SAI Malaysia's Digital Transformation Journey: Charting the Way Forward in Fraud Detection and Anti-Corruption Efforts

ROLES OF THE AUDITOR GENERAL

01

FEDERAL CONSTITUTION : ARTICLE 105

AUDIT ACT 1957

02

JULY 2024

The amendment to the Audit Act was passed by Parliament

Nov 2024

Pilot project commenced

1,856 GLCs were gazzeted for audit

Dec 2024

eSelfAudit launched by Prime Minister

Feb 2025

JABATAN PERDANA MENTERI
JABATAN AUDIT NEGARA

Sistem e-SelfAudit
Jabatan Audit Negara

ID PENGGUNA

Sila masukkan ID Pengguna

KATA LALUAN   Lupa Kata laluan?

Log Masuk

IMPACT (eSELFAudit)

System Capability

Conducting audits for all 1,856 gazetted State-Owned Companies **annually**

Objective

To strengthen oversight and audit planning of all State-Owned Companies:

- Development of a Comprehensive Database
- Risk Assessment

DIGITAL TRANSFORMATION JOURNEY

2006	2009	2011	2016
eSPP	**eSPP v2**	**eSPP v3**	**eAudit 1.0**

eSPP

Development of Auditing Management System (eSPP)

Involves 8 modules covering auditing activities, officer information and audit

eSPP v2

Changes to the software platform and improvements to existing modules such as the addition of audit and auditing plan workflow, automation of the preparation of MS ISO forms, integrated reporting and template development.

eSPP v3

Development of Training Modules and Subject Matter Expert (SME)

Improvements to existing modules such as the automation of Audit Planning Memorandum preparation and the addition of the Surprise Audit

eAudit 1.0

Improvement of eSPP with the development of an Electronic Working Paper (eWP) Module for the auditing of Financial Statements and improvement of the existing module.

2023

On going project

Pendigitalan Perkhidmatan JAN (PPJ)
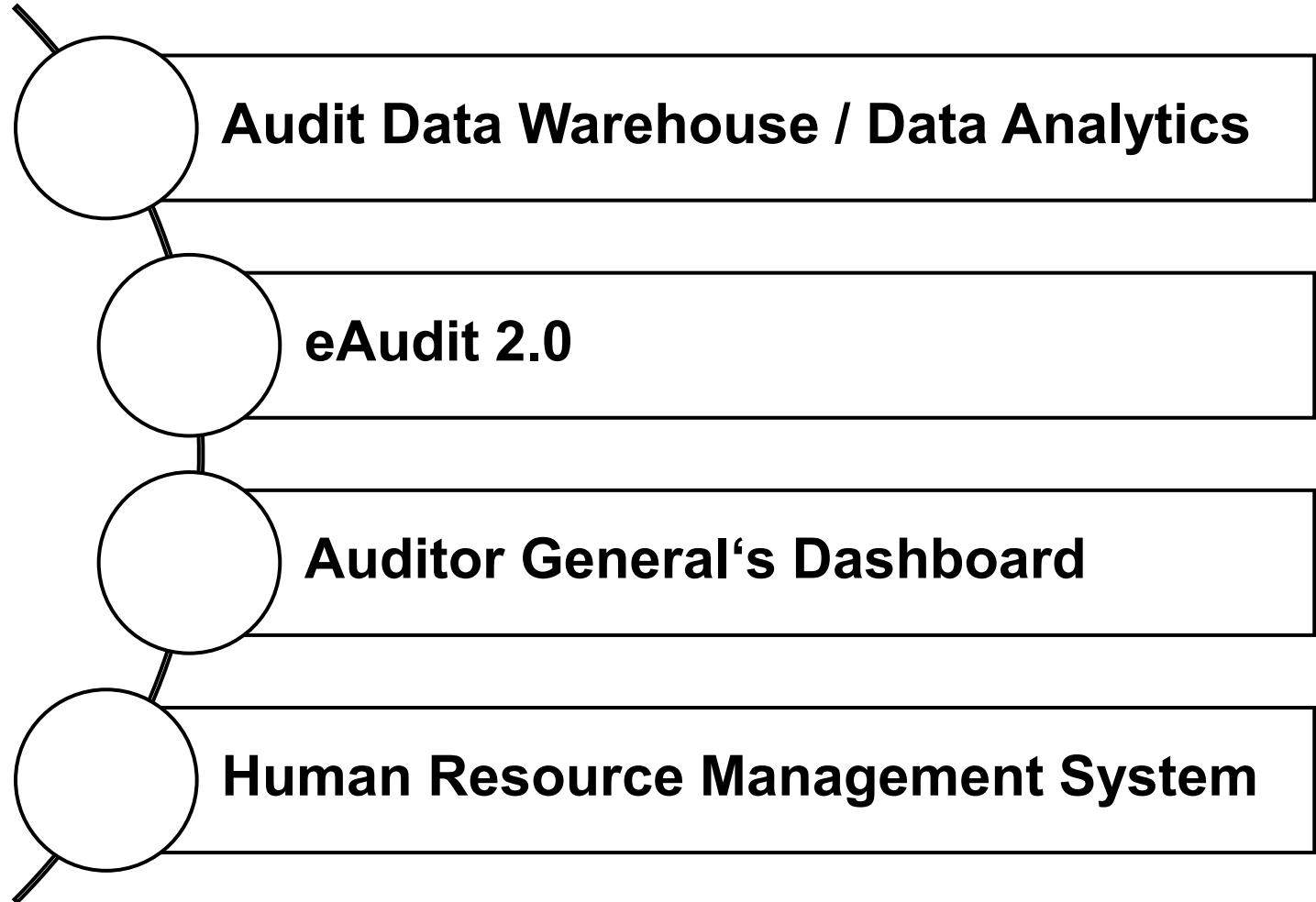
- **Audit Data Warehouse / Data Analytics**
- **eAudit 2.0**
- **Auditor General's Dashboard**
- **Human Resource Management System**

Audit Data Warehouse / Data Analytics

DIGITAL

3 Integrate data from many different sources. (External)

2 Enable data sharing between audit teams. (Internal)

1 Effective data management. Data cross checking requirements for verification and validity

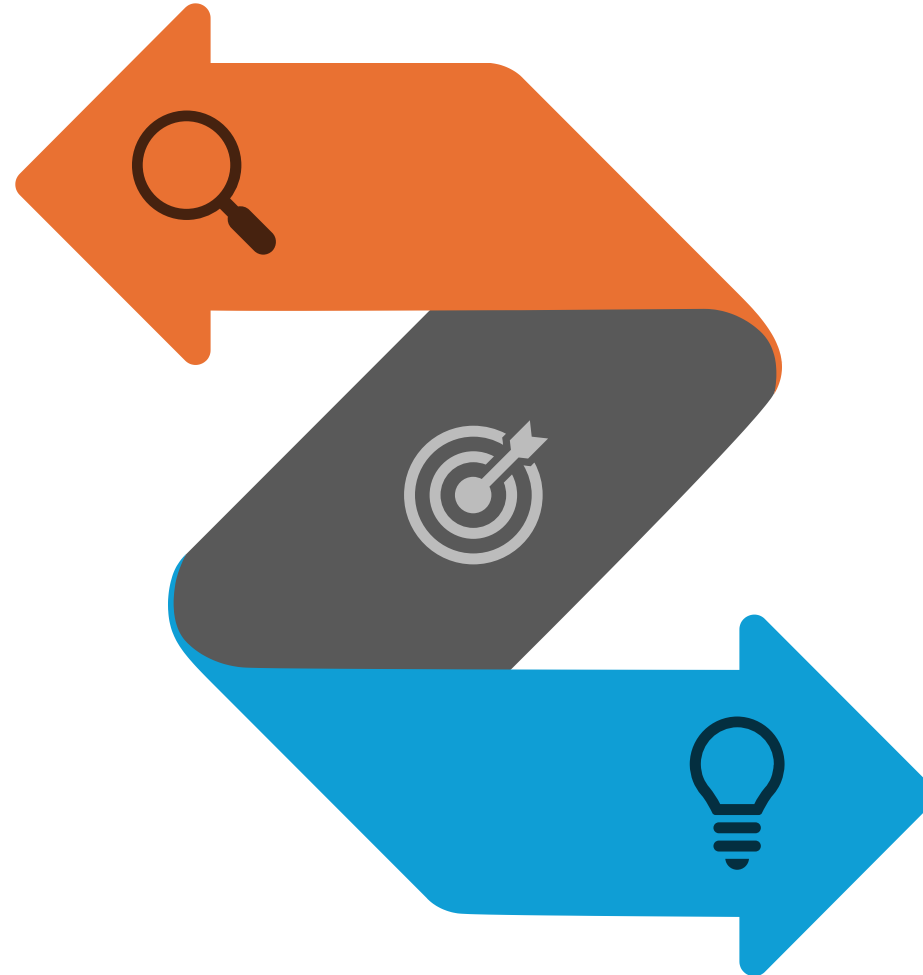JABATAN PERDANA MENTERI
JABATAN AUDIT NEGARA

WGFACML

eAudit 2.0

**JABATAN PERDANA MENTERI
JABATAN AUDIT NEGARA**

Integrated with NAD's Data Analytics platform to support planning and decision making

Seamlessly integrated with other NAD's internal system to provide consistent, unified data across platforms

JABATAN PERDANA MENTERI
JABATAN AUDIT NEGARA

9 modules:
1. Performance Audit
2. Financial Audit
3. Government-Linked Companies Audit
4. Internal Audit Unit
5. Audit Firm
6. Auditee Management
7. Quality Management
8. Reference Hub
9. System Management

FEATURES OF eAudit 2.0

User-Friendly Interface

Improved user interface (UI) for enhanced experience (UX) to ensure intuitive navigation and a seamless user experience.

Dual Platform System

Operates on a dual platform, featuring a web-based interface for comprehensive access and a mobile app designed for efficient field audits.

Unified Integration

Integrated with other NAD's internal systems and data analytics system for advanced analysis.

iSharing

Serves as a platform for two-way communication between auditor and auditees through iSharing module.

Latest Technology Adaptation

Built using cutting-edge framework, latest development tools and advanced online collaboration features.

BENEFITS AND IMPACT

01 Increased Efficiency and Productivity

The upgraded system streamlines auditing processes, reducing the time and effort required to complete tasks.

02 Improved Accuracy and Better Decision-Making

Integration with advanced analytics capabilities help better decision-making with better accuracy.

03 Strengthened Stakeholder Trust

Accurate auditing processes build trust with stakeholders and the public.

Benefits And Impacts

Enhanced User Experience 04

The enhanced user interface improves user experience, and increases productivity through intuitive design and interactive features.

Enhanced Collaboration 05

Online collaboration tools facilitate better communication and teamwork among auditors. The mobile app allows auditors to conduct field audits seamlessly, ensuring continuous collaboration and data sharing.

Technological Advancements 06

Upgrading to latest software versions, advanced database management, robust hardware, and enhanced cybersecurity ensures compatibility, efficiency, security, and scalability.

Auditor General's Dashboard (AGD)

AUDITOR GENERAL'S DASHBOARD (AGD)

The AGD aimed to display the status of actions updated on the issues reported in the Auditor General's Report

AGD

Help auditee convey information on actions being/have been taken quickly and swiftly

Charting the Way Forward in Fraud Detection and Anti-Corruption Efforts

HOW?

Advanced Data Analytics

Cross-Agency Collaboration

Real-Time Monitoring

Improved Transparency and Accountability

Capacity Building and Risk-Based Auditing
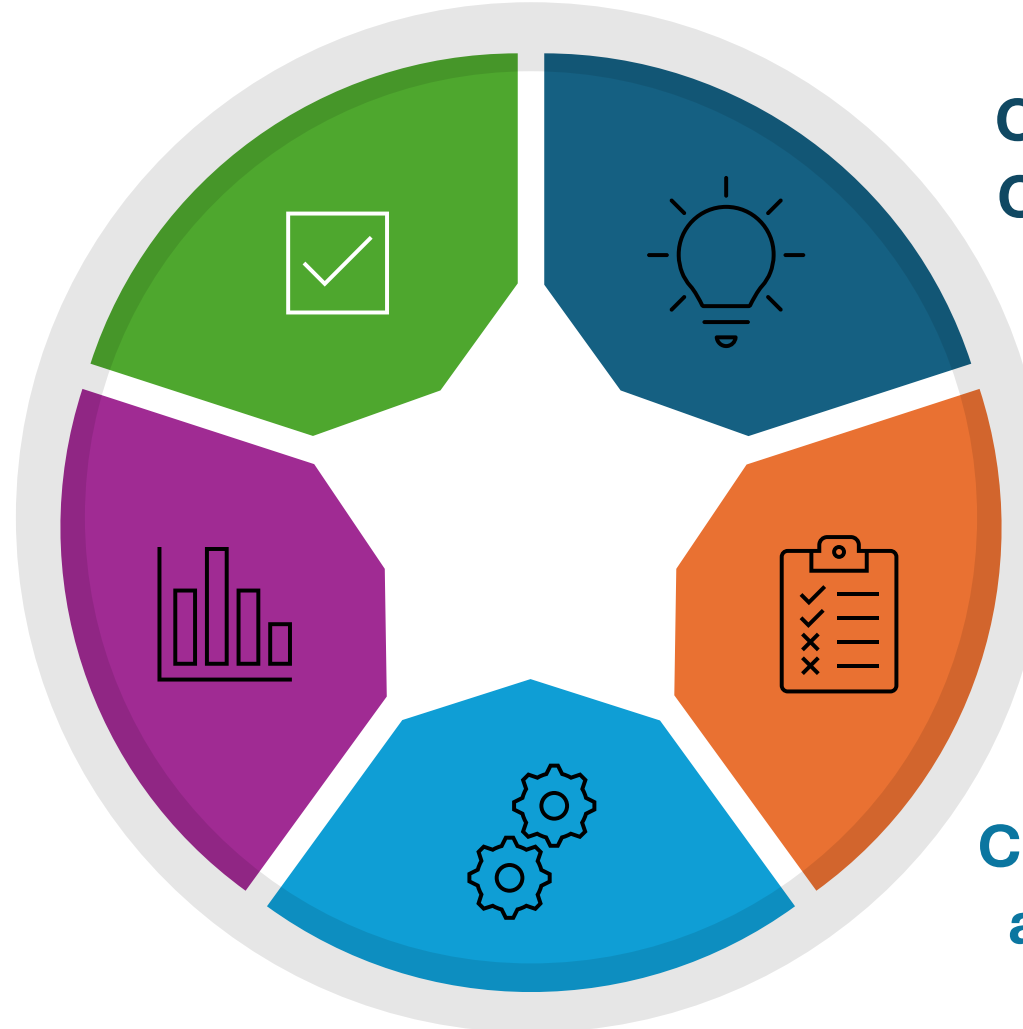
IMPACT (FOLLOW UP AUDIT)

FROM JULY 2024 TO JUNE 2025

	FEDERAL	STATE
REVENUE COLLECTION	RM18.15 million	RM23.73 million
PENALTY	RM7.95 million	RM7.56 million
REIMBURSEMENT	RM100.10 million	RM0.24 million
TOTAL	RM126.20 million	RM31.53 million

RM157.73 million

WAY FORWARD

National Anti-Corruption Strategy (NACS)

SAI Malaysia as the Lead Agency for 2 sub-strategies:

- Enhance the effectiveness of governance as proposed in the Auditor General's Report through continuous monitoring using the Auditor General's Dashboard (AG Dashboard)

- Strengthen governance and the role of Internal Audit in the Public Service

Accounting Fraud Working Group

i. Malaysian Anti-Corruption Commission

ii. National Audit Department

iii. Accountant General Office

iv. Inland Revenue Board

v. Security Commission

vi. Universiti Teknologi MARA

vii. Malaysian Institute of

AI and machine learning in predictive fraud detection

- Pendigitalan Perkhidmatan JAN (Digitalisation of the services of the National Audit Department)

- eSelf Audit

THANK YOU