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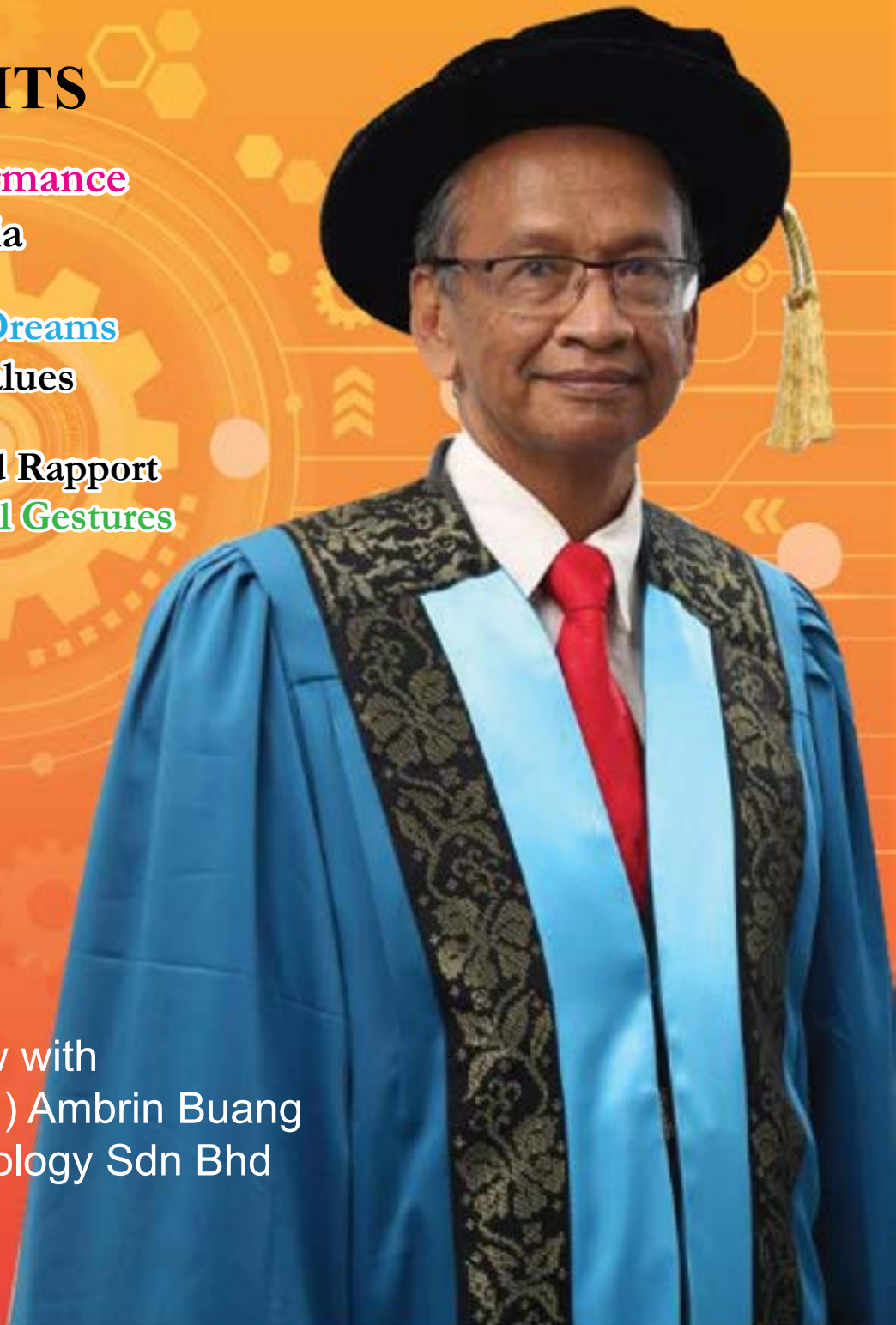
**Impact of Performance
Audit in Malaysia**

**Achieving Your Dreams
with the Right Values**

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and Cross Cultural Gestures**

**Cease Your
Speaking Fear!**

Special interview with
Prof. Tan Sri (Dr.) Ambrin Buang
Advisor, Humanology Sdn Bhd





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HAPPENINGS

October

In the month of the festival of lights, we at Humanology would like to wish everyone Happy Deepavali. Besides that, our advisor, Prof. Tan Sri (Dr.) Ambrin Buang was given a honorary doctorate from National University of Malaysia in the area of Accounting and Integrity. Our chief consultant, Prof. Datuk Dr. Leow was also invited by Malaysia Corruption Watch (MCW) to give his views on SPRM. We also conducted a courtesy visit to the CEO of Yayasan MARA.



November

Congratulations to our Chief Consultant as he was conferred with a Datukship. Heartiest congratulations also to our advisor, Dato Dr. Zahari Husin as he was awarded Automotive Man of the Year 2017. We have also conducted several training programs for MAHSA University and it was definitely worth learning from one another.

December

In the month of December, we have held courtesy visits to TEKUN, MAMPU as well as Lembaga Kemajuan Ikan Malaysia. In addition, we collaborated with UCTC, UPM to organise our Certified Professional Consultant program. We have also conducted Body Language Exposed, Selling With Heart and Soul, Customer Care Excellence, and How to Manage Customer Satisfaction for our training programs.



Impact of Performance Audit in Malaysia

Special Interview with Prof Tan Sri Dato' Setia (Dr.) Ambrin Buang

Advisor, Humanology Sdn Bhd

Prof Datuk Dr. Leow Chee Seng

Chief Consultant, Humanology Sdn Bhd

An Overview

In Malaysia, the Malaysian Audit Act (1967) Section 6 governs the audit of the public sector organisation. Under this act, auditors from the National Audit Department are required to ensure the public money has been properly safeguarded, utilised and recorded. At the National Audit Department (NAD) there are four types of audits that are frequently conducted; the financial audits, the compliance audits, the performance audits and the special audits.

A financial audit in the public sector is conducted according to and with the provision of the Malaysian Federation Constitution and Malaysian Audit Act 1957. It is also the National Audit Department evaluation of the government financial reports and financial reporting processes. In general, a financial audit has priority among all other types of the audit because its objective is to report on the true and fair view of financial statements and their compliance with all the legal and regulatory requirements. In addition, financial audits are to give the Malaysian citizen a reasonable assurance that the financial statements are accurate and complete.

A compliance audit is mandatory under the Malaysian Audit Act, 1957. The auditors would conduct a comprehensive review and verify that all incurred expenditure has been approved according to policy, laws and regulation. The auditor's reports on the degree of compliance of the governmental financial or operating activities in accordance with stipulated rules and policies.

Performance audits were started in 1982 under the initiative of Tan Sri Ahmad Nordin, who was the deputy secretary of the Ministry of Finance. The objective of the performance audit is to identify how

money appropriated spending by various government departments and agencies. In short, performance audit review the value of money in achieving the desired goals and objectives.

Special audits look at the limited-scope examination of financial records and other information designed to investigate allegations of fraud, theft or misappropriation of funds – or to quantify the extent of such losses. Special audits help to identify the weaknesses of the organisation and actions to be done to improve the productivity of the organisation.

Performance Audit: Value for Money Audit

A performance audit is also known as the value of money audit. The fundamentals of performance audit: Economy, Efficiency and Effectiveness (3E). Performance audit provides greater public accountability and transparency in terms of the public financial management.

The number of performance audit carried out increases from year to year with more areas being covered which include construction, social, service procurements, ICT and privatisation. In Malaysia, program and performance-based budgeting focus on the outcome of the projects or programs that consistency with performance audit guidelines.

Economy focuses on methods how to keep the costs low. Resources used by the entity for its activities shall be made available in due time, in appropriate quantity and quality and at the best price. It aims to minimise costs of resources used in performing the project without compromising quality standard. It also refers to the ability of a governmental agency to properly manage its financial resources. In practice, the National Audit Department looks into the procurement process

if the purchases are purchased at a reasonable price or any price comparison process has been done.



Efficiency is referring to a method to get the most of the available resources. It is concerned with the best relationship between the resources employed, the conditions given and the results achieved in terms of quality, quantity and timing of outputs or achievement. Efficiency also measures the relationship between products (goods or services) generated by an activity and the costs of inputs used to produce them in a certain period of time while maintaining the quality. In Malaysia, it always looks into the loopholes during collection. For example, for a construction project, there are some projects which cannot complete on time and with high quality.

Effectiveness measures if a project meets the objectives set. According to ISSAI 300:9 & IDI PA handbook, effectiveness would be concerned with the attaining the specific aims or objective set and achieving the intended results. This concept is also concerned with the relationship between goals and objectives, outputs and impact. Effectiveness also looks into the relationship between the outcomes of an intervention or program in terms of its effects on the target population (observed impacts) and the desired goals (expected impacts). Throughout the years in the audit process, some projects concerning the effectiveness include the rural water supply and electricity that the government prepares the facilities for an area but it does not reach to the individual household. In fact, the government

should also give allocation for the connectivity to the individual household.

In short, compliance audit is concerned about the competence and integrity issues of all parties in all projects and programs funded by the government. Hence, the National Audit Department acts as independent parties that play essential roles to stay as the watchdog for Malaysians.

Impact of Performance Audit

The importance of audit report has become a concern of the public since 2006. In 2006, the auditor general report highlighted the “screwdriver case”. The auditor general report innocently highlights the weaknesses in the procurement process in the public sector.

Similarly, in 2009, the case of the Port Klang Free Zone has captured the concern of Malaysian citizens. The construction of Port Klang Free Zone spent around 1.2 billion ringgit. Malaysia has tried to transform Port Klang to be a free zone like the one in Dubai. It should be a commercial centre that brings revenue to Malaysia. Unfortunately, the project ended up with 12 billion ringgit liabilities to the government. Government-linked companies (GLCs) should uphold the highest corporate governance. Unfortunately, many mini-scandals are committed by GLCs in Malaysia.

The Auditor Report has become a political agenda in the general election of Malaysia. It is used as the general election strategies and tools. In addition, it is debated by most political parties. As a result, the federal government takes serious concern of the auditor general report to gain the trust of the citizens. Generally, an auditor general report concerns about ways to comply with rules and procedures among departments in governmental agencies.

Some of the interesting questions– “Why don’t they want to follow the rules?”. Do you know that the role of the auditor general report act as the first line defence to provide further information for further investigation on other departments? At the same time, it is interesting to find out how to do measure compliance issues among government sector in an objective way.

In 2007, the accountability index was initiated as a tool to assess compliance. The Accountability Index (AI) provides the fundamental methods to measure, compare and to benchmark among different ministries. It also serves as the performance measurement according to previous years and act as a check system. The Accountability Index has reached the international standards and is accepted by various countries now.

A number of cases appear in the audit report also gives the negative perception to the public. Each year, there are more than 200 performance audits were done. The cases appeared in the audit report was generic. Malaysians can anticipate the same types of weaknesses in the audit report. The weaknesses include delay or incompleteness of work, cost concerns, poor quality, and weaknesses in the procurement practice. In the procurement audit, it is common to observe that the officers do not follow the guidelines and procedures. This includes projects with the motives to help someone without competition. In addition, some department breaks down the projects into smaller projects to avoid the tender procedure. Sadly, some projects suffer lost because the vendors do not have the skills to perform the job.

When the cases in the auditor general report are repeated regularly, it gives the impression to the public that the government is not serious about taking action on the auditor general report. In fact, Malaysia has good guidelines in most of the procedures, but why the officers fail to follow it. It would be great to spend some time to think about this.



The impact of the auditor general report is important. Please imagine without the auditor general report, Malaysians would suffer silently on the facilities that are built for them. For instance, there was a polytechnic project which spent 11 years to complete. The issue is – the opportunity cost incurred when the project delay.

AG Dashboard

Statistik Status Tindakan Susulan Laporan Ketua Audit Negara Tahun : 2016 ▾				
STATUS		BILANGAN PENEMUAN		
		SIRI 1	SIRI 2	JUMLAH
	TIADA TINDAKAN	6	0	6
	DALAM TINDAKAN	486	0	486
	SELESAI	403	0	403
Jumlah		895	0	895

(Accessed: 23 November 2017)

What are the lessons learnt from all these examples? Why would things remain the same only to repeat again and again?

The contractors that are selected by the government should have vast experience in construction of buildings, school roads and hospitals. Why do they fail the projects? Do you know, in every 5 years, at least one government hospital when audited, the auditors would find some problems? The funnier things found in the auditor general reports that some hospitals are officially labelled as “completed” but the operation theatres cannot be used because the hospitals do not satisfy the international standards and are not safe to be used.

During an investigation by the National Audit Department, they found that the Ministry of Health (MOH) is not responsible for it because they are just an authorised ministry to govern the grant. The Department of Work was supposed to monitor the work and choose the right contractors. Unfortunately, some cases were found out that the work undergoes direct negotiation and do not have any competition at all. In some cases, the Department of Work mentioned that they follow the criteria and select the suitable contractors. However, the Ministry of Finance has selected and decided which company to be awarded the project.

From this simple scenario, what are the lessons learned? If the culture remains, the same errors would repeat. As the Chinese saying goes, “do not expect same methods, same practice to produce different results”!

Government Initiatives on the Auditor General Report

In 2013, during the Government Transformation Program (GTP), the role of the National Audit Department was addressed. During this initiative, the role of the National Audit Department was strengthened and empowered. The tabulation of the Auditor General Report increased to three times a year.

At the same time, there was the establishment of an action committee chaired by the Auditor General, Malaysia Anti-Corruption, Economic Planning Unit (EPU), Attorney General (AG), Ministry of Finance and Royal Police Department. This action committee

focuses on the punitive measures from the auditor general report. This indicates that the Malaysian government concerns about the outcomes of the auditor general report.

Before the year of 2013, the Ministry of Finance is mandated to follow up with the auditor general report. Now, it is the responsibility of the National Audit Department to follow up with the auditor general report and report back to the public on the progress and actions taken by each department to resolve the audit issues. These reports can be found on the AG Dashboard (<https://agdashboard.audit.gov.my/>). This dashboard follows the traffic light system. Red represents that no action was taken by the respective department. Yellow represents that corrective action is in progress and green represents the cases have been resolved. Hence, the National Audit Department has transformed into a unique audit institution and would follow up with the corrective and punitive action and report the results to the public.

Malaysian government takes extra initiatives to address the issues raised in the audit report. For instance, the Malaysian government would create a town hall meeting session. In the meeting, they would call upon the ministry head which includes the chief secretary of the department. The leaders need to answer on the actions to be taken to address the issues.

Lastly, Malaysian government takes initiative to consult the auditor general when the promotion of the secretary-general on their progress. All these initiatives strengthen the governance of the country.

Conclusion

The National Audit Department is proud to share that they are able to recover 1 billion USD of underpaying with the audited work done by their departments. The impact of performance audit is significant and we would like to thank all auditors in the national audit department as the Malaysian Unsung Heroes.

Achieving Your Dreams with the Right Values

By Humanology Editorial Board

Introduction

Why Me? We have too many dreams that we would like to achieve. If possible, we would want the whole world. But, can we afford to have everything as we wish? NO! We must learn to focus on the important things in life – leave the rest!

Do you know that we live in the world of opportunities and choices? Everyday, we need to make decisions as simple as; what food to eat, when to have lunch and where to have dinner. In reality, we have a multitude of options available to us. So why isn't it pure bliss to be alive? Why are so many of us feel stressed and unfulfilled? We should have everything we want!



Humans are greedy and would try to grasp as much as we could. Hence, if we can, we try to have everything. We have so many options available to us, we end up concentrating on all our different choices and opportunities, all the time. Have you ever considered that with the limit of 24 hours a day, what should we actually focus on and what should we put more effort in our lives? The answer is rather simple, by limiting what we do, we will be happier people.

Life is suffering?

Do you believe in this statement, “Life is suffering?”. Most of us believe that we come to this world to enjoy the world. As a result, many products are designed to enable us to enjoy life. Scientists

also designed products to reduce pain and suffering. However, down the journey, we need to face the reality that pain and suffering are part and parcel of our lives.



Logically, without knowing what is sadness, how are we able to understand the feeling of happiness? For example, a new born baby in our family would bring us happiness. The departure of a family member would bring us sadness. The contrast of human emotion is that it is fundamental to show that there is nothing permanent in this world and we do not own anything in this world.

If you live your life solely in search of pleasure, you'll actually end up living a life full of mistakes. Conversely, if you experience the occasional instances of suffering, you'll be equipped to lead a better and a happier life. But, that's not to say that all the pain and sufferings should be welcomed with open arms; instead, only take up the struggles you consider worthwhile.

However, even when you can make calculated decisions about what suffering to endure, welcoming pain isn't easy. The first step to overcoming this difficulty is to accept that you're not special. From young, we are influenced by our peers, family, the social media that we must strive for the best and that we can be better than everyone. All these informal education and exposure give our sub-conscious mind that we should not have to experience pain or suffering that other people experience.

The best example is the Darwin theory of “survival

of fitness” on natural selection. This theory focused on the struggle of existence. It gives the impression that in order for humans to survive, we must compete with one another for survival. People start to avoid pain due to all these delusions. We have the wrong perception and wrong belief in the concept of pain and suffering.

In fact, we must learn that we are just normal human beings and no one can escape from pain and suffering regardless of your wealth and status. We are just normal human beings like everyone else. We must start to learn and accept that we will undergo all experience like anyone else in this world and there is no priority for us to escape from this pain and suffering as a journey of life.

Transforming Suffering into Happiness: Looking at Different Perspectives

You have a basic understanding that all happiness and sadness come in as a package of life. Does it mean that we shall stop doing anything to wait for suffering and pain? Crazy! We should ask ourselves, “for what purpose do I suffer?”

No one in this world are alike. Even twin brothers or sisters have their own purpose of life, whether it is to be the best leader, entrepreneurs, scientists or even entertainers. Unfortunately, humans always associate goals with the concept of materialism. Their goals are always obscured by the human desires to build careers and make money.



Humans are always confused between choosing happiness or money. Humans are always influenced by materials – money in all decision making. As a result, we are always willing to sacrifice happiness in order to satisfy material needs.

To figure out your purpose, begin by honestly asking yourself why you do certain things. For instance, if you’re working hard to earn money, you might ask yourself why you want the money in the first place. Do you want it to provide for your family or to donate to charity? By questioning your motives, you’ll come closer to discovering what your true purpose is.

To ensure you focus on the right objectives in life, you must get your values right. Values are the fundamental of human behaviour. Our actions are determined by our thoughts. For example, if a person feels that it is okay to use the company car for personal use, he or she would not feel guilty at all with his or her own behaviour.

Values play an important role in our actions because values determine if we should take a certain action in decision making. Values can be symbolic like a ruler in our heart to measure the right action or the wrong action.

Essentially, bad values are those that you don’t have control over. Things like fame, which is entirely dependent on what others think. If you focus too much on values like these, you’ll end up not seeing what you truly value. Instead, find the values that’ll truly help you reach your purpose, and over which you do have control. For example, doing good and giving to others are great values, since they’re things you have the power to influence and which will help you lead a good life.



MIRRORING TO BUILD RAPPORT AND CROSS CULTURAL GESTURES

By Christina Amandeep Gill

When friends get together, it is always fun and excitement with stories to share and not to forget the impromptu pictures and poses.

What are can we learn from the picture above in terms of gestures, facial expressions and body posture? Pay attention to how similar both gentleman smiled and behaved in these pictures.

Mirroring is such a powerful rapport-building tool that it even extends to simultaneous smiling, blinking, eyebrow-raising and even nostril-flaring as shown on the picture above. In social function such weddings, people meet and interact and some would have taken the identical gestures and postures of a person they are interacting with. Mirroring is the way one person tells another that he is in agreement with his ideas and attitudes. The person with the highest status often makes the first move and the other copies, usually in pecking order.

The significance of mirroring is important as it is a way of telling others that we like them and to gain acceptance.



When using gestures, however, we need to take extra precaution of the cultural interpretations and implications of the gestures we use.



The three most common cross-cultural gestures are “The Ring”, the “Thumb-Up”, and the “V-sign”.

In places like Australia, U.S.A, South Africa, Singapore and Malaysia, the Thumb-up gesture has three meanings. It’s commonly used by hitchhikers who are thumbing a lift, it is an OK/GOOD signal and when the thumb is jerked sharply upward, it then becomes an insult meaning “up yours” or “sit on this”. In Greece, when the thumb is thrust forward, it means “get stuffed”. In Europe, it means “One”.

The thumb can be used as a sign of power when it is seen protruding from the pockets, waistcoats and on lapels.

The V- Sign can mean “two” to an American, “victory” to a German and “up yours” in Britain. Sir Winston Churchill popularized the “V for victory” sign during the Second World War, but his two fingered version was done with the palm facing out. When the palm faces the

speaker, it becomes the obscene insult version.

In parts of Europe, the palm facing in version still means “Victory,” so an Englishman who uses it to tell a German “up yours” could leave the German thinking that he had won a prize.

The “Ring” or also known as “OK” to all English speaking countries. In Japan, it can mean “coins” or money. If you are doing business in Japan and you make this sign, a Japanese may think that you are asking for a bribe. In some Mediterranean countries it’s an orifice signal, often used to imply that a man is homosexual. Show a Greek this sign, and he may think that you are implying that he is “gay” while a Turk may think that you are calling him an “arsehole.”

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In France and Belgium, it means “nothing” or “zero.”

In conclusion, we need to be aware that not all things mean the same when it comes to people from different cultures. It is therefore wise to learn about gestures and cultures of people from all over the world to create a positive first impression and avoid miscommunication when conducting business with foreign delegates.



Cease Your Speaking Fear!

by Dr. Dayana C

They have conquered theirs, how about you?

In November this year, participants from various departments and backgrounds, participated in the Inspire Your Audience through Speaking, located at the Pharmacy Department of MAHSA University in Saujana Putra, Jenjarom. This workshop was to enhance the participants' confidence level in speaking besides sharing techniques that will aid them develop strong, powerful tone for projecting confidence in any situation and to inspire any audience.

The participants were a blend of esteemed and experienced local and foreign academicians and administrators from faculty offices and a student hostel. The workshop required participants to actively partake in the games and activities session and think



critically about the challenges to speak confidently. In particular, the discussion focused on becoming better presenters, tips on non-verbal communication plus acquiring rich tone and enunciation. The designed modules were potential steps on successfully conquering the participants speaking fear, utilise their existing strengths and ensure they become more resilient and confident speakers in the future. This training prepared participants to convince their audiences whenever they spoke.

Though packed with their teaching schedule and other commitments, the incessant enthusiasm and keen participation from each individual throughout the workshop was overwhelming!



The objectives of the workshop included to shed some light on ways to curb speaking fear in participants' by learning how to plan and reduce stage fright. Besides being designed to improve general speaking confidence competency, it also intensified the expertise level for presentation by introducing clarity and accuracy in speaking techniques

During the workshop, the participants from all sorts of credentials and age groups dynamically participated in various individual and group activities, games, spontaneous speaking, quizzes and analytical thinking sessions particularly constructed to instil confidence and alleviate fear.



Remarkably many emerged with head on confidence and some shed tears during the Finale activity which was a 2-minutes extemporaneous speech on provided sentence. Their radical change was overwhelming indeed!

Completion certificates and evaluation forms were handed out at the end. Some verbatim feedback included:

I learn a lot of ideas, how to change my life, improve my life

- The facilitator has good communication skills
- You are an incredible trainer
- Eye opening training session

- All activities done, make our connection (teaching and non-teaching staff) with no boundaries
- Trainer is willing to hear and spend time to participants, even though the time is out. Show that overall training is very responsive
- I really enjoyed on attending the course. I feel that I have a lot on the way I have to carry myself
- This workshop is really helpful and quite interesting to build up my confidence when

talking in front of many people

- Should be held for all participants on repeated bases



To sum up, participants gained better understanding of how to limit their speaking anxiety and turn it into a positive element and become a forte instead. This is the fundamental of becoming a charismatic presenter whom is able to impact his/her audience. Do bear in mind confident speaking and fearlessness are not provided by someone, they are honed through skills practice and preparation. You are the solitary chef in this kitchen called Speak Confidently!

Build your confidence in speaking through Humanology Sdn. Bhd.

If you want to know how, join our “Inspire Your Audience through Speaking” workshop today!

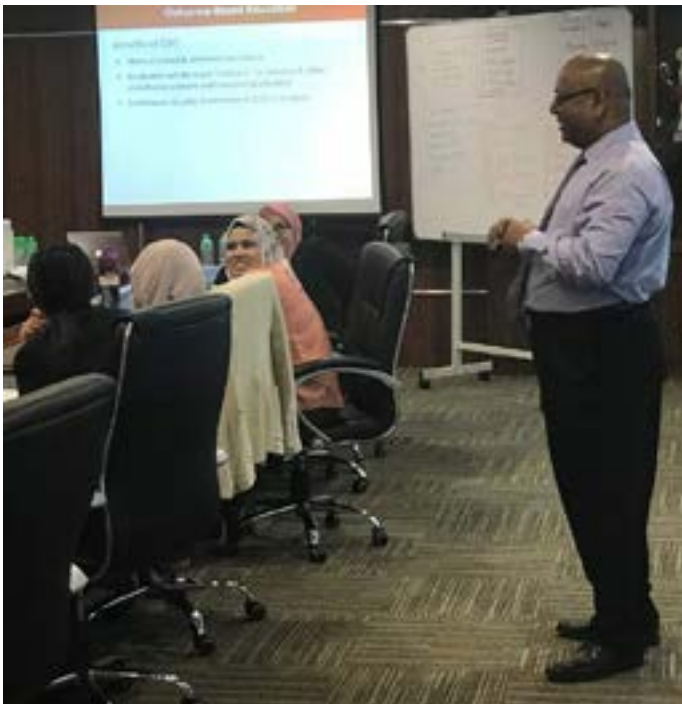


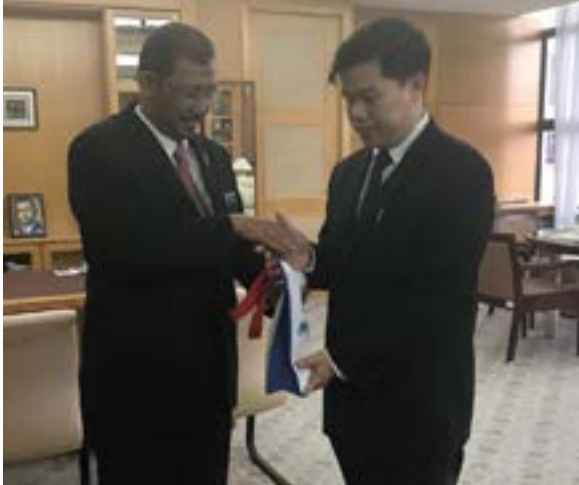












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