



Jabatan Kerja Raya Malaysia

**Kursus Audit  
Keselamatan & Kesihatan Pekerjaan  
(KKP) Premis  
JKR Malaysia**

# Objektif Kursus

1. Memahami konsep audit, objektif dan jenis-jenis audit.
2. Memahami tanggungjawab auditor KKP.
3. Memahami proses Audit Dalaman KKP.
4. Merancang, melaksana dan menyediakan Laporan Audit KKP.
5. Mengambil bahagian dalam proses peningkatan dan penambahbaikan kualiti audit KKP.

# Audit Concepts

# Principal of Auditing

1. Integrity
2. Fair Presentation
3. Due Professional Care
4. Confidentiality
5. Independence
6. Evidence Based Approach
7. Risk Base Approach

# Audit Definition - What is an audit

ISO 19011:2018 provides the following definition for an audit:

Systematic, independent and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled.

# Audit Process

1. Systematic
2. Independent
3. Documented Process
4. Audit Criteria
5. Objective Evidence
6. Obtaining Objective Evidence
  - Observation
  - Measurement
  - Testing
  - Interview
7. Extent Audit Criteria Are Fulfilled

# Types Of Audit

1. First Part Audit (Internal Audit)
2. Second Party Audit (Supplier Audit)
3. Third Party Audit

# Audit Objective

- ▶ The audit objective determine what auditor must accomplish during the audit and may include the following:
  - a. Determination of the extent of conformity of the management system to be audited or part of it with audit criteria.
  - b. Evaluation of the capability of the management system to assist the organization.
  - c. Evaluation of the effectiveness of the management system in meeting its intended result.
  - d. Identification of opportunities for potential improvement of the management system.



# Audit Scope

- ▶ Audit scope is defined as an extent and boundaries of an audit to be carried out by the auditor. It may include :
  - i. A description of the physical locations
  - ii. Organizational units
  - iii. Activities and processes
  - iv. The time period covered

# Auditor

- ▶ Auditor should have generic knowledge and skills in the following areas:

1. Audit Principle, procedures and technique.

An auditor should be able:

- ❖ To plan and organize the work effectively.
- ❖ To conduct the audit within the agreed time schedule.
- ❖ To prioritize and focus on matters significance.
- ❖ To collect information through effective interviewing, listening, observing and reviewing documents, records, and data.

# Auditor - Continued

- ❖ To understand the appropriateness and consequences of using sampling techniques for auditing.
- ❖ To verify the accuracy of collected information.
- ❖ To confirm the sufficiency and appropriateness of audit evidence to support audit findings and conclusions
- ❖ To use work document to record audit activities
- ❖ To prepare audit reports
- ❖ To maintain the confidentiality and security of information
- ❖ To communicate effectively either through personal linguistic skills or through an interpreter

# Auditor - Continued

## 2. Management system and reference documents

- ▶ To enable the auditor to comprehend the scope of the audit and apply audit criteria.

## 3. Organizational situations

- ▶ To enable the auditor to comprehend the organizations operational context.

## 4. Applicable laws, regulations and other requirements relevant to the discipline.

- ▶ To enable the auditor to work within and be aware of the requirements that applies to organization being audited.

# Audit Methods

Extent of involvement between the auditor and auditee	Location Of The Auditor	
	Onsite	Remote
Human interaction	Conducting interview	Via interactive communication means: -Conducting interviews -Observing work performed with remote guide -Completing checklist and questionnaires -Conducting document review with auditee participation.
	Completing checklist and questionnaires with auditee participation	
	Conducting document review with auditee participation	
	Sampling	

# Audit Methods - Continued

Extent of involvement between the auditor and auditee	Location Of The Auditor	
	Onsite	Remote
No Human interaction	Conducting document review (e.g. records, data analysis )	Conducting document review (e.g. records data analysis)
	Observing work performed	Observing work performed via surveillance means, considering social and statutory and regulatory requirements.
	Conducting on site visit	
	Completing checklists	Analysis data
Sampling (e.g. products)		

# Audit Method - Continued

- ▶ On site audit activities are performed at the location of the auditee.
- ▶ Remote audit activities are performed at any place other than the location of the auditee, regardless of the distance.
- ▶ Interactive audit activities involve interaction between the auditee personnel and the audit team
- ▶ Non -interactive audit activities involve no human interaction with the individuals representing the auditee but do involve interaction with equipment, facilities and documentation.



Thank you