The list of the Agencies audited for the year 2009 is as follows:

**FEDERAL STATUTORY BODY FINANCIAL MANAGEMENT AUDIT
BASE ON ACCOUNTABILITY INDEX YEAR 2009**

NO.	AGENCY
FINANCE SECTION	
1	Malaysian Totalisator Board
2	Yayasan Pelajaran Persatuan Peladang dan Pertubuhan Peladang MADA (YP MADA)
3	Malaysia External Trade Development Corporation (MATRADE)
4	Malaysian Industrial Development Authority (MIDA)
5	Malaysian News Agency (BERNAMA)
6	Malaysia Productivity Corporation (MPC)
7	Malaysian Timber Industry Board (MTIB)
8	Land Surveyor Board
9	LGM Properties Corporation (LGMPC)
10	Teachers Provident Fund
11	Rubber Industry Small Holders Development Authority (RISDA)
12	Federal Land Development Authority (FELDA)
13	National Film Development Corporation
14	Small and Medium Enterprise Corporation Malaysia (SME Corp)
15	Malaysian Institute Road Safety Research (MIROS)
PERMANENT SECTION	
16	Iskandar Regional Development Authority (IRDA)
17	Retirement Fund
18	Federal Territory Islamic Council
SOCIAL SECTION	
19	Academy of Sciences Malaysia
20	Kemaman Port Authority
21	Malaysia Intellectual Property Corporation
22	Malacca Port Authority
23	Kelang Port Authority
24	Railway Asset Corporation
25	Bintulu Port Authority
26	National Sports Council
27	Malaysian Examination Council
28	Higher Education Fund Corporation
29	Human Rights Commission
30	University Malaya Medical Center
31	MARA Education Foundation
32	Penang Port Commission
33	Penang Port Commission - Teluk Ewa
34	Co-Operative College of Malaysia
35	Putrajaya Corporation
36	Merdeka Stadium Corporation
37	Malaysian Qualification Agency (MQA)

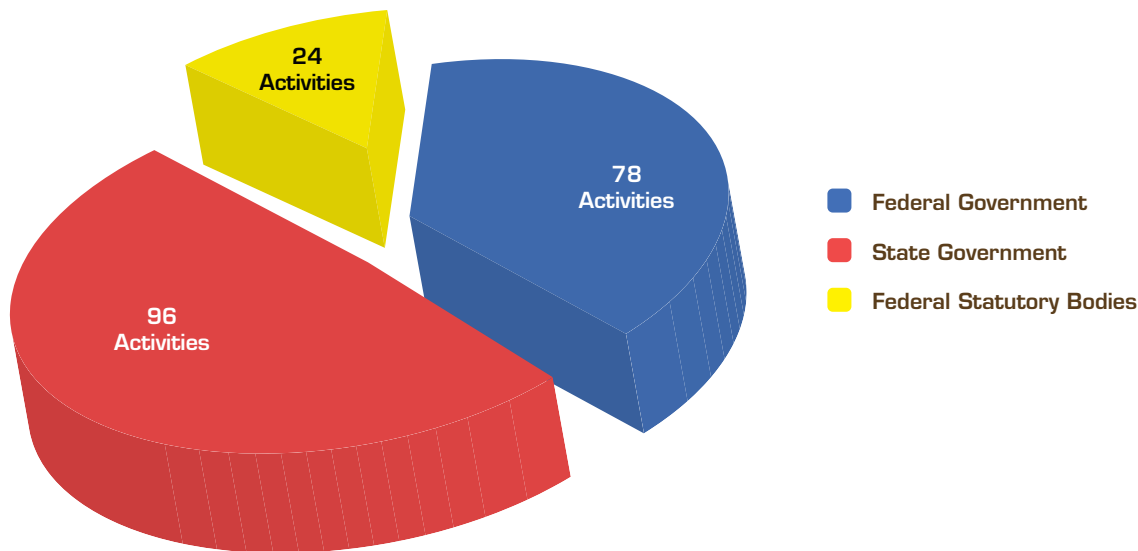
PERFORMANCE AUDIT

In 2009, the NAD conducted a total of 198 Performance Audit which involve various activities of the Federal Government, State Government and Agency all over the country. This figure is an increase of 22% from the total activities audited in 2008. The activities audited are construction, maintenance, law enforcement, procurement, assets management, tax management, ICT and socio-economic upgrading projects. The number of activities audited based on sectors are shown in the following table and chart:

PERFORMANCE AUDIT YEAR 2009

AUDIT SECTOR	ACTIVITIES AUDITED
Federal Government	78
State Government	96
Federal Statutory Bodies	24
TOTAL	198

THE NUMBER OF PERFORMANCE AUDIT BY SECTOR YEAR 2009



Federal Government

In 2009, a total of 78 Performance Audit were carried out by the Federal Audit Sector on the activities of Federal Ministries and Departments. The activities include construction, maintenance, law enforcement, procurement, asset management, tax management, ICT, socio-economic upgrading projects and projects implemented through the allocation from the 2009 Economic Stimulus Package. The performance audit conducted are as shown in the table below:

FEDERAL GOVERNMENT PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
HOME AFFAIRS	
1	Langkawi International Shooting Range Management (LISRAM)
2	Construction of Housing and Contingent Headquarters, Kedah
3	Management of Malaysian Immigration Department Enforcement Activity
4	Management of Supply of Raw Food Ration, Wet and Dry to the Prisons Department of Malaysia
5	Management of Allowance Disbursement and Uniform, People's Volunteer Corp of Malaysia (RELA)
6	Management of Building Maintenance Procurement, Royal Malaysian Police (PDRM)
7	Economic Stimulus Package (ESP) - Upgrade and Repair Police Stations and Quarters
HEALTH	
8	Management of Activity Outsourcing Preparation of Cooked Food in Hospitals
9	ESP - Upgrade and Repair Facilities of Hospitals and Health Clinics
10	Management of Haemodialysis Treatment Activities
11	Management of Blood Transfusion Activities, National Blood Center
12	Management of Health Clinic Upgrading Activities
13	Management of Research Activities at IMR
VARIOUS MINISTRIES/DEPARTMENT I	
14	Management of DBKL Public Housing
15	Homestay Project , Ministry Of Tourism
16	Community Sports Complex Construction Project, Ministry of Youth and Sports
17	Procurement of IKBN Equipments, Temerloh, Pahang, Ministry of Youth and Sports - ikut buku
18	ESP - Allocation for Financing Training and Skills Programme, Ministry of Youth and Sports
EDUCATION	
19	Additional Food Plan Programme at Schools
20	Procurement Programme for Sports Apparatus Schools
21	ESP - Upgrade Fully Funded Religious Schools and Non-Government Schools (Chinese And Missionary Schools)
22	Management of Poor Students Trust Fund
23	Management of Muadzam Shah Polytechnic Construction Project, Pahang
DEFENCE	
24	Implementation of Offset Programme at Ministry of Defence
25	The construction of Navy Bachelor Quarters at Lumut Naval Based
26	Management of Premises Rentals of Ministry of Defence
27	Construction of Malaysian Armed Forces Hospital, Kuala Lumpur
28	Privatisation Project of 7th Brigade Complex Construction at Skudai, Johor Baru
29	Management of Malaysian Armed Forces Dried Food Supply
30	ESP - Upgrade and Maintain Army Camps and Quarters
PRIME MINISTER'S DEPARTMENT	
31	Management of Office Space Rental, Jetty and Base of Malaysian Maritime Enforcement Agency
32	Construction and Expansion of National Building Camp
33	Management of Federal Accomodation and Resort Domestic and Overseas
34	Management of Food Service at INTAN Campus
35	ESP - PIA and PIAS Programmes

FEDERAL GOVERNMENT PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
WORKS	
36	Construction of Malaysian Search and Rescue Team Headquarters (Phase 2)
37	Construction of Malaysian Search and Rescue Team Headquarters (Phase 1)
38	Construction of Flats Project at Mahkota Camp Kluang Johore
39	ESP – Class F Small Public Infrastructure Projects in Negeri Sembilan, Selangor and Malacca
40	Construction of Marine Police Base at Port Klang, Selangor (Phase 1)
VARIOUS MINISTRIES/DEPARTMENTS II	
41	Urban Poverty Eradication Programme
42	ESP – Village Road Project, Ministry of Rural and Regional Development
43	Implementation of Beach Erosion Control Project, Drainage and Irrigation Department
44	Management of Survey and Mapping Equipment
45	ESP – Agriculture Road Project
VARIOUS MINISTRIES/DEPARTMENTS III	
46	Welfare Assistance Scheme at Social Welfare Department
47	Auditing on Existing Welfare Institution Repair/Upgrading/Renovation Activities and Economic Stimulus Package at Ministry of Women, Family and Social Development
48	Management of Holistic Service Delivery Program Phase V
49	Auditing on Damage Repair and Upgrading of People Housing Project Facilities at Ministry of Housing and Local Government
INFORMATION	
50	ESP - Road Safety and Blackspot Programme
51	Management of Radio and TV Advertisement Broadcasting Activities and Outstanding Revenues
AGRICULTURE AND AGRO-BASED	
52	Paddy Production Incentive Activities, Ministry of Agriculture and Agro-Based Industry
53	Procurement of Captain Course Apparatus for Chendering, Fisheries Institute Terengganu, Malaysian Fisheries Department
54	Management of Integrated Agriculture Development Area (IADA), Ministry of Agriculture and Agro-Based Industry
55	ESP – Business Venture Group Economic Fund
FINANCE	
56	Financing of People Friendly Housing Scheme by Federal Government Special Fund and ESP
GOVERNMENT COMPANIES	
57	ESP – Investment Fund to Attract Private Investments (for Sabah East West Interconnection Project)
58	ESP - Maintain and Enhance Public Transport System Specifically LRT System, Commuters and Buses in Kuala Lumpur and Penang - Prasarana Negara Bhd.
59	ESP - Implementing Graduate Employability Management Skills (GEMS) Programme – Khazanah Nasional Bhd.
INCOME TAX	
60	Management of External Audit Activities on Income Taxes Of Individuals with Business Income
61	Management of Outstanding LHDN Revenue
62	Management of Tax Settlement Certificate
CUSTOM	
63	Management of Import Duty Assessment
64	Management of Malaysian Royal Customs and Excise Department Procurement, Maintenance and Utilisation of Scanners
65	Management of Malaysian Royal Customs and Excise Department Procurement, Maintenance and Utilisation of Marine Boats
66	ESP-Renovation, Upgrading and Maintenance Works of KDRM Offices and Housing

FEDERAL GOVERNMENT PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
TRANSPORT	
67	ESP - Maintenance and Enhancement of Public Transportation
68	Construction of Marine Department Marina
69	Department of Civil Aviation Procurement of Air Traffic Control Equipments
70	Automated Vehicle Screening System (AUSS) Road Transport Department
SABAH	
71	Auditing on Maintenance Works of Houses Under the People Housing Programme
72	ESP - Sabah Federal Roads
73	Auditing Of Upgrading, Repairs And Maintenance Projects At Hospital Mesra Bukit Padang
74	Auditing Of Upgrading, Repairs And Maintenance Projects At Hospital Duchess Of Kent
SARAWAK	
75	ESP- Allocation for Financing Training
76	Electricity Supply to Rural Schools in Sarawak
77	Expansion Project on Kuching International Airport, Sarawak
78	Bengoh Dam Project

State Government

In 2009, the State Audit Sector carried out a total of 96 Audit Studies involving various activities of 13 State Governments. The activities audited according to State Audit Branch is shown in the table below.

STATE AUDIT BRANCHES PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
JOHORE	
1	E-Desa Internet Centre Project
2	Management Of Case Administration At Syariah Courts
3	Management Of Rapid Aquaculture Development
4	Tourism Promotion Programme
5	Farming Activities Promotion Programme
6	Sakinah Family Module Appreciation Programme
7	Management Of Public Amenities
8	Management Of Housing Assistance Programme
9	Land Title Award To BBN And Subsidiaries
10	Management Of Sand Mining Activities And Its Effects On Environment

STATE AUDIT BRANCHES PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
KEDAH	
11	Fruit Industry Development Programme
12	Maintenance Of State Roads
13	Expansion Of Breeder Population Programme, Veterinary Service Department
14	Management Of Pknk Real Estate Development
15	Management Of Sand Mining Activities And Its Effects On Environment
16	Management Of Solid Waste
17	Studies On Vehicles
KELANTAN	
18	Neglected Land Development Project - Department Of Agriculture
19	Upgrading Of State Main Roads Project - Public Work Department
20	State Economic Advancement Corporation Entrepreneur Development Scheme Programme
21	Study On Non-Revenue Water
22	Management Of Sand Mining Activities And Its Effects On Environment
23	Management Of Assessment Tax Collection - District Council Of Machang And Tanah Merah
MALACCA	
24	Management Of State Department Vehicles – Chief Minister Department
25	Management Of Islamic Council Real Estate
26	Management Of Business, Night Market Vendors And Stall Premise Licensing Municipality Council Of Jasin
27	Management Of Sand Mining Activities And Its Effects On Environment
28	Management Of Solid Waste
NEGERI SEMBILAN	
29	Bridge Replacement Project
30	Management Of Education Loans
31	Maintenance Of MPS And Nilai Roads
32	Study On Non-Revenue Water
33	Management Of Sand Mining Activities And Its Effects On Environment
34	Management Of Solid Waste
PAHANG	
35	Management Of Lending To Agencies And Local Authorities By State Government
36	Management Of Handing Over Of Land Titles By Bentong District And Land Office
37	Management Of Low Cost Public Housing Distribution
38	Development Of Farming Entrepreneur Academy In Kg. Awah, Maran Agriculture Department
39	Management Of Case Administration At Syariah Courts
40	Study On Management Of Business Premises
41	Study On Non-Revenue Water
42	Management Of Sand Mining Activities And Its Effects On Environment
PERAK	
43	Management Of JKM Aid Programme
44	Bridge And Road Construction Project At Chikus Langkap
45	Entrepreneur And Agro-Based Industry Development Project
46	Management Of Sand Mining Activities And Its Effects On Environment
47	Management Of Land Tax Revenue, Ipoh Land Office
48	Management Of Food Supply And Food Preparation At Sekolah Menengah Agama Negeri
49	Management Of Education Loans, Secretarial Office Of State Government
50	Management Of Solid Waste (Study On Local Authorities Assets Procurement And Management)

STATE AUDIT BRANCHES PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
PERLIS	
51	Management Of Recreational Forests And Ecotourism
52	Construction Of Settlement Building At Kurung Tengar By State Development Department, Public Works Department And State Secretary Office
53	Management Of Solid Waste
54	Study On Vehicles
PENANG	
55	Study On Land Acquisition
56	Management Of Sand Mining Activities And Its Effects On Environment (Production Of Rock Material)
57	Audit Study On Management Of Bio Tourism Resource Development
58	Study On Beach And River Mouth Erosion Prevention Programme
59	Audit Study On Library Collections And Facilities
60	Management Of Solid Waste
61	Study On Non-Revenue Water
SABAH	
62	Maintenance Of Drainage And Irrigation System
63	Management Of Waqaf Lands
64	Study On Fruit Planting Development Project
65	Study On Tawau Sewerage Scheme Phase II
66	Study On Sabah Parks Tourism Facilities Development Programme
67	Study On Small Fishery Industries Loan Programme
68	Study On Non-Revenue Water
69	Management Of Sand Mining Activities And Its Effects On Environment
70	Management Of Solid Waste
SARAWAK	
71	Management Of Sand Mining Activities And Its Effects On Environment
72	Management Of Solid Waste
73	Management Of National Park
74	Management Of Project Implementation By Public Works Department
75	Samajaya Free Industrialization Zone
76	Management Of Low Cost Housing
77	Management Of SEDC Development Projects
78	Management Of Tourism Activities
79	Management Of Sarawak Local Authorities Development Projects
80	Management Of State Integrated Budgeting and Accounting System (SIFBAS) Development
81	Study On Vehicles
SELANGOR	
82	Management Of Recoverable Loans By Agency
83	Beef Cattle Industry Of Transformation
84	Management Of Low Cost Public Housing Rental Collection
85	Audit Study On Theatre Development And Management
86	Management Of Local Authorities Road Maintenance
87	Management Of State Syariah Judicial Department Headquarters Construction Project
88	Management Of Sand Mining Activities And Its Effects On Environment
89	Management Of Solid Waste

STATE AUDIT BRANCHES PERFORMANCE AUDIT YEAR 2009

NO.	TOPIC
	TERENGGANU
90	Management Of Mega Fertigation Project In Agriculture Department, State Secretary And UPEN
91	Management Of General Aid Scheme, Social Welfare Department
92	Management Of Waqaf Properties, Terengganu Islamic And Malay Custom Council
93	Management Of State Assembly ICT Center - State Information Management Unit
94	Management Of Low Cost Public Housing
95	Management Of Sand Mining Activities And Its Effects On Environment
96	Study On Management Of Setiu District Council Building

Federal Statutory Bodies

In 2009, a total of 24 Performance Audit on various activities such as investment, loans, entrepreneur development, construction, procurement and ICT were conducted on Federal Statutory Bodies. The activities audited according to Federal Statutory Body is shown in the table below:

FEDERAL STATUTORY BODIES PERFORMANCE AUDIT YEAR 2009

NO.	TITLE OF STUDY	AGENCY
1	Management Of BNM's Investment And Loans In Subsidiaries	Central Bank Of Malaysia
2	Management Of Development Of Entrepreneur Agro Based Industries Programme	MUDA Agricultural Development Authority
3	Management Of One District Oneindustry Programme	Malaysian Handicraft Development Corporation
4	Management Of Death, Leaving Country And Incapacitation Withdrawals	Employees Provident Fund
5	Management Of Pepper Plantation Restoration Project	Malaysian Pepper Board
6	Management Of Pineapple Plantation Expansion Project	Malaysian Pineapple Industry Board
7	Management Of Skill Development Fund Loans	Skill Development Fund Corporation
8	Increasing Income Of Small Holders Programme	Malaysian Palm Oil Board
9	Management Of Additional Economic Activitiad	Rubbers Industry Small Holders Development Authorities
10	Management Of LTAT Investment	Armed Forces Fund Board
11	Managment Of Skills Training Centre	Armed Forces Veteran Affairs Corporation

FEDERAL STATUTORY BODIES PERFORMANCE AUDIT YEAR 2009

NO.	TITLE OF STUDY	AGENCY
12	Management Of Grants For Product Packaging Development And Promotion Of Halal Products	Small And Medium Enterprise Corporation Malaysia
13	Management Of Moveable Assets	Federal Territory Islamic Council
14	Management	Social Security Organisation
15	Pengurusan Sistem Pendeposit	Pilgrimage Fund Board
16	Pengurusan Terhadap Geran Pakej Rangsangan Ekonomi	MARA
17	Assets Management	Railway Assets Corporation
18	Pengurusan Pengangkutan	Universiti Teknologi Mara
19	Management Of Equipments Procurement	Universiti Malaysia Sabah
20	Management Of Educational Loan Repayment	National Higher Education Fund Corporation
21	Management Of Construction Of MARA Skill Institute	MARA
22	Management Of Equipments Procurement	Universiti Malaya
23	Management Of Equipments Procurement	Universiti Darul Iman
24	Management Of The Construction Of Tuna International Port	Fisheries Development Board Of Malaysia

COMPANY MANAGEMENT AUDIT

The audit of Government companies is to ensure that Government's interests as equity owner and financier have been managed by the Company/Agency efficiently, effectively and economically. The audit conducted covers planning, implementation and monitoring of the company's management to ensure that Government money channeled to the company had been managed and utilised properly and in line with the set objectives. A total of 44 Federal Government, State Government and Federal Statutory Bodies companies which were registered under the Company's Act 1965 were audited in the year 2009.

Federal Government

In the year 2009, 7 Federal Government companies where the Federal Government owns more than 50% of the paid-up capital were audited. The 7 companies are shown in the following table:

**FEDERAL GOVERNMENT COMPANY
MANAGEMENT AUDIT YEAR 2009**

NO.	COMPANY
1	Keretapi Tanah Melayu Bhd.
2	MIMOS Bhd.
3	Technology Park Malaysia Corporation Sdn. Bhd.
4	Halal Industry Development Corporation Sdn. Bhd.
5	Prokhas Urus Sdn. Bhd.
6	Cyberview Sdn. Bhd.
7	Penang Port Sdn. Bhd.

State Government

A total of 25 State Government owned companies were audited by the State Audit Branches in the year 2009. The name and number of companies audited according to State is shown in the table below:

NUMBER OF STATE OWNED COMPANIES AUDITED IN 2009

NO.	STATE	NO. OF COMPANIES AUDITED
1	Johore	2
2	Kedah	2
3	Kelantan	1
4	Malacca	2
5	Negeri Sembilan	2
6	Pahang	2
7	Perak	2
8	Perlis	2
9	Penang	2
10	Sabah	2
11	Sarawak	2
12	Selangor	2
13	Terengganu	2
	TOTAL	25

STATE GOVERNMENT COMPANY MANAGEMENT AUDIT YEAR 2009

NO.	COMPANIES AUDITED
1	Permodalan Darul Ta'zim Sdn. Bhd.
2	Larkin Sentral Management Sdn. Bhd.
3	Kedah Resort Sdn. Bhd.
4	Yiked Kuari Sdn. Bhd.
5	Kompleks Perkayuan Kelantan Sdn. Bhd.
6	Melaka International Trade Centre Sdn. Bhd. (MITC)
7	Melaka ICT Holding Sdn. Bhd. (MITCH)
8	Negeri Roadstone
9	MAINS Holding
10	Amanah Saham Pahang
11	Pasdec Resources Sdn. Bhd.
12	Syarikat Perak Corporation Sdn. Bhd.
13	Kuda Sejati Sdn. Bhd.
14	Perlis Properties Sdn. Bhd.
15	Kota Kangar Sdn. Bhd.
16	PDC Setia Urus Sdn. Bhd.
17	PDC Properties Sdn. Bhd.
18	Kolej Komuniti Yayasan Sabah Sdn. Bhd.
19	Sabah Development Bank
20	Sarawak Plantation Bhd.
21	Sarawak Energy Bhd.
22	PNSB
23	PKNS Infra Sdn. Bhd.
24	Top IT Sdn. Bhd.
25	Trefound Educare Sdn. Bhd.

Federal Statutory Bodies

In the year 2009, a total of 12 companies registered under the Company's Act 1965 where more than 50% of the paid-up capital are held by the Federal Statutory Bodies were audited. The companies which were audited are shown in the following table:

FEDERAL STATUTORY BODIES COMPANY MANAGEMENT AUDIT YEAR 2009

NO.	COMPANIES AUDITED	AGENCY
1	Pempena Sdn. Bhd.	Malaysia Tourism Promotion Board
2	CIDB E-Construct Services Sdn. Bhd.	Construction Industry Development Board
3	Kesedar Inn Sdn. Bhd.	South Kelantan Development Authority
4	TH Travel Services Sdn. Bhd	Pilgrimage Fund Board
5	Syarikat Pemasaran Karyaneka Sdn. Bhd.	Malaysian Handicraft Development Authority
6	Giat Mara Sdn. Bhd.	MARA
7	Nikaniaga Sdn. Bhd.	Central Terengganu Development Authority
8	Ketengah Perwira Sdn Bhd.	
9	Forest Plantation Development Sdn. Bhd.	Malaysian Timber Industrial Board (MTIB)
10	FAMA Corporation Sdn. Bhd.	Federal Agriculture Marketing Authority (FAMA)
11	UiTM Hospitality Management Services Sdn. Bhd.	Universiti Teknologi MARA
12	Uniutama Travel and Tours Sdn. Bhd.	Universiti Utara Malaysia

OTHER AUDIT

The NAD had also conducted other forms of audit such as Special Study, Audit Presence, Overseas Imprest Accounts Audit and Special Assessment.

Study/Special Audit

This Study/Special Audit is carried out on specific activities upon the request from Central Agency/stakeholders so as to meet the requirements/terms which have been stated in the concession agreement between Government and the concessionaire. The audits conducted are shown in the following table:

STUDY/SPECIAL AUDIT YEAR 2009

NO.	TITLE OF STUDIES
1	Audit Of Tolloed Highway Concession Companies: i. SPRINT ii. SMART iii. Lebuhraya Timur Barat
2	Audit On Pension Trust Fund for The Construction Of Affordable Homes by Syarikat Perumahan Negara Bhd.
3	Audit On Special Contributions From MARDEC Bhd. For Rubber Purchase
4	Audit On The Management, Operation and Finance of Jambatan Kedua Sdn. Bhd.
5	Audit On User Fee Payment For The Period 1 April - 31 Mac 2009 by Malaysia Airports Holdings Bhd.
6	Audit On 2008 Subsidy Claims and Incentives by MASWings

STUDY/SPECIAL AUDIT YEAR 2009

NO.	TITLE OF STUDIES
7	Audit On PSO Claims For The Year 2008 by Malaysian Airlines System Bhd.
8	Audit On The Management Of 1Malaysia Development Bhd.
9	Audit On Fertiliser Procurement By FELCRA Bhd.
10	Audit On The Performance of Syarikat CTRM
11	Verification Of Documents Related To The Construction Of Yahya Petra 2nd Bridge Project In Kota Bharu, Kelantan
12	Audit Study On The Cost Of Construction Of The Hightech Training Centre(ADTEC) Project Under The Ministry Of Human Resource.
13	Audit Study On The Management Of Sungai Buloh, Ampang and Serdang Hospitals In Selangor
14	Reports Which Were Consolidated For Audit Study On Management Of Al-Quran And Fardu Ain (KAFA) Classes In The Whole Country.
15	Audit Study On The Management Of Peoples' Prosperity Development Scheme Programme (SPKR) In The State Of Kelantan.
16	Audit Study On Phase 2 Of The East Coast Highway Construction Under The Highway Authority Of Malaysia (LLM)
17	Audit Study On The International Training Centre (ITC) Telok Kalong, Kemaman, Terengganu.
18	Investigation On Complaints That FELCRA Staff Are Also Project Participants
19	Investigation On Complaints About Procurement of Cabins By Education Ministry Of Malaysia
20	Investigation On Complaints About Construction Of Marina Jetty At Tg. Gemok Rompin, Pahang.
21	Direct Purchase Module Of e-Perolehan System (ICT Audit Study)
22	e-Services System Of Road Transport Department (ICT Audit Study)
23	Project II Monitoring System (SPPII) (ICT Audit Study)
24	Smart School System (ICT Audit Study)
25	Managed Portal Services (MPS) Project (ICT Audit Study)

AUDIT PRESENCE

The Treasury Instructions require the Head of Department to ensure that the officer entrusted had kept public money, stamps or other valuable items safely in a vault, strong room, cash box, drawer or other containers. The Head of Department must also ensure that the relevant records are maintained properly, up to date and verified periodically by a senior officer. For the year 2009, the Federal Government Audit Sector conducted Surprise Inspections/Audit Presence in 103 Government offices throughout the country. The details are shown in the following table:

**FEDERAL GOVERNMENT AUDIT SECTOR SURPRISE
INSPECTION/AUDIT PRESENCE YEAR 2009**

NO.	BRANCH/ AUDIT SECTION	NO.	OFFICE VISITED	DATE
(A)	Headquarters			
1	HOMES AFFAIRS	1	Sg. Besi Narcotic Rehabilitation And Prevention Center	23.04.2009
		2	KLIA Immigration Detainee Depot	06.05.2009
		3	Hulu Langat District National Registration Office	06.05.2009
		4	Sepang Narcotic Rehabilitation And Prevention Center	01.07.2009
		5	Shah Alam District Police Headquarters, Selangor	08.07.2009
		6	Sepang District National Registration Office	23.07.2009
		7	Federal Territory of Kuala Lumpur Civil Defence Office	29.07.2009
		8	Sentul District Police Headquarters	02.09.09
		9	Federal Territory Kuala Lumpur Society Registration Department	07.10.09
		10	Putrajaya District Police Headquarters	27.10.09
2	HEALTH	11	Bangi Health Clinic	18.06.2009
		12	Kulai Health Clinic	10.07.2009
		13	Kota Setar/Pendang District Dental Health Office	28.07.2009
		14	Cheras Dental Clinic	17.08.09
		15	Hulu Selangor District Health Office	8.10.2009
		16	Petaling District Health Office	26.10.2009
		17	Puchong Community Polyclinic	27.10.2009
		18	Kangar Health Office	13.11.2009
		19	Sabak Bernam Health Office	21.12.2009
		20	Kuala Selangor Health Office	22.12.2009
3	VARIOUS MINISTRIES/ DEPARTMENTS I	21	General dan Financial Administration Department - Department of Human Resource, DBKL	11.03.2009
		22	Bukit Bintang Division DBKL Office	18.03.2009
		23	Jalan Hang Tuah Maternal and Child Health Clinic	16.04.2009
		24	Taman Sri Rampai Maternal and Child Health Clinic	16.04.2009
		25	Sri Pahang Flat (Bukit Bangsar) Maternal and Child Health Clinic	16.04.2009
		26	Department of Youth and Sports, Selangor Division	29.05.2009
		27	Department of Youth and Sports, Sarawak Division	10.06.2009
		28	Department of Meteorology, Sarawak Division	10.06.2009
		29	Chemistry Department of Malaysia, Kedah Division	23.06.2009
		30	Department of Youth and Sports, Kedah Division	23.06.2009

FEDERAL GOVERNMENT AUDIT SECTOR SURPRISE
INSPECTION/AUDIT PRESENCE YEAR 2009

NO.	BRANCH/ AUDIT SECTION	NO.	OFFICE VISITED	DATE
(A)	Headquarters			
		31	Ministry of Tourism Licensing Department	06.10.2009
		32	Department of Youth and Sports, Federal Territory	05.10.2009
		33	Department of Youth and Sports, Kelantan Division	15.07.2009
4	EDUCATION	34	Selayang Community College	13.05.2009
		35	Hulu Selangor Community College	19.05.2009
		36	Kuala Langat Community College	21.05.2009
		37	Bandar Penawar Sports School	13.08.2009
		38	Sibu District Education Office	08.07.09
		39	Sek.Keb. Chuchuh Puteri	03.08.09
		40	Sek. Keb. Bechah Kelubi	04.08.09
		41	Sek. Keb. Kubang Chenok	04.08.09
		42	Sek. Keb. Ulu Kusial, Kelantan	05.08.09
		43	Sek. Keb. Sg. Sirih	13.08.09
		44	Sek. Keb. Keratong 1	19.08.09
		45	Sek. Keb. Kedaik	20.08.09
		46	Federal Territory Education Department	03.09.09
		5	DEFENCE	47
48	Fleet Headquarters, TLDM Base, Lumut			28.05.2009
49	Ordnans Group, Kementah Camp			09.07.2009
50	MTL, Secretariat			10.07.2009
51	Air Operation Base Ministry Of Defence			24.12.2009
6	PRIME MINISTER'S DEPARTMENT	52	Langkawi Magistrate Court	21.04.2009
		53	Langkawi Legal Assistance Bureau Office	22.04.2009
		54	Maritime Enforcement Agency Office, Langkawi	23.04.2009
		55	Maritime Enforcement Agency Office, Kota Kinabalu	19.05.2009
		56	Kuantan Legal Assistance Bureau, Pahang	28.05.2009
		57	Kuala Lipis Magistrate Court, Pahang	12.06.2009
		58	Cameron Highlands Magistrate Court, Pahang	17.07.2009
		59	National Unity And Integration Department, Cameron Highlands	20.07.2009
		60	Malaysian High Commission In Singapore	29.07.2009
		61	Malaysia Tourism Promotion Board in Singapore	30.07.2009
		62	Malaysia External Trade Development Corporation (MATRADE) In Singapore	31.07.2009
		63	Cameron Highland Federal House Resort	13.07.2009
7	WORKS	64	JKR Kluang District	26.03.2009
		65	JKR Gombak District	06.04.2009
8	VARIOUS MINISTRIES/ DEPARTMENTS II	66	Women Development Office/Nur House Melaka	10.08.2009
		67	Malacca And Negeri Sembilan Department Of Trade Union Affairs	10.12.2009

**FEDERAL GOVERNMENT AUDIT SECTOR SURPRISE
INSPECTION/AUDIT PRESENCE YEAR 2009**

NO.	BRANCH/ AUDIT SECTION	NO.	OFFICE VISITED	DATE
(B)	Headquarters			
1.	Kelantan	68	Survey And Mapping Department	18.02.2009
		69	Bachok Rehabilitation Centre	19.02.2009
		70	Rantau Panjang Customs Station	10 - 11.03.2009
		71	Hospital Tengku Anis, Pasir Puteh	13.04.2009
		72	Pengkalan Kubur Customs Station	17.03.2009 - 23.03.2009
		73	Pengkalan Kubur JKR Ferry	15.04.2009
		74	Bukit Bunga Customs Station	26.03.2009 - 21.04.2009
		75	Kota Bharu Session Court	18.01.2009
		76	Pasir Puteh District Health Office	20.04.2009
		77	Kota Bharu Polyclinic	27.04.2009
		78	Machang Moral Rehabilitation Center	28.04.2009
		79	Jeli Rehabilitation Centre	29.04.2009
		80	Pasir Puteh District Police Office	19.05.2009
		81	National Unity And National Integration Department	06.10.2009
2.	Perak	82	Gerik Department of Consumer Affairs	22.01.2009
		83	Taiping Nursing College	16-17.02.2009
		84	Taiping JKR Army	18.02.2009
		85	Abattoir Complex	
		86	Taiping Abattoir	25-26.02.2009
		87	Bidor Fire And Rescue Station	02.03.2009
		88	Tg Malim Fire And Rescue Station	03.03.2009
		89	Teluk Intan Fire Station	12.03.2009
		90	Tapah Fire Station	16.03.2009
		91	Parit Fire Station	17.03.2009
		92	Kuala Kangsar Fire Station	26.03.2009
		3.	Sarawak	93
94	Sibu Division Road Transport Department			14.04.2009
95	Sibu Royal Customs of Malaysia			17.04.2009
96	Royal Customs of Malaysia			23.04.2009
97	Kecil District Education Office, Maradong			23.04.2009
98	SMK ST Anthony, Sarikei			28.04.2009
99	Ministry Of Domestic Trade Cooperative And Consumerism, Sarikei			28.04.2009
100	Daro District Police Headquarters			28.04.2009
101	Royal Customs of Malaysia, Sarikei			28.04.2009
102	Bintangor Registration Department			30.04.2009
103	Kuching District Education Office			27.05.2009

Meanwhile the Surprise Inspection Division, Special Audit And Research Sector had conducted Surprise Inspections at 306 Responsibility Centres/Cost Centres (RC/CC) as shown in the following table:

LIST OF DEPARTMENTS/OFFICES CHOSEN AND NUMBER OF REPNOSIBILITY/COST CENTRE AUDITED IN 2009

NO.	NUMBER OF RC/CC SELECTED	DEPARTMENT/OFFICE	NO. OF RC/CC
1.	21 Departments/Offices selected to be audited and involved only one RC/CC	NAD Headquarters - Finance	21
		Research Institute	
		Department of Culture and Arts	
		Department of Transportation	
		Department of Valuation and Property Services	
		Forestry Department	
		Department of Surveying and Mapping	
		Sarawak NAD	
		Ministry Of Domestic Trade, Cooperative And Consumerism	
		Dental Clinic	
		Community College	
		Radiography College	
		Aborigines Affairs Office	
		MARA Office	
		Education Office	
		Domestic Trade Office	
		Wildlife Protection Office	
		Fishery Office	
		Dental Office	
		District Library	
		Polytechnic	
RTM			
2.	6 Departments/Offices were selected to be audited which involved 2 RC/CC for each Department/Office	Hospital	12
		Police Head Quarters	
		KEMAS	
		Veterinary/ Animals Service Office	
		Health Office	
3.	2 Departments/Offices selected to be audited which involved 3 RC/CC for each of the Department/ Office	Cooperative Commission	6
		Police Station and Forestry Office	
4	4 Departments/Offices selected to be audited which involved 4 RC/CC for each of the Department/Office	Pharmaceutical Office/ Department	16
		Islamic Council	
		Department Of Security And Health	
		Nursing College	
5	3 Departments/Offices selected to be audited which involved 5 RC/CC for each of the Department/ Office	Pharmaceutical Office/Unit	15
		Social Welfare Office/Department	
		Registration Office	

LIST OF DEPARTMENTS/OFFICES CHOSEN AND NUMBER OF REponsibility/COST CENTRE AUDITED IN 2009

NO.	NUMBER OF RC/CC SELECTED	DEPARTMENT/OFFICE	NO. OF RC/CC
6	4 Departments/Offices selected to be audited which involved 6 RC/CC for each of the Department/Office	Zakat Board and Zakat Office FAMA Offices/Centre Youth Office of Youth and Sports Complex Farmers Organisation Authority Malaysia	24
7	1 Department selected which involved 8 RC/CC to be audited	Department of Youth and Sports	8
8	1 Office selected which involved 9 RC/CC to be audited	Farmers Organisation	9
9	1 Office dipilih yang meliputi 11 RC/CC untuk diaudit	Town Council	11
10	1 Office selected which involved 12 RC/CC to be audited	Immigration Department	12
11	1 Office selected which involved 13 RC/CC to be audited	RISDA Office	13
12	1 Office selected which involved 16 RC/CC to be audited	Land and District Office	16
13	2 Office selected which involved 18 RC/CC to be audited	KEMAS Office MARDI Station	18
14	1 Department/Office selected which involved 21 RCs/CCs to be audited	Islamic Department/Office	21
15	1 Department/Office selected which involved 39 RCs/CCs to be audited	Registration Department	39
16	1 Department/Office selected which involved 65 RCs/CCs to be audited	Fire Station	65
Number Auditees That Were Audited In 2009			306

AUDIT OF OVERSEAS IMPREST, UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)/UNITED NATIONS POPULATION FUND (UNFPA) AND LOAN ACCOUNTS

In the year 2009, the audit of Overseas Imprest, UNDP/UNFPA and Loan Accounts is shown in the following table:

NUMBERS OF IMPREST, UNDP/UNFPA AND LOAN ACCOUNTS AUDITED IN 2009

NO.	ACCOUNTS	NUMBER
1	Imprest	68
2	Loan	11
3	UNDP/UNFPA	6
TOTAL		85

Special Assessment

Upon the request from Ministry Of Finance, the National Audit Department also conduct Special Assessment on the financial management performance of ministry/department/agency under the control of JUSA officer. This assessment is conducted for the purpose of confirming their appointments on the position they are holding. For the year 2009, this special assessment was conducted at various ministry/department/agency involving 63 JUSA officers. The involvement of National Audit Department in conducting this assessment has indirectly contributed towards enhancing public sector financial management because the officers evaluated will consequently ensure that the financial management and implementation of activities under their responsibilities are well managed.

Water Audit

Technical Auditing of Water Supply

Across the board auditing of Non-Revenue Water (NRW) for 2009 was conducted in five states namely Sabah, Kelantan, Pahang, Negeri Sembilan and Penang. This involved the preparation of Audit Planning Memorandum, briefing to all State Directors and auditors, organising workshops, entrance and exit conferences, on site technical support, vetting of state final report and consolidation of report.

This audit showed that water loss or NRW in the water supply system in this country is very significant as indicated in several states where the NRW rate is 50% and an average of 37% for the whole country. The 9th Malaysian Plan allocation to reduce NRW alone exceeds RM1 billion. With a national NRW average rate of 37% in 2008, it is estimated that the government loses RM2.23 billion a year. Therefore, the implementation of a comprehensive and continuous NRW control programme should be given appropriate attention. The final report will enable benchmarking among the states to be done.



NRW site visit
In Sandakan



Upgrading Jalan Kelang Lama Project, Kuala Lumpur - Public Works Department Claim On Costs For Pipe Relocation And Construction Of Steel Trusses

This audit is conducted based on request from Economic Planning Unit, Prime Minister's Department to the Auditor General. An audit was conducted on the Public Works Department Claim On Costs of pipe relocation and construction of Steel Trusses against SYABAS under contingent liabilities.

Technical Audit on Drainage and Irrigation

For the year 2009, two audit studies on drainage and irrigation were conducted by Public Complaint Bureau (PCB) and Federal Government Audit Sector namely the Implementation of Federal Beach Erosion Project in Sabah, Perak, Terengganu, Kedah, Perlis, Pahang and Maintenance Works On Beach Erosion Study in Penang.



Visit to state beach erosion in Penang in December



Visit to federal beach erosion project in Kedah in June

TABLING OF 2008 AUDITOR GENERAL REPORT

Article 107 of the Federal Constitution requires the Auditor General to submit his report to the Yang di-Pertuan Agong/Raja/Yang di-Pertua Negeri who will instruct the report to be tabled in Parliament/State Legislative Assembly (DUN).

Federal

The Auditor General Reports On the Federal Government Financial Statement and Activities of the Ministry/Department and Management of Federal Government Companies for the Year 2008 were tabled in Parliament on 19 October 2009.

States

The Auditor General Reports 2008 for the states were completed as scheduled and tabled in Parliament on 19 October 2009 before the tabling of the 2010 Budget. The law also requires the Auditor General Report for the States to be tabled in the respective State Legislative Assembly. The status of the tabling of the 2008 Reports as at 31 December 2009 is shown in the following table:

**AUDITOR GENERAL REPORT
TABLING IN STATE LEGISLATIVE ASSEMBLY**

NO.	STATE	TABLING DATE
1	Johore	19 November 2009
2	Kedah	17 November 2009
3	Kelantan	Has Not Been Tabled
4	Malacca	9 November 2009
5	Negeri Sembilan	20 November 2009
6	Pahang	20 November 2009
7	Perak	Has Not Been Tabled
8	Perlis	15 December 2009
9	Penang	30 November 2009
10	Sabah	16 November 2009
11	Sarawak	9 November 2009*
12	Selangor	9 November 2009
13	Terengganu	Has Not Been Tabled

* The Auditor General Report on Activities of Ministry/Department/Agency and Management of Sarawak State Companies for the Year 2008 had yet to be tabled in the State Assembly.

Federal Statutory Bodies

The Auditor General Report on Financial Management and Activities of Federal Statutory Bodies for the Year 2008 was tabled in Parliament on 19 October 2009.

Involvement In Other Activities

The Adoption Programme has been implemented to provide guidance and advice to the ministry/ department/ government agency to improve their quality of financial management. In 2009, a total of 11 departments/agencies participated in this Programme under the purview of the Federal Government Audit Sector. The details are as follows:

**FEDERAL GOVERNMENT AUDIT SECTOR
ADOPTION PROGRAMME YEAR 2009**

NO.	BRANCH	AUDITEE
1	Johore	Bandar Penawar Community College, Kota Tinggi
2	Kedah	Sik District Health Office
3	Kelantan	Machang Moral Rehabilitation Center
4	Malacca	Jasin Magistrate Court
5	Pahang	Temerloh Session Court
6	Perak	Ipoh Session Court, Perak
7	Penang	Batu Maung Fishery Research Institute
8	Selangor	Selangor Pharmaceutical Office
9	Sabah	Federal Territory Labuan Health Department
10	Sarawak	SMK, Matang Hilir, Kuching, Sarawak
11	Terengganu	Sek. Tunas Bakti, Marang (Ministry of Women Development)

Akademi Audit Negara



INTERNATIONAL RELATIONS

INTERNATIONAL RELATIONS

In an effort to enhance the National Audit Department's image internationally, much emphasis was placed on active participation in conventions, seminars, workshops, courses, meetings and paper presentation organised by INTOSAI, ASOSAI and other Supreme Audit Institutions. Participation in these activities exposes the officers to international level public sector auditing through sharing of experiences and knowledge. Involvement of the Department at international level is as follows:

MEETING/CONVENTION

INTOSAI

INTOSAI Working Group On Environmental Auditing

The 12th Meeting of the INTOSAI Working Group On Environmental Auditing (INTOSAI-WGEEA) which was held in Doha, Qatar from 25-29 January 2009 was attended by Y. Bhg. Dato' Hj. Anwari bin Suri, Deputy Auditor General (State), Tuan Haji Sawaludin bin Md. Nor, Deputy Director of Audit and Mr. Nurul Al Bakri bin Mohamad, Assistant Audit Director, Environmental Audit Division. Among others, this meeting was held with the purpose of assisting SAI and their respective governments to improve the environmental conditions, health and security levels of the people by exchanging information, foster cooperation and upgrade auditing techniques. Y.Bhg. Dato' Hj. Anwari bin Suri presented a paper entitled Clinical Waste Management in the meeting.



20th UN/INTOSAI Symposium

The 20th UN/INTOSAI Symposium was held in Vienna International Centre from 11-13 February 2009 and attended by Y. Bhg Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia and Mr. Khalid Khan bin Abdullah Khan, Sarawak State Audit Director. A total of 150 participants consisting of top level representatives from World Bank/INTOSAI/United Nations/Institute of Internal Auditors/Interpol/United Nations Convention of Anti-Corruption and SAIs made the symposium a success. There were 19 working papers presented on the theme INTOSAI-Active Partner In The International Anti Corruption Network: Ensuring Transparency To Promote Social Security and Poverty Reduction. This symposium has resulted in meaningful benefits which are relevant to the roles of the NAD.



18th Meeting of INTOSAI and Working Group on IT Audit



The 18th Meeting of the INTOSAI Working Group on IT Audit was held from 20-22 April 2009. It was also the inaugural participation by Malaysia as a new member in the working group. The meeting which commenced in Doha, Qatar was attended by 56 participants representing INTOSAI member countries. NAD of Malaysia was represented by Mr. Y. Hamdan bin Mohd. Dom, Deputy Director of Audit, ICT Audit Division, Special Audit and Research Sector and Ms. Nor Salwani binti Muhammad, Deputy Director of Audit, Miscellaneous Ministries/Departments Audit Section 1, Federal Government Audit Sector. The meeting also discussed the final preparation for the INTOSAI Congress which will be held in South Africa in November 2010 and the preparation for the 19th WGITA Meeting which will be held in Beijing, China in April 2010.



Course Design and Development Workshop on e-Enabled Blended Training Programme for Trainers (EBTPT)

Ms. Hasnira binti Husin, Assistant Director of Audit, ICT Audit Division was selected to attend an extension course under the e-Enabled Blended Training Programme for Trainers organised by IDI-ASOSAI in Beijing, China from 11-29 May 2009. This course provides an opportunity for the participants to become training specialists under the IDI-Certified Training Specialist Programme which will contribute not only to the NAD but also at international level training. Ms. Hasnira has successfully completed this programme and was duly certified by IDI as one of the training specialists.

3rd Meeting of INTOSAI Working Group on Fight Against International Money Laundering and Corruption (WG on FAIMLAC)



The 3rd Meeting which was held from 14-16 July 2009 in Jakarta, Indonesia was the inaugural participation by the NAD after becoming a member of this working group in 2009. The Department was represented by Ms. Hjh. Saadatul Nafisah binti Bashir Ahamad as one of the observers. The purpose of this meeting was to discuss the guidelines to eradicate corruption and exercise control on money laundering. The meeting was attended by 20 delegates and five observers from 12 INTOSAI member countries.

8th Steering Committee Meeting of INTOSAI WGEA

This meeting was held from 3-6 August 2009 in Bali, Indonesia and attended by Y. Bhg. Dato' Hj. Anwari bin Suri, Deputy Auditor General (State), Mr. Sawaludin bin Mohd Nor, Deputy Director of Audit, Environmental Audit Division and Mr. Manap bin Japar, Assistant Director of Audit, Johore State Audit. A paper entitled Parallel Audit On Forest Management was presented by Y.Bhg. Dato' Hj. Anwari bin Suri. Besides that a video clip on the physical visit to Lojing Forest in Kelantan using Kelantan Environmental Department's helicopter service was presented.



ASOSAI

Seminar on Social Security Audit Hosted By The National Audit Office of the People's Republic of China (CNAO)

Mr. Jeferi bin Darhman, Assistant Audit Director, Federal Government Audit Sector was selected to attend ASOSAI Seminar on Social Security Audit in Beijing, China from 1-8 September 2009. The 8 days seminar was officiated by Ms. Yu Xiaoming, Deputy Auditor General, China National Audit Office. A total of 35 participants representing 28 SAI from Asia and Middle East took part. The purpose of this seminar was to exchange ideas on audit methods and techniques. It also encourages communication, cooperation and exchanging of ideas and experiences among Asian and Middle East Countries on social security issues and it's significance. The programme included presentations of audit on social security carried out and visits to Tianjin Municipal Audit Office, Jingjingji Resident Audit Office, Culture Street, Great Wall, Olympic Park, Palace Museum and Tiananmen Square.



ASOSAI Training Committee Meeting In Conjunction With The 11th ASOSAI Assembly

The ASOSAI Training Committee meeting was held on 10 October 2009 at Serena Hotel, Islamabad in conjunction with the 11th ASOSAI Assembly. NAD as a member of the Training Committee was represented by Mr. Abd. Wahab bin Ahmad, National Audit Academy Director and Dr. Masiah binti Ahmad, Principal Assistant Director of Audit (Research).



The 11th ASOSAI Assembly And 4th Symposium

The 11th ASOSAI Assembly which was attended by 140 delegates from 36 ASOSAI member countries was held from 12-15 October 2009 in Islamabad, Pakistan. The purpose of this assembly was to provide an opportunity for ASOSAI members to exchange ideas and experiences on issues and developments related to the field of public sector auditing besides fostering closer relationship. The Prime Minister of Pakistan, in his opening speech, pointed out the importance of the role of Supreme Audit Institutions in ensuring public funds are spent prudently. According to him, auditors need to be equipped with professional skills to enable them to carry out effective audit. Therefore, cooperation among Supreme Audit Institutions will contribute towards enhancing that capacity. The President of Pakistan, in his message emphasized that auditing is a critical financial monitoring instrument to ensure transparency and accountability in the usage of public fund. He believes that through this assembly, ASOSAI members will share their experiences and wisdom to enable them to respond to any challenges in good governance.



The ASOSAI Assembly is divided into two plenary sessions. In the first plenary session which convened on 12 October 2009, the Assembly agreed to accept the Secretary General's Activity Report, presentation of the Financial Statements for the year 2006-2008, the Audit Committee Report, presentation of the Strategic Plan, ASOSAI Training Activities and the INTOSAI Development Initiative (IDI). In addition to that, suggestion to amend the ASOSAI Charter brought up by the Special Committee and reports on the 8th research project, journal and ASOSAI official website, INTOSAI Financial and Administration Committee and INTOSAI Knowledge Sharing Committee were also agreed.



First Plenary Session

In this Assembly, ASOSAI members were informed on the nomination of countries for the posts of ASOSAI Governing Board and Audit Committee members and the voting procedures. The ASOSAI Secretary General had also declared several new posts/hosts as follows:

- Assembly Chairman – SAI of Pakistan
- Host of the 2012 Assembly - SAI of India
- Secretary General - SAI of South Korea
- ASOSAI member elected for INTOSAI Organising Board - SAI of Pakistan.



Jointly organised in conjunction with this assembly was the 4th ASOSAI Symposium entitled The Role of SAIs in Enhancing Effectiveness of Public Expenditure which took place on 14 October 2009. Y. Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia was among the panel who participated in the presentation and discussion of the topic apart from Bhutan, Pakistan and Russia. In his presentation, the Auditor General of Malaysia focused on the Accountability Index to enhance the effectiveness of public expenditure. This initiative has drawn the attention of the Panel Chairman, Mr. Tanwir Ali Agha who considered it as a very innovative idea. The Accountability Index also grabbed the attention of the delegates during the open discussion especially on the acceptance of the Accountability Index by the Government and its impact on auditees operations.



On 15 October 2009, the delegates in the Second Plenary Session agreed to accept the Chairman's Report on the 4th ASOSAI Symposium, the ASOSAI 2009 Budget presentation by the Secretary General and the Environmental Audit Working Committee's Report by the Supreme Audit Institution of China. The Assembly was also informed on the composition of ASOSAI Governing Board for the year 2010-2012 which comprises SAI of Kuwait, Indonesia, Turkey, Vietnam and Iraq. Whereas the members of the Audit Committee selected were the SAI of Saudi Arabia and Mongolia. In this session, there were also speeches by the Auditor General of India as the host for the ASOSAI 2012 Assembly and the Auditor General of South Korea as the Secretary General for ASOSAI 2010-2012. The session ended with the closing speech by the Auditor General of Pakistan as ASOSAI Chairman.



The 40th ASOSAI Governing Board Meeting

On October 11, 2009, Y.Bhg. Tan Sri Dato' Setia Hj, Ambrin bin Buang, the Auditor General of Malaysia and two officials, Mr. Abd Wahab bin Ahmad, National Audit Academy Director and Dr. Masiah binti Ahmad, Principal Assistant Director of Audit (Research) attended the 40th ASOSAI Governing Board meeting held in Islamabad, Pakistan. Among the important decisions made at the meeting were:

- ASOSAI has 45 members with the admission of SAI of Armenia and Singapore.
- To set up a task force for further developing and updating the Strategic Plan 2005 – 2009.
- The final draft guidelines were placed before the Assembly for approval.
- In 2010, ASOSAI will organise the Environment Audit Workshop in Turkey.
- The three new potential cooperation programmes are environment related matters, quality assurance in performance audit and development and implementation of the Strategic Plan.
- The seminar on “How To Strengthen A SAI To Meet Public Expectations On SAI” to be held from 2010 onwards.
- The Board agreed to the amendments of the ASOSAI Rules and Regulations pertaining to membership of the Governing Board i.e from nine to eleven members and nomination of the past Chairman and Secretary General to the Governing Board for one term.
- SAI of Japan was reappointed as the Training Administrator.
- SAI of Pakistan was nominated as ASOSAI representative on the INTOSAI Governing Board.



BILATERAL TIES

MOU WITH THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA

Fourth Technical Meeting On The Implementation Of MOU Between The NAD Of Malaysia And The Audit Board Of The Republic Of Indonesia

The MOU Meeting between the NAD and the Audit Board of the Republic of Indonesia (BPK) was held at Bukit Tinggi, West Sumatera, Indonesia from 14-15 April 2009. It was a top level meeting in the bilateral framework between Malaysia and Indonesia and a follow-up meeting after the MOU was signed in Mexico in 2007. The delegation from the NAD was led by Y. Bhg Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia and accompanied by 8 other senior officers who were Mr. Abd. Wahab Ahmad, National Audit Academy Director, Mr. Azmin Husin, Deputy Director of Audit (Research), Mr. Mohamed Ziadi Zakaria, Kelantan State Audit Director, Mr. Ahmad Sanusi Yaakob, Deputy Director of Audit, Kedah State Audit, Tn. Hj. Abdul Rahim Abdul Kader, Deputy Director of Audit (Income Tax), Ms. Raftah Ibrahim, Deputy Director of Audit (Customs), Mr. Mohd Shahril Bin Yahya, Principal Assistant Director of Audit, Pahang State Audit and Mr. Lai Soon Ming, Assistant Director of Audit (Income Tax). The delegates presented status reports on the implementation of the bilateral cooperation and the lessons learnt from forest management audit, taxation and trainings. A BPK auditor also briefed the delegates on the usage of Geographic Information System in forest auditing.

The First Technical Meeting On Parallel Auditing Of Mangrove Forest Management Between NAD And BPK

The Environmental Audit Division, with the cooperation of Sabah State Audit organised the First Technical Meeting between NAD and BPK on parallel auditing of mangrove forest management in the Straits of Malacca. This meeting was held at the Pacific Sutera, Sutera Harbour, Kota Kinabalu, Sabah from 6-10 October 2009. The main objective of the meeting was to discuss the implementation of the second cooperative project between the two countries on the Malacca Straits Mangrove Forest Management Audit.

There were 10 delegates from BPK, led by Mr. Hadi Priyanto, Principal Director IV, and 12 delegates from NAD, led by Y. Bhg. Dato' Haji Anwari bin Suri, Deputy Auditor General (State). The two lectures delivered during the meeting were Biodiversity In Malaysia by Professor Emeritus Dato' Dr. Abdul Latif bin Mohamad from National University of Malaysia and Management of Mangrove in the Straits of Malacca by Associate Professor Dr. Mohd. Kamil bin Yusoff from University Putra Malaysia. In addition, Tuan Haji Sawaludin bin Md Nor also presented a paper entitled Parallel Audit On Management Of Mangroves In The Straits Of Malacca, Impact To The Environment. A Memorandum of Understanding (MOU) was signed between NAD and BPK.



WORKING VISITS/COURTESY CALLS

Auditor General's Working Visit To United Arab Emirates Audit Instituion

Y. Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia together with Mr. Abd. Wahab bin Ahmad and Dr. Masiah binti Ahmad made a working visit to United Arab Emirates Audit Institution on 18 October 2009. This working visit was made in conjunction with the six month attachment programme of 3 NAD officers commencing on 4 October to 8 April 2010. The Auditor General also made a courtesy call to Dr. Harib Saeed Al Amini, President of United Arab Emirates Audit Institution and held a discussion on bilateral cooperation programme between both countries and the latest developments on public sector auditing in Malaysia including the implementation of the Accountability Index.



Delegates From The Audit Bureau Of Jordan

Four officers from the Audit Bureau of Jordan made a working visit to Malaysia from 27-29 October 2009. The purpose of this working visit was to obtain information on the strategies and implementation of trainings by the NAD. A briefing on the National Audit Academy was delivered by Mr. Anuwar bin Asmuni, Head of Auditing School. The delegates also held a discussion on the organisation structure of the National Audit Academy, the training programmes implemented, training evaluation and the long term plan of the academy. The delegates were also given an opportunity to visit the facilities and training equipments provided at the National Audit Academy.



Visits And Courtesy Calls From Foreign Delegations

In 2009, a total of 39 delegates from Vietnam, Indonesia, Bhutan, Jordan, China, Cambodia and Japan visited the NAD whereas 6 delegates from Indonesia, Afghanistan, Swaziland and Brunei made courtesy calls to the Auditor General.



DEPARTMENT ACTIVITIES

NAD QUALITY CONTROL CIRCLE CONVENTION 2009

Venue : A'Famosa Resort, Malacca
Date : 15 - 16 December 2009

The 3rd NAD Quality Control Circle (QCC) Convention was held at A' Famosa Resort, Malacca from 15-16 December 2009. This Convention was attended by 170 officers from the NAD Headquarters and State Audit Branches. The convention was officiated by the Deputy Auditor General (Federal), Y. Bhg. Dato' Azizah Hj. Arshad.

There were 10 groups which participated in the convention this year. The groups and the projects implemented are as follows:

NO.	NAME OF GROUP	DIVISION/SECTOR	TITLE OF PRESENTATION
1	SINAR-G	Federal Government Audit Sector	Optimising Performance Audit On Management Of Government Moveable Asset
2	ICONS	Federal Statutory Body Audit Sector	Unsystematic Data Depository For Follow-Up Performance Audit
3	KRISTAL	National Audit Academy	Wastage In Preparation Of Course Materials
4	DIMENSI	Selangor	Facilitating Access To Results Of Financial Management Audit Based On Accountability Index At Selangor State Departments
5	MUTIARA KINABALU	Sabah	Unsystematic Process In Preparing Performance Audit Working Papers
6	GAMAT	Penang	Innovating The Method Of Preparing Performance Audit Working Paper Files
7	MY-V	Management Sector	Difficulties In Allocating Departmental Vehicles To Staff And Officers
8	PERINTIS	Pahang	Selecting Payment Vouchers Samples Without Using ACL For Financial Management Audit Based On Accountability Index At State Departments
9	INOVASI	Negeri Sembilan	Overcoming Weaknesses In Financial Management Audit Based On Accountability Index
10	PERKASA	Sarawak	Overcoming Inefficient Auditing Of Sarawak State Public Accounts (eT4SiFBAS)

The QCC projects presented by each group were evaluated by 3 panelists who were:

- Tn. Haji Hamdi bin Othman (Panelist Chairman) - WNA System Innovations Sdn. Bhd.
- Mr. Tahir bin Kapi - Ex-INTAN Officer
- Ms. Mariam Kholidah binti Zulkifli - Internal Audit Division, Prime Minister's Department

The three best groups selected as the winners of the QCC Convention for 2009 are as follows:

- KRISTAL - National Audit Academy
- My-V - Management Sector
- Mutiara Kinabalu - Sabah State Audit Branch



PUBLIC SECTOR AUDITORS CONFERENCE 2009

Venue : Grand Blue Wave Hotel, Shah Alam, Selangor.

Date : 21-22 July 2009

The theme of the Public Sector Auditors Conference which was held for the first time was “Competency Enhancement Towards Quality Auditing”. The conference was officiated by Y. Bhg. Tan Sri Dato’ Setia Hj. Ambrin bin Buang, Auditor General of Malaysia and attended by a total of 700 auditors of various grades from NAD and Internal Audit.

The objectives of the conference were to expose auditors to the latest techniques and approaches in auditing fields in line with current development; provide an opportunity for auditors to share experience, knowledge and opinions in the public sector auditing; create a discussion forum on current issues; and create a closer interaction among the auditors of various grades. In this conference, 14 working papers were presented as shown in the following table :

NO.	TITLE	SPEAKERS
1	Financial Reporting in the Global Financial Crisis	Mr. Nik Mohd Hasyudeen bin Yusof (Ex-President, Malaysian Institute of Accountants)
2	Strategic Risk Radar	Ms. Gladys Leong (Ernst & Young)
3	Prevention Of Corruption In Public Sector: Prevention Approaches and Methods	Y.Bhg Dato’ Hj. Zakaria bin Hj. Jaffar Deputy Chief Commissioner (Prevention) Malaysian Anti-Corruption Commission
4	Adding Value Using Risk-Based Auditing	Mr. Aminuddin bin Hj. Yahaya (Jamal Amin & Partners)
5	Company Auditing: Approaches and Issues	Ms. Yusnani binti Zakaria (Deputy Director Of Audit, Government Companies)
6	Auditing Of Local Authorities: Issues and Recommendations	Mr. Zulkifli bin Tungal (Principal Assistant Director of Audit, Terengganu State Audit Branch)
7	Compliance To FRS In Preparing Statutory Body’s Financial Statement	Ms. Norliza binti Md Nuruddin@Nordin (Principal Assistant Director of Audit, Social 4, Federal Statutory Body Audit Sector)
8	Islamic Finance: Financing and Instruments	Y.Bhg. Prof. Datuk Dr. Syed Othman Al-Habshi (Chief Academic Officer, International Center For Education In Islamic Finance (INCEIF)
9	Internal Auditing: Issues and Recommendations	Mr. Zulkpli bin Abdullah (Head Of Internal Audit Division, Ministry Of Rural And Regional Development)
10	Environmental Auditing: International Perspective	Tuan Haji Sawaludin bin Md. Nor (Deputy Director of Audit, Environmental Audit Division)
11	NAD Management: Towards An Exemplary Department	Tuan Hj. Aziz bin Mohd Akil (Director Of Management Sector)
12	Human Capital Development: Implementation Strategy	Mr. Abdul Wahab bin Ahmad (National Audit Academy Director)
13	Construction Projects: Issues and Recommendations	Mr. Zamani bin Md. Jidin (Deputy Director Of Technical Division)
14	Innovation In Auditing By Using ICT	Mr. Y. Hamdan bin Mohd Dom (Deputy Director of Audit, ICT Auditing Division)

The Auditor General, Y. Bhg. Tan Sri Dato’ Setia Hj. Ambrin Bin Buang in his speech congratulated all auditors who were involved in the preparation of the Auditor General’s Report for the year 2008 and to officers in the Internal Audit of Ministries and Agencies who had completed all the tasks entrusted upon them. He also expressed his highest appreciation to the working committee who strived to make this conference a success.

He emphasized that auditing is a profession and to ensure excellence in the profession, it is of utmost importance to organise annual meetings to exchange and broaden ideas, towards enhancing the level of professionalism in the public sector. He hopes that this conference will contribute to enhancing public auditors’ professionalism and their competencies in acquiring knowledge and skills. As such, a conference like this will be made the largest annual gathering of public sector auditors.

He hopes that public sector auditors are able to comprehend and appreciate the latest tag line that is “1 Malaysia: People First, Performance Now”, to achieve Government’s objective. The NAD also needs to practice the 1Audit concept as the implementation of cadre posts for “W” grades connote oneness with the same purpose of ensuring accountability and integrity through quality auditing.

From now on and for future years, Audit Plans must be aligned with the Key Result Areas which will be included in the KPI apart from other tasks.



As for the outcome of the conference, the Auditor General announced the NAD's top level decisions as follows:

1. Training workshops for more intensive courses at the Academy will be held for auditors who audit government companies.
2. The NAA will organise courses on Islamic Financial Instruments.
3. Discussions with the Malaysian Treasury, the Accountant General and Statutory Bodies will be held on Accrual Accounting and FRS.
4. Most of the presented working papers will become the basis in the preparation of articles for the first edition of Audit Journal proposed to be published in January 2010. This Audit Journal will be the responsibility of the Research Division under the Special Audit and Research Sector.
5. The Management will ensure that every Internal Audit will be assigned with an experienced auditor to guide the new auditors. He also hoped that the Heads of Internal Audit will guide their respective subordinates.
6. As for the issue raised by Mr. Zulkipli Abdullah on Manual/Procedure/Terms of Reference for the Internal Audit, the Auditor General responded that the issue was already planned for and welcomed Mr. Zulkipli to lead the working group considering the fact that he was the most senior and experienced auditor.
7. The NAD should be involved in forensic auditing and the NAA requested to organise a body language course to facilitate auditing.



NATIONAL AUDIT DAY CELEBRATION YEAR 2009

Venue : Convention Centre, Taman Tamadun Islam,
Pulau Wan Man, Kuala Terengganu.

Date : 4 October 2009

The National Audit Day was officiated by the Honourable Mr. Ahmad Razif bin Abd. Rahman, EXCO Council Chairman for Education, Higher Education, Science and Technology and State Human Resource representing the Chief Minister of Terengganu.

The celebration theme, “Helping The Country To Spend Prudently” was chosen to express the commitment of the Department as a monitoring agency by providing objective feedbacks on the outcomes and impact of any programmes, projects or Government activities at all levels through effective auditing and objective reporting. The function which was held for the fifth time was attended by 930 people comprising Secretary Generals/Deputy Secretary Generals of Ministries, Heads of Federal/State Departments and Agencies, State Government EXCO members, private Audit Firms, staff of NAD and officers from Internal Audit.

Y. Bhg. Tan Sri Dato’ Setia Hj. Ambrin bin Buang, Auditor General of Malaysia, in his speech emphasized the importance of full commitment of civil servants in ensuring that they are really competent and meticulous in executing their duties. This includes effective monitoring on the works implemented by the contractors, vendors or consultants to ensure Government gets value for money for every public expenditure. He wants the weaknesses in management of public money as mentioned in the Auditor General’s Report are consistently overcome so that such weaknesses do not spread and jeopardise public service in the eyes of the people. Proactive actions must also be taken to ensure normal weaknesses are corrected and henceforth, the corrected process must be normalised and accepted as excellent work culture.

According to him, even though the economic situation is still depressing, we have to face the challenges head on which requires not only a transformation in the national development strategy towards achieving Vision 2020 but also a transformation in the mind set and approaches of the civil servants themselves in terms of improving public delivery system based on “1 Malaysia: People First, Performance Now”. He hoped that all public sector auditors will continue to strive to improve their competencies and work as a strong team that is capable of recommending creative and innovative ideas to enhance the Government’s delivery system and strengthen accountability and integrity.





The Honourable Mr. Ahmad Razif bin Abd. Rahman, in his keynote address, reminded all officers and heads of department to consistently ensure all expenditures are made correctly, comply with all rules and regulations, efficient, effective, obtains value for money and adhere to financial management best practices in line with the National Key Results Areas (NKRA) and Key Performance Indicators (KPIs) which were introduced by the Prime Minister.

The National Audit Day Celebration 2009 also showed a documentary on the background, roles, functions and activities of the Department in improving public accountability. In addition, the Department was also awarded the MS ISO 9001:2008 certificate which was presented by Dato' Mariani bt. Mohammad, Managing Director, SIRIM QAS International Sdn. Bhd. for

Financial Statement Audit and Financial Management Audit (Accountability Index). This certificate affirms the efforts of NAD to assimilate innovations and added value to auditing quality and maintain NAD as one of the public sector audit organisations in the world with ISO certification.

The highlight of the celebration was the presentation of Accountability Index Excellence Awards for the Year 2008, by the Auditor General of Malaysia to 20 Federal/State ministries and departments that obtained 4 stars. Besides that, the Department also launched two guidelines, namely, Financial Management Auditing Guidelines and Government Company Auditing Guidelines. The celebration ended with the presentation of Certificates of Participation in the Adoption Programme to five departments/agencies and contribution of books to five selected schools in Terengganu.

WATER INDUSTRY MANAGEMENT AND AUDITING SYMPOSIUM 2009

Venue : Shah Alam Convention Centre, Selangor

Date : 2-3 November 2009

The Water Industry Management and Auditing Symposium 2009 with the theme "Effective Auditing Enhances Water Supply Performance" successfully took place from 2-3 November 2009 at Shah Alam Convention Centre, Shah Alam. The inaugural symposium was officiated by the Honourable Ms. Noriah Binti Kasnon, Deputy Minister of Energy, Green Technology and Water (KeTTHA). The purpose of the symposium was to give exposure on managing and auditing the water industry, introduce the latest technology in water supply equipments and provide a platform for the NAD and water supply entities involved specifically in water auditing towards achieving mutual understanding.



The symposium endorsed by KeTTHA, the National Services Water Commission (SPAN), the District Water Engineers Action Committee (JTJAD) and Malaysian Water Association (MWA) managed to attract a total of 500 delegates comprising officers of NAD and external participants from authorities/entities/companies involved in the water industry namely KeTTHA, SPAN, Environment Department, Forestry Department, Ministry of Health, Water Regulatory Body, State Water Resources Body, companies/management entities and others. The symposium also managed to spark the interests of various companies and organisations where 26 display booths provided were fully booked by 24 companies and organisations involved.

In the symposium, the Auditor General in his welcoming speech emphasized on the necessity of auditors to expand their auditing on programmes and activities that have impact on the water industry where the government has allocated a large sum of money under the 9th Malaysia Plan. The Deputy Minister of Energy, Green Technology and Water, in her opening speech emphasized on having awareness, responsibility and commitment of all parties in accelerating the development of water supply industry so that it is more efficient, effective and economical. She also welcomed the initiatives on the part of the NAD in this endeavour by establishing the Water Auditing Division.



In this symposium, two modules of the Auditing Guideline namely the Water Supply Distribution and Customer Service were launched and distributed to those involved along with the Auditing Guideline modules on Drinking Water and Non-Revenue Water. Besides that, there were four sessions where 11 working papers were presented. Among them were The Effectiveness of Water Management Key Performance Indicators, Water Asset Management Company's Roles and Responsibilities In Developing The Nation's Water Industry, Nationwide Performance Audit On Managing Drinking Water Quality, Environmental Auditing, Protecting and Managing Our Water Catchments.



MTCP COURSE

Venue : National Audit Academy

Date : 2 Nov 2009 – 12 Nov 2009

Commencing from 2007, the Economic Planning Unit (EPU), Prime Minister's Department has listed the NAD as a course provider under the Malaysia Technical Cooperation Programme (MTCP). This course will be organised at the NAA, that is the training institution which is responsible in organising training programmes for the NAD. Under this programme, two short courses has been implemented every year since 2007 and participants are selected from developing countries listed under MTCP. All costs involved in attending the course are borne by the Malaysian Government. The two courses offered are Performance Audit and IT Audit.

Through these courses, the NAD hopes to contribute towards regional development particularly in public sector auditing. Besides that, the courses can also contribute towards enhancing the professional level of auditors by providing a platform for exchanging information and experience.

In the year 2009, EPU has approved an allocation of RM190,514 to finance the course on IT Audit. From the allocation, a sum of RM187,958 was spent for air fares, allowances, rentals, lodgings, registration fees, food and transport.

IT AUDIT COURSE FOR THE YEAR 2009

The IT Audit Course was conducted from 2-13 November 2009. A total of 25 participants representing Supreme Audit Institutions (SAI) from 19 countries such as Sri Lanka, Indonesia, Nepal, People's Republic of China, Brunei Darussalam, Bangladesh, Cambodia, Lao People's Democratic Republic, Iran, Kuwait, Swaziland, Bhutan, Fiji, Maldives, Kazakhstan, Vietnam, Mongolia and the host country Malaysia attended the course.

The two weeks duration short course was organised to provide an opportunity for participants from various countries to increase their knowledge on basic principles, concept and methodology and skills related to IT Auditing.

COURSE CONTENT

DATE	TOPIC	DETAILS
02.11.2009	Ice Breaking	Orientation programme among participants.
	Malaysia and NAD	Introduction to NAD and NAA.
	Module Introduction & Content	Briefing by the Head of IT School on the course details.
	Overview of Country Paper	Presentation of Country Paper by each participating country for 20 minutes.
03.11.2009	IT and The Audit Process	Internal Controls that exists between manual and computerised systems.
	The IT Controls Model	IT Controls Model and relationship between General Controls and Application Controls.
	Planning An IT Controls Review	Planning of IT Controls Review
04.11.2009	Organization and Management	The roles of the management in implementing IT controls.
	End User Computing	Risks associated with computer usage involving software usage controls which allow the users to develop and implement certain processes and reports.
05.11.2009	IT Operations	The responsibilities and IT operations (Capacity planning, performance monitoring, initial programme loading, media management, job scheduling, backups and disaster recovery, help desk and problem management, maintenance, and network monitoring and administration).
	Physical and Environmental Controls	Environmental and physical controls to ensure data integrity and computer operations are not disrupted.
	Logical Access Control	Risks associated with insufficient logical access and the impact that could cause unauthorised access and data amendments and system integrity.
	Third Party Service Provider	Benefits and problems related to IT service facilities which are provided by the third party.
	Change Management	Risks associated with controls on changes in management involving IT controls.

COURSE CONTENT

DATE	TOPIC	DETAILS
09.11.2009	Documenting IT Systems	Methodology in documenting IT systems.
	Introduction To Application Controls	Application controls include file integrity controls, application security controls, data input controls, process controls, output controls and Masterfile and Standing Data controls.
	Application Security	Application Security Controls and relationship between General Controls.
	Input, Processing and Output Controls	Controls to ensure integrity of data, process and reports generated through the system.
	Masterfile and Standing Data Controls	Masterfile and transaction file security to ensure correct processes and accurate reports.
	Application Auditability and the use of CAATs	Introduction to the use of computer assisted techniques by using Audit Command Language software in the computer lab.
10.11.2009	Course Topic Review	Overall Summary of the course topic.
	Case Study Preparation	Based on the scenario involving controls exposed to course participants.
11.11.2009	Case Study Presentation	Presentation of Case Study for each group.
	Luncheon Talk	Briefing on the topic "Cyber Threat Trend In The Malaysian Civil Service" by Ms. Rodziah Puteh, Deputy Director of ICT Compliance Division.
12.11.2009	Evaluation and Closure	Evaluation and Closure



STATE GOVERNMENT AUDIT SECTOR CONFERENCE 2009

Venue : INTAN South Region, Kluang, Johore

Date : 22 to 25 November 2009

The State Government Audit Sector Convention 2009 with a theme “Effective Monitoring To Ensure Quality Auditing And Audit Report” was held from 22 to 25 November 2009 at INTAN South Region, Kluang, Johore. The Convention was officiated by Y. Bhg. Tan Sri Dato’ Setia Hj. Ambrin Bin Buang (Auditor General). A total of 83 officers consisting of State Audit Directors, State Audit Deputy Directors, State Audit Assistant Directors, Auditors and Assistant Auditors participated in the convention.

8 working papers and the Annual Work Targets for the years 2010 and 2011 were successfully presented and discussed during the convention.

The Working Papers presented were on Human Resource Management – Management Styles and Enhancement Of Public Service Officer Evaluation System Management , Preparation Of Short, Compact And Effective Audit Report, Auditing Enhancement at State Treasury Section, Presentation of Audit Study Across The Board For The Year 2009 (Management Of Non-Revenue Water), Management Of Sand Mining And Its Effects On Environment And Management Of Solid Wastes), Suggestion For Audit Study Across The Board For The Year 2010, Implementation And Monitoring Of e-SPP System, Auditing Of State Trust Accounts and Quality Environment Practices Through The 5S Approach.

The objectives of State Audit Sector Convention are as follows:

- Set 2010 and 2011 Annual Work Targets Of State Government Audit Sector;
- Prepare short and compact report format for the Auditor General Report 2009 For the States;
- Upgrade effective monitoring at Headquarters and State Audit Branches levels; and
- Provide opportunities to discuss and exchange opinions to overcome problems faced when auditing tasks are carried out.



MANAGEMENT SECTOR CONFERENCE 2009

Venue : Gambang Kuantan
Date : 20-22 November 2009

The Management Sector Conference 2009 is the first that includes all Divisions under the Management Sector. The objectives of the conference are to evaluate the achievements of 2009 and plan a new strategy to prepare the Work Plan Targets For 2010. On the whole, the year 2010 is a challenging year as the NAD's financial management will be evaluated based on the Accountability Index and Surveillance Audit will also be conducted by SIRIM on MS ISO 9001:2008 Quality Management. Besides that, the Department also has drawn up several administrative plans which will be implemented in 2010 to improve the service quality such as obtaining the 5S certification and developing an integrated file management system. For the year 2010, the NAD had to achieve the planned targets within budget constraints. As such, officers and staff of the Department should be focused and meticulous in preparing the plan so as to be able to increase the effectiveness of the programme and the activities planned.

As a result of the deliberations on the achievements for 2009 and planned targets for 2010, the conference had decided on the followings:

- Maximise The Use Of Allocations For The Year 2010
- Procure new furnitures
- Issue Local Orders
- Application For Computer Loans
- Matters Pertaining To Parliment
- Punch Card Reports
- Customers Service Counter
- Implementation Of 5S System
- Integrated Management System
- Reporting The Achievements Of Joint Departmental Council
- Targets For Filling Of Job Vacancies
- Studies On Pregnant Officers
- Human Resource Steering Committee
- Management Of Feedbacks/Customer Complaints
- Intensifying and Broadening Of Executive Lectures
- Production Of Corporate Videos
- Involvement In The Technical Committee
- On-line Application To Go Overseas



FEDERAL GOVERNMENT AUDIT SECTOR CONFERENCE 2009

Venue : Hotel Mahkota, Malacca
Date : 23-25 November 2009

The Federal Government Audit Sector Conference 2009 was held from 23-25 November at Hotel Mahkota, Malacca. The theme of the conference was "Quality First, Accountability Now". The conference was chaired by Y. Bhg. Dato' Azizah Hj. Arshad and attended by 131 participants comprising of Federal Audit Directors, Deputy Audit Directors, Principal Assistant Audit Directors, Assistant Audit Director Grades W44 and W41 and Assistant Auditor Grades W36, W32 and W27 representing Headquarters and Federal Audit Sections from all over the country. The objectives of the conference are to increase the knowledge and enhance the skills of officers in the Federal Government Audit Sector in new areas to enable auditing to be conducted according to current needs and also to provide an opportunity for the



participants to exchange their experience and knowledge towards improving auditing quality. During the convention, Y. Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia, deliver his message and launched the Guidelines For Federal Government Financial Statement Auditing Amendment 1 of 2009, Analysis Of Federal Government Financial Statement Using ACL Software No. 1 of 2009, Financial Management Auditing (Accountability Index) Amendment 1 of 2009, Income Tax Auditing Amendment 1 of 2009 and Trust Account Auditing Amendment 1 of 2009. His message duly inspires and motivates all participants to carry out their duties and responsibilities entrusted upon them. The programme of the conference included lectures by invited speakers on topics such as National Key Result Areas, NAD's Key Result Area and Issues and Challenges In Contract Compliance.



FEDERAL STATUTORY BODIES AUDIT SECTOR CONFERENCE 2009

Venue : Equatorial Hotel, Cameron Highlands

Date : 3-4 December 2009

The Conference of Federal Statutory Body Audit Sector 2009 was held on 3-4 December 2009 at Equatorial Hotel, Cameron Highlands. The conference was officially closed by Y. Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia. The theme for the conference was "Quality Auditing Ensures Excellence In Departments". The conference was attended by 169 participants comprising officers from Headquarters and Federal Statutory Body Sections from all over the country.

In the closing speech, the Auditor General, reminded the auditors of various issues as follows:

- Auditors must enhance their professionalism and carry out quality auditing;
- Auditor General's Report 2008 sparked various reactions from stakeholders;
- The Government has established a special team to study the Auditor General's Report 2008;
- For Auditor General's Report 2009, officers must be sensitive to the 10th Malaysia Plan, the Economic Stimulus Package and the concept, "1 Malaysia: People First, Performance Now";



- Auditors must emphasize value for money and focus on extravagance, wastage and fraud;
- The issues in the report must be supported by accurate and true facts, so that it cannot be challenged by external parties. As such, officers must get verification from external parties or suppliers involved to provide explanations.

FEDERAL TERRITORY AUDIT CLUB (KAWIP) REPORT

Futsal

AuditFC hosted several friendly futsal matches throughout 2009. Among the Sports Carnival 2009 organised by the Prime Minister's Department was futsal.

DATE	TEAM	RESULTS	SCORE
6 February 2009	Melati FC Petaling Jaya	Lost	15 - 18
20 February 2009	Ministry Of Transportation	Win	16 - 13
9 October 2009	National Accountant Department of Malaysia	Lost	6 - 8
21 October 2009	Sha La La FC	Win	19 - 11

The AuditFC team participated in this event from 24-25 October 2009 at Pancarona Mini Stadium and Puspanitapuri, Putrajaya. They managed to emerge as joint silver medalist (semi-finalist). The results of the matches are as follows:

ROUND	TEAM	RESULTS	SCORE
First	AuditFC vs Istana B	Draw	1 - 1
	AuditFC vs Parlimen B	Win	3 - 0
Second	AuditFC vs Mahkamah Syariah	Win	4 - 0
Third	AuditFC vs LPKP	Win	3 - 0
Quarter Final	AuditFC vs Mahkamah Persekutuan	Win	2 - 1
Semi Final	AuditFC vs Parlimen A	Lose	1 - 1 Penalty (1 - 2)



AuditFC Players



Attack on the opposition team in semi final



Players are doing some stretching exercises before the match



Discussion of strategies and final message before the match

Volleyball

The KAWIP volleyball team also held friendly matches with other teams to familiarise the new players to game strategies and improve players' skills. Among the friendly matches held were as follows:

FRIENDLY MATCH FOR MEN VOLLEYBALL TEAM

DATE	TEAM	RESULTS	SCORE
6 November 2009	Wisma Putra	Win	2 - 1

FRIENDLY MATCH FOR WOMEN VOLLEYBALL TEAM

DATE	TEAM	RESULTS	SCORE
5 February 2009	Putrajaya Holdings	Win	3 - 0
18 February 2009	Institut Perguruan Islam	Lose	0 - 3

Besides that, the volleyball team also participated in the MAKSWIP Volleyball Tournament 2009 which was held on 27-28 June 2009 at Universiti Malaya. The men's team was in the same group as Central Bank of Malaysia, MATRADE, Public Works Department B and Forest Research Institute of Malaysia. Whereas the women's team was in the same group as Universiti Malaya Medical Center and MATRADE.

Both teams managed to qualify for the quarter final stage after going through the preliminary stage as first runner up in their respective groups. The results of the matches at group level were as follows:

MEN TEAM		WOMEN TEAM	
MATCH	RESULTS	MATCH	RESULTS
KAWIP vs BNM	2 - 1	KAWIP vs Matrade	2 - 0
KAWIP vs Matrade	2 - 0	KAWIP vs PPUM	0 - 2
KAWIP vs JKR B	2 - 0		
KAWIP vs FRIM	0 - 2		



The players are ready to start the match



The match with PPUM at group level



Players in action in the match against the National Bank

Badminton

The KAWIP badminton team also participated in organised friendly matches with department and statutory bodies around Putrajaya and Bangi. Among the matches held were as follows:

DATE	TEAM	RESULT	SCORE
27 March 2009	ILKAP	Lose	Win 2, Lose 3
17 April 2009	Putrajaya Holdings	Win	Win 4, Lose 2
9 May 2009	MASPUTRA	Lose	Draw 1, Lose 4
2 August 2009	Putrajaya Fire Department	Win	Win 2, Draw 4

The NAD badminton team also took part in the PM's Department Sports Carnival which took place from 10-11 October 2009 at the Property and Land Management Division Community Hall Precinct 11, 14 and 18 Putrajaya. This tournament was participated by 32 government agencies using the league system at earlier stage and the knock out system at a later stage with a team format of 1 man single, 2 men doubles, 1 mixed double and 1 women double. The NAD team emerged as the champion in this event.

Golf

The golf tournament, another event of the PM's Department Sports Carnival 2009 was held at Kelab Golf Perkhidmatan Awam (KGPA) at Bukit Kiara, Kuala Lumpur on 21 November 2009. Among the 13 players representing KAWIP were Y.Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General of Malaysia and Y. Bhg. Dato' Hj. Anwari bin Suri, Deputy Auditor General (State). En. Azunan bin Daud (Principal Assistant Audit Director, Federal Statutory Bodies Audit Sector) emerged as fourth place overall.

Bowling

The KAWIP bowling team participated in MAKSWIP Bowling Tournament 2009 which was held from 16-18 April 2009 at A-Bess Bowling Centre, South City Plaza, Seri Kembangan. This tournament attracted a total of 57 men team and 43 women team from various ministries and departments.

KAWIP sent in 2 men team comprising 4 players and one women team of 2 players. The two men team emerged 37th and 38th place overall. Meanwhile, the women team emerged 32nd place overall. Hopefully, with this exposure, the KAWIP bowling team will further improve in the future and be more actively involved in future tournaments.

Netball

The netball team participated in the Putrajaya Netball Community Tournament on 16 May 2009. The tournament was held at the Precinct 9 netball court. The format of the tournament was the knock out system. The KAWIP team emerged as runner-up.



KAWIP team players



The KAWIP players (blue) going for points for the team



The ability of the player to throw and catch the ball skillfully is very important in a match



The player cum team manager, Noorazila Md Yusoff received the prize as the first runner up of the tournament

Rowing

KAWIP participated in the Prime Minister's Department Rowing Tournament 2009 which was held from 20-21 June 2009 at the Water Sports Complex, Putrajaya. The tournament was officiated by Auditor General who represented the Chief Secretary to the Government.



Y. Bhg. Tan Sri Dato' Setia Hj. Ambrin b. Buang, the Auditor General officiated the JPM Rowing Tournament 2009



Aerobics session before the tournament started



KAWIP Rowing team



KAWIP Cox 8 Women team

PUSPANITA REPORT

The 19th NAD Puspanita Annual Meeting was held on 1 April 2009 at the Multipurpose Hall NAD Headquarters. The meeting was officiated by Y. Bhg. Tan Sri Dato' Setia Hj. Ambrin bin Buang, Auditor General. The meeting among others, deliberated on activities and financial reports for the year 2008 and appointed a new committee for the 2009/2010 session. The Award for Excellence certificates were also presented to children of PUSPANITA members who excel in their studies.



As deference to the observance of the sacred month of Ramadan, the NAD Puspanita Religion and Welfare Bureau organised the Tadarus and Al-Quran Final Recitation event at the NAD Surau on 14 September 2009 which coincided with 24 Ramadhan 1430H. The event which was participated by about 100 Puspanita members started with a religious talk delivered by a guest speaker from the Prime Minister's Department Religious Division followed by Al-Quran Final Recitation by the members involved.



Among programmes implemented was a class on making Layer Cakes. This academic class, organised by the Social and Culture Bureau was held on 20 Mac 2009 and attended by 18 members.



The subsequent programme which was the Workshop On Creating Flowers Out Of Rubber Leaves was held on 26 June 2009 and organised by the Social and Culture Bureau. The workshop which took place at the NAD PUSPANITA room was attended by 9 members.



OTHER ACTIVITIES



NAD Hari Raya Celebration



NAD Hari Raya Celebration



Kedah State Audit Branch Bubur Asyura Preparation On 22 Jan 2009

Negeri Sembilan Audit Branch Religious Sermon And Al-Quran Recitation



Pahang State Audit Branch Bubur Asyura Preparation On 17 Jan 2009

Jemaah Prayer, Yassin Recitation, Pray And Tazkirah Programmes On 20 Aug 2009



Qorban Programmes At Darul Ittihaad Mosque On 28 Nov 2009



BPP Family Day At PNK Sepang Resort Bagan Lalang On 28-29 March 2009



Family Day Organised By Federal Audit Sector



Fruit Eating Ceremony Organised By BPP Audit Sector On 10 July 2009



Farewell Function Organised By Management Sector



Site Visit By Auditor General And Deputy Auditor General (State) To Bulding Site Project of Pahang State Audit Branch on 25 June 2009



Forum Pedana In Conjunction With National Audit Day



KAWIP Annual General Meeting On 2 July 2009



Water Symposium In SACC Shah Alam on 2-3 Nov 2009



QCC Convention On 15 Disember 2009 In Melaka



A Visit To Aman Island Penang On 14 Jan 2009



Auditor General And Deputy Auditor General (State) Meeting with Negeri Sembilan State Audit Branch On 20 Feb 2009



National Audit Sports Day On 4 Oct 2009



Representative From BBP on National Audit Sports Day



Representative From Sabah On National Audit Sports Day



Kedah Audit State Branch Bowling Tournament On 22 Jun 2009



NAD Futsal Match On 6 Feb 2009



Friendly Golf Tournament In Palm Garden Golf, IOI Resort Putrajaya on 13 June 2009



Official Ceremony Of Bintulu Audit Branch On 9 Jan 2009



Perak State Audit Branch Handing Over Ceremony on 20 Aug 2009



Fruit Eating Programme Organised By KESKAP



Official Ceremony Of Keningau Audit Branch On 7 Jan 2009



QMS Workshop On 28-30 April 2009



Launching of KESKAS portal on 5 June 2009



KESKAP Expedition To Gua Itik
On 14 Mar 2009



Maulidur Rasul Celebration On 9 Mar 2009
At Dataran Merdeka



Labour Day On 1 Mei 2009



MS ISO 9001:2008 Certification
Ceremony On 5 October 2009



Contribution To Akaun
Amanah Rakyat Palestin Fund
Amounted Of RM 12,000



Management Sector Conference On 20-22 Nov 2009



Federal Government Audit
Sector Conference on
23-25 nov 2009



Penang State Audit Branch Family Day On 12-13 Dec 2009



State Government Audit Sector
Conference
on 22-25 Nov 2009





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