

**2025**

HIGH-IMPACT AUDIT REPORTING

(DEVELOPED BY GLOBAL IIA)

PROGRAM OVERVIEW

Internal audit's perspective can provide valuable insight and have a strong impact on an organization. However, in order to provide that valuable insight, persuasive communication skills are essential for auditors at all levels. High-quality audit reporting is a key communication tool that assists management in understanding audit discoveries and results.

This instructor-led course focuses on the importance of delivering clear, transparent, and objective audit reports. By the conclusion of this course, participants will gain effective communication skills and techniques that will enable them to convey critical information, and deliver effective and meaningful audit reports, using a variety of delivery methods. In addition, they will participate in various group activities and discussions that will reinforce key audit reporting concepts.

WHO WILL BENEFIT FROM THIS COURSE?

This course provides participants with various scenarios and experiences to learn how to effectively communicate audit observations that meet professional standards, elicit management action, and communicate crucial messages to executives and board-level readers. This course is intended for internal auditors in all sectors and at all levels of experience who desire an increased written communication skillset.

COURSE OBJECTIVES

- Discuss the importance of delivering results that utilize business acumen disciplines.
- Explain how audit results impact an organization's business objectives and operating processes.
- Recognize the importance of critical thinking when developing and communicating audit results.
- Recognize the communication needs of audit report readers and writers.
- Review the components of the audit report.
- Explore various reporting methods and formats.



PROGRAM OUTLINE

The Purpose of Audit Reporting

- Audit reporting guidance.
- Purpose of audit reporting.
- Audiences for audit results.
- Audit reporting limitations.

Audit Reporting Tasks

- An overview of the audit reporting process.
- The tasks associated with the audit reporting process, including:
 - Writing the first draft of the audit report.
 - Obtaining observation vetting and supervisory review.
 - Socializing the report with the audit client.
 - Incorporating management's response and action plans.
 - Finalizing the audit report.

Audit Reporting Structure

- Audit reporting elements.
- Communication of audit results.
- Other reporting considerations.

Communicating Audit Results

- Methods to develop and present audit results.
- Developing an interim report or memo.
- Audit reporting formats.
- Comparisons of audit reporting structures.
- Conducting supervisory reviews.

THE TRAINER

THANGAMANI RAJAGOPAL

Thangamani Rajagopal is a retired banker-auditor and a graduate from the University of Malaya, where he earned his Bachelor of Economics (Hons.) degree in 1984. He also holds the designation of Certified Internal Auditor (CIA), which he attained from The Institute of Internal Auditors in May 2003. In 2011, while working with CIMB Group, he underwent a leadership program with INSEAD and successfully graduated in May 2012.

He joined CIMB Bank in 1985, when it was known as United Asian Bank, as a Junior Executive. He was first posted to the Main Branch as an Operations Officer and was subsequently transferred to the Internal Audit Division in May 1997 as a Junior Auditor. He pursued a career as an Auditor at CIMB Group, holding various positions until his departure in December 2019, with his last position being Chairman of Board of Controllers (Audit Committee) for CIMB Vietnam. Thangamani served the CIMB Group for a good 34 years.

Following his departure from CIMB Group in December 2019, he was invited by the Export-Import Bank of Malaysia Berhad (or the EXIM Bank) to serve as SVPI - Chief of Internal Audit commencing January 2020. During his 4-year tenure at EXIM Bank, he implemented several initiatives to transform the Internal Audit functions within the bank. Among prominent audit programmes introduced by Thangamani would be Credit Audit (Commercial and Corporate; Operations; Connected Party Transactions; Recovery; Post Approval Independent Review), Shariah-based Audit, and IT Audit—which tremendously improve the audit quality of the bank.

Throughout his tenures in CIMB and EXIM banks, Thangamani oversaw a number of trainings with the intent of continuing professional development for auditors of both banks. Thangamani conducted trainings on COSO Internal Control Framework, Risk-based Auditing (RBA), Developing RBA Programmes, Fraud Risk, Audit Report Writing, Critical Thinking, and Managing Complex Management.

Thangamani eventually retired from the audit world altogether in June 2024 and currently focusing on continuous professional education for auditors and nurturing future quality internal auditors, bringing over nearly four decades of audit experience with him. Currently, Thangamani is a trainer at The Institute of Internal Auditors Malaysia as an accredited trainer, after receiving training accreditation from the Human Resource Development Corporation (HRD Corp) in late 2024.

COURSE SCHEDULE

24 MARCH 2025

- 08:00 Registration & Welcome Breakfast
- 08:30 Introduction and Overview of the Course
- 09:30 **The Purpose of Audit Reporting**
- Audit reporting guidance.
 - Purpose of audit reporting.
 - Audiences for audit results.
 - Audit reporting limitations.
- Morning Break (10:00 – 10:15)
- 11:30 **Audit Reporting Tasks**
- An overview of the audit reporting process.
 - The tasks associated with the audit reporting process, including:
 - Writing the first draft of the audit report.
 - Obtaining observation vetting and supervisory review.
 - Socializing the report with the audit client.
 - Incorporating management's response and action plans.
 - Finalizing the audit report.
- 12:30 Networking Break
- 13:30 **Audit Reporting Structure (Part I)**
- Audit reporting elements.
- 14:30 **Audit Reporting Structure (Part II)**
- Communication of audit results.
- Afternoon Break (15:15 – 15:30)
- 15:30 **Audit Reporting Structure (Part III)**
- Other reporting considerations.
- 17:30 Closing Remarks & Dismissal

25 MARCH 2025

- 08:00 Registration & Welcome Breakfast
- 08:30 **Communicating Audit Results**
- Methods to develop and present audit results.
 - Developing an interim report or memo.
 - Audit reporting formats.
 - Comparisons of audit reporting structures.
 - Conducting supervisory reviews.
- Morning Break (10:00 – 10:15)

- 12:30 Networking Break
- 13:30 **Demonstrative Audit Report Writing**
- Participants are requested to create a demo audit report writing based on a sample audit finding(s) given by the instructor based on principles discussed earlier.
- Afternoon Break (15:15 – 15:30)
- 14:30 **Demonstrative Audit Report Presentation**
- Participants are requested to present their demo audit report based on a sample audit report that they have made earlier.
 - Q&A sessions among the presenters, participants, and instructor.
- 17:30 Closing Remarks & Dismissal

ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I-IV
MEMBER'S FEE	RM2,916.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM3,348.00 All Fees is inclusive of 8% SST.
	<i>EARLY BIRD FEE 10% discount for registration received one (1) month prior to respective workshop dates</i>
DATE	24 & 25 March 2025
TIME	9:00 am – 5:00 pm (Registration will be on Day 1 at 8.30 am)
DELIVERY MODE	Physical Class
LOCATION	KUALA LUMPUR
PROGRAMME CODE	2025/KL84
TRAINER	THANGAMANI RAJAGOPAL
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.





REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

Yes No

COURSE DETAILS

Course Title 2025 High-Impact Audit Reporting

Course Code 2025/KL84 Course Date(s) 24 & 25 March 2025

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 _____ Company Registration No. _____

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@iiam.com.my Website: www.iiam.com.my

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PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	8% 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: UOVBMKML

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 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 inclusive of 8% 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 fees(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.
 - The HRDC Grant Approval Amount falls within the purview of HRDC. IIA Malaysia is obligated to adhere to the HRDC procedure and permissible cost matrix. In the event that the approved amount is less than the total training cost, the participant or attending corporate entity is required to cover the remaining balance.

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, advice 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 submitting the registration form, you are deemed to have read and accepted the terms and conditions.

* Subject to approval of the proprietor.

ENQUIRY & REGISTRATION

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