

SEMINAR TOPIC : AUDIT EVIDENCE AND SAMPLING**FACILITATOR : MS JANISE LEE****DATE : 6TH APRIL, 2023****DAY : THURSDAY****VENUE : ZOOM CHAT ROOM****TIME : 9.00AM – 1.15PM****FEE : RM100 PER PERSON****4 CPE HOURS
GAINED****FOR MAFA MEMBER
FIRMS ONLY****INTRODUCTION**

Auditors shall design and perform audit procedures in such a way as to enable the auditor to obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the auditor's opinion. Audit evidences obtained must be relevant to the assertions and the risks identified during the Risk Assessment Process.

Audit evidence is all the information used by the auditor in arriving at the conclusions on which the auditor's opinion is based, and the auditor shall provide a linkage to the Risks Assessed at the planning stage.

AUDIT SAMPLING is one of the tools available to auditors to obtain sufficient appropriate audit evidence.

LEARNING OBJECTIVES

This webinar seeks to help you:-

- Identify and obtain an overview of the ISAs in the 500 series.
- Understand and apply auditing standards requirements of ISA 500, Audit Evidence.
- Understand and apply auditing standards requirements of ISA 530, Audit Sampling.
- Establish basic principles and essential procedures to obtain Audit Evidence in an audit of financial statements.
- Acquire knowledge on what constitute Sufficient and Appropriate Audit Evidence.

METHODOLOGY

PowerPoint Presentation, Lectures, Exercise and Quiz.

WHO SHOULD ATTEND

- Approved Company Auditors.
- Approved Auditors.
- Audit Managers and Seniors.
- Academicians.
- Students Preparing for the Auditing and Assurance Paper.

PROGRAMME OUTLINE**SESSION 1**

9.00am – 11.00am

- Sufficient and Appropriate Audit Evidence.
- Information produced from the Entity.
- Using the work of Managements Expert.
- Understanding Audit Assertions in a Financial Statement Audit.

11.00am – 11.15am (Break)

SESSION 2

11.15am – 1.15pm

- Selecting Audit Procedures.
- Selecting items for testing.
- Sample Selection Methods.
- Sampling Procedures.
- Determining Anomaly.

FACILITATOR'S PROFILE

Janise Lee started her career as a articled student and rose to become a audit partner of an international accounting firm with worldwide affiliations. She has more than twenty five years of auditing experience in public practice. She has acted as Special Administrators, Creditors Agent of Scheme Creditors, Due Diligence Auditor and has conducted Internal Audit, Strategic Operation Reviews and Valuation exercises for private companies as well as public listed companies. She has also led "Investigative audits" for Public Listed Companies.

She was a member of the SMP (Small Medium Practice) Task Force under the purview of the Public Practice Committee of MIA and was a Panel Reviewer for the Practice Review Committee of MIA. She was also involved in the Accounting Standards Working Groups of MASB.

Janise was instrumental in setting up the SMP department of MIA in 2015 and headed the department for 2 years. She introduced a 5(five) year Road Map for the SMP Department to elevate the quality of SMPs in Malaysia and to champion the interest of SMPs. She currently sits in the SMP Committee of MIA.

She is a member of MICPA and MIA and is a frequent speaker on Auditing Standards for CPE programmes of MIA and other Professional Institutes. She also conducts staff training for audit firms. She is a frequently sought after speaker in seminars and forums on audit related matters. She is a PSMB certified trainer.

REGISTRATION FORM



Seminar Topic : **Audit Evidence And Sampling**
Facilitator : **Ms Janise Lee**
Date/Day/Time : **6th April, 2023 / Thursday / 9.00am to 1.15pm**
Registration Fee : **RM100 per person**

PARTICIPANT'S CONTACT DETAILS (PLEASE INCLUDE LIST FOR GROUP REGISTRATION)

Participant full name as per I/C (Dato' /Datin /Dr /Mr /Mrs /Ms):

_____ Designation: _____

I/C: _____ Email: _____ Mobile No: _____

ORGANISATION'S DETAILS

Organization: _____

Industry: _____ Contact Person/Designation: _____

Address: _____

Email: _____ Tel: _____

PAYMENT DETAILS

Online payment to MAFA **Maybank Account No. 5142 71630 773 " PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA"** (please email bank-in-slip to admin@mafa.org.my) or by cheque:

Bank & Cheque No.: _____ Amount RM: _____

FOR REGISTRATION: PLEASE FILL UP THE REGISTRATION FORM AND EMAIL TO admin@mafa.org.my

Contact: Ms Rose Ramli Tel : 017-203 4925
Address: Suite 1602, 16th Floor, Wisma Lim Foo Yong, 86 Jalan Raja Chulan, 50200 Kuala Lumpur.

<https://mafa.org.my>

TERMS & CONDITIONS

PROGRAMME FEES

- Fee is payable to **PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA**.
- Fee include programme materials.
- Full payment upon completion of registration. Otherwise, registration will be deemed unsuccessful.
- Admittance may be denied upon failure to make full payment as per the above requirement

CANCELLATION

NO REFUNDS WILL BE MADE BUT REGISTERED PARTICIPANTS MAY NOMINATE ANOTHER STAFF OF A MEMBER FIRM IN THEIR PLACE.

DATA PROTECTION :

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER :

The Organiser reserves the right to change the facilitator, date(s) and to cancel the programme should circumstances beyond its control arise. The Organiser shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. All fees paid shall be refunded in full if you are not agreeable to any such changes.

REPLACEMENTS :

Please note replacements are acceptable and CPE points will be allocated to the designated attendee.

RECORDING :

Video / Sound recording is strictly prohibited.

CERTIFICATE OF ATTENDANCE AND CPE HOURS :

- Participants will only be entitled to the CPE credit hours upon attending the entire duration of the programme. CPE credit hours will not be accorded for partial attendance.
- Upon full attendance of the programme, participants will be issued e-Certificate of Attendance after completion of the event.