



Professorial Lecture UiTM Prof. Dr. Zuraidah Mohd Sanusi

**“Public Service Accountability: The Power of
Digital Auditing for Trust and Efficiency”
and**

Prof. Dr. Jamaliah Said

**“Global Integrity & Accountability: A
Multilevel Approach to Ethical Governance”**



Program

Professorial Lecture UiTM

Anjung Seri Budiman, UiTM Shah Alam

27 November 2024 (Rabu), Jam 8.00 pagi

Nama Prof. Dr. Zuraidah Mohd Sanusi & Prof. Dr. Jamaliah Said

Tajuk “Public Service Accountability: The Power of Digital Auditing for Trust and Efficiency” & “Global Integrity & Accountability: A Multilevel Approach to Ethical Governance”

Jangka masa : 2 jam 47 minit

Transkrip:

- 1:22:32 : Majlis mempersilakan Professor Dr. Zuraidah Mohd Sanusi untuk menyampaikan syarahan beliau yang bertajuk Public Service Accountability, The Power of Digital Auditing for Trust and Efficiency. Dipersilakan Yang Berusaha Professor.
- 1:23:05 : Assalamualaikum warahmatullahi wabarakatuh, Selamat Pagi. Salam Sejahtera. Salam Malaysia Madani. Yang Dihormati Yang Berbahagia Datuk Sazali Mohamad, Timbalan Ketua Pengarah (Dasar) di Agensi Kawalan dan Perlindungan Sempadan Malaysia, Kementerian Dalam Negeri. Yang Berusaha Prof Teknologis Dr. Norazah Abd Rahman, Timbalan Naib Canselor Penyelidikan dan Inovasi. Thank you Prof for coming today. Yang Berbahagia Professor Dr. Datuk Mizan Hitam, Penolong Naib Canselor Institut Kepimpinan dan Pembangunan UiTM. Yang Berusaha Professor Dr Haslinda Yusof, Dekan Fakulti Perakaunan. Prof. Emeritus Takiah Iskandar, Prof. Emeritus Normah Omar, Prof. Mansur, Prof. Johari Samidi, Prof. Ibrahim Kamal Prof. Ruhaya. I think ramai my mantan-mantan bos saya.
- 1:23:54 : Alhamdulillah, thank you so much for coming. Yang di raikan juga sahabat saya, Professor Dr. Jamaliah Said. Barisan pengurusan Kanan, rakan-rakan, sahabat daripada Indonesia, Sabah, dari pelbagai. Thank you so much for coming. Pensyarah, rakan-rakan industri, dan semua para hadirin, pelajar-pelajar dan terima kasih banyak. Izinkan saya meneruskan syarahan saya dalam bahasa inggris.
- 1:24:34 : Pemilihan tajuk professor lecture saya berdasarkan kepada elemen public service accountability. Dengan itu I chose the title of The Power of Digital Auditing for Trust and Efficiency. It will cover five elements. This is published in the lecture book that we will launch after this event. It covers five main areas on the digital introduction of digital auditing, transforming audit and technology, the element of data trustworthiness in digital auditing, and some research findings that I and my team have conducted, and also the impact of digital auditing.



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1:25:26 : Ladies and gentlemen, as we all know, the statistics keep going up. The element of digital is everywhere in every segment, but the other side of the story would be the thing that we have seen here. The statistic is quite high in the rise of digital fraud. So this is not like the last time we were involved in a lot of documents, but now the documents are already in digital, and the transactions become in seconds. The complexity of the movement of the information becomes much more vital, and detecting fraud is not that easy anymore. So you can see here, in every industry, this becomes very much affected. This is very recent data.

So with that, the auditors or the enforcement agency need to enhance, and digital auditing needs to be understood and comprehended. It becomes part of the work, and it does not need to be changed from the traditional way. Obviously, this is not new, and it's not like a prelim. It's just to make sure that everybody can understand and how much more investment that can be done, and some elements, I hope that today's lecture can be interesting enough, something for you to remember, and what can be understood with the term digital auditing. I mean, we have so many topics, but I think this is very recent, and I would like to share this topic with all of you. Studies have shown that integrating digital tools into auditing processes can enhance fraud detection by up to 50%.

Human is very smart, although that we have AI, but you can't detect 100% but at least we need to make improvement, and this 50% is something that can be major to certain part of organization rather than having huge losses. Digital auditing is not without challenges, obviously, and Malaysia, we are also not as a developing country, it's not like we are not moving towards that. Investment has been done. Jabatan Audit Negara, Jabatan Akauntan Negara, in Jabatan Akauntan Negara, they also have a big department as well, is on internal audit. So this can enhance the public service accountability and the tools of the work real time. We don't want to audit like after things goes wrong. So that is the element of last time known as continuous auditing, but now it's more on real time.



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- 1:25:15 : And the need for digital auditing will be the main thing in the enhancement of governance and public service trust. In the digital era, demands as paradigm shift in how auditing is approached. We don't want to move back anymore in the traditional manual auditing, in which now investment on the AI and blockchain need to be integrated, and this technology can be automated in terms of routine tasks, and also to enhance the efficient, reliable and secure. Despite this advancement, challenges has revealed that 30% auditors globally feel confident using digital tools effectively because it's part of the puzzle of everyday life we are having all this gadget. Obviously to perform the audit also needs to become part of the lifestyle. The Malaysian Government National Integrity Plan has laid the groundwork for integrating digital auditing in public governance. By embedding ICT audit work into local processes, auditors can now identify higher risk transactions and ensure accountability. To fully embrace this transformation, we must champion, but obviously we need some investment.
- 1:29:36 : And from these two angles of transformation, it is no joke to make sure that the input, the main setting will be the quality of the data as well as professional profession. We need to also follow the standard that is already required for all the auditors need to enhance through the computer-aided auditing techniques.
- 1:30:03 : The digital transformation you can see here is a lot of investment. Millions of dollars has been invested. Jabatan Audit Negara I hope that I'm not mingling the term. These two organizations, Jabatan Audit Negara, Jabatan Akauntan Negara, but in the Jabatan Akauntan Negara they have the internal audit big department as well. So, this journey requires them to make investments, to make sure that the management understands data security and also to enhance the capacity building. So, they need to invest to make sure that auditors from many sides of the department can comprehend the digital tools as well as another step will be the data analytics. So, many government agencies all over the world have already put a lot of effort and they also already put in a report that they have reduced their audit timeliness by 40% and also can save millions of dollars.



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1:31:19 : I'm showing you the system of financial information, financial report, but all this is in a system already. All the financial report, financial data of government agencies are all centralized under IGFMAS. So, this system integrated the whole cycle of accounting. So, with this this investment can enhance in terms of the reporting to be integrated. So, this can make sure that the element of digital auditing become much more relevant and very important to comprehend. Digital auditing ensures that every transaction is traceable and transparent, reducing corruption and fostering the trust. With AI and blockchain integration, auditors can monitor transaction in real time, improving accuracy and timeliness. By equipping auditors within demand digital skill, we prepare them for future roles in the highly digitalized economy. Our neighbor country like Singapore, they already claim in the sense on fraud detection already been reduced by at least 60%. So, this benefit also has been commented by all over the world. Globally, digital auditing is projected to reduce audit processing time by 50% in 2026. Government in Malaysia also adopting many digital tools now to report that 30% increase in terms of the accuracy of their audit finding. As we move forward, digital auditing must become the cornerstone of governance reform. And financial audit analytics can be very, very crucial now with the system and that

1:33:34 : To understand a little bit, give me a little bit time for you to understand the digital auditing side. That means from the beginning part, there are elements like data visualization. We cannot see the data because it's in digital part. But need to visualize it. So, how that the tools can assist us, and then some part on the audit intelligence to make sure that all can be tracked in the real time. And then the strategy, the tools that need to be invested, and at the end, the data analytics. This is the hardest part, the last end, the data analytics. Sometimes we keep all the information but we just don't know how to summarize and to coming up with the strategic decision.



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- 1:34:23 : So, these four elements is very important in implementing this. Jabatan Audit Negara has put of effort to make sure that they have the in-house tools developed, new tools also to comprehend that together. I show you a little bit after this on the framework. Commentary in other performance audit, they have several type of audit they are doing as well. Establishment of digital advisory panel, the training part is another huge investment that they need to make and embedding ICT in all audit work.
- 1:34:56 : So, I'm sharing also the framework in the Jabatan Audit Negara, about 47 million recently invested still in the pipeline to enhance the whole platform, not that easy. The whole data of the government will be transformed financial and non-financial is a huge data storage. From this side at the end, to make sure that it's readable, it can be processed in the analytic engine hub, Alteryx or Tableau and at the end, it become the output that everyone can understand and can make the report. And at the bottom there is all the system that they are using at the moment.
- 1:35:41 : In Jabatan Akauntan Negara, another Jabatan, the financial reporting organization, they also have the internal audit and the audit system that they are using is called IAREF. So, they are moving just to comprehend about this. So, in understanding audit, there are two terms last time, audit technology around the system or within the system. But nowadays it's like comprehend from the beginning to the end. So, to understand that to the platform, to make sure that this auditor, I think they will be very familiar with this framework. The everyday job that they are doing, obviously starting from planning and then the middle is the process and then monitoring and at the end, all the file need to be kept in the digital side. So, all this, once everybody understand, that will become easier to comprehend the digital part, the technology part, the ICT support or the AI or the data tableau and all that can be comprehend together in this.



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- 1:36:56 : Let me move forward to the part three that is on the element of the beginning of the data. The data need to be trusted. Trust is the cornerstone of any auditing process and in the digital era, the focus have shifted to ensuring the trustworthiness of the data. Digital auditing thrives on massive data sets and without reliable data, the insights generated can be misleading and even harmful. Recent study that we have collaborated enhance on the six element of trustworthiness of the data in terms of fairness, respect for privacy, accountability, robustness, safety and transparency. In this, we follow the global framework to make sure that all the data can be trusted in that element. 73% of organizations surveyed reported challenges in the data quality in the digital audit. In Malaysia, efforts to integrate the digital auditing has been improved and efficiency 40% in the government department like Jabatan Audit Negara. I'm moving this. This has been improved and now is more and more data has been kept into the easy data or more after that on the data warehouse.
- 1:38:33 : The element of data itself also part of the framework developed under Deloitte Trustworthy Artificial Intelligence. Before it can be processed under SAP and transformed as in the audit technology, the data from the beginning must make sure to be trustworthy. However, in doing digital audit, the barriers can be amounted. The planning needs to be enhanced to make sure that this can be overcome. The challenges highlight especially in terms of the gap to get the right people, lack of skill in the personnel, 40% auditors globally feel proficient but there are still also hurdles for people to move forward. In Malaysia, government auditors cite insufficient training also as a critical hurdle in adopting digital tools. Another hurdle can be from the data management system itself, from the infrastructure and also resistance to change in everything that we are doing when it comes to technology but especially due to COVID, last time we think that we can't do audit in the field or in the office but everything has been changed and audit also has been done online.



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- : I'm sharing you now is the research that I need to thank the Jabatan Akauntan Negara for awarding us some grant to conduct the research on the data trustworthiness. Thank you to all the team members that have been together with me in completing the project. In this, we have done a study on the trustworthiness of the data with the auditors and the accountant of the internal audit. Findings have shown that digital audit that integrate reduced bias by over 50%.
- 1:40:50 : Then, trustworthy framework can improve the efficiency by focusing on the reliable and transparent data. Public stakeholders trust audit conducted under transparent digital framework. In our study, auditors using trustworthy element reported that 25% increase in confidence when making fraud detection judgment. his is significantly toward ensuring robust governance practices. Government need to adopt this framework to enhance the credibility of public sector audit and also training program for auditors should emphasize the principle of ethical AI and trustworthy auditing system. Sharing you some photos together with the department and this is something that you know, they are together moving towards this and like I said, they are so happy to make sure that the training, the called Buku Panduan Pengauditan Digital to complete that for this year and next year together. The path to overcome this various lies in of course strategic investment targeted capacity building and also fostering more collaboration among the agencies.
- 1:42:14 : I come to the end in the impact of the study, hoping that the future of auditing is rooted in embracing cutting edge technologies that redefine traditional processes. The integration of artificial intelligence, blockchain and big data analytics is not just an enhancement but necessity in ensuring accountability and transparency. For accounting people normally with you know, AI, blockchain and big data it is always be like somebody business but nowadays it can't be that, it need to comprehend together and we ourself need to understand that. And this investment on AI, on blockchain and big data analytics can be part of it and another element that need to take care is the cyber security audit.



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- 1:43:09 : As by 2026 it is estimated that 70% of audit globally will integrate advanced AI and blockchain technologies and hence reducing audit timeliness like I said from the earlier of my speech and also increasing accuracy. However, these future demands readiness, adaptability and innovation in every aspect in the audit profession can be something that very crucial for everyone to look into. And obviously with my presentation today, I hope that it gives some understanding on the digital audit framework and how this can be comprehend together and something to be ready between from our academic, from the practitioner and also from all the sort of government agencies. The future of auditing lies in our ability to innovate and lead with purpose. Governments, institutions and professionals must work together to create a future where digital auditing ensures fairness, accountability and transparency. Let us be the pioneers in this transformation setting a global benchmark for excellence.
- 1:44:36 : That's all my presentation on this part and I hope that this sharing session of my very small part of the work that I can deliver today can be beneficial to everyone directly or indirectly. I must give special thanks to all the people around me for making the career through UiTM. In 1992, now it's only 32 years. And I am so proud for every maybe five years along the line every five years I have different bosses so I'm so overwhelmed with having them here. And thank you for the support for everyone. They are very, very close with me. Now the second to all of you, thank you so much for supporting me throughout the journey. So hopefully next round, maybe five years ahead or ten years ahead, I can come here for the leaders. So we in ARI, we have graduated on time and I hope that those who graduated can be professors on time. So thank you so much to my family. Thank you for coming and all the committee members, thank you so much. Assalamualaikum warahmatullahi wabarakatuh.



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- 2:05:40 : Majlis mempersilakan Professor Dr Jamaliah Said untuk menyampaikan syarahan beliau yang bertajuk Global Integrity And Accountability A Multilevel Approach To Ethical Governance. Dipersilakan Professor.
- 2:06:08 : Bismillahirrahmanirahim, Yang Berbahagia Datuk Sazali Mohamad, Timbalan Ketua Pengarah (Dasar) di Agensi Kawalan dan Perlindungan Sempadan Malaysia, Kementerian Dalam Negeri. Yang Berusaha Prof Teknologis Dr. Norazah Abd Rahman, Timbalan Naib Canselor Penyelidikan dan Inovasi. Thank you Prof for coming today. Yang Berbahagia Professor Dr. Datuk Mizan Hitam, Penolong Naib Canselor Institut Kepimpinan dan pembangunan UiTM. Yang Berusaha Professor Dr Haslinda Yusof, Dekan Fakulti Perakaunan. Yang turut diraikan Yang Berusaha Prof Dr Zuraidah Mohd Sanusi, Pengarah ARI. Barisan pengurusan kanan universiti, rektor-rektor, dekan-dekan, ketua-ketua jabatan, agensi-agensi kerajaan, pakar-pakar dari industri, degalasi-degalasi dari Indonesia dan seterusnya para professor.
- 2:07:38 : Tuan-tuan dan puan-puan sekalian, first of all today is my day what they said. Giving a lecture is nothing new I've been doing this for 33 years so there's nothing extraordinary. But somehow I rather feel today is this the first time I give a lecture, just because you all spend so much time making the room ready, invite people. Some of my colleagues from SPRM, I think SPRM dah tutup hari ini, ramai datang sini. Same goes to my friends from IIM. You are here, you sacrifice your job, tinggalkan kerja datang sini to listen, to celebrate my journey in giving the professional lecture.
- 2:08:40 : So what I'm going to share today is on the global integrity and accountability, a multi-level approach to ethical governance. Okay, I'll start with, as usual, we start with the issue, why do we need to go into this area, integrity? Why do we need to embark into making or developing a corporate integrity system? I'm lucky, I'm the second presenter, Prof Zu has shown the data just now, how critical is our data on fraud occurrence, not only at the global level but also in Malaysia. So this is one of the few examples that I can quote. Everybody knows about the Worldcom case, scandal in Enron, everyone knows it happened in early 2000, the company collapsed. Not only these two companies, many more companies worldwide closed down or collapsed due to scandal.



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- 2:09:34 : At the national level, it's the same thing, so a lot of cases I may not want to go deeper on 1MDB case, same goes to our company nearby to our office here, that is Superdynamic, and if you read newspaper, every day we are facing a lot of fraud cases. In fact, yesterday, an issue related to MNC, another case which involved a huge amount again and again. So this is more paper cutting on fraud cases in Malaysia, so I think those from SPRM will be excited, they really want to explain to you because I know cases involved like what happened in Sabah, I think one of the investigators of the case are here, so the sharing if you can see is a real sharing but what I'm going to show here is only the paper cutting only.
- 2:10:47 : So back to the issue as academic, yeah actually there is a lot of reason why that happened, that's why the title of this book is Multi-Level Approach. So when we mention about multi-level approach, I can split the approach into three tiers. The first one is individual level, then move on to the bigger level that is departmental or organizational level, and then the highest one is going to be at national level or country level. So individual, departmental or company, then move on to the bigger level that is country level. So meaning if you want to handle the fraud cases, it should be from all the three levels just now, individual, organizational and also country level.
- 2:11:46 : So back to the individual level first, this has been very established, in fact if you look at the theory related to individual level fraud, it was discovered in 1953, nobody was born, none of us was born yet at that time. The history or the theory was found by Casey in 1953, where they proposed the three factors contribute to fraud, rationalization, pleasure and opportunity, and I believe accounting student knows this, every student, the first thing they were asked to learn is accounting fraud subject, individual fraud theory, which is known as fraud triangle theory. After a while, the theory evolved.



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- 2:13:12 : This theory is new, organizational fraud theory, just actually proposed by Professor Freeh and Thiem from Australia. So they proposed, actually Professor Freeh, they interviewed almost 97 executives that were involved in Enron and all the big scandals in the U.S., and they categorized, they found, they concluded the three factors of fraud at organizational level is number one, the culture, number two, control, and number three, leadership. Issues with individual level fraud, senang atau kesannya tak begitu besar, tetapi bila fraud dilakukan at organizational level secara berjemaah, maka the impact is huge. So what we are going to focus is how to help this organizational fraud mitigate. So I will use the word reduce organizational level fraud.
- 2:14:46 : So for that reason, together with, yeah, first before I proceed, I would like to thanks Prof Normah for making me a part of the project in 2010, where we, together with IIM, SPRM, and we have also from Security Commission, other non-strategic partners yang akhirnya IIM and ARI yang champion this area. Ada juga yang sudah meninggal, kita doakan mereka tenang di sana. The founder of this program together, headed by Prof Normah. To strengthen good governance and integrity in community businesses in Malaysia to reduce and to fight against corruption, both in the public and in the private sector. The unique about this corporate integrity system in Malaysia, it helps companies, as consultants and advisors, when we enter a company, we can measure what is their current level. When we can measure where they are now, it is easy for us to propose recommendations on how to further improve the system. They have done a lot of consultancy work with companies in the U.S. Up to a certain level, they can see where are the companies in the U.S., I mean where are the levels of corporate integrity system companies in the U.S. So in Malaysia, we just compare, where are we against our partners in the U.S.



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- 2:16:55 : The beauty of this corporate integrity system, based on Dubinsky, I will have to acknowledge Dubinsky and the team, it is like a home. There is a foundation. The foundation has four main elements. Vision and goals. There are 12 checklists. Then there is leadership. There are also 12 checklists. Ethics, resources. There are 10 checklists. Legal, compliance, policy and rule. For a good corporate integrity system, the foundation has to be strong. The mark has to be high. I mean, the system exists, people have implemented it. Secondly, in the middle, there is ethical culture. It is like a home. It is like a condition, environment. Our environment is left behind. In the middle, there is that culture. Below that, there are five. There are five ethical risk management. There are five. It is an important thing for us to protect, so that there is no degradation. For example, ethical risk assessment has to be done regularly. Whistleblowing policy has to exist. Conflict of interest statement has to exist. Confidentiality, corruption mitigation has to exist.
- 2:18:19 : That is the beauty of the corporate integrity system framework. It is a comprehensive framework. It can be used to assess not only companies, but also the public sector. The beauty of this system is that we can see where the company's population is based on the percentage. If it is zero percent, it means there is no system. There is no procedure. There is no guideline.
- But it is not like that. We have studied and helped a lot of companies in Malaysia. None of our clients have zero or 25 percent mark. 25 percent is just a compliance mindset. It is just a symbol. So, companies in Malaysia are mostly placed above 50 percent. What does 50 percent mean? Beginning of a problematic trust. Moving in a healthy direction. It is okay. It is just that the system is more solid. Next, add 75 percent. Seeing the static and integrity systematically a robust approach. It means that there is a system. Many people have followed and complied. Last but not least, 100 percent. It means that other companies have come to our company to learn, to benchmark how we implement the system. The beauty is that there is a progression. If we measure that the company is at 50 percent, our target in three years is to be in the 60 percent category. For example, like that. The checklist on the left is from Dubinsky. There is a 50 percent circle.



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- 2:20:09 : That is the checklist. If it is 0 percent, how is our company? If it is 25 percent, how is it like 50 percent? And so on. Before I go on, I would like to specially mention the founder of the system. It is not a system. It is a questionnaire. From there, our team, together with six strategic partners, have been sitting for months to ensure that it is suitable for use in Malaysia. We adopt, we adapt, test again, do it again. And until now, it is still in use. And again, he said, for example, when all the companies have signed the pledge, after they sign the pledge, what next? So we are here to help them. After signing the pledge, we have to understand what you have and what you don't have. So that is what our job is. The good thing about this corporate integrity system, it is in line with adequate procedure guidelines under Section 17A. SPRM people like Section 17A, right? Section 17A of the MACC 2009, what does it say? It says, the law puts the directors, CEO, partners, controllers, officers and managers personally liable and responsible should the employee carry out a corrupt act with the intent to obtain or retain business advantage for the organization. It's fierce. This act was just enforced in 2020. He was only four years old. So at the bottom, you can't see it. The liable, the penalties are actually one million Malaysian Ringgit or 20 years in prison.
- 2:22:03 : So as top management of the company, we have to be careful. So we offer a corporate integrity system so that at least the manager can say they have done, they have actually implemented the adequate procedure. What is the adequate procedure that has been given? It has to prove that the top management of the company has a top-level commitment to mitigate corruption. There has to be risk assessment. There has to be a control measure. There has to be a review of your control measure according to the current situation, and there has to be training for the staff. So when they implement the corporate integrity system, it means that they can prove later that they have done what they should be doing.



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Tajuk “Public Service Accountability: The Power of Digital Auditing for Trust and Efficiency” & “Global Integrity & Accountability: A Multilevel Approach to Ethical Governance”

Jangka masa : 2 jam 47 minit

Transkrip:

- 2:22:58 : So I give an example of, I think at this point, together with IIM, ARI has done almost 50 companies. It started in 2012. At that time, Prof Normah was the champion. I just followed it and I remember, for example, at that time, the problem was that it was done manually. 214 checklists had to go through one by one. And it takes like 40 minutes for each employee. We asked that earlier, and we, the researchers, had to manually key in the data. To see where the score was. At that time, maybe there was no WhatsApp, no Google. There was no QR code at that time. So it was still manual. Now it's all online. We can get real-time answers. Even the dashboard. They key in, they submit, and we can continue to capture the data. It's different from before and now. This is an example. We asked them if they understood the concept of corruption. Different companies have different concepts and policies. We don't care. As long as the company policy is there, we follow it.
- 2:23:58 : This is an example. For example, the first dimension. There were 16 dimensions, right? Foundations, culture, and risk management. So there were 16 layers. This is an example of the first dimension. The first dimension of corporate integrity starts with vision and goal. Vision and goal are solid. Don't just talk about vision and goal to get profit. Integrity, accountability, transparency should be written in the goal. From there, we will get the score. There are 10 checklists. We look at the score and we can average the company's score for the first dimension. That is vision and goal.
- After we have prepared the 16 dimensions, we can see the total. For example, this company. Let's give the best example. The score was high, 80%. The next job is easy. We just look at which dimension the score is low. For example, in this case, most of the dimensions scored more than 80% except the last four dimensions. We look at the last four dimensions. For example, the blue one is only 76%. That is corruption mitigation. We help them with what they need to do in the checklist. The same goes for the next one. If the score is higher than 80%, it can be maintained. This company is one of the good ones. That is why the score is 82%.



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Transkrip:

- 2:25:46 : This is a bit of history. If we look at the corporate integrity system in 2010, there were 12 manuals. But when it evolved, it became IAT. Now, IIM is not called CISM. It is called IAT. Integrity Assessment Tools. It is a bit more sophisticated. It uses the online and the dashboard. But we add on the trust into 16. Originally, it was 12. So, we add on the element of risk and control of corruption. Now, we add on a new element, which is RED. Dr. Ipung is here. RED is more beautiful. We add on the element of resilience. Because when COVID happens, how good your system is like if you don't have risk management to mitigate the destructive environment, the company may be able to collapse. So, the element of resilience has been added into the more recent framework.
- 2:26:58 : These are some examples of the scores we have obtained. I will just show you 7 or 8 scores. Basically, the company in Malaysia is not bad. There is the 82% that I just showed just now. It is one of the largest logistics companies in Malaysia. There are also 62% that need help. Maybe we want them to move on. So, we look at where the trust is still lacking. So, what are the checklists? We are going to assist them. Inshallah, in 3 years' time, we will revisit. Hopefully, the mark is going to be better. Next, those are the scores. We are not comparing one against each other. We are actually comparing with the years. Where are they now? Where are they in 2 years' time, in 3 years' time? From there, many PhD students have been successful in the corporate internet system. I have many more students in front of me. Nazira, your face is not here because you are my first PhD student, Nazira. This is a recent one. The topic is more related to corporate integrity. Some are doing it at individual level and some are doing it at organizational level. To all my PhD students, I am sorry if your face is not here. You are always the best.
- 2:28:33 : For example, Dr. Afzal, the first student to use the corporate integrity system. The independent variable comes from corporate integrity system and organizational fraud theory. We are going to test this data in 100 federal departments and 459 state departments. Of course, with the corporate integrity system, the integrity climate will happen. Whichever agency with good corporate integrity system, control, leadership, and culture. This will promote something positive into the integrity climate which at the end of the day, integrity violation is going to be minimized.



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- 2:29:14 : The second student, Dr. Ipung, all the way from Jakarta, just arrived last night at 11 p.m. Tajuk dia sama. The same concept but added the element of resilience because of the COVID-19 pandemic. Resilience is equally important but there must be risk management in every company. She tested it among 114 Indonesian state-owned enterprises and 530 subsidiaries of SOE in Indonesia. Next, my student, Fatimah from Maldives. Fatimah has already graduated and received the senate letter but hasn't been convened yet. It's interesting. She saw how the three elements, culture, leadership, and control will help accountability. There is a new element in the middle which is accountability which can help reduce corruption.
- 2:30:15 : Last but not least, my student, Hidayah. One is at USM, one is at Universitas Indonesia, one is at Zikura Maldives, and one is the only representative at UiTM. The others have left UiTM. Hidayah is also doing on corporate integrity system but this time, Hidayah wants to see whether the corporate integrity system is moderate. This means strengthening or weakening the independent variables, control, leadership, and risk in terms of accountability by 530 Malaysian statutory bodies. As Prof. Linda mentioned, these two projects have been completed. One is the ICU research on the impact on people's well-being. The 30th of November is three days from now. Dr. Farah is not sleeping at night. If we don't complete the 30 days of the month, it will be a shame. So we have to make sure that it is completed.
- 2:31:22 : After this, we will continue this project. The other project is the Safety and Public Security Index. Again, under KDN. KDN is the only holistic index. We have the people's well-being index. We have the border security index. But this time, it is more holistic. The Safety and Public Security Index. It has five main areas. We will see how the situation in Malaysia in terms of violations against institutions, 3R issues, and state institutions. Secondly, we want to see the status quo of the power agencies. Thirdly, we want to see the social and economic politics. Fourthly, we want to see the security of our borders. We have a representative, Datuk Sazali. He is from Sepadan. And last but not least, we want to see our national defense assets. From there, we will have a solid index on the state's level of security and defense. That is the last project.



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2:32:39 : I would like to conclude. With that, I would like to thank all of you. I do not know how to say that. Prof Wisnu, thank you. All the way you came. As a rector, you must be busy, but you are willing to come. And of course, all of my friends from RMC, and most importantly, all of the AJK staff, I think they tried their best to make this program such a beautiful program. And their sacrifice, there are no words that I can use to express my thank you. And most importantly, my husband. Sorry for not being a good wife. In two months, I will retire. My life is for my family. In two months, I will retire. My life is for my family.