

**UNIVERSITI TEKNOLOGI MARA**

**THE RISK MANAGEMENT AND  
AUDIT FUNCTION AT STATE  
RELIGIOUS COUNCIL IN  
MALAYSIA**

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**Dip.**

July 2018

## **AUTHOR'S DECLARATION**

I declare that the work in this thesis was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the result of my own work, unless otherwise indicated or acknowledge as referenced work. This thesis has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

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Thesis Title : The Risk Management and Audit Function at State  
Religious Council in Malaysia

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## **ABSTRACT**

In general, the administration of state Islamic religious affair in Malaysia is divided by three which is the State Religious Council (SRC), Mufti and the Shariah Court. These state administrations need a proper management to achieve their organisations objectives. Thus, this study is focuses on the importance of risk management function at State Religious Council (SRC) in Malaysia. The aims of this study is to explore the risk management function in public sector, analyse the function of State Religious Council (SRC) in Malaysia and to find out the existing of risk management and audit function in State Religious Council (SRC) in Malaysia. This is due to the management of the SRC today's are exposed to the issues and usually get negative perspective from society. One of the common problems that face by SRC is the weak management of *waqf* land, the poor *zakat* system management including the imbalance between the amount quoted and the amount distributed to the *asnaf* and failure and delay in the distribution of the estate. As for this, SRC need to improve in administration and management. Highly recommend the SRC to forms risk management function at SRC as well as improve the audit function that existed. Hence, this study objectives will achieve through content analysis method.

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