

Checklist and Guidance for the Data Verification

Preamble

This document sets out the verification program and guidance for the Internal Auditors (UAD) of the Ministries in executing their verification work.

The verification procedures are part of the “*Second line of defense*” as set out in the overall Data Collection strategy . The procedures and extent of the work are consistent with the “Taklimat Perakaunan Akruan – Perancangan dan Pelaksanaan Proses Semakan” held on 19 November 2013 at the Ministry of Finance.

Changes on this program are not to be made without prior approval of JANM.

This checklist and guidance is prepared taking into account the work that was carried out by the Chief Accountant (KA) and his/her team as part of the “*First line of defense*”. Information on the Data Collection process are set out in the following “Panduan” and the Verification procedures takes cognition of the process and procedures as set out in the “Panduan”

- (a) “Panduan Mengisi Templat Pengumpulan Data Baki Awal Aset Tak Alih”; and
- (b) “Panduan Mengisi Templat Pengumpulan Data Baki Awal Aset Alih”.

Aset Tak Alih

No.	Verification Procedure	Results	Reference to work done
1.	<p>Obtained the Aset Tak Alih Data Collection templates.</p> <p>Guidance:</p> <p>The Aset Tak Alih Data Collection templates for the PTJs within the Ministry are to be obtained from the KA.</p> <p>The templates will be prepared based on the Cut-off dates as set out in Lampiran B (Mesyuarat Jawatan Kuasa Pemandu Perakaunan Akruan JANM Bil 6/2013 - 9 Oktober 2013)</p>	<p>Document the date of the templates (based on the Cut-off date) provided by the KA</p> <p>Cut-off date Date Received</p> <p>September 2013 _____</p> <p>January 2014 _____</p> <p>May 2014 _____</p> <p>August 2014 _____</p> <p>November 2014 _____</p> <p>December 2014 _____</p>	

No.	Verification Procedure	Results	Reference to work done
2(a)	<p>Agree all the cost of the land, building and works and infrastructures determined using the “Sumber Rujukan Utama” approach. Agree all the cost of land, building and works and infrastructures to support documents as detailed by the Panduan Pengumpulan Data Aset Tak Alih.</p> <p><u>Guidance:</u></p> <p>Panduan Mengisi Templat Pengumpulan Data Baki Awal Aset Tak Alih sets out the type of documents required. Please refer to section 4.1 and 8 of the panduan.</p>	<p><input type="checkbox"/> Agreed 100% of the values of the land, buildings and work and infrastructures to the following supporting documents</p> <p><u>Building and works and infrastructures</u></p> <ul style="list-style-type: none"> • Penyata Akaun Muktamad, or • Contracts Sum Analysis, or • SKALA Report. <p><u>Land</u></p> <ul style="list-style-type: none"> • Grant, or • Supporting from JKPTG, or • Sales and Purchase Agreement <p><input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted</p>	
2(b)	<p>Agree all the cost of the land, building and works and infrastructures determined using the “Sumber rujukan Alternatif” approach based on JPPH valuation</p> <p><u>Guidance:</u></p> <p>Panduan Mengisi Templat Pengumpulan Data Baki Awal Aset Tak Alih provides the rules on the use of ‘Sumber Rujukan Alternatif’.</p> <p>The “Sumber Rujukan Alternatif” cost is obtained from JPPH upon request by the respective Ministry should they be unable to determine cost per 2(a) above. Please refer to section 4.2, 8 and 10 of the panduan contained in the co1Ministry to JPPH.</p>	<p><input type="checkbox"/> Agreed 100% of the values of the land and building to the JPPH Valuation Reports (JPPH 2)</p> <p><input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted</p>	

No.	Verification Procedure	Results	Reference to work done
3.	<p>Physically inspect a selection of assets</p> <p>Guidance:</p> <p>The total samples of 50 are per Ministry based on the final listing as at 31 December 2014. The UAD is encouraged to use their knowledge and familiarity of the Ministry assets by scanning the listing and selecting assets that seem unusual or unfamiliar.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Select 25 samples of land and building under JPPH Valuation Reports, and physically sight the assets or other corroborative evidences and confirm ownership <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted <input type="checkbox"/> Select 25 samples land and building under the “Sumber Rujukan Utama” approach, and physically sight the assets or other corroborative evidences and confirm ownership <ul style="list-style-type: none"> <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	
4.	<p>Report the findings to the Kumpulan Kerja meetings chaired by the KA and Jawatankuasa Pelaksanaan Perakaunan Akruan meetings chaired by KSU.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Agree action to be taken by the Ministry to correct and/or re-examine the listing for accuracy 	

Aset Alih

No.	Verification Procedure	Results	Reference to work done
1.	<p>Obtained the detailed listing of Aset Alih and select samples for test procedure '2' below.</p> <p><u>Guidance:</u></p> <p><u>SPA Enabled</u></p> <p>The Aset Alih listing extracted from the Sistem Pengurusan Aset ("SPA") is to be obtained from the KA.</p> <p>Currently the listing of Aset Alih from the SPA system will be generated by the officer/department within the Ministry who is responsible for the SPA implementation. The request for the listing can be made as and when required provided the system has been implemented and data has been entered into.</p> <p>The listing will be prepared based on the Cut-off dates as set out in Lampiran B (Mesyuarat Jawatan Kuasa Pemandu Perakaunan Akruan JANM Bil 6/2013 - 9 Oktober 2013).</p> <p><u>Manual</u></p> <p>For PTJs that have not implemented the SPA system, the KA will need to submit the manual data collection templates that have been completed.</p>	<p>Document the date of the listing (based on the Cut-off date) provided by the KA</p> <p><u>Cut-off date</u> <u>Date Received</u></p> <p>September 2013 _____</p> <p>January 2014 _____</p> <p>May 2014 _____</p> <p>August 2014 _____</p> <p>November 2014 _____</p> <p>December 2014 _____</p>	

No.	Verification Procedure	Results	Reference to work done
2.	<p>Agree a selection of the Kos Perolehan Aset Alih to the supporting documents</p> <p>Guidance:</p> <p>UAD is encouraged to select the samples to cover a fair representation of the more significant PTJs so that some level of comfort can be obtained that the Process set out in the Panduan Pengisian Templat.Pengumpulan Data Baki Awal Aset Alih at the PTJs are compiled with.</p> <p>No physical verification is recommended under this verification exercise as all assets in SPA were previously verified and bar-coded into SPA.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Select 100 samples from the listing and agree to the source documents to check the ownership and that the asset was recorded at Kos Perolehan <ul style="list-style-type: none"> i) Agreed Kos Perolehan to Original Kew.PA cards, or ii) Agreed Kos Perolehan to Baucar Bayaran <input type="checkbox"/> No exceptions noted <input type="checkbox"/> Exceptions noted 	
3.	<p>Report the findings to the Kumpulan Kerja meetings chaired by the KA and Jawatankuasa Pelaksanaan Perakaunan Akruan meetings chaired by KSU.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Agree action to be taken by the Ministry to correct and/or re-examine the listing for accuracy 	