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Auditor General of Malaysia

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The Head of National Audit Department is known as Auditor General of Malaysia. According to Section 3 of Audit Act 1957, the Auditor General is a general public service officer of the Federation and the law in force relating to the public service of the Federation shall apply to him. Whilst, as specified in Section 2 of the same act, the Auditor General is responsible for the auditing of the accounts of government agencies in the Federation and States, including other public authorities and specified bodies. This role is important for enhancing public accountability.

Pursuant to Article 105 of the Federal Constitution, the Auditor General is appointed by the Yang DiPertuan Agong (YDPA) on the advice of the Prime Minister after consultation with the Conference of Rulers. The latest Auditor General of Malaysia is YBhg. Dato' Nik Azman Bin Nik Abdul Majid. The Auditor General is eligible for reappointment upon resignation. However, he is not eligible to hold any other positions in the service of Federal or State level. Article 105 also states that the Auditor General may at any time resign his office but shall not be removed from office.

Under the Audit Act, the Auditor General has full control over the performance of his duties. The duties of Auditor General are stipulated under Article 106 of Federal Constitution, which stated that the accounts of Federation and States shall be audited and reported on by the Auditor General. These duties are being supported and explained in Section 5 (1) of Audit Act 1957.

There are five types of accounts be the duty of Auditor General to examine, inquire into and audit. The major accounts are the accounts of Federal Government and States Government. Followed by the accounts of special funds as established under Article 97(3) of Federal Constitution. Then, the accounts of any public authority or body if requested by that public authority and with the consent of Minister of Finance be the duty of the Auditor General to examine, inquire into and audit. Next, the accounts of any other body including a company registered under the Companies Act 1965. Lastly, the accounts of any other public authority that in the interest of the public and required by the Minister of Finance for the Auditor General to examine, inquire into and audit.

In carrying out his duties, the Auditor General must keep as a secret all information obtained during the course of the audit. Section 8(3) of the Audit Act 1957 expresses that neither the Auditor General nor any other person shall divulge or communicate any information which has come to his knowledge directly or indirectly, except in the course of duty to another person performing duties under this act.

Upon completion of his examination and audit, Article 107 of the Federal Constitution and Section 9 of the Audit Act 1957 require the Auditor General to prepare a report and submit to YDPA. The report shall be tabled in the House of Representatives. The objective of the audit report of the financial statements is to express an opinion as to whether the Federal Government Financial Statements reflects the true and fair financial position as well accounting records about it have been kept in good repair and updated.

The Auditor General duties and responsibilities, nature of work, powers and preparation of audit report are mandated by the provisions of Federal Constitution, Audit Act 1957 and Auditor General Circulars.

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