

QUALITY ASSURANCE REVIEW (QAR)

DR. NOR HAIZA ABD AZIZ
BAHAGIAN PENYELIDIKAN & QAR

OBJEKTIF PEMBENTANGAN

- Menjelaskan berkaitan QAR;
- Menjelaskan status penilaian dan perancangan QAR;
- Cabaran pelaksanaan

PENGENALAN



- **Proses penilaian yang bebas** (*internal assessment that includes both ongoing and periodic self assessment*).
- Memastikan wujud kawalan kualiti dalam tugas pengauditan di JAN (khususnya) dan pengurusan organisasi di JAN (amnya)
 - Memastikan pengauditan dilaksanakan dengan berasaskan atau mematuhi metodologi, standard SAI dll.
 - Mengenal pasti kaedah-kaedah untuk memperkukuhkan dan menambahbaik kawalan kualiti sedia ada

STANDARD

Purpose:

- To assist SAIs to establish and maintain an appropriate system of quality control (QC) which covers all their works.*
- To design a system of QC which is appropriate to their mandate and circumstances and which responds to their risks to quality.*

- Needs to be part of SAI's strategy, culture, and policies and procedures.*

- Quality is built into the performance of the work and the production of reports, rather than being an additional process once a report is produced*

ISSAI 40

Quality Control for SAIs



ISSAI 40

Quality Control System



Pendekatan Pelaksanaan QAR

External Review

- Peer SAs
- Private Auditing Firm
- Management Consulting Firm

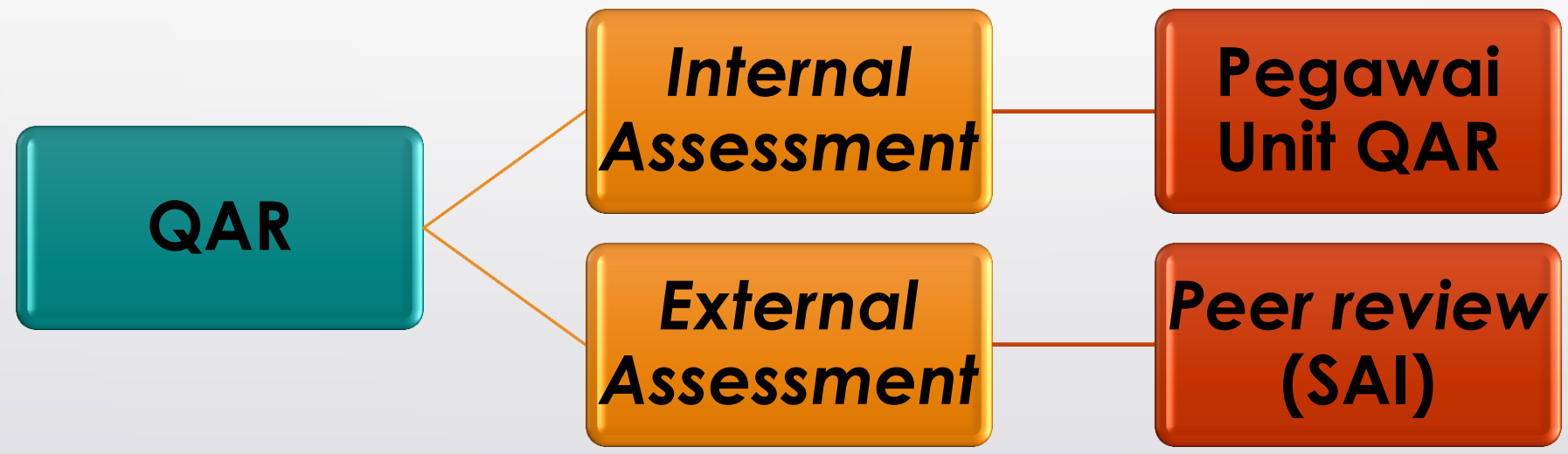


Internal Review

- Established QA Unit
- Peer Review by Audit Divisions



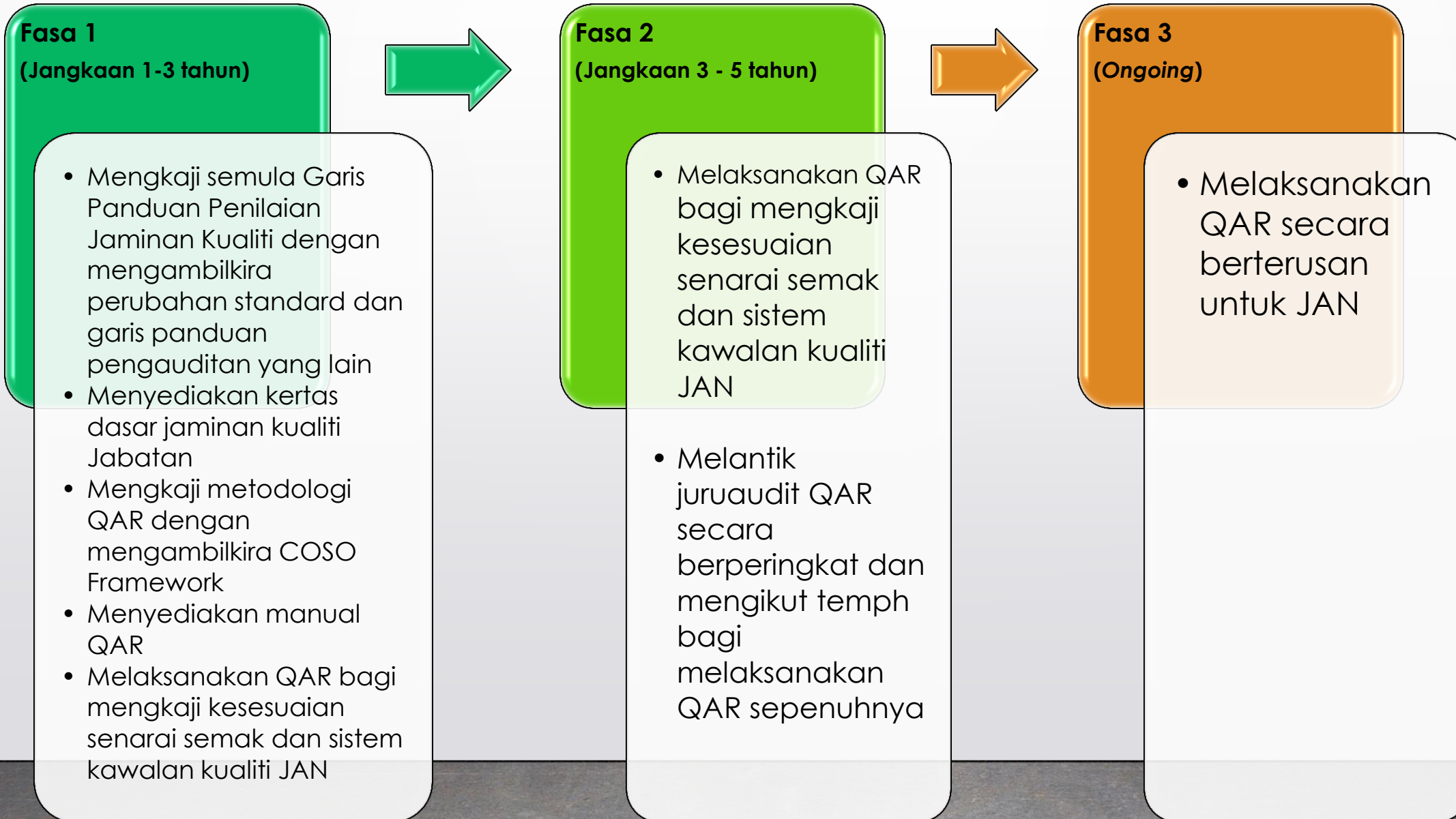
Pelaksanaan QAR JAN



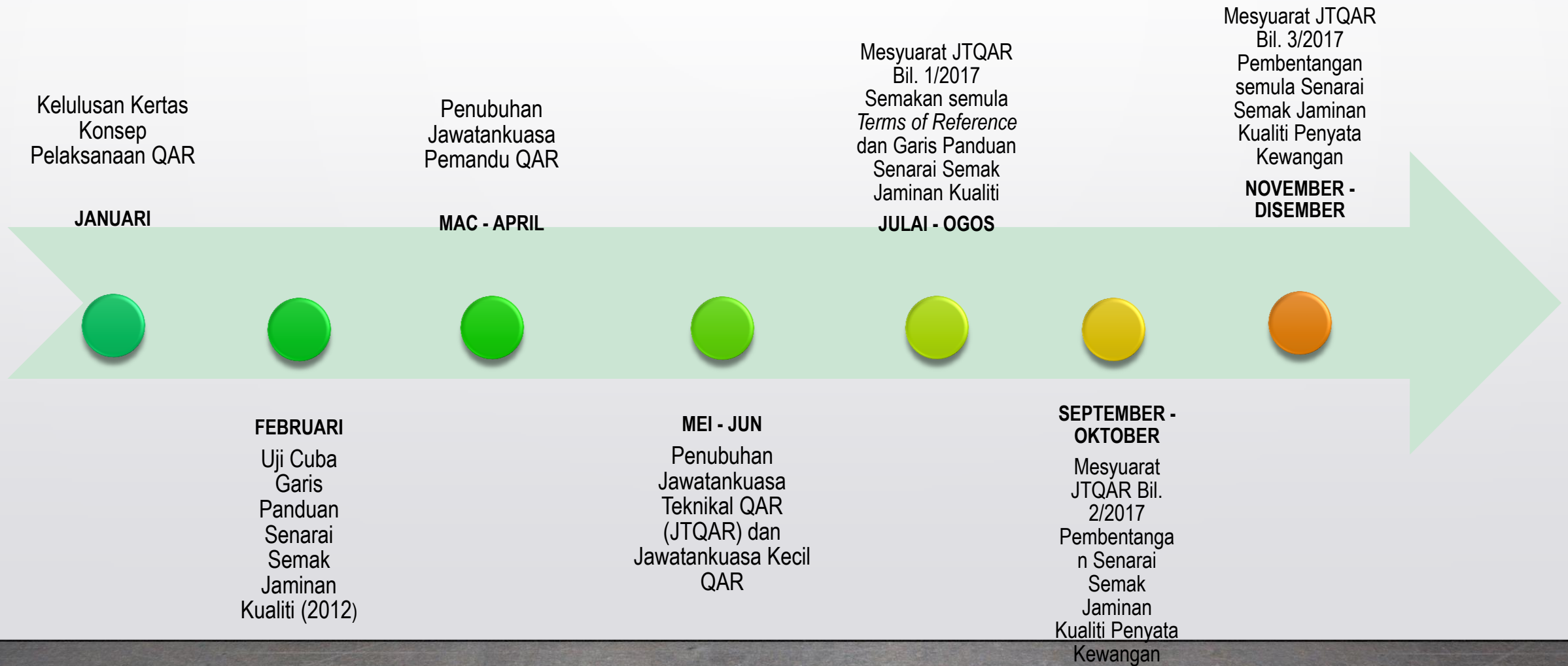
MATURITY MODEL ALIGNMENT POINTS (IIA)

MATURITY LEVELS		STATE OF INTERNAL AUDIT	STANDARDS CONFORMANCE
5 - Optimized		Fully aligned with the organization, high stature and support, innovating, very highly valued, aspirational	Conforms with <i>Standards</i>
4 - Managed		Proactive, continuously improving, automatically monitored, insightful and impactful, sustained, highly valued	
3 - Defined		Professional, uniformly applied, mature quality program, embedded in documented practices and processes, valued	
2 - Repeatable		Established, has a standard pattern, minimum coverage, gaps with stake-holder expectations	Not in Conformance with <i>Standards, perhaps partial conformance</i>
1 – Initial/ Ad Hoc		Being developed, in early stages, not consistent or of high stature, reactive	Does not conform with <i>Standards</i>

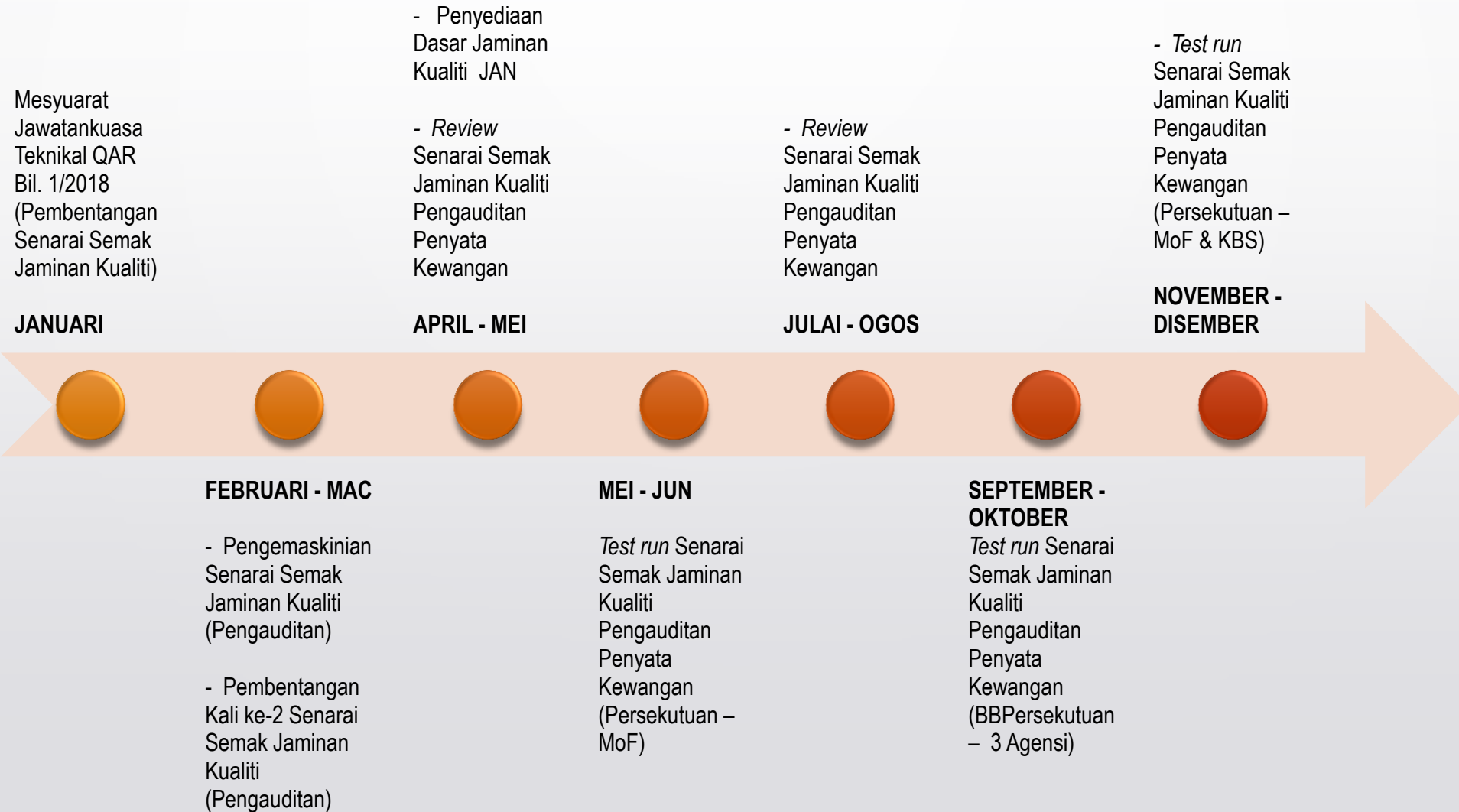
Perancangan



Progress 2017



Progress 2018



Pendekatan QAR



QAR

Kualitatif

Kuantitatif

Temubual

Focus group

**Pemerhatian
(root cause
analysis)**

**Soal selidik
(survey)**

ASPEK DISEMAK



QAR

Governance

Management

PLANNING GUIDES -GOVERNANCE

Governance

Internal Audit Governance

- **Client Relationships: Management** (S1000:Q3-4)
- **CAE** “Seat at the table”? (S1100:Q3 & A3 S2000:Q11) – **Pengarah Sektor/Bahagian**
- **Independence & Objectivity**: Potential Impairments (S1100: Q4 & 9)
- **Risk Management**: Internal Audit Responsibilities? (S1100: Q8)- **Pengurusan risiko JAN & tanggungjawab**
- *IPPF Code of Ethics*: Annual Sign-off? (S1100/Code Q10) – **Kod Etika JAN**
- **QAIP**: “Evolving “ (S1300:Q1-2,4& 8)-



Internal Audit Staff

- IA “**Source of Talent**”? (S1200: Q4)
- IA “**Business Acumen**”:Evolving (S1200: Q5.c)- keperluan ciri ini dikalangan pegawai JAN
- **QAIP**: *Monitoring of IPPF Changes* (S1200: Q8)

PLANNING GUIDES - MANAGEMENT

Management

Internal Audit Management

- Audit Plan: Resource Allocation (S2000:Q5-6)
- Audit Manual: Working Draft? (S2000:Q7 & S2100:Q5)
- Internal Assurance Coordination: Evolving (S2000: Q 9)
- QAIP: Reporting (S2000:Q12.f)
- Risk Management: QACSO & Internal Audit Role (S2100: Q4)
- **Risk & Control “Culture”** (S2100:Q4-6)



Internal Audit Process

- Internal Audit Process: Planning “Roll-Out” (S2200: Q2)
- Internal Audit Process: Reports (S2400: Q3-5)

QUALITY AUDIT INTELLECTUAL PROGRAMME (QAIP)

Improvement and Innovation

Internal Audit Delivery

Personal Skills

Communication

Persuasion and
Collaboration

Critical Thinking

Technical Expertise

IPPF
(Standard)

Governance, Risk,
and Control

Business Acumen

Internal Audit Management

Professional Ethics

Sumber :IIA

Persediaan Pasukan Audit



Memastikan kawalan kualiti tersedia dan diamalkan, antaranya:

- Menyediakan Manual Kawalan Kualiti di peringkat masing-masing
- Kertas kerja dan keputusan didokumentasikan
- Pembahagian tugas mengikut **kompetensi** ahli pasukan
- Memahami standard dan garis panduan Jabatan
- **Tugasan yang dilaksanakan sesuai dengan kapasiti dan kekuatan pasukan**
- Memastikan **pemantauan** oleh penyelia dan pengurusan atasan adalah **berterusan**

Penemuan Awal



Perkara	Penemuan
Garis Panduan (GP)	GP yang digunakan tidak seragam dan perlu ditambah baik bagi mengambil kira perakaunan akruan
Penggunaan e-Working Paper (eWP)	Senarai Semak Jaminan Kualiti Pengauditan Penyata Kewangan tidak mengambil kira penggunaan eWP dan tidak semua entiti menggunakan eWP
Kaedah Pensampelan	Kaedah pensampelan tidak seragam dan dan perlu dikaji semula
Kompetensi juruaudit	Juruaudit yang melaksanakan pengauditan tidak memahami sepenuhnya

Penemuan Awal

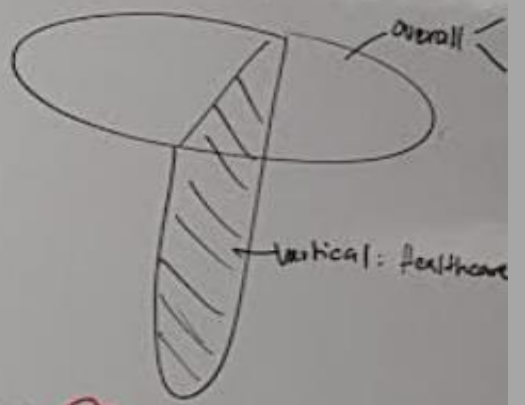
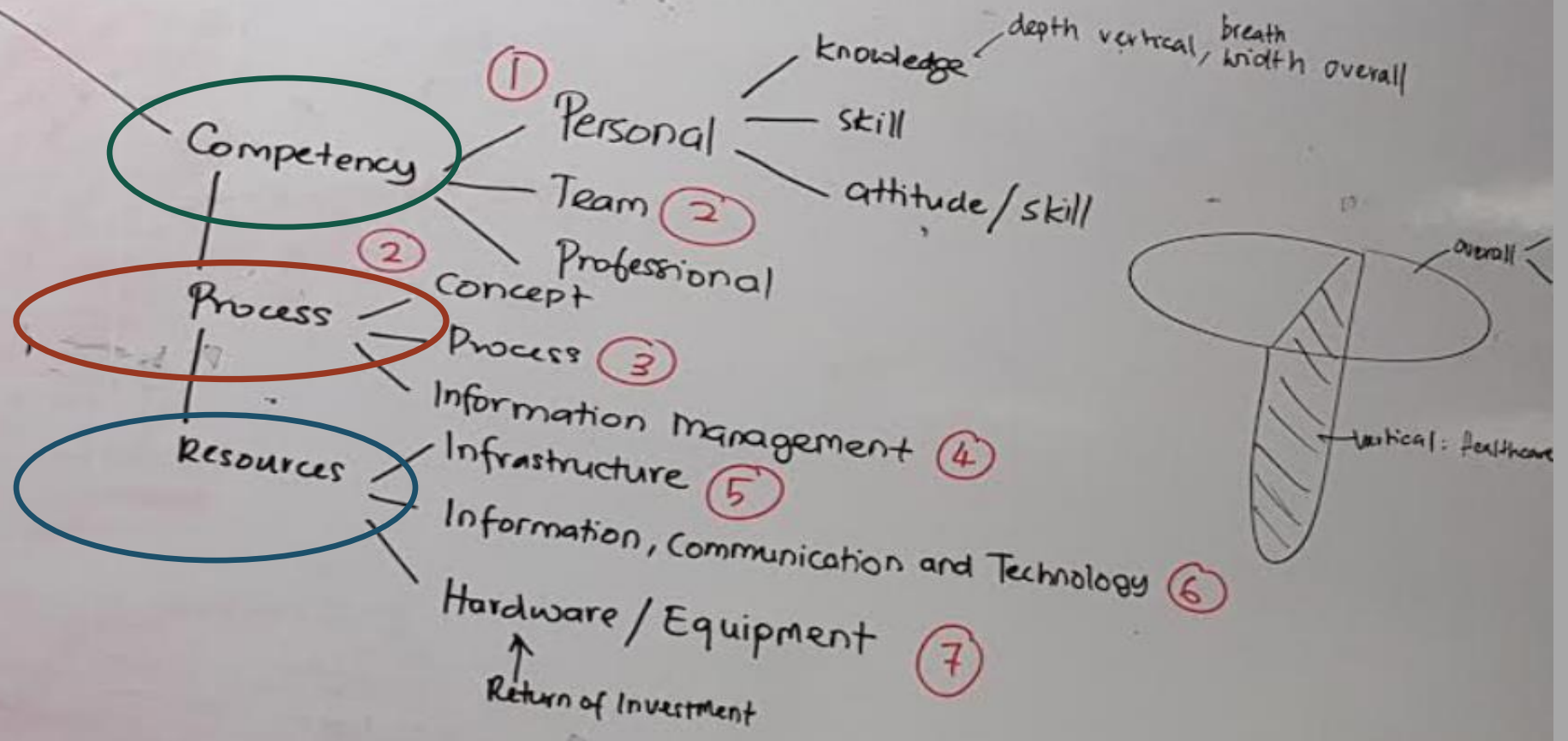
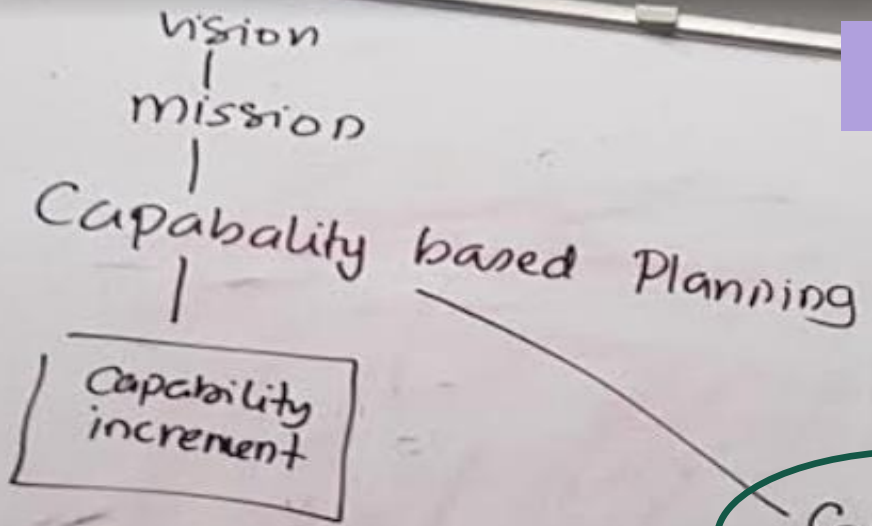


Perkara	Penemuan
Manual Audit	Manual Audit tidak disediakan melainkan Fail Meja di mana langkah-langkah untuk melaksanakan pengauditan tidak diterangkan dan sekiranya juruaudit baharu ditugaskan di unit/seksyen berkenaan, kemungkinan juruaudit berkenaan kurang jelas dengan objektif pengauditan dilaksanakan.
Tahap materialiti	Polisi menentukan tahap materialiti tidak jelas dan tidak selaras di antara unit/seksyen kerana berpandukan kepada <i>professional judgement</i> oleh juruaudit.
Soal selidik QAR	Soal selidik QAR perlu ditambah baik. Kewangan – fokus kepada badan berkanun Prestasi – menyediakan soal selidik dengan <i>quality assessment</i> Pematuhan

ISU & CABARAN UNIT QAR

- Perjawatan - satu pasukan
- *Capability* pasukan belum lengkap-pelbagai gred khususnya aspek gred kanan
- Gred yang berbeza mempunyai daya menilai dan meneliti yang berbeza
- Tugas QAR memerlukan fokus dan masa – expert menilai aspek tadbir urus mengambil masa minima 4 minggu
- Persepsi pihak luar

Capability model -TOGAF



Timeline 2019





JABATAN AUDIT NEGARA



TAMAT

Terima kasih.