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# HUMANOTORIAL

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## HIGHLIGHTS

**You Can Run but You  
Can't Hide:  
Special Voluntary  
Disclosure  
Programme**

**Creative Performance Audit**

**Behavioural Insights:  
An Overview**

**Special Article:  
Dato' Sri Sabin Samitah  
Chief Executive Officer,  
Inland Revenue Board of  
Malaysia**





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# HAPPENINGS

## October

In the month of October, we are invited to attend to courtesy visit with Prof. Dr. Mansor Abu Talib, Director at UCTC. Besides, we are invited by Department Of Fisheries Malaysia (DOF) to conduct the Procurement Training by Datuk Juhari Bin Haron. We had conducted some training program such as Strategic Thinking-Looking To The Future, Boosting Emotional Intelligence and CS Starts With Me. We are invited to be the expert of Behavioural Insights under Good Regulatory Practice! at Mariott Putrajaya organized by Malaysia Productivity Corporation (MPC). In addition, we had received award for as Malaysia Productivity Corporation (Productivity Champion) by Malaysia Productivity Corporation (MPC).

## November

In the month of November, we made a courtesy visit to YBhg. Datuk Haji Azmi Bin Haji Hussain Datuk Bandar at Majlis Bandaraya Melaka Bersejarah (MBMB). Besides, we had conducted some training such as Writing Workshop Strategic Plan for Marine Department of Malaysia, Awakening Hidden Leadership and Coaching and Mentoring. Moreover, we had conducted our signature program that is Selling with Heart and Soul: Application Of Behavioural Insights and we are appointed as NEXUS Governing Committee (NGC).



## December

In the month of December, we had a meeting with our trainers to inculcate Behavioural Insights. We had also conducted training programs such as Pricing Strategies and Academic Writing. Beside, we were invited to attend the Malaysia Agriculture, Horticulture and Agrotourism Show, discussion with Department of Environment, moreover, we had also gathering with the Book Team, TEKUN Nasional as well and we manage to interview Dato' Sri Sabin Samitah, Chief Executive Officer of Lembaga Hasil Dalam Negeri (LHDN) on Special Voluntary Disclosure Programme.



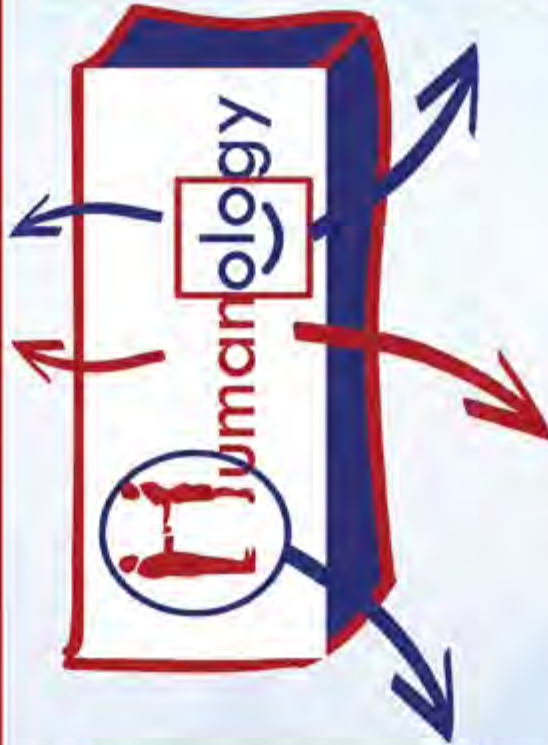
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
## The Colour Red and Blue

The Red signifies energy and passion that we apply while assisting our clients resolve their issues and challenges. The Blue represents our insightful knowledge and integrity, whereby we at Humanology have the know how to assist our clients and we do it with utmost conscience.

## H of Two Humans

The two individuals at the start of the logo represents a firm handshake which bears the initial H, too. We at Humanology are committed to our clients and have faith that all it takes to start a long-term business relationship and networking opportunity are merely through a good handshake.



At a first glance, this looks like a smiley. However, the  actually reflects Humanology's significant rapport building. We always believe in providing the very best to our clients. In return, our only hope would be their decent feedback or perhaps leading us to other companies which may require our professional assistance. Furthermore, we believe in going one step beyond by always outperforming the client's objectives and continuously leaving them with a grin after using our services.

## Humanology Term

The Humanology term is actually derived from two conventional words: "Human" and "-ology". Our steadfast believe is that that the human element represents the organisation while the -ology term refers to the study of a subject. Hence, when the two words are conjoint, Humanology relates to the study of behaviour intelligence which represents our organisation.



# You Can Run but You Can't Hide: Special Voluntary Disclosure Programme

By

**Dato' Sri Sabin Samitah,**

CEO, Inland Revenue Board of Malaysia

**Datuk Dr. Leow Chee Seng,**

Advisor, Humanology Sdn Bhd

## An Overview

*“Voluntary disclosure? Why should I bother?” “I would not so lucky to be audited!”, “IRBM would send my information to another enforcement agency to go against me if I joined this voluntary disclosure.”; “Can I trust this initiative of the new government?” All these are common perceptions among taxpayers when discussing on the special voluntary disclosure programme. Are these statements true? Let's Explore....*



Let's look at this scenario; you are a “Nasi Lemak” restaurant owner and definitely you have to register with Companies Commission of Malaysia (SSM) and you need the licenses with the local council. In addition, when you buy a vehicle for your business, you would need to liaise with banks to obtain your hire purchase loan, your records are automatically filed with the banks, insurance company and IRBM have access to all this information. If somehow you have a credit card and you always spend unnecessarily beyond your means, you would also trigger the system.

There are a lot of methods for IRBM to counter check which could trigger citizens who are at a high-risk level. The top 2% of high-risk citizens would trigger the IRBM officers to conduct field audit and investigation followed by the next 18% of high-risk citizens. This process would repeat itself and whether you like it or not, you might get audited at least once in a 5-year period. Do you still believe that you won't be so “lucky” to be audited? If you're unaware, audit and investigation has become one of IRBM's core activity when Self Assessment System (SAS) was fully implemented in the Malaysian tax system w.e.f. 2001?

## You are Under Surveillance! IRBM is Ready!

Inland Revenue Board of Malaysia (IRBM) is a member of the Global Forum and has begun receiving financial information from abroad ever since. In addition, Malaysia has implemented an Automated Exchange of Information (AEOI) with foreign tax authorities initiated by the OECD on Common Reporting Standards. Through this initiative, information on substantial ownership of assets such as banks and properties are among the information that can be assessed by IRBM. If this does not match with the tax that they have declared, it would trigger the IRBM's sophisticated system.

Following the 2019 Budget announcement by the Finance Minister of Malaysia on 2nd November 2018, the government launched a Special Voluntary Disclosure Programme (SVDPP) to allow taxpayers to voluntarily declare any unreported income for Malaysian tax purposes, including that which is in offshore accounts.

The voluntary disclosure may be made at any time between 03 November 2018 until 30 June 2019. Taxpayers will enjoy a low tax penalty rate of 10% and 15% during this period. This will prove as a check and balance of the income received and then declared for tax purposes.

The breakdown of the penalty rates is as follows:

Voluntary Disclosure Period	Penalty Rate	Payment
03/11/2018 – 31/03/2019	10%	Before or on 1 April 2019
01/04/2019 – 30/06/2019	15%	Before or on 1 July 2019



IRBM has sent notice under Section 79 of Income Tax Act to approximately 80,000 individuals, companies, cooperatives and other tax payer categories asking for further explanation on source of income to acquire those assets. Meanwhile, IRBM has also encouraged them to participate in our Special Voluntary Disclosure Program (SVDP) before it ends June 30, 2019. Tax due and a minimum penalty of 10% or 15% will be imposed based on this explanation, if any. The government and IRBM view excessive tax planning, tax evasion and tax avoidance seriously. IRBM will not hesitate to use the full force of the tax laws in place on taxpayers who fail to comply in their tax affairs. A minimum penalty of 80% will be imposed after 30 June 2019, and the rate may go up to 300%. IRBM will be contacting the said taxpayers involved over the SVDP period, should they fail to come forward

voluntarily under the programme. Furthermore, under section 79 of the Income Tax Act 1967, IRBM may request for any relevant information such as a taxpayer’s income statement or capital account

Furthermore, IRBM has enough information in hand, using big data and third-party information sharing, to know the income position of a taxpayer, even without them submitting their tax forms. Hence, taxpayers should grab the opportunity presented through the SVDP, to come forward and start on a clean slate, about their tax matters. According to Section 112 (Failure to furnish return or give notice of chargeability), Section 113 (Incorrect returns) and Section 114 (Wilful evasion) of the Income Tax Act 1967, if found guilty for the payment thereof shall be guilty of an offence and shall, on conviction, be liable to a fine of not less than two hundred Ringgit and not more than two thousand Ringgit or to imprisonment for a term not exceeding six months or to both.

In addition, you may be investigated and charged under money laundering offence since tax offences has been officially included as one of definition of serious offence under Schedule 2 of the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds from Unlawful Activities 2001 (AMLTFFPUAA) along with other 356 offences from the schedule. If found guilty, shall be liable to imprisonment for a term not exceeding 15 years and shall also be liable to a fine of not less than 5 times the sum or value of the proceeds of an unlawful activity or instrumentalities of an offence at the time the offence was committed or five million ringgit, whichever is higher. Not only that, individuals who like to flaunt their wealth online also need to beware as IRBM has a special unit who will review these individuals whether they have declared their income and how far their wealth is at the part with their records.

## Take It or Leave It

This Special Programme covers voluntary disclosure and payment within the stipulated period on a few items which include

- i. Income not previously declared / under-declared, expenses over claimed / not allowed and reliefs / deductions / rebates over claimed;
- ii. Gains on disposal of assets (real properties and shares in real property companies); and
- iii. Stamping of instruments not previously stamped.

In addition, the following taxpayers are eligible for voluntary disclosure under this Special Programme:

- i. Taxpayers who are not registered with the IRBM;
- ii. Taxpayers who are registered with the IRBM but have not submitted the Income Tax Return Form (ITRF) / Petroleum Return Form (PRF) / Real Property Gains Tax Form (RPGTRF) for any year of assessment;
- iii. Taxpayers who have submitted the ITRF / PRF / RPGTRF but have not reported the correct information on the income/disposal of an asset(s) for any year of assessment; and
- iv. Persons who fail to stamp executed instruments after six (6) months from the stamping period (30 days from the date of execution of the instrument).

## Worried? Do you want to be compliant?

The programme is in line with the government's aspiration of prospering the citizens. Therefore, the programme aims to reduce the burden on taxpayers and assist them in settling their tax obligations. The Tax Reform Committee, set up by the Ministry of Finance in September 2018, proposed the SVDP as part of the tax reformation initiative in Malaysia, specifically to address issues of (i) tax leakages; (ii) narrowing the tax gap; and (iii) diversifying the nation's revenue stream. Furthermore, as a member of the Global Forum of Tax Transparency and Exchange of Tax Information, Malaysia has implemented the Common Reporting Standard and beginning 30 September 2018, Malaysia has started receiving financial information of taxpayers from foreign tax administrators. Therefore, the programme acts as a motivation for taxpayers to voluntarily come forward and make a declaration, which will be received in good faith by IRBM and will not be subjected to further scrutiny. This programme is not unique to Malaysia and has been implemented by tax administrators such as the US, Japan, South Africa and Indonesia.

Through this special programme, taxpayers can voluntarily submit/disclose their unreported income in any of IRBM Branches all over Malaysia. Taxpayers who are not registered with the IRBM would first have to register for an income tax reference number and thereafter submit the ITRF/ PRF/ RPGTRF for the relevant years of assessment. Taxpayers who are registered with the IRBM but have not submitted the ITRF / PRF / RPGTRF are required to submit the ITRF / PRF / RPGTRF for the relevant year of assessment. Taxpayers who have submitted the ITRF / PRF / RPGTRF but have not reported the correct income/profit on disposal of an asset(s) for any year of assessment can make the voluntary disclosure in writing or via e-mail, stating the undisclosed income/gains of assets not reported previously. As a reference for taxpayer's, the operational guidelines have been uploaded at IRBM's official portal [www.hasil.gov.my](http://www.hasil.gov.my). Moreover, IRBM is aggressively promoting the programme to disseminate information on the importance of the programme. Amongst the steps taken include:

- i. Publicity through mass media and social media
- ii. Issuing Media Releases.
- iii. Conducting Media interviews.
- iv. Organising Seminars and small group discussion.
- v. Continuous Engagement events with the public.
- vi. Continuous Engagement events with Media.

**Behavioural Insights and the Compassion of IRBM**

In order to assist taxpayers, IRBM has applied the principles of EAST in behavioural insights. First, IRBM is compassionate to make the process of voluntary disclosure easy. IRBM reduces the ‘hassle factor’ of taking up the voluntary disclosure. During the process of voluntary disclosure, the taxpayers just need to draft a simple letter or a statement stating the earnings or expenses that they would like to disclose. In the letter, IRBM would monitor the amount of the disclosure and not the source of income. Taxpayers can note down terms such as service tender or trading as the source of income. IRBM would accept the information in good faith and no further questions would be asked. In enhancing the service to serve voluntary taxpayers, all IRBM staffs are well equipped with the knowledge to help the taxpayers.

In addition, IRBM helps to provide a stress-free environment to the taxpayers during the SVDP period. The taxpayers would receive feedback on the total amount of tax payable within 2 weeks from the date of submission. IRBM understands that the process of audit and investigation are stressful to the taxpayers. Hence, IRBM offers a friendly environment so that the taxpayers can handle the disclosure efficiently and effectively.

The offer of taking up this voluntary disclosure is considered as the golden opportunity of once in a lifetime. The offer is attractive, and it has never happened before. The offers are almost impossible to resist – 10% penalty before 31 March 2019 and 15% of the penalty before 30 June 2019. This exercise gives an opportunity to the taxpayers to start over again with a clean tax record. In order to further explain this scenario, the following is a simple illustration.

Assuming an individual with an income of

RM120,000 annually. Previously, he didn’t disclose his rental income which has a cumulative total of RM50,000 annually. When he joined the SVDP, the following is the calculation.

<b>Original Tax:</b>	
Income Declared:	RM 120,000
<b>Tax Computation</b>	
1 <sup>st</sup> RM100,000	RM 11,900
Next RM20,000 @24%	RM 4,800
Total Tax Payable	RM 16,700
<b>Additional Tax Under SVDP</b>	
Income Declared:	RM 120,000
(+) SVDP (Rental Income)	RM 50,000
Total New Income	RM 170,000
<b>Tax Computation</b>	
1 <sup>st</sup> RM100,000	RM 11,900
Next RM70,000 @24%	RM 16,800
Total Tax Payable	RM 28,700
Paid Tax	(RM 16,700)
Total Additional Tax	RM 12,000
<b>Voluntary Disclosure before 31 March 2019</b>	
Total Penalty, 10%	= RM1,200
Total Payable	= RM 13,200
<b>Voluntary Disclosure before 30 June 2019</b>	
Total Penalty, 15%	= RM1,800
Total Payable	= RM 13,800

After the 1 July 2019, IRBM would apply full force to enforce the Income Tax Act 1967 and the penalty can reach up to 300%. When the individual under declare of RM 50,000 rental income, it might be ended with the following calculation!

<b>Tax Computation</b>	
1 <sup>st</sup> RM100,000	RM 11,900
Next RM70,000 @24%	RM 16,800
Total Tax Paid	RM 28,700
Paid Tax	(RM 16,700)
Total Additional Tax	RM 12,000
Penalty 300%	RM 36,000





Hence, it is **IRRATIONAL** if a person refuses to join this golden opportunity! Now, taxpayers can pay as little as RM 1,200 rather than RM 36,000 when they miss this golden opportunity. That is why the Ministry of Finance policy is compassionate to help to reduce the taxpayers' burden.

IRBM helps taxpayers by sending messages through post and email on this SVDP initiative. In addition, there are also individual taxpayers who willingly to create videos to educate and promote these initiatives. The initiative goes viral and shared by many. The most interesting part is that they are happy to come forward to help any taxpayers should they have difficulties to face the IRBM officers. IRBM's intention is to help the taxpayers to grab this opportunity to reduce their burden in the near future. In addition, IRB hopes the initiative is supported by the public by sharing this

information to parties who might need help.

The SVDP period is more than 6 months. It is enough for the taxpayers to respond in time to the initiative to come forward. IRBM has sent out letters to businesses to inform them about this initiative. In addition, IRBM has been trying to reach out to the taxpayers via various corporate communication channels such as social media, papers and articles. Hence, if you ever read this, help spread to anyone around you.

### Consider the Cost and Benefit

IRBM is aware of the major concern of taxpayers, which is the fear of being audited or investigated for the voluntary declaration made. However, IRBM would like to stress, any declaration made during the SVDP period will be accepted in good faith and will not be revisited for audit or investigation purposes. Therefore, the main challenge will be to convince taxpayers about this. The government and the IRBM view excessive tax planning, tax evasion and tax avoidance seriously. Therefore, after the SVDP period, IRBM will not hesitate to use the full force of the tax laws in place on taxpayers who fail to comply in their tax affairs. A minimum penalty of 80% will be imposed after 30 June 2019, and the rate may go up to 300%. Furthermore, IRBM has enough information in hand, through the use of big data and third-party information sharing, to know the income position of a taxpayer, even without them submitting their tax forms. Hence, taxpayers should grab the opportunity presented through the SVDP, to come forward and start on a clean slate, regarding their tax matters.

The benefits of this programme include:

- i. An opportunity for taxpayers to resolve any unsettled income tax issues.
- ii. The declaration made will be accepted in good faith. Further review will not be made of the reported information.
- iii. The lowest penalty of 10% and 15% as opposed to a minimum of 80% and a maximum 300% after the SVDP period.
- iv. A one-off programme by the government.

## Conclusion

IRBM will accept in good faith any voluntary disclosures made during the SVDP period. Further review will not be made of the reported information, the IRBM can assure you on this. In fact, it is the desire of the current government to instil a high voluntary tax compliance culture in the people, where taxes are a community asset and implemented fully through the rule of law concept. As the agency directly entrusted to carry out the SVDP, IRBM will ensure the message reaches the masses and more will come forward to declare.

As for audit, as mentioned before, IRBM has enough means to go after those who fail to comply, and once the programme is over, the IRBM will push forward our enforcement strategies, to curb this uncompliant behaviour from spreading. The move is necessary, as we need to be fair to compliant taxpayers, who diligently carry out their taxpaying responsibilities. Have faith with us and we are here to help all the taxpayers! Lastly, the decision is yours now! Join the Special Voluntary Disclosure Programme before it is too late!



Dato' Sri Sabin Samitah  
CEO, Inland Revenue Board Malaysia



# Creative Performance Audit

By

**Datuk Juhari Bin Haron**

## Introduction

Performance audit has a long story in many countries to oversee the programme or activity carried out by the public agencies to manage the resource in an efficient and economical manner and the programme are carried out effectively and managed to give a positive impact to the target group. In Malaysia, performance audit has started way back since the 1990's but the approach at that time whereby certain criteria and aspects are not complicated as compared to this day. Performance audit from time to time are also affected by the government policy and the development of the ICT. Those days, not many activities or programmes involve a huge sum of money spent and very few development projects are carried out throughout the country. Performance audit are also sometimes called value for money or VFM. In the National Audit Department (NAD), VFM is defined as how much RM1 spent by the public sector gives the best value for money in terms of quality on goods and supply rendered to the government agencies. After the independence of Malaysia, the nature of audits still revolves around the certification of financial statements and compliance on rules and regulations. With the introduction of Programme and Performance Budgeting where the estimated budget was based on activities and projects performance budgeting approached in 1968. Consequently, the auditing approach has also been affected and the need for the change of the audit approach not only concentrate on certification of financial statement and compliance audit but also cover a new approach adopted by the Auditor General's (AG) Office.

The Performance Audit was introduced for the first time in history of Malaysia. To be in line with the government policy, the AG Office has amended the Audit Act successfully in 1978. With the introduction of three elements in the Audit Act such as extravagances, wastefulness and fraud, the audit approach has changed the mind and the way how the auditors think extremely. Now, the auditor in the NAD must be equipped with the new approach and tools to conduct the performance

audit. What the NAD is concerned with is how an auditor is going to do the performance audit with the new approach besides the financial and compliance auditing that needs to be fulfilled? NAD has taken several reforms in managing the new challenges. Among the reforms was the Transformation of the NAD in 2016 with the set up of three major sectors which specialised on Financial, Performance and Governance.



## Question 1: How does creative performance audit process helps auditing process?

When we talk about the audit process, we are talking about the audit procedural which involve examination, checking and assessment or evaluation on the programme or activity to determine whether the results of the activity are performed and managed efficiently, effectively and economically and achieved the objective set. ISSAI 300/35 has laid down the stages for auditor to follow:

- Planning Phase: This process involved:
  - Selection of the topics
  - Overview and Literature Review
  - Design the audit works
  - Preparation of Annual Audit Plan
  - Preparation of Audit Planning Memorandum – Programme Audit on Activity/Programme
- Audit execution Phase: This process involved:
  - Data gathering
  - Analysis data

- Audit finding and observation
  - Management letter
  - Exit Conference
- Reporting Phase: This process involved:
- Drafting audit report
  - Feedback from auditee
  - Final Report

Selection of the topics is very important and most critical of the successful story of the audit report. At this stage the auditor are requiring to do literature review before selecting the specific and relevance topics in the programme or activity. The selection is another important aspect which the auditor must creatively think in carry out performance audit. It is very important where the auditor need to understand with full knowledge and thoroughly on the activity/programme otherwise they will not be able to successfully produced a good report. That's is why the selection topics is important to take it seriously before go to next stage. This process is important when the literature review found issues or identify the issues that helps them to fill up the score matrix format on the selection of the topics.

At the Planning Phase the selection of the topics process requires the auditor to submit the selection topics based on the Criteria Selection of the Topics Score Matrix in the format. The total score will be most potential topic to choose and the top of the list. The criteria used in the format are as follow:

- i. Management Risks
- ii. Potential Impact
- iii. Financial materiality
- iv. Visibility
- v. Significance
- vi. Coverage
- vii. Auditability

But ones must bear in mind that although the auditor have used the format but creativity again play and important parts of the selection topics process. The format is a guide but other criteria also not in the

seven criteria should not ignore. To support the topics firmly. We have introduced a few elements to support the topics choose such as social and politic aspect. What the auditor should look into these aspect is the effect of introducing or enforce certain regulation that might affect certain peoples and does the government execute any programme or activity according to good governance and transparent. This is a new thing which NAD never before introduced in the selection of the topics. Base on the topics choose the auditor have to do overview and submit the overview report to the Auditor General for approval. This is to ensure that alongside the selection criteria with the overview report we have gain early knowledge or expectation what's will the report be.

The next stage is to design the audit works. Previously the auditor design the audit works by using the questionnaire but again when writing report some of the issues pick up cannot link with the objective audit, criteria audit, expected audit and audit opinion/audit conclusion. So to avoid wastage of time on the audit works, the NAD have to adopt the Audit Matrix's under ISSAI 3200 to guide and make sure auditor on the right path successfully to summarise the audit result in line with the audit objective so that they can prepare the Audit Planning Memorandum – Detail Audit Programme for detail audit works or execute the audit works.

At this APM preparation process, the auditor needs to clearly and correctly define the criteria and conclude or opinion that the subject matter meets the criteria. The best criteria when it comes from the auditee from the objective of the programme/activity. Fail to do so, it will lead to wrong judgement and conclusion. As for a guide the auditor should consider these point:

- It comes from the programme objective
- Agreed by both parties
- It is free of subjective interpretation
- It come from auditee of the authority

Then the next phase is the execution of the audit works. Auditors will do all the processes involved in the execution phase. So as a guide as mention the



above by using the audit matrix it guides and drive the auditor in the right way. So, in short, what need the auditor bear in mind during this stage is make sure audit finding includes four elements that is criteria, condition, cause and effect. The result of the audit objectives is established using these elements.

- i. Criteria - The criteria include the expectation, standards, rules, procedures, policy, comparative benchmark, goals and plans of the programme and activity.
- ii. Condition – What is? Is compared with what should be.
- iii. Determine the cause and effects of the finding
- iv. Impact or the finding like estimate loss to the stake holders or to the citizen.
- v. Develop audit conclusion and recommendation.



Sometime audit come across where the audit criteria not available or data management are bad where certain cases data not file at the auditee office. So the auditor has to creatively think the best approached to define the criteria. Sometime the auditor failed to ascertain criteria and during writing the report one of the weaknesses is the missing criteria. So the report produced incomplete or cannot conclude the audit result again the audit objective. This is where experience and expert senior officer should lead and guide the auditor at the early stages. Failure to do that most probably the issues will drop. That's why the audit matrix sheet is important to capture all data and audit finding into the audit matrix format.

During matching criteria and condition most auditor failed because they don't have expertise in using creativity such as what sort of technique to be used or combination of certain techniques such as cost-benefit analysis, using graph data processing, CAATS and analysis organization. In some instances, auditor failed to find criteria, they should creatively look or find other source such as laws, policy, regulations, published standard of professional association. If this resource is not available, they can use others organisation standard similar to the same scenario.

Based on the four elements the auditor should prepare the writing report. This report should communicate with the auditee for verification and comments or feedbacks. It can be in special format where inside the format into column consist of criteria, finding, cause and effect, estimation impact, conclusion and feedback. The management letter prepared for the Exit Conference and presenting the audit finding or issues so that the auditee can prepared the answer for any discrepancy and if possible take immediate necessary action on the audit recommendations. It is also to facilitate the auditee to understand the risk and weaknesses highlighted. After the Exit Conference the auditor prepare the final report before table in Parliament. What we have improve in bad writing based on bad audit finding is where we overcome by establishing a guide and checklist so that the supervisor who review the writing report will have used this guide and checklist as a schema to reject or accepted the report. This format is called Quality Assurance of Performance Auditing and Preparing the Audit Report. It guides the senior officer to check the report with the document presented.

## Question 2. How do you foresee performance audit process in Malaysia?

Issues of Performance Audit in Malaysia is one of the upmost issues raised by the Auditor General in his report. In Malaysia, there are not many auditors who are doing performance audit. It is also very rare to find them in the private sector and government agencies. This is probably due to the fact that most of the auditors in the private sector focus on financial auditing, compliance and financial management auditing.

Factors arising of the inefficiencies or inadequate in the audit works in most of the government entity at Federal or state level are because they don't have sufficient/lack of staff to do the performance audit and inadequate performance audit skill training which obstruct the internal auditors to perform performance auditing. The meeting with all the internal audit of Ministries highlight the same issues of insufficient staff and skill auditor to do the auditing. In Malaysia, the National Audit Department (NAD) in public sector is the only one that carries out performance auditing.

They have the training institution or training centre called the National Audit Academy to train auditors in performance audit. Most of them in the academy are NAD staffs. National Academy Audit would also receive request from external organisations that want the NAD training in performance auditing but NAD itself have constraints in terms of resources because the facilitators who train the auditors are engaged with their current work. They must allocate their time to train auditors and at the same time they have to fulfil their current responsibilities. So, the shortage of skilled and experienced trainers or speakers is another issue. In the public sector, the NAD is given the mandate in the Federal Constitution and under the Audit Act 1957 require the Auditor General Office to carry out those functions and duties.

In the Auditor General Report, it extensively highlighted in his annual report about the inefficiencies of the internal audit which the Auditor General highlighted weaknesses such as improper payment, low quality of work or supplies conducted not according to the specification, unreasonable delays, weaknesses in management of assets, abandoned projects (white elephants), wastage, misappropriation of fund, extravagances, abuse of power and fraud which year in year out the same issues raised in the Auditor General Report. So far, in Ministries, the internal auditors are from the NAD seconded to the Ministries but then they can only conduct performance audit on a few topics and on programme/activity which cover the big department and branches throughout Malaysia. But again, because of shortage of staff and skill auditors, it would obstruct them to perform the auditing effectively and efficiently. What NAD covers in the Auditor General

reports is a small percentage of the total population of the overall programme/activities. So, how important is the performance audit in the agency's so that the issues raised annually by the Auditor General Report can be minimised. The most important thing in the internal audit is the 3 layers of defence in the agency. They are the ones who can help the agency to manage the programme/activities according to the objective of the agency itself. The agencies should enhance the effectiveness of internal audit, get enough and proper training and guidance so that they know how to audit according to priorities and risk areas so that they can report significant findings, recommendations and impacts. It is worth to spend money to enhance the internal audit because they are the people who highlight weaknesses that can cause catastrophes to the agency such as fraud cases, image tarnished, loss of millions etc.





## Behavioural Insights: An Overview

By

**Datuk Dr. Leow Chee Seng**  
**Mr. Mohamad Muzaffar Abdul Hamid**

In our lives, we might have difficulties to do decisions. Even if we have the intention to do some activities but sometimes, it is difficult to convert them into behaviour. For instance, most of us would want to maintain a good body shape and we should exercise more, have a healthy diet and stay positive. Sometimes, we would just give ourselves some excuses and think, “I will do it tomorrow...”. Some other behaviours include taking junk food, overspending on credit cards and even drink and drive. People don’t always act rationally. In fact, they tend to act irrationally but in predictable ways. Because their mistakes tend to be predictable, people can be encouraged to make better choices. Hence, we apply choice architecture and give them a nudge. A behavioural nudge is getting you to do something without restraining your freedom of choice or changing financial incentives.



Understanding human behaviour is important in forming public policy, good regulatory practice and creating motivated guidelines. In the private sectors, it helps to form an organisation behavioural policy, marketing strategies and a sustainable business environment that the consumers are transformed into your brand ambassadors.

Behavioural insights help us to understand how people make their decision in their everyday lives. The

knowledge of behavioural insights is beyond that of the rational behaviour that was described in the economics books. We must understand; the human being is unique. A human being has mind and soul that make each and every one of us unique. We have limited attention and our behaviour is regulated by the limited self-control. Don’t forget, the human is always heavily influenced by people around us and by the external environment.



Do you know that human beings can have sudden decision change just as simple as words used in delivering the message to the public? Let me illustrate this. In a shopping mall, if a consumer sees two products, the first, “10% sugar” and “90% sugar-free”, in human subconscious mind, people tend to choose the product with “90% sugar-free products”. Why? This is the power of behavioural insights. Can you see, a simple tweak on the message can influence human behaviour? Hence, the application of behavioural insights can help public sectors to educate people to follow the regulations. It creates a voluntary behaviour to comply with the public policy or the new regulations.

Turning to consumer behaviour, several methods of behavioural insights are applied in product strategies. For example, if you run a fast food restaurant, red colour is the best in a restaurant wall. Why? People would feel happy and cheerful. Red colour increases the food temptation and your customers would tend to eat

more. However, after a while, they would feel hot and uneasy. As a result, they would leave the restaurant and the seats are automatically vacant for the next customer. If you are running a hospital, light blue or light green helps the patients to feel calm and the perception of the waiting time seems shorter when they are waiting.

In the service industry, we apply behavioural insights through simplifying the process to help people to convert their intention to behaviour. How do we do it? First, we analyse the procedures and steps that are involved in the decision making and action. Then, we remove the unnecessary steps and make the service more user-friendly.

For behavioural intervention, the rewarding design behavioural is applied to motivate the people for their behaviour. For example, the Health Promotion Board (HPB) of Singapore had organised the National Step Challenge. The participants were given a pedometer to monitor how many steps they have taken in a day. They can redeem rewards such as shopping and grocery vouchers if they hit a certain target. This campaign applies behavioural insights by providing positive reinforcement to the people. However, the design of the program must be carefully crafted by considering the behaviour of the people.



In order to design a behavioural insight program, it would take some time. First, we must communicate with all the stakeholders. We need to understand their experience and the ideas on ways to improve services based on the current situation. From the data analysis, we would need to perform trial in the randomised control trial (RCT) to understand the findings obtained

during the initial stage. By applying this method, we can compare the effectiveness of the strategies or intervention as compared to the control group (current stage).

In behavioural intervention, we apply the framework from behavioural insight team – the EAST principle.

- Keep it Easy
- Keep it Attractive
- Keep it Social
- Keep it Timely



Behavioural insights provide the tools, framework for policymakers, department strategies, organisational strategies, sales and marketing strategies to enhance the traditional ways and uplift the delivery system. All the interventions are actually simple and easy to be implemented. Stop selling refrigerators to the Eskimos now and learn new ways to reach the heart and soul of the people!



## Power Distance Index in Work Culture

By Dr. Dayana N. H. Chaskar

**P**ower Distance Index is part of the 5 intercultural dimensions concept introduced by Hofstede in the mid-1970s that gauges how a culture values hierarchical relationships and respects authority. The PDI measures the distribution of power and wealth between many areas such as people in a nation, business and culture, and determines the extent to which employees or ordinary citizens submit to authority (*Malaysia has the highest Power Distance Index in the world, 2012*). PDI is generally lower in countries or organisations in which authority figures work closely with people, and higher in countries or organisations with a more authoritarian hierarchy. The Arab countries, Russia, India and China are countries with high PDIs while Japan, Australia and Canada experience low scores instead.

A pattern emerges from the global PDI measurements. Top ranking countries seem to be less developed and appear to be undemocratic or with imperfect democracies. These are countries with leaders who are physically and psychologically distant from their citizens.

From the PDI score, alarmingly Malaysia scored 100 in 2017. The study showed Malaysia's rating was also in line with the general trend in Asian countries with unusually high levels of power distance. The PDI has a scale of 1 to 120. The Hofstede Centre explains this score as people generally accepting a hierarchical order in which everyone fits accordingly into the jigsaw and does not require further justification (*High Power Distance Index kills entrepreneurship, 2017*). This can be probably be the outcome from Malaysia's link to colonialism and the legacy of the Malay feudal system.

Power Distance directly affects an organisation by creating inheritance of inequalities, centralisation, subordinates expecting close supervision and to be instructed on their jobs plus the ideal boss is a benevolent autocrat. The usual scenario in a hierarchal

company is having their senior management not getting updated information, and believing in laid back treatment while junior management staff are not enthusiastic in pushing ideas forward. Innovation and creativity is almost impossible given these conditions (*In Asia, Power Gets in the Way, 2012*). Of course, these are generalizations.



Power Distance is easily manifested in organisations where people with authority openly demonstrate their rank and power while their subordinates are deprived of important work and decision bound, expecting clear guidance from above. However for any mismanagement, subordinates are expected to shoulder the blame. Earley and Gibson in 1998 (*Theories of Organisational Culture' in Organisational Studies*) pointed out that Power distance is an important element as it influences employee behaviour and organisational structure and processes.

Although most individuals and organisations in a high Power Distance culture hold high positions, it is possible to find some individuals and organisations that may not share these same values. In a company, power inequality of the boss-subordinate relationship is impartial. The relationship between a boss and his subordinates are rarely close or personal. Being in top or middle management, leaders should try to eradicate ego and hierarchical position to listen and consent to innovative ideas from their subordinates for the betterment of their company's transformation and continued achievement.

## Prinsip-Prinsip Humanology

By

**Ms. Nur Lyana Bt A.Azizis**  
**Datuk Dr. Leow Chee Seng**

Setiap manusia sangat unik dan istimewa. Akhlak yang mulia mencerminkan keperibadian seseorang. Akhlak yang baik kian hari kian sukar dicari. Humanology merupakan sebuah organisasi yang menyediakan perkhidmatan seperti bina-upaya menerusi program perundingan, kajian dan latihan kepada organisasi sektor awam dan juga kepada sektor swasta di negara ini yang menitikberatkan unsur akhlak. Penekanan diberikan kepada aspek sikap dan tingkah laku manusia (Behavioural Insights) yang merupakan aspek kritikal dalam memastikan kejayaan dan keberkesanan sesuatu organisasi. Selain itu, Humanology juga memahami sifat asas manusia yang merujuk kepada Al-Quran supaya dapat kembali ke fitrah asal setiap manusia yang suci dan bersih. Oleh yang demikian, Humanology mengamalkan empat prinsip iaitu Siddiq, Amanah, Tabligh dan Fathonah.

Prinsip yang pertama iaitu siddiq adalah bermaksud benar. Dengan berpandukan kepada prinsip ini Humanology sentiasa menyampaikan maklumat yang benar kepada masyarakat. Sebagai contoh, Humanology banyak menjalankan kajian-kajian mengenai tingkah laku manusia seperti kajian ekonomi tingkah laku, kepuasan pelanggan, audit prestasi, audit sumber manusia, penglibatan pekerja dan jenis kajian yang lain. Semasa menjalankan kajian, Humanology sentiasa menekankan kebolehpercayaan (validity) dan kesahan (reliability). Maklumat hasil daripada kajian-kajian ini, akan disampaikan kepada masyarakat bagi meningkatkan lagi mutu perkhidmatan sektor awam dan juga sektor swasta. Dalam Al-Quran juga ada menyatakan mengenai kepentingan mengenai kebenaran.

يٰۤاَيُّهَا الَّذِيْنَ ءٰمَنُوْا اتَّقُوا اللّٰهَ وَكُوْنُوْا مَعَ الصّٰدِقِيْنَ

Surah At-Taubah ayat 119

Dalam surah At-Taubah ayat 119 yang bermaksud “Wahai orang-orang yang beriman! Bertaqwalah kamu kepada Allah, dan hendaklah kamu berada bersama-sama

orang-orang yang benar”. Berdasarkan ayat tersebut jelas menyatakan bahawa orang yang benar akan sentiasa dipercayai. Natiujahnya, Humanology berpegang teguh dengan kualiti keputusan kajian. Dari segi perundingan, Humanology hanya akan menerima kes perundingan tersebut hanya jika Humanology mempunyai pakar dan kemahiran untuk menjalankan amanah tersebut kerana kami memahami limitasi menekankan muhasabah diri.

Prinsip yang kedua ialah amanah. Maksud amanah ialah dipercayai. Sesebuah organisasi haruslah amanah dalam kehidupan seharian. Kepercayaan yang diterapkan haruslah dipraktikkan supaya dapat memberikan kesan pandangan yang baik kepada masyarakat. Selain itu, jika pekerja diberikan suatu tugas, tugas tersebut haruslah dilaksanakan dengan sebaiknya dan pekerja juga perlu amanah dalam menunaikan tugas yang diberikan dengan sebaik-baiknya. Nabi Muhammad S.A.W digelar sebagai Al-Amin kerana Baginda dipercayai oleh penduduk Makkah. Penduduk Makkah akan mempercayai sebarang percakapan oleh Nabi Muhammad S.A.W. “(Tugasku) menyampaikan kepada kamu akan perintah-perintah (yang diutuskan oleh) Tuhanku, dan aku adalah pemberi nasihat yang amanah, bagi kamu (Surah Al-A’raaf ayat 62)”.

أَبْلَغَكُمْ رِسَالَتِي رَّبِّي وَأَنْصَحُ لَكُمْ وَأَعْلَمُ مِنَ اللّٰهِ مَا لَا تَعْلَمُوْنَ

Surah Al-A’raaf ayat 62

Apabila Humanology diamanahkan dalam sebarang tugas, kami akan menyiapkan tugas kami dengan menepati janji-janji yang diberi kepada pelanggan. Oleh itu, semasa proses perbincangan dan proses menyediakan kertas kerja, Humanology akan menyediakan indikator prestasi utama (KPI), fasa pelaksanaan dan hasil laporan untuk rujukan pelanggan kami. Dengan cara ini, pelanggan dapat menilai jangkaan mereka terhadap hasil tugas tersebut. Humanology tidak akan menjanjikan bintang dan bulan untuk mendapatkan projek tersebut bahkan kami



mempercayai dengan adanya rezeki, Humanology akan dapat menyumbangkan kepada insanNya.

Prinsip yang ketiga ialah tabligh. Tabligh bermaksud menyampaikan. Berbekalkan ilmu yang diperolehi hasil daripada kajian-kajian yang dijalankan, Humanology akan menyampaikan ilmu-ilmu tersebut kepada masyarakat. Ianya telah menjadi salah satu tugas Humanology untuk menyampaikan ilmu ini kepada masyarakat yang memerlukan bimbingan. Pepatah arab ada mengatakan bahawa “*ilmu tanpa amal ibarat pohon yang tidak berbuah*”. Oleh itu, dengan membantu masyarakat, organisasi dapat meningkatkan lagi kefahaman mengenai ilmu yang diperolehi. Oleh sebab demikian, salah satu fungsi Humanology dalam bidang penerbitan. Humanology berharap untuk melatih dan membantu golongan miskin dan papa untuk meningkatkan ekonomi isi rumah melalui “*writerpreneur*”. Dalam proses melatih writerpreneur, semua penulis mesti jujur dan ilmu yang disampaikan mestilah berunsur menjaga kepentingan sejagat dan membangunkan modal insan di Malaysia.

Prinsip yang terakhir ialah fathonah. Maksud fathonah ialah kebijaksanaan. Prinsip kebijaksanaan juga terdapat dalam Al-Quran dalam surah Al-Nahl ayat 125 yang bermaksud “*Serulah ke jalan Tuhanmu (wabai Muhammad) dengan hikmat kebijaksanaan dan nasihat pengajaran yang baik, dan berhabaslah dengan mereka (yang engkau serukan itu) dengan cara yang lebih baik; sesungguhnya Tuhanmu Dia lah jua yang lebih mengetahui akan orang yang sesat dari jalanNya, dan Dia lah jua yang lebih mengetahui akan orang-orang yang mendapat hidayah petunjuk*”. Berdasarkan ayat tersebut Humanology menggunakan kebijaksanaan dan kepakaran yang ada bagi membantu masyarakat sekeliling. Selain itu, fathonah juga bermaksud kreatif. Kreatif yang dimaksudkan adalah kreatif dalam menyelesaikan masalah. Hal ini demikian kerana, Humanology juga membantu organisasi bagi menyelesaikan masalah sebagai contoh masalah mengenai tingkah laku manusia khasnya behavioural insights. Semasa proses perundingan, Humanology berdasarkan kreativiti dan inosasi untuk memberikan strategi terbaik untuk meningkatkan produktiviti organisasi tersebut terutamanya berdasarkan konsep “Nudging” kerana Humanology mempunyai kepakaran untuk memahami bukan dari segi permukaan (tingkahlaku) bahkan Humanology membawa anda untuk memahami apa

yang terpendam di sanubari setiap manusia iaitu sikap (attitude) dan nilai teras (core values) manusia.

أَدْعُ إِلَى سَبِيلِ رَبِّكَ بِالْحُكْمَةِ وَالْمَوْعِظَةِ الْحَسَنَةِ وَجَدِلْ لَهُم  
بِالَّتِي هِيَ أَحْسَنُ إِنَّ رَبَّكَ هُوَ أَعْلَمُ بِمَنْ ضَلَّ عَنْ سَبِيلِهِ وَهُوَ  
أَعْلَمُ بِالْمُهْتَدِينَ ﴿١٢٥﴾

Surah Al-Nahl ayat 125

Kesimpulannya, Humanology mentelani sifat Rasulullah S.A.W bagi memberikan perkhidmatan yang terbaik kepada masyarakat. Michael H.Hart di dalam bukunya “The 100: A Ranking of the Most Influential Persons in History” meletakkan Rasulullah S.A.W sebagai manusia paling berpengaruh di dunia dalam kalangan 100 orang manusia paling berpengaruh di dalam sejarah dunia. Oleh yang demikian wajarlah kita mengkaji sendiri mengenai manusia teragung.

لَقَدْ كَانَ لَكُمْ فِي رَسُولِ اللَّهِ أُسْوَةٌ حَسَنَةٌ لِّمَن كَانَ يَرْجُوا اللَّهَ وَالْيَوْمَ  
الْآخِرَ وَذَكَرَ اللَّهَ كَثِيرًا ﴿٢١﴾

Surah Al-Ahzab ayat 21

Surah Al-Ahzab ayat 21 yang bermaksud “*Demi sesungguhnya, adalah bagi kamu pada diri Rasulullah itu contoh ikutan yang baik, iaitu bagi orang yang sentiasa mengharapkan (keredaan) Allah dan (balasan baik) hari akhirat, serta ia pula menyebut dan mengingati Allah banyak-banyak (dalam masa susah dan senang)*”. Ayat diatas merupakan sebuah landasan utama untuk menjadikan Rasulullah S.A.W sebagai ikutan yang baik seperti melalui ucapan, perbuatan dan semua peribadi yang ada pada diri baginda. Dengan menjadikan Rasulullah sebagai ikutan yang baik adalah dengan iman, takut kepada Allah S.W.T, berharap pahala dari Allah S.W.T, dan takut ke atas azab Allah S.W.T. Berdasarkan hujah-hujah diatas wajarlah kita sebagai manusia yang hanya sementara di bumi ini mencontohi tauladan terbaik Rasulullah S.A.W sebagai ikutan kita semua. Oleh yang demikian, Humanology akan terus berjuang untuk menyumbang masa dan tenaga supaya kami dapat membantu meningkatkan produktiviti organanisasi dan pada masa yang sama melatih manusia menjadi lebih baik secara rohani mahupun sosial.



## Right or Wrong? A Habitual Action

By

**Huamanology Editorial Board**

**W**hen human beings encounter anything that do not follow our direction and our will, we usually always stand on our own ground and start to push all responsibility to others. The human would spend time to start to reason out excuses to justify their own actions and push the responsibility to others. Unfortunately, most humans would not spend time to do reflection towards their own attitudes and behaviour. They have never asked themselves, is there anything wrong with them.



Do you know why this could happen? Do you know that humans need to repeat a certain behaviour to master the skill? Humans also need to repeat the same actions for a period for the action to become a habit. When an action becomes a habit, we would start to justify and rationalise our own behaviour. To illustrate, an old lady always complains and is not satisfied with people around them. Regardless, good or bad the old lady would definitely complain. In the long run, the old lady assumes that complaining is a norm. She has taken complaining as a habit and would continue to complain rather than thinking of how to solve the issue.

When a behaviour is transformed into a habit, humans would start to rationalise and normalise the wrong behaviour. In some cases, they would believe that the wrong behaviour as the right behaviour and they would tolerate with any of the behaviours. For example, when some people start to smoke, they would feel that smoking is irritating due to the bad odour and is considered a waste of money. However, when they repeat the action for several times, they would fall in love with it. Of course, in this case, nicotine plays an important role to reinforce the human behaviour. For smokers, they would not feel

the irritation of smell anymore. To some extent, some smokers can even sacrifice food for them to have their cigarettes!

Last few days, one of my friends share his experience that his employees refuse to accept a show-cause letter issued by the department. The employee even replied with a long explanation to explain the scenario. Not only that, the employee even pushed the full responsibility back to the head of the department.

“The head of the department asked me to put it on hold. He even asked me to wait for the meeting. I have been waiting for the meeting but he has never come back to me! Now, the project is delayed, I don’t think I should be blamed.”

This employee has been in the operations department for more than five years. Within this five years, she has applied; pushing responsibility to others, not listening to others and always want everything to go her way. When anything goes wrong, all the blames were to be put on other people. What is the issue? She applied putting the blame on others till to extent that she believed and trusted that there was no problem with herself! As a result, her performance becomes really low. In her subconscious mind, it is not her fault, but other people have led her to her low productivity. As a result, for five years, the same error repeats and repeats! She has never learnt! Or in fact she has never wanted to learn from the beginning!



A smart person would reflect and change himself. A dumb person would keep giving more excuses to justify their own actions and repeat the same mistakes again and again. Do you want to be a smart person or a dumb person? The choice is in your hands!

# OCTOBER



Courtesy visit with Prof. Dr. Mansor Abu Talib, Director at UCTC



Procurement Training with Department Of Fisheries Malaysia (DOF)



Procurement Training with Department Of Fisheries Malaysia (DOF)



Procurement Training with Department Of Fisheries Malaysia (DOF)



Procurement Training with Department Of Fisheries Malay (DOF)



# OCTOBER



**Strategic Thinking-Looking To The Future Training**



**Strategic Thinking-Looking To The Future Training**



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**CS Starts With Me Training**



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**Expert of Behavioural Insights under Good Regulatory Practice**



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**Expert of Behavioural Insights under Good Regulatory Practice**



**Expert of Behavioural Insights under Good Regulatory Practice**



**Malaysia Productivity Corporation (Productivity Champion)**



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**Malaysia Productivity Corporation (Productivity Champion)**



**Malaysia Productivity Corporation (Productivity Champion)**

# NOVEMBER



Courtesy visit with YBhg. Datuk Haji Azmi Bin Haji Hussain, Datuk Bandar at Majlis Bandaraya Melaka Bersejarah (MBMB)



Courtesy visit with YBhg. Datuk Haji Azmi Bin Haji Hussain, Datuk Bandar at Majlis Bandaraya Melaka Bersejarah (MBMB)



Courtesy visit with YBhg. Datuk Haji Azmi Bin Haji Hussain Datuk Bandar at Majlis Bandaraya Melaka Bersejarah (MBMB)



Writing Workshop Strategic Plan for Marine Department of Malaysia



Writing Workshop Strategic Plan for Marine Department of Malaysia



# NOVEMBER



**Writing Workshop Strategic Plan for Marine Department of Malaysia**



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**Selling with Heart and Soul: Application Of Behavioural Insights Training**



**Selling with Heart and Soul: Application Of Behavioural Insights Training**



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**Selling with Heart and Soul: Application Of Behavioural Insights Training**



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**Selling with Heart and Soul: Application Of Behavioural Insights Training**



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**Selling with Heart and Soul: Application Of Behavioural Insights Training**



# DECEMBER



**Inculcating Behavioural Insights with our Trainers**



**Discussion with Department of Environment**



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**Pricing Strategies Training**



**Pricing Strategies Training**



# DECEMBER



Pricing Strategies Training



Pricing Strategies Training



Pricing Strategies Training



Pricing Strategies Training



Pricing Strategies Training



Pricing Strategies Training



# DECEMBER



Academic Writing Training



Academic Writing Training



Academic Writing Training



Academic Writing Training



Malaysia Agriculture, Horticulture and Agrotourism Show



Malaysia Agriculture, Horticulture and Agrotourism Show



# DECEMBER



**DOF at MAHA-Malaysia Agriculture Horticulture and Agrotourism Show**



**Bersama KSU MOA Dan KP DOF**



**Gathering with the Book Team, TEKUN Nasional**



**Gathering with the Book Team, TEKUN Nasional**



**Gathering with the Book Team, TEKUN Nasional**



**Gathering with the Book Team, TEKUN Nasional**



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