

**UNIVERSITI TEKNOLOGI MARA SARAWAK**

**FACULTY OF ADMINISTRATIVE SCIENCE  
AND POLICY STUDIES**



**PRACTICAL TRAINING REPORT (ADS667)**

**MAJLIS AMANAH RAKYAT**

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**DECEMBER 2018**

**CLEARANCE FOR SUBMISSION OF THE REPORT PRACTICAL BY THE  
SUPERVISOR**

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Title of Practical Training Report : Majlis Amanah Rakyat (MARA)  
Name of Student : Noor Natasha Edora Binti Abd Aziz

I have reviewed the final and complete practical training report and approve the submission of this report for evaluation.

---

(PN SARIKIN BT. SADIKIN)

Date:

## **THE DECLARATION**

### **Declaration**

I hereby declare that all the work contained in this practical report is my own and original except those duly identified and recognised. If I later found to have committed plagiarism or acts of academic dishonesty, action can be taken in accordance with UiTM's rules and academic regulations.

Signed.

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Noor Natasha Edora Binti Abd Aziz

## **ACKNOWLEDGEMENT**

Lots of individuals have contributed time, energy, ideas and suggestions during completing this practical report. I would like to thanks to Pn. Handi Subaidah, Chief Clerk of Majlis Amanah Rakyat for giving valuable opportunity for me to perform my practical training in headquarter of Majlis Amanah Rakyat. I also want to thanks everyone in the department for giving me a valuable knowledge, guidance and valuable experience.

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## TABLE OF CONTENT

### Chapter 1: Introduction of the Organization

1.0 Chapter Review	1
1.1 History of Majlis Amanah Rakyat	2
1.2 Background of Internal Audit Department MARA	4
1.3 Objectives of Majlis Amanah Rakyat	6
1.4 Vision and Mission of Majlis Amanah Rakyat	6
1.5 Organization Policy of Majlis Amanah Rakyat	6
1.6 Organizational Chart of Majlis Amanah Rakyat	6
1.7 Client Charter of Majlis Amanah Rakyat	10

### Chapter 2: Schedule of Practical Training

2.0 Chapter Review	11
2.1 Introduction	11
2.2 Practical Training Schedule	11
2.3 Logbook, Scope of Work & Daily Activities	11
2.4 Chapter Summary	17

### Chapter 3: Analysis

3.0 Chapter Review	18
3.1 Association with Theory	18
3.2 Association with Subject Learned in Class	
3.2.1 Ethics in Administration	21
3.2.2 Human Resource Management	22

## **Chapter 4: Recommendations**

4.0 Chapter Review	24
4.1 SWOT Analysis	
4.1.1 Strengths	24
4.1.2 Weaknesses	25
4.2 Recommendations	26

## **Chapter 5: Conclusion**

5.1 Chapter One	27
5.2 Chapter Two	28
5.3 Chapter Three	28
5.4 Chapter Four	28
5.5 Chapter Five	29
<b>References</b>	30
<b>Appendix</b>	31

## **CHAPTER 1**

### **INTRODUCTION OF THE ORGANIZATION**

#### **1.0 CHAPTER REVIEW**

This chapter consist with eight section. The first sections (Section 1.1) discuss about the history of Majlis Amanah Rakyat (MARA). On the other hand, second section (Section 1.2) mainly discussing the background of Majlis Amanah Rakyat and the third section (Section 1.3) discuss on the objectives of the organization. While, the fourth section (Section 1.4) explain on mission and vision whereas the fifth section (Section 1.5) explain on the organization policy. Section 1.6 focuses on the organizational chart of Majlis Amanah Rakyat. And finally, the last section (Section 1.7) provides view on client charter of MARA.

## 1.1 HISTORY OF MAJLIS AMANAH RAKYAT (PEOPLE'S TRUST COUNCIL)

Malaysia is one of a few countries in which a majority and politically dominant ethnic group, the Bumiputera were socially excluded and economically in the aftermath of colonial rule. Since the fall of Malacca to the Portuguese in 1511, the Malay states have fallen to the Western powers, such as the Portuguese, the Dutch, and the British. British occupation of Malaya brought about considerable changes in the economic structure of native society. The Malays were more focused on rural areas, in line with their kampong-centred traditional agricultural economy. The Chinese were concentrated in towns that ran the modern economy. Likewise, the Indians were focused in the estates to work the rubber plantations. This dual economy eventually led to a wide economic gap between the rich and the poor.

In the 20th century, Malaya showed a rapid economic development. This development focused on tin mining and rubber planting. The two modern economic activities grew rapidly in Malaya after British arrival, but the opportunity to participate in this economy was not seized upon by the Malays, who were more comfortable with the traditional self-sufficient farming and fishing activities. Although in the early stages, tin mining was the domain of Malay nobility such as Long Jaafar, the lack of manpower led the Malay nobles to allow Chinese entrepreneurs to run the mines. From here, the massive influx of Chinese immigrants led to their monopolisation of this sector. This situation also happened in the rubber plantations, monopolised by the Indians that came from their motherland. This mass influx of Indian and Chinese labourers led to change in societal structure in Malaya.

The situation then ultimately condemned the Malay society to economic backwardness. They were beginning to be concerned with the economic power of other races in Malaya, while feeling threatened in their position as the natives. They realised that if this economic weakness was coupled with political impotency, it would threaten their position and caused them to lose out to the other races. To remedy this economic imbalance, the British High Commissioner proposed the creation of the Rural Industrial Development Agency (RDA).



This economic conditions then led to the establishment of an organization to aid Bumiputra citizens in general, the Rural Industrial Development Authority (RIDA) founded in 1951 by Dato' Onn Jaafar to alleviate Malay economic backwardness and hardship, was to be an inspiration for Malay development. Simultaneously, Dato' Onn was appointed Chairman of RIDA. RIDA was founded to help the people from rural areas to improve their standard of living. This was especially true for the Malays, who were among the poorest. However, there were flaws in the implementation of RIDA, which led to its failure. RIDA's failure then paved the way for the birth of Majlis Amanah Rakyat (Council of Trust for the Indigenous People) in 1966. This decision, more than a change of names, change in administration and with a clearer goal.

MARA was formed with the vision of strengthen Malay economy. Reflecting its name, it was hoped the body would continue to serve the goal of uplifting the Malays. MARA was formed with a strong structure to ensure it was on the right path. The efficient allocation of duty highlighted the difference between the MARA and RIDA structures, and thus it indirectly consolidated MARA administration.

## **1.2 BACKGROUND OF INTERNAL AUDIT DEPARTMENT**

The Internal Audit was established on 1 July 1979 under the responsibility of the Director of Finance division. In 1985, this unit was transferred to the Director General's Department and directly responsible to the Director-General of MARA. In, 1996, this unit was then put under full responsibility of the MARA Audit Committee until a restructuring of MARA on 16 June 2003 when the unit was upgraded to a division and renamed Internal Audit and Management Division of MARA.

The purpose and scope of this division is outlined in a Treasury Circular No. 2 Year 1979 issued on 15 August 1979 requiring the establishment of an Internal audit in Federal Ministries/Departments and States Government. The circular was issued to strengthen the implementation of internal audit as well as to explain the role of internal audit that requires the unit to provide consultancy services and added value to the organization involved.

The implementation of internal audit is further enhanced with an issuance of a Treasury Circular No. 9 Year 2005, ref. no BNPK (8.15) 96/2/5-4 (156) on 12 October 2004. In line with the restructuring of MARA in 2003, Internal Audit has gone through various transformations. Besides that, new developments and additional activities within MARA organization has also led to the changes and evolution of MARA Internal Audit. Picture 1.2 below indicate the official logo of Majlis Amanah Rakyat (MARA).



*Picture 1.2: The official logo of Majlis Amanah Rakyat (MARA)*

**-Wheel (14)**

Each flange represents a state in Malaysia to which MARA provides direct services and creates a network of entrepreneurial activities ventured by Bumiputra.

**-Opened book**

Represents knowledge as the heart of a Thinking Organization which is MARA's vision of achieving progress and excellence in Entrepreneurship and Education.

**-Opened Compass**

Represents MARA's efforts as a trustee to encourage, guide, train and assist Bumiputra in entrepreneurship towards creating a Commercial and Industrial Community.

**-Spanner and Screw**

Represent MARA's contributions in providing technology-based education and training from elementary to advanced level and developing skilled human resources for the nation.

**-Romanized & Arabic script of 'Majlis Amanah Rakyat'**

Represents the continuity of MARA's image, an outstanding reputation whilst embracing Islamic values.

### **1.3 OBJECTIVE OF MAJLIS AMANAH RAKYAT**

There are four objectives of the Majlis Amanah Rakyat which are as listed below:

- Developing successful and innovative entrepreneurs.
- Producing a globalized human capital with integrity.
- Contributing to equity ownership.
- Facilitating the delivery system.

### **1.4 VISION AND MISSION OF MAJLIS AMANAH RAKYAT**

The vision of Majlis Amanah Rakyat is to be an outstanding organization of trust, upholding the nation's pride. On the other hand, the mission of Majlis Amanah Rakyat is to spearhead the fields of entrepreneurship, education and investment to enhance equity holding of Bumiputra.

### **1.5 ORGANIZATION POLICY OF MAJLIS AMANAH RAKYAT**

The establishment of MARA (The Council of Trust for Indigenous Peoples) in 1966 has set up the policy as a statutory body in helping Bumiputra through the execution by increased the social mobility and allow Bumiputra to enjoy higher standards in facilities.

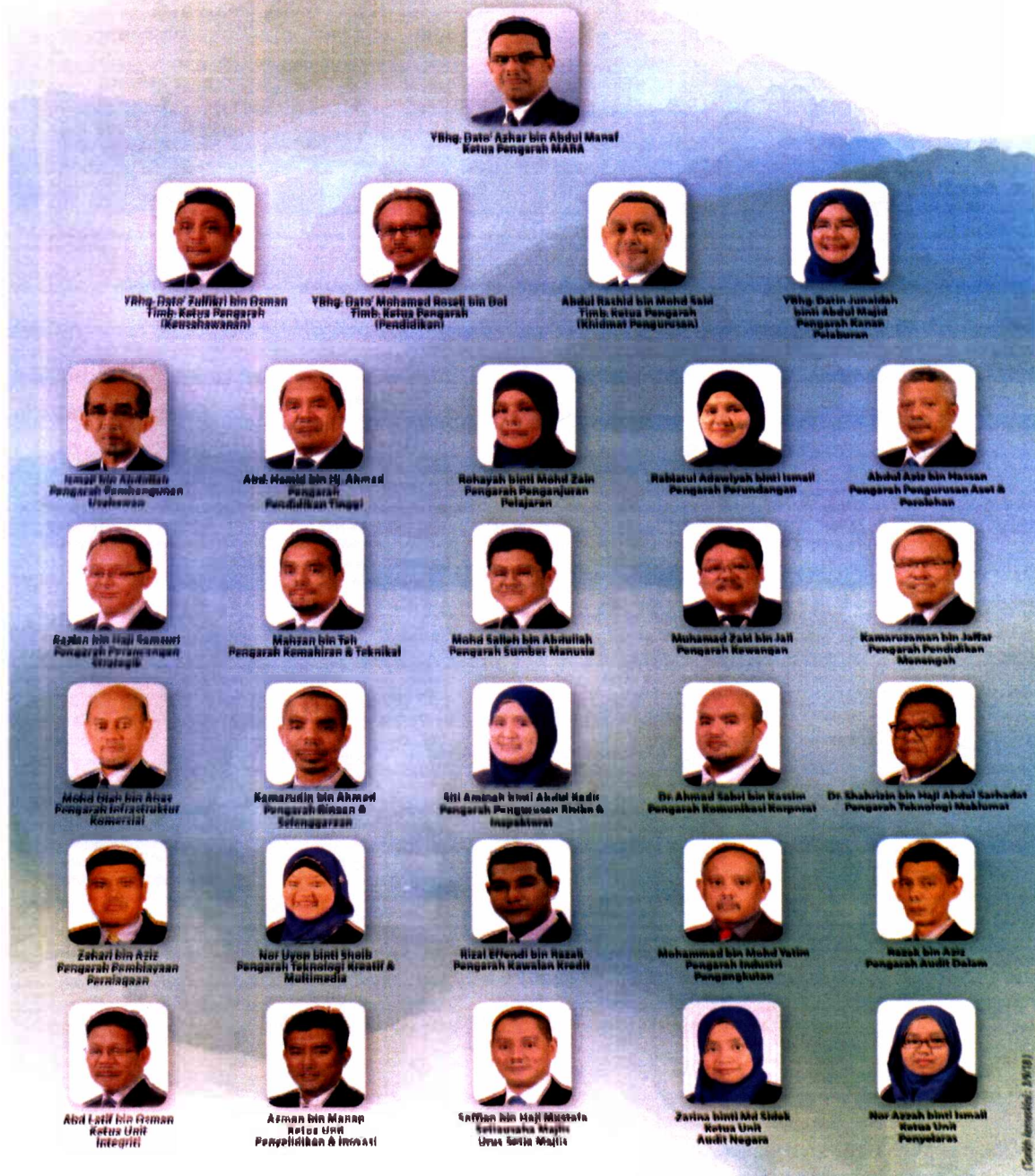
### **1.6 ORGANIZATIONAL CHART OF MAJLIS AMANAH RAKYAT**

MARA is an autonomous body, responsible to the Minister of Rural and Regional Development. The MARA Council consists of the Chairman, Deputy Chairman, Head of Secretary and eight other members, two of whom are from the civil service. All Committee Members are appointed by the Minister of Rural and Regional Development.

The Director-General is the Chief Executive. He is assisted by three Deputy Director-Generals. The departments are headed by the Directors while the units are under the control of the Heads of Units. They carry out MARA's functions at the headquarters level. MARA is supported by 14 offices at the state level including the Federal Territory of Kuala Lumpur and Labuan and offices at the district level. In addition, MARA has offices which operate in UK (London), USA (Washington), Indonesia (Jakarta), German (Frankfurt), Australia (Sydney), Ireland (Dublin), Mesir (Iskandariah) dan Russia (Moscow).

The organizational chart of this organisation also being attached since the trainee being placed in the headquarters at level 25th of Menara MARA which is internal audit department. Picture 1.6 (a) describe the MARA Management Team. While, Picture 1.6 (b) describe the subsidiary companies under MARA and lastly Picture 1.6 (c) describe Organizational Chart of Internal Audit.

## AHLI PENGURUSAN MARA 2018



Picture 1.6 (a): MARA Management Team



## AHLI PENGURUSAN MARA 2018 (SYARIKAT SUBSIDIARI)



**YBhg. Prof. Dato' Dr. Majlis bin Mohd. Sa'ud**  
Presiden/Ketua Pegawai  
Eksekutif  
**Universiti Teknikal MARA**  
Sdn. Bhd. (UNIKL)



**YBhg. Dato' Ahmad Nazim bin Abd. Rahman**  
Ketua Pegawai Eksekutif  
Kumpulan  
**Pelaburan MARA Berhad**  
(PMB)



**Yusoff bin Md. Sahr**  
Pengarah Urusan  
**German Malaysian**  
**Institute**  
(GMI)



**Abdul Rahman bin Mohd Saad**  
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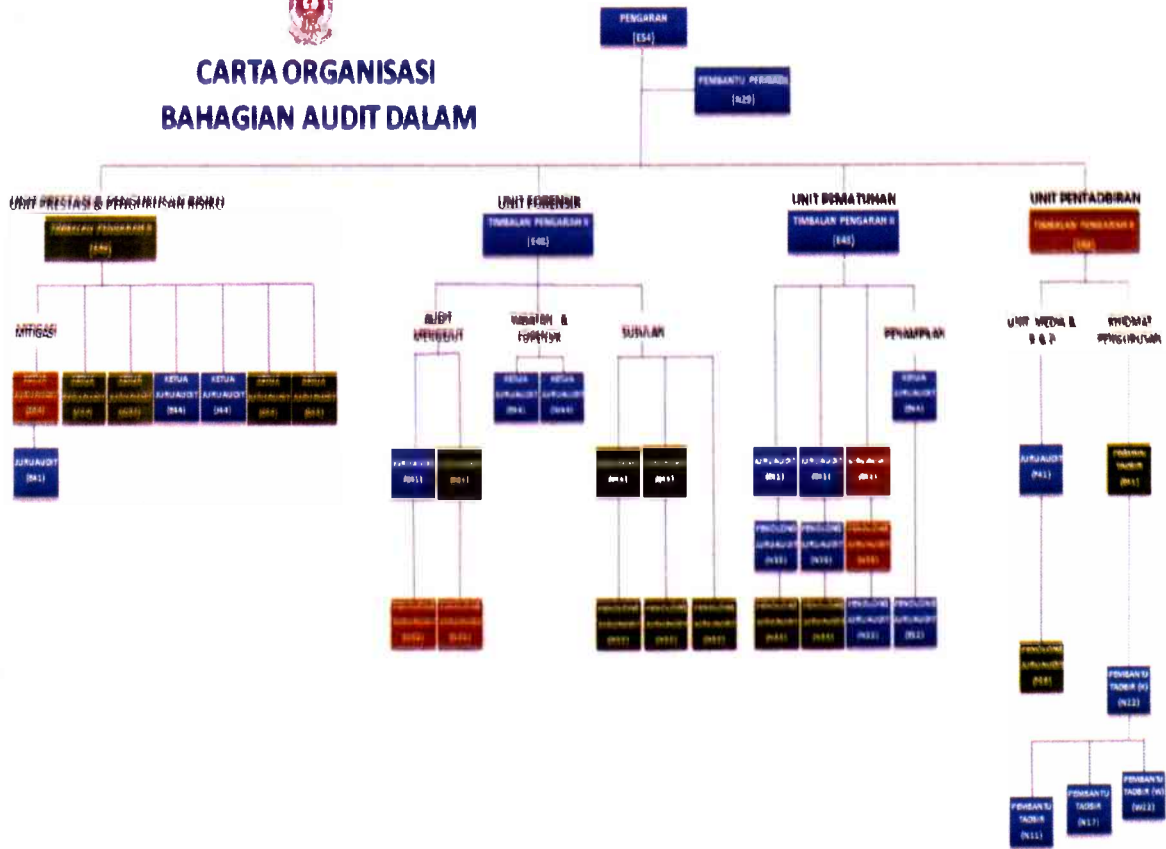
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**MARA Excellent Ventures**  
Sdn. Bhd.  
(MER)

10/01/2018

*Picture 1.6 (b): Subsidiaries Company of MARA*



# CARTA ORGANISASI BAHAGIAN AUDIT DALAM



## **1.7 CLIENT CHARTER OF MAJLIS AMANAH RAKYAT**

Majlis Amanah Rakyat as part of the MARA community, will always be committed towards providing quality and effective services with integrity to facilitate the delivery system. They pledge to carry out responsibilities that have been trusted upon us by ensuring as follows:

- i. Completed applications for Business Financing, Education Loan and Entrepreneurial Training Programme are decided upon within a period of 14 days.
- ii. Completed applications for Premise Tenancy are decided upon within a period of 14 days from the closing date of the advertisement.
- iii. MRSM Intake Results are released as follows:
  - a. Form 1 — 30 days after the last day of the test and interview session.
  - b. Form 4 — 30 days after P T3 results are announced.
- iv. MARA Higher Education Institutions (KM, KKTM, KPM, GMI, KPTM and UniKL Intake Results are released within a period of 30 days from the application closing date.
- v. Payment for bills and claims are made within a period of 14 days from the submission of complete documentation by suppliers.



## CHAPTER 2

### SCHEDULE OF PRACTICAL TRAINING

#### 2.0 CHAPTER REVIEW

This chapter is focused on training schedule which has been recorded on the logbook that has been filled by the practical trainee during practical training. It begins with Section 2.0 for Chapter Review, Section 2.2 for Introduction. Then, continue with Section 2.3 for the logbook, scope of works and the daily activities while undergo the practical training in MARA. Lastly in Section 2.4 is the chapter summary.

#### 2.1 INTRODUCTION

During undergo the industrial training program, the trainee was given a practical training log book. The log book is used to report and summarize the daily activities that are being done while undergo the two months of industrial training which is from 23<sup>rd</sup> July until 14<sup>th</sup> September 2018. Thus in this chapter, there will be a review of the description of jobs and tasks executed throughout the training which have been undergo at the Majlis Amanah Rakyat. The trainee was under the supervision of internal audit department. Following is the description of the daily activities that have been done by the practical trainee in weekly order.

#### 2.2 PRACTICAL TRAINING SCHEDULE

The trainee is provided with log book by Universiti Teknologi MARA (UiTM) Sarawak. All the tasks done by the trainee is recorded in the log book as the daily routine. However, the table below shown the tasks done in weekly.

Week	List of Activities
	<ul style="list-style-type: none"><li data-bbox="321 1633 1059 1666">• Report duty to Pn. Handi (chief clerk of internal audit)</li><li data-bbox="321 1688 1220 1771">• Simple briefing by Pn. Handi about the nature of work as well as the scope of work done by this department.</li><li data-bbox="321 1793 1220 1976">• Study the history, corporate vision and mission, objectives and strategies and more additional information about Majlis Amanah Rakyat organization through their website to enhance the trainee knowledge.</li></ul>

<p>Week 1 (23 July - 27 July 2018)</p>	<ul style="list-style-type: none"> <li>• Went to Tamu Hotel &amp; Suites together with Director of Internal Audit, Auditor Assistant and Chief Clerk to check the hall whether the hall can fit in 108 participants of Internal Audit Conference.</li> <li>• Went to Giat MARA located in Putrajaya to examine the condition of the workers.</li> <li>• Made a template of 'Cadangan Kursus 2019'. The template is about training programs to train staffs in MARA.</li> <li>• Learn on how to use photostat machine and binding documents.</li> <li>• Made a surprise audit report of Pejabat MARA Daerah Gombak and Subang Jaya by referring to the previous document.</li> <li>• Learn how to answer phone calls from outside parties.</li> <li>• Made answer sheet by referring to the format given as a preparation for Internal Audit Conference.</li> <li>• Add more suggestion of 'Cadangan Kursus 2019 for audit academic program.</li> </ul>
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Week	List of Activities
<p>Week 2 (30 July - 3 Aug 2018)</p>	<ul style="list-style-type: none"> <li>• Be a committee member of Internal Audit Conference and handle the registration part.</li> <li>• Learn how to filing files of internal audit workers.</li> <li>• Went to Internal Audit Conference to assist staffs and at the same time gained knowledge about auditing.</li> <li>• Filing files.</li> <li>• Join the closing of Internal Audit Conference.</li> <li>• Filing files.</li> <li>• Involved in the discussion about the upcoming program audit in 2019 together with Deputy Director of Internal Audit and auditor assistant. The discussion includes the name of the programs, the proper date, who involve and the objective of each programs.</li> <li>• Identify the objectives of each program of 'Cadangan Kursus 2019'.</li> </ul>

	<ul style="list-style-type: none"> <li>• Key in 108 of participants' e-mail using Microsoft Excel regarding Internal Audit Conference.</li> <li>• Analyze the evaluation questionnaire regarding Internal Audit Conference program participated by 108 workers from each state in Malaysia. The evaluation of programs includes level of satisfaction of participant towards the lecture technique, operation discussion, the effectiveness of each talk given by speaker, knowledge of the speaker and the relationship of speaker with participant.</li> <li>• To analyze participants' comments for a better amendment of the Internal Audit Conference programs.</li> </ul>
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Week	List of Activities
Week 3 (6 Aug - 10 Aug 2018)	<ul style="list-style-type: none"> <li>• Continue to analyze the evaluation questionnaire of Internal Audit Conference programs participated by 108 participants.</li> <li>• Shred unimportant documents.</li> <li>• Key in feedback letters toward state office of MARA regarding the achievement of participants for Internal Audit Conference program according to previous format given by supervisor.</li> <li>• Add more suggestion program on 'Cadangan Kursus 2019'.</li> <li>• Shred unimportant documents</li> <li>• Arrange surprise audit or spot-check audit report file of Pejabat MARA Negeri (PMN) from each state in Malaysia.</li> <li>• Key-in data of financial accounting of OISCA Malaysia company from the year 2013 until 2017 (Balance sheets and profit &amp; loss).</li> <li>• Continue to key in data of financial accounting of OISCA Malaysia company.</li> </ul>

Week	List of Activities
<p>Week 4 (13 Aug - 17 Aug 2018)</p>	<ul style="list-style-type: none"> <li>• Make an organization chart of Internal Audit Division for 2018 using Power Point.</li> <li>• Assist auditor by checked the date of audit compliance feedback from Maktab Rendah Sains MARA (MRSM), Institusi Kemahiran MARA (IKM), Pejabat MARA Negeri (PMN) files from all states in Malaysia for the year 2017.</li> <li>• Continue to check the date of audit compliance feedback from the year 2017 and 2018.</li> <li>• Decorate the internal audit lobby with Malaysia flags as a preparation to celebrate Malaysia's Independence Day.</li> <li>• Filing personal information of internal audit workers.</li> <li>• Key-in registration letter of committee members from KPM Ayer Molek, Melaka.</li> <li>• Check Income Tax of Internal Audit Director together with auditor accounting.</li> <li>• Check claims of internal audit worker regarding money.</li> <li>• Summarize 'Prestasi Pusat Pematuhan 2018' using Microsot Excel from MRSM Muar, Kota Kinabalu, IKM Kota Kinabalu, PMN Kedah, Johor, Perlis, Pahang, Wilayah, Selangor and Pulau Pinang by finding the date of entry, exit and feedback letter.</li> </ul>

Week	List of Activities
<p>Week 5 (20 Aug - 24 Aug 2018)</p>	<ul style="list-style-type: none"> <li>• Key in the data of 'Pelaporan Audit Prestasi 2017'. The data key in are the nine systems used in audit. The systems are 'Bayaran Pusat Operasi', 'Pungutan Pusat Operasi', 'Perolehan Melalui Sebut Harga', 'Pelupusan Aset Alih MARA', 'Pengrusan Stor', 'Galakan Hasil Pusat', 'Pembiayaan Perniagaan', 'Penyewaan Industri Komersil', and 'Panjar Perkhidmatan' from Pejabat MARA Negeri and Maktab Rendah Sains MARA for all branches in Malaysia whether they oblige, not oblige or unrelated toward the nine systems.</li> </ul>

	<ul style="list-style-type: none"> <li>• Continue to key in the data collected for 'Pelaporan Audit Prestasi 2017.</li> <li>• Public holiday - Hari Raya Haji.</li> <li>• Continue to key in the data collected for 'Pelaporan Audit Prestasi 2017'.</li> <li>• Summarize all the date of entry and feedback letter from Pejabat MARA Daerah (PMD) Seremban, Kuala Langat, Johor Bahru, Pontian, Tanah Merah, Kuala Krai, Hulu Langat, Port Dickson, Rembau, Sepang, Marang, Setiu, Dungun, Bandar Melaka, Barat Daya, Beranang, Baling and KKTM Rembau.</li> <li>• Key in Cross Check Data.</li> <li>• Summarize the AYMOFEST KPM Ayer Molek, Melaka 2018 (the date of program, the number of participant, the objective, the date of proposal approved, the total allocation approved, and the number of committee involved.)</li> <li>• Key-in spot-check audit and follow up audit for 'Semakan Susulan Fizikal' from PMN Wangsa Maju, Setiawangsa and Lembah Pantai.</li> </ul>
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Week	List of Activities
Week 6 (27 Aug - 31 Aug 2018)	<ul style="list-style-type: none"> <li>• Key-in Senarai Jawatankuasa Penting KPM Ayer Molek, Melaka 2018' and 'Senarai Nama KPM Ayer Molek, Melaka regarding the delegation of power handle by transaction centre.</li> <li>• Key-in data of 'Cadangan Anggaran Belanja Mengurus' (ABM) from the year 2015-2018 of Kolej Profesional MARA (KPM) Ayer Molek, Melaka.</li> <li>• Summarize the 'Pungutan Khairat / Saham Wakaf Pembinaan ASTAKA' KPM Ayer Molek, Melaka.</li> <li>• List down the audit record such as audit appearance, audit performance, spot-check audit, and follow-up audit from the year 2002-2018 for 252 centre under MARA such as PMD, PMN, KPM, MRSM, KM and so forth.</li> </ul>

	<ul style="list-style-type: none"> <li>• Continue to list down the audit record from the year 2002 until 2018.</li> <li>• Joined the recitation of Surah Yassin in conjunction with Malaysia's Independence Day together with Director General of MARA and other staffs from other departments.</li> <li>• Listen to fire talk from fireman.</li> <li>• Continue to list down the audit record from the year 2002 until 2018.</li> <li>• Public Holiday – Hari Merdeka.</li> </ul>
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Week	List of Activities
Week 7 (3 Sept - 7 Sept 2018)	<ul style="list-style-type: none"> <li>• Summarize audit record from the year 2002 until 2018 using Microsoft Excel.</li> <li>• Updating officer's name list of 'Angkat Sumpah' from Kolej Professional MARA Ayer Molek, Melaka.</li> <li>• Summarize common error of compliance audit according to the nine systems used in audit as previously mentioned before.</li> <li>• Filing personal information.</li> <li>• Key-in the data of 'Senarai Bayaran Program AYMOFEST Akaun Koperasi' KPM Ayer Molek, Melaka.</li> <li>• Filing personal information.</li> <li>• Key-in 'Penggunaan ASK Koperasi KPM, Ayer Molek from the year 2016-2018.</li> <li>• Went to PMD Lembah Pantai and PMD Wangsa Maju for 'Audit Susulan' aka follow-up audit together with auditor namely Pn. Yusinar and Pn. Azlina.</li> <li>• Checked whether PMD Lembah Pantai and PMD Wangsa Maju staffs are obliged to the latest audit finding.</li> <li>• Went to PMD Petaling for Audit Susulan or follow-up audit.</li> <li>• Checked whether PMD Petaling staffs are obliged to the latest audit finding.</li> </ul>

Week	List of Activities
Week 8 (10 Sept - 14 Sept 2018)	<ul style="list-style-type: none"> <li>• Public Holiday – Agong's Birthday.</li> <li>• Public Holiday – Awal Muharram.</li> <li>• Key-in information collected from PMD Lembah Pantai, PMD Wangsa Maju and PMD Petaling.</li> <li>• Join the recitation of Surah Yassin.</li> <li>• Received a certificate of internship, gifts and having a photo session with all the staffs including the Director of Internal Audit.</li> </ul>

## 2.4 CHAPTER SUMMARY

In this chapter, the trainee had explained about the task and job that the trainee did during her practical training. The task given to the trainee is based on the guidelines that have been provided by the faculty. Aside from that, it additionally can be presumed that the student can comprehend the Majlis Amanah Rakyat headquarter working environment particularly and experience the hardworking attitude that connected with Internal Audit Department. Moreover, the trainee has experience variety of tasks and activities during her practical training inside and outside of the office. Instead of that, it is a valuable experience that can be gained from the internship program where all the task and activities that are being given by the supervisor can prepare the trainee mentally and physically for the reality of working environment in the future.

## **CHAPTER 3**

### **ANALYSIS**

#### **3.0 CHAPTER REVIEW**

Analysis of training can be described as the process of relating the task that have been done during the practical training with the theories that had been learned in the classroom based on the subjects and courses. This analysis need to be done in order to show how the trainee adapted the theory or subject into a real working situation. This chapter consist with three section. The first section (Section 3.1) discusses on the association of theory related to filing. Beneath this section, the trainee explained more detail about filing letters. Furthermore, on Section 3.2, the trainee discusses how internship in MARA associate with the subject learned in class. Under this section, there is another subsection which the association with subject of Ethics in Administration and Human Resource Management.

#### **3.1 ASSOCIATION WITH THEORY**

Information can be defined as a knowledge that individuals see by using one or more of their senses (Roper and Millar, 1999). The information remains as intangible unless it was a data in formal manner such as it is represented as a data or recorded in a document (Roper and Millar, 1999). In short, information can be considered as a knowledge that being informed or communicated. Meanwhile, a document can be defined as a unit of recorded information (Roper and Millar, 1999).

Moreover, data is an information represented in a formalized manner and it is appropriate or ready to be communicated (Roper and Millar, 1999). The author also stated that, data being represented in a document can be stored, used or even to be communicated in the organization. Records are document irrespective of the method created, received or used by any individuals or organization either public or private sector where the purpose of the records is to pursue legal obligations or used as an evidence forms (Roper and Millar, 1999). Besides that, the author emphasized that records recognized as a documents that created or received by the organizations for the sake of executive transactions and administrative. Records come in a various types of form such as on created on paper, in the minutes, reports, memoranda and usually file in a well-organized filing system (Roper and Millar, 1999).



During the first week of practical training, the trainee experienced on how to carry out record keeping task. Every day, there are lots of letters created and received by Internal Audit Department. Due to this, the trainee being assigned to perform a task related to record management.

The definition of records management is a process of achieving, creating, maintained the records of an organization in their whole life cycle and making the records accessible and available in order to support the business of the organization (Roper and Millar, 1999). Internal Audit manage, preserve and maintained their records because all the data were very valuable and it can be exploited by any employee for future reference in aiding the administration task in the organization. It is clear that the notion regarding records management were similar between what had been exercise in Internal Audit Department and what had been suggested by Roper and Millar (1999).

On the other hand, the purpose of record management in Internal Audit Department were similar with what had been proposed by Roper and Millar (1999) where to ensure all the records are preserved for the usage of administrative task and to be as an evidence of transaction between the department with other department or with external organization. For Internal Audit Department, this is the only alternative they have in order to preserve all the records and due to that records management was very crucial to be practiced in the organization. This records management were matching with the concept of records office aligned in Roper and Millar (1999) and the National Archive of Malaysia (2017).

It is the main obligation of public sector to handle its own public records because those records are vital and needed for the administration of public sector services. There are two types of records which is public records and private records (Roper and Millar, 1999). Public records refer to any records received or produced and maintained in government agency. While private records refer to any records received or produced and maintained in non-governmental agency. In Internal Audit Department, the trainee learned to perform the primary obligation of the public sector which is to manage the public records and private records. Based on readings made by the trainee, almost all of the letters and memos received were delivered or created by other department in Internal Audit Department and this refer to the private records. The Department of Internal Audit also created their own memos and letters to be distributed to other departments or to other external organization. The letter received from external organization known as private

records. The trainee able to conclude that Internal Audit Department also practicing the same methods in identifying the types of records introduced by Roper and Millar (1999).

Roper and Millar (1999) proposed six function or process of records office. Referring to the functions of record office, the trainee given a chance to perform few records office function in Internal Audit Department. From six function, there are only five functions of record office being carried out by the trainee. According to Roper and Millar (1999), the first function of records office was to record, collect and distribute any incoming and internally created mail or any kinds of faxes, letters and memoranda. For instance, the trainee collected letter and memos from the clerk chief to be kept in appropriate file.

Secondly, to open and indexing file to attach any appropriate papers and pass the files to officers for further actions. In this process, the trainee only experienced on how to open and attach suitable papers into its respective file. In other words, the subject of the files and the subject of the paper must be similar and it must be arranged accordance to it designated date. However, the trainee was not given a chance to deliver the files to officer for further actions as the culture in the department where all the officers take any files that they wanted by themselves.

Thirdly, records office able to organize and accumulate all official files and some other credentials in their care. The trainee able to organize and accumulate all official files. For example, organizing and gathering files is one of the daily activity where the trainee had to make sure all the files were kept appropriately at its designed place and ease the tracking process so that record can be obtained faster.

Next, the records office must be able to track the location of all officially registered files that falls under their responsibility and able to obtain the records faster. The trainee able to identify the place of all officially registered files and obtain those file quickly. To point out, the trainee capable to identify the location of the file instantly only by using the serial number as a reference.

Lastly, the records keeping function are make available any appropriate storage, source and reference facilities to every officially registered files as well as arranging and recording those records so that it will be well-organized and timely when needed. In this function, the task carried out by the trainee only limited where

the trainee only assigned to arrange and recording the records. Besides that, the trainee need to ensure all the records well organized and can be reached quickly when needed.

The six function or process of records office proposed by Roper and Millar (1999) were similar on what had been practiced by the trainee even though there are certain task or function could not be carried out by the trainee. The six function were existed in Internal Audit Department and this task still being practiced daily by the employee in order to ensure their records being managed appropriately.

## **3.2 ASSOCIATION WITH SUBJECT LEARNED IN CLASS**

### **3.2.1 Ethics in Administration**

Ethics is all about behavior, choices and doing what is right. Internationally, there have been developments around ethics and how organizations handle this. Many multinational companies have, over the past few years, appointed a senior executive with the responsibility for promoting ethical behavior throughout the company. While such appointments are more common in the United States than the rest of the world, this does not mean that ethics is not one of the priorities of a company. The 'Tone at the Top' is all about the board, chief executive officer and senior executives demonstrating their personal commitment to ethical behavior.

Ethics is the basis of good governance and ultimately the basis for the success of an organization. The lack of ethics can be safely described as the reason for many high profile corporate fraud cases. Most organizations have a code of ethics for their workforce which prescribes expectations of the behavior expected of employees. In some cases, the code of ethics extends to consultants, contractors and suppliers. However, a robust ethics program is more than just a code of conduct; it also includes policies, regular communication, response protocols for ethical violations, etc. Regardless of who is responsible for the ethics program, the effectiveness is not always assessed. Therefore, an audit of ethics becomes important to provide an independent view on the state of the organization's ethics program.

During internship, what the trainee had learned is to act in a good manner when communicate with people whether with staffs or other practical students. This is because a good communication ensures that the trainee can engage with the community in Internal Audit Department on important issues. Other than that, in order to create and maintain a good relationship among the Internal Audit staffs, it required the trainee willingness to learn and follow the instruction given by supervisor as well as the other staffs. Furthermore, in relating to what the trainee had study in Ethics is to well dressing according to the organization's dress code and the trainee was fully obliged with the rules and regulations of MARA.

### **3.2.2 Human Resource Management**

According to Snell and Bohlander (2010), Human Resource Management is the process of managing human talents to achieve an organization's objectives. Besides that, Gary Dessle (2009) stated that HRM is the practiced involved in carrying out the 'people' or Human capital in the aspect of management position including recruiting, screening, training, rewarding and appraising.

According to Maimunah (2008), she had defined HRM as the development and implementation of the system in an organization which designed to attract, develop and retain a high performing workforce. Meanwhile, HRM can be considered as an activity found in an organization whether they are services oriented, large or small. According to Onn (2006), the main purpose of HRM is to ensure that the employees are able to contribute towards achieving the organizational goals.

In Internal Audit Department, MARA, the trainee had learned that in order to improve or upgrade the skills of the staffs in the organization whereby the staffs were required to attend the seminar or programs held by Internal Audit Department of Majlis Amanah Rakyat. Under MARA, there are a lot of subsidiary namely Pejabat Majlis Daerah (PMD), Pejabat Majlis Negeri (PMN), Maktab Rendah Sains MARA (MRSM), Institusi Kolej MARA (IKM), Kolej MARA (KM) and so forth. Therefore, the workers working under subsidiary of MARA were required to attend the programs held by MARA in order to gain more skill and knowledge which will enhance the productivity in MARA. For instance, Internal Audit Department held a program called

'Manage Me Right' participated by 108 workers from all states in Malaysia. The event was held in Tamu Hotel in Kuala Lumpur for three days and two nights.

## **CHAPTER 4**

### **RECOMMENDATIONS**

#### **4.0 CHAPTER REVIEW**

This chapter highlights the strength and weaknesses of the major task that I performed during my practical training as discussed in Chapter Three. In addition, this chapter also include solutions or recommendations for improvement in the future. Based on my experienced in having a practical training in Internal Audit Department of Majlis Amanah Rakyat, there are number of improvements that can be done. This is to ensure Internal Audit Department is capable in performing their responsibilities to ensure that the organization's productivity is effective and efficient.

#### **4.1 SWOT ANALYSIS**

The analysis of strengths, weaknesses, opportunities and threats or also known as SWOT analysis is crucial for an organization to know its current state of condition. It is whereby a structured planning method to evaluate those strengths, weaknesses, opportunities and threats in Internal Audit Department. It is conducted based on direct and indirect experienced that the trainee had gained during the course of my practical training in Internal Audit Department of Majlis Amanah Rakyat. There are several improvements that can be done for them in order to maintain its desirable reputation as one of the organization that close to the people.

##### **4.1.1 Strengths**

MARA's strengths has threefold. First, they served as agents that provide training to businessmen and Bumiputras that desire to be involved in business. They would be provided with training, loan or capital aid, and advice and counselling until they could carry out their business successfully. Second, MARA provided aid to Bumiputra companies venturing into bus and taxi services in rural areas. MARA also provided the opportunity for citizens to buy shares they needed. Various efficient measures were undertaken to ensure the bus service provided would not be a financial liability to rural inhabitants in the future. The third is in enterprise and trade, where MARA provided aid to people in rural areas venturing into enterprise. MARA would only approve loans of those identified as successful in their business and who were willing to follow MARA's guidance.

#### **4.1.2 Weaknesses**

However, Majlis Amanah Rakyat also has some weaknesses like any other organizations. There are few weaknesses that I had observed during my practical training period. Majlis Amanah Rakyat did not provide allowances to the practical students like the other organization. This is because some students may undergo their internship for four months to six months. The practical students also need pocket money for their lunch and to support their transportations cost. In the future hopefully there will be allowances given to internship students not because they do the job but as an appreciation and encouragement for students.

Other than that, in Internal Audit Department of Majlis Amanah Rakyat is seem to be understaff. This is because based on my observation, Internal Audit Department lack of staff that should be held responsible as personal assistant of Internal Audit Director. This is because, when personal assistant is not available, the department appoint a practical student to replace the personal assistant. The problem is, there is no one that guide the practical student for instance, what should they do, what can they do to assist Internal Audit Director. Also the other problem is when the practical student has end their internship and the personal assistant is not available, who will take over the place again? So basically, they will need to train different subordinates over the time as there is no specific person who will hold responsibility to do the job. This will affect the Internal Audit Director works and reduce the efficiency.

## **4.2 Recommendation**

The recommendation that can be suggested is to add more staff in Internal Audit Department. From what I have experienced during my practical training period, the current number of auditor in Internal Audit Department are having trouble with managing audit. For instance, auditor need to do an audit in each subsidiary of MARA. There are a lot of subsidiary of MARA in all state in Malaysia and the number of subsidiary is 223 namely Pejabat MARA Daerah, Pejabat MARA Negeri, Maktab Rendah Sains MARA, Institusi Kemahiran MARA and so forth. With many jobs to be done such as 'Audit Mengejut', 'Pematuhan Audit', 'Audit Susulan', 'Audit Fizikal', and the full report of each audit done, they have to manage their time as well as it will affect the time for producing the output and the staff having a hard time to complete their tasks which will lead to stress.



## **CHAPTER 5**

### **CONCLUSION**

#### **5.0 INTRODUCTION**

Practical training can be considered as the best way for the student in higher education to experience the real working surrounding and to improve skills and ability as well as to gain new knowledge. Besides that, students can apply the knowledge that they gain through the practical training in their life or perhaps in future when they work. In conclusion, after two months undergo the training in Internal Audit Department of Majlis Amanah Rakyat located in Kuala Lumpur, had given me a valuable experience. Therefore, I would like to conclude the report based on each chapter.

#### **5.1 CHAPTER ONE**

In Chapter One, the trainee had provided information about the place that the trainee done her internship which is in Internal Audit Department of Majlis Amanah Rakyat. In this chapter, all the information regarding to the organization are well described and explained by the trainee. Besides, this chapter also provide information on how the Internal Audit Department operates as well as the nature of the work that have been done by Internal Audit Department staffs. Client charter is also explained in this chapter as it showed how Majlis Amanah Rakyat will serve the client which is the public notably the Malay and Bumiputra.

Throughout my practical training in Internal Audit Department, I have been given so many tasks that come from different scope and perspective. I was having my practical training in Majlis Amanah Rakyat for two months. I was being supervised by Puan Handi Subaidah, a chief clerk of Internal Audit Department and I was directly received instruction from her in doing the tasks that had been given to me. I was also received other tasks given by other staffs regardless of me as a supervisee under Puan Handi Subaidah.

## **5.2 CHAPTER TWO**

In Chapter Two, this chapter described on the job or the task that had been done during the internship in Internal Audit Department of Majlis Amanah Rakyat. In this chapter, all the works need to be explained and well organized in order to get the flow of works during the internship process. Other than that, the pictures of the jobs that had been done were put at Appendix section as a proof or evidence that the trainee had done the job given during the internship. The main purpose of this chapter is to let the practical know on which jobs that had the critical relationships or had to become the hardest task to them as well as to know what are their routines in the practical training period.

## **5.3 CHAPTER THREE**

Chapter Three described on the subject and theories that had some relation to what had been done during the practical training period. In other word, the entire related subject or theory chosen were actually related with the task done by the practical trainee. Besides, this chapter also showed on how the practical trainee managed to apply their knowledge in their study period during their internship. The purpose of this chapter was to make the trainee know what they had been learned in their studies might be faced in the future. It can be assumed as the preparation for the students in order to deal with real working environment in future.

## **5.4 CHAPTER FOUR**

In Chapter Four described the SWOT Analysis and the recommendations of the practical trainee towards the organization itself. It is very crucial to be prepared by the practical trainee because they are the one had faced the situation while they were working in the organization. This means, they can prepare the analysis in order to give the feedback to the organization as well as give the alternatives for the organization to implement some changes in the future. In addition, this chapter also describe on the term that the organization need to be aware in order to keep their productivity and they also need to aware on their threat if they want to remain competitive in serving the Malay and Bumiputra.

## **5.5 CHAPTER FIVE**

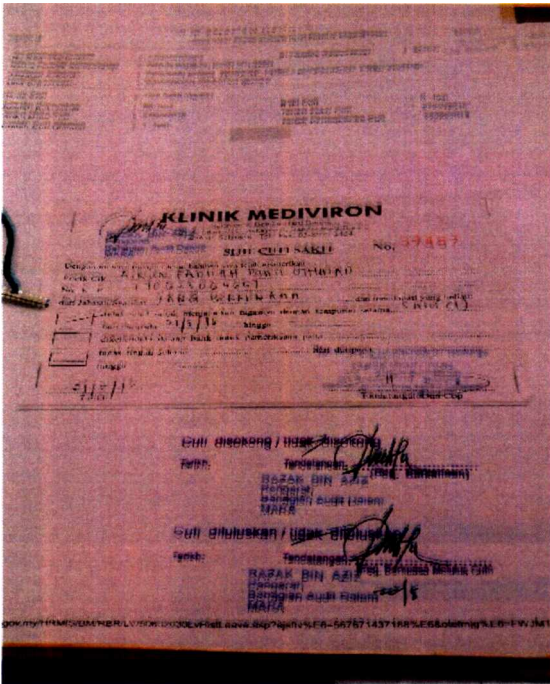
As a conclusion, I would like to give a recommendation to the faculty that the practical training course should be extended from two months to three months at least. This is because, it was requested by the organization itself to have a student that have the internship at least three to six months. A period of two months is less sufficient because the longer the period, the more experience and new knowledge that can be gained by trainee. On the other hand, the organization should also have a good system in handling practical students' schedule. This is because, the trainee sometimes did not really have task to do and sometimes the trainee was asked to do basic stuffs such as printing and shredding. The students should be exposed to all types of works or scope of jobs that is related with what they had learned in their studies which would help the trainee to broaden their thinking skills.

## REFERENCES

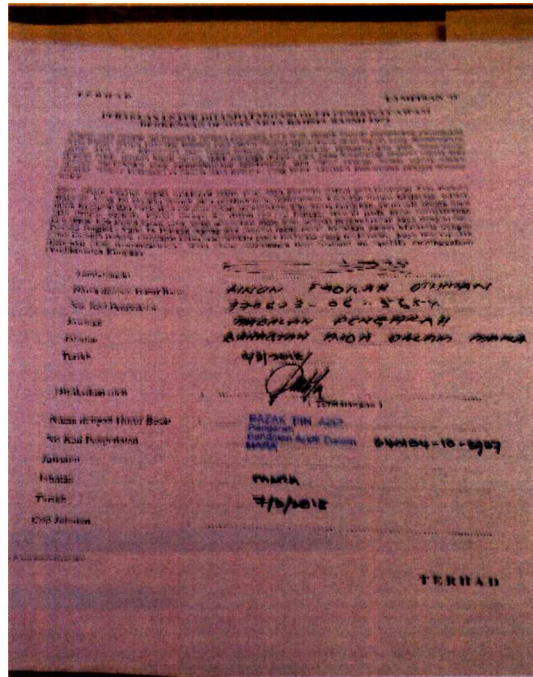
Majlis Amanah Rakyat. (2018). Official Portal of Majlis Amanah Rakyat. Retrieved on 4<sup>th</sup> October from <http://www.mara.gov.my/>

Roper, M. & Millar, L. (1999). Organizing and Controlling Current Records. Retrieved on 10th November 2017 from [http://www.irmt.org/documents/educ\\_training/public\\_sector\\_rec/IRMT\\_organising.pdf](http://www.irmt.org/documents/educ_training/public_sector_rec/IRMT_organising.pdf)

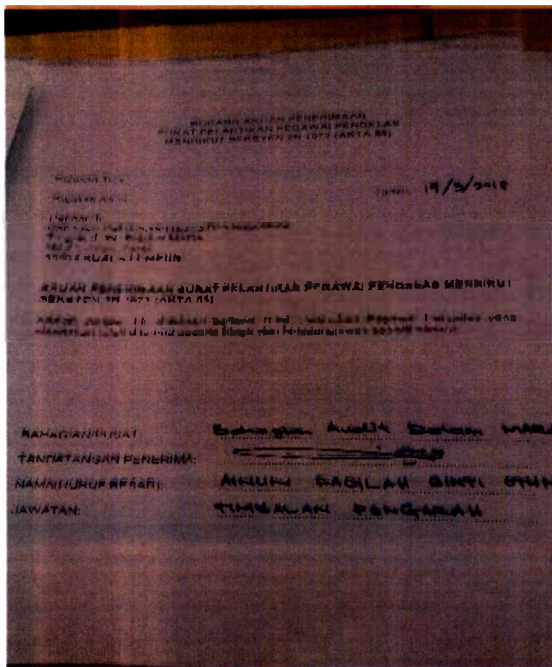
**APPENDIX: ADDITIONAL PICTURE RELATED TO TASK  
DURING PRACTICAL TRAINING**



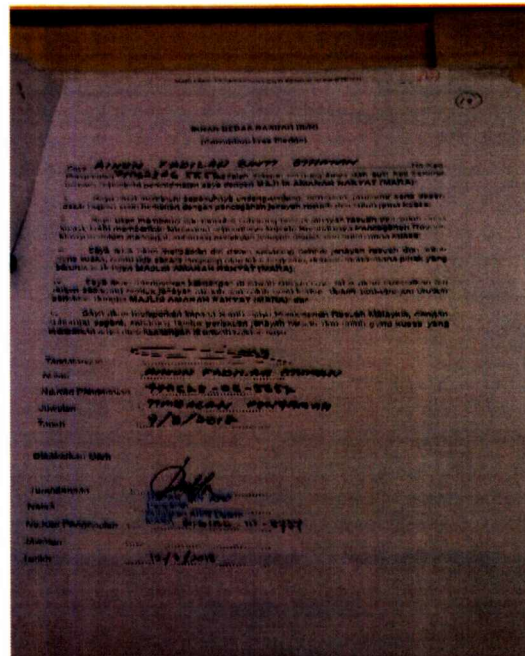
Appendix (1): Medical Certificate



Appendix (2): 'Perakuan Akta Rahsia Rasmi 1972'

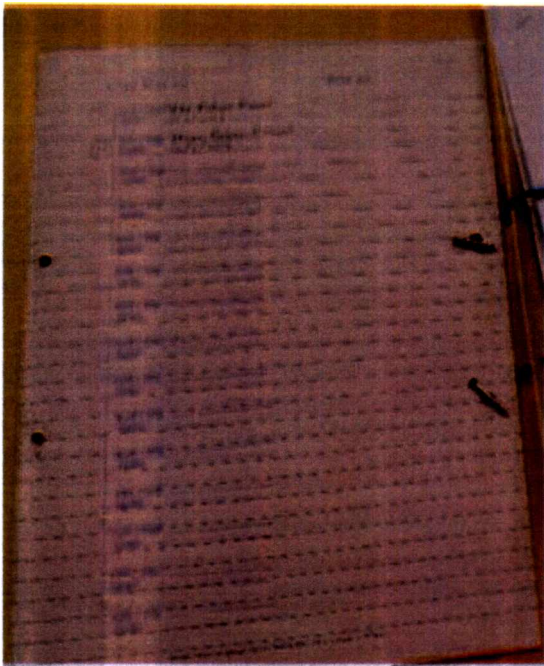


Appendix (3): 'Borang Akaun Penerimaan Perlantikan Pegawai'

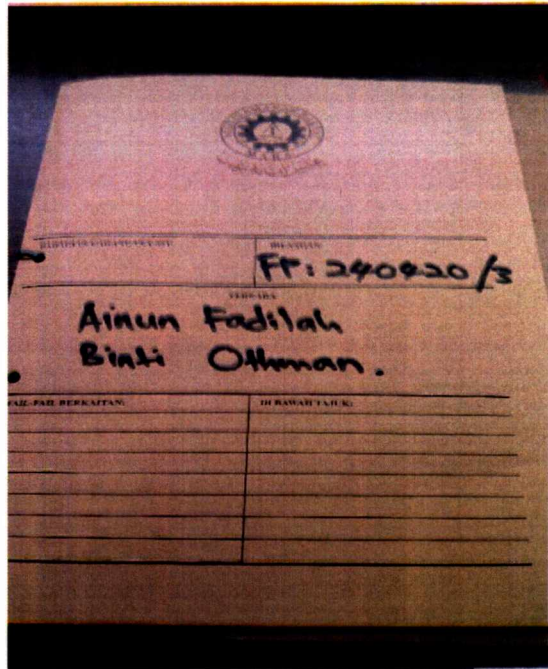


Appendix (4): 'Surat Ikrar Bebas Rasuah'





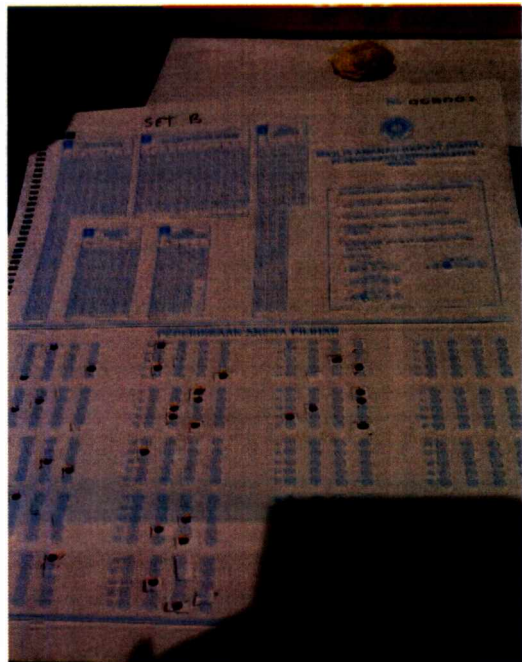
Appendix (5): Exam Sheets for Filing



Appendix (6): Personal File



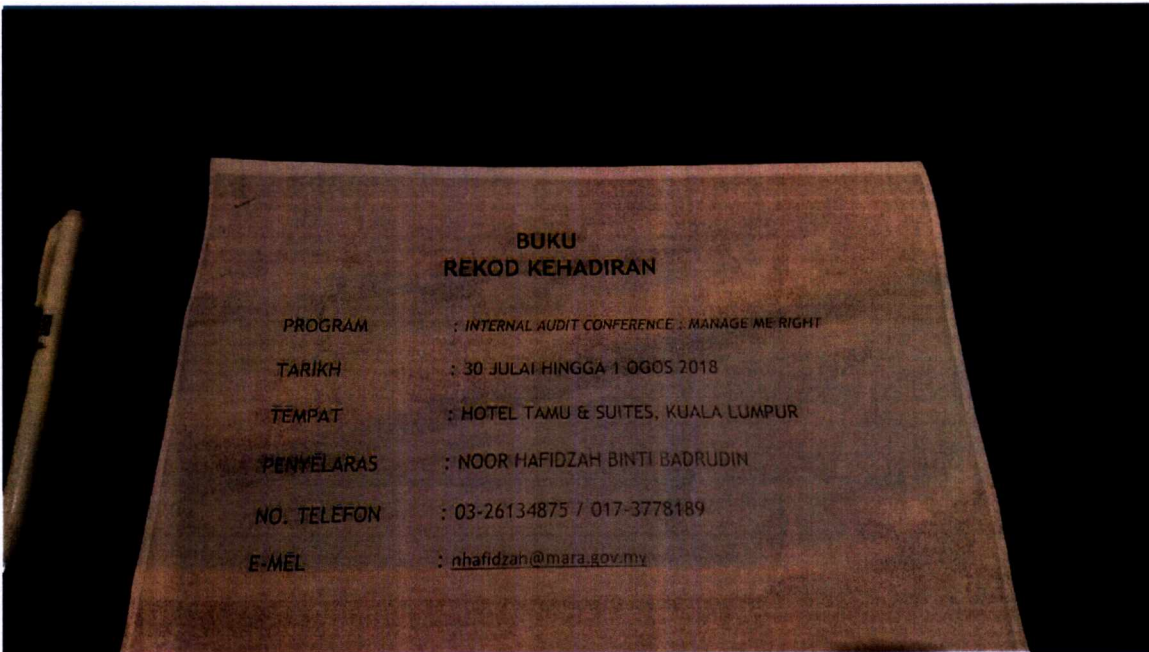
Appendix (7): Filing Place



Appendix (8): Participant's Answer for Internal Audit Program



Appendix (9): Manage Me Right Program.



Appendix (10): List Name of Participants



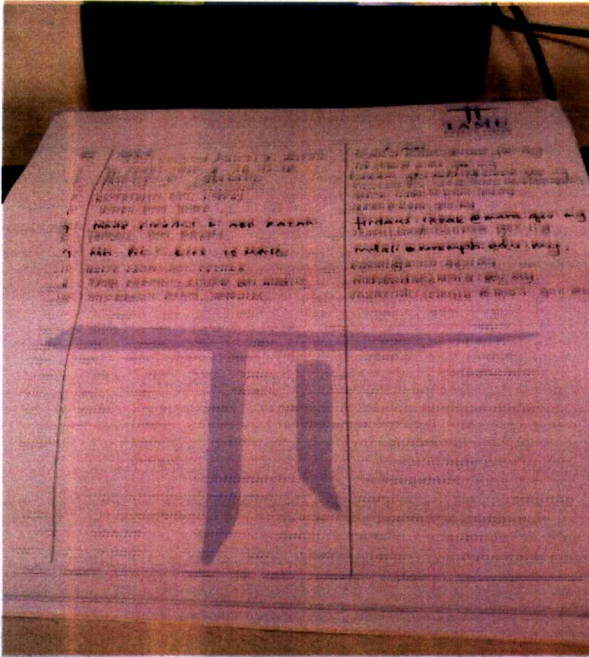


Appendix (11): Registration of Manage Me Right Program

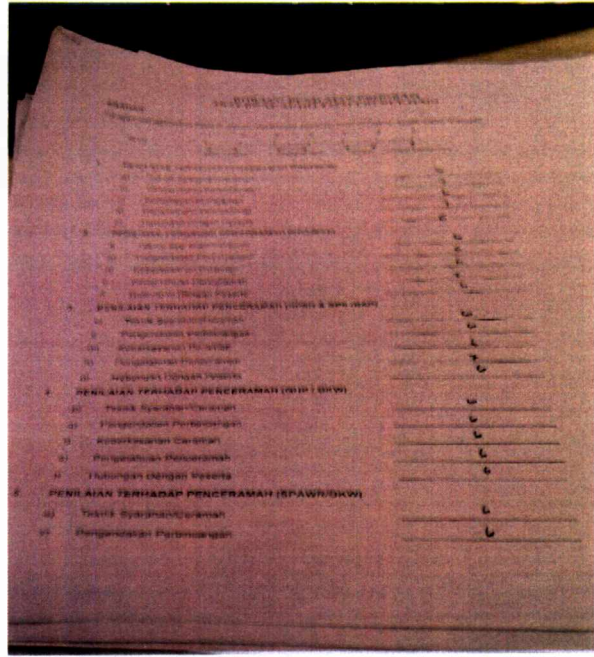


Appendix (12): Manage Me Right Program





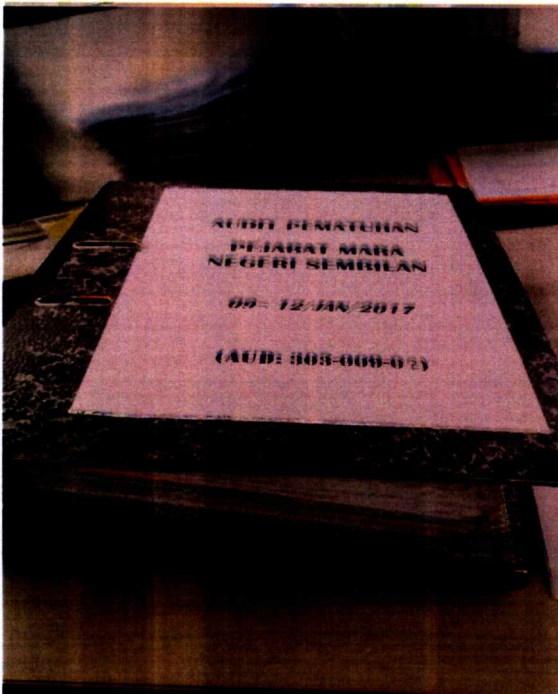
Appendix (13): List e-mail of Manage Me Right Participants



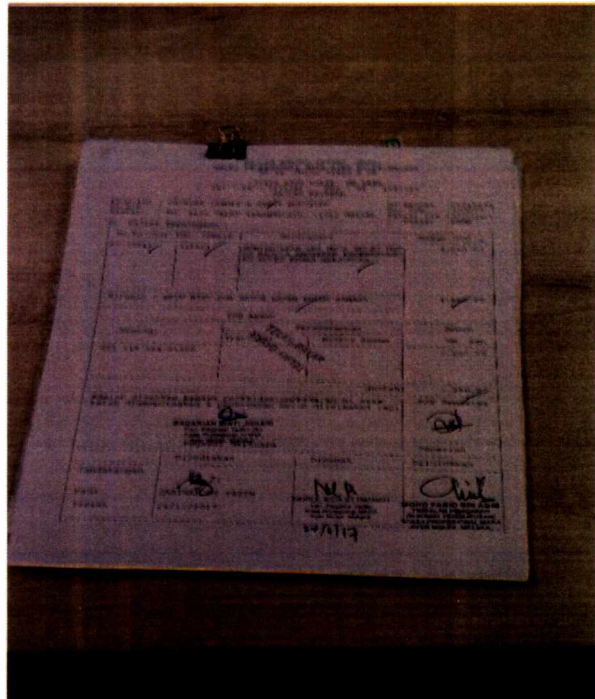
Appendix (14): The Evaluation Questionnaire of Manage Me Right Program



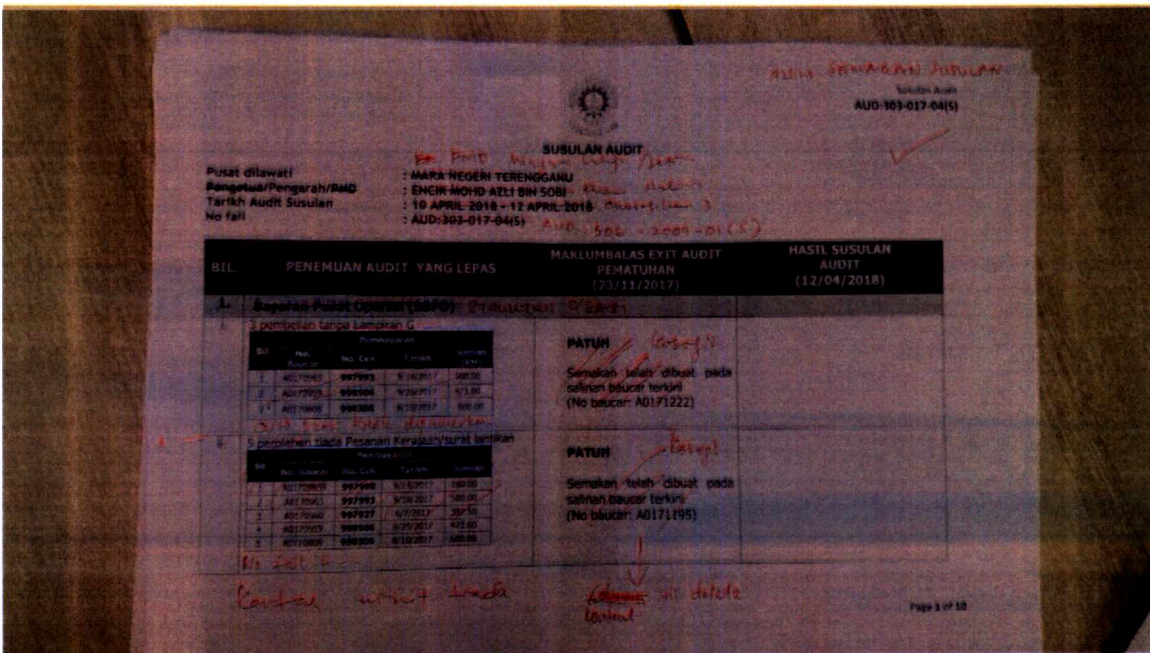
Appendix (15): Discussion with Deputy of Internal Audit and Auditor about the upcoming Programmes for MARA worker



Appendix (16): Example of 'Audit Pematuhan' File

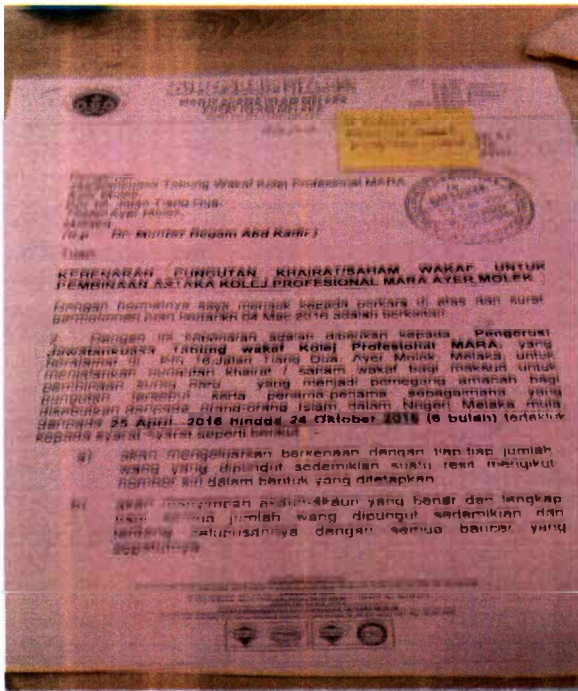


Appendix (17): Example of 'Baucar Bayaran' KPM Ayer Molek, Melaka

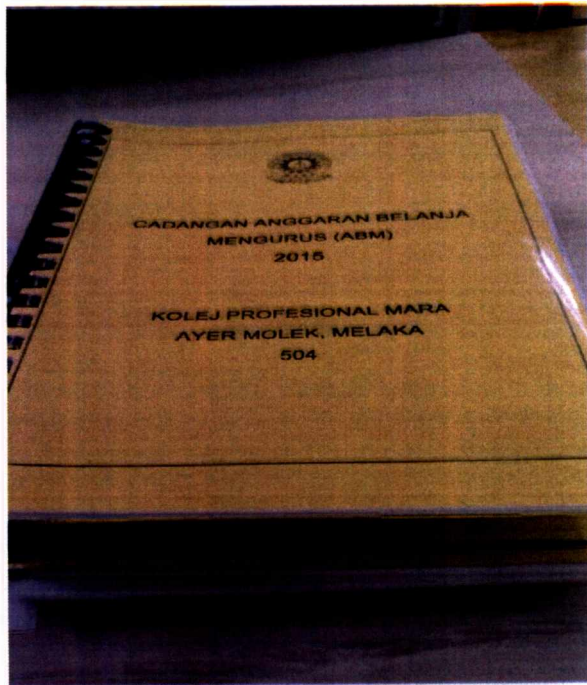


Appendix (18): Example of 'Audit Susulan' PMD Terengganu





Appendix (19): Sample of 'Pungutan Wakaf' Letter



Appendix (20): Example file of 'Cadangan Anggaran' KPM Ayer Molek



Appendix (21): PMD Lembah Pantai





Appendix (22): PMD Lembah Pantai



Appendix (23): With the PMD Lembah Pantai staffs after follow-up audit session done



Appendix (24): PMD Shah Alam



Appendix (25): PMD Shah Alam





Appendix (26): With the PMD Shah Alam staffs after follow-up audit session done



Appendix (27): Internal Audit Department, MARA



Appendix (28): Shredder Machine in Internal Audit Department



Appendix (29): Example of tools used by Internal Audit Department staffs





Appendix (30): Place for Internal Audit Department staffs to rest



Appendix (31): With staffs of Internal Audit Department in MARA