

**SEMINAR TOPIC : AUDIT QUALITY AND DOCUMENTATION**  
**FACILITATOR : MS JANISE LEE**  
**DATE : 29<sup>TH</sup> MAY, 2024**  
**DAY : WEDNESDAY**  
**VENUE : ZOOM CHAT ROOM**  
**TIME : 9.00AM – 5.00PM**  
**FEE : RM200 PER PERSON**

7 CPE HOURS  
GAINED

FOR MEMBER  
FIRMS ONLY

## INTRODUCTION

ISA 220 (Revised) was revised to strengthen and modernise an audit firm's approach to carrying out quality audits. It sets out the specific responsibilities of the auditor regarding quality management at the engagement level and the related responsibilities of the engagement partner.

ISA 230 sets out the auditor's responsibility to prepare audit documentation for an quality audit of financial statements, namely the record of audit procedures performed, relevant audit evidence obtained, and conclusions reached. Appropriate audit documentation, albeit does not guarantee quality, plays an important contributing role in determining Audit Quality.

## LEARNING OBJECTIVES

This webinar seeks to help you:-

- Understand the new approach to Quality Management.
- Identify the nature and circumstances of the audit engagement to design and implement responses at the engagement level beyond those in the firm's policies or procedures.
- Determine what constitute appropriate audit documentation.
- Apply the Principle Based requirements in practical situations.
- Identify Specific Audit documentation requirements in other ISAs.
- Relate and understand the relationship between Audit Quality and Audit Documentation.

## METHODOLOGY

PowerPoint Presentation, Quiz, Exercise and Discussion.

## WHO SHOULD ATTEND

- Approved Company Auditors.
- Audit Managers and Seniors.
- Audit professionals.
- Academicians.
- Students preparing for the Auditing and Assurance paper.

**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.

## PROGRAMME OUTLINE

### SESSION 1

9.00am – 1.00pm

- ❑ Leadership responsibilities of Engagement Partners.
- ❑ Engagement team dependence on the firm's policies or procedures.
- ❑ Sufficient and Appropriate Resources.
- ❑ Integration of new quality management concepts from ISQM 1.

1.00pm – 2.00pm (lunch)

### SESSION 2

2.00pm – 5.00pm

- ❑ Impediments to Professional Scepticism.
- ❑ Nature and purpose of Audit Documentation.
- ❑ Sufficient Appropriate Audit Evidence.
- ❑ Form, Content and Extent of Audit Documentation to enhance Audit Quality.
- ❑ Specific and prescriptive requirements in other ISAs.

## FACILITATOR'S PROFILE



## REGISTRATION FORM

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Seminar Topic : Audit Quality and Documentation

Facilitator : Ms Janise Lee

Date/Day/Time : 29<sup>th</sup> May, 2024 / Wednesday / 9.00am to 5.00pm

Registration Fee : RM200 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](mailto: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](mailto:admin@mafa.org.my)

Contact: Rose Ramli

Tel : 017-203 4925

Address: Suite 1602, 16<sup>th</sup> Floor, Wisma Lim Foo Yong, 86 Jalan Raja Chulan, 50200 Kuala Lumpur.

[www.mafa.org.my](http://www.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. PE 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.