



Jabatan Audit Negara
Malaysia



LAPORAN AKTIVITI TAHUNAN
ANNUAL ACTIVITY REPORT
2005

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Perutusan Ketua Audit Negara

Message From The Auditor General



Assalamualaikum dan salam sejahtera

Assalamualaikum and greetings.

Sepanjang tahun 2005, pelbagai kejayaan telah di capai oleh Jabatan Audit Negara selaras dengan Perancangan Strategik, Misi, Visi, Objektif serta Piagam Pelanggan Jabatan. Projek Akademi Audit Negara yang lengkap dengan pelbagai peralatan dan kemudahan latihan telah berjaya disiapkan pada 21 Jun 2005 dan mula beroperasi pada 1 September 2005. Adalah diharapkan dengan tertubuhnya Akademi ini, Jabatan Audit Negara akan terus maju dalam bidang latihan pengauditan dan pembangunan sumber manusia.

Throughout 2005, numerous accomplishments were attained by the National Audit Department in line with the Department's Strategic Plan, Mission, Vision, Objective and Client Charter. The National Audit Academy which is equipped with various training equipment and facilities was completed on 21 June 2005 and started operation on 1 September 2005. We are hopeful that with the establishment of this Academy, the National Audit Department will continue to progress in providing training in the auditing field and human resource development.

Pertama kali dalam sejarah, kesemua Laporan Ketua Audit Negara bagi Kerajaan Persekutuan, 13 Kerajaan Negeri dan Badan Berkanun Persekutuan telah berjaya dibentangkan serentak di Parlimen. Pada tahun ini juga, Jabatan telah mengeluarkan sejumlah 465 sijil audit bagi pengesahan penyata kewangan Kerajaan Persekutuan, Kerajaan Negeri, Badan Berkanun Persekutuan, Badan Berkanun Negeri, Pihak Berkuasa Tempatan, Majlis Agama Islam dan Kumpulan Wang. Selain itu Jabatan telah melaksanakan 116 pengauditan pematuhan dan 118 pengauditan prestasi di Kementerian/Jabatan/ Agensi. Pencapaian ini adalah hasil komitmen yang tinggi di semua peringkat anggota Jabatan. Kejayaan ini, membolehkan Jabatan terus mengekalkan pencapaiannya untuk memenuhi tanggungjawab mewujudkan akauntabiliti di sektor awam.

For the first time in history, reports of the Auditor General for the Federal Government, 13 State Governments and the Federal Statutory Bodies were successfully tabled simultaneously in Parliament. The Department also issued 465 audit certificates for the attestation of the Financial Statements of the Federal Government, State Governments, Federal and State Statutory Bodies, Local Governments, Islamic Religious Councils and Miscellaneous Funds this year. Besides these, the Department conducted 116 compliance and 118 performance audit at Ministries/ Departments/Agencies. These achievements are the result of the high commitment at all levels of audit personnel of the Department. This success has enabled the Department to sustain its performance in ensuring a high level of accountability in the public sector.

Pada tahun 2006, genaplah usia 100 tahun Institusi Audit Negara. Ulangtahun ke 100 ini mula disambut pada Jun 2005 dengan pelbagai aktiviti telah berjaya

In 2006, the National Audit Institution will be exactly 100 years old. The centenary celebration began in June 2005 with various events being successfully

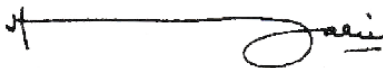
dilaksanakan diperingkat Ibu Pejabat dan Cawangan Audit Negeri. Antaranya Perlawanan Golf Amal, Gotong Royong membersihkan tanah perkuburan, Masjid dan Rumah Kebajikan serta Perasmian Akademi Audit Negara, Hari Audit SeMalaysia dan Hari Keluarga. Kemuncak Sambutan 100 tahun ini akan diadakan pada bulan Februari 2006 dengan mengadakan Konvensyen Audit SeMalaysia dan Majlis Makan Malam Perdana bersama Seri Paduka Baginda Yang Di Pertuan Agong.

Jabatan juga telah bergiat aktif di arena antarabangsa dengan menyertai pelbagai aktiviti anjuran *Asian Organisation of Supreme Audit Institutions (ASOSAI)*, *International Organisation of Supreme Audit Institution (INTOSAI)* serta berkerjasama dengan beberapa negara luar dalam bidang penyelidikan dan latihan. Saya yakin hubungan ini akan memberi faedah kepada anggota audit dan Jabatan Audit Negara.

Saya mengambil peluang ini mengucapkan syabas dan tahniah kepada pegawai dan kakitangan yang terlibat dengan penyediaan Laporan Aktiviti Jabatan Audit Negara Tahun 2005 ini. Ucapan terima kasih juga ditujukan kepada semua anggota Jabatan di Ibu Pejabat dan Cawangan Audit Negeri kerana telah memberi sumbangan bermakna bagi menjayakan penerbitan laporan ini.

Saya percaya melalui Laporan ini maklumat perkembangan Jabatan Audit Negara dapat disebarkan kepada semua pelanggan dan masyarakat di dalam dan luar negara.

Selamat maju jaya.



Tan Sri Dr. Hadenan Bin A. Jalil
Ketua Audit Negara
Malaysia

conducted at the Headquarters and the States Audit Branches. Among the events organised were the Charity Golf Tournament, Charitable Work, Officiating of the National Audit Academy, National Audit Day and Audit Family Day. The highlight of the celebration will be the National Audit Convention and the Audit Gala Night, to be held on 14 February 2006. The Audit Gala Night will be graced by His Majesty, the Yang di-Pertuan Agong.

The Department has actively participated in the international arena in various activities organised by the Asian Organisation of Supreme Audit Institutions (ASOSAI), International Organisation of Supreme Audit Institutions (INTOSAI) and collaborated with several countries in the field of research and capacity building. I am confident that these collaborations are beneficial to the audit personnel and the National Audit Department.

I would like to take this opportunity to congratulate the officers and staff involved in preparing this 2005 Annual Activity Report of the National Audit Department. I would also like to extend my thanks to all audit personnel at the Headquarters and State Audit Branches for their contributions to this report.

I do believe that this report will provide some information on the developments of the National Audit Department to all our clients and the public.

Best wishes.



Tan Sri Dr. Hadenan Bin A. Jalil
Auditor General
Malaysia

Pencapaian Utama 2005

Pembentangan Laporan Ketua Audit Negara Serentak di Parlimen

Buat pertama kalinya, Laporan Ketua Audit Negara berjaya dibentangkan serentak di Sidang Parlimen ke 11 Penggal ke 2 Tahun 2005.

Simultaneous Tabling of Auditor General's Report In Parliament

The reports of the Auditor General were simultaneously tabled for the first time at the 11th Parliament Session during the Second Term of 2005.

Pembentangan Laporan Ketua Audit Negara Bagi Tahun 2004 Tabling of the Auditor General's Report For the Year 2004

LAPORAN REPORT	TARIKH DATE
Penyata Akaun Awam dan Aktiviti Kementerian/Jabatan Kerajaan Persekutuan Public Account and Activity Statement of Federal Government Ministries/Departments	30 September 2005 30 September 2005
13 Kerajaan Negeri 13 State Governments	4 Oktober 2005 4 October 2005
Badan Berkanun Persekutuan Federal Statutory Bodies	30 September 2005 30 September 2005

Penambahbaikan Menerusi Maklum Balas Pelanggan

Kajian kepuasan pelanggan telah dibuat pertama kali di kalangan pelanggan utama Jabatan iaitu Ahli Parlimen, Ahli Dewan Undangan Negeri dan Kementerian/Jabatan/Agensi bagi mengenal pasti dan mengukur kepuasan hati mereka terhadap keberkesanan Laporan Ketua Audit Negara. Kajian ini menunjukkan Laporan Ketua Audit Negara telah dapat membantu meningkatkan akauntabiliti awam serta kecekapan dan keberkesanan pengurusan kewangan kerajaan.

Garis Panduan Pengauditan

Tujuh garis panduan pengauditan telah dikeluarkan bertujuan membantu juruaudit melaksanakan tugas pengauditan dengan lebih cekap dan berkesan seperti berikut:

1. Garis Panduan Pengauditan Pihak Berkuasa Tempatan
2. Garis Panduan Pengauditan Tanah
3. Garis Panduan Pengauditan Alam Sekitar
4. Garis Panduan Pengauditan Projek/Kontrak
5. Garis Panduan CAATTs - Sistem Pendeposit Tabung Haji
6. Garis Panduan CAATTs – Sistem Lembaga Hasil Dalam Negeri
7. Garis Panduan CAATTs – Sistem Akaun Awam Kerajaan Negeri Sarawak

Improvement Through Client Feedback

A Client Satisfaction Survey was conducted for the first time among the main audit clients namely Members of Parliament, Members of the State Assemblies and Ministries/Departments/Agencies to gauge the effectiveness of the Auditor General's Report. This study showed that the Auditor General's Report has assisted in enhancing public accountability as well as the efficiency and effectiveness of the government's financial management.

Auditing Guidelines

The following seven Auditing Guidelines were issued to assist auditors in conducting the audits more efficiently and effectively:

1. Guideline on Local Government Audit
2. Guideline on Land Office Audit
3. Guideline on Environmental Audit
4. Guideline on Project Management Audit
5. Guideline on Computer Assisted Audit Techniques & Tools (CAATTs) – Tabung Haji Depository System
6. Guideline on CAATTs – Inland Revenue Board System
7. Guideline on CAATTs – Public Account of Sarawak State Government System

Main Achievements 2005

Pengauditan Syarikat/Anak Syarikat

Pada tahun 2005 sejumlah 28 syarikat/anak syarikat milik kerajaan telah diaudit berbanding hanya lima syarikat/anak syarikat pada tahun 2004.

Auditing of Government-Owned Companies/ Subsidiaries

28 Government-owned companies/subsidiaries were audited in 2005 as compared to only five companies/subsidiaries in 2004.

Pengauditan Syarikat/Anak Syarikat Kerajaan Mengikut Sektor Auditing of Government-Owned Companies/Subsidiaries by Sector

Sektor Audit Audit Sector	Bilangan Number
Kerajaan Persekutuan Federal Government	6
Kerajaan Negeri State Government	11
Badan Berkanun Persekutuan Federal Statutory Bodies	11
Jumlah Total	28

Akademi Audit Negara

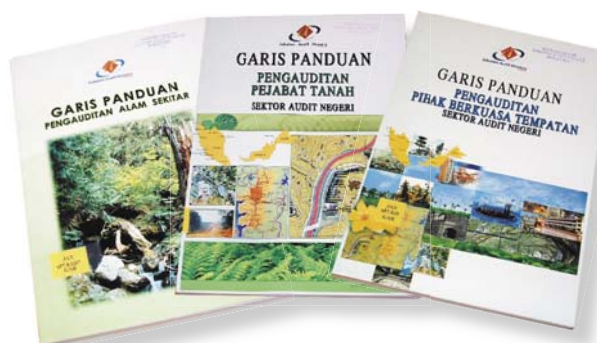
Akademi Audit Negara yang terletak di Nilai, Negeri Sembilan telah mula dibina pada tahun 2002 dan siap sepenuhnya pada 21 Jun 2005. Ia telah mula beroperasi pada 1 September 2005. Akademi ini yang bernilai RM42.41 juta telah dirasmikan oleh Y. Bhg. Tan Sri Samsudin bin Osman, Ketua Setiausaha Negara pada 24 November 2005.

National Audit Academy

The National Audit Academy situated at Nilai, Negeri Sembilan was built in 2002 and fully completed on 21 June 2005. It started operating on 1 September 2005. The Academy costing RM42.41 million was officiated on 24 November 2005 by Tan Sri Samsudin bin Osman, the Chief Secretary to the Government.

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Maklumat Korporat

Corporate Information

Perspektif

Ketua Audit Negara dilantik oleh Seri Paduka Baginda Yang di-Pertuan Agong atas nasihat Perdana Menteri selepas berunding dengan Majlis Raja-Raja. Berdasarkan peruntukan Akta Audit 1957, Ketua Audit Negara diberi kebebasan menjalankan tugas pengauditan.

Perkara 106 Perlembagaan Persekutuan dan Akta Audit 1957 menghendaki Ketua Audit Negara mengaudit akaun dan aktiviti Kerajaan Persekutuan; Kerajaan Negeri; Badan Berkanun Persekutuan dan Negeri; Pihak Berkuasa Tempatan; Majlis Agama Islam dan Syarikat Kerajaan serta Anak Syarikat Kerajaan. Ketua Audit Negara menurunkan kuasa kepada pegawai/kakitangan Jabatan Audit Negara untuk membolehkan mereka melaksanakan tugas pengauditan di Sektor Awam. Bagi memberi penumpuan kepada pengauditan prestasi, pengurusan kewangan dan pengauditan anak syarikat kerajaan, Ketua Audit Negara telah melantik Firma Audit Swasta untuk mengaudit akaun Badan Berkanun Persekutuan, Pihak Berkuasa Tempatan dan Badan Berkanun Negeri.

Jabatan Audit Negara sentiasa berusaha mempertingkatkan peranannya membantu Kerajaan untuk memantapkan lagi pengurusan kewangan dan pentadbiran perkhidmatan awam bagi memastikan wujudnya akauntabiliti awam. Jabatan juga memberi pendapat yang bebas terhadap pelaksanaan program dan aktiviti serta pematuhan terhadap undang-undang dan peraturan.

Jenis pengauditan yang dilaksanakan ialah pengauditan penyata kewangan, pengurusan kewangan dan prestasi. Pengauditan penyata kewangan dijalankan untuk menentukan sama ada Standard Perakaunan dan peraturan kewangan yang ditetapkan telah dipatuhi semasa penyediaan penyata kewangan. Pengauditan pengurusan kewangan pula meneliti aspek pematuhan terhadap undang-undang dan peraturan yang berkaitan. Manakala pengauditan prestasi pula melibatkan penilaian terhadap program dan aktiviti sama ada telah dilaksanakan dengan cekap, ekonomi dan berkesan.

Tenaga kerja yang kompeten dan berpengetahuan tinggi diperlukan terutama dalam persekitaran yang berubah ini untuk mempertingkatkan kualiti pengauditan. Seajar dengan ini, Jabatan Audit Negara telah melaksanakan projek Akademi Audit Negara yang terletak di Nilai, Negeri Sembilan. Projek yang bermula pada tahun 2002 telah siap dibina dan beroperasi pada September 2005. Akademi ini dilengkapi dengan kemudahan seperti Auditorium, Blok Pentadbiran dan Akademik, Dewan Syarahan, Bilik Kuliah, Dewan Makan, Asrama, Kuarters kakitangan, Surau dan Kemudahan Rekreasi termasuk team building. Ia merupakan institusi latihan ulung bagi pengauditan sektor awam yang memfokuskan program latihan kepada empat bidang iaitu pengauditan, perakaunan, teknologi maklumat dan komunikasi dan pengurusan. Dengan tertubuhnya Akademi ini, latihan untuk juruaudit boleh dilaksanakan dengan lebih sistematik, cekap dan berkesan bagi melahirkan pekerja berpengetahuan. Akademi ini berhasrat untuk memberi latihan bukan sahaja kepada kakitangan Jabatan tetapi juga menawarkan kepada Kementerian/Jabatan/ Agensi dalam negara serta peringkat antarabangsa.

Perspective

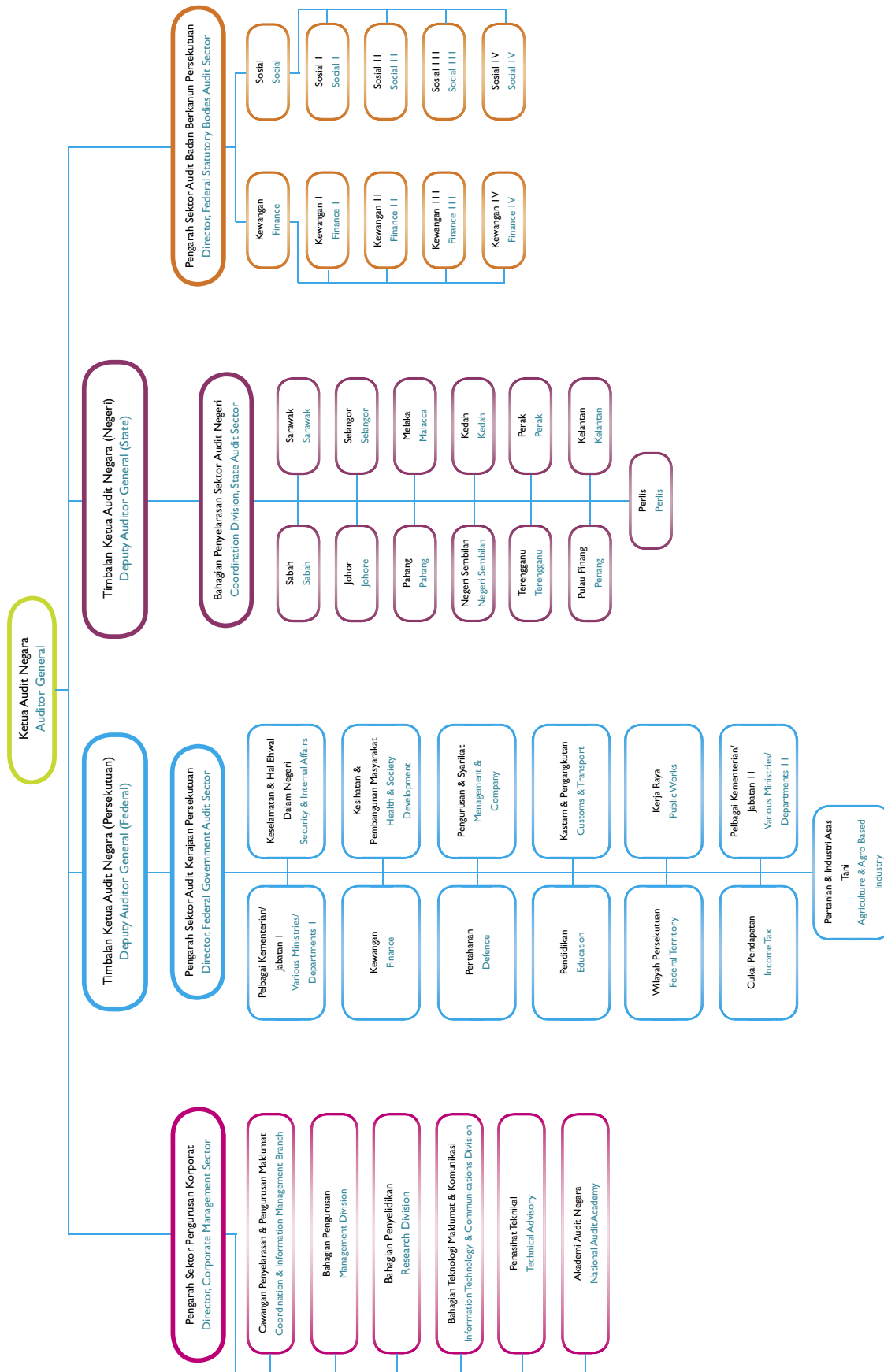
The Auditor General is appointed by His Majesty the Yang di-Pertuan Agong on the advice of the Prime Minister after consultation with the Council of Rulers. Based on the Audit Act 1957, the Auditor General is given the independence to carry out audits.

Article 106 of the Federal Constitution and the Audit Act 1957 requires the Auditor General to audit the accounts and activities of the Federal Government, State Governments, Federal and State Statutory Bodies, Local Councils, Islamic Religious Councils and Government-Owned Companies/Subsidiaries. The Auditor General delegates his authority to the officers or staff of the National Audit Department to enable them to conduct the audits in the Public Sector. The Auditor General has appointed Private Audit Firms to audit the accounts of Federal and State Statutory Bodies as well as Local Governments, in order to give greater emphasis to the performance audit, financial management audit and auditing of companies and their subsidiaries.

The National Audit Department strives to enhance its role in assisting the Government to strengthen the financial management and administration of the civil service to ensure the existence of public accountability. The department also gives an independent opinion on the implementation of programmes and activities, as well as compliance with laws and regulations.

The types of audit carried out are attestation, financial management and performance audit. Attestation is conducted to determine whether the accounting standards and financial regulations are being complied with in preparing the financial statement. The financial management audit examines the compliance aspects pertaining to stipulated laws and related regulations, whilst the performance audit involves an evaluation of programmes and activities, and whether they are carried out economically, efficiently and effectively.

A knowledgeable and highly competent workforce is required especially in the current changing environment to enhance the quality of auditing. In response to this, the National Audit Department has embarked on the National Audit Academy Project located at Nilai, Negeri Sembilan. The project, which started in 2002, was completed this year and began its operation in September 2005. The Academy is equipped with facilities such as an auditorium, academic and administrative blocks, lecture halls, lecture rooms, a dining hall, hostels, staff quarters, a surau and recreational facilities. It is the first training institution for public sector auditing which focuses on auditing, accounting, information and communications technology and management. With the establishment of this Academy, training for the auditors can be carried out more systematically, efficiently and effectively to produce knowledgeable auditors. The Academy envisions providing training not only for the audit staff but also staff of other Ministries/Departments/Agencies in the country and abroad.



Pengurusan Tertinggi

TAN SRI DR. HADENAN BIN A. JALIL
KETUA AUDIT NEGARA MALAYSIA
Auditor General Of Malaysia



Tan Sri Dr. Hadenan bin A. Jalil mula berkhidmat dengan kerajaan pada tahun 1970 selepas menamatkan pengajian Bachelor of Economics (B.Ec.) Hons dari Universiti Malaya. Beliau kemudiannya memperolehi Masters of Business Management (MBM) daripada Asian Institute of Management Manila (1975) dan Ph.D. (1986) dari Henley, The Management College/Brunel University, United Kingdom.

Perkhidmatan beliau bermula sebagai Penolong Setiausaha, Bahagian Belanjawan, di Perbendaharaan Malaysia. Pada tahun 1973 beliau dilantik sebagai Ketua Penolong Setiausaha, Bahagian Percukaian dan diikuti dengan perantikannya sebagai Timbalan Setiausaha di Bahagian Analisa Ekonomi dan Antarabangsa di Perbendaharaan Malaysia. Kerjaya beliau seterusnya ialah sebagai Timbalan Setiausaha, Bahagian Kewangan di Perbendaharaan Malaysia pada tahun 1986. Pada tahun 1991 beliau dilantik sebagai Setiausaha di Bahagian Kewangan di tempat yang sama. Seterusnya beliau dinaikkan pangkat sebagai Timbalan Ketua Setiausaha di Kementerian Perdagangan Antarabangsa dan Industri (MITI) pada tahun 1998. Berkat kepimpinan yang cemerlang, beliau telah dinaikkan pangkat sebagai Ketua Setiausaha Kementerian Kerja Raya pada tahun 1999. Tan Sri Dr. Hadenan telah dilantik sebagai Ketua Audit Negara Malaysia pada tahun 2000. Beliau telah berkhidmat selama 36 tahun di sektor awam.

Sepanjang perkhidmatan, antara sumbangan beliau ialah menjadi Pengerusi dan Ketua bagi beberapa persidangan, perhimpunan,

mesyuarat, dan jawatankuasa seperti Persidangan Ke - 19 Ketua-ketua Audit Negara Komanwel (2005) di New Zealand, Persidangan Antarabangsa mengenai *Promoting Financial Accounting in Managing Funds Related to Tsunami Conflict and other Disasters* (2005) di Indonesia, Perbincangan *IDI Strategic Planning Focus Group* (2005) di Norway, Mesyuarat ke 35 Ahli Governing Board (2005) di Republik China, Persidangan Ke - 18 Ketua-ketua Audit Negara Komanwel (2002) di Kuala Lumpur, Perhimpunan INCOSAI (2001) di Korea, Perhimpunan Ke - Lapan ASOSAI di Thailand (2000) dan sebagainya. Di samping itu, beliau merupakan salah seorang Ahli Lembaga Pengarah Institut Integriti Malaysia. Beliau juga merupakan Pengerusi dan *Founder Director* bagi pelbagai syarikat kerajaan.

Beliau sangat aktif menyertai pelbagai persidangan, seminar, bengkel, mesyuarat dan perundingan di peringkat antarabangsa. Antaranya ialah *Commonwealth Finance Ministers Meeting*, *Annual Meeting of the Board of Governors of the International Monetary Fund (IMF) and World Bank*, *Annual Meeting of the Board of Governors of the Asian Development Bank (ADB)* dan sebagainya. Tan Sri Dr. Hadenan juga aktif sebagai setiausaha dan ahli dalam badan-badan sukarela.

Sebagai menghargai jasa dan sumbangan beliau, Tan Sri Dr. Hadenan telah dianugerahkan Bintang dan Darjah Kebesaran iaitu Anugerah Panglima Negara Bintang Sarawak (PNBS) tahun 2005, Panglima Setia Mahkota (PSM) tahun 2004, Anugerah Sri Indera Mahkota Pahang (SIMP) tahun 2003, Panglima Jasa Negara (PJN) tahun 2002, Johan Mangku Negara (JMN) tahun 1997, Darjah Mulia Seri Melaka (DMSM) tahun 1994, Kesatria Mangku Negara (KMN) tahun 1987 dan Ahli Mangku Negara (AMN) tahun 1980.

Beliau telah menghasilkan tesis bertajuk 'The Analysis of Relationship Between Corporate Planning and Development Planning in a Developing Country (with specific reference to Malaysia)' pada tahun 1986. Beliau juga telah menulis kajian yang bertajuk "The Impact of New Economic Policy on Malay Participation in the Manufacturing Industry" pada tahun 1975.

Tan Sri Dr. Hadenan bin A. Jalil joined the government service in 1970 after completing his Bachelor of Economics (Hons) from Universiti Malaya. He obtained his Masters of Business Management (MBM) from the Asian Institute of Management Manila (1975) and a doctorate (Ph.D) in 1986 from Henley, the Management College/Brunel University, United Kingdom.

He joined Treasury Malaysia as the Assistant Secretary, Budget Division. In 1973, he was appointed as Principal Assistant Secretary, Tax Division and later as Deputy Secretary at the Economics and International Division at the Treasury. In 1986, he was appointed as Deputy Secretary, Finance Division at the Treasury. In 1991, he was Secretary at the Finance Division. He was then promoted as Deputy Secretary General (Trade) in the Ministry of International Trade and Industry in 1998. Owing to his exemplary and excellent service, he was promoted as Secretary General, Ministry of Works in 1999. Tan Sri Dr. Hadenan was appointed as the Auditor General of Malaysia in 2000. He had served for 36 years in the public sector.

Throughout his service as the Auditor General, he has participated in various conferences, assemblies, meetings and committees such as the 19th Commonwealth Auditor General Conference (2005) in New Zealand, International Conference on Promoting Financial Accounting in Managing Funds Related to Tsunami Conflict and Other Disasters (2005) in Indonesia, IDI Strategic Planning Focus Group (2005) in Norway, 35th ASOSAI Governing Board Meeting (2005) in China, 18th Commonwealth Auditor General Conference (2002) in Kuala Lumpur, INCOSAI Assembly (2001) in Korea, and 8th ASOSAI Assembly in Thailand (2000). Furthermore, he was one of the Board Members of the Malaysian Institute of Integrity. He was also the Chairman and Founder Director of several government companies.

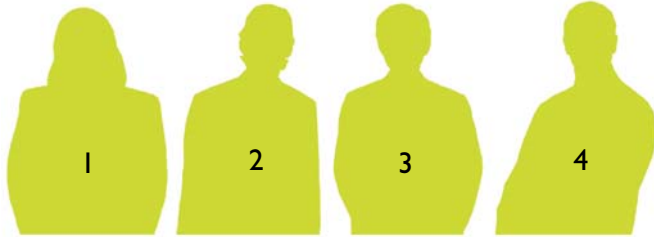
He was very active in various conferences, seminars, workshops, meetings and negotiations at the international level, among which were the Commonwealth Finance Ministers' Meeting, Annual Meeting of the Board of Governors of the International Monetary Fund (IMF) and World Bank and Annual Meeting of the Board of Governors of the Asian Development Bank (ADB). Tan Sri Dr. Hadenan was also active as secretary and member of voluntary bodies.

In recognition of his contributions, he was conferred several honours and decorations. He received the decoration of the Panglima Negara Bintang Sarawak (PNBS) in 2005, Panglima Setia Mahkota (PSM) in 2004, Sri Indera Mahkota Pahang (SIMP) in 2003, Panglima Jasa Negara (PJN) in 2002, Johan Mangku Negara (JMN) in 1997, Darjah Mulia Seri Melaka (DMSM) in 1994, Kesatria Mangku Negara (KMN) in 1987 and Ahli Mangku Negara (AMN) in 1980.

He produced a thesis entitled 'The Analysis of Relationship between Corporate Planning and Development Planning in a Developing Country (with specific reference to Malaysia)' in 1986. His research entitled 'A Study on the Impact of New Economic Policy on Malay Participation in the Manufacturing Industry' was written in 1975.



Pengurusan Tertinggi



1

Y. Bhg. Dato' Azizah bt. Hj. Arshad
Timbalan Ketua Audit Negara (Persekutuan)
Deputy Auditor General (Federal)

2

Encik Harun bin Ali
Timbalan Ketua Audit Negara (Negeri) - sehingga Disember 2005
Deputy Auditor General (State) - until December 2005

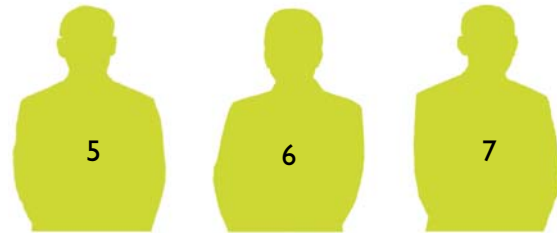
3

Encik Boon Jon Lin
Pengarah Audit Sektor Badan Berkanun Persekutuan
Director, Federal Statutory Bodies Audit Sector

4

Tuan Hj. Mustapha bin Naina Maricar
Pengarah Audit Negeri Sabah
Director, Sabah State Audit

Top Management



5

Tuan Hj. Mustafa bin Hj. Saman
Pengarah Audit Negeri Sarawak
Director, Sarawak State Audit

6

Tuan Hj. Anwari bin Suri
Pengarah Sektor Pengurusan Korporat
Director, Corporate Management Sector

7

Encik Hamdan bin Ahmad
Pengarah Audit Sektor Persekutuan
Director, Federal Audit Sector

Pernyataan Korporat

Visi | Vision

Untuk menjadi penyumbang utama ke arah kecemerlangan pengurusan kewangan dan akauntabiliti sektor awam.

To be a prime contributor for promoting excellence in financial management and accountability in the public sector.

Misi | Mission

Melaksanakan pengauditan secara profesional dan bebas serta mengemukakan laporan seimbang kepada Parlimen dan Dewan Perundangan ke arah meningkatkan akauntabiliti pengurusan awam.

To audit in a professional and independent manner and to provide a balanced report to Parliament and the State Legislatures for the improvement of accountability in public administration.

Objektif | Objectives

- Menyediakan Laporan Audit yang berkualiti dan menepati masa 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 majikan contoh.
- To prepare quality and timely Audit Reports for Parliament and State Legislatures.
- To carry out audit activities independently and produce a balanced report.
- To fulfil the needs and aspiration of stakeholders and auditees.
- To manage audit activities in the most efficient and effective manner.
- To be a role model to other organisations.

Piagam Pelanggan | Client Charter

- 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.
- To perform audit professionally in conformity with the International Standards of Auditing.
- To certify Financial Statements and issue audit certificates within four months after receiving the Annual Financial Statements.
- To prepare balanced Audit Reports without prejudice and bias.

Corporate Statement

Dasar Kualiti | Quality Policy

Jabatan Audit Negara adalah komited kepada pengauditan dan pelaporan yang berkualiti dan profesional selaras dengan Standard Perakaunan Antarabangsa.

The National Audit Department is committed towards ensuring a high standard of quality and professionalism in its audit work and reporting in conformity with the International Standards of Auditing.

Slogan Kualiti | Quality Slogan

“Audit Berkualiti Meningkatkan Akauntabiliti”
“Quality Audit Enhances Accountability”

Budaya Korporat | Corporate Culture

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.

Integriti

Mematuhi kod etika profesional dalam melaksana dan melaporkan penemuan Audit.

Esprit de Corp

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

Bertanggungjawab

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

Professionalism

To ensure a high degree of professionalism in the performance of audit work by emphasising the importance of staff discipline and quality.

Independence

To carry out our duties without restrictions so as to ensure that our reports and opinions are independent and in accordance with the requirements of the Audit Act 1957.

Quality

To ensure a high standard of quality in the performance of our duties by promoting a good working culture and continuous professional development.

Integrity

To observe a professional code of ethics in the conduct of the audit work and reporting of audit findings.

Esprit de Corps

To emphasise the importance of teamwork by creating a productive working environment which emphasises on *esprit de corps* and innovation.

Responsibility

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

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Perancangan Strategik Jabatan

SASARAN I : Mempertingkatkan Kualiti Kerja Pengauditan

TARGET I : To Enhance the Quality of Audit Work

Strategi I – Jaminan Standard Kualiti Audit

Strategy I - Quality Audit Standard Assurance

Strategi II – Usaha Penambahbaikan Pendekatan Pengauditan

Strategy II - Efforts to Enhance Auditing Approach

Strategi III – Ke Arah Kualiti Kerja Cemerlang

Strategy III - Towards Excellent Work Quality

SASARAN 2 : Meningkatkan Keupayaan Khidmat Nasihat

TARGET 2 : To Improve the Advisory Services

Strategi I – Pematuhan Terhadap Prosedur

Strategy I - Compliance With Procedure

Strategi II – Peningkatan Ilmu Dan Teknik Khidmat Nasihat

Strategy II - Improving Knowledge and Advisory Service Technique

SASARAN 3 : Mempertingkatkan Penguasaan ICT

TARGET 3 : To Enhance the Knowledge of ICT

Strategi I - Penstrukturan Semula Dan *Re- Engineering*

Strategy I - Restructuring and Re-Engineering

SASARAN 4 : Mempertingkatkan Kualiti Pengurusan Sumber Manusia

TARGET 4 : To Enhance the Quality of Human Resource Management

Strategi I - Pengurusan Sumber Manusia Yang Berkesan

Strategy I - Effective Human Resource Management

Strategi II – Menyediakan Program Latihan Berkesan

Strategy II - To Provide Effective Training Programmes

Department's Strategic Plan

SASARAN 5 : Memperteguhkan Budaya Kerja

TARGET 5 : To Strengthen Working Culture

Strategi I – Melaksanakan Prinsip Pengurusan Kualiti Menyeluruh (TQM)

Strategy I - To implement Total Quality Management (TQM)

SASARAN 6 : Mempertingkatkan Kualiti Pengurusan Kewangan Jabatan

TARGET 6 : To Improve the Quality of Financial Management of the Department

Strategi I – Meningkatkan Tahap Akauntabiliti Pengurusan Kewangan Ibu Pejabat Dan Negeri

Strategy I - To Enhance the Accountability Level of Financial Management at the Headquarters and State Branches

SASARAN 7 : Mempertingkatkan *Delivery System*

TARGET 7 : To Improve Service Delivery System

Strategi I – Bertindak Cepat Terhadap Keperluan Auditi Tertakluk Kepada Akta Audit 1957

Strategy I – To Take Immediate Action on the Needs of Auditees in Accordance with the Audit Act 1957

Strategi II – Memperbaiki Kualiti Perkhidmatan Jabatan dan Sistem Maklumat

Strategy II – To Improve the Quality of Service Delivery and Information System

SASARAN 8 : Mewujudkan Suasana Yang Lebih Kondusif

TARGET 8 : To Create Better Surroundings

Strategi I – Mempertingkatkan Kualiti Tempat Kerja

Strategy I – To Improve the Quality of the Workplace

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Kod Etika Juruaudit 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.

The Auditor's Code of Ethics was issued as a guide to all audit personnel in accordance with the aspiration to improve the department's performance and professionalism in line with its functions to enhance accountability in public financial management.



Kawalan Dalaman & Mesyuarat Jabatan

Internal Control & Departmental Meeting

Pasukan Naziran Jabatan Audit Negara ditubuhkan bertujuan untuk memastikan kawalan dalaman Jabatan adalah mencukupi bagi mewujudkan sistem kewangan dan pentadbiran yang telus, bersih, cekap dan amanah.

Objektif pemeriksaan pasukan ini adalah seperti berikut:

- Memastikan wujud sistem kawalan dalaman pengurusan kewangan dan pentadbiran yang baik.
- Memastikan rekod kewangan, pentadbiran dan pengurusan sumber diselenggara serta diurus dengan lengkap dan mengikut peraturan.
- Menentukan harta modal dan inventori dikawal dan direkod dengan kemas kini serta mengikut peraturan.
- Memastikan semua pekeliling, panduan dan arahan yang dikeluarkan oleh Agensi Pusat dan Ibu Pejabat dipatuhi dan dilaksanakan.

Pada tahun 2005, Unit Naziran telah menjalankan pengauditan di lima Seksyen Sektor Audit Badan Berkanun Persekutuan dan Cawangan Audit Negeri Perak seperti berikut :

Tarikh	Cawangan/Seksyen Audit
28 – 30 Mac 2005	Audit Lembaga Tabung Haji
11 – 13 April 2005	Audit UiTM
27 – 29 Jun 2005	Audit Lembaga Tabung Angkatan Tentera (LTAT)
20 – 22 Julai 2005	Audit KWSP
19 - 23 Disember 2005	Cawangan Audit Negeri Perak Audit Bank Negara Malaysia

Jabatan Audit Negara telah mengadakan Mesyuarat Pengurusan dan Jawatankuasa setiap bulan atau secara berkala sebagaimana arahan ditetapkan. Ia adalah untuk memastikan semua Rancangan Tahunan Jabatan dapat dilaksanakan dengan lancar dan mencapai objektif seperti yang dirancang serta untuk memantapkan lagi pengurusan Jabatan.

MESYUARAT	BILANGAN
Mesyuarat Pegawai Kanan	9
Mesyuarat Jawatankuasa Pengurusan Kewangan Dan Akaun	3
Mesyuarat Jawatankuasa Keutuhan Pengurusan	3
Mesyuarat Jawatankuasa Standard Pengauditan	3
Mesyuarat Jawatankuasa Standard Perakaunan	5
Mesyuarat Majlis Bersama Jabatan (MBJ)	3

The Inspectorate Taskforce of the National Audit Department was established with the objective of ensuring the internal controls of the department are adequate to create a transparent, clean, efficient and trustworthy financial and administrative system.

The objectives of inspection are as follows:

- Ensuring the existence of a system of internal control in financial management and administration.
- Ensuring the financial records, administration and management of the resources are fully maintained and managed according to regulation.
- Ensuring fixed assets and inventories are controlled, recorded and updated according to rules.
- Ensuring all circulars, manuals and instructions issued by Central Agencies and Headquarters are complied with and carried out.

In 2005, the Inspectorate Taskforce has conducted audits in five sections of the Federal Statutory Bodies Sector and Perak State Audit Branch as shown below:

Date	Audit Branch/Section
28 - 30 March 2005	Lembaga Tabung Haji
11 - 13 April 2005	UiTM Audit Section
27 - 29 June 2005	Lembaga Tabung Angkatan Tentera (LTAT)
20 – 22 July 2005	EPF Audit Section
19 – 23 December 2005	Perak State Audit Branch Bank Negara Malaysia

The National Audit Department held a Management and Committee Meeting every month or on scheduler basis as directed. This was to ensure that the Annual Plan of the Department was implemented efficiently and the objectives achieved as well as to strengthen the administration of the department.

MEETING	NUMBER
Senior Officers Meeting	9
Financial Management and Accounts Committee Meeting	3
Integrity Management Committee Meeting	3
Auditing Standard Committee Meeting	3
Accounting Standard Committee Meeting	5
Joint Departmental Council Meeting	3

Pada tahun 2005, peruntukan perbelanjaan mengurus yang telah diluluskan kepada Jabatan Audit Negara ialah sejumlah RM 74,738,900 dan sejumlah RM 74,145,614.44 (99.2%) telah dibelanjakan.

In 2005, the allocation for operating expenditure approved for the National Audit Department was RM 74,738,900 and RM 74,145,614.44(99.2%) was spent.

Perbelanjaan Mengurus Bagi Tahun 2005 Operating Expenditure For The Year 2005

PERKARA ITEM	2005	
	PERUNTUKAN ALLOCATION (RM)	PERBELANJAAN EXPENDITURE (RM)
Emolumen Emolument	46,820,900	46,720,372.71
Perkhidmatan dan Bekalan Services And Supplies	26,195,000	25,674,876.42
Aset Assets	1,7000,000	1,684,545.31
Pemberian dan Kenaan Bayaran Tetap Grants And Fixed Charges	8,000	54,420
Lain-lain Perbelanjaan Other Expenditures	15,000	11,400
JUMLAH TOTAL	74,738,900	74,145,614.44

Di bawah Rancangan Malaysia ke 8 Jabatan Audit Negara telah diberi peruntukan sejumlah RM 75,806,236 bagi dua projek pembangunan iaitu Projek Pembinaan Akademi Audit Negara dan Projek Pengkomputeran. Pada tahun 2005 sejumlah RM 59,558,497 (78.6%) telah dibelanjakan.

Under the 8th Malaysia Plan, the National Audit Department was allocated RM 75,806,236 for two development projects: National Audit Academy Project and Computerisation Project. In 2005 RM 59,558,497 (78.6%) was spent.

Perbelanjaan Pembangunan Bagi Tahun 2002 - 2005 Development Expenditure For The Years 2002 - 2005

TAHUN YEAR	AKADEMI AUDIT NEGARA NATIONAL AUDIT ACADEMY		PROJEK PENGKOMPUTERAN COMPUTERISATION PROJECT	
	PERUNTUKAN ALLOCATION (RM)	PERBELANJAAN EXPENDITURE (RM)	PERUNTUKAN ALLOCATION (RM)	PERBELANJAAN EXPENDITURE (RM)
2002	12,149,000	8,757,451	6,000,000	5,753,682
2003	13,419,881	13,204,805	2,700,000	2,267,000
2004	22,100,000	15,893,794	3,864,693	3,833,576
2005	8,796,662	5,341,763	6,776,000	4,506,426
JUMLAH TOTAL	56,465,543	43,197,813	19,340,693	16,360,684

Jawatankuasa yang dianggotai di peringkat Kerajaan Persekutuan adalah seperti berikut:

- Majlis Tindakan Negara
- Jawatankuasa Khas Kabinet Mengenai Keutuhan Pengurusan
- Jawatankuasa Perhubungan Antara Kerajaan Persekutuan dan Kerajaan Negeri
- Jawatankuasa Pemandu Kerajaan Elektronik
- Jawatankuasa Keutuhan Pengurusan, Jabatan Perdana Menteri
- Ahli Lembaga Pengarah Institut Integriti Malaysia
- Panel Anugerah Kualiti Perdana Menteri - MAMPU
- Jawatankuasa Kerja Kabinet Mengenai Keutuhan Pengurusan
- Majlis Bersama Jabatan JPM
- Lembaga Penilaian Kompetensi JPM
- Jawatankuasa Teknikal IT (JTIT)

Jawatankuasa yang dianggotai di peringkat Negeri adalah seperti berikut:

- Jawatankuasa Pembangunan Negeri
- Jawatankuasa Pemantauan Projek Pembangunan Sarawak
- Jawatankuasa Integriti Kerajaan Negeri
- Jawatankuasa IT Dan Internet Kerajaan
- Jawatankuasa Pengaduan Awam Negeri
- Jawatankuasa Tetap Kewangan Dan Belanjawan Kerajaan Negeri

The Committees involved at the Federal Government level are as follows:

- National Action Council
- Special Cabinet Committee on Management Integrity
- Liaison Committee between Federal and State Governments
- Electronic Government Steering Committee
- Integrity Management Committee, Prime Minister's Department
- Board of Directors, Malaysian Institute of Integrity
- Prime Minister's Quality Award Panel – MAMPU
- Cabinet Task Committee on Management Integrity
- Joint Departmental Council JPM
- Competency Evaluation Board – PM's Department
- IT Technical Committee (JTIT)

The Committees involved at the state level are as follows:

- State Development Committee
- Sarawak Development Project Monitoring Committee
- State Government Integrity Committee
- Government IT and Internet Committee
- State Public Complaint Committee
- State Government Financial and Budget Committee

Aktiviti Utama

Main Activities

Aktiviti Utama

Bidang Pengauditan

Jabatan Audit Negara melaksanakan tiga jenis pengauditan iaitu pengauditan kewangan, pematuhan dan prestasi. Sepanjang tahun 2005, sejumlah 465 penyata kewangan telah disahkan.

Auditing

The National Audit Department conducted three types of audit: Financial, Compliance and Performance Audit. Throughout 2005, 465 financial statements were certified.

Pengesahan Penyata Kewangan Pada Tahun 2005 Certification of Financial Statements for the Year 2005

Penyata Kewangan Financial Statement	Bilangan Number
Penyata Akaun Awam Kerajaan Persekutuan Federal Government Public Accounts	1
Penyata Akaun Kerajaan Negeri State Government Public Accounts	13
Penyata Kewangan Badan Berkanun Persekutuan Federal Statutory Bodies	110
Penyata Kewangan Badan Berkanun Negeri State Statutory Bodies	133
Penyata Kewangan Pihak Berkuasa Tempatan Local Governments	133
Penyata Kewangan Majlis Agama Islam Islamic Religious Councils	13
Penyata Kewangan Kumpulan Wang Funds	62
Jumlah Total	465

Pengauditan pematuhan dijalankan untuk menentukan sama ada pengurusan kewangan di Kementerian/Jabatan/Agensi dilaksanakan mengikut undang-undang yang telah ditetapkan dan peraturan kewangan yang berkaitan. Pada tahun 2005, sejumlah 116 kementerian/jabatan/agensi telah diaudit.

Compliance audit was conducted to determine whether the financial management of Ministries/Departments/Agencies complied with stipulated laws and relevant financial regulations. In 2005, 116 Ministries/Departments/Agencies were audited.

Pengauditan Pematuhan Mengikut Sektor Compliance Audit by Sector

Sektor Audit Audit Sector	Bilangan Number
Kerajaan Persekutuan Federal Government	18
Kerajaan Negeri State Governments	98
Jumlah Total	116

Main Activities

Pengauditan prestasi terhadap program/aktiviti 118 Kementerian/Jabatan/Agensi telah dijalankan pada tahun 2005 untuk menilai sama ada sesuatu program/aktiviti dilaksanakan dengan cekap, berkesan dan berekonomi.

Performance Audit on programmes/activities of 118 Ministries/Departments/Agencies was carried out in 2005 to evaluate whether the programmes/activities were conducted efficiently, effectively and economically.

Pengauditan Prestasi Mengikut Sektor Performance Audit by Sector

Sektor Audit Audit Sector	Bilangan Number
Kerajaan Persekutuan Federal Government	41
Kerajaan Negeri State Governments	57
Badan Berkanun Persekutuan Federal Statutory Bodies	20
Jumlah Total	118

Laporan Pengurusan Agensi disediakan untuk menilai dan memantau perkembangan dan prestasi keseluruhan sesebuah agensi kerajaan dari aspek pengurusan kewangan. Pada tahun 2005, sejumlah 112 laporan pengurusan agensi telah berjaya disediakan.

The Agency Management Report was prepared to assess and monitor the progress and overall performance of a government agency from the financial management aspect. In 2005, 112 Management Reports of Agencies were successfully issued.

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Laporan Pengurusan Agensi Agency Management Reports

Agensi Agency	Bilangan Number
Badan Berkanun Persekutuan Federal Statutory Bodies	30
Kerajaan Negeri State Governments	82
Jumlah Total	112

Program Khidmat Nasihat

Jabatan juga bergiat aktif menjalankan program khidmat nasihat kepada auditi secara berterusan melalui program penampilan audit dan Anak Angkat. Objektif program ini untuk membantu auditi meningkatkan tahap kecekapan dan keberkesanan pengurusan kewangan mereka. Sejumlah 697 pejabat auditi telah terlibat dalam program ini.

Advisory Service Programmes

The Department actively renders advisory service to auditees through audit presence activities and *Anak Angkat* programmes. The objective of these programmes is to assist auditees in improving the efficiency and effectiveness of their financial management. A total of 697 auditees' offices were involved in these programmes.

Aktiviti Utama

Program Khidmat Nasihat 2005 2005 Advisory Service Programmes

Program Programme	Bilangan Number
Penampilan Audit Audit Presence	675
Anak Angkat Anak Angkat	22
Jumlah Total	697

Pengurusan Sumber Manusia

Perjawatan yang telah diluluskan bagi Jabatan Audit Negara berjumlah 1,594 jawatan, daripada jumlah ini, 1,489 jawatan telah diisi.

Human Resource Management

A total of 1,594 posts were approved and established for the National Audit Department, out of which 1,489 posts have been filled.

Kedudukan Perjawatan Mengikut Kategori Appointment Status by Category

Kategori Category	Diluluskan Approved	Diisi Filled	Kekosongan Vacancies
Jawatan Utama Sektor Awam (JUSA) Public Sector Premier Grade (JUSA)	7	7	-
Pengurusan & Profesional Management and Professional	273	261	12
Kumpulan Sokongan Support Group	1,314	1,221	93
Jumlah Total	1,594	1,489	105

Aktiviti Cawangan Pengurusan Sumber Manusia juga merangkumi menguruskan proses pengambilan, pengesahan, kenaikan pangkat, pertukaran, persaraan kakitangan dan sebagainya.

The activities of the Human Resource Management Branch also encompass the process of recruitment, confirmation, promotion, transfer and retirement.



Aktiviti Cawangan Pengurusan Sumber Manusia Activities of Human Resource Management Branch

Perkara Programme	Bil. Pegawai/Kakitangan No. of Officers/Staff
Pengisian Jawatan Recruitment	37
Pengesahan Dalam Jawatan Confirmation	115
Pertukaran Transfer	55
Kenaikan Pangkat Promotion	1
Persaraan Retirement	6
Tatatertib Disciplinary Action	2
Kaunseling Counselling	4

Latihan

Jabatan Audit Negara mempunyai dasar untuk memastikan setiap anggotanya terlatih dan mempunyai kemahiran menjalankan tugas masing-masing dengan cekap dan berkesan. Sehubungan dengan ini, sejumlah 24 kursus dalaman telah dilaksanakan oleh Jabatan sepanjang tahun ini dan dihadiri oleh 713 anggota audit. Daripada jumlah tersebut, sembilan kursus telah dijalankan di Akademi Audit Negara. Selain daripada itu, terdapat 38 kursus anjuran luaran dalam pelbagai bidang telah disertai oleh 72 anggota audit.

Training

The National Audit Department has a policy of ensuring all personnel are trained and skilled in carrying out their duties efficiently and effectively. In relation to this, 24 internal courses were conducted by the Department throughout the year and attended by 713 audit personnel. From this figure, nine courses were conducted at the National Audit Academy. Apart from this, 38 external courses in various fields were attended by 72 audit personnel.

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Kursus Dalaman Yang Di Laksanakan Pada Tahun 2005 Internal Courses Conducted In 2005

Bidang Field	Bilangan Kursus No. of Courses	Bilangan Peserta No. of Participants
Pengauditan Auditing	7	191
Perakaunan Accounting	4	128
ICT ICT	7	186
Pengurusan Management	6	208
Jumlah Total	24	713

Aktiviti Utama

Tujuh belas anggota audit telah menghadiri persidangan, seminar, bengkel, program latihan, mesyuarat dan perbincangan di peringkat antarabangsa seperti anjuran ASOSAI dan INTOSAI. Manakala, tiga pegawai telah dijemput sebagai *Trainers Specialist* di India dan Vietnam.

Pengurusan Maklumat

Cawangan Penyelarasan & Pengurusan Maklumat bertanggungjawab menguruskan maklumat dan data mengenai aktiviti Jabatan serta memberi input yang relevan kepada semua sektor audit dalam menjalankan tugas pengauditan. Aktiviti cawangan ini merangkumi pengemaskinian portal, menyelaraskan maklumat jabatan, menguruskan perpustakaan, mengumpul maklumat yang berkaitan dengan bidang pengauditan dari media elektronik dan media cetak serta menerbitkan laporan aktiviti tahunan Jabatan. Di samping itu, cawangan ini juga menganjurkan siri ceramah eksekutif bulanan setiap tahun untuk meningkatkan lagi pengetahuan anggota audit. Tajuk ceramah meliputi aspek pengauditan, perakaunan, pengurusan dan isu semasa.

Seventeen audit personnel attended conferences, seminars, workshops, training programmes, meetings and discussions at the international level organised by ASOSAI and INTOSAI, while three officers were invited as Training Facilitators in India and Vietnam.

Information Management

The responsibility of the Coordination and Information Management Branch is to organise all data and information in relation to the Department's activities as well as provide relevant input to audit sectors carrying out their audits. Its activities encompass updating the portal, coordinating the department's information, managing the library and gathering information relating to auditing from the electronic and printed media as well as publishing the annual activity report of the Department. In addition, the Branch organises monthly executive talks to increase the knowledge of audit personnel. The topics of the talks range from auditing, accounting, management aspects to current issues.

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Penyelidikan

Bahagian Penyelidikan bertanggungjawab menjalankan penyelidikan dan memberi maklum balas mengenai perkembangan terkini terhadap teknik dan kaedah pengauditan untuk menghasilkan pengauditan yang berkesan serta sesuai dengan perkembangan semasa. Pada tahun 2005, selain daripada Kajian Kepuasan Pelanggan, 6 lagi kajian telah dijalankan dan 4 garis panduan serta 1 kertas negara telah disediakan seperti berikut:

- I. Senarai kajian yang telah dilaksanakan
 - i. Kajian Persepsi Terhadap Kod Etika Juruaudit.
 - ii. Semakan Semula Perjanjian Pelantikan Firma Audit swasta.
 - iii. Kajian semula terhadap Standard Pengauditan Jabatan Audit Negara.
 - iv. Kajian keperluan latihan.
 - v. Kajian untuk menggubal perundangan berkaitan penubuhan Lembaga/Institut Juruaudit Malaysia.
 - vi. Pengemaskinian Keseragaman pendapat Audit – Pandangan Peguam Negara.
2. Penyediaan Garis Panduan
 - i. Penyediaan Garis Panduan *Key Performance Indicator*
 - ii. Penyediaan Garis Panduan Pengauditan *Fraud*
 - iii. Penyediaan Garis Panduan Pengauditan Pengurusan Projek
 - iv. Penyediaan Garis panduan *Audit Quality Management Systems*
3. Kertas Negara
 - i. Kertas kerja *Current Trends, Development and Challenges in Performing Audit*

Research

The Research Division is responsible for conducting research and providing feedback on the latest development of the audit techniques and approaches for effective auditing which are also relevant to current developments. In 2005, apart from the Client Satisfaction Survey, six other studies were carried out and four guidelines as well as one country paper were prepared:

1. List of Studies
 - i. Study on perception towards the Auditor's Code of Ethics.
 - ii. Review of agreement for the appointment of private audit firms.
 - iii. Review on auditing standards of the National Audit Department.
 - iv. Training Needs.
 - v. Drafting laws relating to the establishment of the Malaysian Board of Auditors.
 - vi. Updating the standardisation of audit opinions – View of the Attorney General.
2. Preparation of Guidelines
 - i. Preparation of Key Performance Indicator Guidelines
 - ii. Preparation of Fraud Auditing Guidelines
 - iii. Preparation of Project Management Guidelines
 - iv. Preparation of Audit Quality Management Systems Guidelines
3. Country Paper
 - i. Current Trends, Development and Challenges in Performance Audit

Rencana

Articles

Perubahan merupakan cabaran di abad ke 21 yang tidak dapat dielakkan. Kenyataan bahawa *the only constant about change is change itself* amatlah benar untuk Jabatan Audit Negara sebagai organisasi. Jabatan Audit Negara telah menangani perubahan dengan menerimanya sebagai peluang untuk membangun dan berkembang. Dalam tempoh masa 100 tahun, Jabatan Audit Negara telah berkembang dengan cemerlangnya sejajar dengan arus perubahan. Perkembangan Jabatan yang ketara adalah dari segi perubahan peranan, tanggungjawab, skop, pendekatan, teknik, dan metodologi semasa menjalankan tugas pengauditan. Perkembangan ini menyumbang kepada kecemerlangan pengauditan demi meningkatkan akauntabiliti pengurusan kewangan sektor awam.

“Latihan berkualiti merangkumi perancangan latihan yang sistematik dan berkesan; penggunaan tenaga kerja yang terlatih dan dedikasi; kurikulum latihan yang relevan; dan teknik pengajaran dan pembelajaran yang efektif dengan menggunakan sepenuhnya teknologi maklumat. Dengan latihan berkualiti dapat mengubah pemikiran, gerak-geri dan cara bertindak serta amali kakitangan”

Kakitangan yang kompeten dan komited merupakan komponen penting bagi Institusi Audit Negara untuk pencapaian tugas pengauditan. Tugas pengauditan memerlukan kakitangan yang berkelayakan, berpengetahuan dan mahir dalam bidang pengauditan. Oleh yang demikian, Pembangunan Profesional Berterusan atau *Continuous Professional Development* di sepanjang tempoh perkhidmatan sangat penting untuk mengekal, meningkat dan mengemaskini pengetahuan serta kemahiran mereka. *Output* kepada proses ini memungkinkan Jabatan terus membangun dan profesionalisme di kalangan kakitangan terus dipertingkatkan. Ini adalah selaras dengan Perancangan Strategik Jabatan yang keempat untuk “Mempertingkatkan Kualiti Pengurusan Sumber Manusia Melalui Program Latihan Berterusan”

Jabatan Audit Negara telah membuat lonjakan kuantum dengan menubuhkan Akademi Audit Negara. Kemudahan prasarana fizikal yang serba moden ini bertujuan menyokong aktiviti pengajaran, pembelajaran

Change is a challenge in the 21st century that cannot be avoided. The statement that the only constant about change is change itself is very true for the National Audit Department (NAD) as an organisation. NAD has managed change by accepting it as an opportunity to develop and expand. Within a period of 100 years, NAD has progressed excellently in response to the currents of change. The obvious developments of the Department are the changing role, responsibilities, scope, approach, technique and methodology in conducting the audits. These developments contribute to the excellence of auditing in enhancing accountability in public sector financial management.

A competent and committed workforce is an important component of the NAD in its auditing achievements. Auditing tasks require qualified, knowledgeable and skilled staff. Hence, continuous professional development during service is very important to maintain, increase and update an auditor’s knowledge and skill. The output to this process enables the Department to continue developing and the professionalism of the staff is enhanced. This is in tandem with the Fourth Strategic Plan of the Department to “Enhance The Quality Of Human Resource Development Through Continuous Training Programmes”.

The National Audit Department has made a quantum leap in training by establishing the National Audit Academy. This modern physical infrastructure facility is aimed at supporting the teaching, learning and development of staff. The mission of the National Audit Academy is to “Provide Quality Training to Enhance Excellent Working Culture”. This is in line with the paradigm shift in nurturing quality in all processes and components of the Department in order to become an excellent institution.



Inculcation of quality in training is an important strategy to spur the Academy towards training excellence. Quality training comprises a systematic and effective training

dan pembangunan kakitangan. Misi Akademi adalah untuk “Memberi Latihan Yang Berkualiti Untuk Mempertingkatkan Budaya Kerja Cemerlang”. Ini selari dengan anjakan paradigma Jabatan untuk membudayakan kualiti semua proses dan komponen Jabatan supaya menjadi sebuah institusi latihan yang cemerlang.

Penerapan kualiti latihan adalah merupakan strategi penting untuk memacu Akademi ke arah kecemerlangan latihan. Latihan berkualiti merangkumi perancangan latihan yang sistematik dan berkesan, penggunaan tenaga kerja yang terlatih dan dedikasi, kurikulum latihan yang terkini dan relevan, teknik pengajaran dan pembelajaran yang efektif dengan menggunakan sepenuhnya teknologi maklumat, serta penerokaan ilmu baru dalam bidang pengauditan. Dengan latihan berkualiti dapat mengubah pemikiran, gerak-geri, cara bertindak serta amali kakitangan seterusnya menjadikan mereka juruaudit yang berilmu dan *well rounded*. Menerusi latihan berkualiti juga dapat melahirkan kakitangan yang dapat menerima amanah peranan baru sebagai penasihat atau *advisory role* yang perlu menilai keseluruhan aspek organisasi dengan hasil penemuan audit yang konkrit.

Akademi Audit Negara merupakan sebuah institusi latihan dan kurikulum yang ulung bagi juruaudit sektor awam. Ia secara terancang menyediakan program latihan yang menjurus kepada empat bidang iaitu Pengauditan, Perakaunan, Teknologi Maklumat dan Komunikasi dan Pengurusan. Program latihan yang diatur meliputi tiga keperluan iaitu Keperluan Jabatan, Keperluan Profesion dan Keperluan Individu. Keperluan Jabatan ialah latihan yang boleh menyokong rancangan, visi dan arah tuju Jabatan sementara Keperluan Profesion ialah latihan pembinaan kompetensi untuk memenuhi tuntutan kerja. Keperluan Individu pula ialah latihan untuk pembinaan diri dan sahsiah kakitangan bertaraf dunia mengikut ketetapan Jabatan.

Akademi Audit Negara berhasrat menjadi sebuah institusi pembelajaran yang memberi pentauliah kepada juruaudit sektor awam. Ia mempunyai wawasan untuk menjadi pusat kecemerlangan pengauditan sektor awam bertaraf dunia. Program latihan akan ditawarkan kepada agensi luar atau antarabangsa yang berminat. Di samping itu, usaha menjalinkan usahasama dan kerjasama dengan Badan-badan Profesional dan Institusi Pengajian Tinggi sebagai rakan pintar Akademi adalah antara visi Akademi

plan, employment of trained and dedicated manpower, a relevant training curriculum, effective teaching and learning technique using information technology fully as well as exploration of new knowledge in the auditing field. Quality training can change the mindset, behaviour, practice and ways of taking action thus making auditors knowledgeable and well rounded. Quality training can also generate staff that are able to accept their entrusted new role as advisers that need to evaluate the overall aspect of an organisation with concrete audit observation results.

The National Audit Academy is the first training and curriculum institution for the public sector auditors. It provides training programmes in four fields namely Auditing, Accounting, Information and Communications Technology (ICT) and Management. The training programmes are organised to cover three needs: departmental need, profession need and individual need. Departmental need is training that can support the plan, vision and direction of the Department while profession need is competency building training to fulfil the work demands. Individual need is training towards self- and moral development as world-class staff according to the resolution of the Department.



The National Audit Academy envisions becoming a learning institution that provides accreditation to public sector auditors. It also aspires to be a centre of excellence for world-class public sector auditors. Its training programme will be offered to interested outside or international agencies. In addition, efforts to promote collaboration

with professional bodies and higher education institutions as the Academy's smart partners are among the visions of the Academy as proposed by the Auditor General. This approach is relevant in this challenging and competitive environment as well as the globalisation era swept by rapid developments in information and communications technology.

The challenge of the NAD in the training programme is to produce professional and quality staff that can contribute to the efforts of realising the vision and mission of the Department. Moreover, the Academy has to design training programmes that can truly affect the way of thinking and actions. The NAD has to balance the aspect of knowledge and moral values including attitude. The staff need to be equipped with positive and encouraging

yang disarankan oleh Ketua Audit Negara. Pendekatan ini amat sesuai dengan persekitaran persaingan yang semakin mencabar, dan era globalisasi yang dipercepatkan lagi dengan kemajuan pesat teknologi maklumat dan komunikasi.

Cabaran Akademi Audit Negara melalui program latihannya ialah membentuk kakitangan yang profesional dan berkualiti yang boleh memberi sumbangan kepada usaha merealisasikan visi dan misi Jabatan. Juga kemampuan Akademi untuk mengisi program latihan yang benar-benar akan membawa kesan yang nyata kepada cara pemikiran dan tindakan. Akademi Audit Negara haruslah memperseimbangkan aspek ilmu pengetahuan dengan aspek akhlak dan pembentukan sikap. Kakitangan jabatan perlu dilengkapi dengan falsafah dan sikap yang positif dan membina. Aspek ini mestilah diberi keutamaan bagi menjamin pengetahuan akan berfungsi dan diamalkan.

Beberapa strategi yang mungkin boleh dipertimbangkan untuk mencapai matlamat Akademi ialah mengenalpasti kemahiran dan kompetensi masa hadapan yang perlu dibangunkan, menyediakan latihan dan pembangunan yang sesuai untuk menerapkan kompetensi tersebut kepada kakitangan, merangka kurikulum yang mengikut pasaran atau *market driven* yang dapat memenuhi kepuasan pelanggan, menyemai budaya pembelajaran berterusan atau sepanjang hayat di kalangan kakitangan, dan menggalakkan kakitangan mendapat kemahiran dan pengetahuan umum untuk melaksanakan tugas pengauditan dengan lebih berkesan.

Benchmarking adalah perlu untuk memastikan Akademi Audit Negara melaksanakan praktis terbaik dari segi proses, kakitangan dan produk. Di antara penanda aras yang boleh dilaksanakan ialah penentuan kriteria pengambilan tenaga pengajar yang mahir, mengenalpasti praktis proses pengajaran dan pembelajaran terbaik, penentuan kualiti juruaudit bertaraf dunia dan penentuan kriteria Akademi bertaraf dunia.

Usaha mempertingkatkan lagi kualiti latihan hendaklah dibuat secara berterusan. Strategi baru perlu dirangka bagi memenuhi permintaan semasa dalam bidang pengauditan sektor awam dan latihan kakitangan di era maklumat ini. Pendekatan baru memastikan kecekapan dan kualiti dapat dipertingkatkan.

“Quality training comprises of systematic and effective training plan, usage of trained and dedicated manpower, relevant training curriculum, as well as effective teaching and learning technique using information technology fully. Quality training can change the mindset, behavior, practice and ways of taking action of the staff”

attitude and philosophy. This aspect must be given priority to ensure the knowledge gained will be put into use.

Several strategies that could be considered to achieve the objectives of the Academy are to identify the future competencies and skills that need to be developed, provide appropriate training and development to inculcate those competencies into the staff, formulate curriculum according to the market that will be to the customer's satisfaction, instil the culture of continuous or lifelong learning among the staff, as well as encourage the personnel to obtain the general knowledge and skills to conduct audits more effectively.

Benchmarking is needed to ensure the NAD conducts best practices in terms of process, personnel and product. The bench marking that can be implemented include determination of criteria for recruitment of skilled trainers, identification of the best practices of teaching and learning, determination of quality for world-class auditors and criteria for a world-class Academy.

Efforts to increase the excellence of the Department must be carried out continuously. New strategies need to be formulated to meet current demands in the field of public sector auditing and staff training in this information era. New approaches ensure efficiency and quality can be enhanced.

“Mereka harus bijaksana untuk menentukan strategi, taktik dan teknik komunikasi terutamanya apabila berlakunya krisis yang melibatkan organisasi dengan pihak publik bagi memastikan imej korporat sentiasa cemerlang di mata publik”

Komunikasi korporat ialah satu bidang komunikasi yang penting dan genting. Penting kerana ia berperanan mempengaruhi publik untuk membentuk, mengekal dan meningkatkan persepsi positif publik terhadap imej korporat sesebuah organisasi. Genting kerana kegagalan mengendalikan komunikasi yang berkesan semasa berlakunya krisis dengan publik boleh mengakibatkan hubungan di antara keduanya merosot dan boleh menjejaskan prestasi dan hayat atau survival organisasi.

Dalam memahami komunikasi, adalah penting memahami prinsip komunikasi yang berikut:

- Kita tidak dapat mengelak daripada berkomunikasi.
- Komunikasi tidak boleh ditarik balik
- Komunikasi adalah sangat rumit
- Komunikasi adalah bersifat kontekstual
- Komunikasi tidak boleh diulang semula

Kemahiran Komunikasi Interpersonal

Tidak seperti komunikasi massa yang berperanan untuk mengukuhkan kepercayaan dan persepsi publik terhadap organisasi atau produknya, komunikasi interpersonal lebih tertumpu kepada mempengaruhi persepsi individu terhadap organisasi atau produk. Seorang pengamal komunikasi korporat (PKK) seharusnya mahir mengendalikan komunikasi interpersonal.

Seorang PKK yang mahu mempengaruhi individu dalam publik seharusnya mempunyai ciri-ciri tertentu dan menguasai beberapa kemahiran komunikasi yang asas. Adler dan Towne (1999), mendapati seorang komunikator yang berkesan lazimnya mempunyai ciri-ciri atau kelebihan tertentu. Dia mempunyai berbagai perlakuan komunikasi dan tahu bila suatu perlakuan itu patut atau tidak patut digunakan dalam sebarang interaksi dengan orang lain. Dia berkebolehan memilih perlakuan komunikasi yang paling sesuai semasa berinteraksi. Mempunyai banyak perlakuan komunikasi tidak semestinya menjamin komunikasi yang berkesan jika pemilihan perlakuan atau gaya komunikasi yang dibuat tidak sesuai dengan konteks atau situasi. Pemilihan perlakuan atau gaya komunikasi harus mengambil kira konteks interaksi, matlamat interaksi dan juga segala maklumat tentang diri orang yang terlibat dalam interaksi tersebut.

Corporate communication is important in the field of communication. It plays an influential role in forming, maintaining and elevating the positive perception of the public of the corporate image of an organisation. Failure to manage communication effectively during a crisis with the public can cause the relationship to decline. This can affect the performance and span or survival of the respective organization.

In understanding communication, it is important to understand the following principles of communication:

- We cannot avoid communicating
- Communication cannot be retracted
- Communication is very complicated
- Communication is contextual in nature
- Communication cannot be repeated

Interpersonal Communication Skills

Unlike mass communication that plays a role in strengthening the public's belief and perception of the organisation or its product, interpersonal communication is more focused on influencing the individual's perception of the organisation or product. A Corporate Communication Practitioner (CCP) must be skilled in handling interpersonal communication.

In trying to influence an individual, a CCP should possess certain characteristics and master several basic communication skills. Adler and Towne (1999) found that an effective communicator usually possesses certain characteristics. He has multi communication approaches and knows which approach should or should not be used in any interaction. He is capable of choosing the appropriate communication approach during interaction. Possessing many communication approaches may not necessarily guarantee effective communication if the selection of the approach or style of communication

Seseorang yang mahir berkomunikasi itu seharusnya mempunyai ciri-ciri atau kemahiran seperti yang berikut:

- **Konsep sendiri dan persepsi mengenai diri individu lain yang sentiasa positif**

Seorang PKK seharusnya mempunyai persepsi yang baik terhadap dirinya. Ini juga disebut sebagai konsep sendiri. Dia tidak boleh mempunyai sifat negatif pada dirinya sendiri dan tidak mempunyai nilai sendiri yang rendah kerana pastinya dia tidak akan dapat meningkatkan kepercayaan orang lain terhadap dirinya. Akibatnya dia hanya akan dipermainkan atau diperalatkan oleh orang lain semasa berkomunikasi. Seorang PKK yang cekap berkomunikasi seharusnya tahu mengaplikasikan gaya komunikasi yang sesuai di situasi atau konteks yang berbeza.

- **Kemahiran Mencerap**

Seorang PKK yang berkesan wajib mempunyai kemahiran pencerapan. Mencerap ialah suatu proses yang bukan sahaja memerlukan kita mendengar tetapi memahami, mengingat dan memberi respon kepada seseorang. Namun begitu mencerap bukanlah sesuatu yang mudah dikuasai jika kita tidak berlatih dan menjadikannya suatu tabiat atau kebiasaan kehidupan dan profesion.

Pencerapan menjadi sukar apabila seorang PKK menerima terlalu banyak maklumat pada satu masa, pemikiran yang terlalu cepat, terlalu tertumpu kepada agenda peribadi, terlalu kritikal dengan orang yang sedang bercakap, gangguan emosi, gangguan luaran seperti bising, panas dan lain-lain lagi.

Pencerapan lebih merupakan suatu kemahiran yang memerlukan banyak kesabaran kerana ia memerlukan seseorang PKK mengorbankan masa, tenaga dan perasaannya sendiri untuk memberikan perhatian kepada orang lain. Namun begitu, pengorbanan seperti itu merupakan kuasa pada diri PKK kerana pada kebiasaannya orang yang dicerap akan akur atau menjadi lebih setia kepada orang yang mencerapnya.

Apabila seseorang individu dalam publik mempunyai berita baik mahupun masalah, dia mungkin mahu perkara itu dikongsi atau diluahkan kepada seorang PKK. Jika luahan perasaan ini diambil perhatian atau dicerap dengan empati oleh seorang PKK, maka individu yang dicerapnya itu boleh dikawal atau dipengaruhi dengan mudah. Ini disebabkan mencerap adalah suatu aktiviti komunikasi yang memerlukan PKK mengorbankan masa, tenaga dan perasaan untuk

does not suit the context or situation. The selection of approach or communication style should take into consideration the context of interaction, the aims of interaction and also all the information about the person involved in the interaction.

A person who is a skilled communicator should possess the following characteristics or skills:

- **Positive Self-concept and perception about other individuals**

A CCP should possess a good perception of himself. This is also known as self-concept. He cannot have a negative view of himself and have low self-esteem, which would surely mean he cannot win the trust of others. As a consequence, he would only be criticised or used by others during interaction. A CCP who is good at communicating should know the appropriate communication style to apply in different situations and contexts.

- **Listening Skill**

An effective CCP must possess the skill of listening. Listening is a process that includes understanding, remembering and responding to someone. It is not easy to master if we are not trained or we do not make it a habit or part of our daily life and profession.

Listening is difficult if a CCP receives too much information at a time, rapid thinking is occurring, too much concentration is on personal agenda, he is too critical of others who are communicating, there is emotional disturbance, and external disturbance for instance noise and heat.

Listening is, rather a skill that requires a lot of patience because it requires a CCP to sacrifice his time, effort and personal feelings to give attention to others. Nevertheless such sacrifice gives a CCP the advantage as normally a person who has gained a listener finds himself more receptive to his listener.

When an individual in public receives good or bad news, he may want to share it with a CCP. If he is being listened to emphatically by a CCP, he will feel relief. As

dilaksanakan. Individu yang dicerap akan merasa lega, jika segala isi hati atau perasaannya itu dapat diluahkan kepada orang yang mahu mencerapnya dengan ikhlas. Sebagai balasannya, individu yang dicerap itu akan menjadi lebih pemurah dan akur kepada kemahuan PKK yang mencerapnya.

Semasa mencerap seseorang, individu harus mengikut langkah berikut:

- o Berhenti daripada sebarang aktiviti seperti makan, membaca, dan sebagainya dan memberikan tumpuan kepada orang yang mahu dicerap itu.
 - o Lihat wajah orang yang dicerap itu atau wujudkan pertembungan mata dengannya. Perhatikan segala perlakuan bukan verbalnya seperti senyuman dan pergerakan tangannya dan pada masa yang sama kita harus memberikan respons kepada segala mesej yang disampaikan secara verbal dan bukan verbal.
 - o Cerap dengan empati atau perasaan yang ikhlas dan buatlah rumusan daripada apa yang dinyatakan oleh orang itu.
- **Kemahiran berkomunikasi secara verbal**

Komunikasi verbal ialah komunikasi yang melibatkan kata-kata sama ada melalui percakapan mahupun tulisan. Penggunaan kata-kata yang sesuai boleh menjadikan seseorang individu merasa hormat dan mungkin akur kepada seseorang PKK. Kata-kata boleh meninggalkan kesan kepada pendengar kerana ia adalah jelas dan mungkin boleh disalahertikan dalam konteks berbeza. Oleh itu penggunaannya haruslah dengan cermat dan berhati-hati. Gaya bercakap seorang PKK dapat mencerminkan statusnya dari segi pangkat, tahap pendidikan, tahap emosi, bangsa, jantina dan sebagainya. Perbendaharaan kata yang banyak juga penting kepada PKK. Ia membentuk kredibiliti diri PKK dalam penghuraian ide kepada seseorang individu.

Dalam berkomunikasi, individu harus mengelak daripada keliru di antara fakta dan pendapat, keliru di antara fakta dan inferens serta menggunakan kata-kata yang beremosi atau berat sebelah.

Di samping itu seorang PKK harus mewujudkan iklim komunikasi yang harmoni semasa berkomunikasi dengan seseorang individu. Iklim komunikasi memainkan peranan penting ketika kita berkomunikasi secara verbal.

a reward, he will become more generous and open to the views of the CCP.

When listening to someone, an individual should:

- Discontinue any activity such as eating and reading, and focus on the speaker.
- Look at the speaker or maintain eye contact with him. Observe every non-verbal behaviour like smiling and hand gestures while responding to all messages relayed verbally or non-verbally.
- Listen with empathy or sincerity and form a conclusion from what has been relayed by the person.

- **Verbal Communication Skill**

Verbal communication is communication involving words either oral or written. The usage of appropriate words can make an individual respect and obey a CCP. Words can leave a lasting effect because they are clear or they can be wrongly interpreted in a different context. Therefore they should be used with care. A CCP's style of communicating can portray status in terms of rank, education qualification, emotional level, race, sex and so forth. A large vocabulary is also important to a CCP. It forms the self-credibility of a CCP in expressing his ideas.

In communicating, an individual should avoid confusing between fact and opinion, fact and inference and the use of emotional or prejudicial words.

In addition, a CCP should create a harmonious atmosphere when communicating with an individual. Such an atmosphere plays an important role during verbal communication.

- **Non-Verbal Communication Skill**

An individual should be proficient in understanding non-verbal communication and wise in its usage. Non-verbal communication is an influential form of communication. In addition, the message transmitted non-verbally is more believable than the verbal message.

- **Kemahiran berkomunikasi secara bukan verbal**

Individu harus cekap memahami komunikasi bukan verbal dan juga bijaksana menggunakannya. Komunikasi bukan verbal adalah sejenis komunikasi yang sangat berpengaruh. Malah mesej yang disalurkan secara bukan verbal adalah lebih dipercayai daripada mesej yang disalurkan secara verbal.

Perlakuan bukan verbal seperti posisi tubuh, pergerakan tangan, pakaian dan sebagainya memberikan mesej kepada orang mengenai diri seorang PKK. Misalnya, seorang individu yang berminat mendengar seorang PKK yang sedang bercakap akan mempamerkan posisi badan yang bongkok ke hadapan. Jika individu itu sudah bosan posisi tubuhnya akan condong ke belakang atau dia menongkat dagu. Dengan kemahiran memahami mesej bukan verbal, seorang PKK boleh menyesuaikan gaya komunikasinya atau pendekatan komunikasi yang sesuai untuk menyampaikan maklumat dengan lebih berkesan kepada orang lain.

Apabila seorang PKK hendak bertemu dengan seseorang buat kali pertama maka adalah penting bagi kita menjaga rupa diri dari segi kebersihan dan pakaian. Penampilan diri yang baik buat pertama kali kepada seseorang boleh membentuk persepsi atau tanggapan tertentu kepada diri kita. Biasanya orang berpegang teguh dengan tanggapan awal atau apa yang mereka perhatikan pada diri kita semasa pertemuan kali pertama.

- **Kemahiran mengendalikan konflik**

Konflik memang tidak boleh dielak. Sebarang konflik walaupun kecil harus dikendalikan dengan baik kerana jika dibiarkan ia boleh menyebabkan hubungan menjadi renggang. Oleh itu kemahiran mengendalikan konflik menjadi satu keperluan kepada semua PKK yang berkesan.

Semasa berkonflik perkara berikut harus diberi perhatian:

- o Memantau mesej bukan verbal diri sendiri dan juga pihak lawan. Bila bercakap seharusnya berasa tenang dan tidak beremosi. Jika dikritik adalah lebih bijaksana untuk menunggu sehingga individu itu menamatkan segala apa yang dia ingin nyatakan. Lakukan pertembungan mata dan kekalkan wajah yang normal dan tenang.

Non-verbal behaviour such as body language, hand gestures and clothing give a message to others about the CCP. For instance, an individual who is interested in listening to a CCP will lean forward. An individual who is bored will lean back or support his chin. By understanding the non-verbal message, a CCP can adopt an appropriate communication style or communication approach to deliver the information more effectively to his listeners.

When a CCP meets a person for the first time, it is important for him to be presentable in terms of cleanliness and dressing. The first impression forms certain perceptions or assumptions about one. Normally people will hold on to the first impression or what they observe during the first meeting.

- **Skill in Handling Conflict**

Conflict cannot be avoided. Any conflict however small should be handled properly as it will otherwise result in a strained relationship. Hence, the skill of handling conflict is a necessity to all effective CCPs'.

During conflict the following points should be observed by a CCP:

- Monitor the non-verbal message of oneself and the other party. It is important to be calm and not emotional when communicating. If criticised it is wise to wait until the other party finishes what he wishes to say. Make eye contact and maintain a normal and calm composure.
- Avoid personal attacks and over-emotional words. Focus on the issue being discussed and not the individual.
- Talk to yourself to control your feelings in order to deal effectively with an emotional response. For example, "Is it necessary to entertain his quirks?"

Conflict should be resolved pleasantly. Both parties must benefit from any resolved conflict. This is known as a win-win situation. A win-win situation is usually hard to achieve and takes a longer time. However it should be

- o Elakkan serangan peribadi, mengejek, dan kata-kata yang terlalu beremosi. Tumpukan kepada isu yang sedang dibincangkan bukan pada diri individu tersebut.
- o Berbicara dengan diri sendiri untuk mengendalikan perasaan. Ini akan memberi kesan kepada respons emosi. Misalnya, "Perluakah aku melayan kerenah orang ini?"

Konflik seharusnya diselesaikan dengan baik. Kedua belah pihak perlu mendapat faedah daripada sebarang penyelesaian konflik. Ini disebut sebagai situasi menang-menang. Situasi menang-menang memang agak sukar dicapai dan ia mengambil masa yang lama. Namun begitu situasi konflik menang-menang ini harus diutamakan oleh PKK dalam usaha menjaga hubungan jangka panjang dengan individu yang dihubungnya itu.

Kesimpulan

Komunikasi interpersonal merupakan alat yang sangat penting bagi seorang PKK mempengaruhi persepsi individu dalam publik terhadap imej korporat yang positif. Komunikasi terdiri daripada berbagai peringkat dan semuanya berfungsi untuk menyebarkan maklumat. Namun begitu, komunikasi interpersonal merupakan peringkat komunikasi yang paling sesuai dan berkesan diaplikasikan untuk memujuk dan mempengaruhi individu dalam publik. Komunikasi interpersonal akan membentuk hubungan di antara organisasi dengan individu. Ini akan mewujudkan kesetiaan klien dan publik kepada organisasi.

given priority by the CCP in an effort to maintain a long-term relationship with that individual.

Conclusion

Interpersonal skills are a very important tool to a CCP in influencing the perception of the individual in public of a positive corporate image. Communication comprises various levels and all must function to disseminate information. However, interpersonal communication is the most appropriate and effective communication level to apply to persuade and influence an individual in public. Interpersonal communication will form a relationship between an organisation and an individual. This will in turn create client and public loyalty to the organisation.

“They must be wise in determining the strategy, tactic and technique of communication especially when a crisis occurs involving the organisation and the public to ensure the corporate image is always excellent in the eyes of the public”

Kajian Kepuasan Pelanggan Terhadap Laporan Ketua Audit Negara

Survey On Client Satisfaction With The Auditor General's Report

Kajian kepuasan pelanggan adalah kajian yang dilaksanakan bagi mendapat input atau maklumat daripada pelanggan mengenai perkhidmatan yang disampaikan oleh organisasi. Kajian ini dilaksanakan selaras dengan kehendak persijilan MS ISO 9001:2000 yang menghendaki organisasi mewujudkan sistem untuk mengesan dan mengukur kepuasan hati pelanggan supaya perkhidmatan yang diberikan dapat memenuhi keperluan dan kepuasan hati pelanggan secara berterusan. Kajian kepuasan pelanggan ini juga dapat dijadikan sebagai satu saluran maklum balas untuk pengukuran prestasi seperti yang terkandung dalam Panduan Pengurusan Kualiti Menyeluruh (TQM) bagi Perkhidmatan Awam dan secara langsung ia menyumbang kearah pelaksanaan Perancangan Strategik Jabatan bagi mencapai sasaran mempertingkatkan kualiti kerja pengauditan, memperteguhkan budaya kerja dan mempertingkatkan Delivery Systems.

Objektif kajian adalah bagi mendapatkan maklum balas daripada pelanggan yang terdiri daripada Ahli Parlimen dan Ahli Dewan Undangan Negeri (DUN) serta Kementerian/Jabatan/Agensi Kerajaan berkenaan dengan Laporan Ketua Audit Negara. Laporan Ketua Audit Negara adalah terdiri daripada Laporan Ketua Audit Negara Mengenai Penyata Akaun Awam dan Aktiviti Kementerian/Jabatan Kerajaan Persekutuan yang dibentangkan di Parlimen serta Laporan Ketua Audit Negara mengenai Penyata Akaun Awam Kerajaan Negeri dan Aktiviti Jabatan Dan Kajian Khas yang dibentangkan di Dewan Undangan Negeri.

Skop kajian meliputi Laporan Ketua Audit Negara yang telah dikeluarkan untuk tempoh tiga tahun, iaitu antara tahun 2001 hingga 2003. Pendapat reponden adalah

“Kajian kepuasan pelanggan ini juga dapat dijadikan sebagai satu saluran maklum balas untuk pengukuran prestasi seperti yang terkandung dalam Panduan Pengurusan Kualiti Menyeluruh (TQM) bagi Perkhidmatan Awam dan secara langsung ia menyumbang kepada kejayaan Audit Quality Management System dan Perancangan Strategik”

The client satisfaction research is a study conducted to obtain input or information from the clients on the services delivered by the organisation. This study is conducted in tandem with the certification requirement of MS ISO 9001:2000 that requires an organisation to create a system to detect and measure clients' satisfaction so that the services provided continuously fulfil the needs and satisfaction of the clients. This study can also be utilised as a feedback channel to measure performance as stated in the Total Quality Management (TQM) Guideline for civil service. It directly contributes towards the implementation of the Department's Strategic Plan to achieve the targets of enhancing quality of audits, strengthening working culture and upgrading the delivery systems.

The objective of the study was to obtain feedback from the clients comprising members of Parliament and State Assemblies as well as Ministries/Departments/Agencies concerning the Auditor General's report. This report encompasses the Auditor General's Report on the Public Accounts Statement and Activity of the Federal Government's Ministries/Departments which are tabled in Parliament, as well as the Auditor General's report on the State Government Public Accounts and departmental activities and special research tabled in the State Assemblies.

The scope of the study covered the Auditor General's Report issued for a period of three years between 2001 and 2003. The respondents' opinions were requested regarding the role and function of the National Audit Department (NAD), scope of auditing and the credibility of the NAD. The sample of the research comprised 219 members of the House of Representatives, 66 members of the House of Senate and 489 members of the State Assemblies.

The questionnaire was divided into two parts: information on demographic and feedback on satisfaction of the members of Parliament/State Assemblies on the Auditor General's Report. Respondents were also requested to evaluate their understanding of the function and role of the Auditor General from the view of its functions, audit observations, audit recommendations, as well as audit views and opinions.

Clients' satisfaction with the Auditor General's Report was evaluated from the following aspects:

diminta mengenai aspek fungsi dan peranan Jabatan Audit Negara, skop pengauditan dan kredibiliti Jabatan Audit Negara. Sampel kajian ini adalah terdiri daripada 219 Ahli Dewan Rakyat, 66 Ahli Dewan Negara dan 489 Ahli DUN.

Soal selidik ini dibahagikan kepada dua bahagian iaitu maklumat mengenai demografi dan maklum balas mengenai kepuasan hati ahli Parlimen/DUN terhadap Laporan Ketua Audit Negara. Responden diminta menilai kefahaman mereka mengenai fungsi dan peranan Jabatan Audit Negara dari sudut mandat Jabatan, fungsi, penemuan audit, syor audit serta pandangan dan pendapat audit.

Kepuasan hati pelanggan terhadap Laporan Ketua Audit Negara dinilai dari beberapa aspek :

- i. Impak laporan yang disediakan;
- ii. Peranan dalam membantu wakil rakyat menjalankan tanggungjawab mereka;
- iii. Ketepatan Maklumat yang dilaporkan;
- iv. Isu audit;
- v. Kaedah pengumpulan data, analisis dan rumusan kajian audit; dan
- vi. Kebebasan Laporan Ketua Audit Negara.

Responden juga diminta untuk menyatakan tahap kepuasan hati sama ada skop pengauditan yang dilaksanakan oleh Jabatan Audit Negara telah berjaya membantu meningkatkan akauntabiliti kerajaan, kecekapan dan keberkesanan pentadbiran awam, pendapat audit dan pengurusan perbelanjaan dan hasil kerajaan. Disamping itu, maklum balas responden juga diminta berkenaan kredibiliti Jabatan Audit Negara dari aspek maklumat yang disediakan, kepatuhan Kementerian/Jabatan/Agensi terhadap peraturan dan undang-undang serta keyakinan rakyat terhadap akauntabiliti kerajaan hasil daripada pengauditan yang dilaksanakan oleh Jabatan Audit Negara. Pandangan responden juga diminta mengenai sumbangan Jabatan Audit Negara ke arah meningkatkan kecemerlangan pengurusan dan akauntabiliti sektor awam. Bagi meningkatkan keberkesanan Laporan Ketua Audit Negara, komen dan cadangan daripada para responden juga telah diminta.

Berikut adalah penemuan kajian dari perspektif Ahli Parlimen/ Dewan Undangan Negeri dan perspektif Kementerian/Jabatan/Agensi Kerajaan.

- i. Impact of the report prepared.
- ii. Role in assisting the people's representatives to carry out their responsibilities.
- iii. Accuracy of the information reported.
- iv. Audit issues.
- v. Approach of gathering data, analysis and conclusion of audit research.
- vi. Independence of the Auditor General's Report.

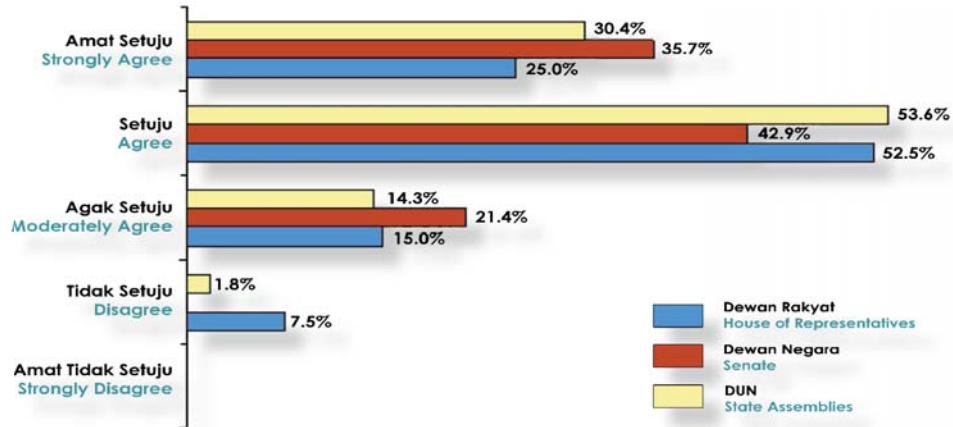
Respondents were also requested to state their level of satisfaction whether the scope of audit conducted by the NAD was successful in enhancing government accountability, efficiency and effectiveness of public administration, audit opinion and government operating expenditure and revenue. In addition, the feedback from respondents were also obtained regarding the credibility of the NAD from the aspect of information prepared, Ministry/Department/Agency's compliance with laws and regulations, as well as public confidence towards government accountability as a result of auditing conducted by the Department. The views of the respondents were requested pertaining to the contributions of the NAD towards enhancing the excellence of the management and public sector accountability. To increase the effectiveness of the Auditor General's Report, comments and recommendations from the respondents were requested.

“This client satisfaction research can be utilised as a feedback channel to measure performance as stated in the Total Quality Management (TQM) guide for civil service and directly contributes towards the success of the Audit Quality Management System and the Department's Strategic Plan to achieve the targets of increasing quality of audits, strengthening working culture and upgrading delivery systems”

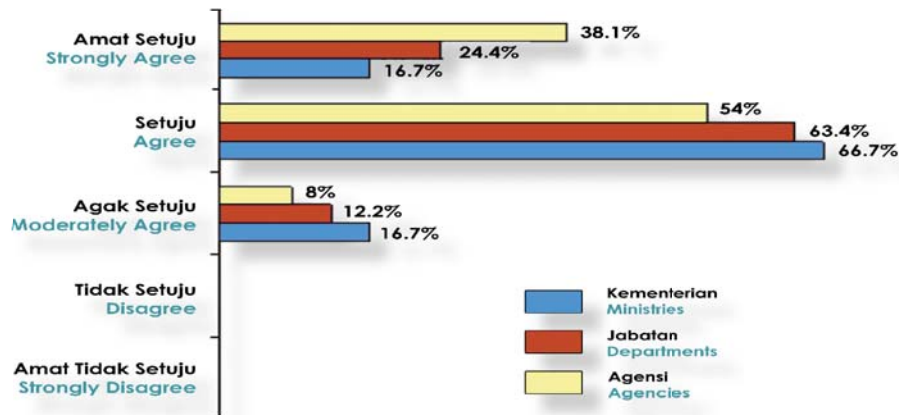
The following are the research findings from the perspective of the members of Parliament/State Assemblies and Ministries/Departments/Agencies.

A. Penemuan Dan Syor Audit Memberikan Impak Positif Ke Arah Meningkatkan Akauntabiliti Pengurusan Wang Awam Negara

A. Findings and Audit Recommendations Provided A Positive Impact Towards Enhancing Accountability of Public Money Management



- Lebih dari 68% atau majoriti Ahli Parlimen dan DUN bersetuju bahawa penemuan dan syor audit memberikan impak positif ke arah meningkatkan akauntabiliti pengurusan wang awam negara. Namun ada 1.8% Ahli Dewan Undangan Negeri dan 7.5% Ahli Dewan Rakyat tidak bersetuju.
- More than 68% or the majority of the Members of Parliament and State Assemblies agreed that the findings and audit recommendations provided a positive impact towards enhancing the accountability of public money management. However, 1.8% of the State Assemblies and 7.5% of the Members of the House of Representatives did not agree.



- Majoriti atau lebih 69.7% responden bersetuju bahawa penemuan dan syor audit memberikan impak yang positif ke arah meningkatkan akauntabiliti pengurusan wang kementerian/jabatan/agensi.
- The majority or more than 69.7% of the respondents agreed that the findings and audit recommendations provided a positive impact towards enhancing the accountability of public money management of the Ministries/Departments/Agencies.

B. Maklumat Penting Dilaporkan Secara Tepat Dan Dijelaskan Dengan Baik

B. Important Information Was Reported Accurately and Explained Properly

- Lebih 60% Ahli Dewan Rakyat, Dewan Negara dan DUN bersetuju maklumat yang penting dilapor secara tepat dan dijelaskan dengan baik. Bagaimanapun terdapat 2.5% Ahli Dewan Rakyat dan 7.1% Ahli DUN tidak bersetuju bahawa maklumat yang penting telah dilaporkan secara tepat dan dijelaskan dengan baik di dalam Laporan Ketua Audit Negara.
- Majoriti atau lebih 66.6% responden bersetuju bahawa maklumat penting dilaporkan secara tepat dan dijelaskan dengan baik di dalam Laporan Ketua Audit Negara kecuali bagi 0.9% responden dari kementerian/jabatan/agensi yang berpendapat sebaliknya.
- More than 60% of the Members of the House of Representatives, House of Senate and State Assemblies agreed that the information was reported accurately and explained properly in the Audit Report. However, 2.5% of the House of Representatives and 7.1% of the Members of the State Assemblies disagreed on this issue.
- The majority or more than 66.6% of the respondents agreed that important information was reported accurately and explained properly in the Audit Report except for 0.9% of the respondents from the Ministries/Departments/Agencies who were of the opposite opinion.

C. Isu Audit Dibangkitkan Adalah Relevan Dan Signifikan

C. Audit Issues Raised Were Relevant and Significant

- Majoriti atau lebih 74% Ahli Parlimen dan DUN bersetuju bahawa isu audit yang dibangkitkan di dalam Laporan Ketua Audit Negara adalah relevan dan signifikan.
- Majoriti atau lebih 65.7% responden dari kementerian/jabatan/agensi bersetuju bahawa isu audit yang dibangkitkan adalah relevan dan signifikan.
- The majority or more than 74% of the Members of Parliament and State Assemblies agreed that the audit issues raised in the Auditor General's Report were relevant and significant.
- The majority or more than 65.7% of the respondents from the Ministries/Departments/Agencies agreed that the audit issues raised were relevant and significant.

D. Isu Audit Dihuraikan Dengan Jelas

D. Audit Issues Were Elaborated Clearly

- Majoriti atau 67.4% Ahli Parlimen dan DUN bersetuju bahawa isu audit telah dihuraikan dengan jelas. Hanya 5.4% Ahli DUN dan 2.6% Ahli Dewan Rakyat tidak bersetuju bahawa isu audit telah dihuraikan dengan jelas.
- Majoriti atau lebih 66.6% responden dari kementerian/jabatan/agensi bersetuju isu audit dihuraikan dengan jelas.
- The majority or more than 67.4% of the Members of Parliament and State Assemblies agreed that the audit issues were elaborated clearly. Only 5.4% of the Members of the State Assemblies and 2.6% of the members of the House of Representatives disagreed.
- The majority or more than 66.6% of the respondents from the Ministries/Departments/Agencies agreed that the audit issues raised were elaborated clearly.

E. Syor Audit Adalah Membina Dan Boleh Dilaksanakan

E. Audit Recommendations Were Constructive and Could Be Implemented

- Majoriti responden atau lebih 60.7% bersetuju bahawa syor audit adalah membina dan boleh dilaksanakan. Hanya 1.8% Ahli DUN dan 7.1% Ahli Dewan Rakyat tidak bersetuju syor audit yang dikemukakan adalah membina dan boleh dilaksanakan oleh kementerian/jabatan/agensi kerajaan.
- Majoriti atau lebih 58.4% responden dari kementerian/jabatan/agensi bersetuju bahawa syor audit yang dikemukakan adalah membina dan boleh dilaksanakan.
- The majority of the respondents or more than 60.7% agreed that the audit recommendations were constructive and could be implemented. Only 1.8% of the Members of the State Assemblies and 7.1% of the members of the House of Representatives disagreed that the audit recommendations given were constructive and could be implemented by the Ministries/Departments/Agencies.
- The majority or more than 58.4% of the respondents from the Ministries/Departments/Agencies agreed that the audit recommendations were constructive and could be implemented.

F. Maklumat Dipersembahkan Adalah Lengkap, Jelas Dan Padat

F. Information Presented Was Complete, Clear and Brief

- Secara keseluruhannya, Ahli Parlimen dan DUN bersetuju bahawa maklumat yang dipersembahkan dalam Laporan Ketua Audit Negara adalah lengkap, jelas dan padat.
- Majoriti atau lebih 73.7% responden dari kementerian/jabatan/agensi bersetuju maklumat yang dipersembahkan di dalam Laporan Ketua Audit Negara adalah lengkap, jelas dan padat.
- On the whole, Members of Parliament and State Assemblies agreed that the information presented in the Auditor General's Report was complete, clear and brief.
- The majority or more than 73.7% of the respondents from the Ministries/Departments/Agencies agreed that the information presented in the Auditor General's Report was complete, clear and brief.

G. Kelemahan Dan Kekuatan Pihak Auditi Dilaporkan Secara Seimbang

G. Weaknesses and Strengths Of The Auditee Were Reported In A Balanced Manner

- Majoriti Ahli Parlimen dan DUN bersetuju dengan pendekatan laporan seimbang di mana kelemahan dan kekuatan pihak auditi dilaporkan secara seimbang. Bagaimanapun masih terdapat pendapat pelanggan iaitu kurang daripada 5.4% tidak bersetuju laporan seimbang dilaksanakan.
- Majoriti atau lebih 51.7% responden dari kementerian/jabatan/agensi bersetuju dengan pendekatan laporan seimbang yang diperkenalkan oleh Jabatan Audit Negara di mana kelemahan dan kekuatan pihak auditi dilaporkan secara seimbang kecuali 8.3% dari responden di kalangan kementerian yang tidak bersetuju.
- The majority of the Members of Parliament and State Assemblies agreed with the audit approach where the weaknesses and strengths of the auditee were reported in a balanced manner. However, less than 5.4% disagreed that a balanced report was presented.
- The majority or more than 51.7% of the respondents from the Ministries/Departments/Agencies agreed with the audit approach introduced by the NAD where the weaknesses and strengths of the auditee were reported in a balanced manner although 8.3% from the Ministries disagreed.

H. Kaedah Pengumpulan Data, Analisis Dan Rumusan Kajian Audit Dibincangkan Dengan Jelas

H. Methods of Gathering Data, Analysis And Conclusion Of The Audit Research Were Discussed Clearly

- Majoriti atau 61.5% Ahli Parlimen dan DUN bersetuju bahawa kaedah pengumpulan data, analisis dan rumusan kajian audit dibincangkan dengan jelas di dalam Laporan Ketua Audit Negara.
- Majoriti atau lebih 56% responden bersetuju kaedah pengumpulan data, analisis dan rumusan kajian audit dibincangkan dengan jelas di dalam laporan audit kecuali 2.6% dari responden di kalangan agensi dan 8.3% responden di kalangan kementerian yang tidak bersetuju.
- The majority or 61.5% of the Members of Parliament and State Assemblies agreed that the methods of gathering data, analysis and conclusion of the audit research were discussed clearly in the Auditor General's Report.
- The majority or more than 56% of the respondents agreed that the methods of gathering data, analysis and conclusion of the audit research were discussed clearly in the Auditor General's Report. However 2.6% from the respondents among the agencies and 8.3% of the respondents among the Ministries disagreed.

I. Laporan Dipersembahkan Secara Bebas Tanpa Prejudis

I. Report Presented Independently Without Prejudice

- Majoriti Ahli Parlimen dan DUN berpendapat bahawa Laporan Ketua Audit Negara telah dipersembahkan secara bebas tanpa prejudis.
- Majoriti atau lebih 69.5% responden bersetuju Laporan Ketua Audit Negara dipersembahkan secara bebas tanpa sebarang sikap prejudis kecuali 8.3% responden di kalangan kementerian berpendapat sebaliknya.
- The majority of the Members of Parliament and State Assemblies were of the opinion that the Auditor General's Report was presented independently without prejudice.
- The majority or more than 69.5% of the respondents agreed that the Audit Report was presented independently without prejudice although for 8.3% of the respondents from the Ministries disagreed.

Hasil kajian ini menunjukkan Laporan Ketua Audit Negara yang dikeluarkan adalah menepati kehendak pelanggan utama Jabatan iaitu Ahli Parlimen/DUN dan Kementerian/Jabatan/Agensi Kerajaan. Bagaimanapun, masih terdapat pelanggan yang kurang berpuashati. Perkara ini akan dijadikan panduan untuk penambahbaikan di masa hadapan dan asas untuk penyediaan *Key Performance Indicator* (KPI) Jabatan Audit Negara.

The findings of the research showed that the Auditor General's Report fulfilled the requirements of the main clients of the Department namely Members of Parliament/State Assemblies and government Ministries/Departments/Agencies. However, there were clients who were not satisfied. This matter can be a guide for improvement in the future and a basis on which to prepare the *Key Performance Indicator* (KPI) of the National Audit Department.

Kumpulan Meningkatkan Mutu Kerja Jabatan Audit Negara

Quality Control Circles (QCC) Of The National Audit Department

Pada awal tahun 2005 Jabatan Audit Negara telah melantik Ahli Jawatankuasa Pemandu Kumpulan Meningkatkan Mutu Kerja (KMK) yang baru. Jawatankuasa ini mengadakan mesyuarat setiap bulan bagi membincangkan tugas, peranan, perkembangan aktiviti sektor dan negeri serta penganjuran Konvensyen KMK Jabatan tahun 2005 sempena sambutan Hari Kualiti.

Antara kegiatan yang telah dijalankan oleh Jawatankuasa ini adalah mengadakan lawatan ke sektor dan negeri bagi memantau perkembangan aktiviti Kumpulan, memberi khidmat nasihat serta bimbingan kepada semua ahli Kumpulan untuk membolehkan ahli yang baru mengikuti secara aktif dalam Kumpulan masing-masing.

Buat julung kalinya Jabatan menganjurkan Konvensyen KMK pada 29 September 2005 bertempat di Akademi Audit Negara. Di samping itu, Kumpulan MIINDA (Kumpulan KMK Sektor Badan Berkanun Persekutuan) telah mewakili Jabatan di pertandingan Konvensyen KMK Peringkat Wilayah Persekutuan yang diadakan pada 15 dan 16 Ogos 2005 di INTAN Bukit Kiara.

In early 2005, the National Audit Department appointed new members to the QCC Steering Committee. This committee conducted its meetings monthly to discuss the task, role, development of the sector and state activities as well as the organisation of the 2005 QCC Convention in conjunction with the Quality Day Celebration.

Among the activities carried out by this committee were visits to sectors and states to monitor the development of the group activities, provision of advisory services and guidance to all members of the groups to enable the new members to participate actively in their respective groups.

For the first time the Department organised the QCC Convention on 29 September 2005 at the National Audit Academy. In addition, MIINDA Group (QCC group from Federal Statutory Bodies Sector) was selected to represent the Department in the QCC Convention competition at the Federal Territory level conducted on the 15 and 16 August 2005 at INTAN Bukit Kiara.

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Kegiatan Jawatankuasa Pemandu KMK



Jawatankuasa Pemandu KMK bersama Ketua Audit Negara, Timbalan Ketua Audit Negara (Negeri) dan Panel Hakim Konvensyen KMK Jabatan Audit Negara 2005

QCC Steering Committee with the Auditor General and the Panel of Jury during the QCC Convention of the National Audit Department on 29 September 2005 at the National Audit Academy

Activities of the QCC Steering Committee

Jawatankuasa Pemandu KMK QCC Steering Committee

Pengerusi Chairman

Tuan Haji Anwari bin Suri
Pegawai Sektor Pengurusan Korporat
Director, Corporate Management Sector

Ahli Jawatankuasa Committee Members

Tuan Hj. Abdul Razak bin Hj. Sulong

En. Zaaba bin Zainuddin

En. Roslan bin Abu Bakar

En. Md Dzahir bin Hanapiah

En. Rosli bin Aw Ahmad

Urus Setia Secretariat

Tn. Hj. Toha bin Sharif

Tn. Hj. Suip bin Saniman

Mengadakan Mesyuarat

Jawatankuasa Pemandu KMK telah mengadakan mesyuarat pertamanya pada 30 Mac 2005 bersama ahli Jawatankuasa yang baru dilantik dan seterusnya mesyuarat diadakan setiap bulan. Mesyuarat tersebut membincangkan tugas Jawatankuasa, perkembangan aktiviti Kumpulan setiap negeri dan sektor dan penganjuran Konvensyen KMK Jabatan Audit Negara tahun 2005.

Lawatan Pemantauan

Jawatankuasa Pemandu KMK telah mengadakan lawatan ke setiap Sektor Audit dan Cawangan Negeri untuk memantau aktiviti Kumpulan KMK berkenaan. Semasa lawatan Kumpulan KMK telah mempersembahkan aktiviti mereka sebagai persediaan awal untuk bertanding ke konvensyen yang diadakan pada 29 September 2005. Jawatankuasa memberikan komen penambahbaikan, teknik persembahan, penerangan mengenai garis panduan serta nasihat kepada ahli Kumpulan bagi mengatasi masalah yang dihadapi.

Konvensyen KMK Peringkat Wilayah

Ahli Jawatankuasa Pemandu telah mengiringi Kumpulan MINDA Sektor Badan Berkanun Persekutuan yang mewakili Jabatan ke Konvensyen KMK Peringkat Wilayah Persekutuan di INTAN Bukit Kiara pada 15 dan 16 Ogos 2005. Ini merupakan kali pertama Kumpulan MINDA menyertai konvensyen KMK dan kumpulan ini telah menerima hadiah dan sijil penyertaan. Tajuk yang dipersembahkan ialah Memastikan Penyata Kewangan Diperakui Dalam Tempoh Empat Bulan Selepas Diterima. Ahli Kumpulan terdiri daripada Cik Rosida bt. Khairon (Ketua Kumpulan), En. Faidzal b. Abu (Fasilitator), Pn. Febriana Ika Sari bt. Mohd Jaafar, Pn. Johana bt. Ngadimun, Cik Faridah bt. Zainuddin, En. Haffiz b. Hashim, Pn. Noorkhiayati bt. Yahya, En. Eddy Herman b. Zaidel dan En. Masnawi b. Mansor.



Kumpulan MINDA

Konvensyen KMK Jabatan

Konvensyen Kumpulan KMK Jabatan Audit Negara telah diadakan pada 29 September 2005 bertempat di Dewan Syarahan, Akademi Audit Negara sempena sambutan Hari Kualiti Jabatan Audit Negara. Sebanyak 11 Kumpulan KMK mewakili sektor dan negeri telah mengambil bahagian di konvensyen tersebut.

Majlis perasmian Konvensyen disempurnakan oleh Y. Bhg. Tan Sri Dr. Hadenan bin A. Jalil, Ketua Audit Negara

Conducting Meetings

The QCC Steering Committee conducted its first meeting on 30 March 2005 together with the newly appointed members. Subsequent meetings were conducted monthly. The meetings discussed the task of the committee, development of group activities at every state and sector and the organisation of the QCC Convention of the National Audit Department for the year 2005.

Monitoring Visits

The QCC Steering Committee visited every Audit Sector and State Branch to monitor the activities of the QCC groups. During the visits, the QCC groups presented their activities as early preparation to compete at the convention held on 29 September 2005. The committee gave comments on improvements, presentation technique, explanation on the Guidelines as well as advice to the members of the groups to overcome their problems.

QCC Convention at the Federal Territory Level

Members of the Steering Committee accompanied the MINDA Group of the Federal Statutory Bodies Sector which represented the Department at the Federal Territory QCC Convention at INTAN Bukit Kiara on 15 and 16 August 2005. This was the first time the MINDA Group participated in the QCC Convention. It received a prize and participation certificate. The topic presented was "Ensuring the Financial Statement is certified within four months of its submission". Members of the groups comprised Cik Rosida bt. Khairon (Group Head), En. Faidzal b. Abu (Facilitator), Pn. Febriana Ika Sari bt. Mohd Jaafar, Pn. Johana bt. Ngadimun, Cik Faridah bt. Zainuddin, En. Haffiz b. Hashim, Pn. Noorkhiayati bt. Yahya, En. Eddy Herman b. Zaidel and En. Masnawi b. Mansor.

Departmental QCC Convention

The Convention for the QCC Groups of the National Audit Department was conducted on 29 September 2005 at the Lecture Hall, National Audit Academy in conjunction with the Quality Day celebration of the Department. Eleven QCC groups representing the sectors and states took part in the convention.

The opening ceremony was officiated by Tan Sri Dr. Hadenan bin A. Jalil, Auditor General of Malaysia, while the closing and prize giving ceremony was officiated by Dato' Azizah bt. Hj. Arshad, Deputy Auditor General

Malaysia. Manakala majlis penutup dan penyampaian hadiah telah disempurnakan oleh Y. Bhg. Dato' Azizah binti Hj. Arshad, Timbalan Ketua Audit Negara (Persekutuan). Johan pertandingan KMK ini dimenangi oleh Kumpulan PERMATA dari Negeri Sabah. Naib Johan ialah Kumpulan DINAMIK dari Negeri Sembilan manakala Tempat Ketiga dimenangi oleh Kumpulan ANGGERIK dari Negeri Selangor.

Pertandingan diadili oleh 3 orang panel hakim iaitu En. Kamaruzzaman bin Kasim dari Perbadanan Produktiviti Negara (NPC) selaku Ketua Panel Hakim, En. Khalid bin Ibrahim dari MAMPU dan En. Safuan bin Idris dari SIRIM BHD.

(Federal). The winners of the QCC Competition were PERMATA Group from Sabah, DINAMIK Group from Negeri Sembilan (1st Runner-Up) and ANGGERIK Group (2nd Runner-Up).

The competition was judged by a panel of three judges: En. Kamaruzzaman bin Kasim from the National Productivity Centre as the Head of the Jury Panel, En. Khalid bin Ibrahim from MAMPU and En. Safuan bin Idris from SIRIM Bhd.

BIL NO	NAMA KUMPULAN NAME OF THE GROUP	KETUA KUMPULAN HEAD OF THE GROUP	FASILITATOR FACILITATOR	TAJUK PERSEMBAHAN PRESENTATION TOPIC
1	Perak - SYNERGY	Cik Teh bt Yusoff	En. Yusof bin Puteh	Pemantauan Surat Pemerhatian Audit Monitoring Audit Observation Letters
2	Pulau Pinang - GAMAT	En. Yunus bin Kassim	Pn. Azizah bt. Yusof	Kertas Kerja Audit Tidak Berkualiti Audit Working Papers Of Poor Quality
3	Selangor - ANGGERIK	Pn. Kasmawati bt. Abdul Latif	En. Chan Kok Sun	Lawatan Fizikal Dilakukan Berulang Kali Frequent Physical Visits
4	Sarawak - PERKASA	En. Abang Hasbi bin Abang Noordin	En. Mohhtar bin Abd. Ghani	Mengatasi Masalah Fail Lambat Dikesan Overcoming The Problem Of Late Detection Of Files
5	Johor - AKAS	Pn. Noor Aslinda Bt. Nasron	Cik Sharifah Zarina bt. Syed Ahmad	Kesukaran Mendapatkan Maklumat Auditi Yang Disimpan Secara Manual Difficulty In Obtaining Auditee Information Kept Manually
6	Sektor Korporat - PIONEERS	Pn. Sainap bt. Abd. Aziz	En. Hairul Nizam bin Yusoff	Masalah Proses Penyediaan Surat Menyurat Dan Memo Problems In Process Of Preparation Of Letters And Memos
7	Negeri Sembilan - DINAMIK	Cik Nuurul Arfahuda bt. Yusuf	Pn. Rageni bt. Mohamad	Kelewatan Mengeluarkan Sijil Audit Delay In Issuing Audit Certificates
8	Sektor Persekutuan - HARMONI	En. Misnon bin Hj. Ihsan	Pn. Yusnani bt. Zakaria	Kelemahan Dalam Pemantauan Pemerhatian Audit Weaknesses In Monitoring Audit Observations
9	Sektor BBP - MINDA	Cik Rosida bt. Khairon	En. Mohd Faizal bin Abu	Memastikan Penyata Kewangan Diperakui Dalam Tempoh Empat Bulan Selepas Diterima Ensuring Financial Statement Is Certified Within Four Months Of Its Submission
10	Pahang - PERINTIS	En. Mohd. Muhaimin B. Mohd. Salleh	En. Mohd Shahril bin Yahya	Penyelenggaraan Rekod Harta Modal Yang Tidak Dikemaskini Maintenance of Fixed Asset Records Which Are Not Updated
11	Sabah - PERMATA	En. Ramlee bin Hj. Kariah	Tn. Hj. Mustapha bin Naina Maricar	Kelewatan Penyerahan, Pengauditan Dan Pembentangan Penyata Kewangan Badan Berkanun Negeri/Pihak Berkuasa Tempatan Delay In Submission, Auditing And Tabling of Financial Statements, Of State Statutory Bodies/Local Governments

Laporan Ketua Panel Hakim

Ketua panel hakim En. Kamaruzzaman bin Kasim memuji Jabatan Audit Negara bukan sahaja berjaya menganjurkan Konvensyen KMK buat pertama kalinya tetapi juga dapat menyediakan 11 kumpulan menyertai pertandingan ini. Beliau kagum dengan tahap persembahan yang berkualiti oleh keseluruhan Kumpulan KMK yang mengambil bahagian.

Beliau memberi komen bahawa penyelesaian masalah yang dipersembahkan oleh kumpulan KMK adalah baik seperti masalah penyediaan surat menyurat dan memo, masalah kesukaran mendapatkan maklumat auditi yang disimpan secara manual dan masalah kelewatan mengeluarkan Sijil

Report of Head of the Jury Panel

Head of the Jury Panel, En. Kamaruzzaman bin Kasim praised the National Audit Department for being not only successful in organising the convention for the first time but also able to prepare the 11 groups for the competition. He was pleased with the quality of performance of all the participating QCC groups.

He commented that the problem solving presented by the QCC groups was good such as letter and memo preparation problem, problem of difficulty in obtaining auditee information kept on a manual basis and the problem of delay in issuing Audit Certificates. Suggested recommendations for these problems were relevant and could be utilised in other places.

Audit. Cadangan penyelesaian masalah tersebut adalah relevan dan boleh dipraktikkan di tempat lain.

Beliau turut memuji penampilan yang baik serta keyakinan diri ketika bertanding yang ditunjukkan oleh para peserta terutama yang masih baru berkhidmat dan peserta dari kategori kumpulan sokongan yang kurang mendapat pendedahan dari segi pengalaman.

Pada keseluruhannya beliau memaklumkan semua Kumpulan KMK yang bertanding telah mengikuti kriteria pemarkahan persembahan KMK yang dikeluarkan oleh MAMPU dan INTAN. Beliau percaya tahap persembahan Kumpulan KMK yang bertanding kali ini akan meningkat lagi pada pertandingan yang akan datang setelah menimba pengalaman. Beliau menasihati para peserta supaya terus meningkatkan lagi ilmu pengetahuan mengenai bidang ini. Beliau juga mengesyorkan kumpulan KMK Negeri memasuki pertandingan di Konvensyen KMK peringkat Negeri. Beliau yakin pasukan Jabatan Audit akan berjaya.

Johan Kumpulan KMK telah diberi peluang mempersembahkan KMK semasa majlis Hari Kualiti Jabatan Audit Negara di Auditorium Akademi Audit Negara pada 30 Ogos 2005. Kumpulan ini akan mewakili Jabatan Audit Negara ke Konvensyen KMK di peringkat Wilayah pada tahun 2006.

He also praised the participants' appearance and self confidence during the competition especially the new entrants and participants from the support group who had less exposure in terms of experience.

On the whole he stated that all the competing QCC groups had followed the presentation grading criteria issued by MAMPU and INTAN. He believed the level of presentation of the groups could be further improved in future competitions after gaining this experience. He advised all participants to continue enhancing

their knowledge in this field. He recommended the QCC state group to participate in the QCC convention competition at the state level. He was confident the team from the Department would be successful.

The champion of the group was given the opportunity to present its QCC topic during the Quality Day Ceremony of the National Audit Department at the National Audit Academy auditorium on 30 August 2005. This group will represent the National Audit Department at the QCC Convention at the Federal Territory level in 2006.



Panel Hakim
Panel of Jury



Johan/Champion
Kumpulan PERMATA
(Sabah)



Naib Johan/Ist Runner-Up
Kumpulan DINAKMIK
(Negeri Sembilan)



Tempat Ketiga/2nd Runner-Up
Kumpulan ANGGERIK
(Selangor)

Menjelang 100 Tahun Institusi Audit Negara

Towards 100 Years Of The National Audit Institution

Tahun 2006 bakal mencatatkan peristiwa bersejarah kerana Jabatan Audit Negara akan meraikan sambutan ulang tahun ke 100 penubuhan Institusi Audit Negara. Menjelang sambutan hari bersejarah ini Jabatan Audit Negara yang amat sinonim dengan perkataan 'Akauntabiliti' sentiasa berusaha untuk memastikan wujudnya akauntabiliti dalam pentadbiran dan pengurusan kewangan sektor awam dapat dilaksanakan dengan berkesan selaras dengan visinya untuk menjadi penyumbang utama ke arah kecemerlangan pengurusan kewangan dan akauntabiliti sektor awam. Oleh itu tema yang telah dipilih ialah "Kearah Laporan Audit Yang Seimbang" amatlah tepat dan bersesuaian.

Untuk mencapai visi, misi dan objektif jabatan, pelbagai usaha dan pembaharuan telah dirancang dan dilaksanakan. Jabatan juga telah berkembang dengan pesat mengikut arus perubahan dunia pengauditan dan kemajuan negara. Menjangkau usia ke 100 tahun, kematangan Jabatan terserlah dan terus berkembang dari segi peranan dan tanggungjawabnya khususnya skop yang bertambah dalam menjalankan tugas pengauditan. Begitu juga aspek Pengurusan Korporatnya seperti Pengurusan Sumber Manusia, Kewangan, Pembangunan Infrastruktur, Teknologi Maklumat & Komunikasi, Penyelidikan, Latihan dan Pengurusan Maklumat.

Peranan dan tanggungjawab Jabatan untuk menjalankan pengauditan tertakluk kepada Artikel 106 Perlembagaan Persekutuan dan Akta Audit 1957 yang menghendaki Ketua Audit Negara menjalankan pengauditan terhadap akaun dan aktiviti Kerajaan Persekutuan, Kerajaan Negeri, Badan Berkanun Persekutuan dan Negeri, Pihak Berkuasa Tempatan dan Majlis Agama Islam. Pada 29 Januari 2004, Warta Kerajaan telah dikeluarkan mengenai Perintah Audit (Akaun Syarikat) 2004 yang memberi mandat kepada Ketua Audit Negara untuk menjalankan pengauditan terhadap 496 Syarikat Kerajaan dan Syarikat yang mendapat geran/pinjaman/jaminan dari Kerajaan.

Bidang pengauditan sektor awam telah berkembang dengan pesatnya selaras dengan perkembangan yang berlaku dalam sistem pentadbiran dan pengurusan kewangan kerajaan. Jenis pengauditan yang dijalankan pada awalnya terbahagi kepada 2 iaitu pengauditan penyata kewangan dan pengauditan pematuhan. Pengauditan penyata kewangan bertujuan untuk mengesahkan penyata kewangan yang diterima bagi memastikan penyata kewangan yang disediakan adalah menggambarkan

The year 2006 is historic as the National Audit Department (NAD) will celebrate the 100th anniversary of the establishment of the National Audit Institution. In conjunction with this celebration, the NAD, which is very much synonymous with the word "accountability", is making attempts to ensure accountability in the administration and financial management of the public sector can be implemented effectively in accordance with its vision to become the main contributor towards the excellence of financial management and public sector accountability. Hence, the theme selected, "Towards A Balanced Audit Report", is appropriate and accurate.

To achieve the visions, mission and objectives of the Department, various efforts and reforms are planned and implemented. The Department has also developed rapidly according to the currents of change in the auditing world and progress of the country. Upon reaching 100 years, the Department has matured and continues to expand in terms of its role and responsibility. In particular, its scope in carrying out audits has widened as well as in the aspect of its corporate management such as Human Resource Management, Finance, Infrastructure Development, Information & Communication Technology, Research, Training and Information Management.

The role and responsibility of the department in carrying out the audits are subjected to Article 106 of the Federal Constitution and Audit Act 1957 that requires the Auditor General to conduct an audit of the accounts and activities of the Federal Government, State Governments, Federal and State Statutory Bodies, Local Governments and Islamic Religious Councils. On 29 January 2004, a government ruling was issued regarding the Audit Orders (Company Accounts) 2004 providing the mandate to the Auditor General to carry an audit on 496 government companies and companies that receive grants/loans/guarantees from the government.

Public sector auditing has expanded rapidly in line with the development in the administrative and management system. The audits carried out earlier were of two types; financial statement audit and compliance audit. Financial statement audit aims to certify the financial statement received to ensure the financial statement prepared reveals a true and fair view of the financial position. Compliance audit aims to determine whether the financial management is implemented according to



kedudukan kewangan yang benar dan saksama. Pengauditan pematuhan pula bertujuan untuk menentukan sama ada pengurusan kewangan dilaksanakan mengikut undang-undang dan peraturan yang ditetapkan dari masa kesemasa. Pelaksanaan Programme and Performance Budgeting System (PPBS) telah membolehkan pengauditan prestasi dilakukan kerana penilaian perlu di buat terhadap program dan aktiviti agensi untuk menentukan sama ada matlamat dan manfaat yang dikehendaki telah tercapai dan dilaksanakan secara ekonomi, cekap dan berkesan. Oleh itu pada tahun 1978 pindaan terhadap Akta Audit 1957 telah diluluskan untuk memberi kuasa kepada Jabatan menjalankan pengauditan prestasi bagi mengukur tahap kejayaan projek yang dilaksanakan oleh Kementerian/Jabatan dari segi ekonomi, kecekapan dan keberkesannya.

Usaha mempertingkatkan kemahiran juruaudit menjalankan tugas pengauditan supaya lebih cekap dan berkesan telah diambil oleh Jabatan dengan menyediakan manual dan garis panduan pengauditan sebagai rujukan. Manual Jabatan telah dikeluarkan yang menerangkan secara terperinci mengenai latar belakang Jabatan serta peruntukan undang-undang yang berkaitan, jenis pengauditan dan cara pelaksanaannya, standard yang diguna pakai dan standard pelaporan. Pelbagai garis panduan telah dikeluarkan seperti Garis Panduan Pengauditan Prestasi, Garis panduan Pengauditan Pengurusan Kewangan, Garis Panduan Pengauditan ICT, Garis Panduan Pengauditan Pihak Berkuasa Tempatan, Garis Panduan Pengauditan Pejabat Tanah, Garis Panduan Pengauditan Alam Sekitar dan Garispanduan Pengauditan Kontrak Pembinaan. Malahan Jabatan juga telah menerbitkan Amalan Terbaik Majlis Agama Islam untuk dijadikan panduan kepada agensi berkenaan.

Di bawah RMK 8 Jabatan Audit Negara juga telah berjaya melaksanakan projek pembangunan seperti Pembinaan Akademi Audit Negara dan memperbaiki kualiti kemudahan infrastruktur Cawangan Audit Negeri dan Ibu Pejabat. Akademi Audit Negara dengan kos RM 42.4 juta telah berjaya di siapkan pada Ogos 2005 dan mula beroperasi pada 1 September 2005. Dengan adanya Akademi ini, kursus yang diperlukan oleh Juruaudit dalam bidang pengauditan, perakaunan, ICT dan pengurusan terkini telah mula dilaksanakan. Adalah menjadi hasrat Jabatan untuk melahirkan Juruaudit yang cekap, berkualiti dan berkesan. Akademi Audit Negara telah dirasmikan pada 24 November 2005.

the law and regulation determined from time to time. The implementation of the Programme and Performance Budgeting System (PPBS) has enabled performance audit to be conducted because the evaluation need to be made on the programmes and activities of the agency to determine whether the desired aims and benefits are achieved and are implemented in an economical, efficient and effective manner. Hence, in 1978 amendment to the Audit Act was approved giving power to the Department to carry out the performance audit to measure the success level of a project implemented by a Ministry/Department in terms of its economy, efficiency and effectiveness.

Initiatives to enhance the auditor's skill in auditing in a more efficient and effective manner have been taken by the department through the preparation of the auditing manuals and guidelines as references. The department manuals have been issued to explain in detail the background of the department as well as the relevant laws, types of audits and ways of implementation, standards adopted and reporting standards. Various guidelines have been issued such as Performance Audit Guideline, Financial Management Audit Guideline, ICT Audit Guideline, Local Government Audit Guideline, Land Office Audit Guideline, Environmental Audit Guideline and Construction Contract Audit Guideline. In fact, the department has also published the Best Practices of Islamic Religious Councils as a guide to the respective agencies.

Under the Eighth Malaysia Plan, the NAD has also successfully implemented development projects such as the construction of the National Audit Academy and upgrading of the quality of the infrastructure facilities of the State Audit Branches and Headquarters. The National Audit Academy costing RM 42.4 million was completed in August 2005 and started operating on 1 September 2005. With the establishment of this academy, the courses needed by the auditors in the latest auditing, accounting, ICT and management fields became more organised. It is envisioned that the department will produce efficient, quality and effective auditors.

To ensure the auditing carried out is of quality the Department made an effort to obtain the MS ISO 9000 in 1997. The efforts and cooperation of the auditors have resulted in producing the ISO documents required such as Quality Manual, Quality Procedure and Work Instructions. The Department was awarded the MS

***“Sesungguhnya
impian untuk
memiliki sebuah
Akademi sendiri
telah tercapai
dan menjadi
kenyataan”***

Bagi memastikan pengauditan yang dijalankan berkualiti Jabatan telah berusaha mendapatkan pengiktirafan MS ISO 9000 pada tahun 1997. Hasil usaha dan kerjasama yang diberikan oleh juruaudit untuk menghasilkan dokumen ISO yang diperlukan iaitu Manual Kualiti, Prosedur Kualiti dan Arahan Kerja, Jabatan telah dianugerahkan Sijil MS ISO 9002 pada 23 November 2000 khusus bagi pengauditan Penyata Akaun Awam Kerajaan Persekutuan. Kini usaha sedang dilakukan untuk mendapatkan pengiktirafan pensijilan ISO yang terkini di bawah MS ISO 9001:2000 bagi Sektor Korporat, Sektor Audit Persekutuan dan sektor Badan Berkanun Persekutuan.

Dalam menghadapi cabaran untuk meningkatkan akauntabiliti awam di era teknologi maklumat dan komunikasi Jabatan telah mengorak langkah dengan melaksanakan beberapa pembaharuan. Antara pembaharuan yang telah dilaksanakan ialah pembangunan projek pengkomputeran di bawah RMK 8 dengan pembiayaan peruntukan sejumlah RM 30 juta bermula 1996 hingga 2005.

Penstrukturan semula organisasi Jabatan telah dilakukan pada tahun 2002 dengan mewujudkan 2 sektor baru iaitu Sektor Pengurusan Korporat dan Sektor Audit Badan Berkanun Persekutuan untuk menangani pertambahan beban kerja dan keperluan semasa. Dua sektor sedia ada dikekalkan iaitu Sektor Audit Kerajaan Persekutuan dan Sektor Audit Kerajaan Negeri. Pertambahan 2 sektor baru ini ternyata telah menyumbang kepada kemajuan pesat Jabatan Audit Negara pada masa kini.

Perancangan Strategik Jabatan Tahun 2005 - 2007 telah dilancarkan semasa Hari Kualiti pada tahun 2004 yang menggariskan 8 sasaran untuk dicapai oleh Jabatan dalam tempoh 3 tahun. Ianya adalah sebagai rangka kerja penyediaan rancangan tahunan secara terperinci untuk mencapai visi, misi dan objektif Jabatan.

Penglibatan Jabatan Audit Negara di peringkat antarabangsa telah bermula sejak tahun 1979 di mana Malaysia adalah merupakan salah sebuah negara yang telah mengasaskan penubuhan Asian Organisation Of Supreme Audit Institutions (ASOSAI). Jabatan telah terlibat secara aktif menyertai aktiviti anjuran ASOSAI seperti projek penyelidikan, program latihan, bengkel, seminar, persidangan dan sebagai ahli kepada Governing Board ASOSAI.

Melalui program latihan iaitu ASOSAI Long Term Regional Training Programme yang telah melatih 4 pegawai Jabatan menjadi trainers dan Subject Matter Experts

ISO 9002 certificate on 23 November 2000 especially for auditing Federal Government Public Accounts. Currently, efforts are made to obtain recognition for the latest ISO certificate under ISO 9001:2000 for the entire functions of the department.

“Indeed the dream of having our own Academy has been achieved and become a reality”

In facing the challenge to increase public accountability in the expansion of information and communication technology occurring in the public sector, the department has taken the initial step of implementing several reforms. These include the development of a computerisation project under the Eighth Malaysia Plan with financial allocations amounting to RM30 million from 1996 to 2005

The organisational restructuring of the department was conducted in 2002. Two new sectors were created, namely Corporate Management Sector and Federal Statutory Bodies Audit Sector, to address the increase in workload and current needs. Two existing sectors were maintained, the Federal Government Audit Sector and the State Government Audit Sector.

The Department's 2005-2007 Strategic Planning was launched during the Quality Day in 2004. It outlined the eight targets to be achieved by the Department during the 3 year period. It acts as a framework for the preparation of the detailed yearly plan in achieving the vision, mission and objectives of the department.

The involvement of the NAD at the international level started in 1979 whereby Malaysia was one of the countries that founded the Asian Organisation of Supreme Audit Institutions (ASOSAI). The department has been actively participating in the activities organized by ASOSAI such as research projects, training programmes, workshops, seminars, conferences and as a member of the ASOSAI Governing Board.

Through the ASOSAI Long Term Regional Training Programme, four officers were trained to become trainers and Subject Matter Experts responsible for giving training organised by ASOSAI. Senior officers of the Department too have participated in seven ASOSAI research projects namely Accountability and Control of Public Enterprises, Financial Accountability and Management in Government,

bertanggungjawab untuk memberi latihan yang dianjurkan oleh ASOSAI. Pegawai Kanan Jabatan juga telah menyertai 7 Projek Penyelidikan ASOSAI iaitu Accountability and Control of Public Enterprises, Financial Accountability and Management in Government, Audit of Public Works and Projects, Audit of Government Revenues, Performance Audit, Audit of Information Technology, Audit Quality Management Systems dan Fraud Auditing. Melalui projek penyelidikan ini, Jabatan telah berjaya menghasilkan beberapa garis panduan seperti Performance Auditing Guidelines, IT Audit Guidelines dan Audit Quality Management Systems Guidelines. Selain memberi peluang kepada pegawai Jabatan menyertai bengkel, negara kita juga pernah terpilih untuk menjadi tuan rumah dan sebagai penganjur kepada aktiviti ASOSAI. Sejak tahun 1995 hingga kini Jabatan telah menjadi tuan rumah sebanyak 10 kali kepada seminar, bengkel dan latihan anjuran ASOSAI.

Penglibatan Jabatan yang aktif di peringkat antarabangsa telah membawa banyak manfaat dan faedah kepada pegawai serta Jabatan. Jabatan berjaya memberi latihan kepada lebih ramai pegawai melalui pegawai yang menjadi trainers kepada latihan ASOSAI di mana mereka bertanggungjawab pula untuk menyampaikan ceramah bagi kursus anjuran Jabatan. Garis panduan ASOSAI pula telah diguna pakai oleh Jabatan terutama sebagai panduan pengauditan prestasi dan teknologi maklumat (IT). Maklumat yang diperolehi dari penyertaan seminar, bengkel dan latihan ASOSAI telah dapat meningkatkan pengetahuan juruaudit untuk menjalankan tugas pengauditan. Jabatan akan terus melibatkan diri secara aktif di peringkat antarabangsa untuk memastikan bidang pengauditan negara kita akan terus berkembang sejajar dengan perkembangan bidang pengauditan antarabangsa dan memberi sumbangan kepada pembangunan negara.

Audit of Public Works and Projects, Audit of Government Revenues, Performance Audit, Audit of Information Technology and Audit Quality Management Systems. Through these research projects, the Department has successfully produced several guidelines such as Performance Audit Guideline, Information Technology Audit Guideline and Audit Quality Management Systems Guideline. Apart from giving the opportunity to the Department's officers to participate in the workshops, our country has been selected as a host and organiser of the ASOSAI activities. Since 1995 the department has, for ten times, hosted seminars, workshops and training organised by ASOSAI.

The active involvement of the department at the international level has brought a lot of benefits and advantages to the staff as well as the department. The department has successfully provided training to more staffs members through the officers that became trainers to ASOSAI training whereby they are responsible for delivering talks in courses organised by the Department. The ASOSAI Guideline has been adopted by the department especially for performance and information technology audit. The information obtained from participating in seminars, workshops and ASOSAI training can increase the auditor's knowledge in carrying out audits. The Department will continue to be actively involved at the international level to ensure the auditing field in our country continues to expand in accordance with the development of the international auditing field and that it contributes to the country's development.

Pembentangan Laporan Ketua Audit Negara Negeri 2004

Tabling Of The 2004 Auditor General Report For The State Accounts

“Kejayaan ini adalah sesuatu yang wajar dibanggakan oleh Sektor Audit Negeri dan Cawangan Audit Negeri. Timbalan Ketua Audit Negara (Negeri) semasa Mesyuarat Pengarah Audit Negeri, menekankan kepentingan untuk mengekalkan apa yang telah dicapai. Usaha ini penting supaya dapat mengelak daripada Laporan Ketua Audit Negara Kerajaan Negeri menjadi lapuk berstatus ‘embargo’ sehingga dibentangkan pada tahun berikutnya selepas setahun atau lebih disediakan”.

Perkara 107 Perlembagaan Persekutuan dan Akta Audit 1957 telah menghendaki Laporan Ketua Audit Negara mengenai Penyata Akaun Awam Serta Aktiviti Kerajaan Negeri dikemukakan kepada Seri Paduka Baginda Yang diPertuan Agong yang akan menitahkan Laporan Audit ini dibentang di Parlimen. Satu naskhah laporan ini juga perlu dihantar kepada Sultan, Raja, Yang Di Pertuan Besar atau Yang Di Pertua Negeri bagi Negeri itu yang akan mengarahkan Laporan Audit dibentang dalam Dewan Undangan Negeri.

Sebagaimana kita sedia maklum, Laporan Audit disediakan selepas pengauditan terhadap Penyata Akaun Awam dan aktiviti Kerajaan Negeri dibuat. Kebiasaannya Penyata Akaun Awam tahun semasa akan diserahkan selewat-lewatnya antara bulan Mac hingga bulan Julai tahun berikutnya. Kesan daripada tempoh masa yang perlu diambil untuk pengauditan, penyediaan dan percetakan laporan, pembentangan Laporan Audit hanya dapat dibuat pada tahun berikutnya selepas ianya disiapkan. Keadaan ini telah menyebabkan perkara yang dibangkit dalam Laporan Audit tidak dapat dipertimbangkan sebelum belanjawan tahun berikutnya diluluskan. Ini menjadikan Laporan Audit agak terkebelakang dan mengurangkan keberkesanan laporan tersebut kepada Ahli Yang Berhormat sama ada di peringkat Dewan Rakyat, Dewan Negara atau Dewan Undangan Negeri.

Sepanjang penubuhan Jabatan Audit Negara, belum pernah Laporan Audit Negeri yang disediakan dapat dibentangkan pada tahun yang sama dengan Penyata Akaun Awam diterima. Sebaliknya, Laporan Audit Negeri hanya dapat dibentangkan di Parlimen setahun berikutnya atau lebih selepas ianya siap disediakan.

Perancangan pengurusan pengauditan yang teliti terhadap Rancangan Audit Negeri sejak tahun 2002, rangka kerja yang lebih terurus dan sistematik telah digubal oleh Timbalan Ketua Audit Negara (Negeri). Berkat usaha dan sokongan padu daripada Ketua Audit Negara, semua 13 Laporan Ketua Audit Negara Kerajaan Negeri bagi

Article 107 of the Federal Constitution and Audit Act 1957 requires the report of the Auditor General regarding the Public Account Statements and Activities of the State Governments to be presented to His Majesty the Yang di-Pertuan Agong who will instruct the Audit Report to be tabled in Parliament. A copy of the report is also to be submitted to the Ruler of a State or *Yang DiPertua Negeri* who will instruct the Audit Report to be tabled in the State Assembly.

The Auditor General's Report is prepared after the State Public Account and Activity Statements have been audited. Normally, the Public Account Statement for the current year is submitted at the latest between March and July of the following year. Owing to the time needed to audit, prepare and print the report, the tabling of the Audit Report can only be done in the following year after it is completed. This has resulted in matters raised in the Audit report not being considered before the budget of the following year is approved. The delay of the Audit Report makes it less effective to the members of the House of Representatives, the Senate or State Assemblies.

Throughout the establishment of the National Audit Department, the Audit Report has never been tabled in the same year when the Public Account Statement was received. Instead, the State Audit Report is tabled in Parliament in the following year or later after it is completed. This situation has been occurring for the past several years.

Owing to the careful management planning of auditing in the State Audit Plan since 2002, a proper and systematic framework introduced by the Deputy Auditor General (State), efforts and the solid support of the Auditor General, all the Auditor General's Reports of the 13 States for the year 2004 prepared in 2005 were tabled on 4 October 2005 in Parliament. This is the first time the Audit Report can be read and utilised by the public in the same year it is prepared. This is an achievement to be proud of by the State Audit Sector and State Audit

tahun 2004 yang disediakan pada tahun 2005 telah dapat dibentangkan pada 4 Oktober 2005 di Parlimen. Dengan kejayaan ini, ianya adalah satu kejayaan yang ulung di mana Laporan Audit telah dapat dibaca dan digunakan oleh rakyat pada tahun yang sama dengan tahun disediakan. Kejayaan ini adalah sesuatu yang wajar dibanggakan oleh Sektor Audit Negeri dan Cawangan Audit Negeri. Timbalan Ketua Audit Negara (Negeri) semasa Mesyuarat Pengarah Audit Negeri, menekankan kepentingan untuk mengekalkan apa yang telah dicapai. Usaha ini penting supaya dapat mengelak daripada Laporan Ketua Audit Negara Kerajaan Negeri menjadi lapuk berstatus 'embargo' sehingga dibentangkan pada tahun berikutnya selepas setahun atau lebih disediakan.

Branches. During the State Audit Directors' Meeting, the State Deputy Auditor General emphasised the importance of maintaining all that has been achieved. This is important to avoid making the Report obsolete with its "embargo" status until it is tabled a year or more after it is prepared.

Pembentangan Laporan Ketua Audit Negara Kerajaan Negeri
Tabling Of The State Government Report Of The Auditor General

Bil. No.	Laporan Report	Tarikh Laporan Siap Disediakan Date of Completion	Tarikh Dibentangkan Di Parlimen Date of Tabling In Parliament
1.	Laporan Ketua Audit Negara bagi Kerajaan Negeri Tahun 2001 <i>Report of the Auditor General of the State Government for the Year 2001</i>	2002	20/05/2004 16/06/2004
2.	Laporan Ketua Audit Negara bagi Kerajaan Negeri Tahun 2002 <i>Report of the Auditor General of the State Government for the Year 2002</i>	2003	24/05/2004 16/06/2004
3.	Laporan Ketua Audit Negara bagi Kerajaan Negeri Tahun 2003 <i>Report of the Auditor General of the State Government for the Year 2003</i>	2004	22/03/2005 03/05/2005
4.	Laporan Ketua Audit Negara bagi Kerajaan Negeri Tahun 2004 <i>Report of the Auditor General of the State Government for the Year 2004</i>	2005	04/10/2005 07/12/2005

Kejayaan membentangkan Laporan Ketua Audit Negara Negeri Tahun 2004 pada tahun 2005 adalah berkat usaha dan pelaksanaan program kerja yang melibatkan seluruh lapisan pegawai Cawangan Audit Negeri dan Ibu Pejabat. Usaha yang gigih dan ketekunan para Pengarah Audit Negeri memantau dan memastikan setiap tugas dilaksanakan dengan sebaiknya turut menyumbang kepada kejayaan ini. Secara ringkasnya draf awal laporan Ketua Audit Negara khasnya bagi bahagian kajian telah

The successful tabling of the 2004 State Report of the Auditor General in 2005 is the solid effort and implementation of the work programme involving all levels of officers at the State Audit Branches and Headquarters. The determined effort and diligence of all State Audit Directors in monitoring and ensuring every task was properly implemented also contributed to its success. In summary, the initial draft of the report of the Auditor General particularly for the performance audit

siap disediakan pada penghujung tahun 2004. Draf ini melalui proses penapisan di peringkat Ibu Pejabat sebelum diluluskan oleh Ketua Audit Negara.

section was prepared and completed at the end of 2004. It went through the editing process at the headquarters before it was approved by the Auditor General.

Penyediaan Laporan Ketua Audit Negara
Date of Approval of The Auditor General's Report

Bil. No.	Negeri State	Laporan Diluluskan Ketua Audit Negara Report Approved by the Auditor General
1.	Johor	22/07/2005
2.	Kedah	20/07/2005
3.	Kelantan	13/06/2005
4.	Melaka	29/07/2005
5.	Negeri Sembilan	13/07/2005
6.	Pahang	14/07/2005
7.	Perak	21/07/2005
8.	Perlis	20/07/2005
9.	Pulau Pinang	07/07/2005
10.	Sabah	06/07/2005
11.	Sarawak	27/07/2005
12.	Selangor	11/07/2005
13.	Terengganu	19/07/2005

Selain itu, penyumbang kepada kejayaan ini adalah hasil inovasi penggunaan perisian ACL bagi mempercepatkan pengauditan Penyata Akaun Awam. Dengan penggunaan perisian itu, keseluruhan proses pengauditan penyata Akaun Awam Kerajaan Negeritelah dapat disiapkan dalam tempoh 2 bulan.

Another contributing factor to this success was the innovation of the ACL software which hastened the audit of the Public Account Statement. With this software, the overall process of auditing the State Public Account Statement can be prepared within two months.

Bagaimanapun kedudukan pembentangan Laporan Ketua Audit Negara Negeri di Dewan Undangan Negeri masih boleh ditingkatkan. Ini kerana masih ada sebuah negeri yang belum membentangkan Laporan Ketua Audit Negara bagi tahun 2003 dan 3 buah negeri belum membentangkan Laporan Ketua Audit Negara bagi tahun 2004.

Nevertheless, the status of tabling the State Report of the Auditor General in the State Assemblies can still be improved. One state has not tabled the Report for the year 2003 and three states have not tabled it for the year 2004.

Usaha yang gigih perlu dibuat oleh Pengarah Audit Negeri supaya dapat mendorong pentadbiran Kerajaan Negeri mengambil tindakan membentangkan Laporan Ketua Audit Negara Negeri berkenaan di Dewan Undangan Negeri dan seterusnya dapat dibincangkan semasa Mesyuarat Kira-Kira Wang Negeri. Seterusnya hasil perbincangan ini dibentangkan semula kepada Dewan Undangan Negeri bersama-sama cadangan bagi mengatasi sesuatu permasalahan. Dengan ini, ianya akan mewujudkan akauntabiliti awam yang tepat pada masanya dan boleh digunakan sebagai landasan untuk penambahbaikan.

Continuous efforts should be made by the State Audit Director to drive the administration of the State Government to take action to table the State Report of the Auditor General in the State Assembly and subsequently to discuss it during the State Public Account Meeting. The results of this discussion are re-tabled to the State Assembly together with the recommendations to address a given problem. This will create timely public accountability and can be utilised as a basis for improvement. If the effort at the State level pays off, the National Audit Department is of the opinion that the latest process of accountability is successfully achieved. Indirectly, the role of the National Audit Department in

Sekiranya usaha di peringkat Negeri ini berhasil, Jabatan Audit Negara berpendapat satu proses akauntabiliti yang terkini telah berjaya dicapai. Secara tidak langsung peranan Jabatan Audit Negara untuk menjadi penyumbang kepada pembentukan negara maju menjelang tahun 2020 akan tercapai.

contributing to the formation of a progressive nation by the year 2020 will be fulfilled.



Kedudukan Pembentangan Laporan Ketua Audit Negara Negeri The Status of Tabling of the States Report of the Auditor General

Bil. No.	Negeri State	Laporan Ketua Audit Negara Terakhir Dibentang Di Dewan Undangan Negeri Report of the Auditor General Last Tabled In the State Assemblies	Tarikh Dibentangkan Date of Tabling
1.	Johor Johore	2002	Mac 2005 March 2005
2.	Kedah Kedah	2004	November 2005 November 2005
3.	Kelantan Kelantan	2003	Februari 2005 February 2005
4.	Melaka Malacca	2004	Oktober 2005 October 2005
5.	Negeri Sembilan Negeri Sembilan	2004	November 2005 November 2005
6.	Pahang Pahang	2003	April 2005 April 2005
7.	Perak Perak	2003	Ogos 2005 August 2005
8.	Perlis Perlis	2004	Disember 2005 December 2005
9.	Pulau Pinang Penang	2004	Disember 2005 December 2005
10.	Sabah Sabah	2004	Disember 2005 December 2005
11.	Sarawak Sarawak	2004	November 2005 November 2005
12.	Selangor Selangor	2004	Disember 2005 December 2005
13.	Terengganu Terengganu	2004	Disember 2005 December 2005

Trend Semasa, Pembangunan Dan Cabaran Dalam Pengauditan Prestasi

Current Trends, Development And Challenges In Performance Auditing

Pengenalan

Sejak penerimaan pengauditan prestasi sebagai satu kehendak undang-undang di kalangan Institusi Tertinggi Audit (ITA), peranan ITA telah begitu ketara daripada sebelumnya. Laporan audit mula menjadi bahan tajuk berita di media dan mendapat minat di kalangan pelbagai orang yang berkepentingan, terutama ahli politik, publik dan pihak organisasi bukan kerajaan. Minat yang mendadak terhadap output audit adalah jelas disebabkan pengenalan kepada pengauditan prestasi. ITA sekarang telah diterima baik di kalangan publik. Berdasarkan perkembangan pengauditan prestasi tersebut ia telah berjaya menangani isu jurang ekspektasi pengauditan prestasi seperti anggapan publik.

Trend Semasa

Kebanyakan Institusi Audit Tertinggi hari ini menjalankan pengauditan kerajaan dalam dua dimensi; Pengauditan Kewangan dan Pengauditan Prestasi. Pengauditan Kewangan dijalankan sama seperti pengauditan yang dilakukan oleh firma audit swasta yang memberi fokus kepada pematuhan standard, undang-undang dan peraturan oleh agensi kerajaan dalam bidang kewangan. Pengauditan Prestasi melibatkan metodologi yang sama digunakan dalam kajian sosial dari sudut fokusnya bagi menentukan pencapaian matlamat serta kecekapan dan keberkesanan di agensi kerajaan, program dan pelaksanaan polisi. Satu ciri pengauditan prestasi ialah sifat, fokus dan skop audit yang sangat berbeza sekali. Pendekatan pengauditan sama ada untuk fokus terhadap aspek di mana masalah telah dikenalpasti atau dengan melaksanakan penilaian terhadap program tertentu. Keduanya, objektif adalah untuk menunjukkan kedua-dua kelebihan dan kelemahan yang ditemui.

Disebabkan oleh perbezaan sifat, fokus dan skop, kebanyakan laporan pengauditan prestasi adalah bersifat bukan kewangan. Ini bermakna bahawa ITA perlu melengkapkan para juruaudit dengan pengetahuan, kemahiran dan kepakaran yang sesuai. Hari ini, kebanyakan ITA mengembangkan kemahiran juruaudit dalam pengauditan prestasi menerusi program pembangunan kapasiti dalaman ataupun luaran. Terdapat juga ITA menggunakan pakar atau konsultan luar yang bertanggungjawab untuk memberi input teknikal dan pendapat sepanjang proses audit bagi menambah kredibiliti kepada laporan yang dikeluarkan. Pada umumnya, trend semasa ialah kebanyakan ITA bergantung kepada personel yang terlatih untuk menjalankan pengauditan prestasi berdasarkan latihan yang dikelolakan oleh kumpulan wilayah tertentu. Latihan ini dibentuk berdasarkan kurikulum kumpulan wilayah dan juga garis panduan umum yang dikeluarkan oleh *International Organisation*

Introduction

Since the acceptance of performance audit as a statutory requirement among the Supreme Audit Institutions (SAIs), the role of SAIs has gained greater prominence than before. Audit reports have begun to steal the headlines in the media and stir interest among the various stakeholders, particularly politicians, the public at large and the NGOs. The upsurge of interest in the audit output is clearly a result of the performance audit introduced. SAIs are now in the public eye. The development in performance audit seems to have successfully dealt with to the issue of expectation gap in audit performance as perceived by the public.

“It was believed that the expectation gap was attributed to the failure on the part of auditors to react and evolve rapidly to keep pace with the changing environment”

Current Trend

Most SAIs today pursue government auditing in two dimensions: financial audit and performance audit. Financial audit is carried out similar to the audit by private audit firms which focuses on observance of standards, rules and regulations by government agencies in the financial area. Performance audit involves similar methods used in social research in view of its focus in determining goal fulfilment and efficiency and effectiveness in government agencies, programmes and policy implementation. One characteristic of performance audit is that the nature, focus and scope of the audit vary significantly. The approach of auditing is by either focusing on areas where problems have been identified or performing an evaluation on an individual programme. In the latter, the objective is to demonstrate both the merits and the deficiencies.

Owing to the varying nature, focus and scope, most Performance Audit reports are non-financial in nature. This means that SAIs need to equip their auditors with the appropriate knowledge, skills and expertise. Today most SAIs develop the auditors' performance audit skills through internal or external capacity building programmes. There are also SAIs engaging external experts or consultants to give their technical input and opinions throughout the audit to add credibility to the reports produced. Generally, the current trend is that most SAIs are relying on their trained personnel to carry out the Performance Audit based on training conducted by their

of Supreme Audit Institution (INTOSAI). Beberapa ITA juga menghantar personel untuk latihan sambil bekerja jangka pendek termasuk sangkutan bagi pengauditan prestasi di ITA yang lebih maju.

Sejauhmana ITA menjalankan Pengauditan Prestasi sebagai output utama akan bergantung kepada beberapa faktor: sokongan daripada kerajaan, mandat yang mencukupi dan adanya sumber manusia yang sesuai, bahan dan sumber kewangan yang mencukupi. Berdasarkan pengalaman dari negara maju, perkembangan sistem audit di dalam ITA bergantung sepenuhnya kepada status usaha pembaharuan yang diambil oleh kerajaan. Dengan latar belakang ini, keluasan dan kedalaman Pengauditan Prestasi yang dilaksanakan oleh ITA di negara-negara Komanwel adalah agak berbeza.

Cabaran

Kita telah melihat pada dekad lalu, kerajaan di kebanyakan negara mengamalkan pengurusan berorientasikan prestasi atau dasar penghasilan. Perubahan pendekatan ini menghendaki fokus eksplisit kepada output dan hasil berbanding kepada proses input, penggunaan teknologi dan komunikasi maklumat yang baru dan fokus yang lebih kepada keperluan auditi. Kesan perubahan ini dan ditambah pula permintaan daripada rakyat yang mahukan prestasi baik daripada kerajaan, pengukuran dan penilaian prestasi yang sistematik diperkenalkan.

Cabaran disebabkan oleh pertumbuhan pesat teknologi dan komunikasi maklumat adalah yang paling hebat dihadapi oleh profesion juruaudit. Penggunaan teknologi dan komunikasi maklumat ternyata mengubah cara sesebuah organisasi beroperasi, menstruktur organisasi, sistem, dan prosedur yang diguna pakai. Teknologi ini telah dieksplotasi untuk digabungkan dalam ciri-ciri sistem yang boleh mengukur prestasi bagi faedah organisasi di dalam perancangan, pelaksanaan, pemantauan dan penilaian program atau polisi. Walau bagaimanapun, teknologi baru membawa risiko organisasi yang baru dan seterusnya akan membawa risiko kewangan yang baru.

Angin perubahan di sektor awam juga memberi impak yang besar kepada profesion juruaudit dari segi sifat dan hasil kerja pengauditan. Pengenalan kepada pengauditan prestasi sedikit sebanyak mengurangkan jurang ekspektasi dengan organisasi yang berhubungkait dengan kita. Walau bagaimanapun, permintaan untuk menambah pengauditan ini dilakukan telah menimbulkan beberapa cabaran kepada juruaudit sektor awam di mana pembinaan kapasiti ITA adalah amat penting. Pengauditan Prestasi mengkehendaki pengetahuan pelbagai disiplin dan kemahiran. Oleh itu ITA perlu mempunyai kapasiti yang sesuai untuk menyampaikan output yang diinginkan.

Organisasi yang berhubungkait di hampir setiap negara

respective regional groupings. The training is formulated on the basis of the regional grouping curriculum and also the general guidelines issued by the INTOSAI. Some SAIs are also sending their personnel for short term on-the-job training cum attachment in Performance Audit in the more advanced SAIs.

The scale to which SAIs have really embarked on Performance Audit as their core output will depend on several factors: support from the governments, sufficient mandate and the availability of appropriate human, material and monetary resources. Based on the experience of the more developed countries, the evolvement of audit system within the individual SAIs depend greatly on the status of reform initiatives undertaken by their governments. With this backdrop, the breadth and depth of Performance Audits implemented by the SAIs in the Commonwealth countries are rather different.

The Challenges

We have seen that over the last decade governments in most countries are embracing performance-oriented or result-based management. This change in emphasis requires explicit focus on outputs and outcomes rather than the input process, the usage of new ICT and greater focus on clients' needs. As a result of this and coupled with the demand by citizens for better performance on the part of their governments, systematic measurement and evaluation of performance are introduced.

The proliferation of ICT is the greatest challenges facing the audit profession. The usage of ICT has significantly changed the manner in which organisations operate, structure their organisation, systems and procedures. This technology has been exploited to incorporate into systems features that can measure performance for the benefit of organisations in the planning, implementation, monitoring and evaluation of programmes or policies. Nevertheless, new technology brings new organisational risks and this will ultimately bring new financial risks as well.

The winds of change in the public sector are also creating major impact on the auditing profession in terms of the nature and results of the audit work. The introduction of performance audit has to a certain extent narrowed the expectation gap perceived by our stakeholders upon us. Nevertheless, the demand for more of such audits to be performed has posed several challenges to the public sector auditors where SAI's capacity building becomes crucial. Performance audit requires multi-disciplinary knowledge and skills, therefore SAIs must have the

menuntut semakin banyak informasi, akauntabiliti awam dan urus tadbir yang baik. Maklumat yang dibekalkan menerusi akaun yang diaudit tidak memenuhi kehendak tertentu. Tambahan pula, pengauditan tradisi iaitu pengesahan terhadap Penyata Kewangan tidak memberi banyak maklumat terhadap prestasi program dan aktiviti Kerajaan.

“Adalah dipercayai bahawa jurang ekspektasi adalah berpunca daripada kegagalan juruaudit untuk bertindak balas dan berevolusi dengan pantas untuk melangkah seiring dengan persekitaran yang berubah.”

Penuasan terhadap teknologi maklumat bagi sistem perakaunan di sektor awam di mana kawalan bertingkat dan aspek sekuriti dalam sistem dan pembangunan atau perolehan telah melalui proses penilaian yang ketat dan mengurangkan banyak audit pematuhan. Isu yang mendesak dalam persekitaran tersebut lebih kepada sistem 3E, di mana akan ditangani dengan menjalankan pengauditan prestasi. Dengan sistem berasaskan teknologi maklumat yang sofistikated, peningkatan urus tadbir yang baik dan pekerja yang lebih terlatih yang dimiliki oleh organisasi, kaedah audit konvensional akan menjadi kurang signifikan. Ini adalah benar pada ketika di mana kebanyakan ITA sedar tentang kelemahan pemerhatian yang dibangkitkan hasil audit pengesahan menjadi kurang signifikan dan kurang menarik minat *stakeholders*.

Hari ini kita perhatikan dunia korporat sedikit demi sedikit dikehendaki mengeluarkan pelaporan bukan kewangan sebagai bahagian penting dalam pelaporan prestasi korporat. Tidak keterlaluan dikatakan pelaporan bukan kewangan (termasuk pelaporan pengauditan prestasi) akan akhirnya mengambilalih pelaporan kewangan.

Maka pada pendapat saya, trend pada masa depan pengauditan prestasi menjadi fungsi utama ITA dan pengauditan ini akan merangkumi isu urus tadbir dan kualiti institusi. Publik menuntut untuk mengetahui perancangan, pelaksanaan dan pemantauan program dan aktiviti kerajaan serta sama ada impak yang diinginkan seperti dinyatakan dalam pernyataan polisi telah tercapai.

Isu-isu Pembangunan

Di Jabatan Audit Negara kita telah memperuntukkan lebih hari bekerja untuk pengauditan prestasi iaitu 60 peratus topik yang dipilih meliputi bidang jurusan yang luas. Perubahan dari segi penekanan menghendaki banyak ITA mengubah sifat dan struktur organisasi mereka. Ini bermakna ITA perlu mendefinisikan matlamat perancangan strategik serta menilai semula keperluan sumber manusia juga meningkatkan program pembinaan

appropriate capacity to deliver the desired output.

Stakeholders in almost every country are clamouring for more and more information, public accountability and good governance. Information furnished through audited accounts does not meet their sophisticated requirements. Furthermore the traditional audit of attestation of financial statements do not give much information on the performance of programmes and activities of the government entities.

The leverage on IT for accounting systems in the public sector where layered controls and security aspects are embedded within the systems and their development or procurement have undergone a stringent process of evaluation and reduced the significance of regularity audit. The pressing issue in such an environment is on the 3Es of such a system which will be addressed by carrying out the performance audit. With the sophistication of an IT-based system, enhancement of good governance and better trained workers available to an organisation, the conventional audit approach will become less significant. This is true even at this moment where most SAIs have realised that weaknesses or observations raised as a result of attestation audit are becoming less significant and attract less interest from our stakeholders.

Today we observe that the corporate world is gradually required to produce non-financial reporting as an important part of the reporting of corporate performance. It is not an exaggeration to say the non-financial reporting (which includes Performance Audit report) will eventually acquire ascendancy over financial reporting.

Therefore I am of the opinion that the trend in the not too distant future will be Performance Audit as the core function by SAIs and the audit will encompass issues on governance and institutional quality. The public at large demand to know the planning, implementation and the monitoring of government programmes and activities and also whether the desired impact as spelt out in the policy statements has been achieved.

Development Issues

In my office, we have been allocating more man-days for Performance Audit i.e. 60% where the topics selected cover a wide range of subjects. The change in emphasis will require many SAIs to change the very nature and structure of our organisation. This means that SAIs need to redefine their strategic goal and planning and reassess their human resource requirements as well as enhance their capacity building programme. Some of the ongoing

kapasiti mereka. Beberapa pembangunan yang sedang dijalankan pada masa depan adalah:

Penjajaran Semula Organisasi

- **Matlamat dan Strategi** - Matlamat dan strategi mempengaruhi cara kerja pengauditan dijalankan, kemahiran yang diperlukan oleh juruaudit, sumber yang dikehendaki dan lain-lain. Oleh yang demikian pengurusan ITA memberi perhatian yang sewajarnya dalam membentuk matlamat dan strategi supaya pelaksanaan audit sentiasa fokus.
- **Tenaga Manusia** – tenaga kerja yang mencukupi dan kemahiran yang sesuai, kelayakan kemasukan perlu di sesuaikan mengikut keperluan semasa dan masa depan, pendidikan professional berterusan mandatori merangkumi bidang subjek yang luas. Kehendak ini adalah sejajar dengan standard INTOSAI untuk keberkesanan pengendalian ITA yang menghendaki ITA menerima polisi dan prosedur merekrut anggota yang mempunyai kelayakan yang sesuai. Dengan pengenalan pengauditan prestasi, kelayakan perakaunan tidak lagi merupakan syarat untuk memperolehi kerja sebagai juruaudit di sektor awam. Menjangka ini akan menjadi trend masa hadapan, ITA telah mengambil langkah awal dengan menubuhkan Lembaga Juruaudit yang akan bertanggungjawab mengawalselia pelbagai disiplin pengauditan di negara ini. ITA harus juga mengenalpasti jenis pengetahuan umum dan kemahiran khusus yang dikehendaki untuk menjadi juruaudit prestasi yang berjaya. Maklumat ini harus diambilkira dalam kurikulum latihan ITA.
- **Struktural** – Signifikan aktiviti pengauditan prestasi ditekankan, kepentingan bidang baru seperti pengurusan risiko, konsep pengurusan yang baru, penyelidikan dan pembangunan kaedah audit dan metodologi serta petunjuk prestasi yang utama. Penstrukturan membenarkan delegasi kuasa yang luas menghasilkan kumpulan-kumpulan sendiri dan kumpulan kerja silang disiplin. Perubahan ini akan menyokong proses penambahbaikan kerja pengauditan.

Kerjasama Dengan Panel Pakar

- Dengan kekurangan pakar dalaman ditambah dengan ketidakupayaan ITA memperolehi atau melatih kakitangan dalam pelbagai bidang, kerjasama dengan pakar luar adalah menjadi amalan yang biasa. Penglibatan panel pakar akan menambah kredibiliti kepada laporan kita. ITA harus menjalinkan perkongsian bijak dengan kumpulan pakar dan akademik dalam penyelidikan

and possible developments in the future are:

Organisational Re-Alignment

- **Goals and Strategies** – Goals and strategies will influence the way the audit work is carried out, the skills needed by auditors, the resources required, etc. Therefore the management of SAIs should give due attention to the formulation of goals and strategies so that the implementation of the audits remain focused.
- **Manpower** – sufficient and appropriate staff strength and skills, entry point qualification to be tailored according to current and future needs, mandatory continuing professional education encompassing a wide range of subjects. These requirements are in line with the INTOSAI Standards for the effective running of the SAIs which advocate that SAIs should adopt policies and procedures to recruit personnel with suitable qualification. With the introduction of Performance Audit, an accounting qualification will no longer be the prerequisite to securing a job as an auditor in the public sector. Anticipating this to be the future trend, our SAI is a step ahead with the establishment of the Board of Auditors which will be responsible for regulating the different disciplines of audit in the country. SAIs should also identify the types of general knowledge and the specialised skills required to be a successful performance auditor. This information should be developed into the SAIs' training curriculum.
- **Structural** – significance of Performance Audit activities are emphasised, importance of new areas i.e. risk management, new management concept, research and development on audit approach and methodologies as well as Key Performance Indicators. The restructuring will allow wide delegation of authority resulting in self directed teams and cross-disciplinary work groups. These changes will support the audit work process improvement.

Collaboration with Panel of Experts

- With the scarcity of experts from within coupled with the inability of SAIs to acquire or train its staff in the diverse areas of specialisation, collaboration with external experts has become a common practice. The involvement of a panel of experts will add credibility to our reports. SAIs should engaged in smart partnership with expert groups and academia in research that will enrich their

yang akan memperkayakan pengalaman, kemahiran dan meluaskan pengetahuan.

Kaedah Pelbagai Disiplin Bagi Pengauditan

- Program latihan yang sistematik bagi pekerja baru dalam profesion mesti ditekankan bagi membentuk juruaudit untuk semua keperluan professional. Latihan mestilah mencakupi bidang yang luas termasuk ekonomi, proses perniagaan, informasi teknologi maklumat, teori organisasi dan amalan pengurusan, isu persekitaran dan lain-lain.
- Hubungan yang lebih antara juruaudit dan organisasi yang berhubungkait bagi menyesuaikan ekspektasi organisasi yang berhubungkait dengan prestasi mereka. Sehubungan dengan ini, juruaudit hendaklah memberi pengiktirafan yang lebih kepada ekspektasi organisasi yang berhubungkait dan memastikan prestasi mereka diukur.

Keperluan Untuk Petunjuk Prestasi Yang Dipercayai

- Kemunculan standard urus tadbir global yang baru adalah hasil daripada rakyat yang menuntut prestasi yang baik daripada kerajaan mereka. Trend ini disebabkan program pembaharuan sektor awam yang diterima oleh kebanyakan negara memberi penekanan kepada hasil. Penekanan ini adalah hasil daripada perkembangan untuk memperbaiki sistem penyampaian khidmat awam dan meningkatkan kecekapan serta keberkesanan dalam pelaksanaan polisi. Perkembangan ini menyebabkan minat yang kuat bagi mengukur prestasi kerajaan.
- Pelaksanaan Pengauditan Prestasi dengan fokus eksplisit terhadap output dan hasil akan memenuhi kehendak orang yang berhubungkait yang mahukan standard akauntabiliti awam yang tinggi, ketelusan kecekapan yang lebih serta penggunaan sumber secara efektif untuk mencapai hasil terbaik kepada pembayar cukai. Orang yang berhubungkait akan menganggap pengauditan prestasi sebagai jaminan bahawa tindakan oleh semua pihak dipantau sebaiknya, hasil dinilai dan penggunaan sumber-sumber secara efektif telah di audit.
- Cabaran terbesar kepada juruaudit adalah untuk membuat petunjuk prestasi diterimapakai oleh auditi dan juruaudit dalam keadaan di mana tiada petunjuk prestasi atau petunjuk prestasi yang tidak jelas. Auditi tidak suka menggunakan petunjuk yang mereka anggap

experience, skills and broaden their knowledge.

Multi-disciplinary Approach to Auditing

- A systematic training programme for new entrants to the profession must be emphasised in order to groom auditors in all their professional needs. Training must include a broad understanding of economy, business process, ICT, organisational theory and management practices, and environmental issues.
- Greater contact between the auditors and the stakeholders will match stakeholders' expectations with their performance. In this regard, auditors will have to give greater recognition to stakeholders' expectations and measure their performance against this yardstick.

The Need for Credible Performance Indicators

- New global standards of governance have emerged as citizens around the world demand better performance from their governments. This trend is also due to the public sector reform programme adopted by most countries giving emphasis on results. The emphasis is a result of the developments to improve the public service delivery system as well as the efficiency and effectiveness in policy implementation. These developments will lead to intense interest in the measurement of the performance of the government.
- The implementation of Performance Audit with focus explicitly on outputs and the outcomes will satisfy the stakeholders' desire for a high standard of public accountability, greater transparency, and efficient as well as effective utilisation of resources to achieve the best results for the tax payers. The stakeholders will perceive Performance Audit as giving an assurance that the actions of all parties are carefully monitored, the outcomes evaluated and the utilisation of resources audited for their effective use.
- The greatest challenge to auditors will be to establish a performance indicator acceptable to the auditees and the auditors in circumstances where performance indicators are not available or are not clearly defined. Auditees often dislike committing to indicators that they perceive as subjective or that they have no full control over. The reluctance on the part of the auditees to

subjektif dan mereka tidak dapat mengawalinya. Keberatan juruaudit untuk menerima petunjuk dalam keadaan di atas adalah kerana mereka berpendapat akan memberi gambaran yang tidak baik terhadap mereka jika penilaian menunjukkan penurunan prestasi pada sesuatu masa atau sepanjang masa.

- Satu lagi isu yang berkaitan dengan petunjuk prestasi adalah kesukaran mewujudkan petunjuk yang boleh dipercayai yang dapat mengukur impak jangka panjang program secara efektif. Oleh yang demikian ITA perlu mempergiatkan usaha gigih untuk meminta kerajaan mendefinisikan dengan jelas polisi, proses, sasaran dan petunjuk bagi mengesan aliran kewangan yang berkaitan, menilai penggunaan sumber atau menentu keputusan dicapai. Bila semua perkara telah diambilkira, pengauditan prestasi boleh dilaksanakan secara efektif dan hasilnya diterima sepenuhnya. Adalah penting ITA menyedari manfaat dari mewujudkan petunjuk prestasi yang relevan kerana ia akan membantu mereka dalam menentukan akauntabiliti dan ketelusan serta impak positif terhadap polisi, pencapaian dan prestasi.

Kesimpulan

Paradigma pentadbiran yang baru di sektor awam di mana pengukuran prestasi menjadi penting dan komponen utama bagi menentu akauntabiliti memberi impak terhadap pengauditan prestasi menjadi lebih signifikan.

Pengauditan prestasi dilaksanakan oleh ITA tidak hanya memenuhi kehendak undang-undang, ia juga akan memenuhi sistem maklumbalas kualiti organisasi terhadap sistem penyampaian kualiti atau penghasilan Jabatan Kerajaan. Penerimaan kerajaan dan perhatian yang diberi terhadap laporan oleh organisasi bukan kerajaan dan media adalah bukti impak pengauditan prestasi yang boleh dilihat hari ini. Perkembangan ini bermakna ITA hendaklah berterusan menambahbaik dan mengemaskini kaedah dan metodologi pelaksanaan pengauditan untuk memuakan ekspektasi *stakeholders*.

accept indicators under such circumstances is because they think the indicators may reflect badly on them if the evaluations show a drop in performance at any time, or over time.

- Another issue with regard to indicators is the difficulty in establishing a credible indicator that effectively measures the long term impact of programmes. Therefore SAIs need to put some concerted and dedicated effort into urging the government to clearly define policies, processes, targets and indicators with a view to tracking related financial flows, assess utilisation of resources or ascertain results achieved. With these in place, Performance Audit could be implemented effectively and its output fully accepted. It is therefore imperative that SAIs recognise the benefits of establishing relevant performance indicators as these will assist them in determining accountability and transparency and their positive impact on policies, achievement and performance.

Conclusion

The new administrative paradigm in the public sector where performance measurement becomes vital and is a key component in determining accountability makes the impact of performance audit even more significant.

Performance Audit carried out by SAIs will not only be to fulfil the statutory requirement, but also to satisfy organisations' quality feedback system on the quality delivery systems or outputs of government departments. The reception of the government and the attention given to the reports by the NGOs and the media are evidence of the impact of performance audit that can be seen today. This development means that SAIs should consistently upgrade and update their approach and methodologies in the audit implementation to satisfy the stakeholders' expectations.

Penglibatan

Di Peringkat Antarabangsa

Involvement

At The International Level

Jabatan Audit Negara pada tahun 2005 telah terlibat secara aktif dalam beberapa persidangan /mesyuarat di peringkat antarabangsa. Ketua Audit Negara dan pegawai audit dijemput untuk membentangkan kertas negara, mempengerusi sesi plenari, mengetuai kumpulan kerja serta juga dijemput khas untuk memberi input kepada Perancangan Strategik INTOSAI.

19th Commonwealth Auditors General Conference (Wellington, New Zealand, 29 Januari - 2 Februari 2005)

Pada 29 Januari hingga 2 Februari 2005, Ketua Audit Negara, dan 3 ahli delegasi Jabatan terdiri daripada Dato' Azizah binti Hj. Arshad, Timbalan Ketua Audit Negara (Persekutuan), Cik Mariam Kholidah bt. Zulkifli, Pengarah Audit Negeri Perak dan En. Khalid Khan b. Abdullah Khan, Timbalan Pengarah (Penyelidikan & Latihan) telah menghadiri Persidangan Ketua Audit Negara Komanwel ke 19 di Wellington, New Zealand. Ketua Audit Negara juga telah mengetuai satu kumpulan bagi membincangkan tajuk *Current Trends, Development and Challenges In Performance Audit*. Beliau telah juga membentangkan kertas negara atas tajuk yang sama.



In 2005, the National Audit Department was actively involved in various conferences/meetings at the international level. The Auditor General and several officers were invited to present the country paper, to chair the plenary session, to lead the work group as well as to give input to the INTOSAI Strategic Plan.

19th Commonwealth Auditors General Conference (Wellington, New Zealand, 29 January – 2 February 2005)

On 29 January to 2 February 2005, the Auditor General and three delegates comprising Dato' Azizah binti Hj. Arshad, the Deputy Auditor General (Federal), Cik Mariam Kholidah binti Zulkifli, the Perak State Audit Director, and En. Khalid Khan b. Abdullah Khan, the Deputy Director (Research & Training) attended the 19th Commonwealth Auditors General Conference (Wellington, New Zealand). The

Auditor General presented a country paper on the topic entitled "Current Trends, Development and Challenges in Performance Audit" and later led a group discussion on this topic.

Reference Panel on Auditing Standards Meeting (Stockholm, Sweden, 2 – 4 February 2005)

This meeting attended by Puan Zainun binti Taib, the Federal Deputy Director (Defence) was held at Swedish National Audit Office, Stockholm, Sweden on 2 to 4 February 2005. The objective of this meeting was to discuss the development of the Financial Audit Guideline reviewed by the INTOSAI/IFAC level that is INTOSAI Auditing Standards Committee, Experts and Back Office Experts. Puan Zainun binti Taib was appointed as the Back Office Expert for the sub-committee to review the ISA 550 – Related Parties.

AIM-ADBI Joint Workshop on the Development Perspective for Upgrading and Auditing Competency (Makati City, Philippines, 12 – 16 April 2004)

This workshop was attended by En. Boon Jon Lin, the Director of the Federal Statutory Bodies. Among the working papers presented and discussed during the workshop were as follows:

Mesyuarat Reference Panel on Auditing Standards (Stockholm, Sweden, 2 – 4 Februari 2005)

Mesyuarat tersebut di atas telah dihadiri oleh Pn Zainun binti Taib, Timbalan Pengarah Persekutuan (Pertahanan) bertempat di *Swedish National Audit Office, Stockholm, Sweden* pada 2 hingga 4 Februari 2005. Tujuan mesyuarat tersebut adalah untuk membincangkan perkembangan Garis Panduan Audit Kewangan yang sedang dikaji semula di peringkat INTOSAI/IFAC iaitu antara INTOSAI Auditing Standards Committee, Experts dan Back Office Experts. Pn. Zainun binti Taib telah dilantik sebagai *Back Office Experts* untuk *sub-committee* bagi mengkaji semula ISA 550-Related Parties.

AIM-ADBI Joint Workshop on The Development Perspective For Upgrading and Auditing Competency (Makati City, Philippines, 12 – 16 April 2004)

Bengkel di atas telah dihadiri oleh Encik Boon Jon Lin, Pengarah Badan Berkanun Persekutuan. Antara kertas kerja yang dibentang dan dibincangkan semasa bengkel tersebut adalah seperti berikut:-

- *Convergence to International Financial Reporting Standards: An Assessment*
- *Role of Accounting and Audit in Financial Markets*
- *Asian Governance Framework for Accounting Reforms*
- *Financial Disclosure Post-Enron*
- *Private Sector Audit and Regulatory Responsibility*
- *Implications and Effects of Sarbanes-Oxley Act*
- *Global Practices On Accounting Standards*
- *Emerging Financial Framework: Basel 2 and Grama-Leach-Bliley*
- *Financial Analysis Theory and Practice*
- *Financial Risk In Middle Office Operations*
- *Audit of Financial Institutions: Some Concerns*
- *Handling Derivatives: Regulator's Perspective*
- *Update On ADB TA on Strengthening Supreme Audit Institutions*
- *The Ramifications of Public Sector Cash Accounting*
- *Exchange of Views with CAPA.*

Workshop for the 7th ASOSAI Research Project on Audit Quality Management Systems (AQMS) (Manila, Philippines, 18 – 19 April 2005)

Workshop di atas telah dihadiri oleh Tn. Hj. Toha b. Sharif, Ketua Juruaudit (Penyelidikan). Antara kertas kerja yang telah dibentang semasa workshop tersebut adalah:

- Brief perspective of the Audit Quality Management System, Project and Road Ahead
- Leadership and Direction
- Human Resource Management
- Client and Stakeholder Relations
- Continuous Improvement

International Conference on Promoting Financial Accounting in Managing Funds Related to Tsunami Conflict and other Disasters (Jakarta, Indonesia, 25 – 27 April, 2005)

Jabatan Audit Negara telah dijemput ke Persidangan di atas sebagai sebuah negara yang terlibat dengan bencana Tsunami. Persidangan ini dianjurkan oleh Badan Pemeriksa Kewangan, Indonesia dan dibiayai oleh *Asian Development Bank (ADB)*. Persidangan ini telah dirasmikan oleh Presiden Republik Indonesia, Dr. Susilo Bambang Yudhoyono dan dihadiri oleh 20 negara, 57 organisasi dengan bilangan penyertaan seramai 95 orang.

Penyertaan delegasi Jabatan ke Persidangan ini dibiayai sepenuhnya oleh ADB. Turut hadir adalah Pn. Lau Tze Ngiik, Timbalan Pengarah Persekutuan dan En. Khalid Khan bin Abdullah Khan, Timbalan Pengarah (Penyelidikan & Latihan). Y. Bhg. Tan Sri Dr Hadenan b. A. Jalil, Ketua

- *Convergence to International Financial Reporting Standards: An Assessment*
- *Role of Accounting and Audit in Financial Markets*
- *Asian Governance Framework for Accounting Reforms*
- *Financial Disclosure Post Enron*
- *Private Sector Audit and Regulatory Responsibility*
- *Implications and Effects of Sarbanes-Oxley Act*
- *Global Practices on Accounting Standards*
- *Emerging Financial Framework: Basel 2 and Grama-Leach-Bliley*
- *Financial Analysis Theory and Practice*
- *Financial Risk in Middle Office Operations*
- *Audit of Financial Institutions: Some Concerns*
- *Handling Derivatives : Regulators' Perspective*
- *Update on ADBTA on Strengthening Supreme Audit Institutions*
- *The Ramifications of Public Sector Cash Accounting*
- *Exchange of Views with CAPA*

Workshop for the 7th ASOSAI Research Project on Audit Quality Management Systems (AQMS) (Manila, Philippines, 18 – 19 April 2005)

This workshop was attended by Hj. Toha b. Sharif, the Principal Auditor (Research). Among the working papers presented during the workshop were:

- Brief Perspective of the Audit Quality Management
- Leadership and Direction
- Human Resource Management
- Client and Stakeholder Relations
- Continuous Improvement

International Conference on Promoting Financial Accounting in Managing Funds Related to Tsunami Conflict and Other Disasters (Jakarta, Indonesia, 25 – 27 April 2005)

The National Audit Department was invited to this conference as a country affected by the tsunami. This conference was organised by the Supreme Audit Institution of Indonesia and sponsored by the Asian Development Bank (ADB). This conference was officiated by the President of the Republic of Indonesia, Dr. Susilo Bambang Yudhoyono and attended by 20 countries and 57 organisations with 95 participants.

The participation of the Department's delegates at the conference was sponsored fully by the ADB. Among

Audit Negara telah mempengerusikan sesi plenari untuk perbincangan kumpulan kerja atas tajuk:

- Audit of Funds for Relief of Tsunami Disaster Conflict
- Audit of Funds for Rehabilitation and Reconstruction
- Coordination of Audit Effort Among Donors and SAIs concerned and Among Auditors of different Agencies Within the Country
- Procurement Risks and Controls
- Capacity Building Through Training

Peserta persidangan telah dibawa melawat Aceh untuk melihat dengan lebih dekat kesan Tsunami yang telah melanda Bandar Aceh pada 26 Disember 2004.

Lawatan Kerja ke London, United Kingdom (29 Mei – 2 Jun 2005)

Y. Bhg. Dato' Azizah bt. Hj. Arshad, Timbalan Ketua Audit Negara (Persekutuan) telah melakukan lawatan kerja di London dan mengadakan perbincangan dengan pegawai daripada pejabat berikut:

- Pesuruhjaya Tinggi Malaysia
- *National Audit Office (NAO) United Kingdom*
- *Financial Reporting Council, United Kingdom*

Tujuan perbincangan adalah berkaitan dengan pelaksanaan pengauditan bagi pejabat auditi untuk memahami fungsi Financial Reporting Council (FRC) dan membuat perbandingan mengenai cadangan Jabatan menubuhkan Lembaga Juruaudit Malaysia.

IDI Strategic Planning Focus Group (Oslo, Norway, 27-29 June 2005)

Y. Bhg. Tan Sri Dr Hadenan b. A. Jalil, Ketua Audit Negara telah diundang secara khusus dan dibiayai sepenuhnya oleh IDI untuk mengambil bahagian pada perbincangan *IDI Strategic Planning Focus Group* atas pengalaman, sumbangan dan peranan aktif Y. Bhg. Tan Sri di persidangan, forum dan seminar anjuran ASOSAI/INTOSAI. Tujuan perbincangan *focus group* ini adalah untuk menggubal rangka sasaran dan matlamat untuk Perancangan Strategik IDI.

Mesyuarat Pasukan Penyelidik ASOSAI untuk Projek Penyelidikan Audit Quality Management Systems (Sana'a, Yemen, 31 Julai – 5 Ogos 2005)

Mesyuarat di atas telah dihadiri oleh Pengarah Sektor Korporat, Tuan Hj. Anwari b. Suri yang mewakili Jabatan dalam projek penyelidikan ini. Ini merupakan mesyuarat ke 5 pasukan penyelidik projek yang mana mesyuarat yang

the participants were Puan Lau Tze Ngiik, the Federal Deputy Director and En. Khalid Khan bin Abdullah Khan, the Deputy Director (Research). The Auditor General chaired the plenary session for task force discussion on the following topics:

- Audit of Funds for Relief of Tsunami Disaster Conflict
- Audit of Funds for Rehabilitation and Reconstruction
- Coordination of Audit Effort among Donors and SAIs Concerned and among Auditors of Different Agencies within the Country
- Procurement Risks and Controls
- Capacity Building through Training



The participants of the conference were brought to visit Aceh to see the effects of tsunami on Banda Aceh on 26 December 2004.

Working Visit to London, United Kingdom (29 May – 2 June 2005)

Dato' Azizah binti Hj. Arshad, the Deputy Auditor General (Federal) made a working visit to London and conducted a discussion with officers from the following offices:

- High Commissioner of Malaysia
- National Audit Office (United Kingdom)
- Financial Reporting Council, United Kingdom

The objectives of the discussions were related to the implementation of audits for the auditees' office, to understand the functions of the Financial Reporting Council and to make comparison of the Department's proposal to establish the Board of Auditors, Malaysia.

IDI Strategic Planning Focus Group (Oslo, Norway, 27 – 29 June 2005)

Tan Sri Dr. Hadenan b. A. Jalil, the Auditor General, was specially invited to participate in the discussion of the IDI Strategic Planning Focus Group, given his experience, contribution and active role in conferences, forums and

lepas telah diadakan di New Delhi, Kuala Lumpur, China dan Filipina. Dokumen AQMS dibentangkan dikongres ASOSAI pada bulan September 2005 di Kunming, China.

Peer Review on the Twinning Programme on the Revenue Audit Programme and the Audit of Construction Project between the National Audit Department Malaysia and Nepal Audit Office (Nepal, 1 – 4 August 2005)

Y. Bhg. Tan Sri Dr Hadenan b. A. Jalil, Ketua Audit Negara dan En. Abdul Wahab b. Ahmad, Timbalan Pengarah Persekutuan telah menghadiri *peer review* di Nepal sebagai tanda tamatnya program tersebut di atas untuk 14 orang pegawai audit Nepal yang telah dilatih secara sangkutan di Jabatan Audit Negara Malaysia tahun lepas. Program tersebut adalah untuk mendedah pegawai Audit Nepal kepada pelaksanaan pengauditan prestasi dan dibiayai oleh Bank Dunia. Pegawai Audit Negara telah menjadi pakar rujuk untuk program ini.

Lawatan untuk Pelaksanaan Audit Pengurusan Operasi Op Mindanao Peace (Filipina, 11 – 17 Ogos 2005)

Lawatan tersebut di atas telah dibuat oleh Pn Zainun binti Taib, Timbalan Pengarah Audit Persekutuan (Pertahanan) bersama lima pegawai lain daripada Kementerian Pertahanan, Polis dan Jabatan Perdana Menteri. Lawatan Audit Pengurusan ini adalah bertujuan untuk mengukur keberkesanan Pengurusan Operasi Mindanao Op Peace serta membuat cadangan yang perlu diambil untuk menambahbaik Pengurusan Operasi dan Halatuju *International Monitoring Team*. Tempat yang dilawati adalah seperti berikut:-

- Pejabat Duta Malaysia di Manila;
- Pejabat Penasihat Pertahanan Malaysia di Manila;
- Markas *International Monitoring Team* di Cotabato City, Davao City dan Zamboanga City.

Lawatan ke Pejabat Audit Republik Afrika Selatan (15 – 19 Ogos 2005)

Tujuan lawatan ini adalah untuk memahami dengan lebih dekat lagi amalan serta *set-up* badan pengawal juruaudit yang terdapat di Afrika Selatan. Dalam rangka lawatan tersebut Y. Bhg. Tan Sri telah mengadakan perbincangan dengan Ketua Audit Negara Republik Afrika Selatan, Encik Shauket A. Fakie dan pegawai kanan beliau mengenai pelaksanaan audit dan perkembangan terkini pengauditan sektor awam di Afrika Selatan. Turut serta ialah En. Khalid Khan b. Abdullah Khan, Timbalan Pengarah (Penyelidikan).

Perbincangan telah juga diadakan dengan Presiden dan

seminars organised by ASOSAI/INTOSAI. The trip was fully sponsored by the IDI. The objective of this focus group was to establish the framework of targets and aims for the IDI Strategic Plan.

ASOSAI Research Team Meeting for the Audit Quality Management Systems Research Project (Sana'a, Yemen, 31 July – 5 August 2005)

This meeting was attended by the Director of the Corporate Management Sector, Hj. Anwari b. Suri who represented the Department in this research project. This was the fourth meeting for the project research team. The previous meetings were held in Kuala Lumpur, China and the Philippines. The documents of the Audit Quality Management Systems were presented in the ASOSAI Congress in September 2005, in Kunming, China.

Peer review on the Training Programmes on the Revenue Audit Programme and the Audit of Construction Project between the National Audit Department of Malaysia and the Nepal Audit Office (Nepal, 1 – 4 August 2005)

Tan Sri Dr. Hadenan b. A. Jalil, the Auditor General and En. Abdul Wahab b. Ahmad, the Federal Deputy Director, attended the peer review in Nepal to mark the end of the programme for 14 Nepal Audit Officers who were trained at and attached to the National Audit Department of Malaysia last year. This programme exposed the Nepal Audit Officers, who were sponsored by the World Bank to the implementation of performance audit in Malaysia. The officers of the National Audit Department became the subject matter experts for this programme.

Visit for the Implementation of Management Audit for Operation Op Mindanao Peace (Philippines, 11 – 17 August 2005)

This visit was conducted by Puan Zainun binti Taib, the Federal Deputy Director (Defence), together with five officers from the Ministry of Defence, Police and Department of the Prime Minister. This Management Audit visit aimed at measuring the effectiveness of the Operation Mindanao Op Peace Management as well as making the necessary recommendations to improve the Management of Operation and Direction of the International Monitoring Team. The places visited were as follows:

- Malaysian Embassy in Manila
- Office of Malaysian Defence Advisor in Manila
- Divisions of the International Monitoring Team in Cotabato City, Davao City and Zamboanga City.

Setiausaha *South African Institute of Government Auditor (SAIGA)* untuk mengetahui status dan amalan di Republik Afrika Selatan. Perbincangan ini amat berguna sekali dalam usaha Jabatan Audit Negara merancang untuk pengwujudan Lembaga Juruaudit Malaysia dan *Malaysian Institute of Government Auditors (MIGA)*.



Y. Bhg. Tan Sri juga telah menghadiri mesyuarat Jawatankuasa Kira-kira Awam Republik Afrika Selatan di Bangunan Parlimen lama di Cape Town. Beliau juga telah diberi penghormatan untuk berucap kepada Ahli Jawatankuasa tersebut.

Visit to the Office of Audit of the Republic of South Africa (15 – 19 August 2005)

The objective of this visit was to understand the practice and set-up of the regulatory body for auditors in South Africa. In the visit schedule, Tan Sri Dr. Hadenan held discussions with the Auditor General of the Republic of South Africa, Mr. Shauket A. Fakie, and his senior officers about audit implementation and the latest development of public sector auditing in South Africa. Accompanying the Auditor General was En. Khalid Khan b. Abdullah Khan, the Deputy Director (Research).

A discussion was held with the President and Secretary of the South African Institute of Government Auditors (SAIGA) to understand the status and practice in the South African Republic. This discussion was very important to the efforts of the National Audit Department to plan and create the Board of Auditors Malaysia and the Malaysian Institute of Government Auditors (MIGA).

The Auditor General also attended the Public Account Committee Meeting of the Republic of South Africa at the old Parliament Building in Cape Town. He was also given the honour to make a speech to the members of the Committee.

35th ASOSAI Governing Board Meeting (Kunming, Republic of China, 5 – 9 September 2005)

Tan Sri Dr. Hadenan b. A. Jalil, the Auditor General, as member of the ASOSAI Governing Board attended the meeting which was held in Kunming, China. Accompanying the Auditor General was En. Zaaba b. Zainuddin, the Deputy Director of Federal Statutory Bodies. The Auditor General presented a report on the establishment of the Board of Auditors Malaysia for the information of members of the ASOSAI Governing Board.

Study Visit of Standard Accounting for Government Agencies (SAGA) Project Team (Sydney, Australia, 25 – 30 September 2005)

The Department's representative, En. Azmin b. Husin participated in the visit by the SAGA Development Project team to Australia on 25 – 30 September 2005. The objective of this visit was to observe and understand those agencies which were more experienced in the auditing field.

Visits to the following agencies were conducted:

Lawatan Sambil Belajar Pasukan Projek Standard Accounting for Government Agencies (SAGA) (Sydney, Australia, 25 – 30 September 2005)

Wakil Jabatan En. Azmin b. Husin telah menyertai lawatan oleh Pasukan Projek Pengembangan SAGA ke Australia pada 25-30 September 2005. Tujuannya adalah untuk melihat dan memahami apa yang berlaku di agensi luar negara secara menyeluruh yang lebih berpengalaman dalam bidang serupa.

Lawatan ke agensi berikut telah dilakukan iaitu:

- *CBHS Friendly Society Limited*
- *KPMG Sydney Office*
- *Teachers Federation Health*
- *MIDA Branch Office in Sydney*

**10th Meeting of the Working Group on Environmental Auditing
(Moscow, Russian Federation, 27 October – 1 November 2005)**

Jabatan Audit Negara buat kali pertamanya menghadiri mesyuarat tersebut di atas mengenai Pengauditan Alam Sekitar. Y. Bhg. Tan Sri Dr Hadenan b. A Jalil, Ketua Audit Negara telah terlibat dalam kumpulan kerja bagi membincangkan beberapa isu berkaitan pengauditan alam sekitar. Turut serta ialah En. Khalid Khan b. Abdullah Khan, Timbalan Pengarah (Penyelidikan). Perbincangan pada mesyuarat kali ini berkisar kepada 3 topik utama, iaitu:

- Biodiversity
- Climatic Change, dan
- Waste Management

Mesyuarat juga membincang kemungkinan negara serantau mengadakan audit bersama mengenai sesuatu isu alam sekitar untuk berkepentingan bersama.

**Mesyuarat Jawatankuasa Audit ASEAN ke 30
(Jakarta, Indonesia, 5 – 11 Disember 2005)**

Mesyuarat tersebut di atas telah dihadiri oleh Pn Zainun binti Taib, Timbalan Pengarah Persekutuan (Pertahanan) dan Pn. Nadhirah binti Abd. Wahab, Timbalan Pengarah Audit Persekutuan (Pertanian) yang telah diadakan di ASEAN Secretariat (ASEC), Jakarta, Indonesia. Tujuan mesyuarat tersebut adalah untuk mengaudit Penyata Kewangan ASEAN bagi tahun kewangan berakhir pada 31 Mei 2005 dan mengeluarkan Laporan Audit yang mengandungi Sijil Audit dan Pemerhatian/Syor Audit terhadap Penyata Kewangan serta operasinya pada tahun tersebut.

**Course on Financial and Performance Audit Programme
(Hanoi, Vietnam, 19 – 23 December 2005)**

Dua pegawai Jabatan, Pn Ang Nai Har, Timbalan Pengarah (Persekutuan) dan En. Roslan b. Abu Bakar, Ketua Juruaudit (Latihan) telah mewakili Jabatan Audit Negara sebagai tenaga pengajar kepada 38 orang pegawai *Supreme Audit Vietnam* untuk kursus tersebut di atas. Pegawai yang tamat menghadiri kursus tersebut telah diberikan sijil kehadiran yang ditandatangani oleh Ketua Audit Negara Malaysia.

- CBHS Friendly Society Limited
- KPMG Sydney Office
- Teachers Federation Health
- MIDA Branch Office in Sydney

**10th Meeting of the Working Group on Environmental Auditing
(Moscow, Russian Federation, 27 October – 1 November 2005)**

The National Audit Department for the first time attended this meeting on auditing of the environment. Tan Sri Dr. Hadenan b. A. Jalil, the Auditor General, and En. Khalid Khan b. Abdullah Khan, Deputy Director (Research), were involved in the work group to discuss various issues relating to environmental audit. The discussions for this meeting were on three main topics:

- Biodiversity
- Climatic Change, and
- Waste Management

This meeting also discussed the possibility of the regional countries conducting joint audits on certain environmental issues of common interest.

**30th ASEAN Audit Committee Meeting
(Jakarta, Indonesia, 5 – 11 December 2005)**

This meeting, which was attended by Puan Zainun binti Taib, Federal Deputy Director (Defence) and Puan Nadhirah binti Abd. Wahab, Federal Deputy Director (Agriculture), was held at the ASEAN Secretariat (ASEC), Jakarta, Indonesia. The objective of the meeting was to audit the ASEAN Financial Statement for the year ended 31 May 2005 and to issue the Audit Report containing the Audit Certificate and Audit Observation/Recommendation on the Financial Statement as well as its operation for that year.

**Course on Financial and Performance Audit Programme
(Hanoi, Vietnam, 19 – 23 December 2005)**

Two officers from the Department, Puan Ang Nai Har, Deputy Director (Federal), and En. Roslan b. Abu Bakar, Deputy Director (National Audit Academy), were invited as trainers to 28 officers of Audit Supreme Vietnam. The participants were given Certificates of Attendance signed by the Auditor General of Malaysia.

Peristiwa Jabatan

Departmental Events

Januari | January



3 Januari

Lawatan Akademik 30 anggota Pelatih Latihan Khidmat Negara (PLKN) dari Kem Latihan Khidmat Negara Bachok ke Jabatan Audit Negara Cawangan Negeri Kelantan.

3 January

Academic Visit of 30 National Service trainees from the Bachok National Service Training Camp to the National Audit Department (NAD), Kelantan State Audit Branch.

11 Januari

Perbincangan Proses Kerja Pengauditan Peringkat Jabatan Audit Negara Cawangan Negeri Sarawak dengan Pasukan Pembangunan Sistem Pengurusan Pengauditan (eSPP) BTMK.

11 January

Discussion on Auditing Work Process at the NAD, Sarawak State Audit Branch with the Development Team of the Auditing Management System, Information and Communication Technology (ICT) Division.

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31 Januari

Taklimat mengenai Pembayaran Cukai Pendapatan Secara Sistem Taksir Sendiri oleh Pegawai Penaksir LHDN di Jabatan Audit Negara Cawangan Negeri Sembilan.

31 January

Briefing on Self Assessment System of Income Tax Payment by Inland Revenue Board (IRB) Assessment Officer at the Negeri Sembilan State Audit Branch.

Februari | February



17 - 18 Februari

Persidangan Pegawai Kanan Jabatan Audit Negara bertemakan 'Sumbangan Audit Terhadap Aspirasi Negara' telah dihadiri oleh 96 Pegawai Kanan di Sofitel Palm Resort, Senai, Johor.

17 - 18 February

National Audit Department Senior Officers Conference with the theme "Audit Contribution towards the Aspiration of the Nation" at Sofitel Palm Resort, Senai, Johore.

24 Februari

Sesi dialog Ketua Audit Negara bersama Pegawai Daerah di Johor Bahru, Johor.

24 February

Dialogue Session between the Auditor General and District Officer in Johor Bahru, Johore.

Mac | March

2 Mac

Taklimat mengenai Pembayaran Cukai Pendapatan Secara Sistem Taksir Sendiri oleh Pegawai Penaksir LHDN di Jabatan Audit Negara Cawangan Negeri Kelantan.

2 March

Briefing on Self Assessment System of Income Tax Payment by Inland Revenue Board (IRB) Assessment Officer at the Kelantan State Audit Branch.



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2 - 3 Mac

Perjumpaan Tahunan BTMK dengan semua Pegawai Unit ICT daripada Sektor Audit dan Cawangan Audit Negeri di Langkawi, Kedah.

2 - 3 March

Annual Gathering of the ICT Division with all officers from the ICT units of Audit Sector and State Audit branches in Langkawi, Kedah.



10 Mac

Ceramah Eksekutif Bulanan
Tajuk: Islam Hadhari Konsep dan Pelaksanaan Di Malaysia
Penceramah Undangan: Ustaz Ismail bin Junaidi (JAKIM)

10 March

Monthly Executive Talk
Topic: Islam Hadhari Concept and Its Implementation in Malaysia
Guest Speaker: Ustaz Ismail bin Junaidi (JAKIM)





15 Mac

Ceramah Eksekutif oleh Ketua Audit Negara kepada Pengurus dan Pegawai Perbadanan Pembangunan Negeri Pulau Pinang.

15 March

Executive Talk by the Auditor General for the Managers and Officers of Penang Development Corporation.



18 Mac

Lawatan Akademik 35 Mahasiswa dan 3 Pensyarah dari Kursus Diploma Perakaunan, Politeknik Kota Bharu, Kelantan.

18 March

Academic visit by 38 students and lecturers of the Diploma in Accountancy Course, Politeknik Kota Bharu, Kelantan to the NAD Headquarters, Putrajaya.



23 Mac

Lawatan 44 Delegasi Pegawai dari Pejabat Ketua Audit Negara Thailand ke Ibu Pejabat, Putrajaya.

23 March

Visit by 44 delegate officers from the Auditor General's Office of Thailand to the NAD Headquarters, Putrajaya.

31 Mac

Perbincangan cadangan Penubuhan Lembaga Juruaudit Malaysia dan Institut Juruaudit Malaysia antara Jabatan Audit Negara dengan Institut Akauntan Malaysia di Ibu Pejabat, Putrajaya.

31 March

Discussion on the proposal of the Establishment of the Malaysian Board of Auditors and Malaysian Institute of Auditors between the NAD and the Malaysian Institute of Accountants at the Headquarters, Putrajaya.

April | April

7 April

Perbincangan cadangan Penubuhan Lembaga Juruaudit Malaysia dan Institut Juruaudit Malaysia antara Jabatan Audit Negara dengan Institut Akauntan Pengurusan Dan Koperasi di Ibu Pejabat, Putrajaya.

7 April

Discussion on the proposal of the Establishment of the Malaysian Board of Auditors and Malaysian Institute of Auditors between the NAD and the Institute of Management Accountant and Cooperative at the Headquarters, Putrajaya.

8 April

Lawatan Jawatan Kuasa Kerja Akauntan Pihak Berkuasa Tempatan, Malaysia ke Ibu Pejabat, Putrajaya.



8 April

Visit by the Local Government Accountant Working Committee, Malaysia to the NAD Headquarters, Putrajaya.

9 April

Lawatan Akademik 50 anggota PLKN dari Pusat PLKN Tanah Merah ke Jabatan Audit Negara Cawangan Negeri Kelantan.



9 April

Academic Visit of 50 National Service trainees from the Tanah Merah National Service Training Camp to the Kelantan State Audit Branch.

13 April

Majlis Penyampaian Sijil Penghargaan Program Anak Angkat oleh Ketua Audit Negara kepada Jabatan Perkhidmatan Haiwan Negeri, Pejabat Tanah Dan Jajahan Machang, Yayasan Islam Kelantan dan Majlis Daerah Kuala Krai Utara.



13 April

Certificate Presentation Ceremony of *Anak Angkat* Programme by the Auditor General to the Kelantan Veterinary Department, Machang Land and District Office, Kelantan Islamic Foundation and Kuala Krai Utara Local Council.

20 April

Ceramah Eksekutif Bulanan
Tajuk: Yang Baik Itu Budi, Yang Indah Itu Bahasa
Penceramah Undangan:
Profesor Emeritus Dr. Hjh. Nik Safiah bt Hj. Abdul Karim



20 April

Monthly Executive Talk
Topic: Yang Baik Itu Budi, Yang Indah Itu Bahasa
Guest Speaker:
Prof. Emeritus Dr. Hjh. Nik Safiah bt Hj. Abdul Karim



28 April

Lawatan 5 Delegasi Pegawai PAC Negara Bangladesh ke Ibu Pejabat, Putrajaya.

28 April

Visit by five delegates from the Bangladesh Public Accounts Committee to the NAD Headquarters, Putrajaya.

Mei | May



12 Mei

Ceramah Eksekutif Bulanan

Tajuk: Amalan Hidup Sihat

Penceramah Undangan:

Y. Bhg. Dato' Dr. Hjh Harrison Aziz bt Shahabudin

12 May

Monthly Executive Talk

Topic: Living a Healthy Lifestyle

Guest Speaker: Y. Bhg. Dato' Dr. Hjh Harrison Aziz bt Shahabudin



24 Mei

Lawatan 3 pegawai dari *Board of Audit and Inspection of Korea* ke Ibu Pejabat, Putrajaya.

24 May

Visit by three delegates from Board of Audit and Inspection of Korea to the NAD Headquarters, Putrajaya.

27 Mei

Lawatan 4 pegawai dari *Transparency International* (Germany) dan Malaysia ke Ibu Pejabat, Putrajaya.

27 May

Visit by four delegates from Transparency International, Germany to the NAD Headquarters, Putrajaya.

6 Jun

Exit Conference Penyata Akaun Awam Kerajaan Persekutuan Tahun 2004.

6 June

Exit Conference of the 2004 Public Account Statement of the Federal Government.

6 Jun

Perpindahan Ibu Pejabat Jabatan Audit Negara dari Parcel D, Blok D2, Presint 1 ke Lot 2G4, Presint 2, Putrajaya.

6 June

Transfer of the NAD Headquarters from Parcel D, Block D2, Precinct 1 to Lot 2G4, Precinct 2, Putrajaya.



13 Jun

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Kelantan Tahun 2004 kepada Pegawai Kewangan Negeri Kelantan.

13 June

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Kelantan State Government to the Kelantan State Financial Officer.

15 Jun

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Sabah tahun 2004 kepada Pegawai Kewangan Negeri Sabah.

15 June

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Sabah State Government to the Sabah State Financial Officer.

16 Jun

Ceramah Eksekutif Bulanan
Tajuk: Tsunami: Waves Of Destruction
Penceramah Undangan:
Y. Bhg. Dato' Prof. Ir Dr. Sahol Hamid bin Abu Bakar (UiTM)

16 June

Monthly Executive Talk
Topic: Tsunami: Waves Of Destruction
Guest Speaker:
Y. Bhg. Dato' Prof. Ir Dr. Sahol Hamid bin Abu Bakar (UiTM)





21 Jun

Majlis Serah Kunci Akademi Audit Negara oleh Jabatan Kerja Raya.

21 June

Handing Over Ceremony of the National Audit Academy by the Public Works Department.

Julai | July



7 Julai

Exit Conference Penyata Akaun Awam Kerajaan Negeri Pulau Pinang Tahun 2004.

7 July

Exit Conference of the 2004 Public Account Statement of the Penang State Government.

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11 Julai

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Selangor Tahun 2004 kepada Pegawai Kewangan Negeri Selangor.

11 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Selangor State Government to the Selangor State Financial Officer.



13 Julai

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Sembilan Tahun 2004 kepada Pegawai Kewangan Negeri Sembilan.

13 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Negeri Sembilan State Government to the Negeri Sembilan State Financial Officer.

13 Julai

Majlis Penyampaian Sijil Penghargaan Program Anak Angkat oleh Ketua Audit Negara kepada 7 Jabatan/Agensi di Negeri Sembilan.

13 July

Certificate Presentation Ceremony of the *Anak Angkat* Programme by the Auditor General to seven Departments/Agencies in Negeri Sembilan.



14 Julai

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Pahang tahun 2004 kepada Pegawai Kewangan Negeri Pahang.

14 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Pahang State Government to the Pahang State Financial Officer.



19 Julai

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Terengganu Tahun 2004 kepada Pegawai Kewangan Negeri Terengganu.

19 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Terengganu State Government to the Terengganu State Financial Officer.

20 Julai

Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Kedah Tahun 2004 kepada Pegawai Kewangan Negeri Kedah.

20 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Kedah State Government to the Kedah State Financial Officer.

20 Julai

Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Perlis Tahun 2004 kepada Timbalan Pegawai Kewangan Negeri Perlis.

20 July

Exit Conference and Auditor General's Certificate Presentation Giving Ceremony of the 2004 Public Account Statement of the Perlis State Government to the Perlis State Financial Officer.





21 Julai

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Perak Tahun 2004 kepada Pegawai Kewangan Negeri Perak.

21 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Perak State Government to the Perak State Financial Officer.



27 Julai

Ceramah Eksekutif Bulanan

Tajuk: *Islamic Accounting: Current Status and Future Trend*

Penceramah Undangan:

Dr. Hj. Shahol Hameed bin Mohamed Ibrahim, (UIAM)

27 July

Monthly Executive Talk

Topic: *Islamic Accounting: Current Status and Future Trend*

Guest Speaker:

Dr. Hj. Shahol Hameed bin Mohamed Ibrahim (UIAM)

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29 Julai

Exit Conference dan Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Melaka Tahun 2004 kepada Pegawai Kewangan Negeri Melaka.

29 July

Exit Conference and Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Malacca State Government to the Malacca State Financial Officer.

Ogos | August

2 Ogos

Lawatan *Director of International Relations SAI India* ke Ibu Pejabat, Putrajaya.

2 August

Visit of the *Director of International Relations Supreme Audit Institution of India* to the NAD Headquarters, Putrajaya.



5 Ogos

Majlis Penyampaian Sijil Penghargaan Program Anak Angkat oleh Ketua Audit Negara kepada Lembaga Muzium Negeri Pulau Pinang.



5 August

Certificate Presentation Ceremony of the *Anak Angkat* Programme by the Auditor General to the Penang State Museum Board.

9 Ogos

Majlis Penyampaian Sijil Ketua Audit Negara bagi Penyata Akaun Awam Kerajaan Negeri Sarawak Tahun 2004 kepada Ketua Menteri Sarawak.

9 August

Auditor General's Certificate Presentation Ceremony of the 2004 Public Account Statement of the Sarawak State Government to the Chief Minister of Sarawak.

12 Ogos

Ceramah Eksekutif Bulanan
Tajuk: Apungan Terurus Kadar Pertukaran Ringgit Malaysia
Penceramah Undangan: Y. Bhg. Tan Sri Dato' Dr. Lau Ban Tin (AIA)



12 August

Monthly Executive Talk
Topic: Malaysian Foreign Exchange Float
Guest Speaker: Y. Bhg. Tan Sri Dato' Dr. Lau Ban Tin (AIA)

22 Ogos

Perjumpaan Tahunan Ketua Audit Negara dengan Firma Audit Swasta di Hotel Pan Pacific, Kuala Lumpur.



22 August

Annual meeting of the Auditor General with the Private Audit Firms at Pan Pacific Hotel, Kuala Lumpur.

23 - 27 Ogos

Persidangan Pengarah Audit Negeri di Tawau, Sabah.

23 - 27 August

State Directors Conference in Tawau, Sabah.



September | September



1 September

Akademi Audit Negara mula beroperasi.

1 September

The National Audit Academy started its operation.

23 September

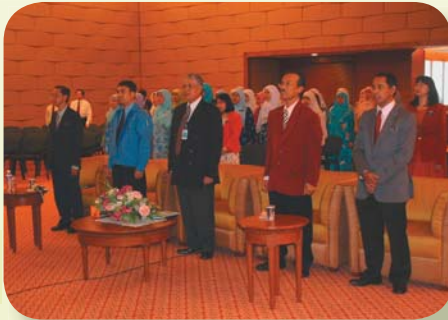
Lawatan Akademik 70 Mahasiswa dan 3 Pensyarah Sarjana Muda Perakaunan (Kepujian), Fakulti Perakaunan, Universiti Teknologi Mara (UiTM) Cawangan Kelantan ke Akademi Audit Negara.

23 September

Academic Visit by 73 students and lecturers from Bachelors in Accountancy(Honours) course, Faculty of Accountancy, Universiti Teknologi Mara (UiTM) Kelantan Branch to the National Audit Academy.

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28 September

Ceramah Eksekutif Bulanan

Tajuk: *Improve Productivity Through Ergonomic Approach*

Penceramah Undangan: Dr. Jalaluddin bin Dahalan (*Ergo Advisory*)

28 September

Monthly Executive Talk

Topic: *Improve Productivity Through Ergonomic Approach*

Guest Speaker: Dr. Jalaluddin bin Dahalan (*Ergo Advisory*)



29 September

Hari Konvensyen Kumpulan Meningkatkan Mutu Kerja di Akademi Audit Negara.

29 September

Quality Control Circles Convention Day at the National Audit Academy.

30 September

Hari Kualiti 2005, Majlis Anugerah Khidmat Cemerlang 2004 dan Perhargaan Perkhidmatan 25 Tahun Jabatan Audit Negara telah diadakan di Akademi Audit Negara.

30 September

2005 Quality Day, 2004 Excellent Service Award and the NAD's 25 years' Service Appreciation Ceremony at the National Audit Academy.



Oktober | October

19 Oktober

Ceramah Eksekutif Bulanan
Tajuk: Keikhlasan
Penceramah Undangan: Ustaz Dzulkarnain bin Hamzah

19 October

Monthly Executive Talk
Topic: Sincerity
Guest Speaker:
Ustaz Dzulkarnain bin Hamzah (Zulha Entertainment)



11 Oktober

Taklimat *Government Financial Management Accounting System* oleh Pegawai dari Perbendaharaan Malaysia di Ibu Pejabat, Putrajaya.

11 October

Briefing on the *Government Financial Management Accounting System* by the officers of the Accountant General's Office at the NAD Headquarters, Putrajaya.

12 Oktober

Lawatan 2 Delegasi Pegawai dari Pejabat Ketua Audit Negara Bangladesh ke Ibu Pejabat, Putrajaya.

12 October

Visit by two delegates from the Auditor General's Office of Bangladesh to the NAD Headquarters, Putrajaya.



November | November

15 November

Majlis Penyampaian Sijil Penghargaan Program Anak Angkat oleh Ketua Audit Negara kepada Majlis Agama Islam Pulau Pinang.

15 November

Certificate Presentation Ceremony of the *Anak Angkat* Programme by the Auditor General to the Penang Islamic Religious Council.

20 - 25 November

Lawatan 7 Delegasi Pegawai dari Pejabat State Audit Vietnam ke Ibu Pejabat, Putrajaya.

20 - 25 November

Attachment of seven officers from the Auditor General's Office of Vietnam to the NAD Headquarters, Putrajaya.



29 November

Lawatan Badan Pengawasan Daerah Jawa Barat (BAWASDA), Indonesia ke Jabatan Audit Negara Cawangan Negeri Pulau Pinang.

29 November

Visit by the Monitoring Body of West Java District, Republic of Indonesia to the Penang State Audit Branch.

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Disember | December

6 - 7 Disember

Lawatan Presiden Board of Audit Japan dan 3 Deligasi Pegawai ke Ibu Pejabat, Putrajaya.

6 - 7 December

Visit by President of the Board of Audit, Japan and three officers to the NAD Headquarters, Putrajaya.



12 Disember

Lawatan *Chairman of the Supreme Audit Board Republic of Indonesia* ke Ibu Pejabat, Putrajaya.

12 December

Visit of the *Chairman of the Supreme Audit Board, Republic of Indonesia* to the NAD Headquarters, Putrajaya.



19 - 22 Disember

Pengauditan Pematuhan MS ISO 9001:2000 oleh pihak MAMPU di JAN Cawangan Negeri Pulau Pinang, Melaka, Kelantan, Sabah dan Sarawak.

19 - 22 December

Compliance Audit on MS ISO 9001:2000 by MAMPU at the Penang, Malacca, Kelantan, Sabah and Sarawak State Audit Branches.

28 - 30 Disember

Pengauditan Pematuhan MS ISO 9001:2000 oleh pihak MAMPU di Ibu Pejabat JAN, Putrajaya.

28 - 30 December

Compliance Audit on MS ISO 9001:2000 by MAMPU at the NAD Headquarters, Putrajaya.

29 Disember

Lawatan Delegasi Departement Kelautan dan Perikanan, Republik Indonesia.

29 December

Visit by five officers from Department of Marine and Fisheries, Republic of Indonesia to the NAD Headquarters, Putrajaya.



Sambutan 100 Tahun

Institusi Audit Negara

100 Years' Celebration
Of The National Audit Institution

Sambutan 100 Tahun Institusi Audit Negara

100 Years' Celebration Of The National Audit Institution

Pertandingan Golf Amal | Golf Charity Tournament

19 Jun 2005 - Bangi Golf Resort, Bandar Baru Bangi, Selangor.
19 June 2005 - Bangi Golf Resort, Bandar Baru Bangi, Selangor.



6 Ogos 2005 - Penang Golf Resort, Bertam, Kepala Batas, Pulau Pinang
6 August 2005 - Penang Golf Resort, Bertam, Kepala Batas, Penang



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13 Ogos 2005 - Projek Amal
13 August 2005 - Charity Project

Ibu Pejabat | Headquarters



Masjid dan kawasan perkuburan Ulu Berang,
Lenggeng, Negeri Sembilan
Mosque and cemetery, Ulu Berang, Lenggeng,
Negeri Sembilan



Rumah Kebajikan Pure Life, Puchong, Selangor
Pure Life Welfare Home, Puchong, Selangor

Cawangan Audit Negeri | State Audit Branch



Rumah Warga Tua Sri Pritchard, Kinarut, Sabah.
Sri Pritchard Old Folks' Home, Kinarut, Sabah.



Masjid Darul Ittihaad, Taman Kenyalang,
Kuching, Sarawak.
Darul Ittihaad Mosque, Taman Kenyalang,
Kuching, Sarawak.



Masjid Wadi Hassan, Johor Bharu, Johor.
Wadi Hassan Mosque, Johor Bharu, Johore.



Masjid dan kawasan perkuburan di Masjid Paloh,
Ipoh, Perak.
Mosque and cemetery at Paloh Mosque, Ipoh, Perak.



Rumah Puteri Harapan Taman Sabariah,
jalan Pengkalan Chepa, Kota Bharu, Kelantan.
Rumah Puteri Harapan Taman Sabariah,
Jalan Pengkalan Chepa, Kota Bharu, Kelantan.



Rumah Pemulihan Kebajikan Marang,
Pulau Kerangga, Kuala Terengganu, Terengganu.
Marang Welfare Home, Pulau Kerangga,
Kuala Terengganu, Terengganu.



Rumah Anak Yatim Rumah Tunas Harapan,
Payung Seri Sejahtera, Seri Menanti,
Kuala Pilah, Negeri Sembilan.
Rumah Tunas Harapan, Orphanage, Payung Seri Sejahtera, Seri
Menanti, Kuala Pilah, Negeri Sembilan.



Rumah Kebajikan Kanak-kanak Tengku Ampuan Fatimah,
Jalan Alor Akar, Kuantan, Pahang.
Tengku Ampuan Fatimah Childrens Welfare Home,
Jalan Alor Akar, Kuantan, Pahang.



Rumah Anak Yatim Darul Aitam Walmasakin,
Alor Star, Kedah.
Darul Aitam Walmasakin Orphanage,
Alor Star, Kedah.



Rumah Kebajikan ACS Stepping Stone Centre,
Balik Pulau, Pulau Pinang.
ACS Stepping Stone Centre,
Balik Pulau, Penang.



Surau Hamiddean, Seksyen 19, Shah Alam,
Selangor.
Surau Hamiddean, Section 19, Shah Alam,
Selangor.



Rumah Orang Tua, Rumah Sejahtera Baitul
Hannan, Behor Mali, Simpang Empat, Perlis.
Old Folks' Home, Rumah Sejahtera Baitul
Hannan, Behor Mali, Simpang Empat, Perlis.



Pusat Pemulihan Dalam Komuniti
Wilayah Persekutuan Labuan.
Federal Territory of Labuan
Community Rehabilitation Centre

24 November 2005 - Perasmian Akademi Audit Negara
24 November 2005 - Officiating Of The National Audit Academy



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Majlis Perasmian Akademi Audit Negara telah disempurnakan oleh Y. Bhg. Tan Sri Samsudin bin Osman, Ketua Setiausaha Negara di Auditorium Akademi Audit Negara, Lot PT 23380 Bandar Enstek, 71760, Nilai, Negeri Sembilan.
The National Audit Academy was officiated by Y. Bhg. Tan Sri Samsudin bin Osman, the Chief Secretary at the Auditorium of the National Audit Academy, Lot PT 23380 Bandar Enstek, 71760, Nilai, Negeri Sembilan.

16 Disember 2005 - Hari Audit Se Malaysia
16 December 2005 - National Audit Day



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Majlis Perasmian Hari Audit Se Malaysia telah disempurnakan oleh YAB Dato' Seri Abdullah bin Hj.Ahmad Badawi, Perdana Menteri Malaysia di Pusat Konvensyen Antarabangsa Putrajaya (PICC).

The Opening Ceremony of the National Audit Day was officiated by YAB Dato' Seri Abdullah bin Hj.Ahmad Badawi, the Prime Minister of Malaysia at the Putrajaya International Convention Centre (PICC).

17 Disember 2005 - Hari Keluarga
17 December 2005 - Family Day



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Hari Keluarga Jabatan Audit Negara yang bertemakan 'Keluarga Bahagia Kecemerlangan Kerja' telah di adakan di Pusat Rekreasi Air, Taman Wetland, Putrajaya dengan melibatkan pegawai/kakitangan Jabatan Audit Negara di peringkat Ibu Pejabat dan Cawangan Negeri.

The National Audit Department's Family Day with the theme 'Harmonious Family for Work Excellence' was held at the Water Recreation Centre, Taman Wetland, Putrajaya involving officers/staff of the Headquarters and State Branches of the National Audit Department

Aktiviti

Agama, Sosial, Sukan dan Kebajikan

Religious, Social, Sports And Welfare
Activities

Ibu Pejabat | Headquarters

8 Januari

Seramai 14 ahli KAWIP telah menyertai aktiviti rekreasi mendaki Bukit Fraser yang dianjurkan oleh SUK Negeri Selangor.

8 Januari

Fourteen members of KAWIP participated in the recreational activity to climb Fraser's Hill organised by the State Government of Selangor.

12 Januari

Hasil kempen sumbangan wang bagi mangsa Tsunami anjuran KAWIP berjumlah RM3,650 diserahkan kepada Berita Harian/ NSTP.

12 Januari

Contributions amounting RM3,650 from the campaign for the tsunami victims organised by KAWIP were handed over to Berita Harian/New Straits Times Press.

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17 Januari

KAWIP menyampaikan sumbangan makanan dan pakaian terpakai kepada mangsa Tsunami di Kampung Kota Kuala Muda, Kedah.

17 Januari

KAWIP contributed food and used clothing to the tsunami victims in Kampung Kota Kuala Muda, Kedah.

1 Februari

Pertandingan Golf Sempena Hari Wilayah anjuran Kelab Golf Audit di Nilai Spring Golf & Country Club.

1 February

Golf Tournament in conjunction with the Federal Territory Day organised by the Audit Golf Club at Nilai Spring Golf & Country Club.

6 Februari

Pasukan Audit FC KAWIP menyertai Pertandingan Futsal Terbuka Liga Lotto anjuran Kelab Darul Naim di Aktif Futsal Indoor Soccer, Bangi, Selangor.

6 February

The KAWIP FC Audit team participated in the Lotto League Open Futsal Competition organised by Darul Naim Club at Aktif Futsal Indoor Soccer, Bangi, Selangor.

19 Februari

Golf Persahabatan antara Kelab Golf Audit Dengan Majlis Perbandaran Kulai, Johor di Pulau Spring Golf & Country Club.



19 February

Golf Friendship Game between Audit Golf Club and Kulai City Council, Johore at Pulau Spring Golf & Country Club.

24 Mac

Majlis Jasa Mu Dikenang anjuran KAWIP meraikan sembilan orang pegawai bersara dan bertukar di *Bangi Golf Resort*, Bandar Baru Bangi, Selangor.

24 March

Jasa Mu Dikenang Gathering organised by KAWIP to celebrate nine retired/transferred officers at *Bangi Golf Resort*, Bandar Baru Bangi, Selangor.

10 April

Monthly Medal anjuran Kelab Golf Audit di Tasik Putri Golf & Country Club.

10 April

Monthly Medal organised by Audit Golf Club at Tasik Putri Golf & Country Club.

29 April

XPDC Menawan Gunung Kinabalu oleh Sektor Audit Badan Berkanun Persekutuan.



29 April

Gunung Kinabalu Expedition by the Federal Statutory Bodies Audit Sector.

20 Mei

Lawatan ke Taman Negara Endau Rompin, Johor anjuran KAWIP.

20 May

Visit to the Endau Rompin National Park, Johore, organised by KAWIP.



10 Jun : Mesyuarat Agung Kelab Audit Wilayah Persekutuan.

10 June : Federal Territory Audit Club Annual General Meeting.

10 Jun

Ceramah Agama

Tajuk: Keikhlasan Dalam Bekerja

Penceramah Undangan: Ustaz Wan Akashah bin Wan Abd. Hamid

10 June

Religious Talk

Topic: Sincerity in Working

Guest Speaker: Ustaz Wan Akashah bin Wan Abd. Hamid



20 Jun

Kejohanan Futsal KAWIP 2005 di Pusat Futsal Bangi.

20 June

2005 KAWIP Futsal Championship at Bangi Futsal Centre.

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1 Julai

Kejohanan Boling KAWIP 2005 di Alamanda, Putrajaya.

1 July

2005 KAWIP Bowling Championship at Alamanda, Putrajaya.



1 Ogos

Pasukan Futsal KAWIP menyertai Kejohanan Futsal MAKSWIP 2005 di Stadium Titiwangsa, Kuala Lumpur.

1 August

The KAWIP Futsal team participated in the 2005 MAKSWIP Futsal Championship at the Titiwangsa Stadium, Kuala Lumpur.

5 Ogos

Ceramah Agama

Tajuk: Keharmonian Di Tempat Kerja Mengikut Perspektif Islam

Penceramah Undangan:

Y. Bhg. Dato' Syaikh Hj. Ismail bin Muhammad

Imam Besar Masjid Putrajaya

5 August

Religious Talk

Topic: Harmony at the Workplace According to Islamic Perspectives

Guest Speaker:

Y. Bhg. Dato' Syaikh Hj. Ismail bin Muhammad

Imam Besar Masjid Putrajaya

21 Ogos

Pertandingan Golf Persahabatan antara Jabatan Audit Negara dengan Bank Rakyat.

21 August

Golf Friendship Competition between the NAD and Bank Rakyat.



11 September

Seramai lapan ahli KAWIP telah menyertai larian Putrajaya Half Marathon di Putrajaya.

11 September

Eight KAWIP members participated in the Putrajaya Half Marathon in Putrajaya.



19 Oktober

Majlis Khatam Al Quran dan Berbuka Puasa JAN di Putrajaya.

19 October

NAD Al Quran Reciting and Breaking of Fast Gathering in Putrajaya.



16 November

Kempen Derma Darah anjuran KAWIP.

16 November

Blood Donation Campaign organised by KAWIP.



22 November

Majlis Sambutan Hari Raya Aidilfitri JAN di Putrajaya.

22 November

NAD Hari Raya Aidilfitri celebration in Putrajaya.



2 - 4 Disember

Pasukan badminton KAWIP menyertai Kejohanan Badminton Piala Ketua Setiausaha Negara 2005 di Putrajaya dan telah muncul sebagai Naib Johan.

2 - 4 December

The KAWIP Badminton Team participated in the 2005 Chief Secretary's Badminton Trophy Championship in Putrajaya and emerged the second runners-up.

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5 Disember

Majlis Doa Selamat dan Solat Hajat meraikan Pegawai Jabatan Audit Negara yang akan menunaikan Ibadah Haji anjuran Jawatankuasa Surau dan PUSPANITA JAN di ibu Pejabat, Putrajaya.

5 December

Doa Selamat and Solat Hajat gathering to celebrate the NAD officers going for their Haj organised by Jawatankuasa Surau and PUSPANITA JAN at the Headquarters, Putrajaya.

16 Disember

Malam Jasa Mu Dikenang meraikan persaraan Timbalan Ketua Audit Negara (Negeri) dan beberapa pegawai JAN di Putrajaya International Convention Centre.

16 December

Jasa Mu Dikenang Night celebrating the retirement of En. Harun bin Ali, Deputy Auditor General (State) and NAD officers at the Putrajaya International Convention Centre.

23 - 24 Disember

Pasukan bola sepak KAWIP menyertai Kejohan Bola Sepak 9 Sebelah MAKSWIP 2005 di Kota Bharu, Kelantan.

23 - 24 December

The KAWIP Football Team participated in the 2005 MAKSWIP Football Championship in Kota Bharu, Kelantan.



23 - 24 Disember

Pasukan Bola Tampar KAWIP menyertai Kejohanan Bola Tampar pantai MAKSWIP 2005 di Kota Bharu, Kelantan.

23 - 24 December

The FTAC Volleyball Team participated in the 2005 MAKSWIP Volleyball Beach Championship in Kota Bharu, Kelantan.

Sabah | Sabah



14 - 16 April

Lawatan Muhibah Jabatan Audit Negara Brunei Darussalam di Jabatan Audit Negara, Cawangan Negeri Sabah.

14 - 16 April

Goodwill visit by NAD Brunei Darussalam to the Sabah State Audit Branch.



21 April

Sambutan Maulidur Rasul gabungan bersama JAN Cawangan Negeri Sabah dan Perbendaharaan Malaysia, Sabah.

21 April

Prophet Muhammad's Birthday Celebration together with Sabah State Audit Branch and Treasury Malaysia, Sabah.

Sarawak | Sarawak



22 Januari

Malam Berjemo' JAN Cawangan Negeri Sarawak di Dewan Galeria Perpustakaan Negeri Sarawak, Petra Jaya.

22 January

Berjemo' Night of the Sarawak State Audit Branch at Galeria Hall of the Sarawak State Library, Petra Jaya.



23 Januari

Majlis Korban dan Sambutan Hari Raya Aidil Adha di Masjid Darul Ittihaad, Taman Kenyalang, Kuching.

23 January

Sacrificial Gathering and Hari Raya Aidil Adha Celebration at Darul Ittihaad Mosque, Taman Kenyalang, Kuching.



18 Jun

Pasukan Futsal Kelab Rekreasi Audit Sarawak (KERAS) menyertai Pertandingan Futsal MAKSAK Sarawak 2005 di Pusat Futsal Bintawa, Kuching.

18 June

The Futsal Team of Sarawak Recreational Audit Club (KERAS) participated in the 2005 Sarawak MAKSAK Futsal Competition at Bintawa Futsal Centre, Kuching.



25 Jun

Majlis Sambutan Gawai Dayak di JAN Cawangan Negeri Sarawak.

25 June

Gawai Dayak Celebration at the Sarawak State Audit Branch.

28 Oktober

Majlis Khatam Al-Quran, Berbuka Puasa dan penyampaian sumbangan kepada Anak Yatim Penghuni Kompleks Kebajikan Laila Taib, Kuching di Masjid Darul Ittihaad, Taman Kenyalang, Kuching anjuran KERAS.



28 October

Al-Quran Recital, Breaking of Fast Gathering and presentation of contributions to the orphanage of the Laila Taib Welfare Complex, Kuching at Darul Ittihaad Mosque, Taman Kenyalang, Kuching, organised by KERAS.

2 Disember

Majlis Ramah Tamah Aidilfitri di JAN Cawangan Negeri Sarawak.



2 December

Aidilfitri Gathering at the Sarawak State Audit Branch.

20 Disember

Majlis Makan Malam KERAS 2005.



20 December

KERAS 2005 Annual Dinner.

Johor | Johore

11 Mac

Majlis Sambutan Maal Hijrah di JAN Cawangan Negeri Johor.



11 March

Maal Hijrah Celebration at the Johore State Audit Branch.



Mac - April

Perlawanan karom, bola tampar dan bola jaring anjuran JAN Cawangan Negeri Johor.

March - April

Carom, volleyball and basketball competition organised by the Johore State Audit Branch.

Selangor | Selangor



November

Jamuan Hari Raya Aidilfitri JAN Cawangan Negeri Selangor.

November

Hari Raya Aidilfitri Celebration of the Selangor State Audit Branch.

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Terengganu | Terengganu



9 Mac

Ahli Kelab Sukan dan Kebajikan Audit Terengganu (KESKAT) telah mengambil bahagian dalam Majlis Mengacau Bubur Asyura anjuran Jabatan Kerja Raya Negeri Terengganu.

9 March

Members of the Terengganu Sport and Welfare Audit Club (KESKAT) participated in the Mengacau Bubur Asyura Gathering organised by the Terengganu Public Works Department.

26 - 27 Mac

Majlis Makan Malam, sukaneka dan senamrobik sempena Hari Keluarga JAN Cawangan Negeri Perak.

26 - 27 March

Dinner, telematch and aerobics in conjunction with the Family Day of the Perak State Audit Branch.



16 Jun

Seramai sembilan pegawai/kakitangan termasuk Pengarah Audit Negeri Perak menyertai Program Larian Obor Super III 2005 di Ipoh.

16 June

Nine officers including the Perak State Director participated in the 2005 Super III Torch Run Programme in Ipoh.



3 & 15 Ogos

Pertandingan Bowling anjuran Kelab Sukan dan Kebajikan Audit Perak (KESUKAP).

3 & 15 August

Bowling Competition organised by the Perak Sports and Welfare Audit Club (KESUKAP).



15 September

Majlis Sambutan Israk Mikraj anjuran KESUKAP.

15 September

Israk Mikraj Celebration organised by KESUKAP.





21 Oktober

Majlis Berbuka Puasa anjuran KESUKAP.

21 October

Breaking of Fast Gathering organised by KESUKAP.



17 November

Majlis Sambutan Hari Raya Aidilfitri JAN Cawangan Negeri Perak.

17 November

Hari Raya Aidilfitri Celebration, the Perak State Audit Branch.

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Pulau Pinang | Penang

30 April

Mesyuarat Agung Tahunan Kelab Sukan dan Kebajikan Audit Pulau Pinang KESKAP.

30 April

Annual General Meeting of the Penang Sports and Welfare Audit Club, KESKAP.



23 Jun

Lawatan sambil belajar ke kilang Motorola, Bayan Lepas dan Program Makan Buah-buahan Tempatan di Taman Metropolitan, Relau, Balik Pulau anjuran KESKAP.

23 June

A Study Visit to the Motorola Factory, Bayan Lepas and Eating Local Fruits Programme at Taman Metropolitan, Relau, Balik Pulau organised by KESKAP.

5 Ogos

Jamuan Makan Malam Tahunan anjuran KESKAP.

5 August

Annual Dinner organised by KESKAP.



15 November

Jamuan Hari Raya bersama Kanak-Kanak Istimewa di Pusat Dalam Komuniti Permatang Damar Laut, Balik Pulau anjuran KESKAP.

15 November

Hari Raya Celebration with Special Children at the Permatang Damar Laut Community Centre, Balik Pulau organised by KESKAP.

Pahang | Pahang

31 Ogos

Seramai 76 pegawai/kakitangan JAN Cawangan Negeri Pahang menyertai Perbarisan Sambutan Hari Kebangsaan ke 48 di Kuantan.

31 August

76 officers of the Pahang State Audit Branch participated in the 48th National Day Celebration in Kuantan.



Kelantan | Kelantan

Jun - Ogos

Sukan Tahunan anjuran Kelab Sukan dan Kebajikan Audit Kelantan (KESKA).

June - August

Annual Sports organised by the Kelantan Sports and Welfare Audit Club (KESKA).





2 - 3 September

Hari Keluarga JAN Cawangan Negeri Kelantan anjuran KESKA di Sudara Beach Resort, Bachok, Kelantan.

2 - 3 September

Family Day of the Kelantan State Audit Branch organised by KESKA at Sudara Beach Resort, Bachok, Kelantan.



19 Oktober

Sumbangan derma oleh KESKA kepada Rumah Anak Yatim Puteri Harapan Taman Sabariah, Kelantan.

19 October

Donations from KESKA to Puteri Harapan Orphanage, Taman Sabariah, Kelantan.

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Negeri Sembilan | Negeri Sembilan



23 Februari

Lawatan Pegawai JAN Cawangan Negeri Sembilan ke tapak pembinaan Akademi Audit Negara.

23 February

Visit of Negeri Sembilan State Branch officers to the National Audit Academy construction site.



25 Mac

Mesyuarat Agung Kelab Sukan Dan Kebajikan Audit Negeri Sembilan (KESANS).

25 March

Annual General Meeting of the Negeri Sembilan Sports and Welfare Audit Club.

26 April

Lawatan Pegawai JAN Cawangan Negeri Sembilan ke kilang Proton, Shah Alam.

26 April

Visit of Negeri Sembilan State Branch officers to the Proton Factory, Shah Alam.



30 April

Majlis Sambutan Maulidur Rasul di JAN Cawangan Negeri Sembilan.

30 April

Prophet Muhammad's Birthday Gathering at the Negeri Sembilan State Audit Branch.



7 - 8 Mei

Hari Keluarga JAN Cawangan Negeri Sembilan di Cameron Highlands.

7 - 8 May

Family Day of the Negeri Sembilan State Audit Branch in Cameron Highlands.



7 - 8 Mei

Majlis Khatam Al - Quran dan Berbuka Puasa JAN Cawangan Negeri Sembilan di perkarangan Wisma Persekutuan, Seremban.

7 - 8 May

Al-Quran Recital and Breaking of Fast Gathering of the Negeri Sembilan State Audit Branch at Wisma Persekutuan, Seremban.



PUSPANITA, Jabatan Audit Negara PUSPANITA, National Audit Department

Ibu Pejabat | Headquarters



15 - 18 April

Lawatan Muhibah PUSPANITA Jabatan Audit Negara ke Negeri Kelantan.

15 - 18 April

Goodwill Visit of NAD PUSPANITA to Kelantan.

16 April

Lawatan Kebajikan ke Rumah Anak Yatim Darul Aitam, Kota Bharu, Kelantan.

16 April

Visit to Darul Aitam Orphanage, Kota Bharu, Kelantan.



19 Mei

Mesyuarat Terhimpun PUSPANITA Jabatan Audit Negara Ke 15.

19 May

15th NAD PUSPANITA Collective Meeting.



19 Mei

Majlis Penyampaian Sijil Anugerah Cemerlang UPSR/PMR/SPM anak ahli PUSPANITA di Putrajaya.

19 May

UPSR/PMR/SPM Excellence Award Certificate Presentation Ceremony to children of PUSPANITA members in Putrajaya.

26 Julai

Seramai 14 ahli PUSPANITA Jabatan Audit Negara menyertai Bengkel Kraf Tangan Agrokrif di Taman Warisan, Putrajaya.

26 July

Fourteen PUSPANITA members of the NAD attended the Agrokrif Handicraft Workshop at Taman Warisan, Putrajaya.



3 - 7 Ogos

Lawatan Sambil Belajar PUSPANITA Jabatan Audit Negara ke Shanghai, China.

3 - 7 August

NAD PUSPANITA study visit to Shanghai, China.



10 Ogos

Lawatan Sambil Belajar 38 ahli PUSPANITA Jabatan Audit Negara ke RTM di Angkasapuri.

10 August

A Study Visit by 38 members of NAD PUSPANITA to RTM at Angkasapuri.



26 Ogos

Kejohanan Bowling anjuran PUSPANITA Jabatan Audit Negara di Alamanda, Putrajaya.

26 August

Bowling Championship organised by NAD PUSPANITA at Alamanda, Putrajaya.

1 Oktober

Lawatan PUSPANITA Jabatan Audit Negara ke Kilang Caelgirl, Kilang Central Melamine Ware dan Warehouse Cadar/Comforter di Teluk Intan, Perak.

1 October

NAD PUSPANITA visit to Caelgirl Factory, Central Melamine Ware Factory and Cadar/Comforter Warehouse in Teluk Intan, Perak.

4 Oktober

Taklimat Tabung Latihan PUSPANITA oleh Pengerusi Tabung Latihan PUSPANITA JPM di Ibu Pejabat Jabatan Audit Negara, Putrajaya.

4 October

Briefing on PUSPANITA Training Fund by the Chairman of JPM PUSPANITA Training Fund at the NAD Headquarters, Putrajaya.



30 November - 4 Disember

Lawatan Sambil Belajar PUSPANITA Jabatan Audit Negara ke Jakarta/Puncak/Bandung, Indonesia.

30 November - 4 December

NAD PUSPANITA study visit to Jakarta/Puncak/Bandung, Indonesia.

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Sabah | Sabah



6 Mei

Mesyuarat Agong Tahunan Kali Pertama PUSPANITA Jabatan Audit Negara Cawangan Negeri Sabah.

6 May

Ist PUSPANITA Annual General Meeting of NAD, Sabah State Branch.

Sarawak | Sarawak



7 Disember

Kelas Menggubah Bunga yang dikendalikan oleh pengajar/pengubah profesional.

7 December

Flower Arrangement Class conducted by professional instructor/designer.

Perak | Perak

27 Mei

Demonstrasi Jahitan anjuran PUSPANITA Jabatan Audit Negara Cawangan Negeri Perak.

27 May

Sewing Demonstration organised by PUSPANITA of the Perak State Audit Branch.



28 Mei

Lawatan PUSPANITA Jabatan Audit Negara Cawangan Negeri Perak ke Akademi Audit Negara.

28 May

PUSPANITA Visit of the Perak State Audit Branch to the National Audit Academy.



Pulau Pinang | Penang

26 Februari

Lawatan PUSPANITA Jabatan Audit Negara Cawangan Negeri Pulau Pinang ke Akademi Audit Negara.

26 February

PUSPANITA Visit of the Penang State Audit Branch to the National Audit Academy.

Kelantan | Kelantan

13 Jun

Majlis Perasmian Penubuhan PUSPANITA Jabatan Audit Negara Cawangan Negeri Kelantan dirasmikan oleh Y. Bhg. Puan Sri Faridah Bt Abdul Hamid, Pengerusi PUSPANITA Jabatan Audit Negara.

13 June

Opening Ceremony of the Establishment of the Kelantan State Audit Branch PUSPANITA, officiated by Y. Bhg. Puan Sri Faridah Bt Abdul Hamid, the PUSPANITA Chairman of the NAD.



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Ketua Audit Negara/Auditor General

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Puan Fatimah bt. Hj. Mamat

Encik Harun bin Ali

Encik Abdul Rashid bin Yaakub

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