审计如何帮到您呢?
How can audit help you?

➢ Prevent misappropriation of fund

➢ Reduce the company's operating costs

➢ Improve supply chain transparency & simplify supplier vetting process

老板们，审计不只是帮你们出一份审计报表，内部审计可以帮您监管公司，为您的公司流程提供良好的意见，也创造股东价值呢!

Better supervision of the company

Inhibit malpractice

Adds value to the shareholders

内部审查 VS 外部审查

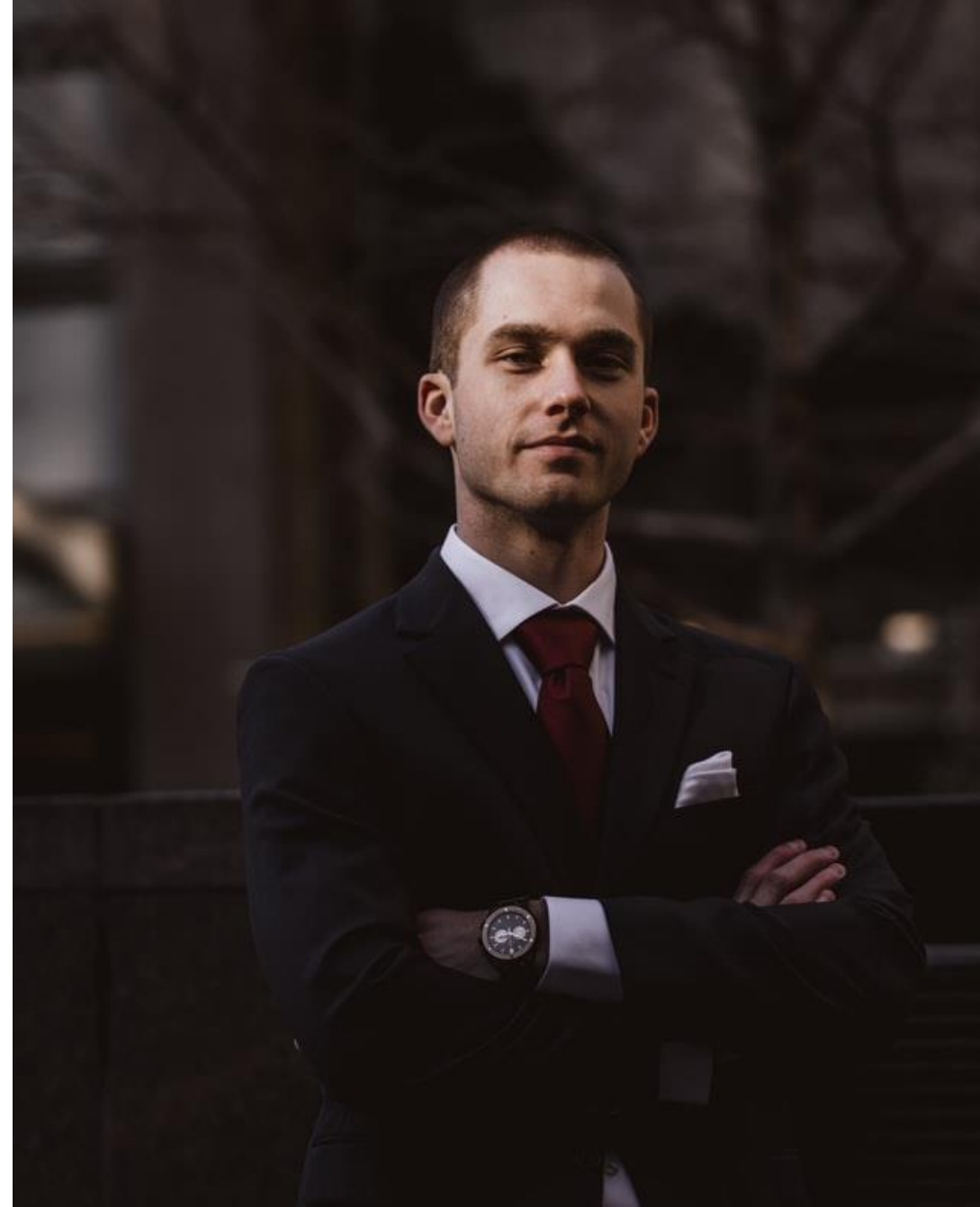|	**Internal Audit**	**External Audit**
Objective 工作目标	Supervise, review and enhance of the company control system 监督,审查和提升公司的监管系统	To analyse and verify true and fair view the financial statement of the company 针对财务状况出具意见
Conducted by 雇佣关系	Employees or outsource to professional firm 内部的员工或交给给专业公司	Independent professional audit firm 独立专业审计事务所
Reports 报告	For management 公司管理层	For shareholders , government and etc 股东，政府或某些情况下的监管者
Audit period 审核期	Continuous process 持续进行	Once in a year 一年一次

ECOVIS MALAYSIA

内部审查 VS 外部审查

	Internal Audit	**External Audit**
Purpose 目的	Analyse, review and improve organisational controls and performance 分析,审查和改善组织控制	To express true and fair view in the financial statements of the company 表达对公司财务报表的真实公正的看法
Legal Binding 法律约束	Not compulsory for SME company, but is compulsory for the listed company 中小型企业是不是强制性的，但上市公司是强制性的	Compulsory for certain entities 一些实体强制进行外部审计
Checks 检查	Operational efficiency, misappropriation of funds, fraud, discrepancies and etc. 运营效率,资金挪用,欺诈,差异等	Accuracy and validity of Financial Statements for certain entity 检查财务报表的可靠性

Why is an **EXTERNAL AUDIT** performed?

✓ To **Validate** a company's financial statements and to provide assurance on the **accuracy** of financial reports.
验证公司的财务报表并保证财务报告的**准确性**.

✓ Results of an external audit assure third-parties that the financials of the company are **correct** and **secure**.
外部审计的结果向第三方保证了公司的财务是**正确**和**安全**的。

✓ When a small business applies for financing, having **verified** and **accurate** financial statements can come in handy
当小型企业申请融资时，可以使用经过**验证**且**准确**的财务报表。

What happens during an **EXTERNAL AUDIT?**

1. Auditors will conduct systematic <u>sampling reviews</u> of your financial and related records.

   审核员将系统和抽样**审查**您的财务和相关记录.

2. Check for the <u>accuracy</u> and <u>completeness</u> of these records.

   检查这些记录的**准确性**和**完整性**.

3. Determine whether these records are <u>acceptable</u> and the financial statements show a <u>true and fair view</u> of the company's financial position.

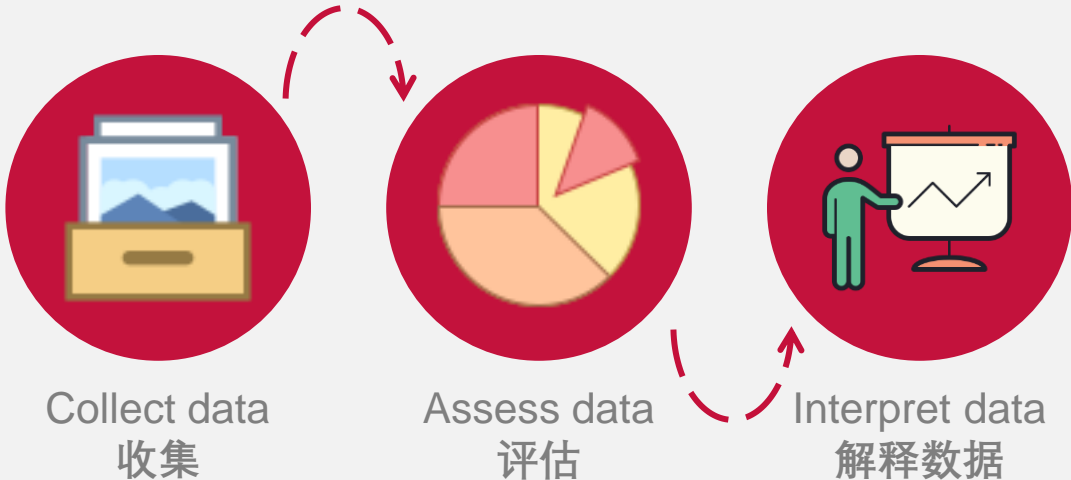   这些记录是否**被接受**以及财务报表是否**正确**代表了您公司的财务状况。

4. Finally, the external auditor will prepare and deliver an auditor's report to your business <u>detailing the findings</u> from the audit.

   外部审核结束后，审核员将准备并向您的企业提交审核报告，包含审核的**详细信息**和**发现**.

What is the process of an **EXTERNAL AUDIT?**

Auditor will:-

Collect data
收集

Assess data
评估

Interpret data
解释数据

to gain full understanding of all the company's activities.

以全面了解公司的所有活动.

Examine the company's accounting records and look through financial statements to obtain **evidence** in order to **verify** compliance with prescribed standards.

查看财务报表以获取**证据**，**验证**是否符合标准会计政策.

Why is an **INTERNAL AUDIT** performed?

✓ <u>Assess</u> and <u>improve the effectiveness</u> of administration, operations, control and governance to provide <u>risk management</u> as well as more control over the critical financial processes of your business.
评估和**提高**管理,运营,控制和治理的有效性， 提供**风险管理**以及对业务中的关键财务流程提供更多控制.

✓ A properly executed audit will <u>identify areas of concern</u> within departments and be presented to management in an understandable way.
正确执行的审核将**确定部门中的关注领域**，并以易于理解的方式将其呈现给管理层

✓ Management gets to <u>make informed decisions</u> on how to rectify issues going forward and create necessary action plans for discrepancies.
这使管理层可以为如何纠正今后的问题并为差异创建必要的行动计划**做出明智的决定**.

ECOVIS® MALAYSIA

What happens during an INTERNAL AUDIT?

1. Observe, review documents and interview employees.

   观察，查看文档并采访员工.

2. During a meeting, an auditor will communicate the strengths and weaknesses of the department while offering their recommendations.

   在会议期间，审核员将在提供建议的同时传达部门的优缺点。

3. Ask questions and assess employees' knowledge of your company's overall objectives, safety standards, training, and compliance rules and regulations.

   提出问题，并测试员工对公司总体目标，安全标准，培训以及合规性 规则和法规的了解.

4. Once the details are satisfied, the auditor's report is finalized and expectations are given to management on the corrections to be made.

   满足细节之后，审核员的报告将最终确定，并向管理层提出期望进行更正的期望.

ECOVIS® MALAYSIA

What is the process of an **INTERNAL AUDIT?**

Gain an understanding of the current internal control process and conduct fieldwork testing.

收集对当前内部控制流程的理解并进行现场工作测试.

Once they have concluded the evaluation, the auditor will follow up with management about the issues they have identified; prepare the official auditor's report; review the report with management; and follow up with management to ensure the suggested recommendations are in place.

一旦他们完成了评估，审计师将跟进管理层关于他们已发现问题的工作，准备正式审计师的报告，与管理层一起审查报告，并跟进管理层以确保建议到位.

IDENTIFICATION • **AUDIT** • **REPORT** • **FOLLOW UP**

Example – Inventories and Purchase

Internal Audit	External Audit
❖ Supplier selection process 供应商选择过程 ❖ Open bidding process 公开招标程序	❖ Test for Net realisable value (NRV) to ensure that inventory is not overstated 做NRV test以确保库存不被夸大 ❖ Physical inventory count 实物点算 ❖ Check stock records 查看库存记录 ❖ Cut-off testing 载至性测试 ❖ Check aging of inventory 查看库龄 ❖ Understand the company purchasing system 了解公司的采购系统 ❖ Vouch purchase invoices to delivery orders for the accuracy of quantities bought 将发票凭证用于交货订单, 以确保采购数量的准确性 ❖ Trace purchase invoices to purchase journal, and tally total amount of the purchase journal to general ledger 检查发票和采购日记帐，并将采购日记帐的总金额和general ledger 一样

Follow our Facebook page
For more other information

👍 ❤️ 😆 😊 😮

LIKE & SHARE NOW!