



The Institute of  
**Internal Auditors**  
Malaysia



# 2023/KL39 LEAN AUDITING

## OVERVIEW

Continuous improvement is an integral part of an organization's effort to manoeuvre in the hypercompetitive condition of the market. Organizations are at an ever-present need to continually improve products, services and processes to cater the fluctuating need of the market. Lean Six Sigma is the latest improvement philosophy and methodology of the 21st century with a proven impact on organizational performance globally. Its principles enable the elimination of non-value adding activities coupled with minimizing variability in organizational processes enhances organization's capability in delivering enhanced value to customers. Join us for this 2-days course to understand and learn some of the tools and techniques of Lean Six Sigma.

## OBJECTIVES

What you will gain from this seminar:

- Understand the importance of Lean Six Sigma and how it could benefit the organization.
- Explore the technical skills of viewing the business process through the philosophical lens of continuous improvement or Lean Six Sigma.
- Learn the critical tools and techniques of Lean Six Sigma that can be useful in carrying out daily tasks.

## OUTLINE

### DAY 1

#### Lean Six Sigma Overview

- Correlate the Six Sigma methodology to the phases of an internal audit.
- Describe the relationship of the Lean Six Sigma process improvement methodology to the IIA's International Standards for the Professional Practice of Internal Auditing.
- Describe the relationship between the Lean Six Sigma process improvement model (DMAIC) and the five phases of an internal audit. today's fraudsters
- The Role of forensics in investigating frauds
- Key steps in conducting a fraud investigation

#### Theory of Constraints

- Explain the purpose and importance of the Theory of Constraints.
- Describe the five focusing steps related to the Theory of Constraints.
- Explain how Lean Six Sigma and Theory of Constraints are interrelated.



## OUTLINE

### Process Capability and Control Charts

- Explain the use and how to determine process capability.
- Explain the purpose and importance of control chart.
- Correlate the use of process capability and control chart.

### Cause-and-effect (Fishbone) Diagrams

- Employ a cause-and-effect (Fishbone) diagram to determine the root cause(s) of process breakdowns.
- Explain the purpose and importance of root cause analysis.
- Describe the six categories of cause-and-effect (Fishbone) diagrams.

## DAY 2

### The "Five Whys" Technique

- Explain the purpose and importance of "Five Why" analysis.
- Practice the "Five Whys" Technique for drilling down to the ultimate root cause of issues.
- Employ the question-asking method for determining the root cause of an issue or problem.

### Pareto Charts

- Build a Pareto chart to assist with highlighting the vital, most common causes of defects in a given process from among the various other causes.
- Explain the purpose and importance of a Pareto chart.
- Construct a Pareto chart to prioritize process failure issues.

### Spaghetti Diagram

- Explain the purpose and importance of a Spaghetti diagram.
- Demonstrate how to construct a Spaghetti diagram.
- Describe notable points to look for in a Spaghetti diagram.

### Mistake Proofing (Poke-Yoke)

- Explain what Poke-Yoke is.
- Characterize effective mistake-proofing techniques.
- Describe examples of Poke-Yoke.

## ABOUT THE TRAINER

### BALASHARMILA RAO

Bala is a Mechanical Engineering graduate from the National University of Singapore (NUS). After maiden working experience in Singapore with a global oilfield services provider, Bala returned to Malaysia in 2016 where he joined a leading telecommunications firm in the Facilities Management Department. He spearheaded departmental audit compliance

## ADMINISTRATIVE DETAILS

<b>TARGET AUDIENCE</b>	LEVEL I-III
<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>	21 & 22 November 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/KL39
<b>TRAINER</b>	<b>Balasharmila Rao</b>
<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.*

efforts for ISO 27001:2013 – Information Security Management System where he first achieved and sustained zero (0) major non-conformance for two consecutive years. In 2018, Bala was selected to lead company-wide audit compliance for National Department of Occupational Safety and Health (DOSH) Audit where he improved the company's overall audit rating from Grade 'D' in March 2018 to Grade 'A' in October 2018 with recommendation for Ministerial Award competition participation.

After completing Lean Six Sigma certification and garnering managerial experience with Business Transformation Unit (BTU) of a local property development firm, Bala decided to pursue consultancy and training as part of his career calling. As a Senior Consultant, he is a firm proponent of Business Process Management through the advocacy of continuous improvement and application of Lean Six Sigma methodology.

Are you claiming under HRDC SBL Khas?  Yes  No

**COURSE DETAILS**

Course Title Lean Auditing

Course Code 2023/KL39 Course Date(s) 21 & 22 November 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

