UNIVERSITI TEKNOLOGI MARA

FACULTY OF ADMINISTRATIVE SCIENCE AND POLICY STUDIES

AM228

BACHELOR IN ADMINISTRATIVE SCIENCE (Hons)

PRACTICAL TRAINING REPORT

JABATAN AUDIT NEGARA, SARAWAK

FARAHANA KHALIDA BINTI HAINI

2013387705

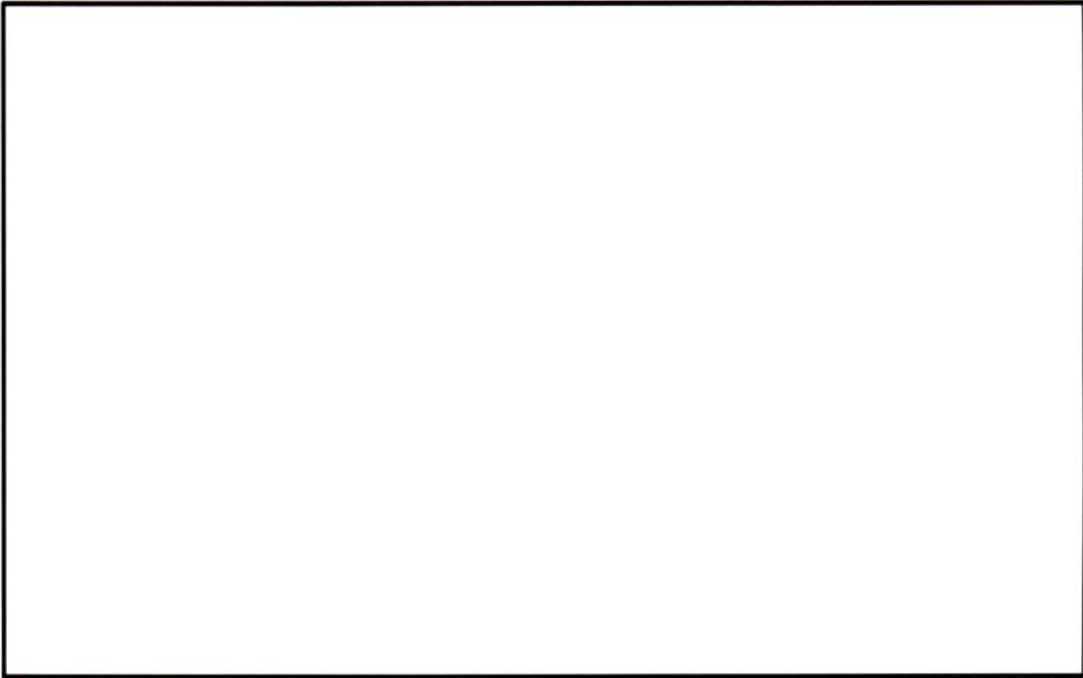## SEPTEMBER 2015 - JANUARY 2016

THE DECLARATION

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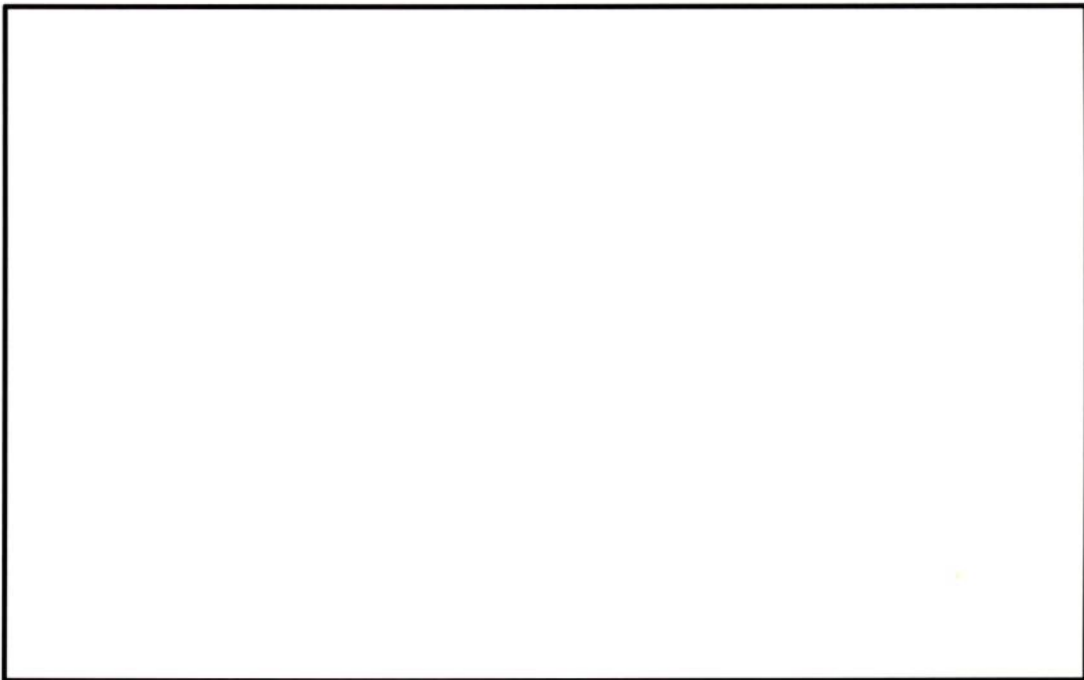
Signed,

....

FARAHANA KHALIDA BINTI HAINI

Supervisor 's comment

Moderator's comment

CLEARANCE FOR SUBMISSION OF THE PRACTICAL TRAINING

REPORT BY THE SUPERVISOR

Name of Supervisor   : Madam Nur Aida Binti Kipli

Organization   : Jabatan Audit Negara, Negeri Sarawak

Name of Student   : Farahana Khalida Binti Haini

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

....

(signature)

ACKNOWLEDGEMENT

Praise to Allah for eight weeks I undergo my Practical Training that began on 20th July 2015 until 15th September 2015, and I finally managed to complete my report Practical Training. I also wish to express my gratitude to the people most precious in my life, my father and mother for all the moral, financially supports and also to my colleagues for reminding me to always be honest and trustworthy during my Practical Training.

For my supervisor at MARA University of Technology, Madam Nur Aida bt Kipli, thank you for all the comments and guidance because it really helped me in preparing my report. Her support and encouragements had indirectly cultivated perseverance and dedication in my mind to be a better man tomorrow. Her advice and patience also really makes me appreciate on any sacrifies that she had made for us.

Finally, I want to express my appreciation to my Practical Training's supervisor, Madam Kamilawati Binti Kamil on the advice and patience guided me during my work in. Do not forget to all staff working in Dewan Undangan Negeri Sarawak, I really appreciate all their help and kindness taught me when I was working there.

Farahana Khalida Binti Haini

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CHAPTER1

INTRODUCTION

1.0   BACKGROUND

Jabatan Audit Negara Sarawak is one of the federal institutions in Malaysia. Headquarter was located at Bangunan Sultan Iskandar level 4. This office consists of two departments which in charge to audit for federal and state department organization surround Sarawak. The director for Jabatan Audit Negara cawangan Sarawak was led by Tn. Hj. Khalid b. Khalid Khan, and then followed by Pn. Toieyah as deputy director for this department. Jabatan Audit Negara Cawangan Sarawak also has several branches around Sarawak which was located at Sibu and Miri. Meanwhile they also had several branches around Kuching which was located at Queenstower level 5 and 6, Menara Pelita, Jabatan Kastam as well as LHDN tower (Inland Revenue Board of Malaysia).

Furthermore, Jabatan Audit Negara have their own function and scope on task in which they need to prepare the Financial Statements Auditing to certify the annual financial statements submitted by the Federal and State Governments/Government Agencies as required by law and in accordance with accepted accounting standards. Through this audit, the Auditor General will give his opinion whether the financial statements prepared is true and fair and that records are properly maintained and updated. Meanwhile for Compliance Auditing, is to determine whether financial management at Ministries/Departments/Government Agencies is in compliance with the laws and other financial regulations and procedures. The last scope is Performance Auditing to appraise

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whether Government programmes/activities are executed in an effective, efficient and economical manner and achieve their intended objectives.

As a conclusion Jabatan Audit Negara plays crucial roles in auditing because through audit, it can government to ensure compliance to the laws and regulations, exposed unwarranted factor or element which leads to inefficiency, ineffectiveness and uneconomical procedures and also to give an opinion whether the financial statement prepared is true and fair and the records are properly prepared according to the generally accepted accounting and auditing standard

ORGANIZATION STURUCTURE

CARTA ORGANISASI JABATAN AUDIT NEGARA
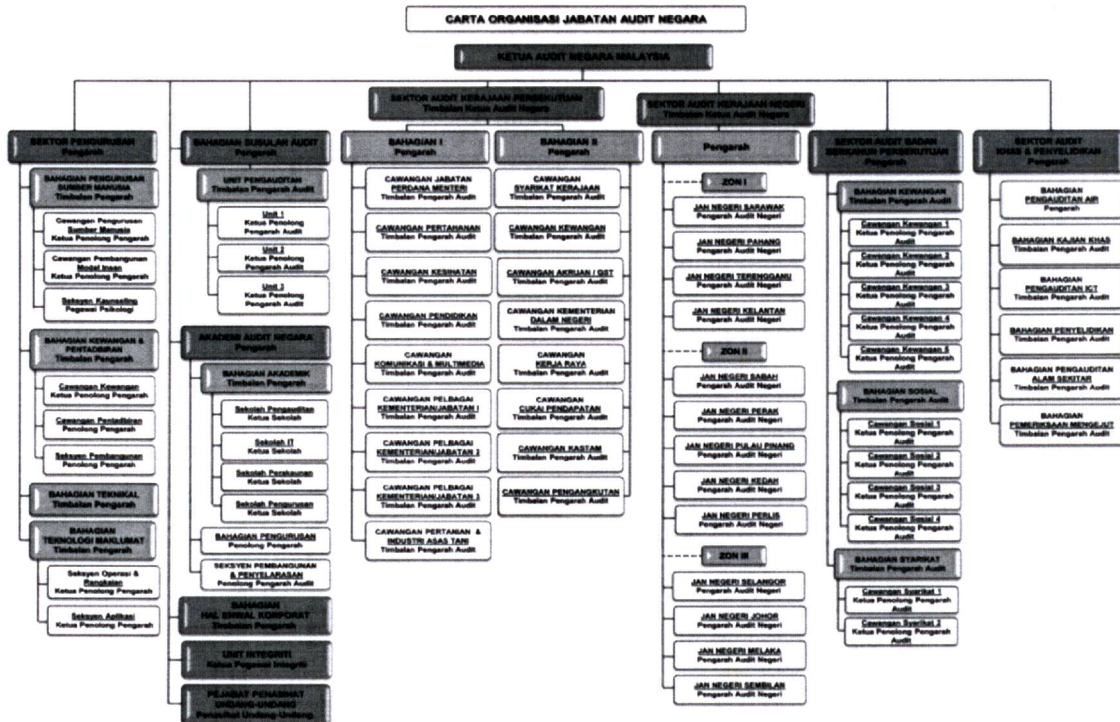
1.2   HISTORY

The Audit Institutions in Malaya has been established during the British Colonial administration in the early 20th Century to strengthen the Government financial management system. At that time, the office of the Auditor General was formed separately into the Federated Malay States and the Straits Settlements. In each of the Federated Malay State, the Institution was known as the Audit Office and was headed by a State Auditor. The headquarters of the Audit Office was situated in Kuala Lumpur and was headed by a Chief Auditor.

A more organized National Audit Institution in respect of the structure and audit scope could be traced back to 1906 when the Auditor General of the Federated Malay States, W.J.P Hume was appointed. For the Straits Settlements, even though the Audit Institution has been traced as early as the end of the 19th Century, it was centered in Singapore and only involved two Malayan States namely, Penang and Malacca. Both the institutions were merged in the year 1932 and placed under the Director of Colonial Audit centralized in London.

Auditing and the preparation of the audit report were carried out by the Auditor of the Straits Settlements and the Federated Malay States in Kuala Lumpur. When the Federation of Malaya attained its independence in 1957, the post of Director of Audi Malaya was changed to the Auditor General. The appointments as well as the responsibilities of the Auditor General are spelt out under Article 105 of the Federal Constitution and the Audit Act 1957.

1.3   LOGO

Federal is Symbolizes the mandate and independence given to the Auditor General to carry out the audits on the account of Federal Government, State Government and Federal Statutory Bodies as well as the activities of the Ministry/Department/Agency and Companies under the Federal and State Government. Meanwhile, the Two Stalks of Paddy Symbolizes the efforts and perseverance of the audit personnel to continuously improve the productivity of the department as well as producing balanced audit report. There also a Circle which Symbolizes the strength and integrity of team spirit among the audit personnel as a key contributor towards promoting excellence in financial management and accountability in the public sector in the globalization era

While for the logo color, Maroon Represents the corporate image and identity of the National Audit Department, Yellow color, Stands for the sovereignty of the constitutional monarch, the King who appoints the Auditor General on the advice of the Prime Minister and after consultation with the Council of Rulers, and White color

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Represents the Department's modesty and transparency in carrying out its responsibility to ensure accountability and integrity in public sector financial management

VISION, MISSION & OBJECTIVE

The vision for Jabatan Audit Negara Negeri Sarawak is to be recognized as a key contributor towards financial management excellence and enhances good governance in the public sector by the year 2020. Meanwhile the also had set a mission which is To Carry Out Audit In A Professional And Independent Manner And To Produce Balanced Report To The Parliament And State Legislatures Towards Enhancing Good Governance In The Public Sector

They also have several objectives for this department in order to deliver their services in effective and efficient way for the people. First objective is, to prepare quality and timely Audit Reports to Parliament and State Legislatures. Second objective is, to carry out audit activities and prepare reports in an independent and balanced manner. Next is, to fulfill the needs and expectations of stakeholders and auditors, And also to manage audit activities efficiently and effectively. Last objective is to be a model employer.

1.4   CORPORATE CULTURE

Within this department, they have established several corporate cultures in order to deliver their services in more effective and efficient ways for the people. First is Integrity whereby Complying with the professional code of ethics in conducting and reporting audit findings. Second is, Esprit de Corps Which Emphasizing the importance of teamwork by creating a productive working environment that emphasizes. Third is

esprit de corps and innovation. Fourth is, Responsibility in which the need to be responsible in all action as an auditor or staff of the department. Fifth is, Professionalism refers to, ensuring high standard of professionalism in the implementation of audit by emphasizing staff discipline and quality of work. Sixth is Independence to performing the duties without constraints in order to report and give opinions in an independent manner in accordance with the provisions of the Audit Act 1957. And the last corporate cultures within this organization are Quality which complies by ensuring the highest quality in the performance of duties by emphasizing a good working culture and continuous professional development.

1.5   QUALITY POLICY

The National Audit Department is committed to quality and professional auditing and reporting in conformity with International Auditing Standards. Besides, the National Audit Department is committed to continual improvement in its Quality Management System and to review the organization's Quality Objectives to ensure customers' expectations are met.

QUALITY OBJECTIVES

This department also set certain quality objectives, first, to certify Financial Statements, issue Audit Certificates and prepare Audit Reports within four months of receiving Auditee's complete Annual Financial Statements. Second, To complete Financial Management Audits and issue the reports within three months from the date of the audit. Third objective is To ensure Financial Management Audits of Federal and States Ministries/Departments/Agencies are conducted at least once in three years.

1.6 CLIENT CHARTER

**Performance of Client's Charter for the Year 2014

Client's Charter I

To conduct audit in a professional manner in accordance to the International Auditing Standards.

Achievement

All the audits have been carried out professionally in accordance to the International Auditing Standards.

Client's Charter II

To certify the financial statements, issue audit certificates and prepare audit reports within four months after receiving of Annual Financial Statements.

Achievement

No.	Financial Statement For Year 2014	Certification within 4 months	Achievement (%)
1.	Federal Government	1	100
2.	State Government	13	100
3.	Federal Statutory Bodies	118	100
4.	State Statutory Bodies	147	100
5.	Local Authorities	148	100
6.	Islamic Religious Council	15	100

**The current year performance of the National Audit Department's client's charter can only be measure after the tabling of the Audit Report in the Parliament after October each year.

Client's Charter III

To prepare a balanced Audit Report without any prejudice and bias.

Achievement

All audit reports have been prepared in a balanced manner any prejudice and bias

1.7   CONCLUSION

As a conclusion, in this chapter it comprises of background, which discuss a details on location, function and scope and other related roles regarding JAN. Then follow with the organization structure on JAN. Next is the discussion on history which briefly explains on the establishment of JAN, and then follow the discussion on Logo, Vison, Mission and Objective of JAN. Corporate culture also been discussed in this chapter then follow with both quality policy and quality objectives. Lastly, briefly explanation on the Client Charter of JAN which is important on measuring the performance of JAN functions toward their client.

CHAPTER 2

SCHEDULE OF PRACTICAL TRAINING

2.0   INTRODUCTION

In chapter 2 of practical training report, I had been assigned by my supervisor Mdm. Aida to explain more on my schedule of practical training. This includes the entire task that had been delegated to me and also what we do during my training session at Jabatan Audit Negara. Besides that, within this chapter also, I need to report and summarize my daily training extracted from the Log Book such as description of jobs and tasks executed throughout training.

2.1   SUMMARY OF PRACTICAL TRAINING SCHEDULE

2.1.1. Week 1 (20th July – 24th July 2015)

On Monday, 20th July 2015, was the first day of my practical training at Jabatan Audit Negara Cawangan Sarawak where I was placed at the Administration and financial department. I reported duty the person in charge of practical student and she briefly explained to me about the rules and regulations of the organization. She also gave me a thumb print for the security access to enter the office as well as punch card to report our working hour throughout our practical training session at their office. After all the tour, one staff name Pn. Rita Thomas brought us to Ketua Pengarah, Mdm. Gwendoline since the Pengarah and Timbalan Pengarah is still on their vacation for 'Eid Mubarak. After that, I had been assigned to read the Audit Report (Audit Negara Tahun 2014 – Aktiviti

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Pengurusan Syarikat part1 & 2) in order for us to understand more on auditing roles and task. Besides, is also gave us the rough idea on how the auditing process being done though all the rules and regulation. Next, I had been assigned to audit or check on government asset. This task require certain procedure in which I need to check all the asset such as chair, table, computer desktop, and other asset as well.

On Tuesday, 21st July 2015, I had been assigned to start on key in the data founded yesterday in the KEW.PA7 system. After gather all the data needed for this system, I started to check on the asset that had problem during our checking yesterday. Through this system, it can help us to identify which asset had been misplaced or missing form it original places. Besides that, it also helps me to find the owner for the asset if there is any problem happen to their asset.

On Wednesday 22nd July 2015, I still continued with the KEW.PA7 system in which we key in the data for the right wing side office for the audit officer including the meeting room. After that, I had been assigned to key in the data for all the leader or "Ketua" in charge for their team. The leaders have their own room and some personal item such a personal hard disk, handy scanner and etc. After checking the entire item, we need to print out the updated list of KEW.PA7 and ask for the authorization from the staff to make sure that the entire asset given was updated.

On Thursday 23rd July 2015, I had been assigned to updating and print out the KEW.PA7 list and recheck all the list before proceed for an authorization by the staff.

On Friday 24th July 2015, I still continued with the updating KEW.PA7 list. After finish will all the recheck of the updates list, I had been assigned to ask for staff

authorization. Whereby, the staffs need to sign the updated list and make sure that they have the right asset on their working area.

This week, I learned that, the entire federal department will be using the same system in handling their government asset. Besides, through the entire task given to me, I have realized that, keep on updating the data such as what I have done before is crucial in order to avoid mistakes in future.

2.1.2 Week 2 (27th July – 31st July 2015)

On Monday 27th July 2015, I had a meeting with the Timbalan Pengarah of Jabatan Audit Negara Cawangan Sarawak, Pn. Toieyah, our supervisor Pn. Kamilawati and also officer in charge during our internship training Ms. Massuriani to discuss on our scope of task and several things for our practical training session at their office. During this meeting, they also prepared schedule by week for me and the other intern student in order to manage and fully utilized our times to learn at their office. After the meeting, they assigned me to read more on Audit report while they preparing our schedule.

On Tuesday 28th 2015, I still continue reading the Audit Report for the other year as well. Through this reading it gave me more information about how auditing process, procedure, rules and regulation and etc.

On Wednesday 29th 2015, I still continued on my reading while waiting for my schedule and the delegation of task.

On Thursday 30th 2015, Ms. Massuriani had given us our schedule for practical training. As for today, I have been assigned to do the disposal of files. This task requires

me and my friend to check on the entire files before proceed with the disposal files. There are many procedure needed to dispose this entire file. All the files have been categories into three main categories which are federal, state and administration files furthermore, all these entire files had also been arrange by year of 2002 until 2008. This task requires a lot of procedure, for example, firstly, we need to identify the starting date and the ended date at the first page and last page of the files in order to confirm that the files are to dispose. After that, we needed listed down all the data which the date into paper for record and lastly arranged the files according to the boxes provided.

On Friday 31st 2015, I and my friend still continued with the disposal files for the other following year. After lunch break, we had meeting will the staff at this department. During meeting a lot of thing has been discussed and after the meeting, we had a small birthday celebration for the staff that had their birthday in that month. After that, we precede with the eid Mubarak celebration. I also managed to meet up with Pengarah Jabatan Audit Negara cawangan Sarawak during that day.

This week, I learned that, being the good leader is important for an organization whereby through good communication skill like Pn. Toieyah will help her employee feels welcome and easy to communicate with the upper level when they had problems. Besides that, through the task that had been delegate to me, which is disposal files, made me realized that recording all the important data for our task is crucial for our future references. Last but not least, I learned that appreciation for the employees like celebrating their birthday and etc. also can maintain the employees loyal toward the organization. Furthermore, through this also, its can help to motivate the staff and also made they feel more committed with their jobs.

2.1.3   Week 3 (3rd August – 7th August 2015)

On Monday 3rd August 2015, we still continued with the disposal files task. This is my third day to do this task. During this time, I and my friend had almost finished all the files to dispose. Furthermore, during this time, we also managed to identify which files fall into federal, state or administration files in which help us more in completing this task.

On Tuesday 4th August 2015, today I and my friend had finished with disposal files task. Besides that, we also managed to separate the non-dispose, prepare the list for non-dispose files as well as updating the extra files that needed to be dispose and hence arranged it accordingly at "Bilik Rekreasi" while waiting for the permission from Arkib Negara to dispose the files. After that, I had been assigned to help Pn. Aisyah to do open and closed files for files record. In order to do this task, I need to follow certain procedure that has been given by Arkib Negara for open and close files, whereby, the files must exceed 100 pages and exceed 2 inch thickness. Only after fulfil those procedure, we can close the files and open the new files.

On Wednesday 5th August 2015, after identify the close files yesterday, I and my friend continue to gather all the close files and start to open new files. Open files also requires certain procedures. Whereby, I and my friend need to used alphabet ruler and special ink pen which had been given by Arkib Negara to write down the details for the new files.

On Thursday 6th August 2015 I and my friend still continue with open and close files task. Actually, this task does not require too much time to complete it, but since this

is my first time in crafting the details for the files, I need to craft it neatly in order to avoid mistake.

On Friday 7th August 2015 today, I had been assigned by Pn. Hasimah to help her updating the staff service books. After finish with this task, I had been assigned to help Pn. Aisyah to post the letter for Poslaju. Next is, after complete with posting letter, I and my friend had been ask to help arranging the new letter in according to the files categories.

This week, I learned that, managing and arranging the entire files accordingly to their categories is important in order to avoid confusion and also easier in searching the files when we need the files for reference. For example, an auditor, the always need previous file for references, so then if the files is accordingly manage by the person in charged, it might help the staff to work in efficient and effective ways.

2.1.4 Week 4 (10th August – 14th August 2015)

On Monday 10th August 2015, today I had been assigned to take care on filing system because the person in charged Pn. Aisyah had something came up and thus she cannot come to work. Before, she had her leave, Pn. Aisyah ask me and my friend to help her managing the new letter that come into the audit department and arrange the letters according to the categories and files in order to avoid overload letter that come in for the next day.

meeting with the Pengarah Audit Negara, Tn. Khalid Khan B. Abdullah Khan regarding his comeback after his earned leave after his heart surgery. During the meeting he asks a lot about the office stuff and problem. Besides that, I and my friend also managed to report duty to the Pengarah.

This week, I learned that managing filing system is crucial for all organization. As for myself, this new task had taught me to be familiar with this kind of thing once I start to involve with my working life in future. Furthermore, I was been able to experience a formal meeting with the Pengarah I was been exposed by the staff to this kind of meeting. This is very useful as it will give me the knowledge on how to handle a formal meeting in future.

2.1.5   Week 5 (17th August – 21th August 2015)

On Monday 17th August 2015 I and my friend had been assigned to continue with KEW.PA7 which is audit asset or check on government asset for Timbalan Pengarah (TPAN) personal assistant room as well as TPAN room. After finish with our checking we print out the update list and ask for Pn. Khuzaimah who is PA for TPAN to confirm and gave her signature for asset authorization. While for TPAN list we fail to meet her since she had an outdoor task that day. After finish with that task, we continued to check on asset for Ketua Seksyen Pentadbiran, the room for Pn. Kamilawati, and as usual, after finish with the entire checking asset we print the update list out and ask for her authorization.

On Tuesday 18th August 2015, I had been assigned to do filing task. Whereby, I need to help my friend to remove some files from the file room to file store. The files that need to be removed starting from the year 2009 until 2013.

On Wednesday 19th August 2015, today I still continue with the same task. After we finish removing all the files, I and my friend need to arrange all the files according to categories and years on the particular place that has been provided on at the file store.

On Thursday 20th August 2015, today I had been assigned by Pn. Rita to seek for staff signature or authorization regarding the KEW.PA7 list. There are still a few list left because the previous day I and my friend fail to ask for the signature due to their outdoor task, so they does not work at the office, because of that Pn. Rita ask me to check on the remaining list and try to ask for the available staff that still sign the list.

On Friday 21st August 2015, I had been assigned by Pn. Kamilawati to help to key in the data for leave application through Human Resources Information System (HRMIS. The leave application GCR needs to be updating and key in through the HRMIS system. There is a few step need to be taken before we proceed with this task. For instance, firstly I need to make sure that the data for leave application in "Buku Perkhidmatan" tally or same with the data in the system. Hence, if the data is not tally with the system, we need to manually check and look up for the previous year calendar which had been provided to do this task. These calendars consist of the year of 1963 until 2009. Only after we check the data accurate and tally with the same, only then we proceed with the system and key in the data accordingly. Besides that, I also have been assigned to be an operator

This week, I learned that, it is not easy to answer all the incoming call and also answer all the question given by the caller, besides that, transferring the caller to the officer they needed also not easy if we do not know how to do it. Furthermore, I also learned that asking while we does not know anything is important because it help a lot while doing our task, so that we know if we made any mistake or not. Besides it also helps me in my working life later, because through asking question it can help me to avoid mistake when I work later on.

2.1.6   Week 6 (24th August – 28th August 2015)

On Monday 24th August 2015, as for today, I still continued with the HRMIS task. It was not easy for me to make sure the data is tally or same with the new system provided by the Malaysia Government. This is because, back then, the used manual key in data system and now they used the computer system to deal with this stuff. Thus, I keep on asking the seniors staff for solution if I had a problem regarding this task.

On Tuesday 25th August 2015, I still continue with the following HRMIS system. But today, I managed to do this task clearly with fewer problems after asking the senior staff to teach me

On Wednesday 26th August 2015, I still continue with the same HRMIS task. After the lunch break, I and the other administration staff had second meeting with the Pengarah regarding the inspection visit from the Audit Negara headquarters at Putrajaya on 9th September 2015.

On Thursday 27th August 2015, I had been assigned with 2 tasks today which is HRMIS in the morning, while after the lunch break, I and friend had been ask by Pn. Rita

to help her on auditing through KEW.PA7 for other Auditing office branches. First, we go to Queenstower which located in front of our office. Today, we start auditing asset at level 6. This time, I and my friend find that auditing the government asset at this branch is not as hard as auditing the asset for the Headquarter office since the working area for this office is not as big as the HQ office.

On Friday 28th August 2015, I and my friend still continue with yesterday task. Today we still audit or check on the asset that faced a few problem from yesterday check. After check on the problem, we go back to the HQ office and settle all the problem such as print out the updated list of KEW.PA7 and also print out the missing barcode using the barcode printer which is only located at the HQ office.

This week, I learned that, when we do any task need ask question if we do not know, in order to avoid mistake and make it easier for us to do our task. Besides, through the entire task given to me this week, I also learned that, we need to always try coop and ask for any assistance from senior staff in which they had more experienced that the new staff. Hence this week had taught me a lot in deliver my task accordingly with the instruction given to me.

2.1.7   Week 7 (1st September 2015 – 4th September 2015)

On Tuesday 1st September 2015, on Tuesday, I had been assigned to continue auditing the government asset at level 6 Queenstower.

On Wednesday 2nd September 2015, I and my friend still continue with the auditing task on level 6 Queenstower and after confirm with the new updated list and after recheck all the date, we print the list out and immediately ask for staff signature or

authorization for their asset. After finish with level 6, we are going down to level 5 Queenstower to continue auditing the government asset for that branch.

On Thursday 3rd September 2015, I and my friend still continue with the task at level 5 Queenstowers for audit government asset. After confirm with all the checking, as usual we print the new updated list and ask for the available staff to sign for or authorization.

On Friday 4th September 2015, today I and my friend had been assigned to audit the government asset for other branches which is located at Medan Pelita, Bangunan Lembaga Hasil Dalam Negeri (LHDN) and Jabatan Kastam. But before that, we drop by at level 5 Queenstower to finish remaining task which is stick on the barcode sticker at the asset that missing their barcode and also ask for signature for the remaining staff authorization. After that we go to the remaining branches to do our task. Finally, we managed to finish auditing the entire government asset at all branches before the inspection visit next week.

This week, I learned that, cooperation and team work is very important in grouping task. This is because, through cooperation, we can do the task faster and hence it also easier to make the entire task with the "helping hand" from our team mates rather than makes the task alone. After finishing this entire task, it's taught me that toleration and cooperation helps a lot and thus working in team work also help us on getting a lot more idea or solution when we faced problem. Besides that, it also help us to strengthen our relationship with our colleagues through our teamwork while we working together.

2.1.8 Week 8 (7th September– 11th September 2015)

On Monday 7th September 2015, I had been ask by Pn Kamilawati to joined an early meeting with all the staff in Administration department along with Pengarah, Tn. Khalid and the inspection group from Putrajaya. The main purpose for the visit is to check on financial and administration document for the entire Jabatan Audit cawangan Sarawak. After the meeting, I help Pn Rita to prepare the entire document to be given to the inspection officer for their review. After that, I continue with my delayed from last week which is HRMIS system.

On Tuesday 8th September 2015, I had been assigned to help Pn. Aisyah to arrange the letters into the files. After that, Pn. Rita asked for my help to check on the details needed for KEW.PA7 because the inspection officer wants to check on the listed asset given to Pn. Rita.

On Wednesday 9th September, I had been assigned to continue on my HRMIS task. Since I had done this task for a few weeks, I found it is not that hard if we know how to handle the manual book and key in the data accurately into the system.

On Thursday 10th September 2015, I still continue with my HRMIS task. Since this is the continues task, so the staff ask me to help key in data because I had finish my task according to the schedule and thus they does not want to give more task cause I only have a few days left for my practical training at their office.

On Friday 11th September 2015, I still continue with my last key in data task for my last week. After finish with my last key in task, Pn. Rita asked for help regarding the

updated listed for KEW.PA7 in which I need to photocopy and arrange the copy into the files provide, for references in future.

On Monday 14th September 2015, I had been assigned to help Pn. Aisyah to do some filing task and also post the letter. After that, I and my friend had been assigned by Pn. Hasimah to help to check and arrange the financial and administration file that has been used during the inspection visit last week.

On Tuesday 15th September 2015,. I had been assigned to help arrange the new letter in and put it into the files. After that, Pn. Rita ask me and my friend to help her label all the draft list of KEW.PA7 for herself references in future time. Since today is the last day for my practical training, there is nothing much to do because I and my friend has followed the schedule and finish all the task given to us during our training.

This week, as to conclude my last week of practical training at Jabatan Audit Negara cawangan Sarawak, there are so many things I have learned from this organization. They had given me a lot of new task in order to teach and prepared me through the entire task for my future working environment. Besides that, the staff at this office also shared a lot of valueable knowledge and experience which might help me in my future when I work. Other than that, the working environment in this office also can be a good example for as a student. Whereby, the leader and the staff always discuss on an issue raised and find a solution for the problem. Besides, they also practiced face to face conversation in order to solve and problem and hence through a lot of exchange ideas, they also can strengthen their relationship and hence can boost up the employee and motivated them to do their task without any issue and problem and thus can help the

organization to operate effectively and efficiently in delivering government service for the people.

CONCLUSION

As a conclusion, Chapter 2 explained in what I had done during my practical training. Within this chapter it explained more in how I handle the practical and apply the theory and hence learnt to do new task given to me. With all the task given it helps me more on understanding and prepare me well on my working environment in future times.

CHAPTER 3

TASK ANALYSIS

3.0   INTRODUCTION

In chapter 3 of practical training report, I had been assigned by my supervisor Mdm. Aida to make an analysis of training specifically focuses on one area of task as covered in the Practical Training Handbook. This chapter also should reflect definition of concept. Demonstration of practical and theoretical aspects as how student relates all concepts learned in classroom at workplace, and how student transforms knowledge gained at workplace to reinforce understanding on the concepts learned in the classroom. This chapter also should demonstrate a reflection of student's personal experience during the training.

3.1   TASK ANALYSIS

During these two months of practical training, the trainee has been exposed with many new things which are valuable for the trainee to learn and carry out with commitment in which can help them in facing the real working environment in the future. Undergoing for industrial training has become one of the curricular subject that university student compulsory to attend especially for those who studied at public university like UiTM. The motive of this action is to expose students with real working and environment and hence help them to adapt with any working situation in the future. Furthermore, through this also, it can help the student to prepare students to face with the real challenge and also learn how to find solution when problem encountered besides

completing the course. This exposure not only will prepare the students but it is also give back a great opportunity to gain knowledge at industry towards the students.

Over the practical training period, the trainee has learnt a lot of new things in which also can be applicable for the trainee during their studies in classroom. Among the thing and responsibilities that the trainee has learnt is administrative tasks, file management, HRMIS system, outdoor tasks, counter services and auditing government asset. Therefore, the trainee has chosen the file management system at the administration section of Jabatan Audit Negara as the area of task to be analysed. File management task being chosen because, Jabatan Audit Negara deals with a lot of private and confidential files from private and public sector thus, effective and efficient file management is very crucial for this organization in order to avoid mistakes. Thus, there are lot of rooms for improvement which can be made for file management by the employee in administration section at Jabatan Audit Negara Sarawak.

Usually people will associate file management with one individual that will be assigned with the responsibility for developing and coordinating the new filing system. This task usually falls to the Records Coordinator. Within this office this task falls to Pn. Aisyah, the one in charge for filing and all file room for this organization. The Records Coordinator may work in conjunction with the Records Authority or with a committee established for that purpose. The Records Coordinator may implement the system or may supervise others in its implementation. The records coordinator is not the only way to have a well ordered file management system; it also can be done by computers.

The file management in office consist of the data or information collected from all the public and private sector that dealing with Jabatan Audit Negara. All this data has been categories into three parts which is administration, federal and state. Besides that they also have financial file in which been categories by year. In university, student usually learns the theory without experiencing the real task. Thus through industrial training the student can be exposed with the new task practically coach by the employee at the office. Hence through practically practice during the training session, the trainee will realized that learning theoretical is never the same when it comes to practice. There are a lot more to learn rather than just reading theory from book. Learning theoretically will be waste if it cannot being applied in the real working world and therefore the trainee need to learn those task and apply it during the practical training.

3.2   DEFINITION OF FILE MANAGEMENT

The file system is an important part of any operating system. After all, it's where users keep their stuff. The organization of the file system plays an important role in helping the user find files. The organization also makes it easier for apps and the system itself to find and access the resources they need to support the user. As cited from the PC Magazine Encyclopaedia, file management is software that manages data files. Often called "file managers" and erroneously called "database management system" or "database managers". File management systems provide the ability to create, enter, change, query and produce reports on one file at a time. They have no relational database capability and typically do not include a programming language as do most database management system.

Furthermore, a file manager or file browser is a computer program that provides a user interface to manage files and folders. The most common operations performed on files or groups of files include creating, opening (e.g. viewing, playing, editing or printing), renaming, moving or copying, deleting and searching for files, as well as modifying file attributes, properties and file permissions. Folders and files may be displayed in a hierarchical tree based on their directory structure. Some file managers contain features inspired by web browsers, including forward and back navigational buttons. Meanwhile, some file managers provide network connectivity via protocols, such as FTP, NFS, SMB or WebDAV. This is achieved by allowing the user to browse for a file server (connecting and accessing the server's file system like a local file system) or by providing its own full client implementations for file server protocols.

As conclusion, file management is the storing, naming, sorting and handling computer files, it is also the process of maintaining folders, documents and multimedia into categories and subcategories as desired by a user. Fundamental aspects of file management are organizing, labelling and classifying computer data. File management helps to eliminate clutter so that a user can access and retrieve data faster and more conveniently.

3.3   ELEMENT OF FILE MANAGEMENT

There are some main elements that can be derived from file management in accordance to the definitions above. The main elements are as follows:

3.3.1 "Knowledge worker"

A knowledge worker is anyone whose daily job is to develop or use knowledge. In today's "Information Age", this encompasses a huge number of types of employment. In fact, over the past century, the "dominant type of occupation has gone from farm labourer, to blue collar worker, to white collar worker, to knowledge worker." according to Brainbench CEO Mike Rusiello. Knowledge workers need to organize process, collect, record, rewrite, edit, and learn vast amounts of knowledge, in a short time. All this mental work demands a vast amount of organization. For example in Jabatan Audit Negara, they had appointed an officer Pn. Aisyah, to in charge on all the files involved with Jabatan Audit Negara.

3.3.2 File

Referring to the Merriam Webster Dictionary, file is a device (as a folder, case, or cabinet) by means of which papers are kept in order. File is the most crucial element in file management. In Jabatan Audit Negara, they have two files room to store their file. First room is located in the administration office in which all the files in that room are the files that always been updated each day and always being monitored by the officer in charge. While the second files room is located outside the office in which the files in that room is the previous file that are important for the future references.

3.3.3 Operating Systems

The operating system is a platform that enables other programs to run on the computer. It translates input from devices such as the keyboard, the mouse, a scanner, etc. Thus sends output to devices such as a printer, the monitor, etc. and also manages

files and directories on the removable disks and hard drives connected to the computer to Provides tools for security, especially if the computer is part of a network. For instance, in Jabatan Audit Negara, they had their on file system in managing the files. The system can search the entire file needed within less than one minute.

3.3.4 The Records Inventory: Collect information

Any changes to a filing system must begin with an inventory. An inventory is a detailed listing of all existing files in an office. Without information gained through an inventory, it would be impossible to develop or make changes to a filing system. The inventory is the foundation of a filing system.

a) Conducting the inventory

Before beginning, it is very useful to create a map of each room to be inventoried. The map should identify individual filing cabinets, shelves, desks, computers, and other areas where information may be stored. Such as in the Jabatan Audit, they have categories all the files into three categories and hence provided each files with three cabinets which is Administration file cabinet, state file cabinet and federal file cabinet. All the files are managed through the categories. For future reference, the files listed on the inventory should correspond to file locations identified on the map. An inventory should list the title and dates of each file created within the office. Within each room, inventory the files in a systematic manner. Start at one end of the room and work around the perimeter of the room. Once the perimeter is complete, inventory the files stored in the centre of the room.

3.3.5 Analyse records

Once records have been inventoried, they can be analysed. Analysis is the process of reviewing all information which has been collected, manipulating that information within the functional and operational requirements of the office, and then drawing conclusions. The most efficient and economical filing system is one that works well for the office and is easily understood by its users. Very often the simplest method is best. Final factors to bear in mind when establishing a filing system: ready identification and retrieval of individual records and files; segregation and security of information requiring special protection.

Tools of the analysis

a) Primary classification

b) Secondary classification: record series

c) Retention schedules

d) Managing correspondence and email

e) Vital records

3.3.6 Arrangement

Within each individual record series, files are arranged in an order best suited for rapid retrieval and disposition. A feature or characteristic of the record series is chosen as the basis for the arrangement. This feature is most easily identified by determining how various types of records are requested. Features may include subject, a name associated with the record, a number which identifies

the record, a title. It is best to use an existing feature rather than creating something arbitrary. As mentioned earlier, Jabatan Audit Negara, had their own arrangement of files, whereby they distinguish the files into three categories, which is administration, state and federal. Thus it will make it easier for them to search for the file for references.

3.4   CONCLUSION

To conclude this chapter, task analysis on file management as discussed above help me on knowing more on the task given to me. Whereby, throughout this chapter its explained on certain element which is crucial in maintain and sustaining a good file management system within organization. Hence without that element the file management system may not be functioning effective and efficient and as result may lead to poor performance in organization.

<center>*CHAPTER 4*</center>

<center>*RECOMMENDATIONS*</center>

4.0 INTRODUCTION

This chapter explains the strengths and weaknesses of the jobs or task that related on the file management that were assigned to the trainee during the practical training at Jabatan Audit Negara Cawangan Sarawak. (JAN) the strengths and weaknesses of file management will be analyzed according to the definitions and concepts of the file management system which were discussed in the previous chapter. With the experiences and knowledge that the trainee has gained during the practical training, there are several improvements that can be done in file management system at Jabatan Audit Negara Cawangan Sarawak. Therefore this chapter would also describe the recommendations which can help to improve and enhance the file management system in this organization.

4.1 STRENGTHS OF FILE MANAGEMENT SYSTEM AT JABATAN AUDIT NEGARA CAWANGAN SARAWAK (JAN) SARAWAK

At JAN, the file management system used in both system and manually processed, meanwhile the data will be kept both in software and hardcopy at file room. Therefore, there is certain strength which had been recognized by the trainee during their practical training at JAN.

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The first strength in file management system at JAN is based on their manageable and systematic file records in which aligned with the latest files records that can help their employee for the further reference. As we know, the employee in JAN which is consist of the Auditor that deals with much documentation, thus well-managed files will make it easier for the knowledge worker or other employee in the organization, in searching the files for their references. In JAN, files is the most crucial element for the entire employee, they need to always updating their files records every time when they receive new documentation as they are dealing with many private and public organization in Sarawak which involve in both formal and informal letters. Thus, at JAN there is two files room in which they used as a file store to keep their file manageable for their uses. For example, in JAN when the files had reach 100 pages and exceed 2 inch thicker, they will closed they files and open the new files. This is because to avoid the mistake when updating the documentation whereby too much documentation mixed up will lead to mistake such as repetition information. Besides that, they also differentiate the files accordingly to the categories which are Federal, State and Administration. Furthermore, through the manageable and systematic file system it will help in maintaining good services from the organization to the public as a whole.

The second strength is by using the "kad pergerakan fail" which is in green colour card. This card had been provided by the organization in every file at the JAN, it functions in keeping the update user for the files. The card consists of the name of the employee that used the files, the date the employee used, and the signature of the employee. Through this, the knowledge worker which is responsible for the files record will know which department used the files and thus when the files are missing they know

the last person responsible for the files. When the files missing or having problem, the staff will refer to the card provide in the files to identify which employees used the files. The files kept in the files room will not forever be secure, thus through using this card it will help in accessing the files accordingly by the employees. In the other hand, through this card also, it can help in knowing who are responsible when the files are missing from the place.

Third strength is through the computer system. At JAN they also had their own filing system which is used through the computer access. This system is created by the previous training practical student which is major in Office System. This system is based on the Microsoft excel as a start, after that they modified the Microsoft excel and change it into a well manage system which help a lot in searching the files. This system helps the knowledge worker to find the files less in one minute. Besides that, this system also does not need the internet access in order to used is, thus the knowledge worker can access the files needed anytime they want . Other benefit is this system is also can be access not only by the knowledge worker but also the other employee such as the clerk in the administration, hence if the knowledge worker is not around, the other staff in the administration department can also access through this system and helps the other employee if they needs the file in time. This system only required the name of file or the reference number for the files, after we key in the data needed the location of the files will appear on the screen, after that, the person in charge for the files can go to the shelf file to find the files needed. In short, these systems are easy to be used not only for the knowledge worker only but also by the other staff and their trainee student by log into the computer desktop and then turn on the system.

4.2 WEAKNESSES OF FILE MANAGEMENT AT JABATAN AUDIT CAWANGAN SARAWAK (JAN)

As mentioned earlier, all the strength that had been stated above prove that the effectiveness and efficiency of using this file management system can helps in improve and enhance the quality of the workers in fulfilling the public needs. However, there is still some limitation or weaknesses when using this file management system. There are as follow.

The first weaknesses which can be seen in JAN are the misuse of the "kad pergerakan fail" as mentioned before. The use of card is not really being implemented in this office; even though this card helps a lot in having a manageable and systematic filing system still the knowledge worker whom is responsible in managing the files did not used the card accordingly as provided. As what I can see during my practical training, each files has been provided with the card which is always need to be updated whenever staff wanted to use the files for their references. However, the person in charge for filing does not really care to update the card. Even though she is responsible and knows how to deals with a toned of file, still she does not used the card for more effective and efficient file management.

For example previously, there was a missing file occurred in the office, this happen when the staff that need the files use the files without a proper authorization. For instance, when the responsible worker that in charge with file is not in the office, other staff will go to the file room and take the file they need without permission. Thus it is hard to identify the last staff that used the files. Furthermore, even though they had been

provide with the card which can monitor the overflow of the files, as I discussed earlier, it not being implemented well. For example, the card is not really stick with the files. They only put the green card inside the files, which at the end the card is missing somewhere because it is not stick with the files. Besides, sometimes the card is put on the wrong files. This shows that the implementation of the card is still weak.

A second weakness is, due to the no restriction of the unauthorized person from the file room. In every organization every files that we deals is confidential, same goes to JAN. They deal with a lot of documentation with both private and public sector. Thus every detail that they received from the organization that they deal is confidential and need to be secure. However, even though they had their own files room, but there is no restriction on the staff that comes in and out from that room. Thus when people easily come in and out for that room, all the files can be easily used without a proper authorization. As a result this attitude will lead to many problems, such as missing files. In JAN missing file is one of the problems that must be avoided, because they dealing with private and government file, which consist of organization revenues, expenses and funding. The entire figures as if in number and words are private and confidential, only the person in-charge can know the details of the document.

In order to overcome this problem, when there is a file missing in JAN, all the staff will be given memo through their email as a reminder and precaution to give back the files to the authorized staff to do the record for missing files. However, as I discuss earlier, during my training at JAN, there is a time this problem occur, the important file missing a week before the inspection team come to do some audit at JAN Sarawak. After

that the director, Tn. Khalid make a meeting regarding that problem, and ask the staff to find the missing file before the inspection team from Putrajaya came. At the end, they find the files and secure the files accordingly into a shelf files. Thus, this shows that restriction to the files room is important, whereby it can help in securing the files and hence avoid problem as discuss above.

4.3   RECOMMENDATION

Through the strengths and weaknesses that has been identify, there are many rooms for the improvements in file management system at Jabatan Audit Negara. The trainee had managed to analyze the strengths and weaknesses of the file management system in the office and came out with several recommendations which can be applied to the current file management system.

First, the person in charged with filling must strengthen the used of the "kad pergerakan fail" as discussed before. Because, through this card, the person in charged can know who is the last staff that used the files. Not only the person in charge needed to make sure that the used of this card is implemented well, other employee also should know their responsibility while dealing with files for their references.

For instance, usually, the employee from other JAN branch in Kuching will come to the JAN headquarters to borrow files for references, before the person in charge gives the authorization, they need to fill in the card and make sure the person in charge know which staff that used the files in order to avoid any problem. Every staff in JAN should know their own responsibility when using the files which is to take care on the files and send it back after finish with the references. Other than that, these cards also need to be

glued or stapled inside the files to make sure that this card will not be missing. As what I had seen before, the card is everywhere, sometime the staff fill in the card but most of the time this card is everywhere inside the files room and shelf. Thus, through glued or stapled it on the file, this card will not be missing and hence the staff can easily fill in the details when they need to use the file.

A second recommendation is, all the staff should take serious on restriction in the file rooms. During my practical training at JAN, I can see that the staff does take serious about any restriction. Their attitude might give problem toward other staff as well as the organization as a whole. Whereby, only authorization person can enter the room, other staff without permission cannot in and out of the room. As what I can see during my practical training in JAN, there is restriction sign board at the file door, but still other staff easily enters the room without any permission.

In my opinion, the organization should provide a more secure room to put the files and secure it more wisely. Besides that, the person in charge also need to secure the room more, because it is their responsibility to take care on all the files and make sure that the other people does not easily get access into the room. Through this, he or she can maintain and manage the files more accordance as needed, hence this also can avoided mistake as what had been discuss above.

4.4   CONCLUSION

As a conclusion, after identify certain strength and weaknesses on the file management system, it give me a rough idea on certain recommendation which can helps in the organization to have a more well managed file management system as they are dealing with a lot of files every day. Hence without any recommendation it will be create a problem toward the organization as it is also will lead to poor systematic office management within that organization, thus creating a bad image on JAN as one of the federal government organization.

CHAPTER IV

CONCLUSION

5.0   INTRODUCTION

This chapter will conclude about each of the chapter that I've explained before this. Besides that, on the conclusion part, I will conclude about what are the benefits that I've gained from the internship training in Jabatan Audit Negara, Sarawak.

5.1   SUMMARY OF CHAPTER 1

In chapter 1, I had explained about the organizational background their vision, mission and objective of the organization of Jabatan Audit Negara, Sarawak. Through this chapter also it helps me to know about organizational structure such as the hierarchy from lower level until upper level of management.

5.2   SUMMARY OF CHAPTER 2

In chapter 2, I had discussed on the tasks and job that I do during the six weeks of my practical training in Jabatan Audit Negara, Sarawak. The tasks given to me were reliable to the scope of task provided by the faculty as guidance for us when we do our practical training. Which through this, I am able to apply all the task that I had learned theoretically in the classroom and to relate the practical task I had done at Jabatan Audit Negara, Sarawak.

5.3   SUMMARY OF CHAPTER 3

In chapter 3, I had explained on the specific task that has been delegate to me during my practical training. I had been given to do a lot of tasks, but the main task highlighted in chapter 3 is to analyze on training specifically focuses on area as covered in the practical training handbook. I had an interesting experience when I have been introduce with many task which can help me in working experience later on.

5.4   SUMMARY OF CHAPTER 4

In chapter 4, I had analyzed about the strength and weaknesses of the task that I had focus on chapter 3 which is the file management system task as the main focus. Besides that, I also provide some recommendation to help in overcome the weaknesses that I had identify in this chapter.

5.5   SUMMARY OF CHAPTER 5

In chapter 5, I had briefly summarized the whole chapter starting from chapter 1 until 5. Thus through this, it help me to know better on what I had learn during my practical training.

5.5   CONCLUSION

Through the entire chapter that I had done in my report, it gave me a lot new valuable experience with the new task given to me. Besides that, it also helps me in applying the theory that I had been learn in the class into the real working experience. Thus throughout this two month of practical training in JAN it also gave me a real experience on how the working environment with a lot of new task and how I should deals with any problem occur and hence solve it in an effective and efficient ways. Thus it also helps me to ready myself into a real working experience in future later on.

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APPENDIXES
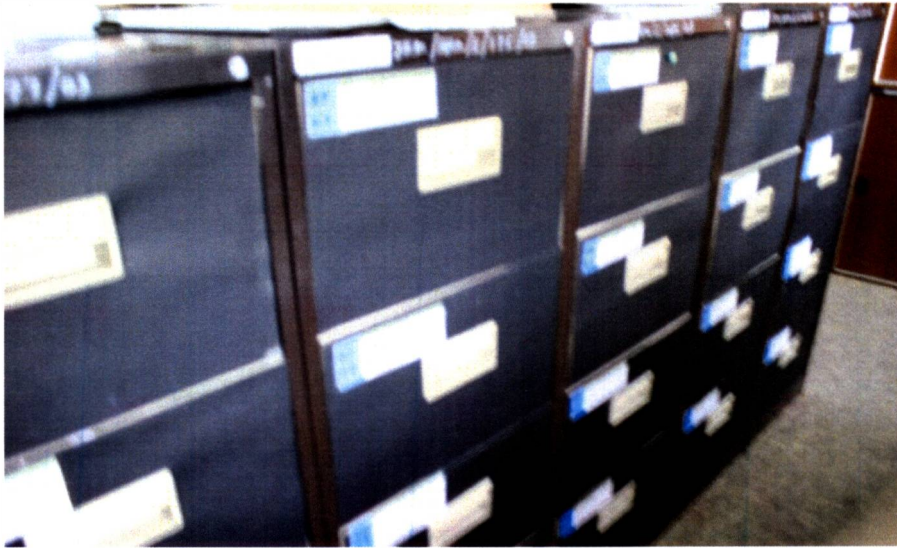
Image 1.0: Files shelf to keep the "Buku Perkhidmatan"

Image 2.0: Files shelf to keep an important file

Image 3.0:   The "kad pergerakkan fail" that been used to update the files user details

Image 4.0:   Example of KEW.PA7 form that used during auditing government asset

Image 5.0:   Example of an electronic file management system by used Microsoft
              Excel.