



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS



**MIA WEBINAR SERIES**  
A Highly Interactive Learning Session with Live  
Q&As, Self-Assessment Quizzes and Quick Polls or Surveys

MIA WEBINAR SERIES

# Audit Report Writing Skills for Internal Auditors

Learn to write and deliver audit reports that are positively received  
and clearly understood.

25 & 26 August 2021 (Wednesday & Thursday), 9.00 am – 5.30 pm



AUDIT REPORT

BUSINESS

# Audit Report Writing Skills for Internal Auditors

Writing audit reports that are clear, concise, and deliver the message effectively have been a challenge for most audit departments. A different and specific skill set is required to master writing for business that delivers the message succinctly, directly, and clearly while maintaining a positive and persuasive tone.

Gain the skills needed to write and deliver audit reports that are positively received and clearly understood that will add value in gearing towards improving your organisation's operations.

## OBJECTIVES

This programme seeks to help you:

- Understand the IPPF standards with regards to writing standards
- Apply COSO to identify, assess, evaluate and report on control deficiencies
- Structure the audit report for impact
- Produce an organised and structured audit report draft
- Maintain a positive tone throughout the report, regardless of the findings
- Get to the point quickly, clearly, and persuasively
- Present audit findings in a clear and concise manner
- Craft recommendations that clearly link to the objectives and findings, and are easily understood
- Use spelling, grammar, and punctuation correctly
- Distinguish barriers to effective written communication and how to overcome them

## METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

## WHO SHOULD ATTEND

- Internal Auditors
- Financial Auditors
- Operational & IT Managers
- Internal Control Professionals

## SPEAKER/TRAINER

### MONNIE GOH

*CIA (USA), ICAEW(UK), FCCA(UK), ACFE, CA(M), CMIIA, CPA(Aust)*

Monnie has been engaged to perform QARs engagement for listed Companies, MNC and statutory bodies in public sectors. She was previously a Director with Baker Tilly Monteiro Heng, managing a portfolio of clients with diversified operations. Her career experience includes over 10 years in risk management, internal and external audit, 8 years with PricewaterhouseCoopers, and was also Head of Internal Audit Department for a group of overseas-listed MNCs.

She has carried out special assignments for due diligence audits for major M&As, IPOs, financial due diligence, corporate exercises and investigative audits. Monnie is a Certified Internal Auditor (CIA), a member of IIA Malaysia, and regularly conducts seminars and talks for MICPA and ACCA in Malaysia and Vietnam.

Monnie is a Certified Internal Auditor (CIA) and a member of IIA Malaysia. She has completed the IIA Inc. "Internal Assessor/Validator Accreditation programme" and she is a qualified Independent Internal Assessor for QAR engagement, and accredited as Certified Trainer by HRDC.

# Audit Report Writing Skills for Internal Auditors

## PROGRAMME OUTLINE

### DAY 1

8.30 am – 9.00 am	Participants login to join the webinar
9.00 am – 10.30 am	<b>Session 1</b> <ul style="list-style-type: none"> <li>International Professional Practices Framework (IPPF) Standards               <ul style="list-style-type: none"> <li>&gt; Key challenges of report writing: The Institute of Internal Auditors (IIA) report writing standards                   <ul style="list-style-type: none"> <li>– 2400: Communicating results</li> <li>– 2410: Criteria for communicating (PA 2410-1)</li> </ul> </li> </ul> </li> </ul>
10.30 am – 10.45 am	Break
10.45 am – 12.30 pm	<b>Session 2</b> <ul style="list-style-type: none"> <li>International Professional Practices Framework (IPPF) Standards (<i>continued</i>)               <ul style="list-style-type: none"> <li>&gt; Key challenges of report writing: The Institute of Internal Auditors (IIA) report writing standards (<i>continued</i>)                   <ul style="list-style-type: none"> <li>– 2420: Quality of communication</li> <li>– 2430: Conformance with the international standards for the professional practice of internal auditing</li> </ul> </li> </ul> </li> </ul>
12.30 pm – 1.30 pm	Break
1.30 pm – 3.30 pm	<b>Session 3</b> <ul style="list-style-type: none"> <li>Committee of Sponsoring Organisations of the Treadway Commission (COSO)/Internal Control Framework               <ul style="list-style-type: none"> <li>&gt; The top down risk-based approach to internal audit in the context of internal controls/COSO framework</li> <li>&gt; Different types of risks (including operational, compliance, financial reporting from operational failures/lapses and fraud)</li> </ul> </li> </ul>
3.30 pm – 3.45 pm	Break
3.45 pm – 5.30 pm	<b>Session 4</b> <ul style="list-style-type: none"> <li>Committee of Sponsoring Organisations of the Treadway Commission (COSO)/Internal Control Framework (<i>continued</i>)               <ul style="list-style-type: none"> <li>&gt; Link organisation's goals and objectives to the internal audit objectives to assist in developing a risk based annual audit plan</li> <li>&gt; How to effectively draft and report the audit findings?</li> <li>&gt; Root cause analysis</li> </ul> </li> </ul>
5.30 pm	End of Day 1

### DAY 2

8.30 am – 9.00 am	Participants login to join the webinar
9.00 am – 10.30 am	<b>Session 1</b> <ul style="list-style-type: none"> <li>The Basics: The Rules of Writing               <ul style="list-style-type: none"> <li>&gt; Paragraphing                   <ul style="list-style-type: none"> <li>– Structure</li> <li>– Heading</li> <li>– Logical flow</li> </ul> </li> <li>&gt; Active and passive voice</li> </ul> </li> </ul>
10.30 am – 10.45 am	Break
10.45 am – 12.30 pm	<b>Session 2</b> <ul style="list-style-type: none"> <li>The Basics: The Rules of Writing (<i>continued</i>)               <ul style="list-style-type: none"> <li>&gt; Using visual aids for presentation                   <ul style="list-style-type: none"> <li>– Appropriate image or phrase</li> <li>– Clearly displayed data</li> <li>– Sequence by linking points together</li> </ul> </li> </ul> </li> </ul>
12.30 pm – 1.30 pm	Break
1.30 pm – 3.30 pm	<b>Session 3</b> <ul style="list-style-type: none"> <li>The Basics: The Rules of Writing (<i>continued</i>)               <ul style="list-style-type: none"> <li>&gt; Writing body of the report                   <ul style="list-style-type: none"> <li>– Planning</li> <li>– 5Cs</li> <li>– Key points</li> <li>– Clarity and style (concise, clear, persuasive, tone of voice)</li> </ul> </li> </ul> </li> </ul>
3.30 pm – 3.45 pm	Break
3.45 pm – 5.30 pm	<b>Session 4</b> <ul style="list-style-type: none"> <li>The Basics: The Rules of Writing (<i>continued</i>)               <ul style="list-style-type: none"> <li>&gt; Conclusion and Summary</li> </ul> </li> <li>Impact of Covid-19 to Internal Audit Reporting               <ul style="list-style-type: none"> <li>&gt; Changing Environment</li> <li>&gt; Reconsidering Threats and Risks</li> <li>&gt; Change in Business Model</li> <li>&gt; Use of Business Impact Analysis</li> <li>&gt; Agile Auditing in using Data Analytics to monitor the Audit Operations</li> <li>&gt; Audit Reporting and Stakeholders' Communications</li> </ul> </li> </ul>
5.30 pm	End of Webinar

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

# Audit Report Writing Skills for Internal Auditors

With immediate effect, enrolment for all CPE programmes will be

**STRICTLY VIA ONLINE REGISTRATION ONLY**

## REGISTRATION PROCESS



- To view more events and download the full brochure, please visit: **[pd.mia.org.my](http://pd.mia.org.my)**
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

### EXISTING USER



### NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)  
**MIA Help Desk @ 603-2722 9000**

## TERMS & CONDITIONS FOR WEBINAR

### WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
  - Individual Registration:** Full payment shall be made at the point of online registration.
  - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

### WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

### CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.

### PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

### METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
  - Remain logged in at least 80% of the time allocated for the webinar,
  - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

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### DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

### EXCLUSION OF LIABILITY

This webinar shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the webinar's participants.

### DISCLAIMER

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## WEBINAR FEES

Member/Member Firm	RM 750
Non-member	RM 1,000

*Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.*

## WEBINAR DETAILS & REGISTRATION

25 & 26 August 2021 (Wednesday & Thursday)

Session 1	: 9.00 am – 10.30 am
Session 2	: 10.45 am – 12.30 pm
Session 3	: 1.30 pm – 3.30 pm
Session 4	: 3.45 pm – 5.30 pm

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