

- Weak business process knowledge in the plantation and milling operations
- Unable to challenge line management responses to audit findings. Often accepting the feedback/ responses at face value.
- Not able to probe deeper to establish the truth due to lack of business process knowledge and experience in raising relevant questions.
- Poor/ weak experience in questioning skills.
- Weak scoping and planning activities due to poor data analytics in Plantation operations
- Rushed Fieldwork caused by poor planning and remote Plantation sites.
- Unable to determine correct root causes.
- Audit findings poorly raised and communicated.
- Irrelevant audit recommendations that are often not implemented
- Recurring audit findings causing concern to Senior Management and Audit committee
- Process owners at HQ levels are not involved/ consulted for inputs into findings raised in their subject matter areas.
- Poor knowledge and experience in addressing Red flags in plantation operations.
- Difficult to detect and address fraud in Plantation operations.
- Difficult to address waste/ inefficiencies/ abuses by line management.
- Lack of shared learning within audit teams although there were subject matter experts/ experienced auditors within.
- Weak/absent coaching by audit leaders to develop auditor competence and confidence.

WHAT CAN YOU TAKE AWAY BY PARTICIPATING IN THIS WORKSHOP?

- Shared learning to acquire Plantation business process knowledge and challenges faced in auditing them.
- Implement acquired knowledge and tools (templates) from this highly interactive workshop.
- Improve competence and confidence in conducting plantation audits and detecting fraud where relevant.
- Develop a working group of participating Plantation auditors with Facilitator's ongoing support.
- Address the challenges mentioned above and discover/ implement solutions going forward.

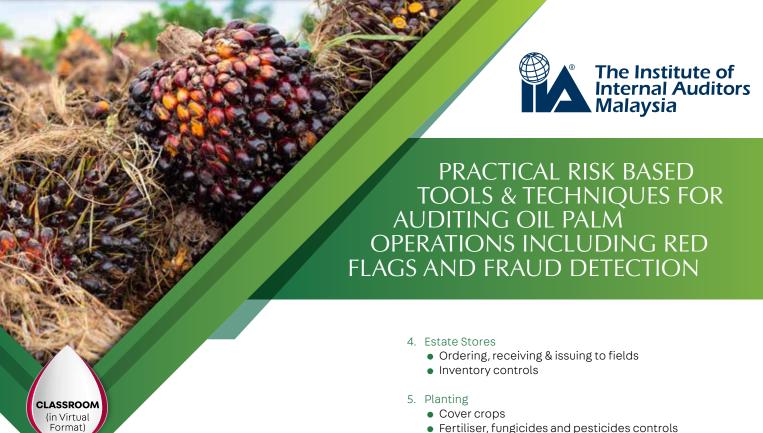
WHO SHOULD PARTICIPATE?

 Plantation auditors irrespective of role and experience who are willing learners.

WHAT WILL YOU BE LEARNING FROM AND WITH EACH OTHER?

- Plantation Operations
- Oil mill Operations
- Identifying controls and Fraud red flags
- Shared audit issues from our work experience
- Shared experiences on what works in our audit assignments
- Benchmarking & best practices for auditing plantation operations





HOW WILL THIS PROGRAMME BE DELIVERED TO ENSURE LEARNING THAT LASTS AND SIMULTANEOUSLY ACHIEVE AN ROI?

- Practical tools used in class. Please bring your laptops
- Minimal lectures
- Pre Program surveys and inputs (questions)
- High level (90%) of engagement through individual/ group
- Debriefs and summaries
- Documented classroom outputs into "As delivered Manual" which will be released 2 weeks after the workshop
- Project work and assignment for individuals/ groups
- Virtual follow through activities 30 & 60 days post workshop

SCOPE OF OPERATIONS COVERED IN THIS WORKSHOP

Estate Operations

- 1. New Development of Oil Palm Plantation
 - Feasibility studies
 - Land acquisition
 - Land clearing & preparation terracing etc.
 - Infrastructure roads/bridges/ramps/housing
- 2. Replanting
 - Clearing of old plant
- 3. Nursery
 - R & D for seed sourcing
 - Pre nursery and transplanting to nursery
 - Culling

- Fertiliser, fungicides and pesticides controls
- Transplanting to main fields for planting

6. Field Maintenance

- Manuring
- Weeding
- Pest & disease control
- Pruning
- Roads & Bridges

7. Harvesting

- Harvesting cycles & standards
- Field harvesting & collection activities & supervision
- Loose fruit collections
- Transporting to ramps and to own or third party mills

8. Check roll & Payday operations

- Daily check roll & punch card operations
- Wages calculations and payments to manpower contractors
- Payroll operations

9. Accounts payables

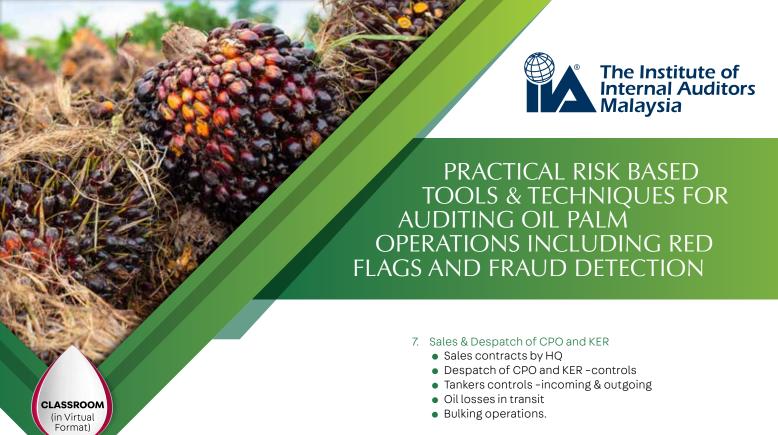
- Supplier payments processed at estate
- Charging of costs to fields

Oil Mill Operations

CAPEX: Construction of new mills

- Feasibility studies/licences/compliance (EIA)
- Tender & Awards
- Preconstruction
- Construction and commissioning of Mills
- Contract administration and Variance orders
- Handover





Milling Operations

- 1. Weighbridge & FFB Ramp
 - Weigh bridge operations
 - Receiving FFB and grading at ramps
 - Award of OER/KER to third party vendors and own FFB

2. Engineering Stores

- Suppliers & procurement
- Receiving and issuance to Mill
- Stock controls
- Non stock purchase and direct charge to operations
- Returns & Credit notes controls

3. Plant & Equipment Maintenance

- Plant & Equipment history card controls
- Major and minor repairs
- Third party repairs

4. Processing FFB for CPO

- Sterilisation -Threshing -Digestion -Pressing
- Oil clarification & drying
- Quality control -FFA
- Transfer to Storage tanks by quality grades
- Sludge oil operations -Sludge ponds operations (sales)

5. Processing FFB for KER

- Nut recovery -drying & cracking
- Kernel separation
- Kernel storage in silos

6. Stock controls

- CPO quantity measures in storage tanks and lab controls
- KER quantity measures in silos and lab controls

8. Check roll operations

- Daily check roll & punch card operations
- Wages calculations and payments to manpower contractors
- Payroll operations

9. Accounts payables

- Supplier payments processed at mill/estate
- Charging of costs to cost centres

OUTLINE

DAY 1

Estate Operations - BPA #1 Introducing BPA / FRA

- New development
- Replanting
- R&D
- Nursery

Estate Operations - BPA # 2

- Estate stores
- Planting
- Field Maintenance

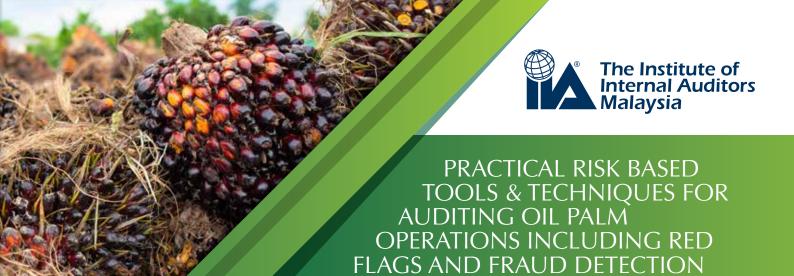
Estate Operations - BPA # 3

- Harvesting & Transport
- Check roll & Payday operations
- Accounts payables & Accounts

Oil Mill Operations - BPA # 4

• CAPEX: construction of new mills





CLASSROOM (in Virtual Format)

DAY 2

Oil Mill Operations - BPA # 5 Milling Operations

- Weighbridge & FFB Ramp
- Engineering Stores
- Plant & Equipment Maintenance
- Lab analysis

Oil Mill Operations - BPA # 6 Milling Operations

- Processing FFB for CPO
- Processing FFB for KER
- CPO/ KER Stock controls
- Sales & Despatch of CPO and KER
- Check roll operations
- Accounts payables

Change Maps and next action steps

- Change map for estate audits
- Change map for Oil Mill audits
- HelpIneed
- Offers & Requests from your peers / HOD

Real Life study: selected audit findings

- Complete the interim Audit Issue & Recommendations template
- Evidence & supporting info

Closing

- Summary and Next Action Steps
- Review of ARL principles, concepts and tools that we applied
- Workshop Feedback / Plus / deltas

ADMINISTRATIVE DETAILS

TARGET AUDIENCE LEVEL I-II

MEMBER'S FEE RM1,900.00

NON-MEMBER'S FEE RM2,400.00

All Fees will be subject to 6% SS

EARLY BIRD FEE 10% discount for registration

received one (1) month prior to respective workshop dates

DATE 16 & 17 November 2021

TIME 9:00 am - 5:00 pm

(Registration on Day 1 at 8:30am)

DELIVERY MODE Virtual Platform

PROGRAMME CODE KL32

TRAINER Gurbakhish Singh

ARL® COACH, FCMA, CIA

CPD POINTS 16



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

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia
Tel: +603 2181 8008 ext 210/213/212 Fax: +603 21811717 Email: training@iiam.com.my Website: www.iiam.com.my

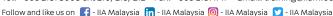


Follow and like us on 🛐 - IIA Malaysia 📵 - IIA Malaysia 💆 - IIA Malaysia

| COURSE DETAIL | | | | |
|--|---|--|--|--|
| Course Title | | | | |
| <u>Course Code</u> | Course Date(s) | | | |
| | | | | |
| DELEGATE 1 | | | | |
| *Full Name (as per IC) | | | | |
| *Designation | | | | |
| *Mobile No. | *Email Address | | | |
| Member Non-Member "Membership No. (only ap | oplicable for members)" | | | |
| Dietery Preferences | | | | |
| | | | | |
| 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 ap | oplicable 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 | | | | |

ENOUIRY & REGISTRATION

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





PAYMENT DETAILS

| Fee (per pax) RM | | | | |
|---|---|---------------------------------------|-----------------|----------------------|
| No. of pax | | | | |
| Subtotal | | | | |
| • | UST be accompanied with full payment. Upon receipt of lures and accepted the terms and conditions contained the | , • | | and understood the |
| | heque/bank draft no | for the sum of RA | Λ | payable to |
| THE INSTITUTE | E OF INTERNAL AUDITORS MALAYSIA | | | |
| All payments sl Bank Details: U | NTS BY CHEQUE / INTERBANK GIRO hould be crossed and made payable to THE INSTITUTE OF I nited Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan 65-301-514-9 Bank Swift Code: UOVBMYKL | | JEP Subang Jay | a, Selangor |
| Beneficiary: TH Address: 1-17-0 Beneficiary's B Beneficiary's B | YMENTS BY WIRE TRANSFER (USD only) HE INSTITUTE OF INTERNAL AUDITORS MALAYSIA 17, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Amp ank: STANDARD CHARTERED BANK MALAYSIA BERHAD ank Address: Level 18, Menara Standard Chartered, No.30 Ja 12-170-024-235 Bank Swift Code: SCBLM-YK-XXXX | , | ur | |
| | er payments should include USD\$30.00 (overseas) and RM c charges. (Please fax the bank-in slip to +603 2181 1717 or em | | essing fee. For | GIRO, please include |
| CREDIT CARD I hereby author | rise THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA to | charge to my credit card. to the valu | ue of | |
| RM | Card Type: 🗆 VISA 🗀 MASTER | | | |
| Card Number: | | | | |
| Expiry Date: | Cardholder's Name | | | |
| l understand th | nat any amount drawn from my credit card will first be cleare | ed with the credit card authorisation | facility. | |

Payment Details Member Rate (per person) for KL-code related courses Non-Member (per person) 6% SST Total with SST

TERMS & CONDITIONS

Signature (As per credit card)

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

Date

- 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.

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, advise 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.