



The Institute of
Internal Auditors
Malaysia

SABAH

WE'RE COMING TO YOU!

REGISTER NOW AND SEE YOU THERE!

AUGUST 2022 PUBLIC TRAINING

Date	Duration	Course Code	Topic	Venue	Speaker	Level	Member Fee*	Non Member Fee*
22,23,24 	3	SB01	Tools for New Auditors	KK	Shanmugam M.	I	2,550.00	3,050.00
25,26 	2	SB02	Red Flags in Oil Palm Plantation Operations	KK	Gurbakhish Singh	I-IV	2,300.00	2,650.00
23,24 	2	SB03	Essential Processes and Toolkits for Effective Risk Based Audits	KK	Gurbakhish Singh	I-IV	2,300.00	2,650.00
23,24 	2	SB04	Financial Auditing for Internal Auditors	KK	Dr Eddy Yap	I-IV	2,300.00	2,650.00
22 	1	SB05	Effective Communication Skills for Auditors	KK	Dr Eddy Yap	I-IV	1,250.00	1,750.00

THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia
Tel: +603 2181 8008 ext 210/212/213/214 Fax: +603 2181 1717 Email: training@iiam.com.my





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RED FLAGS IN OIL PALM PLANTATION OPERATIONS

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OVERVIEW

Internal auditors could improve their audit impact by paying attention to obvious red flags that could point out mismanagement, malpractices or even fraud. Internal auditors must have sufficient knowledge of fraud to identify the risk factors and red flags indicating fraud may have been committed. Red flags include overrides of control by management, irregular or poorly explained management activities, changing business conditions or nonroutine and irregular transactions or entries.

It is often the case that an auditor may not come across any red flags. However, the absence of red flags does not necessarily mean there is no irregularity or fraudulent activity. An area that turns up multiple red flags requires extra attention. The real value of internal audit work is to detect irregularities and fraud in the areas audited.

This hands on and intensive 2 days course identifies red flags in both estate and milling operations. Identifying and detecting the red flags can potentially raise audit observations that matter.

DELIVERY METHODS

For optimum learning and ROI, we will be using estates and milling operations to work in groups and benefit from insights, tacit knowledge, experiences, practical ways to address the red flags and more. Pre course work will include surveys and solicited questions from registered participants.

Operations covered

Estates

Capex, Nursery establishment, Field & Agronomic practices, Harvesting & collection, Checkroll & Payroll, Estate stores, Accounts payables, Estate budget & accounts.

Mills

Weighbridge, Receiving and grading of FFB, Sales & despatch of CPO/ PK/ products, Procurement & engineering stores, Plant & equipment maintenance, Lab & stocks, Accounts payables, Mill budgets & accounts.



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OBJECTIVES

- Understanding common red flags and connect them to mismanagement and fraud.
- Identifying and detecting common red flags in Estate and milling processes.
- Tracing hidden red flags for fraudulent activities.
- Address the red flags in remote audit environment.
- Assessment of red flags for impact/ consequences.
- Learn techniques to uncover inefficiencies & irregularities in Oil Palm Operations.
- Report red flag driven audit issues that are relevant and matter most.

OUTLINE

What are red flags?

- Red flag definition, concepts, principles, and approaches
- Examples of correct/ incorrect red flags

Why red flags?

- Purpose of internal audit
- Benefits of addressing red flags
- IPPF standards and Implementation guidelines
- Auditors' competencies & role in fraud detection and prevention

How to do identify and address red flags?

- Red flags checklist - adopting/ adapting red flags catalogue
- Auditor mindsets & questioning skills.
- Red flags toolkits & interview skills
- Red flags in Planning & audit program
- Red flags in Fieldwork - testing
- Red flags- evidence & validation
- Documentation and working papers for red flags
- Root causes of red flags
- Red flags catalogue and knowledge resources



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So What?

- Implication & applications of effective red flag identification & detection
- Continuous Improvement in your red flag journey
- Some best practices for red flags management.

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I-IV
MEMBER'S FEE	RM2,300.00
NON-MEMBER'S FEE	RM2,650.00 <i>All Fees will be subject to 6% SST</i>
EARLY BIRD FEE	10% discount for registration received one (1) month prior to respective workshop dates
DATE	25 & 26 August 2022
TIME	9:00 am – 5:00 pm <i>(Registration on Day 1 at 8:30am)</i>
DELIVERY MODE	Physical Class
LOCATION	Kota Kinabalu, Sabah
PROGRAMME CODE	SB02
TRAINER	Gurbakhish Singh ARL® COACH, FCMA, CIA
CPD POINTS	16

Disclaimer

This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.



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ABOUT THE TRAINER

GURBAKHISH SINGH
ARL® COACH, FCMA, CIA

Gurbakhish is distinguished by his passion for Internal Auditing and Action Reflection Learning. A Management Accountant and Certified Internal auditor with background in multiple industries, company sizes and subject matter. He has proven track record of success with both large and small Internal Audit teams focused on driving innovation, transforming operations, improving customer experience and return on investment. Proven ability to build and lead teams during periods of change and drive organizational efficiencies through unique action reflection learning (ARL®) and Quality Education System (QES) methodologies.

He has over 47 years of value adding experience across a broad range of industries. Served 29 years in internal audit, 6 years in Finance & Admin and 12 years in Operations. Plus, leading IIA Inc's QAR and SAIV projects for several clients.

He served in various leadership roles in the areas of Business Risk Management, Corporate Governance, Fraud mitigation, Internal Audit, Finance & Accounting, Administration, Sales Operations, Learning & Development, Total Quality Management. In most appointments, besides his professional responsibilities, he contributed by developing and conducting several in house subject matter-based training programs at the request of his employers.

He worked with local companies (Perwira Habib Bank and Island & Peninsular Group) multinationals (Dunlop Estates Group and Inchcape Group) and IT global giant Hewlett Packard Australia.

Firm believer that the best way to build a strong Internal Audit function is to build the Auditors and Audit deliverables simultaneously in order to value add and improve businesses they work for.

ENQUIRY & REGISTRATION

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COURSE DETAIL

Course Title _____

Course Code _____

Course Date(s) _____

DELEGATE 1

*Full Name (as per IC) _____

*Designation _____

*Mobile No. _____

*Email Address _____

Member Non-Member "Membership No. (only applicable for members)" _____

Dietery Preferences Vegetarian Non-Vegetarian

DELEGATE 2

*Full Name (as per IC) _____

*Designation _____

*Mobile No. _____

*Email Address _____

Member Non-Member "Membership No. (only applicable for members)" _____

Dietery Preferences Vegetarian Non-Vegetarian

DELEGATE 3

*Full Name (as per IC) _____

*Designation _____

*Mobile No. _____

*Email Address _____

Member Non-Member "Membership No. (only applicable for members)" _____

Dietery Preferences Vegetarian Non-Vegetarian

CORPORATE DETAILS (only applicable for corporations)

Corporate Member Corporate Membership No: _____

Corporate Non-Member

CONTACT DETAILS

Organisation Name _____

Mailing Address _____

Contact Person _____

Designation _____

Telephone _____

Fax _____

Email Address _____

BILLING DETAILS

please tick if billing details are the same as contact details.

Contact Person _____

Designation _____

Billing Address _____

Telephone _____

Fax _____

Email Address _____

Are you claiming under HRDF SBL Khas? Yes No If Yes, please fill in the form of Appendix A

For non-member, would you like to be contacted to know more about IIA Membership programme? Yes No

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PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	6% SST	Total with SST
Fee (per pax) RM				
No. of pax				
Subtotal				

All registrations **MUST** be accompanied with full payment. Upon receipt of your registration, you are deemed to have read and understood the registration procedures and accepted the terms and conditions contained therein. (Please tick (✓) the chosen method)

Enclosed is a cheque/bank draft no. _____ for the sum of RM _____ payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

LOCAL PAYMENTS BY CHEQUE / INTERBANK GIRO

All payments should be crossed and made payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Bank Details: United Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan USJ 10-1, USJ Taipan Triangle, 47620 UEP Subang Jaya, Selangor

Account No.: 165-301-514-9 Bank Swift Code: UOVBMKYL

OVERSEAS PAYMENTS BY WIRE TRANSFER (USD only)

Beneficiary: **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Address: 1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450 Kuala Lumpur, Malaysia

Beneficiary's Bank: STANDARD CHARTERED BANK MALAYSIA BERHAD

Beneficiary's Bank Address: Level 18, Menara Standard Chartered, No.30 Jalan Sultan Ismail, 50250 Kuala Lumpur

Account No.: 312-170-024-235 Bank Swift Code: SCBLM-YK-XXXX

All wire transfer payments should include USD\$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges. (Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)

CREDIT CARD

I hereby authorise **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA** to charge to my credit card. to the value of

RM _____ Card Type: VISA MASTER

Card Number:

Expiry Date: _____ Cardholder's Name _____

I understand that any amount drawn from my credit card will first be cleared with the credit card authorisation facility.

Signature (As per credit card) _____ Date _____

TERMS & CONDITIONS

FEE

- Fee is payable to "THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA". Please state your name, payment advice number, phone number and Workshop Code number at the back of the cheque/bank-in slip. Admittance will only be permitted upon receipt of full payment
- The fee covers the hard copy course material, lunches, refreshment and Certificate of Attendance.
- Full payment is to be made before the date of the course. Fee is subject to 6% SST.
- Walk-in delegates will only be allowed if full payment is made, subject to the availability of the seat.
- This course has been planned as a classroom training session. In the event that the training session is converted to virtual format, a rebate of RM300 will be given for each participant. T&C apply.

CANCELLATION

- Upon registering, participant(s) are considered successfully enrolled in the course. Should participant(s) decide to cancel/transfer their registration, a cancellation/transfer policy shall be applied as follows.
 - a) Written cancellations should be received by 14 working days before the workshop date to get the refund.
 - b) Written cancellations should be received by 7 working days before the workshop date to get a partial refund after deduction of 50% administrative charge. Unpaid registrations will also be liable for 50% administrative charge.
 - c) Written cancellations/no-show on the day of the workshop.
 - No refund will be entertained.
 - Unpaid registrations will also be liable to full payment of the registrations fee.
 - Partial cancellation is not allowed.
 - d) You can substitute an alternate delegate(s) if you wish to avoid cancellation charges. Any differences in fees will be charged accordingly.

RESERVATION

- The Institute reserves the right to make changes to the venue, date, topic, speaker including cancellation if warranted by circumstances beyond its control.
- The Institute is not responsible for the action, advice or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- Upon signing this form, you have deemed to have read and understand the registration term and condition and therefore have accepted the terms contained herein.
- Certificates of Attendance will be issued an "E-certificate" via email. For this purpose, it is **COMPULSORY** to fill in the email address clearly. Certificate will only be given to participant who attended the session in full.

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709). The Institute of Internal Auditors Malaysia (IIA Malaysia) hereby inform you that your personal data will be processed, retained and used by IIA Malaysia in relation to this Workshop. Your personal data may also be retained and used by IIA Malaysia to market and promote other training programmes conducted by IIA Malaysia.

DISCLAIMER

The Institute of Internal Auditors Malaysia (IIA Malaysia) reserves the right to change the speaker(s), date(s) or to cancel the Workshop should circumstances beyond its control arise. IIA Malaysia also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon signing the registration form, you are deemed to have read and accepted the terms and conditions.

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APPENDIX A – HRDF SBL KHAS CLAIM

DELEGATE 1

Full Name (as per IC) _____

NRIC _____

Citizenship _____

Gender _____

Race _____

DELEGATE 2

Full Name (as per IC) _____

NRIC _____

Citizenship _____

Gender _____

Race _____

DELEGATE 3

Full Name (as per IC) _____

NRIC _____

Citizenship _____

Gender _____

Race _____

*** Invoice will only be produced upon approval of grant. Should the amount approved be lesser than the total cost fee, the balance will be invoice to the corporation/individual.*

DISCLAIMER: For organisations claiming from HRDC under SBL-Khas scheme, please note that in the event application of grants or claims made through HRDC are unsuccessful, the registering organisation will be liable to make full payment for the course fees. To secure your registration, kindly share the approval of grant from HRDC or provide a Letter of Undertaking (LoU) to the IIA Malaysia Training Team before formal confirmation can be sent from the IIA Malaysia Training Team for the respective training sessions.