



The Institute of  
**Internal Auditors**  
Malaysia



# 2023/KL21

## BUILDING AN EFFECTIVE AUDIT PLAN TO ADDRESS SECTION 17A, MACC (AMENDMENT) ACT 2018 BASED ON ISO 37001:2016 ABMS

### OVERVIEW

Section 17A, MACC (Amendment) Act 2018, which takes effect from 1 June 2020, provides that “a commercial organisation commits an offence if any person associated with the commercial organisation commits a corrupt act (i.e. gives, agrees to give, promises or offers to any person any gratification) in order to obtain or retain business or advantage for the commercial organisation”.

S17A (3) provides where an offence has been committed by a commercial organisation, a person who is a Director, Controller, Officer or who is concerned in management of the commercial organisation’s affairs at the time of commission of offence is deemed to have committed that offence. The onus is now shifted to the commercial organisation, its Directors, Partners and Management to demonstrate that they have put in place adequate procedures to prevent persons associated with the commercial organisation from committing corrupt acts of gratification.

The Minister in the Prime Minister’s Department has, in December 2018, issued pertinent Ministerial Guidelines on Adequate Procedures, covering five (5) key principles of T.R.U.S.T, that is to be established as lines of defense for the commercial organisation as well as those charged with governance and management of the organisation.

The penalties, upon conviction under S17A, may entail a fine of not less than (10) times the value of the gratification or RM1 million, whichever is higher; AND/OR a jail sentence not exceeding twenty (20) years. In view of the hefty penalties, it is crucial for Directors, Partners and Management to have systems in place “Adequate Procedures” to prevent the commission of such offences.

### PROGRAM OVERVIEW

The program aims to provide participants with a clear understanding and insights into MACC Section 17A, Ministerial Guidelines on Adequate Procedures and ISO 37001:2016 ABMS, which offers a practical framework for both public and commercial organizations to comply with the five (5) principles of T.R.U.S.T.

Further discussion will be focused on the role of Risk Management and Internal Audit functions towards ensuring that internal policies and procedures commensurate to the level of bribery risk exposed and are continuously reviewed on its effectiveness. The facilitator shall put forth applicable tools and practices that can be acquired and performed to ensure prevention, detection, response and investigation of bribery and corruption is carried out in a proper manner. The modules will then be summed up with surveillance measures that can be employed via analytics tools and proper management programs.



## LEARNING OUTCOMES

The program seeks to help participants:

- Comply to Section 17A, MACC Act (Amendment) 2018 and Ministerial Guidelines on Adequate Procedures,
- Design a proper audit plan to identify, review and report inadequacies of the organizations anti-bribery/corruption management system,
- Implement principles of prevention, detection, response and investigation of bribery and corruption for better business ethics and compliance.

## OUTLINE

### Overview of Bribery & Corruption

- Global Efforts & International Laws Against Corruption
  - UNCAC Recommendations
  - The UK Bribery Act & US Foreign Corrupt Practices Act
- Main Corruption Offences under MACC Act 2009
  - Penalties
  - Case Examples
- Corporate Liability Provision (CLP), Section 17A
- Section 17A, MACC Act 2009 VS Section 7, UK Bribery Act 2010
- International Case Examples

### Ministerial Guidelines on Adequate Procedures (Subsection (5), Section 17A)

- Principles of T.R.U.S.T
  - Top Level Commitment
  - Risk Assessment
  - Undertake Control Measures
  - Systematic Review, Monitoring and Enforcement
  - Training & Communication
- Adopting the ISO Anti-Bribery Management System (ABMS) Compliance Model

### Audit Principles, Preparation and Launching of an Audit

- Fundamental audit concepts and principles
- Audit approach based on evidence and risk
- Initiating the audit
- Stage 1 audit (based on ISO 37001 ABMS)

Case Study Analyses & Presentation

### On-Site Audit Activities (Part 1)

- Stage 2 audit (based on ISO 37001 ABMS)
- Communication during the audit
- Audit procedures

### On-Site Audit Activities (Part 2)

- Creating audit test plans
- Drafting audit findings and non-conformity reports

### Closing the Audit

- Documentation of the audit and review
- Closing the audit
- Evaluating action plans by the auditor
- Document retention & access control

Case Study Analyses & Presentation



## ABOUT THE TRAINER

### RAYMON RAM

Msc (Econ. Crime Mgt.), CFE, CAMS

Raymon is an advocate against economic crime, having published numerous articles and case analyses on the subject matter. He is a Certified Fraud Examiner (CFE), Certified Anti-Money Laundering Specialist (CAMS) and ISO 37001 ABMS Lead Auditor with a Master's Degree in Economic Crime Management, Bachelor's Degree in Psychology (HONS) and Certificate In Corporate Governance by the Basel Institute of Governance, Switzerland.

He has led teams to complete corporate fraud investigations / asset recovery exercises and facilitated various anti-fraud courses for the local law enforcement agencies and private sector entities. He had also assisted the National Audit Department, Malaysia to restructure the Audit Investigation Guidelines for state and national level auditors and recently worked with the Inspection and Consultation Division, of the Malaysian Anti-Corruption Commission (MACC) to develop their internal checklist for investigations related to Section 17A.

As a Certified Trainer under the Human Resource Development Fund (HRDF), Raymon is also an appointed trainer for the Securities Industry Development Corporation (SIDC) and frequently facilitates programs related to fraud, bribery and corruption, market misconduct and anti-money laundering/ counter financing of terrorism (AML/CFT) for participating organizations under the Capital Market.

Being formerly attached to a firm which deals with Corporate Recovery and Project Rehabilitation, he is the *Founder / Managing Principal* at **Graymatter Forensic Advisory Sdn. Bhd.**, a solution-based training and advisory specializing in Financial Forensics, Fraud Risk Management and AML/CFT Compliance. He also holds the position of *Secretary General* at **Transparency International Malaysia (TI-M)**, *Assist. Secretary General* at the **Malaysian Association of Certified Fraud Examiners (MACFE)** and serves on the DTIC Governance Working Group, **Malaysian Institute of Accountants (MIA)**.

## ADMINISTRATIVE DETAILS

<b>TARGET AUDIENCE</b>	LEVEL II-IV
<b>MEMBER'S FEE</b>	RM2,600.00 <i>All Fees will be subject to 6% SST</i>
<b>NON-MEMBER'S FEE</b>	RM3,000.00 <i>All Fees will be subject to 6% SST</i>
<b>EARLY BIRD FEE</b>	10% discount for registration received one (1) month prior to respective workshop dates
<b>DATE</b>	23 & 24 May 2023
<b>TIME</b>	9:00 am – 5:00 pm <i>(Registration on Day 1 at 8:30am)</i>
<b>DELIVERY MODE</b>	Physical Class
<b>LOCATION</b>	KUALA LUMPUR
<b>PROGRAMME CODE</b>	2023/KL21
<b>TRAINER</b>	<b>Raymon Ram</b> Msc (Econ. Crime Mgt.), CFE, CAMS
<b>CPD POINTS</b>	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.*

Are you claiming under HRDC SBL Khas?  Yes  No

### COURSE DETAILS

Course Title Building An Effective Audit Plan to Address Section 17A, MACC (Amendment) Act 2018 Based on ISO 37001:2016 ABMS

Course Code 2023/KL21 Course Date(s) 23 & 24 May 2023

### DELEGATE 1

Full Name (as per IC) \_\_\_\_\_

Designation \_\_\_\_\_

NRIC \_\_\_\_\_ Gender  Male  Female Race \_\_\_\_\_

Mobile No. \_\_\_\_\_ Email Address \_\_\_\_\_

Member  Non-Member Membership No. (only applicable for members) \_\_\_\_\_

Dietary Preferences  Vegetarian  Non-Vegetarian

### DELEGATE 2

Full Name (as per IC) \_\_\_\_\_

Designation \_\_\_\_\_

NRIC \_\_\_\_\_ Gender  Male  Female Race \_\_\_\_\_

Mobile No. \_\_\_\_\_ Email Address \_\_\_\_\_

Member  Non-Member Membership No. (only applicable for members) \_\_\_\_\_

Dietary Preferences  Vegetarian  Non-Vegetarian

If you are sending more than 2 delegates, kindly send the delegates details in an Excel File format.

### 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 \_\_\_\_\_

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

### ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia  
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iam.com.my Website: www.iam.com.my

Follow and like us on  - IIA Malaysia  - IIA Malaysia  - IIA Malaysia  - IIA Malaysia



**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@iam.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 a copy of 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.

**HUMAN RESOURCE DEVELOPMENT CORPORATION (HRDC) SBL KHAS CLAIM(S) [APPLICABLE TO HRDC SBL KHAS CLAIMABLE COURSE(S) ONLY]**

- Claimants are fully responsible:
  - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
  - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to the commencement of the course(s).
  - To adhere to all terms and conditions set by HRDC (i.e., full attendance of the courses).
  - For timely completion and submission of all required HRDC documents as per their requirement.
  - To follow up and respond to any queries from HRDC and attain the approval of grant claim(s) within 60 days from the completion of the course(s). If no grant claim approval is attained within 60 days, claimants are responsible to arrange for an immediate full settlement of the course fee(s). Should a late approval is attained post the full settlement, IIA Malaysia will arrange for the reimbursement accordingly based on the approved grant claim.

**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.
  - Written cancellations should be received by 14 working days before the workshop date to get the refund.
  - 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.
  - 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.
  - 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 reserves the right to utilize any recordings or photographs taken during the delivery of the course(s) for marketing and advertising purposes.
- The Institute is not responsible for the action, advise or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- 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.
- 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.

**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 workshop(s) 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. IIA Malaysia is not responsible for any incidental cost of participants (i.e. return flights, accommodation and etc) due to changes or cancellation of course(s). Upon signing the registration form, you are deemed to have read and accepted the terms and conditions.

\* Subject to approval of the proprietor.

**ENQUIRY & REGISTRATION**

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia  
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iam.com.my Website: www.iam.com.my

Follow and like us on  - IIA Malaysia  - IIA Malaysia  - IIA Malaysia  - IIA Malaysia

