



The Institute of
Internal Auditors
Malaysia

IIAM
PUBLIC
SERIES

2024

HIGH-IMPACT OPERATIONAL AUDIT OF THE HR MANAGEMENT FUNCTION

PROGRAM OVERVIEW

A great majority of internal auditors are experts in quantitative subjects such as accounting, auditing, and finance. However, many of them lack knowledge and experience in sales, marketing, operations and particularly human resource management and labour laws. This 3-day highly interactive and practical workshop was written and developed mainly to guide internal auditors in conducting an Operational Audit of Human Resource Management function. Human Resource practitioners will also find this programme relevant as it will give them an insight into the areas of greater interest to Internal Auditors. The contents of this workshop were drawn from past experiences of the Workshop Leader gained as Plant HR Manager; General Manager – Admin and HR; and, Head of Internal Audit of two public-listed conglomerates.

Day 1 covers the managerial aspects of HRM and provides an overview of human resource management (HRM), particularly the origins and influences on HRM; definitions of HRM, strategy, and strategic HRM; an understanding of mission, function, principal activities, policies, practices and organisation structure of HRM; an appreciation of key roles, competencies for HR managers and some attendant challenges facing them

in such roles; acquisition of new skills in conducting performance appraisals and organizing staff orientation; an opportunity to comment critically on the contents of

an Employees' Handbook; and lastly an appreciation of the alignment between HRM and strategic management in corporations.

Day 2 covers the legal aspects of HRM and provides an opportunity to comment critically on the contents of employment contracts; an overview of labour laws in Malaysia; The Employment Act 1955 (its practical applications through case studies); The Trade Union Act 1959 (collective agreement and its practical applications through class exercise); The Industrial Relations Act 1967 (statutory protection for workmen, wrongful dismissal and constructive dismissal) and other laws relevant to HRM.





Day 3 concentrates on the auditing aspect of HRM and covers the key auditing concepts; definitions of internal and operational auditing; the IA's contribution in assurance and consulting services; the requirements and important characteristics of operational auditing; the key phases of an operational audit including performing an operational audit of HRM using the risk-based approach; IIA's International Standards for the Professional Practice of Internal Auditing concerning communicating audit results and some good features of Operational Audit Reports; and lastly delivery of impactful presentations on Operational Audit findings to Audit Committees.

KEY LEARNING OUTCOMES

Upon completion of this workshop, participants should be able to:

- Gain an overview of human resource management (HRM).
- Realize the evolution, stages in the development of, origins and influences on HRM.
- Define human resource management, strategy, and strategic HRM.
- Understand the mission, function, principal activities, policies, practices and organisation structure of HRM.
- Learn the key roles and competencies for HR managers and some attendant challenges facing them in such roles.
- Acquire new skills in conducting performance appraisals, and organising staff orientation.
- Comment critically on the contents of an Employees Handbook/employment contracts.
- Appreciate the alignment between HRM and strategic management in corporations.
- Attain an awareness of the labour laws in Malaysia.
- Ensure compliance with the legal and regulatory requirements for managing human capital in corporations.
- Define internal control, internal control processes, and information technology controls.
- Ensure compliance with statutory and regulatory requirements for internal control.
- Understand key auditing concepts such as true and fair, materiality, effectiveness and efficiency.
- Learn the definitions of internal/operational auditing, and IA's contribution in assurance and consulting services.
- Appreciate the requirements and important characteristics of operational auditing.
- Identify and discuss the key phases of an operational audit.
- Gain knowledge from relevant sections of the IIA's IPPF concerning performing operational audit (OA) assignments.
- Apply knowledge gained from the IIA's ISPPA in devising a planning methodology for conducting OA assignments.
- Present a proposed annual operational audit plan to chief executive officer and audit committee for endorsement.
- Appreciate the alignment between OA management and strategic management in corporations.
- Conduct an operational audit of HR Management.
- Comply with IIA's ISPPA concerning communicating audit results.
- Acquire a set of new skills in writing OA Reports.
- Deliver impactful presentations on IA findings to Audit Committees.

WORKSHOP OUTLINE

An Overview of Human Resource Management

- Evolution of Human Resource Management
- Stages in the Development of Human Resource Management
- The Harvard Framework for Human Resource Management
- Organisational Stakeholders and Their Concerns
- Definition of HRM, Definitions of Strategy and Strategic HRM
- A Strategic HRM Model and Its Key Elements
- Mission and Function of Human Resource Management
- The Principal Activities of HR Management Function
- Major Categories of HR Policies and Practices HRM





- The Organization of HR Management Function
- Professionalism of Human Resource Management
- The Key Roles and Competencies for HR Managers
- Performance Management System
- The Implications of Strategic Management Process for HRM
- An Overview of Labour Laws in Malaysia
 - The Employment Act 1955 (Practical Applications through Cases)
 - The Trade Union Act 1959 (Collective Agreement)
 - The Industrial Relations Act 1967
 - Statutory Protection for Workmen
 - Wrongful Dismissal / Constructive Dismissal
 - Other Laws Relevant to Human Resource Management
- Contents of Employment Contracts / Employees' Handbook
- Concepts of True and Fair, Materiality, Effectiveness and Efficiency
- The Operational Auditing Methodology
- Requirements and Characteristic of Operational Auditing
- The Key Phases of an Operational Audit
- Auditing Operations in a Human Resource Department
 - Recruitment Function
 - Training and Development Function
- Writing Effective Operational Audit Reports
 - The Requirements of IIA's International Standards
 - Desirable Features of OA Reports
 - Techniques in Writing and Presenting OA Reports
- Delivering Impactful Presentations on OA Findings to Audit Committees

TRAINING METHODOLOGY

This will be in the form of lectures, class exercises, real-life case studies, small group discussions.

The Workshop Leader will impart his knowledge and share the experiences acquired over the years as Plant HR Manager; General Manager - Admin and HR; Head of Internal Audit of two public-listed Malaysian conglomerates; and as Senior Academic in Advanced Audit and Assurance at a few renowned foreign university business schools, with participants of this Workshop.





ABOUT THE TRAINER

STANLEY O. N. YAP

P.G.DiP.M.(U.K.), M.B.A.(U.K.), C.I.A.(U.S.A.), F.I.I.A.,
F.C.C.A.(U.K.), C.P.A., C.A., C.P.T.

Stanley O. N. Yap was trained by and qualified with Peat, Marwick, Mitchell & Co., U.K., then one of the Big-Eight international firms of Chartered Accountants. Subsequently he graduated from the University of Bradford Management Centre, the oldest business school in the U.K., with a Master's degree in Business Administration.

Apart from being a Chartered Accountant, registered with the Malaysian Institute of Accountants, and a Malaysian Certified Public Accountant, Stanley also holds a Post-graduate Diploma in Marketing awarded by the Chartered Institute of Marketing in the U.K. He was a Member of the Chartered Institute of Marketing, U.K.; the Association of MBA Executives Inc., U.S.A.; the American Institute of Management; the Malaysian Institute of Directors; the Malaysian Institute of Management; and, the Malaysian Institute of Human Resource Management before venturing into the academia.

Stanley has over thirty years of experience in accounting and finance, banking, commerce and consulting. He was Vice-President, Finance of the largest public-listed petrochemical company in South East Asia. Prior to that he was the Group General Manager, Corporate Services of a public-listed conglomerate, and, Plant Accounting and Finance Manager of a major engineering firm.

In Operations, Sales and Marketing, Stanley was Group Chief Operating Officer of a main board company and Chief Operating Officer of a Multi-Level Marketing Company in Malaysia.

In consulting, Stanley was previously the Chief Executive Officer of a firm that specialises in Corporate Governance, Risk Management, Business Process Re-engineering and Internal Audit Consulting Services. Apart from managing the consulting firm, Stanley also served a public-listed company as Chairman of its Audit and Nominating Committees for few years.

The Workshop Leader will impart his knowledge and share his experiences gained over the years as Plant Accounting and Finance Manager; Group General Manager, Corporate Services; Vice-President Finance of the largest public-listed petrochemical company in South East Asia; and, as Senior Academic in Accounting and Finance on a number of MBA Programmes of a few renowned foreign university business schools such as the Manchester Business School, Bath School of Management, and, Cranfield School of Management, all from the U.K., with participants of this programme.



ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL I-III
MEMBER'S FEE	RM3,186.00 <i>Fee is inclusive of 8% SST</i>
NON-MEMBER'S FEE	RM3,726.00 <i>Fee is inclusive of 8% SST</i>
EARLY BIRD FEE	10% discount for registration received one (1) month prior to respective workshop dates
DATE	24, 25 & 26 June 2024
TIME	9:00 am – 5:00 pm <i>(Registration on Day 1 at 8:30am)</i>
DELIVERY MODE	Physical Class
LOCATION	KUALA LUMPUR
PROGRAMME CODE	2024/KL28
TRAINER	Stanley Yap
CPD POINTS	24

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.

COURSE DETAILS

Course Title 2024 High-Impact Operational Audit of the HR Management Function

Course Code 2024/KL28 Course Date(s) 24, 25 & 26 June 2024

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.
 - 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 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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