UNIVERSITI TEKNOLOGI MARA (UiTM) NEGERI SEMBILAN

COLLEGE OF COMPUTING, INFORMATICS, AND MATHEMATICS

INFORMATION SCIENCE STUDIES

DIPLOMA IN INFORMATION MANAGEMENT

(CDIM110)

INDUSTRIAL TRAINING

(IMD310)

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NAME OF REPORT:

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COLLEGE OF COMPUTING, INFORMATICS, AND MATHEMATICS

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DECLARATION

I, Natasya Amira binti Amiruldin, hereby declare that this internship report titled”Industrial Training Report" is my own work, and that all the information presented in this report is based on my experience during my internship at Kian Joo Can Factory Berhad. The report is submitted in partial fulfillment of the requirements for the completion of my internship, which was part of my course in Information Management at UiTM Campus Rembau.

I further declare that this report has not been previously submitted for any other academic purpose or examination.

I acknowledge that any references, data, or information obtained from other sources have been duly cited and referenced in accordance with academic integrity standards.

I also confirm that I have complied with the rules and regulations of my internship and my university during the entire period of my industrial training.

Signature:

NATASYA

Name: NATASYA AMIRA BINTI AMIRULDIN

Date: 23 November 2024

ABSTRACT

As a component of the IMD 310 industrial training course, this paper details my hands-on experience at Kian Joo Can Factory Berhad, Batu Caves. As a prerequisite for the College of Computing, Informatics, and Mathematics' Diploma in Information Science program, the two-month training was held during Semester 4. It includes information on the company, the activities I took part in, and the abilities and information I gained from the training. The major objective was to comprehend and complete the tasks that my managers had given me, which included auditing different branches and departments, keeping official documents, and visiting sites like Box Pak Malaysia, KJCF Plants 1, 2, and 3, as well as the Puchong Warehouse. These experiences allowed me to develop key skills such as problem-solving, adaptability, attention to detail, and teamwork in a professional environment.

Keywords: industrial training, activities, program, skills, responsibilities

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ACKNOWLEDGEMENT

First and foremost, all praise is due to Allah, the Almighty and Benevolent, for His blessings and guidance, which inspired me to complete this report and provided me with the strength to make it a reality. Without His blessings, this report would have remained a mere dream without substance.

I would like to express my sincere gratitude to everyone who contributed to the preparation and completion of this report. First, I extend my heartfelt thanks to my lecturer, Madam Nurhidayu binti Md Yatim, for providing me with the opportunity to undertake industrial training. I am also deeply grateful to my university supervisor, Madam Amirah Binti Abu Hassan, for her invaluable guidance in writing this report. Her insightful suggestions, ideas, and contributions were crucial in shaping this document. She has been a significant source of motivation, encouraging me to meet deadlines and stay focused. Their kindness and support, including the examples and instructions provided, will always be remembered.

I would also like to express my appreciation to my parents for their unwavering support in various forms—financial, intellectual, and emotional—throughout the preparation of this report. My Industrial Supervisor, Mr. Chandran, General Manager of Internal Audit at Kian Joo Can Factory Berhad, deserves special thanks for his guidance and for providing valuable insights that were crucial in completing this report.

Furthermore, I am grateful to the team at Kian Joo Can Factory Berhad, especially Plant 1, for their assistance and encouragement during my two months of industrial training. This experience has been a tremendous learning opportunity.

Lastly, I want to thank my friends, colleagues, and acquaintances who provided me with continuous support, encouragement, and practical advice. Their help made the completion of this report much more manageable. Without the contributions of all the individuals mentioned, I would have encountered significant challenges in finalizing this report.

CHAPTER 1: INTRODUCTION

Industrial training is compulsory internship programme provide by Universiti Teknology Mara (Uitm) that required all diploma students to enrolled in the Information Science degree at the college of computing, Informatics, and Mathematics. The programme approximately eight weeks and serves as an essential platform for student to learn and improve their professional abilities, confidence and overall job experience. This hand-on-training also provide student with vital exposure to the industrial sector. Allowing them to become acquainted with work environment, polish their skill and obtain practical experience that will prepare them for the workforce.

The main objective of industrial training is to provide students with real-world experience in which they can fine-tune their professional conduct, enhance communication skills with colleagues and clients, and learn about safety and management approaches. Furthermore, the curriculum teaches students how to respect, be confident, and establish positive working connections, all of which lead to a harmonious and courteous workplace environment.

Students can enhance their problem-solving skills and apply the knowledge and skills they have learnt in the classroom with this program. Addressing real-world obstacles teaches students to approach problems more rationally and effectively, decreasing errors and handling problems in a more systematic manner. Industrial training allows students to examine their readiness to work in a professional setting while being reviewed by their employers. With this hands-on experience, students can improve their decision-making abilities and learn to ask more insightful questions, so improving their overall competences.

As part of my industrial training, I completed two months at Kian Joo Can Factory Berhad, a renowned company specializing in the manufacturing and distribution of tin cans, as well as investment holding. During my time there, I was involved in various tasks such as collecting auditing records, drafting emails to auditees, and performing other related activities. This experience allowed me to apply theoretical knowledge from my studies, particularly in real-world records management. It also provided me with a deeper understanding of the company's unique information management challenges, which are crucial to ensuring efficient and secure operations at the manufacturing plant.

Figure 1.1: Logo for KJCF

Kian Joo Can Factory Berhad was founded in 1956 by Mr. See Boon Tay and a group of entrepreneurial associates with the aim of providing innovative and high-quality tin can manufacturing services to meet the growing packaging needs in Malaysia. The company was incorporated in 1958 under the name Kian Joo Can Factory Limited, and its humble beginnings saw the factory focusing primarily on the production of tin cans, which were in high demand due to the rise of the food and beverage industry, as well as other sectors requiring packaging materials.

From the outset, the founders of Kian Joo Can Factory Berhad saw the potential for significant growth in the packaging industry. The company quickly established itself as one of the key players in Malaysia's tin can manufacturing sector. This early success was due in large part to the leadership of its founders and their commitment to producing durable, high-quality products for both domestic and international markets. As the economy in Malaysia grew, so did the demand for packaging materials, which provided a solid foundation for Kian Joo's continued expansion.

In the early years, the company primarily catered to local industries, particularly food and beverage producers, which required reliable and sturdy packaging for their products. This demand for quality packaging solutions led Kian Joo to expand its product range beyond tin cans, incorporating other materials such as aluminum and other metal products. These innovations positioned Kian Joo as a leader in packaging solutions, and it soon became one of the largest manufacturers of metal cans in Malaysia.

As the company grew, it opened additional factories and expanded its product line to meet the evolving needs of various industries. By the 1980s, Kian Joo was manufacturing a wide range of products, including metal cans and components, aluminum cans, printed tinplates, corrugated cartons, and OEM contract packaging services. This period marked the beginning of the company's shift toward offering comprehensive, customized packaging solutions, which helped establish its reputation as a full-service packaging provider.

A key turning point in Kian Joo Can Factory Berhad's history occurred in 2012, when Can-One Berhad, a prominent Malaysian packaging company, acquired a significant stake in Kian Joo. This acquisition marked the beginning of a new era for the company. The backing of Can-One Berhad provided Kian Joo with the financial resources and operational support necessary for further growth and expansion. With the backing of a well-established corporate group, Kian Joo was able to expand its manufacturing capabilities, improve its production processes, and enhance the quality of its products, leading to an even stronger presence in the market.

The company's success is also attributed to its continued focus on technological advancements and innovation in packaging. Over the years, Kian Joo invested in state-of-the-art machinery and systems that enabled the company to produce packaging solutions that met international standards. These technological upgrades allowed Kian Joo to streamline its operations and improve the quality of its products while maintaining cost efficiency. As a result, the company was able to expand its operations and reach more markets both domestically and internationally, particularly in the ASEAN region.

Today, Kian Joo Can Factory Berhad stands as one of the leading manufacturers of metal packaging solutions in Malaysia and the wider ASEAN region. The company's headquarters is located in Batu Caves, Selangor, at Lot No. 10, Jalan Perusahaan Satu, 68100 Batu Caves, Selangor Darul Ehsan. Kian Joo operates multiple plants and facilities, including KJCF Plant 1, Plant 2, and Plant 3, all of which are strategically located to meet the growing demand for packaging in various industries. These plants are equipped with advanced production technology, allowing the company to produce a diverse range of products, including metal cans, aluminum cans, and corrugated cartons, among others.

The company also maintains a large Puchong Warehouse, which serves as a key part of its distribution network. This facility supports the smooth flow of products from the manufacturing plants to customers across the region. The combination of its manufacturing plants and warehouses enables Kian Joo to maintain a highly efficient supply chain, ensuring that it can meet the demands of its customers in a timely and cost-effective manner.

Kian Joo's extensive product offerings include a wide range of packaging solutions such as metal cans, aluminum cans, printed tinplates, and OEM contract packaging services. The company's commitment to high-quality manufacturing and innovation in packaging design has allowed it to stay competitive in the rapidly evolving packaging industry. Kian Joo's customers come from diverse sectors, including food and beverage, chemicals, personal care, and more, underscoring its versatility and ability to adapt to different market needs.

In addition to its focus on quality and innovation, Kian Joo is also dedicated to maintaining high standards of environmental sustainability and corporate responsibility. The company has implemented several initiatives aimed at reducing its environmental impact, including energy-efficient production processes and waste reduction programs. Kian Joo's commitment to sustainability ensures that it can continue to meet the needs of its customers while contributing to the preservation of the environment.

As of today, Kian Joo Can Factory Berhad remains one of the most well-established and respected names in the packaging industry in Malaysia and Southeast Asia. The company's long history of success, commitment to quality, and dedication to innovation have ensured that it remains a key player in the packaging sector. Looking to the future, Kian Joo is poised for continued growth and success as it expands its operations and maintains its reputation as a leading provider of packaging solutions across the region.

The mission, vision, objectives, motto, and primary functions of Kian Joo Can Factory Berhad, as per their profile, reflect their commitment to excellence in the manufacturing and distribution of tin packaging solutions, particularly for the food and beverage industry.

Mission: Kian Joo Can Factory Berhad aims to provide high-quality, reliable, and sustainable packaging solutions to their customers. They focus on meeting industry needs with their extensive product range, while fostering innovation and upholding the highest standards in production.

Vision: The company's vision is to be the leading provider of innovative and environmentally responsible packaging solutions globally. Kian Joo seeks to maintain a strong presence in the market by continuously enhancing their production processes and expanding their reach.

Objectives: Kian Joo's key objectives include improving operational efficiency, ensuring the highest quality standards, and delivering products that meet the evolving needs of the industry. They also prioritize environmental sustainability in their production processes.

Motto: While specific wording for their motto is not readily available, their philosophy seems to align with principles of high-quality service, innovation, and sustainability, focused on customer satisfaction and long-term business relationships.

Primary Functions:

1. **Manufacturing**: The core function of Kian Joo is the production of tin packaging products, which are crucial for various industries including food, beverage, and consumer goods.

2. **Research and Development**: They invest in R&D to innovate and improve the efficiency of their products, ensuring they meet the latest market demands.
3. **Quality Control**: Kian Joo maintains a robust quality assurance system to ensure that all products meet international standards and customer expectations.
4. **Environmental Management**: They are committed to sustainable practices and are actively involved in reducing their environmental footprint by adopting greener technologies in production.
5. **Logistics and Distribution**: The company operates an extensive logistics network to ensure timely delivery of products to various domestic and international markets

These core areas underscore Kian Joo's dedication to maintaining a competitive edge in the global packaging industry while contributing to the community and environment.

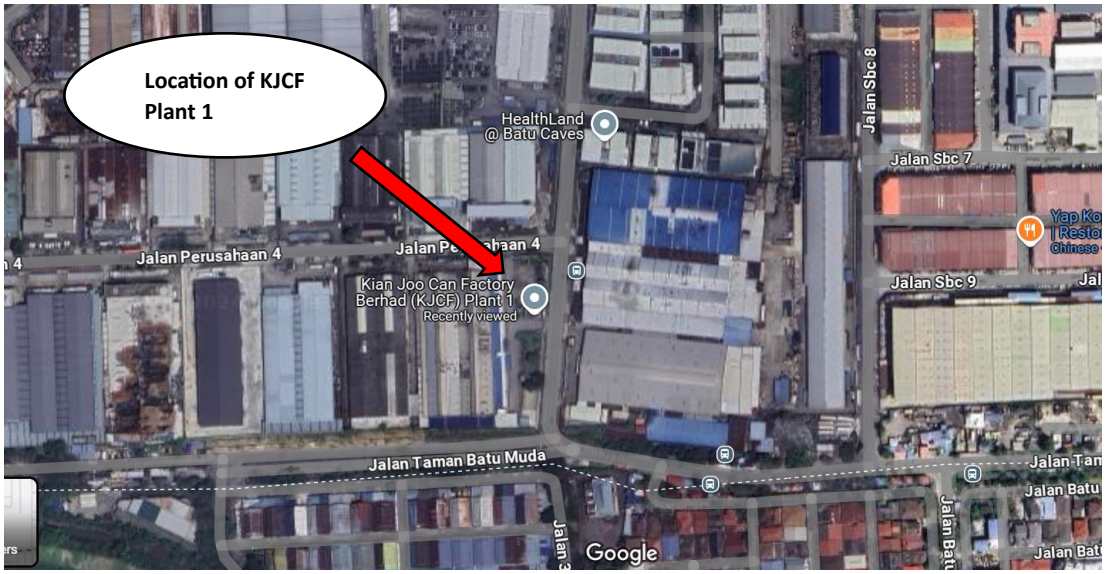

Figure 1.2: Location of KJCF

Address	Lot 10, Jalan Perusahaan 1, Kawasan Industri Batu Caves, 68100 Batu Caves, Selangor.
Time	• Monday :8 am – 6 pm • Tuesday :8 am – 6 pm • Wednesday :8 am – 6 pm • Thursday :8 am – 6 pm • Friday :8 am – 6 pm • Saturday : Closed • Sunday : Closed
Telephone	+(60)3-6189 6322 +(60)3-6189 8185
Email	enquiry.kjcf@kianjoocan.com.my

Table 1.1: Information about Kian Joo Can Factory Berhad

CHAPTER 2: ORGANISATIONAL INFORMATION

2.1 Overview of the organization where the industrial training took place.

Kian Joo Can Factory Berhad: A Leading Manufacturer of Metal Packaging Solutions

Founded in 1956, Kian Joo Can Factory Berhad has evolved into one of the leading manufacturers of metal packaging solutions in Malaysia and the broader Southeast Asian region. Over the years, the company has built a reputation for delivering high-quality, durable packaging products used by a diverse range of industries, including food, beverages, chemicals, and personal care. With an extensive history of innovation and growth, Kian Joo is now a key player in the global packaging market, catering to the growing demand for sustainable and reliable packaging solutions.

The company's headquarters and key production facilities, such as Plant 1, are located in Batu Caves, a strategic location just north of Kuala Lumpur. Batu Caves is a prime industrial hub, well-connected by major highways, ports, and distribution channels, which allows the company to efficiently serve both domestic and international markets. Kian Joo's ability to leverage this strategic location has enabled the company to remain competitive in the highly demanding packaging industry.

History and Development of Kian Joo Can Factory Plant 1

Plant 1 in Batu Caves stands as a cornerstone in the company's production network. The plant is specifically dedicated to the manufacturing of a broad range of metal packaging products, including tin cans, aluminum cans, and other metal packaging products. These are used extensively by industries ranging from food and beverage to personal care products, all of which require safe, durable, and reliable packaging solutions.

From its inception, Plant 1 has been at the heart of Kian Joo's production operations. Over the years, the plant has undergone continuous improvements, incorporating technological upgrades and optimizing production processes to meet the evolving demands of the market. These advancements have helped the company uphold its high standards of quality and efficiency, positioning Kian Joo as a leader in the metal packaging industry.

Today, Plant 1 is equipped with state-of-the-art machinery and cutting-edge production systems. These technologies enable the plant to maintain its competitive edge by improving production speed, accuracy, and the overall efficiency of manufacturing processes. The plant's technological advancements allow Kian Joo to stay ahead of market trends and continuously deliver products that meet the highest standards of quality and sustainability.

Operational Scope and Capabilities of Plant 1

Plant 1 plays a crucial role in Kian Joo's comprehensive manufacturing capabilities. The primary function of the plant is to produce metal cans, aluminum cans, and corrugated cartons used in packaging for various sectors. These products are essential for the safe and efficient packaging of goods, ensuring that they are transported securely while maintaining their quality. The plant's production lines are highly automated, allowing for faster and more accurate manufacturing processes. This automation not only enhances productivity but also contributes to cost-effectiveness and quality control. Every product that leaves the plant undergoes rigorous quality checks to ensure that it meets both local and international standards. This focus on quality is central to Kian Joo's commitment to customer satisfaction and its reputation as a reliable packaging supplier.

Furthermore, Plant 1 also serves as a hub for research and development (R&D), where Kian Joo continuously tests new packaging designs, innovative materials, and advanced production techniques. This ongoing focus on R&D ensures that the company is well-positioned to meet the evolving needs of its customers and stay at the forefront of the packaging industry.

Strategic Importance of Plant 1 in Batu Caves

Located in Batu Caves, Selangor, Plant 1 benefits from its strategic location in close proximity to Kuala Lumpur, Malaysia's economic and logistical center. The plant is well-connected to major transportation routes, such as highways and shipping ports, allowing for efficient logistics and distribution of products both locally and internationally.

The plant's location not only facilitates the timely delivery of products but also provides easier access to raw materials, skilled labor, and critical resources needed to support its operations. The proximity to key suppliers, manufacturers, and distribution networks ensures that Kian Joo can maintain high levels of operational efficiency, ensuring that products reach their markets in a timely manner.

Commitment to Quality, Sustainability, and Logistics

In addition to its core manufacturing capabilities, Plant 1 is an integral part of Kian Joo's overall quality assurance system. The facility adheres to stringent industry standards, both in production and environmental management, to ensure that its products meet global quality benchmarks. Sustainability is a core value at Kian Joo, and Plant 1 reflects this commitment through its energy-efficient practices and the use of sustainable materials and technologies.

These practices not only reduce the company's environmental footprint but also help it remain competitive in an increasingly eco-conscious marketplace.

Moreover, Plant 1 is pivotal in supporting Kian Joo's extensive logistics network. The efficient distribution of products is critical to meeting the needs of Kian Joo's broad customer base. The plant works closely with Kian Joo's logistics and distribution teams to ensure that packaging products are delivered efficiently to clients both in Malaysia and internationally. This ability to efficiently manage logistics is a key reason for the company's sustained success in the competitive global packaging market.

Conclusion

In conclusion, Kian Joo Can Factory Berhad Plant 1 in Batu Caves is a vital part of the company's operations, contributing significantly to its success in the global packaging industry. The plant's continuous development, advanced manufacturing systems, strategic location, and commitment to quality and sustainability make it an integral part of Kian Joo's business. As the company moves forward, Plant 1 will continue to play a key role in helping Kian Joo deliver high-quality, sustainable packaging solutions to customers worldwide.

Plant 1 also serves as an invaluable site for industrial training, providing real-world experience for students and interns, offering them insight into the practical aspects of manufacturing, production planning, and quality assurance. This makes it an ideal training ground for individuals pursuing careers in information science, manufacturing, and business operations.

Figure 1.3: The main plant of KJCF Batu Caves

2.2 Organization's Structure

Figure 2.1: Corporate Structure

Kian Joo Can Factory Berhad (KJCF) is a prominent manufacturing company in Malaysia, specializing in the production of various types of packaging solutions. Over the years, KJCF has grown into a conglomerate with a well-structured and diverse corporate network. The organization's structure emphasizes efficiency, specialization, and geographical diversification to strengthen its global competitiveness. This essay explains the corporate structure of KJCF, highlighting its subsidiaries, ownership, and strategic focus.

Core Company: Kian Joo Can Factory Berhad

At the heart of the structure is Kian Joo Can Factory Berhad, which acts as the parent company, holding full ownership of numerous subsidiaries. The company operates primarily in Malaysia and has expanded internationally to countries such as Vietnam, Myanmar, Indonesia, and Singapore. Its subsidiaries are categorized based on business divisions, which include general packaging, aluminum cans, carton manufacturing, trading, and contract manufacturing.

Key Divisions and Subsidiaries

1. **General Packaging Division (Tin Cans, Jerry Cans, and Rigid Packaging)**

KJCF has several subsidiaries under this division, fully owned and responsible for manufacturing a variety of tin cans and rigid packaging solutions:

- KJ Can Selangor Sdn. Bhd.
- KJ Can (Johor) Sdn. Bhd.
- Kian Joo Can (Vietnam) Co., Ltd.
- Federal Metal Printing Factory Sdn. Bhd.

These subsidiaries focus on producing high-quality tin cans and printed metal products for a wide range of industries, including food, beverage, and industrial applications.

2. **General Packaging Division (Aluminum Cans)**

Another significant segment of KJCF is dedicated to manufacturing aluminum cans. This category includes:

- Kian Joo Canpack Sdn. Bhd.
- KJ Can (Singapore) Pte. Ltd.
- KGM Aluminum Can Sdn. Bhd.

These entities cater to the beverage industry with sustainable and lightweight aluminum packaging solutions, emphasizing eco-friendly practices.

3. **General Packaging Division (Cartons)**

The carton manufacturing division operates through subsidiaries such as:

- Box-Pak (Malaysia) Bhd. (Listed on Bursa Malaysia, with a 54.99% ownership by KJCF)
- Box-Pak (Vietnam) Co., Ltd.
- Box-Pak (Hanoi) Co., Ltd.
- BP Pak (Singapore) Pte. Ltd.
- BP MPak Sdn. Bhd.

Box-Pak specializes in manufacturing corrugated cartons and paper-based packaging products. This division supports industries that require environmentally sustainable and durable packaging solutions.

4. **Contract Manufacturing Division**

This division focuses on outsourced manufacturing services to streamline production processes. It includes:

- Kian Joo Manufacturing Sdn. Bhd.
- Kian Joo Packaging Sdn. Bhd.
- Kian Joo Canpack (Shah Alam) Sdn. Bhd.
- Industri Kian Joo Sdn. Bhd.

These subsidiaries collectively handle specialized production for third-party clients, enabling cost-effective and high-volume output.

5. **Trading and Investment Division**

- KJCF International Sdn. Bhd. oversees trading and export operations, allowing the company to tap into global markets.
- Bintang Seribu Sdn. Bhd. handles investments, reflecting the company's focus on strategic growth.

6. **Property Development and Investment Holding Division**

- The company has expanded into property development as part of its diversification strategy. However, this is a relatively minor aspect of its operations.

Geographic and Strategic Expansion

KJCF has successfully expanded its footprint in Southeast Asia through international subsidiaries such as:

- Kian Joo Can (Vietnam) Co., Ltd.
- PT. KJ Canco and PT. KJ Canmax in Indonesia.
- Kian Joo Can (Myanmar) Company Limited in Myanmar.

This regional diversification reduces dependency on the Malaysian market and allows the company to serve a broader customer base. It also showcases KJCF's adaptability to various market conditions and regulatory environments.

Ownership and Control

Most subsidiaries are wholly owned by Kian Joo Can Factory Berhad, ensuring centralized management and alignment with corporate goals. However, Box-Pak (Malaysia) Bhd. is listed

on Bursa Malaysia, with KJCF holding a majority stake of 54.99%. This approach allows Box-Pak to operate semi-independently while benefiting from KJCF's expertise and resources.

Conclusion

The corporate structure of Kian Joo Can Factory Berhad is meticulously organized to maximize operational efficiency and foster growth. By segmenting its business into specialized divisions and leveraging international subsidiaries, KJCF ensures it remains competitive in the global packaging industry. Its ability to adapt to changing market demands and focus on sustainability further solidifies its position as a leading packaging manufacturer in Southeast Asia.

2.3 Overview of the Internal Audit Department at Kian Joo Can Factory Berhad

During my internship at Kian Joo Can Factory Berhad (KJCF), I was assigned to the Internal Audit Department, which plays a crucial role in ensuring that the company's operations are compliant with both internal and external regulations. The department is responsible for evaluating the effectiveness of internal controls, risk management processes, and overall operational efficiency. Its mission is to support the organization by identifying areas for improvement, providing recommendations, and ensuring adherence to company policies and legal requirements.

Primary Functions of the Internal Audit Department

The Internal Audit Department at KJCF conducts various audits across the company's operations, focusing on areas such as financial reporting, compliance with regulations, and operational efficiency. The department works closely with different units, including finance, human resources, production, and logistics, to ensure that processes are functioning as expected. Key functions include:

Compliance Auditing

The department ensures that all operations, both financial and operational, comply with internal policies and external legal regulations. This includes reviewing financial statements, examining records, and assessing whether safety protocols and industry standards are being followed.

Risk Management

Internal auditors assess the company's risk management framework and identify potential risks that could impact the company's operations. By evaluating existing processes, auditors help mitigate risks, especially in areas like operational inefficiency or legal non-compliance.

Internal Controls

The team assesses the adequacy of internal controls across various departments and ensures that these controls are functioning properly. This helps prevent fraud, errors, and ensures that the company operates smoothly.

Audit Reports and Recommendations

After conducting audits, the department prepares detailed reports highlighting any areas of concern and offering recommendations for improvement. These reports are presented to senior management, providing them with actionable insights into how to enhance operational processes, compliance, and overall performance.

Key Responsibilities and Collaboration

The Internal Audit Department at KJCF is integral to maintaining operational efficiency and compliance. Throughout my internship, I worked closely with senior auditors, including Ms. Linda and Mr. Chandran, who mentored me and explained how audits are planned, executed, and reported. The department also collaborates with other departments such as finance, production, and IT to gather the necessary information and data for auditing.

This collaborative approach not only ensures that the audit findings are accurate and comprehensive but also fosters a sense of teamwork and shared responsibility across different parts of the organization. The audit team regularly communicates with departmental heads to ensure that the audit objectives are aligned with the company's overall goals and that findings lead to meaningful improvements.

Conclusion

The Internal Audit Department at Kian Joo Can Factory Berhad is essential in ensuring the company’s operations run smoothly and in compliance with both internal policies and external regulations. Through its comprehensive auditing processes, the department provides invaluable insights to senior management, helping them improve efficiency, mitigate risks, and enhance overall performance. During my internship, I gained an in-depth understanding of the department's responsibilities and the vital role it plays in supporting the company's long-term success.

CHAPTER 3: INDUSTRIAL TRAINING ACTIVITIES

Week 1: Orientation and Initial Assignments (Refer Appendices A)

The first week of my internship at Kian Joo Can Factory Berhad was both an exciting and enlightening experience. It marked the beginning of my journey in the Internal Audit Department, providing me with a strong foundation for understanding the company's operations, workplace culture, and my responsibilities.

My first day began at 7:50 a.m., when I reported to the HR department per the instructions in the acceptance email. Along with other interns, I submitted the needed documents and waited for further instructions. At 9:45 a.m., we were summoned to the office for a briefing on important matters such as working hours, job scope, allowances, attendance processes, and leave application protocols (medical or otherwise). Following that, I entered my fingerprint into the attendance system, which I would use every day to track my in and out times.

I met my supervisor, Mr. Chandran, and other team members, who made me feel comfortable and enthusiastic about the opportunity to learn. Mr. Chandran then led me to the meeting room, where he gave me an informative presentation of Kian Joo Can Factory Berhad, including the company's history, operations, and multiple branches. He also discussed the Internal Audit Department's scope of work and the importance of ensuring compliance and operational effectiveness.

To understand my task better, I was provided tools to study, such as a book on internal audits and a collection of previous audit reports from the department. These publications provided useful information about auditing procedures, technical terminologies, and report structures. I spent the rest of my first day examining these resources and preparing for the upcoming task. Although I was assigned the responsibility of keying in the Audit Memo Program, I had to wait for the IT department to send my laptop. My day ended at 6 p.m., as advised by the senior auditor.

On my second day, I arrived at the office at 7:45 a.m. and continued to familiarize myself with the department's procedures. Mr. Lai, the Internal Audit Manager, was interested in my school history and recognized that my studies focused on information technology. He suggested that I pursue the Certified Information Security Manager (CISM) credential, emphasizing its importance to my professional advancement. He graciously gave me two books on CISM and encouraged me to research the subject further.Later in the week, I accompanied Ms. Linda, a senior auditor, on an on-site evaluation at various branches of Kian Joo Can Factory. We visited the Plant 1 Store Department, where I observed the auditing of fixed asset disposal and machine metal scrap processes. My role was to take notes, document observations, and

record potential issues for follow-up. Ms. Linda provided invaluable guidance, asking me to reflect on the department's workflow and identify areas for improvement.

I then visited Plants 2 and 3, where I observed additional evaluations of engineering spare parts and facilities. At the end of the day, I organized the information gathered and developed appendices for the audit report. This exercise helped me recognize the value of systematic documentation in auditing.

Reflecting on my first week, I learned how important preparation and observation are in the auditing industry. The organized orientation, along with opportunities for hands-on learning, gave me a great foundation for the coming weeks. I also loved the team's eagerness to help me learn, which made the move into the internship both smooth and rewarding.

Week 2: Introduction to Auditing Processes (Refer Appendices B)

Week 2: Hands-On Learning and Tackling Challenges

The second week of my internship at Kian Joo Can Factory Berhad saw a transition from orientation to active participation in tasks and responsibilities within the Internal Audit Department. It was a week full of learning experiences, difficulties, and significant contributions to the department's ongoing efforts.

On Monday, I started the day by reviewing and correcting problems in Appendix 2, which I had created the previous week. Ms. Linda assessed my work and gave me critical input, which helped me appreciate the need of precision and clarity in documentation. After making the required changes, I resubmitted the paper for approval.

Following that, I was entrusted with constructing an Excel spreadsheet to track Kian Joo Can Factory's sales data and prepare audit tables. This work enabled me to improve my data management and analysis skills. Later in the day, I studied documents sent by Ms. Linda to identify those pertaining to Fixed Assets. However, I wrongly classified some of the documents as Scrap Disposal Records. Ms. Linda addressed my confusion, and I corrected and ordered the documents according to their importance. This experience showed me the value of fully knowing the context of each document before processing it.

Tuesday was a particularly productive day, beginning with the production of an additional Excel file for the Requisition for Deletion of Fixed Assets. After extracting data from paper documents, I sorted and arranged the information before sending the final spreadsheet to Ms. Linda for verification. I attended a meeting in the afternoon with one of the IT department's staff, storekeepers and clerks from Plants 1, 2, and 3, as well as Mr. Chandran and Ms. Linda. The gathering concentrated on the disposal of fixed assets and machine metal waste. My

responsibility was to take comprehensive notes and watch the discussions, which gave me excellent insights into how inter-departmental collaboration is handled during audits.

On Wednesday, despite arriving on schedule at 7:45 a.m., my day began with addressing a delay in receiving responses from a department on a list of weighing bridges. After investigation, I learned that the documentation provided were out of current. Under Ms. Linda's supervision, I worked with another senior auditor to follow up with the department for clarification. Later, I helped file audit reports and compile data, which allowed me to hone my organizing skills even further.

Thursday's activities included preparing and reviewing audit reports. I learned a systematic process for validating papers, detecting missing information, and updating records. With Ms. Linda off sick, I collaborated extensively with other team members, including Mr. Lai and Mr. Chandran, who provided helpful guidance on drafting audit findings and incorporating pertinent facts. I completed the day having made significant work on a draft audit report.

Friday was a busy end to the week, starting with the verification of a list of discarded items from the IT Workshop. I cross-referenced the data to check its accuracy and entered it into the audit records. A fire drill disrupted the day, providing an unexpected yet enlightening experience in adhering to workplace safety procedures. Following the drill, I resumed working on the draft report and received additional formatting and presentation feedback from senior auditors. By the end of the day, I had significantly improved the report and developed a better understanding of the value of clear and succinct reporting in audits.

Reflecting on Week 2, I discovered how important adaptation, attention to detail, and excellent communication are in the auditing field. The duties and challenges I faced helped me grow both professionally and emotionally, creating a solid basis for the weeks ahead.

Week 3: Gaining Confidence and Refining Skills (Refer Appendices C)

The third week of my internship at Kian Joo Can Factory Berhad was a critical phase for development and hands-on learning. This week, I acquired more independence and started working on assignments that required more attention to detail and strategic thought. I also got the opportunity to witness and assist with more sophisticated auditing processes, which helped me improve my abilities and gain a better understanding of the auditing profession.

Monday began with a review of the duties I had completed throughout the previous week. Ms. Linda and I reviewed my audit report, and she identified areas where I may improve. She provided helpful advice, notably on how to maintain correctness in my documentation and communicate findings effectively. I was then handed a new task: writing an email to the retail department requesting additional data for the audit. This was a wonderful opportunity to hone

my professional communication skills, since I needed to make sure the email was brief, respectful, and clear.

The afternoon came a new challenge: I was required to prepare a thorough Excel sheet for the audit, containing data from the Requisition for Deletion of Fixed Assets. This assignment needed me to collect and organize data from paper records while also verifying its accuracy. The work took time, but I loved the precision it required, since it taught me the value of double-checking every detail when dealing with sensitive information. After finishing the document, I sent it to Ms. Linda for evaluation, and she offered excellent suggestions for refining the format and clarity.

Tuesday was another hectic day, beginning with a work to revise the Audit Memo Planning spreadsheet. I collaborated with Ms. Linda to make sure the document was factual and well-organized. After finishing the adjustments, I was charged with creating a list of fixed assets in the retail section. I spent several hours analyzing the records to ensure that the information matched the previous reports. I also updated the appendix with new discoveries, learning how to deal with various data points and cross-reference information correctly.

In the afternoon, I met with the internal audit team and Mr. Chandran. We examined the status of our continuing audits and provided updates on the findings. During the conference, I saw how top auditors presented their findings and addressed any contradictions or issues. This helped me understand how auditors communicate their findings and work together to fix concerns. I also used the chance to ask questions about the audit process, which helped me understand the nuances of internal auditing.

On Wednesday, I went to the Puchong branch of Kian Joo Can Factory with Ms. Linda and Mr. Syabbir for my first off-site tour. I was a little lost at first because I was unfamiliar with the location and logistics of the audit. However, with the assistance of Ms. Linda and Mr. Syabbir, I rapidly adjusted and took on the work of photographing machines and spare parts marked for destruction. I had to make sure the images were clear and that everything was documented for future reference in the audit report. This assignment provided significant learning opportunities because it needed both attention to detail and the capacity to swiftly adjust to a new setting.

After the photography, I assisted Ms. Linda in documenting the results and organizing the information for inclusion in the audit report. This procedure underlined the necessity of extensive documentation in audits and taught me how to properly organize and annotate images. By the conclusion of the day, I felt more confident in my abilities to make a significant contribution to an audit and apply what I had learned in the office to real-world scenarios.

Thursday consisted of more office-related activities, such as organizing and updating audit files. Ms. Linda requested that I review the previous day's images and accompanying notes to ensure that all information was properly categorized. I also updated the audit spreadsheets and included fresh results in the report. Ms. Linda taught me how to display data properly and build reports in a way that was both thorough and easy to understand.

Friday was a more relaxing day, allowing me to concentrate on lesser but still significant chores. I was asked to help with filing and arranging audit records, which required me to correctly categorize and save all documents for future reference. In addition, I helped construct a list of results from the week's audit activities and updated the audit report accordingly. At the conclusion of the day, I was able to send the updated report to Ms. Linda for review.

Reflecting on Week 3, I noticed a tremendous increase in my confidence and ability. The duties I was allocated this week were more difficult, but they allowed me to improve my technical and soft abilities. I learnt how to properly manage complicated data sets, communicate professionally, and document audit results. Furthermore, my first off-site audit experience helped me gain a better grasp of the profession and the function of internal auditors in ensuring operational efficiency and compliance.

Week 4: Preparation for Safety and Health Audit (Refer Appendices D)

Week 4 of my internship at Kian Joo Can Factory Berhad marked a dramatic shift in attention to the Safety and Health Audit. This week allowed me to not only improve my technical abilities but also learn more about the regulatory side of auditing, specifically maintaining safety compliance across the company's operations. I was significantly involved in producing documentation, analyzing previous audit reports, and assisting the team in preparing for the audit.

The week began with a review of the findings from the last Safety and Health Audit report. Ms. Linda assigned me the duty of reviewing previous reports in order to become acquainted with the audit process and identify the key focus areas for the next Safety and Health audit. This required me to thoroughly review the audit reports and update the audit working paper list in an Excel spreadsheet. I printed the list and affixed it to the appropriate boxes in the audit file, following Ms. Linda's instructions. This work taught me the value of keeping structured records and providing detailed documentation during the audit process.

Ms. Linda gave me a briefing on what to anticipate during the Safety and Health Audit in addition to going over previous reports. During the audit, she emphasized the necessity of wearing correct safety gear, having adequate equipment, and keeping proper documentation. I was told to bring paper, pens, and a phone for documenting purposes. This practical briefing

provided me with insight into the degree of detail required for completing a safety audit, as well as mental preparation for the duties ahead.

The next day, I was tasked with reorganizing audit files and reports in preparation for the audit. I spent the majority of the day removing files from the cabinets, sorting them by year, and organizing them into an easily accessible format. I also compiled key information on each file, such as the audit scope, company name, and year, and entered it into an Excel spreadsheet for easy reference. This task reinforced the importance of data organization in ensuring that all relevant information is easily accessible for auditors when needed.

By midweek, I had familiarized myself with Malaysia's key safety rules, particularly the Occupational Safety and Health Act (OSHA). Ms. Linda suggested that I research these statutes to gain a better understanding of the legal framework governing safety audits. As I read through the requirements, I understood how important it is for auditors to be familiar with local laws and regulations in order to find compliance gaps effectively. This knowledge would be essential for measuring the effectiveness of the company's safety protocols.

On Wednesday, I had the privilege to accompany Ms. Linda on our first site visit for the Safety and Health Audit, which was held at Box Pak Malaysia (BPM). This was my first experience with a real-world audit scenario, and I was excited to see how everything I had learned in the office could be applied in a practical setting.

At BPM, we started the audit by meeting with the safety officers, who gave us an overview of the audit's primary emphasis areas. I was in charge of taking comprehensive notes during the discussion and assisting Ms. Linda with the appropriate paperwork. Following the conference, we conducted a physical assessment of the premises, beginning with the Lot 7 site. I was entrusted with inspecting the area for any safety and health hazards based on the information provided by the safety officers. This included examining the workspace's condition, inspecting safety equipment, and photographing any concerns.

After completing the Lot 7 inspection, we returned to BPM’s headquarters for a break. Post-lunch, we proceeded to the Lot 4 site, which focused on the production area, including the voltage room. This inspection was particularly important, as it involved assessing high-risk areas where safety measures needed to be strictly enforced. I compared the current conditions with those from past audits to identify any improvements or persistent issues. This experience taught me the importance of comparing historical data with current findings to ensure continuous improvement in safety practices.

Thursday was dedicated to organizing the images and documents we had gathered throughout our site visits. I downloaded the photographs to my laptop, organized them

according to the places they portrayed, and made an appendix for Lot 7. I carefully analyzed around 400 photographs, picking the ones that were most relevant to the audit and providing comprehensive notes for each image to describe the errors discovered. This exercise helped me enhance my ability to organize visual evidence and document audit findings simply and concisely.

In the afternoon, Ms. Linda and I worked on revising the Fixed Asset report. We compared the new audit findings with the previous report to identify any discrepancies or updates that needed to be made. This exercise reinforced the importance of maintaining accurate and up-to-date records in order to track improvements and ensure ongoing compliance with company standards.

Friday was a more leisurely day, allowing me to catch up on lesser work and verify that everything was in order for the upcoming week. I focused on updating the audit files, adding new data, and analyzing the results of the previous week's audits. Ms. Linda also requested that I evaluate the appendices I had developed for Lots 7 and 4, ensuring that all information was properly categorized and structured for easy access. By the end of the day, I had accomplished these responsibilities and was prepared to help with the next portion of the audit the following week.

Reflecting on Week 4, I discovered how important preparation and attention to detail are for a good audit. The hands-on experience of performing site inspections and generating audit reports helped me gain a better grasp of the auditing process, especially in terms of safety and health compliance. I also learned the value of complying to legal and regulatory frameworks, as well as how auditors must stay up to speed on applicable regulations in order to conduct thorough and effective audits.

Week 5: Continued on Safety Auditing and Report Refinement (Refer Appendices E)

Week 5 saw the continuation of the Safety and Health Audit at Kian Joo Can Factory Berhad, with a focus on enhancing audit reports, updating results, and data management. This week, I took on more responsibilities, notably for managing and presenting audit data. As we progressed through the audit process, I realized how each activity contributed to the overall efficiency and success of the audit.

The week began with editing and arranging BPM's Safety and Health Audit files, with a focus on the appendix documentation. Ms. Linda had given comments on the appendices from Week 4, and I attempted to adopt her changes. This method entailed analyzing images and ensuring that each one was properly labeled, with clear descriptions of the safety risks found. I also

worked on creating a more extensive summary of the findings, emphasizing major issues and suggestions for improvement.

On Monday afternoon, I was assigned to organize and update the Fixed Asset Disposal worksheet. This required me to review a significant amount of data from several departments and ensure that all inputs were correct and up to date. I cross-referenced the spreadsheet with the materials I had previously reviewed, looking for any differences. Ms. Linda was very careful about the correctness of the data, and I learned the value of double-checking every detail, especially when dealing with financial information.

Tuesday was a particularly busy day, as I was asked to participate in a team meeting to discuss the audit's progress. This meeting was attended by senior auditors, department heads, and key personnel involved in the audit. During the meeting, I observed how the auditors presented their findings to the management team, highlighting any discrepancies and offering recommendations for improvement. I took notes during the meeting and followed up with a summary of the key points for Ms. Linda. This was my first time seeing the team work together in a collaborative environment, and I realized how important effective communication is in ensuring that everyone is aligned with the audit objectives.

Midweek, Ms. Linda and I conducted another round of site visits, focusing on different departments at BPM. This was my first time performing a full-site walkthrough with Ms. Linda, and I was tasked with taking more detailed notes on safety issues and potential compliance gaps. We started by inspecting the warehouse and storage areas, looking for potential fire hazards, improper equipment storage, and the condition of safety equipment such as fire extinguishers and alarms. I learned how to assess a space methodically, making sure not to miss any key areas that could pose risks to health and safety.

After finishing the warehouse check, we proceeded to the production line. Previous audits have indicated that this sector lacked sufficient PPE compliance. We assessed the locations where PPE was not utilized regularly and identified specific areas that required immediate action. Ms. Linda underlined the need of auditors documenting both positive and negative findings, as this results in a balanced report that correctly depicts the reality. She also taught me how to address delicate issues, such as safety infractions, with sensitivity and professionally.

On Thursday, I focused on putting the inspection results into a complete report. Ms. Linda assessed my work and provided specific recommendations on how to communicate the audit's results more effectively. She showed me how to construct the report such that each section was easy to find for the team and management. I also learnt how to write an executive summary that clearly stated the audit's important findings and recommendations for

improvement. This job was a fantastic report writing practice, and I gained confidence in my abilities to express difficult data in a straightforward and effective manner.

Friday was a quieter day, which gave me the time to focus on organizing and filing all the documents related to the audit. I spent a few hours scanning documents, labelling them, and uploading them to the company's shared drive for easy access. This process reinforced the importance of keeping audit records organized and easily accessible for future reference or follow-up audits. I also used the time to review and revise the Safety and Health Audit reports, ensuring that everything was in order for the final review.

Reflecting on Week 5, I noted tremendous improvement in my ability to handle complicated data, engage with experienced auditors, and contribute to the overall effectiveness of the audit. My greater involvement in both office-based chores and fieldwork enabled me to hone my talents and acquire confidence in my role on the team. I also understood the significance of striking a balance between technical proficiency and communication skills, as good auditors must be able to deliver their findings effectively and professionally while working in a collaborative setting.

Week 6: Advanced Reporting and Document Analysis (Refer Appendices F)

Week 6 was a significant turning point in my internship at Kian Joo Can Factory Berhad. It involved a deeper dive into data analysis, refining audit reports, and understanding the importance of clear, accurate reporting in an internal audit. By this point, I had gained a solid grasp of the auditing process and was now tasked with more complex duties that required me to apply the skills I had learned over the previous weeks.

The week began with a comprehensive review of the Safety and Health Audit findings from the previous week's inspections. Ms. Linda tasked me with organizing the findings into a more structured format that could be used for the final audit report. This required me to go through the photos and notes I had collected from the site visits, ensuring that each issue was categorized correctly. I learned how to analyze the data more critically, identifying trends or repeated issues that could be addressed in the final recommendations.

On Monday afternoon, I helped Ms. Linda update the Excel sheet for Fixed Asset Disposal, cross-referencing it with new data from the stores. This task helped me enhance my attention to detail, as I had to verify every item listed for disposal and ensure it was correctly recorded. I spent several hours working with the spreadsheet, checking every entry to ensure accuracy, and learned how easy it is for minor errors to snowball when dealing with large sets of data. By the end of the day, I had completed the updates and submitted them for review, learning the importance of cross-checking data to avoid any discrepancies.

Tuesday was dedicated to report writing. I had been asked to draft the section of the audit report that focused on the company's compliance with safety regulations. Ms. Linda provided a detailed outline of the report and guided me on how to structure the content, making sure the findings were clear and easy to understand. This was an excellent opportunity to hone my writing skills, as I had to balance technical terminology with accessibility for non-expert readers. I also learned how to present audit findings in a way that was both professional and constructive, ensuring that the tone of the report was firm but not harsh.

In the afternoon, I assisted Ms. Linda in reviewing the Occupational Safety and Health Act (OSHA) guidelines to ensure that all findings from the audit aligned with the regulatory requirements. I spent time understanding the key aspects of OSHA that were most relevant to the audit and made sure that our findings were consistent with the regulations. This process deepened my understanding of the legal and regulatory aspects of internal auditing, highlighting the importance of staying updated on relevant laws.

Wednesday was focused on data analysis and generating visual reports. I was asked to create charts and graphs that would represent the audit findings visually, making the report more accessible to senior management. I used Excel to generate a few charts that highlighted trends in safety compliance and areas of concern. I also worked on generating a heat map that represented the risk levels of various safety violations across different departments. Creating these visuals taught me how effective data visualization can be in conveying complex information quickly and clearly. It also highlighted the importance of using visuals to enhance understanding and decision-making, especially in reports that will be presented to senior management.

On Thursday, I spent the day revising and refining the audit report, incorporating feedback from Ms. Linda. I worked on improving the clarity of the report's language and ensuring that the key recommendations were presented in a straightforward manner. I learned that drafting audit reports is a collaborative process, where feedback from senior auditors is crucial for making the report more comprehensive and impactful. I also worked on ensuring that the report met the internal audit department's standards, formatting it according to their preferred style.

Friday was a more relaxed day, but it allowed me to catch up on administrative tasks and ensure that all the audit documentation was organized and ready for the final review. I spent time scanning and uploading documents to the company's shared drive, ensuring that everything was properly labeled and easily accessible. I also reviewed the final draft of the Safety and Health Audit report and made last-minute adjustments before it was submitted for

review. This process gave me a sense of accomplishment, as I could see the culmination of all my hard work come together in a cohesive report.

Reflecting on Week 6, I realized how much my technical and communication skills had improved. From data analysis and report writing to creating data visualizations and understanding legal regulations, I had developed a much stronger grasp of the internal audit process. I also understood how crucial it is to maintain a balance between technical skills and the ability to communicate findings clearly and effectively. This week solidified my understanding of auditing as both a technical profession and a communication-driven role, where the goal is to ensure compliance and support continuous improvement.

Week 7: Finalizing Reports and Preparing for the Presentation (Refer Appendices G)

Week 7 was one of the most impactful weeks of my internship at Kian Joo Can Factory Berhad. It was a week that saw the culmination of all my hard work and learning, as I was heavily involved in finalizing audit reports and preparing for the presentation of the Safety and Health Audit findings to senior management. I was entrusted with important tasks that required me to apply everything I had learned, and I gained valuable insights into how internal auditors contribute to decision-making processes in large organizations.

The week began with a review session of the Safety and Health Audit report. Ms. Linda and I went through the entire report, focusing on ensuring the accuracy of our findings and making sure that the recommendations were clearly defined. I had the responsibility of updating the executive summary of the report to make sure it reflected the key findings and recommendations succinctly. I had to ensure that the summary was clear, concise, and accessible to senior management, who would be reading the report. This exercise helped me refine my writing skills, particularly in summarizing complex data into clear, digestible content.

By Tuesday, I had started to prepare the presentation slides for the audit findings. Ms. Linda walked me through the structure of the presentation and how to highlight key points that would grab the attention of senior management. We focused on making sure the presentation was visually engaging while maintaining its professional tone. I helped design slides with a clear structure, including sections for findings, recommendations, and areas of concern. I also used data visualizations from earlier in the week to represent trends and risks, making the presentation both informative and visually appealing.

In the afternoon, Ms. Linda and I reviewed the safety findings that we would present to the management team. This involved preparing specific details, such as the areas that required immediate attention, and outlining the actions that would be taken to address them. I learned how to frame these findings in a way that was both constructive and action-oriented, making

it clear that the goal of the audit was to help improve the company's safety practices. This part of the process reinforced how auditing is not just about identifying issues but also about offering solutions that can lead to improvements.

Wednesday was dedicated to finalizing the report and preparing for the presentation. Ms. Linda gave me the task of going through the final draft of the Safety and Health Audit report and ensuring that all sections were coherent and flowed logically. We discussed some of the findings in detail, especially those related to fire safety and PPE compliance, and I learned how to explain these findings in a clear and professional manner. Ms. Linda emphasized the importance of being both firm and diplomatic when presenting sensitive information, particularly when discussing non-compliance or violations. This experience taught me how to balance honesty with professionalism, a skill that will be essential in my future career.

On Thursday, I helped Ms. Linda and the internal audit team prepare for the final presentation to the senior management. We had a meeting where we went over the slides, discussing how each part of the presentation would be delivered. I learned how to effectively communicate the audit's key points, ensuring that the management team would understand both the severity of the findings and the actions that needed to be taken. Ms. Linda shared with me some valuable tips on presentation delivery, such as maintaining eye contact, speaking confidently, and being prepared for questions.

I was also tasked with preparing the handouts for the presentation. This involved summarizing the key findings and recommendations in a concise document that would be distributed to the management team. I spent time organizing the handouts, making sure they were clear and easy to follow. This task reinforced the importance of effective communication, as the handouts had to provide a summary that could easily be referenced during and after the presentation.

Friday was the big day, and I had the opportunity to sit in on the final presentation to BPM's senior management. Ms. Linda led the presentation, but I assisted by managing the slides and helping with any questions that arose during the presentation. I observed how Ms. Linda presented the findings with professionalism and authority, ensuring that the management team understood the importance of addressing the audit's recommendations. The feedback from the senior management team was constructive, and it was rewarding to see how our audit findings would lead to improvements in the company's safety practices.

Reflecting on Week 7, I was amazed at how much I had learned in such a short time. The process of finalizing audit reports and presenting findings to senior management gave me a deeper understanding of the role of an internal auditor. It taught me how important it is to communicate audit findings effectively and how auditors play a key role in driving change and

improving business operations. I also gained valuable insights into presentation skills, which will be useful in any future career.

Week 7 was a culmination of everything I had worked on during my internship, and it provided me with a clear sense of how auditors contribute to organizational success. I felt a deep sense of accomplishment as I participated in the presentation and saw the tangible impact of our audit work.

Week 8: Conclusion of Internship and Reflection (Refer Appendices H)

Week 8 was a bittersweet ending to my internship at Kian Joo Can Factory Berhad, but it was also the most rewarding. It was a week dedicated to tying up loose ends, finalizing the audit reports, and reflecting on everything I had learned throughout my time with the Internal Audit Department. As the internship came to a close, I felt a deep sense of pride in the work I had accomplished, as well as gratitude for the knowledge and experience I had gained.

The week started with a thorough review of the final audit reports. Ms. Linda and I went through the completed Safety and Health Audit reports for BPM and ensured that all findings and recommendations were clearly stated and properly documented. We made sure that the report was in its final form, ready for submission to the management team. I reviewed the executive summary one last time to ensure that it accurately reflected the key points of the audit, and I was given the task of preparing the final version of the appendices.

As I finalized the appendices, I realized how much I had learned about the importance of thorough documentation. The appendices included images, tables, and data that supported the findings, and it was essential to ensure everything was organized correctly for easy reference. I spent the morning labeling and categorizing all the documents, and by the afternoon, I had completed the final version of the audit report, ready for review by senior management.

Midweek, I attended a meeting with the internal audit team where we discussed the outcomes of the Safety and Health Audit and the next steps for BPM. During the meeting, I observed how auditors communicate their findings to senior management, providing not just data but actionable recommendations. Ms. Linda and Mr. Chandran discussed the next phase of the audit process and the follow-up procedures, emphasizing the importance of continuous improvement. This was a valuable learning experience, as it highlighted how audits are not just a one-time process but an ongoing effort to ensure compliance and operational efficiency.

Later that day, I had the chance to sit in on a feedback session with senior management, where they reviewed the audit findings and discussed the next steps. I took detailed notes during the meeting and helped compile the action items into a report. It was rewarding to see

how our work as auditors could drive meaningful change within the company. I also realized how crucial it is for auditors to maintain strong communication with management to ensure that audit recommendations are understood and acted upon.

Thursday was dedicated to preparing the final documentation for submission. I spent the day organizing all the audit files, ensuring that all records were properly archived for future reference. I also helped Ms. Linda with the final review of the audit reports, making sure everything was in order before submitting it to the management team. We double-checked the report for any last-minute adjustments and ensured that all findings were clearly outlined and actionable.

In the afternoon, Ms. Linda asked me to reflect on my internship experience and write a brief report on what I had learned. This was a great opportunity to look back on everything I had accomplished and to articulate the skills and knowledge I had gained. I reflected on how much I had grown, both professionally and personally, over the past eight weeks. I had gained hands-on experience in auditing, data analysis, report writing, and communication. I also realized how important it is to be adaptable and open to feedback, as these qualities were crucial for my growth during the internship.

Friday was the final day of my internship, and it was a bittersweet moment. The internal audit team organized a small farewell gathering to mark the end of my time at Kian Joo Can Factory Berhad. It was a chance to express my gratitude to Ms. Linda, Mr. Chandran, and the rest of the team for their support and mentorship throughout the internship. I thanked them for the opportunities they had given me and for helping me grow as a professional. It was incredibly fulfilling to know that I had contributed to meaningful work during my time with the company.

As I left the office on my final day, I felt a deep sense of accomplishment. This internship had given me a strong foundation in internal auditing, and I was excited to apply the skills I had learned in my future career. The experience had also reinforced my passion for the auditing profession, and I was grateful for the guidance and encouragement I received from everyone at Kian Joo Can Factory Berhad.

Looking back on the past eight weeks, I realized how much I had learned and grown. The skills I developed in data management, report writing, communication, and auditing will serve me well in my future endeavors. I also learned the importance of attention to detail, teamwork, and professionalism. This internship was not just a stepping stone in my career but a life-changing experience that has prepared me for the challenges and opportunities ahead.

*For Reference: Please refer to **Appendices I** for documents related to Internship samples and student's additional documents.*

CHAPTER 4: LEARNING OUTCOMES AND ACHIEVEMENTS

4.1 Reflection on the Learning Outcomes Achieved During the Industrial Training

My internship at Kian Joo Can Factory Berhad has been a transformative experience that has significantly enhanced both my professional and personal growth. Over the course of eight weeks, I have developed a comprehensive understanding of the internal auditing process, honed various technical skills, and learned valuable soft skills that are essential for a successful career in auditing and information management.

One of the most significant learning outcomes of this internship was gaining a deep understanding of the auditing process. From the initial stages of data entry and document compilation to more advanced tasks like preparing audit reports and participating in presentations, I gained firsthand experience in the steps involved in conducting an internal audit. I learned how to assess compliance with company policies and regulatory requirements, evaluate operational efficiency, and identify areas for improvement. These insights have provided me with a solid foundation in auditing and internal controls, which will be invaluable in my future career.

Additionally, the experience of working with various departments and stakeholders, including safety officers, auditors, and senior management, has greatly improved my communication and collaboration skills. I learned how to effectively communicate audit findings and recommendations to non-technical audiences, a skill that is crucial in ensuring that audit reports lead to actionable improvements. By participating in meetings and discussions, I also developed the ability to present complex data in a clear, concise, and engaging manner. These communication skills will not only serve me well in auditing but also in any future professional setting where effective collaboration is key.

Another important outcome was my improved proficiency in data management and analysis. Through tasks such as organizing audit documents, creating spreadsheets, and analyzing documents like disposal SOP or related to SHE Management, I gained hands-on experience in using tools like Microsoft Excel, Microsoft Words, to manage large sets of information. This experience has strengthened my analytical thinking and problem-solving abilities, as I learned to identify discrepancies, reconcile data, and generate reports that support decision-making processes. These skills are essential not only in auditing but also in many other areas of business and information management.

My experience with document management also contributed significantly to my learning outcomes. During my time in the Internal Audit Department, I was responsible for organizing audit records, compiling appendices, and ensuring that all findings were well-documented.

This process highlighted the importance of attention to detail and accuracy in maintaining audit integrity. I also gained an understanding of the importance of proper filing and archiving of audit documents to ensure that they are easily accessible for future reference.

Finally, my exposure to the safety and health auditing process was a unique and valuable aspect of my internship. I learned about compliance with safety regulations, such as the Occupational Safety and Health Act, and observed how audits are conducted to assess the effectiveness of safety protocols within an organization. This experience broadened my understanding of the role of internal auditors in ensuring not only financial compliance but also operational and safety compliance.

4.2 Discussion of Personal Growth, Skills Enhancement, and Professional Development

Over the course of the internship, I experienced significant personal growth, particularly in terms of adaptability, problem-solving, and time management. I learned to adapt to new environments, workflows, and tasks quickly, a skill that was especially useful when transitioning from academic theory to practical work. I also became more comfortable in taking on new challenges and responsibilities, which helped me develop a greater sense of confidence in my professional abilities.

One of the most valuable aspects of the internship was the opportunity to improve my time management skills. Balancing multiple tasks, meeting deadlines, and ensuring the accuracy of work became increasingly important as the internship progressed. I learned to prioritize tasks, stay organized, and manage my time effectively to meet both individual and team goals. This has not only improved my productivity but also prepared me for the fast-paced nature of the workplace.

Furthermore, my professional development was enhanced by the feedback and guidance provided by my supervisors and colleagues. Their constructive criticism and advice helped me identify areas for improvement, while their encouragement motivated me to continue pushing myself. Through their mentorship, I learned about the importance of continuous learning and development, and I now understand how essential it is to seek feedback and actively work on improving skills throughout one’s career.

The opportunity to interact with experienced professionals also expanded my professional network. I gained insights into various career paths within auditing and information management and was able to learn from individuals with different areas of expertise. These connections will be invaluable as I continue to pursue my career and seek further opportunities in the field.

4.3 Examples of Successful Projects, Accomplishments, or Challenges Overcome

Throughout the internship, I had the opportunity to work on several impactful projects that contributed to both my professional growth and the overall success of the audit team. One of the most notable accomplishments was my involvement in preparing the final audit report for the Safety and Health Audit at Box Pak Malaysia. This report not only required a high level of technical skill in data management and analysis but also demanded effective communication to present complex findings to senior management. My role in compiling and formatting the report, as well as contributing to the presentation, was both challenging and rewarding. The successful completion of this project reinforced my confidence in my ability to contribute to high-level projects and collaborate effectively with others.

Another accomplishment was my involvement in data reconciliation and resolving discrepancies in the audit findings. One particular challenge was identifying and rectifying inconsistencies in the disposal records at BPM. This task required patience, attention to detail, and problem-solving skills. By working closely with other departments and following a methodical approach, I was able to clarify the discrepancies and ensure that the audit report was based on accurate information. This experience taught me the importance of thoroughness and persistence when faced with challenges.

In addition to these projects, I also took pride in the professional relationships I built with my colleagues and supervisors. The feedback and mentorship I received were instrumental in my personal and professional development. Through my interactions with senior auditors, I gained a deeper understanding of the field and learned invaluable lessons about teamwork, communication, and leadership.

Overall, Week 4 was a week of substantial achievement, as I completed a series of important tasks and overcame challenges that enhanced my skill set. I left the internship feeling more confident in my abilities and better prepared for the future.

CHAPTER 5: RECOMMENDATIONS AND IMPROVEMENTS

5.1 Supervisor's Approach to Mentorship and Supervision

Throughout my internship at Kian Joo Can Factory Berhad, I had the opportunity to observe and work under the supervision of my assigned mentor, Mr. Chandran. While I greatly appreciated the knowledge and experience he shared with me, I believe there is room for improvement in terms of his approachability and mentorship style. Mr. Chandran is an exceptionally skilled and knowledgeable professional, and his dedication to the work is commendable. However, his demeanor was often strict, and he primarily focused on his tasks, which occasionally left me feeling somewhat detached from the learning process.

I understand the importance of a professional and disciplined working environment, especially in a high-functioning department like Internal Audit. However, I believe that fostering a slightly more approachable atmosphere would enhance the learning experience for interns and new employees. A supervisor who takes the time to engage in more personal, mentorship-focused conversations could help interns feel more involved in the team and better understand the broader context of their work.

To improve the internship experience for future interns, I would recommend that supervisors, including Mr. Chandran, take a more active role in providing mentorship and guidance beyond just task delegation. Simple actions such as offering regular check-ins, encouraging questions, or providing feedback on how interns can improve their performance could go a long way in making the internship experience more fulfilling and enriching.

5.2 Improving Communication and Training Across Branches

Another area for improvement lies in the consistency of training and communication across the company's various branches. During my time at Kian Joo Can Factory, I observed that some of the branches, particularly those outside the main office, struggled with effective communication and cooperation, especially during audit processes. This lack of coordination sometimes led to delays and miscommunication, which hindered the smooth progress of the auditing process.

I believe the company could benefit from implementing a more standardized training program across all branches, focusing on improving communication and cooperation, especially in the context of audits. Ensuring that all staff members, regardless of location, are equipped with the same level of knowledge about the company's policies, procedures, and audit requirements would reduce confusion and improve the overall efficiency of the audit process.

Additionally, implementing a more structured feedback loop between branches and the internal audit team could help identify issues early on and address them promptly. Regular training sessions or refresher courses on company policies, audit procedures, and the importance of collaboration could significantly improve how different teams work together during audits. A more unified approach across all branches would not only enhance operational efficiency but also foster a sense of team cohesion within the company.

5.3 Recommendations for Future Interns

While my internship experience was overwhelmingly positive, there are a few suggestions that could further enhance the experience for future interns. A more structured orientation or introduction to the company's departments and functions at the beginning of the internship would help interns better understand the organization as a whole and its different operational needs. This could help them understand how their work fits into the larger picture, increasing their sense of purpose and motivation.

Furthermore, it would be beneficial to provide interns with clearer expectations of their tasks and objectives throughout the internship. While I was given the autonomy to explore different areas of the department, having more specific goals or a defined roadmap could have helped me focus my learning more effectively. This structure would also help supervisors track progress and provide targeted feedback, contributing to a more goal-oriented internship experience.

5.4 Key Findings

1. **Understanding of the Auditing Process**

Throughout my internship, I gained a solid understanding of the auditing process, particularly within the context of internal auditing. I learned the critical steps involved in conducting audits—from planning and data collection to report generation and presentation. The importance of accuracy, attention to detail, and the ability to communicate findings effectively were key takeaways from my experience.

2. **Significance of Safety and Compliance Audits**

One of the major focuses of my internship was the Safety and Health Audit, which allowed me to understand the importance of ensuring compliance with safety regulations, such as the Occupational Safety and Health Act (OSHA). I was involved in inspections, data collection, and report generation, which gave me insight into how audits not only ensure legal compliance but also help enhance operational safety and risk management.

3. **Team Collaboration and Communication**

I learned that successful audits require strong collaboration across different departments. Whether working with the finance team, safety officers, or senior auditors, effective communication was essential for gathering accurate information and ensuring the smooth execution of audit processes. The importance of working in a team environment and the value of interdisciplinary communication were key lessons learned.

4. **Real-World Application of Technical Skills**

My internship provided me with the opportunity to apply the technical skills I had acquired through my studies, such as data analysis, Excel, and report writing. However, it also emphasized the importance of developing soft skills like problem-solving, adaptability, and professional communication. These experiences reinforced the significance of both technical proficiency and the ability to articulate findings clearly in a professional context.

5. **Improvement Areas and Continuous Learning**

Through direct involvement in the audit processes, I learned that there is always room for improvement. Whether in the documentation process or understanding complex audit findings, I realized the importance of continuous learning. Feedback from my supervisors and colleagues played a crucial role in helping me improve my performance and expand my knowledge of auditing practices.

6. **Understanding of Internal Control Systems**

Another key insight was understanding the vital role internal control systems play in ensuring operational efficiency and safeguarding company assets. Through my work in evaluating compliance with internal policies and reviewing audit findings, I learned how robust internal controls help prevent fraud, ensure accurate financial reporting, and improve overall operational effectiveness.

Insights

1. **The Role of Auditing in Organizational Success**

A major insight from my internship was the realization of how essential internal auditing is to the long-term success of an organization. By conducting regular audits, organizations can identify inefficiencies, mitigate risks, and ensure that they remain compliant with relevant regulations. The internal audit process not only identifies problems but also provides solutions for improvement, directly contributing to the company's overall success.

2. **The Importance of Adaptability in Auditing**

In the dynamic and fast-paced environment of auditing, being adaptable is crucial. Whether facing new challenges in data analysis, having to adjust the approach based on findings, or navigating changing regulatory landscapes, the ability to quickly adapt is essential for auditors. My internship taught me that successful auditors must be flexible, able to pivot when necessary, and learn from new situations to continuously improve their practices.

3. **Feedback and Mentorship Are Key to Growth**

One of the most valuable aspects of my internship was the guidance and mentorship I received from senior auditors. Their feedback allowed me to improve not just my technical skills but also my approach to professional development. I realized that mentorship plays a critical role in shaping an intern's experience, providing them with the tools, advice, and insights needed to grow in their careers.

4. **The Need for Continuous Professional Development**

The internship also underscored the need for continuous professional development in the field of auditing. Keeping up with changes in regulations, industry practices, and technology is crucial for remaining effective and competitive in the auditing profession. This insight has motivated me to pursue certifications like CISM (Certified Information Security Manager) and continue expanding my knowledge of auditing and related fields.

5. **The Value of Clear and Concise Reporting**

One of the most significant takeaways was the importance of clear and concise reporting. In internal auditing, presenting findings in an accessible and actionable way is critical for ensuring that management can understand and implement necessary changes. I learned that effective auditors must be able to translate complex data into a coherent narrative that stakeholders can easily understand and act upon.

Conclusion

In conclusion, my internship at Kian Joo Can Factory Berhad provided me with invaluable insights into the internal auditing profession. From gaining a comprehensive understanding of auditing processes to learning the importance of collaboration, communication, and continuous professional development, I have acquired skills and knowledge that will benefit me throughout my career. The internship not only improved my technical abilities but also allowed me to grow as a professional, equipping me with the tools necessary to succeed in the field of auditing.

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APPENDICES A

Figure 1: Internship Identification Card

Figure 2: Internal Audit Department

Figure 3: Materials given for understandings about Internal Audit

Figure 4: First On-Site Visit to Plant 2

Figure 5: Visiting the Plant 2- Plant and Facility dept

Figure 6: On-Site visit to Plant 2's Engineering dept

Figure 7: Disposal Documents received

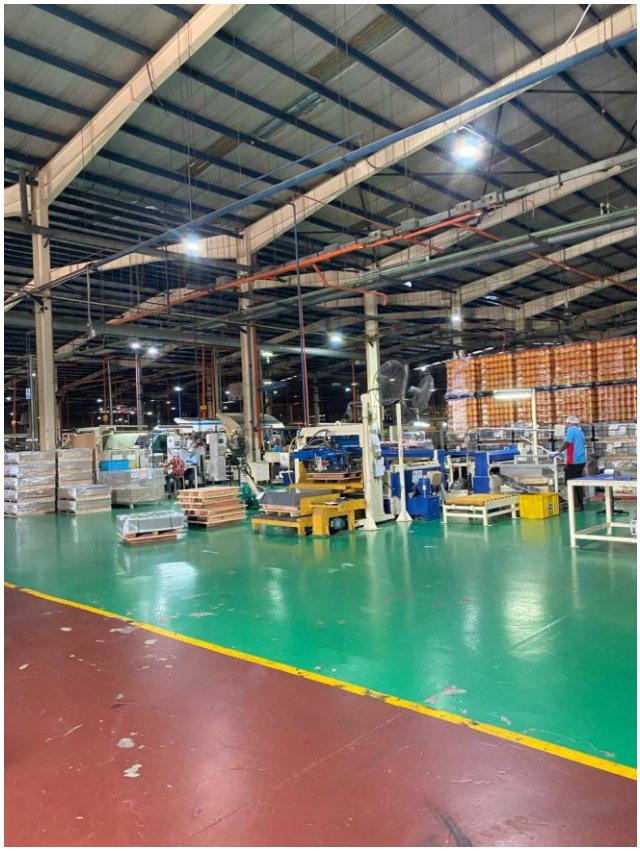


Figure 8: On-Site Visit to Plant 3

Figure 9: On-Site Visit to Plant 3's store dept

Figure 10: List of records for personal profile record

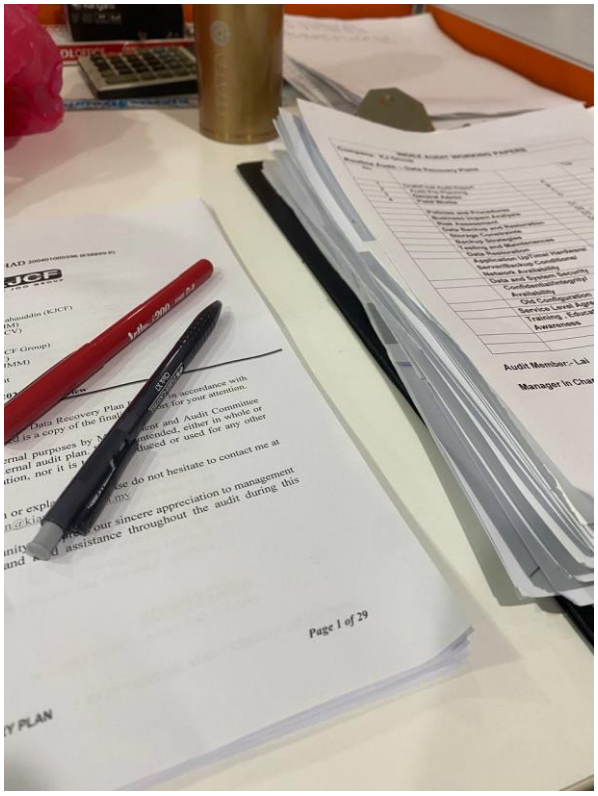


Figure 11: Report given by Mr. Lai for arrangement

APPENDICES B

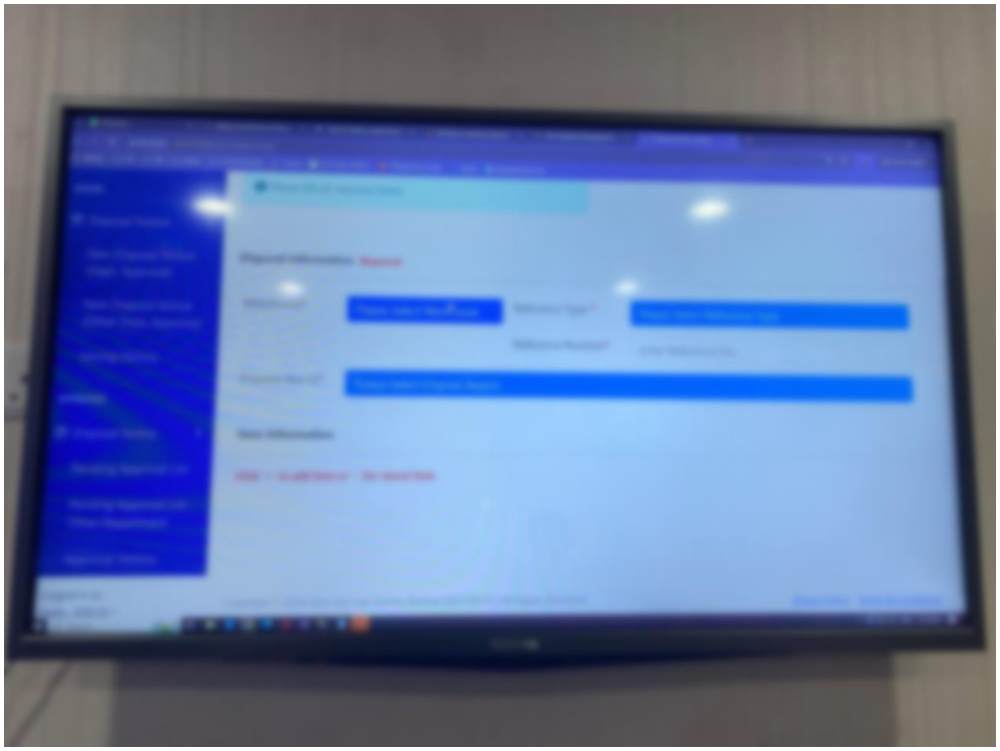


Figure 12: Meeting with IT staff

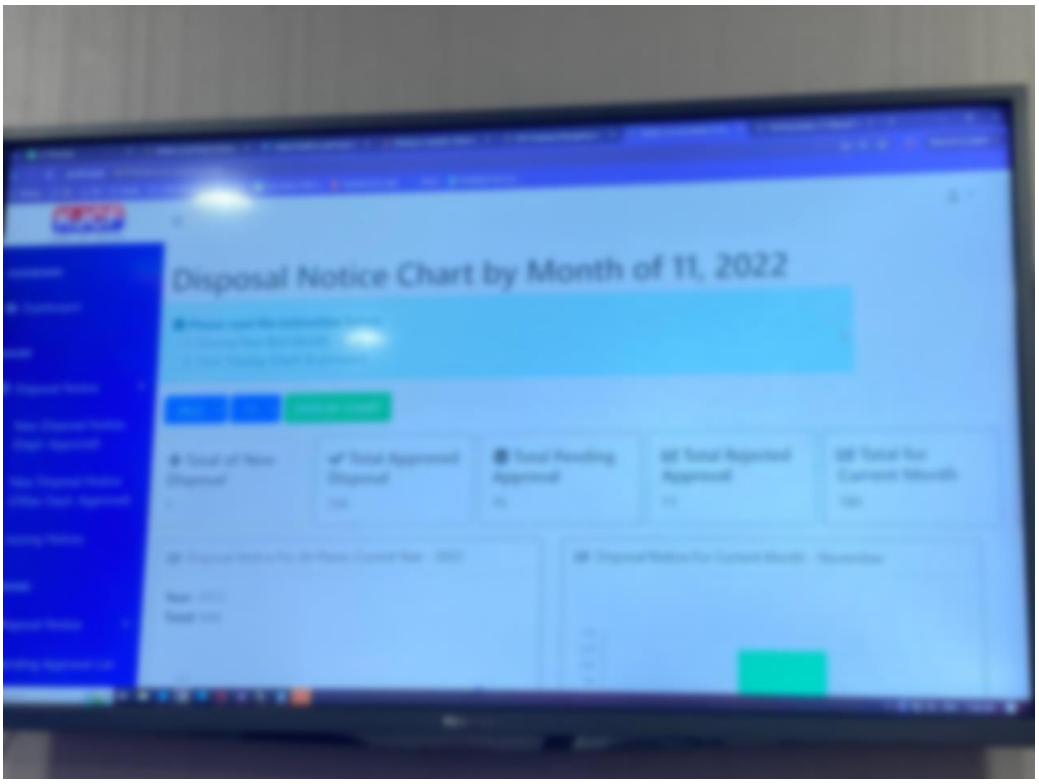


Figure 13: Meeting with IT staff

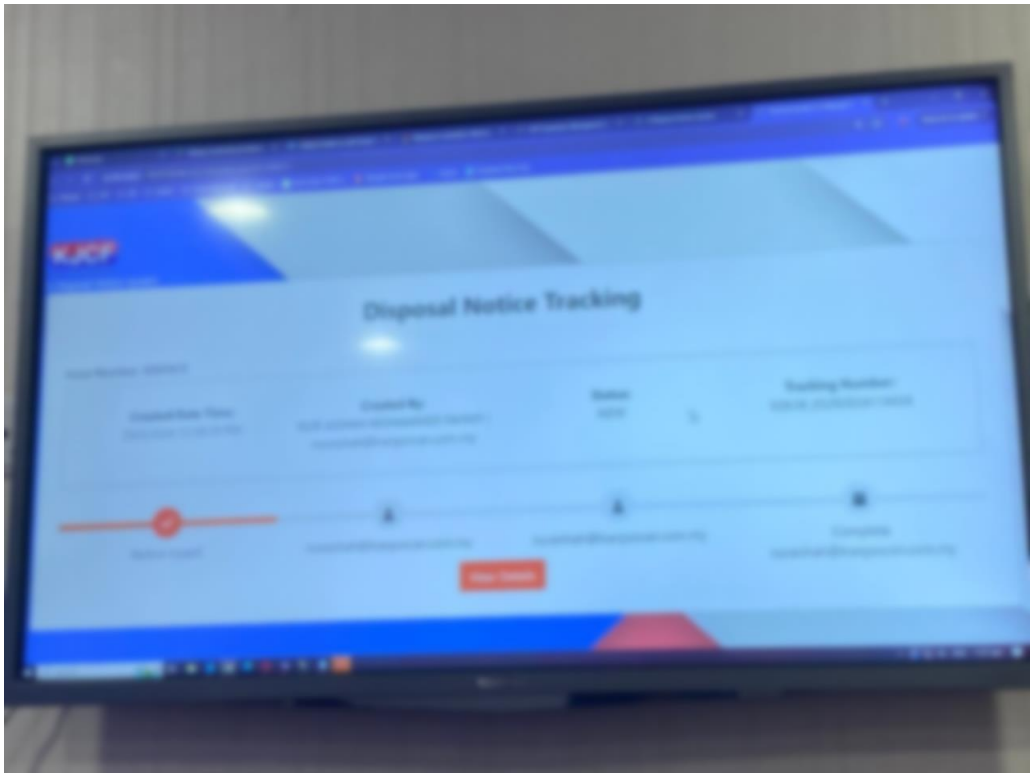


Figure 14: Meeting with IT staff

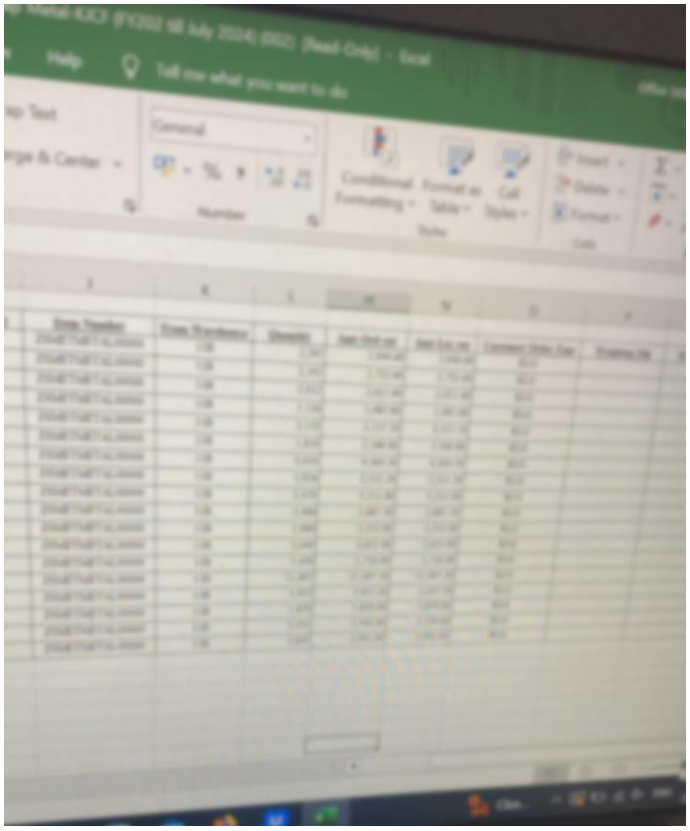


Figure 15: Excel created for report

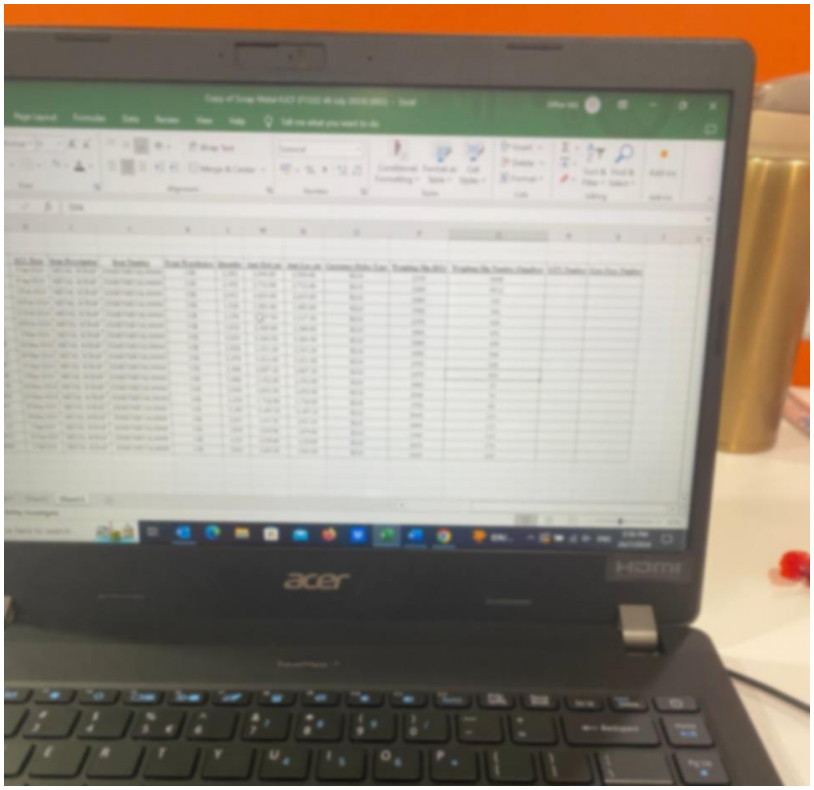


Figure 16: Excel created for report

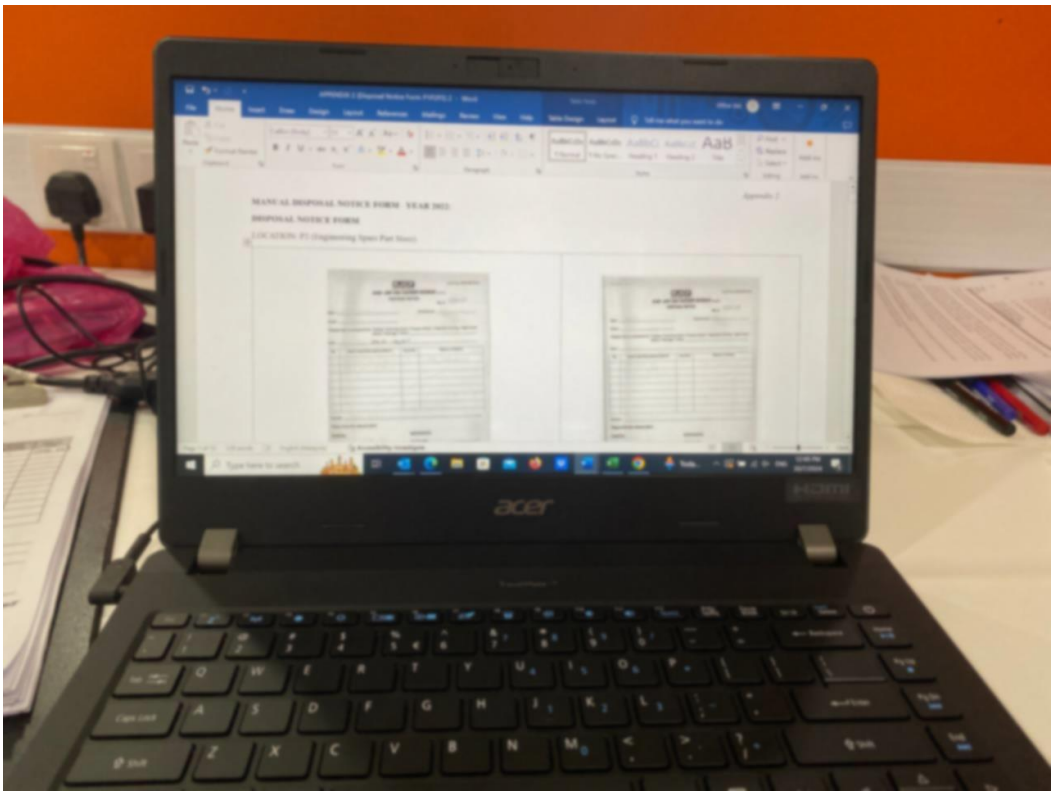


Figure 17: Appendix 1 & 2 created for audit report

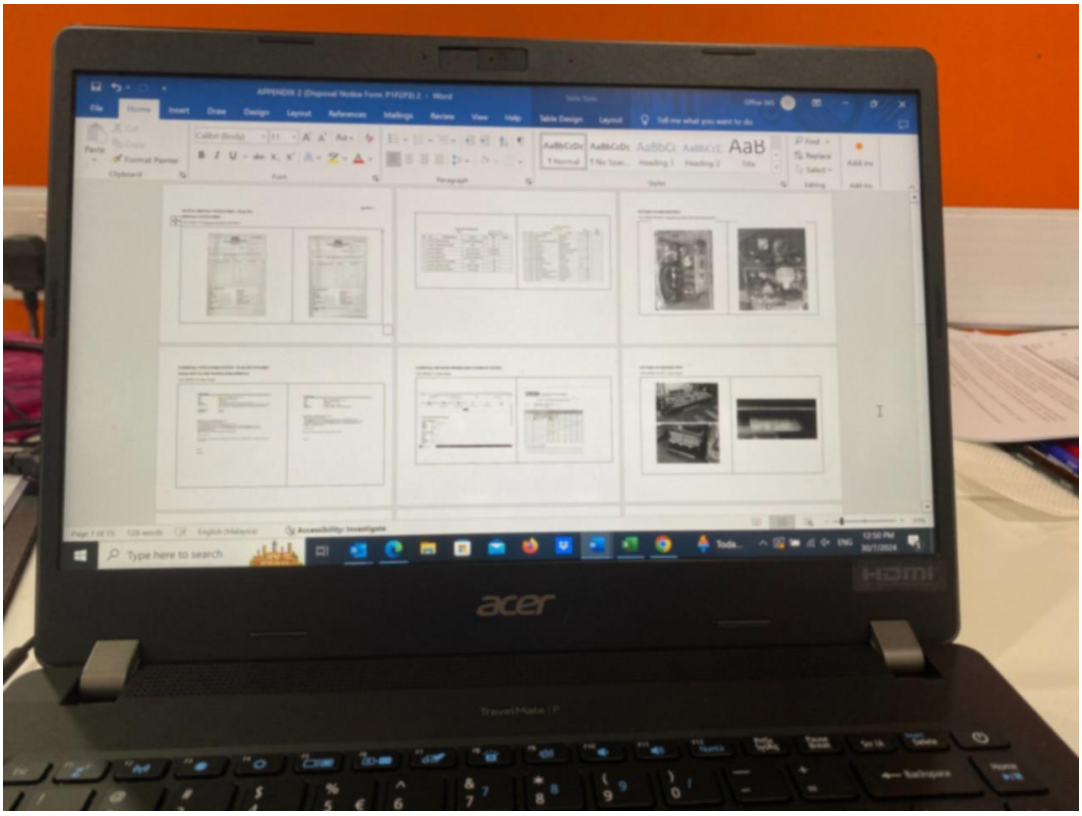


Figure 18: Appendix 1 & 2 created for audit report

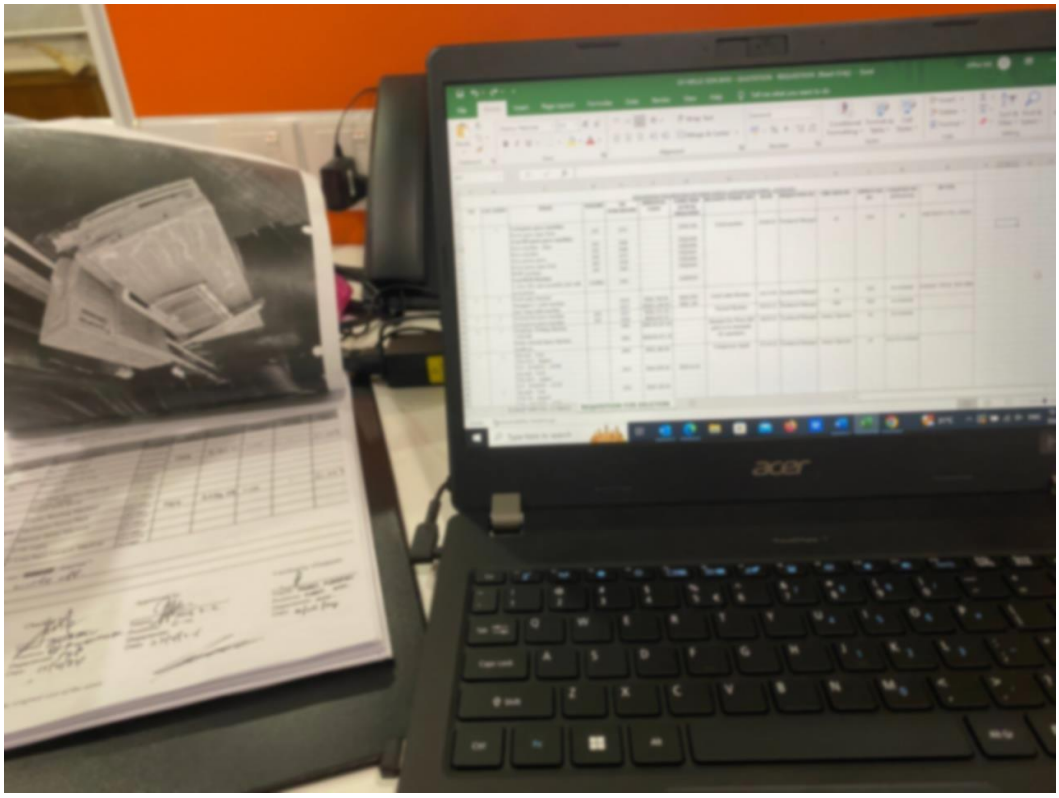


Figure 19: Excel created for audit report

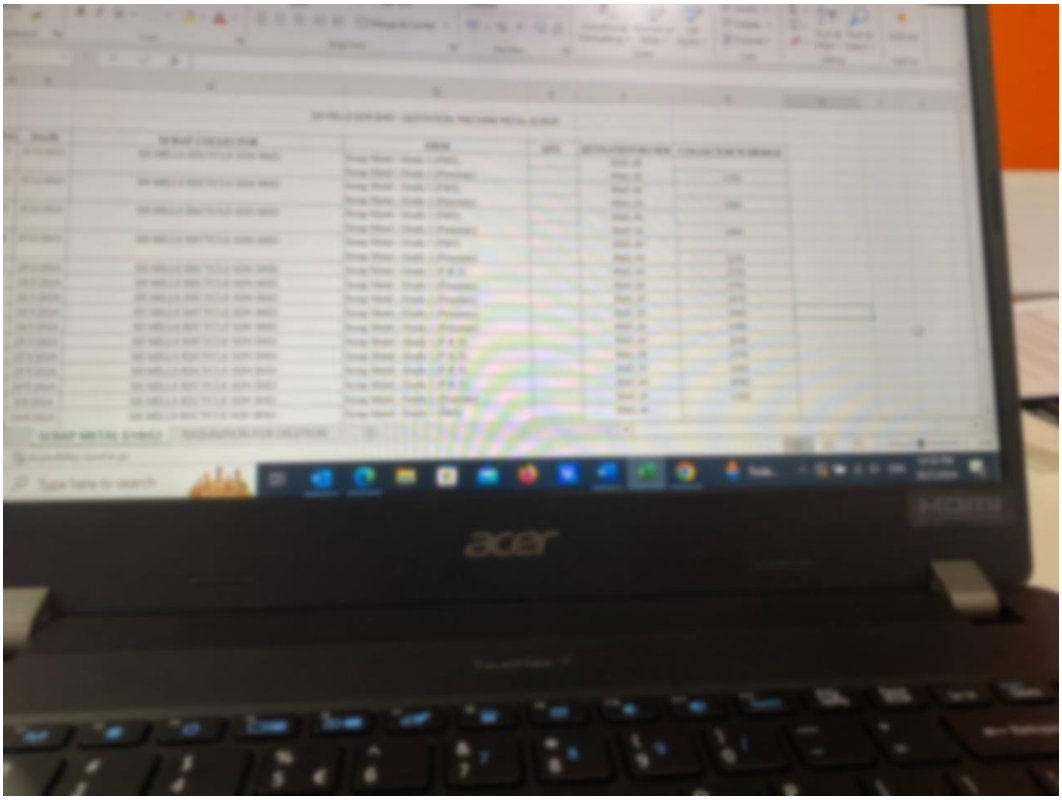


Figure 20: Excel created for audit report

Figure 21: Audit report arranged by me for Mr. Lai

APPENDICES C

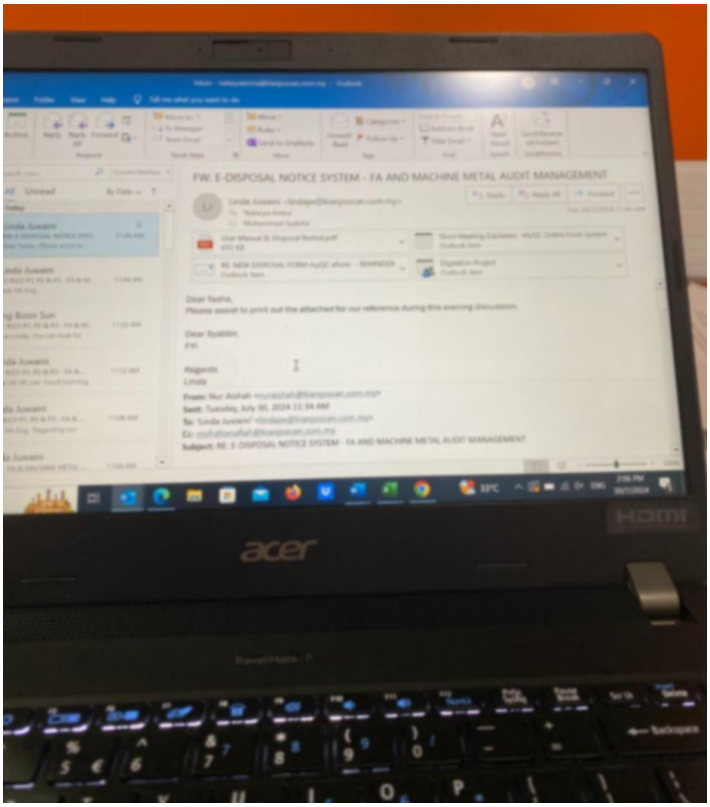


Figure 22: Email by Ms. Linda for evening's meeting

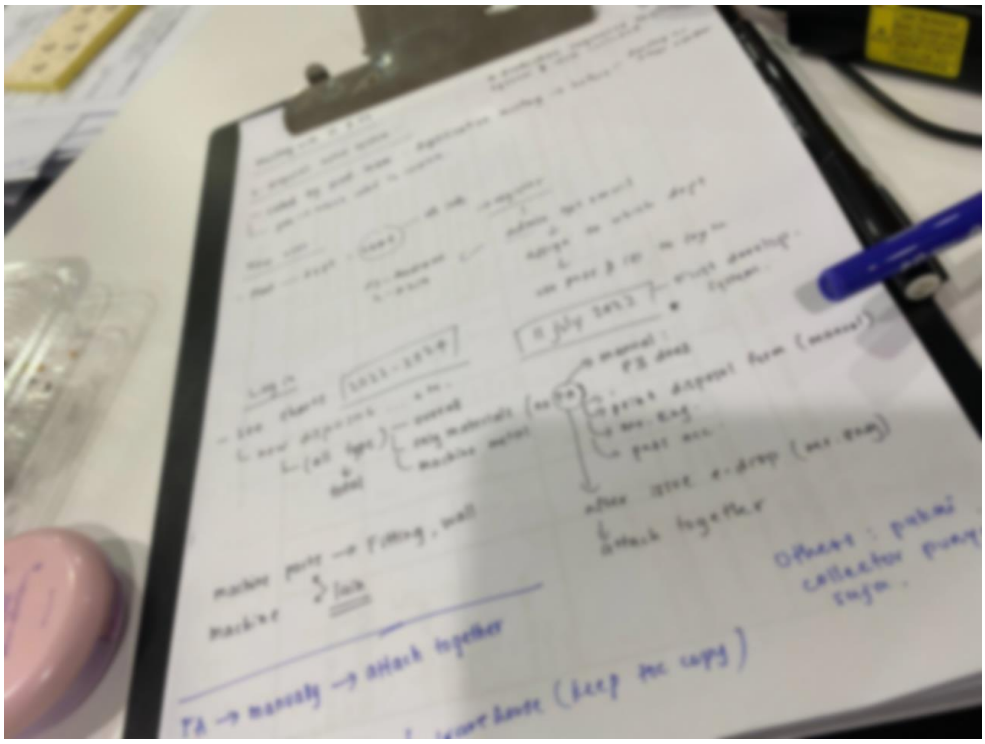


Figure 23: Draft for disposal flow for each Plant

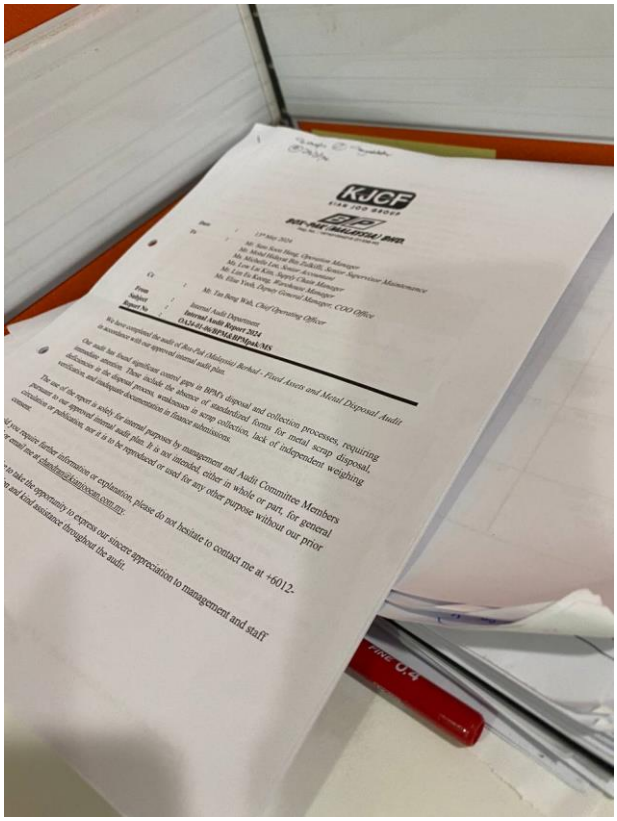


Figure 24: Audit sample by Mr. Syabbir

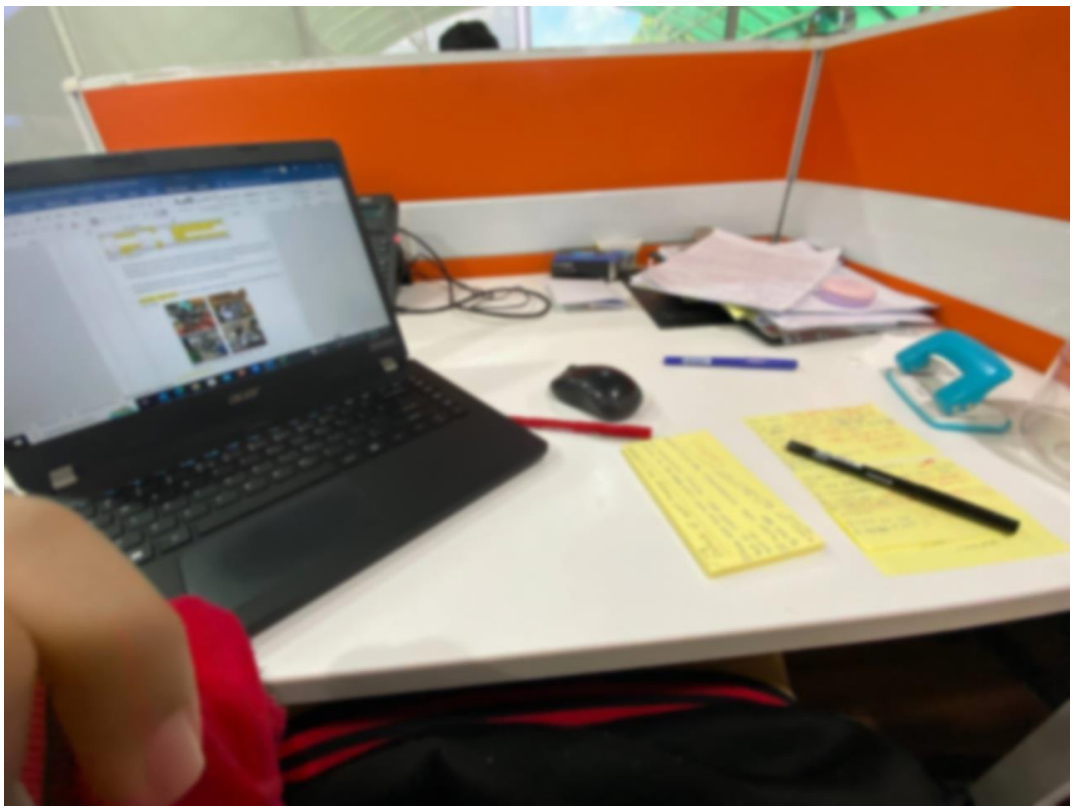


Figure 25: Attempt on audit report for Disposal

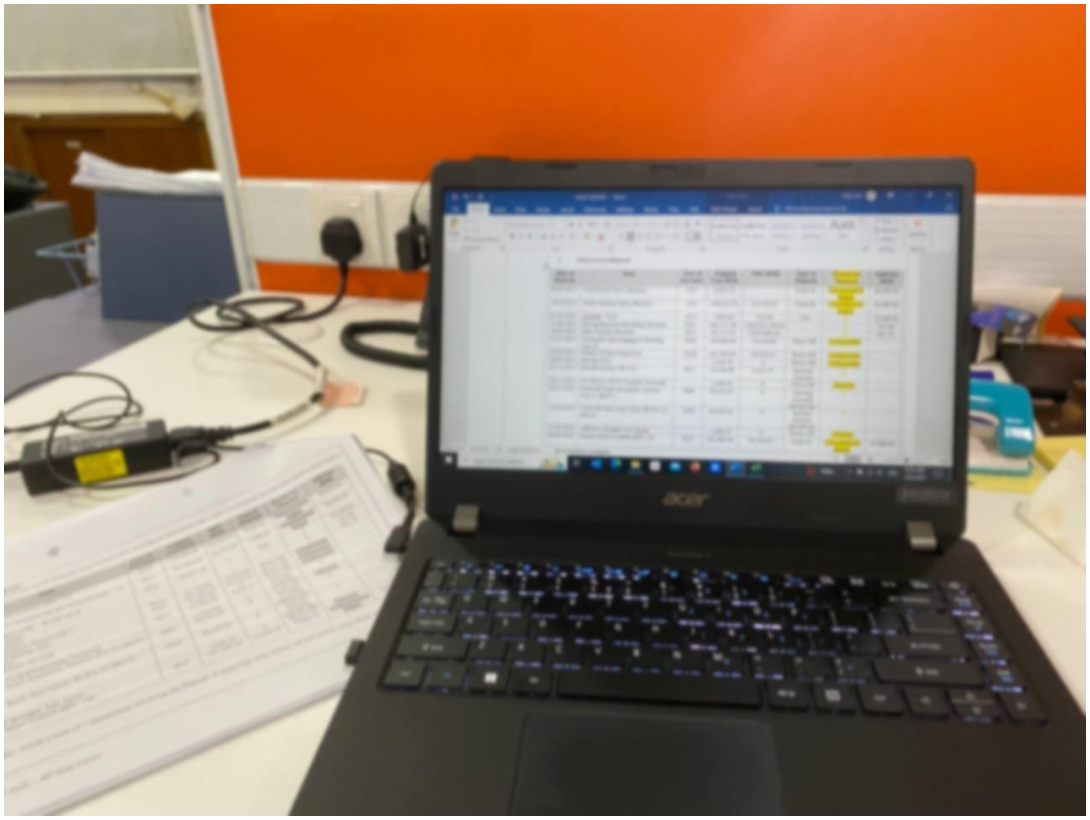
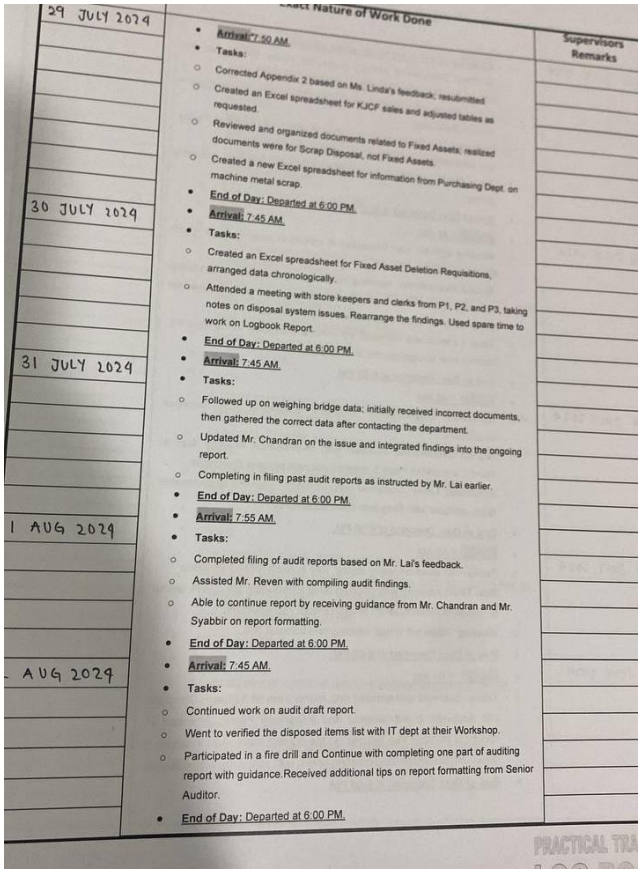


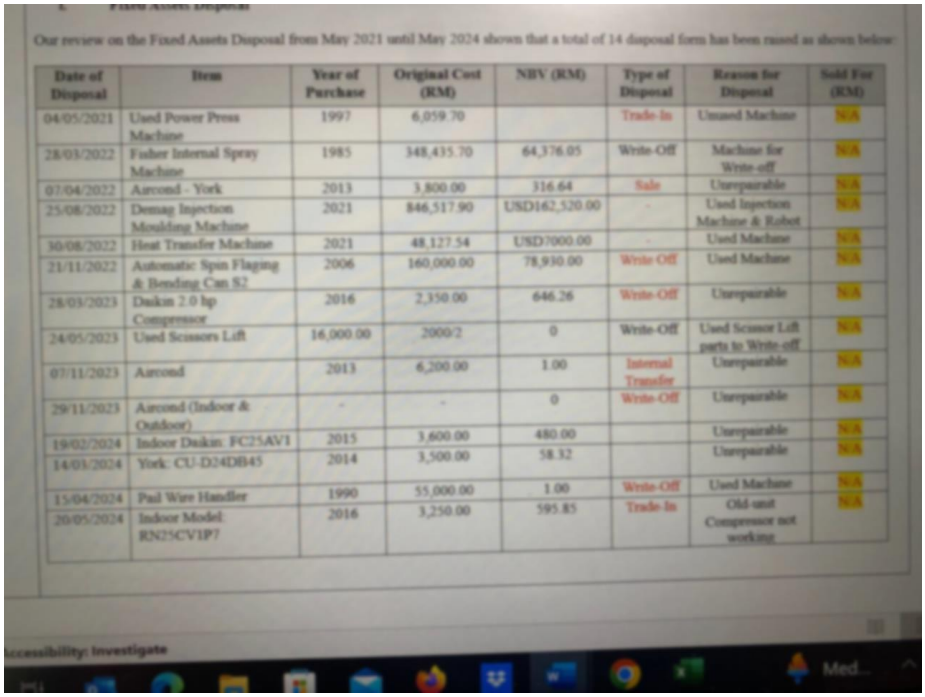
Figure 26: Sample for audit report

Figure 27: My attempt on audit report making



	Exact Nature of Work Done	Supervisors Remarks
29 JULY 2024	• **Arrival:** 7:50 AM. • **Tasks:** ○ Corrected Appendix 2 based on Ms. Linda's feedback; resubmitted. ○ Created an Excel spreadsheet for KJCF sales and adjusted tables as requested. ○ Reviewed and organized documents related to Fixed Assets; realized documents were for Scrap Disposal, not Fixed Assets. ○ Created a new Excel spreadsheet for information from Purchasing Dept. on machine metal scrap. • **End of Day:** Departed at 6:00 PM.	
30 JULY 2024	• **Arrival:** 7:45 AM. • **Tasks:** ○ Created an Excel spreadsheet for Fixed Asset Deletion Requisitions, arranged data chronologically. ○ Attended a meeting with store keepers and clerks from P1, P2, and P3, taking notes on disposal system issues. Rearrange the findings. Used spare time to work on Logbook Report. • **End of Day:** Departed at 6:00 PM.	
31 JULY 2024	• **Arrival:** 7:45 AM. • **Tasks:** ○ Followed up on weighing bridge data; initially received incorrect documents, then gathered the correct data after contacting the department. ○ Updated Mr. Chandran on the issue and integrated findings into the ongoing report. ○ Completing in filing past audit reports as instructed by Mr. Lai earlier. • **End of Day:** Departed at 6:00 PM.	
1 AUG 2024	• **Arrival:** 7:55 AM. • **Tasks:** ○ Completed filing of audit reports based on Mr. Lai's feedback. ○ Assisted Mr. Reven with compiling audit findings. ○ Able to continue report by receiving guidance from Mr. Chandran and Mr. Syabbir on report formatting. • **End of Day:** Departed at 6:00 PM.	
AUG 2024	• **Arrival:** 7:45 AM. • **Tasks:** ○ Continued work on audit draft report. ○ Went to verified the disposed items list with IT dept at their Workshop. ○ Participated in a fire drill and Continue with completing one part of auditing report with guidance.Received additional tips on report formatting from Senior Auditor. • **End of Day:** Departed at 6:00 PM.	

Figure 28: Logbook report



Our review on the Fixed Assets Disposal from May 2021 until May 2024 shown that a total of 14 disposal form has been raised as shown below:

Date of Disposal	Item	Year of Purchase	Original Cost (RM)	NBV (RM)	Type of Disposal	Reason for Disposal	Sold For (RM)
04/05/2021	Used Power Press Machine	1997	6,059.70		Trade-In	Unused Machine	N/A
28/03/2022	Fisher Internal Spray Machine	1985	348,435.70	64,376.05	Write-Off	Machine for Write-off	N/A
07/04/2022	Aircond - York	2013	3,800.00	316.64	Sale	Unrepairable	N/A
25/08/2022	Demag Injection Moulding Machine	2021	846,517.90	USD162,520.00	-	Used Injection Machine & Robot	N/A
30/08/2022	Heat Transfer Machine	2021	48,127.54	USD7000.00	-	Used Machine	N/A
21/11/2022	Automatic Spin Flaging & Bending Can S2	2006	160,000.00	78,930.00	Write-Off	Used Machine	N/A
28/03/2023	Daikin 2.0 hp Compressor	2016	2,350.00	646.26	Write-Off	Unrepairable	N/A
24/05/2023	Used Scissors Lift	16,000.00	2000/2	0	Write-Off	Used Scissor Lift parts to Write-off	N/A
07/11/2023	Aircond	2013	6,200.00	1.00	Internal Transfer	Unrepairable	N/A
29/11/2023	Aircond (Indoor & Outdoor)	-	-	0	Write-Off	Unrepairable	N/A
19/02/2024	Indoor Daikin: FC25AV1	2015	3,600.00	480.00		Unrepairable	N/A
14/03/2024	York: CU-D24DB45	2014	3,500.00	58.32		Unrepairable	N/A
15/04/2024	Pail Wire Handler	1990	55,000.00	1.00	Write-Off	Used Machine	N/A
20/05/2024	Indoor Model: RN25CV1P7	2016	3,250.00	595.85	Trade-In	Old unit Compressor not working	N/A

Figure 29: One of the tables made by me

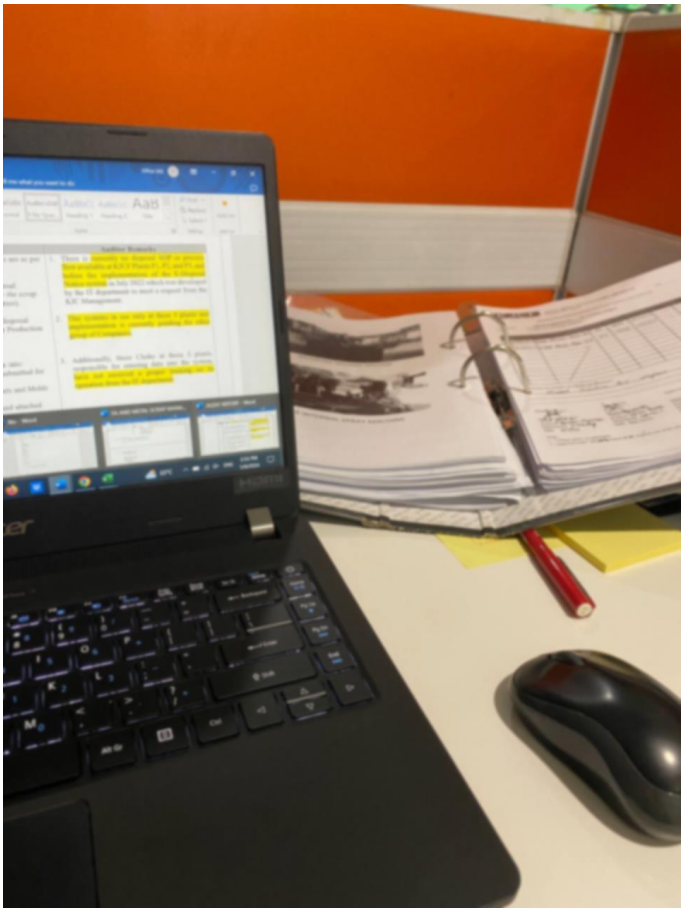


Figure 30: Audit report with documents by store keepers as reference

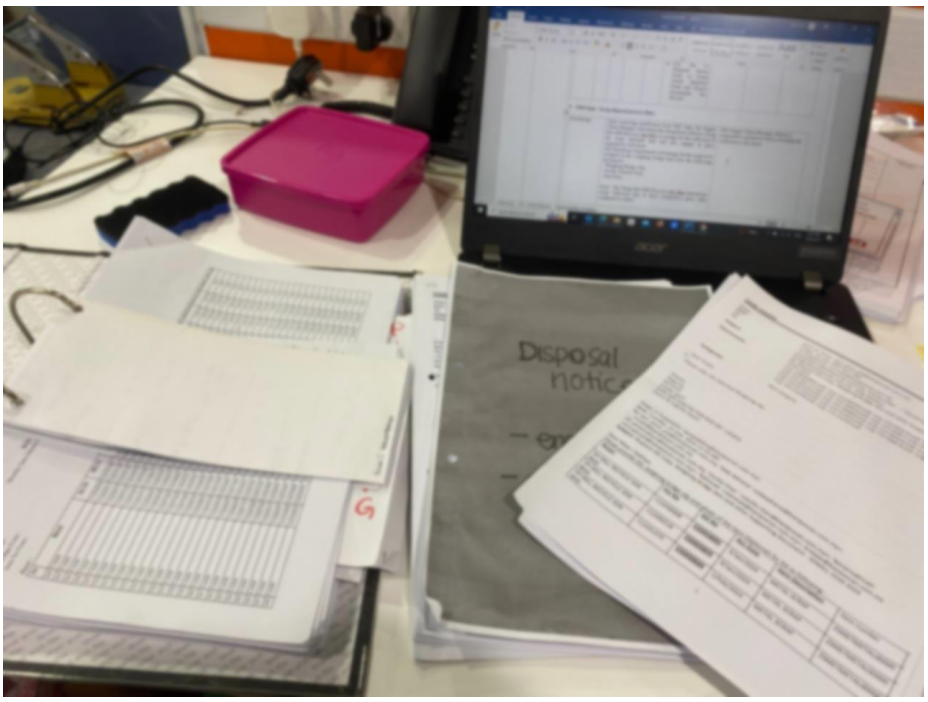


Figure 31: Disposal notice records

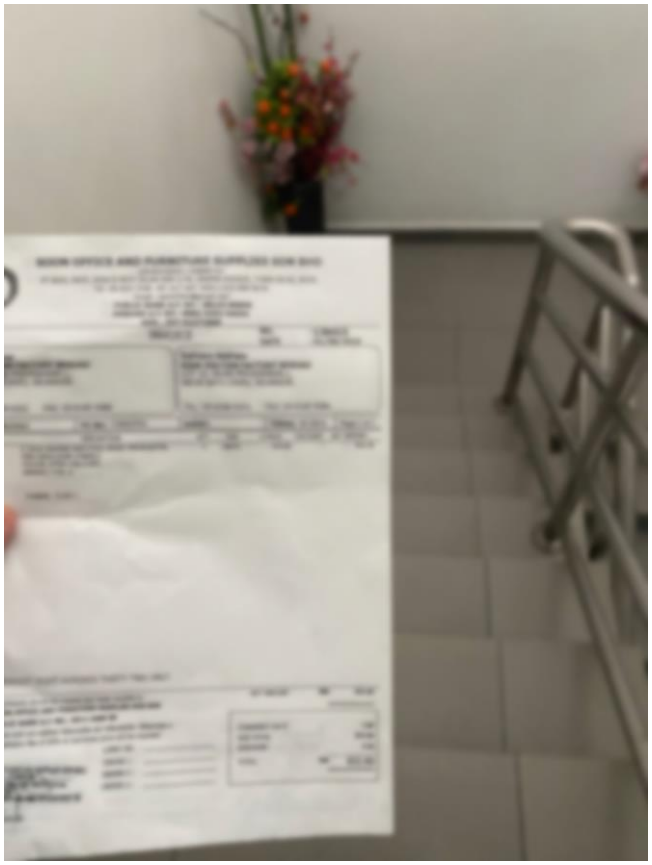
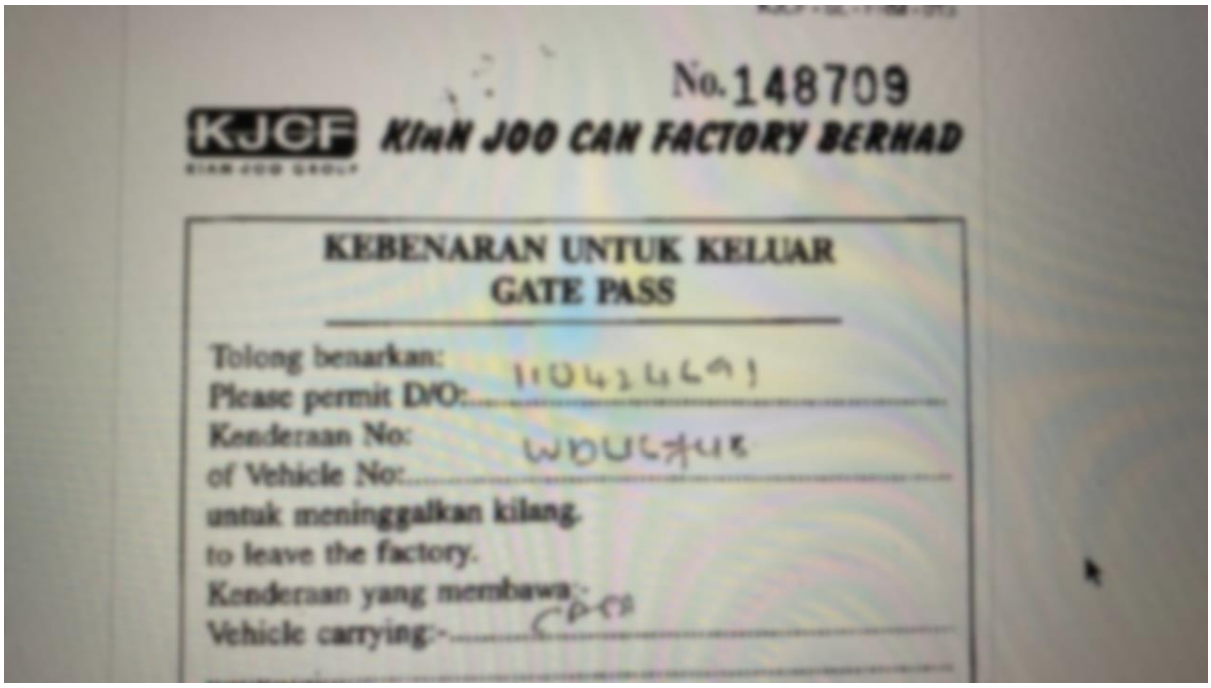


Figure 32: Receipt for the purchasing dept



No. 148709

KJCF KIAN JOO CAN FACTORY BERHAD

KIAN JOO GROUP

KEBENARAN UNTUK KELUAR
GATE PASS

Tolong benarkan:
Please permit D/O: 11041469
Kenderaan No:
of Vehicle No: WDU4748
untuk meninggalkan kilang.
to leave the factory.
Kenderaan yang membawa:
Vehicle carrying:- CPO

Figure 33: Gate Pass for disposal process

Figure 34: Puchong warehouse On-Site visit

APPENDICES D

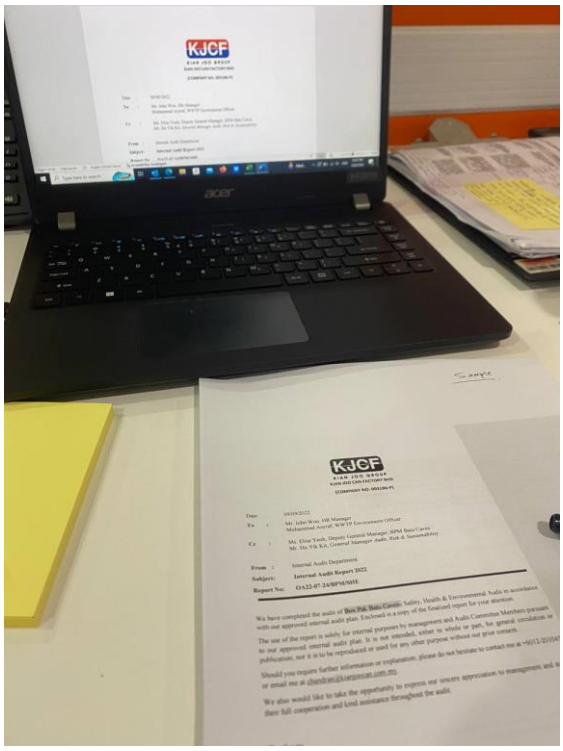


Figure 35: SHE reports for learning

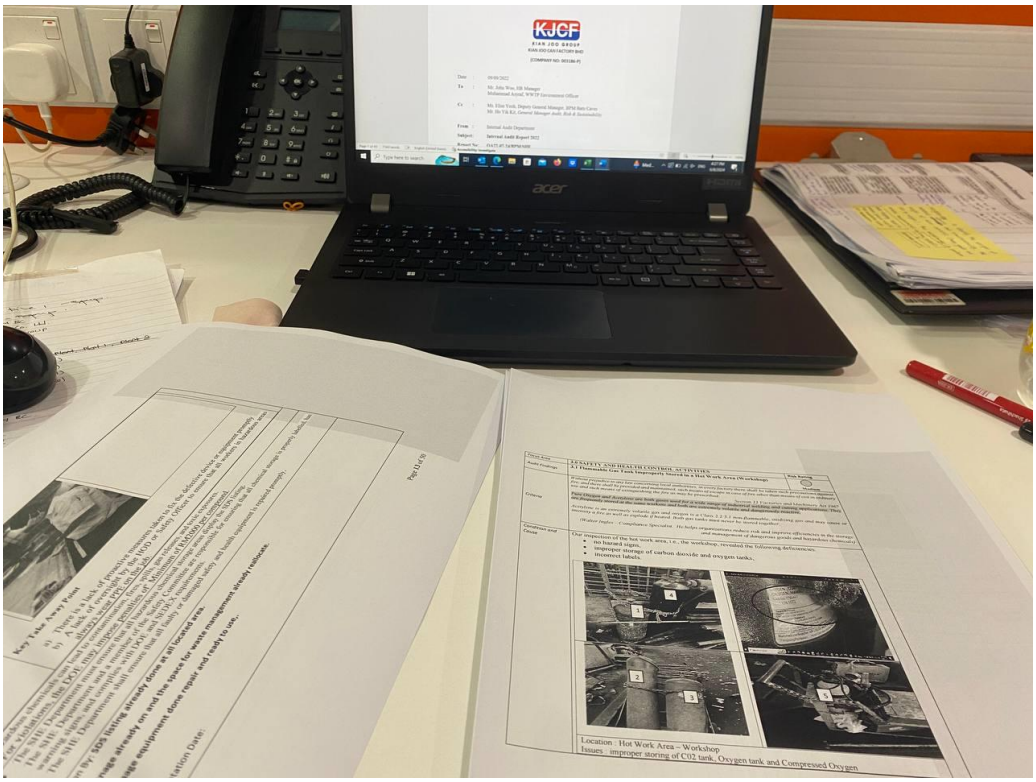


Figure 36: SHE reports for learning

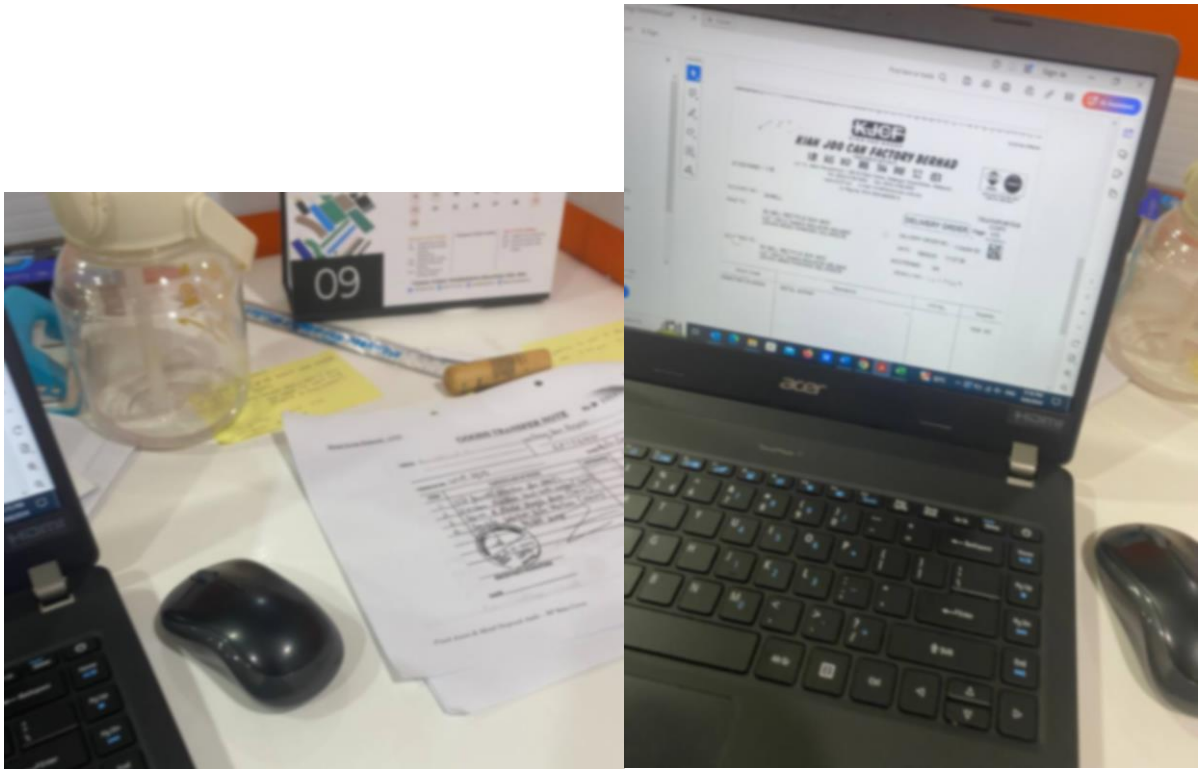


Figure 37: Gate Pass for disposal records

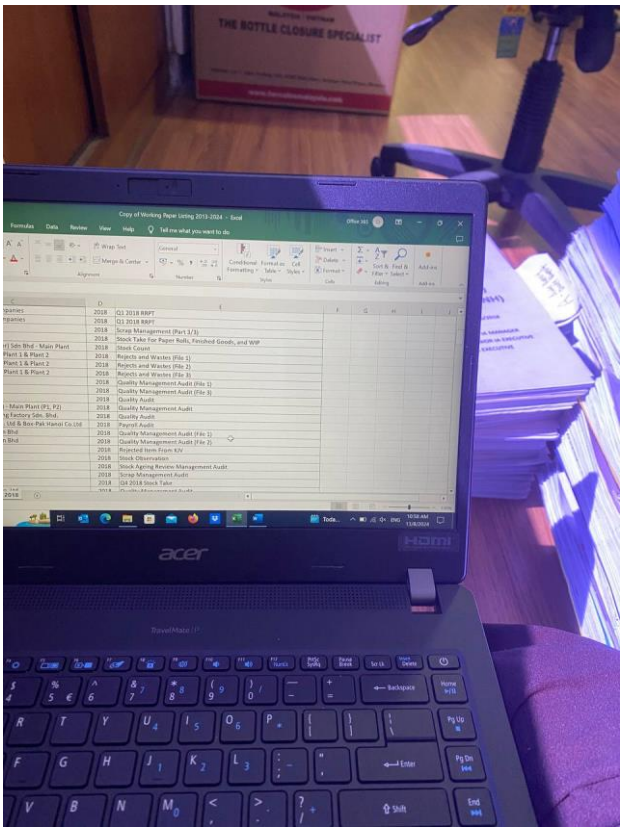
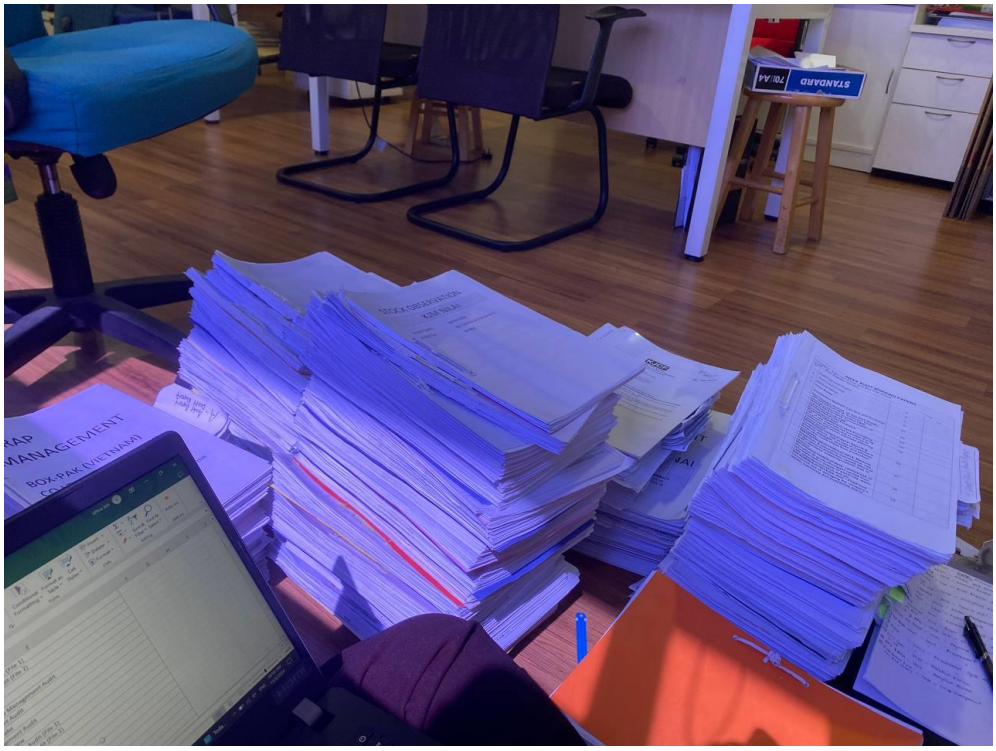


Figure 38: Creating Audit memo



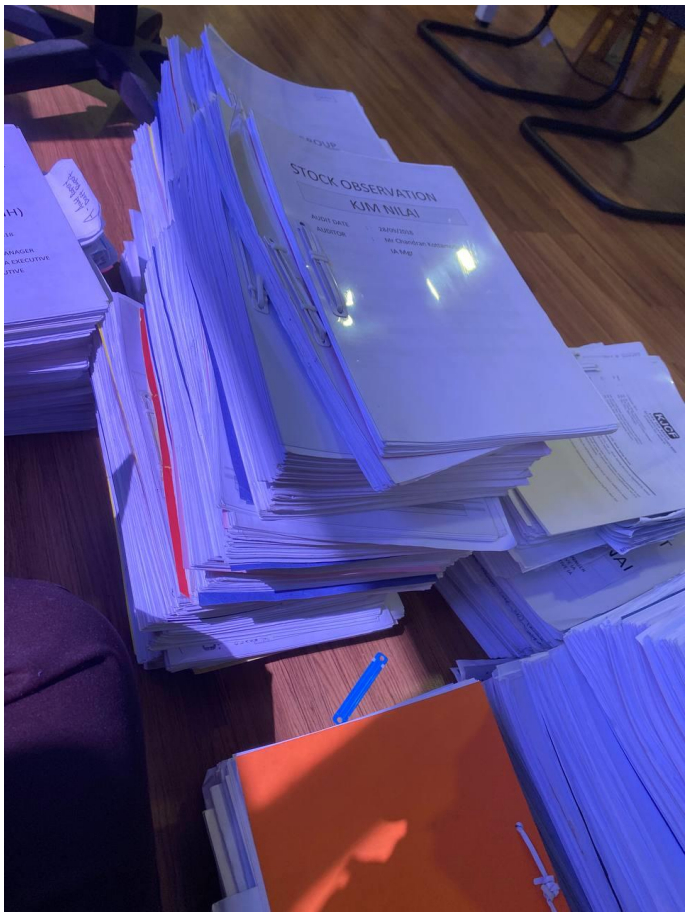


Figure 39: Audit reports (2015-2024) for record management

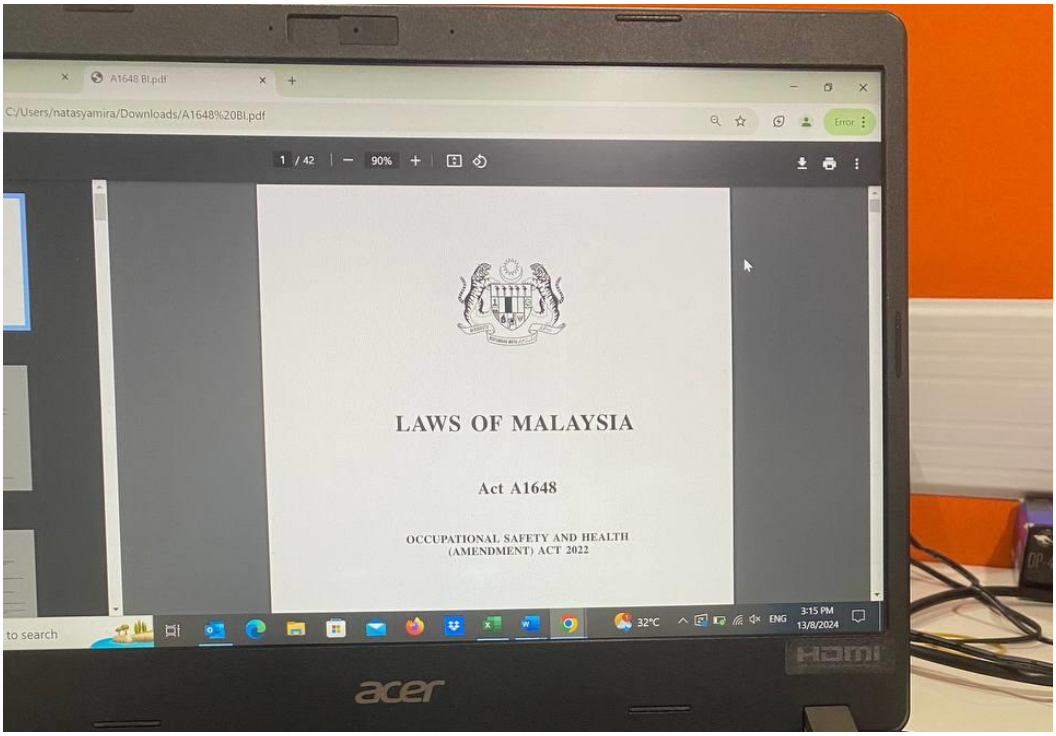


Figure 40: Laws Of Malaysia – OSH

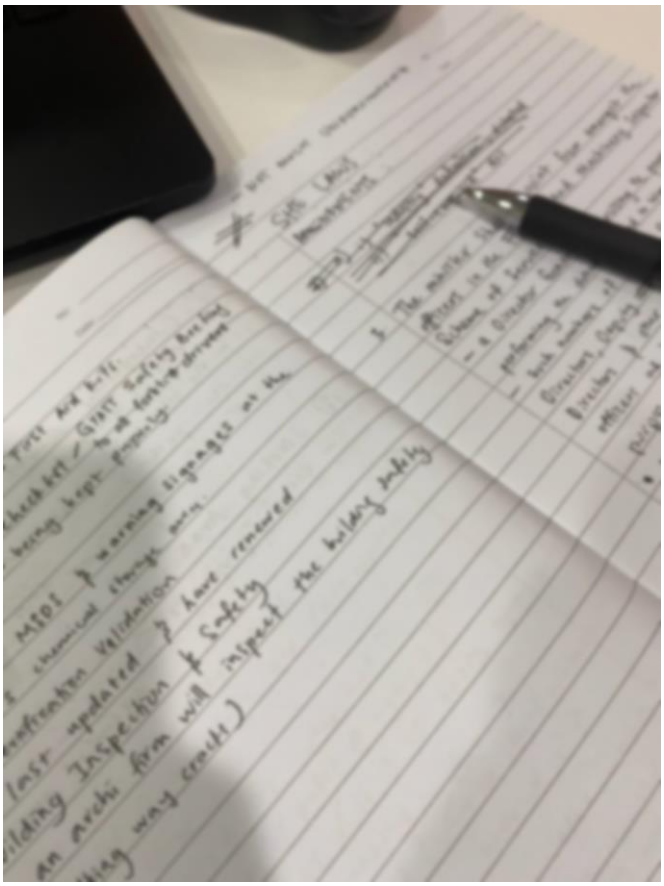


Figure 41: Research about OSH

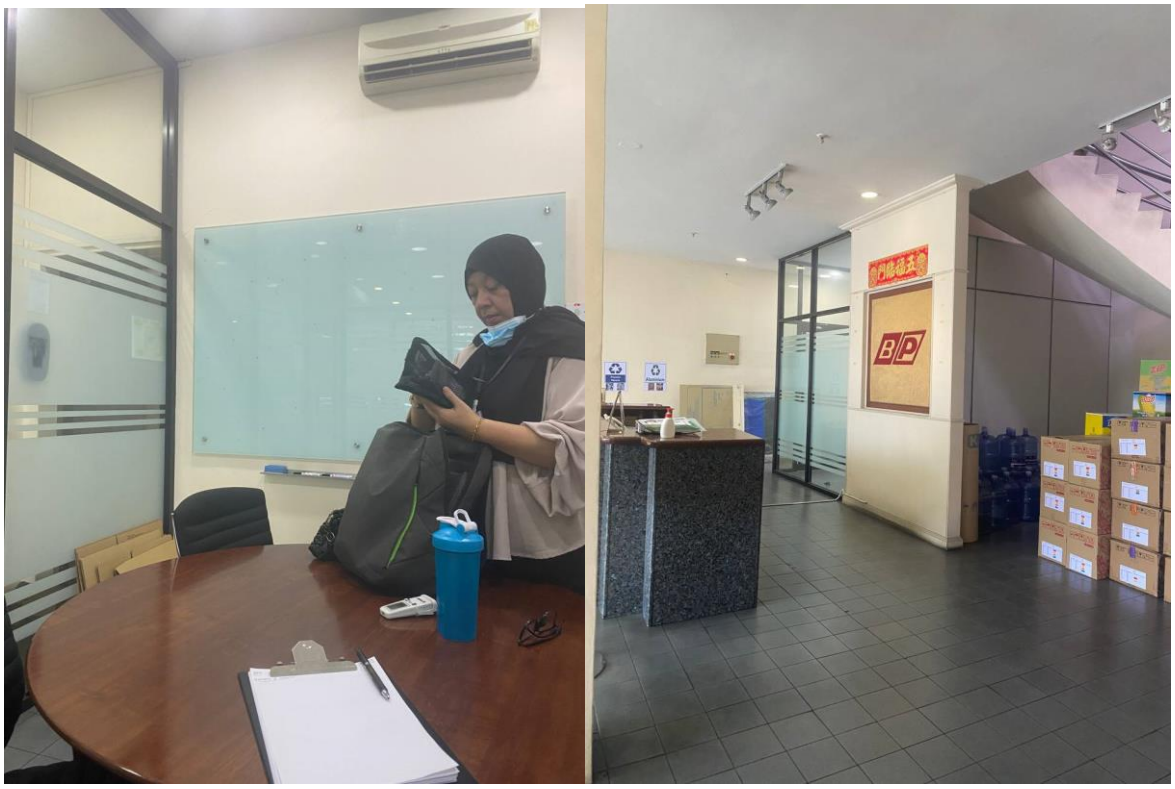


Figure 42: On-Site visit to Box Pak Malaysia

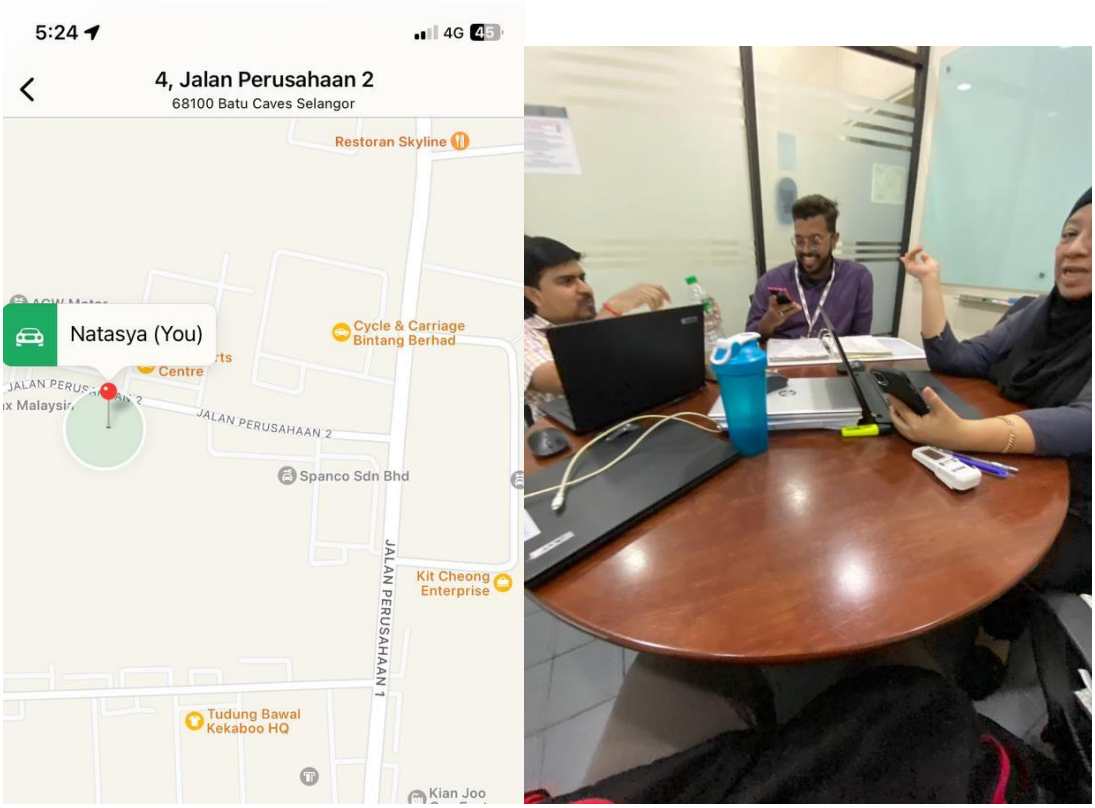


Figure 43: On-Site visit to Box Pak Malaysia

Figure 44: BOX PAK MALAYSIA

Figure 45: SHE Officers dept

APPENDICES E

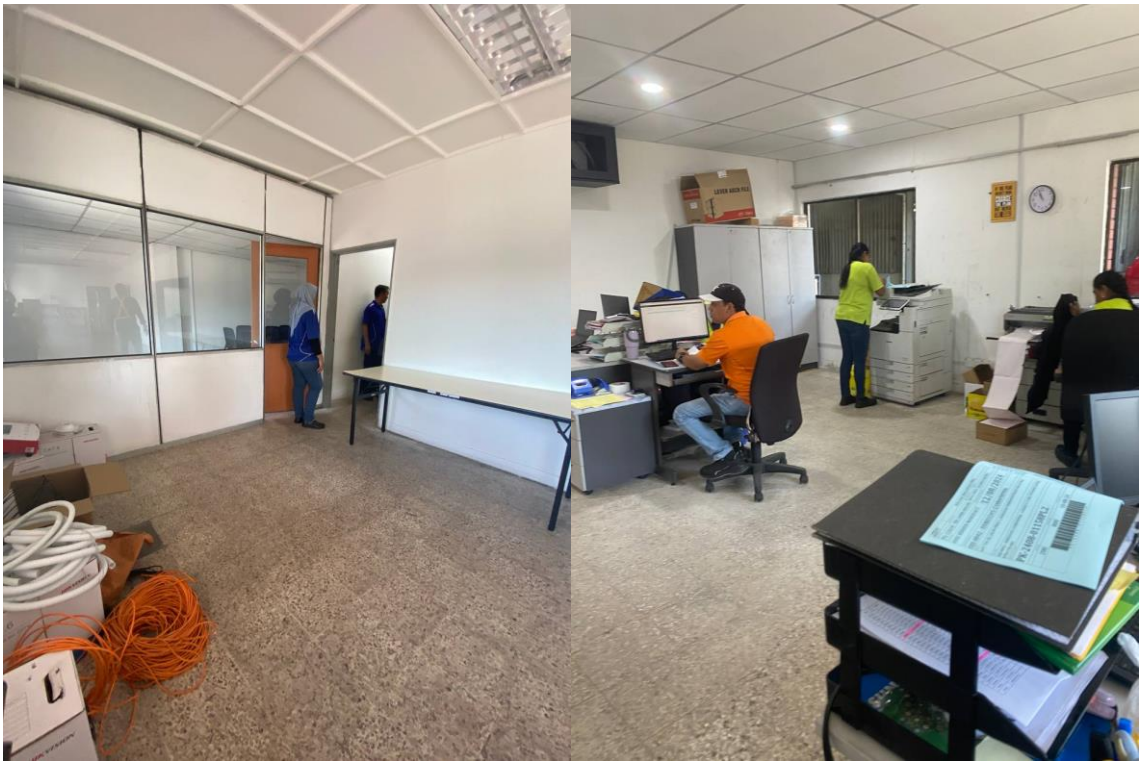


Figure 46: BPM Office visit

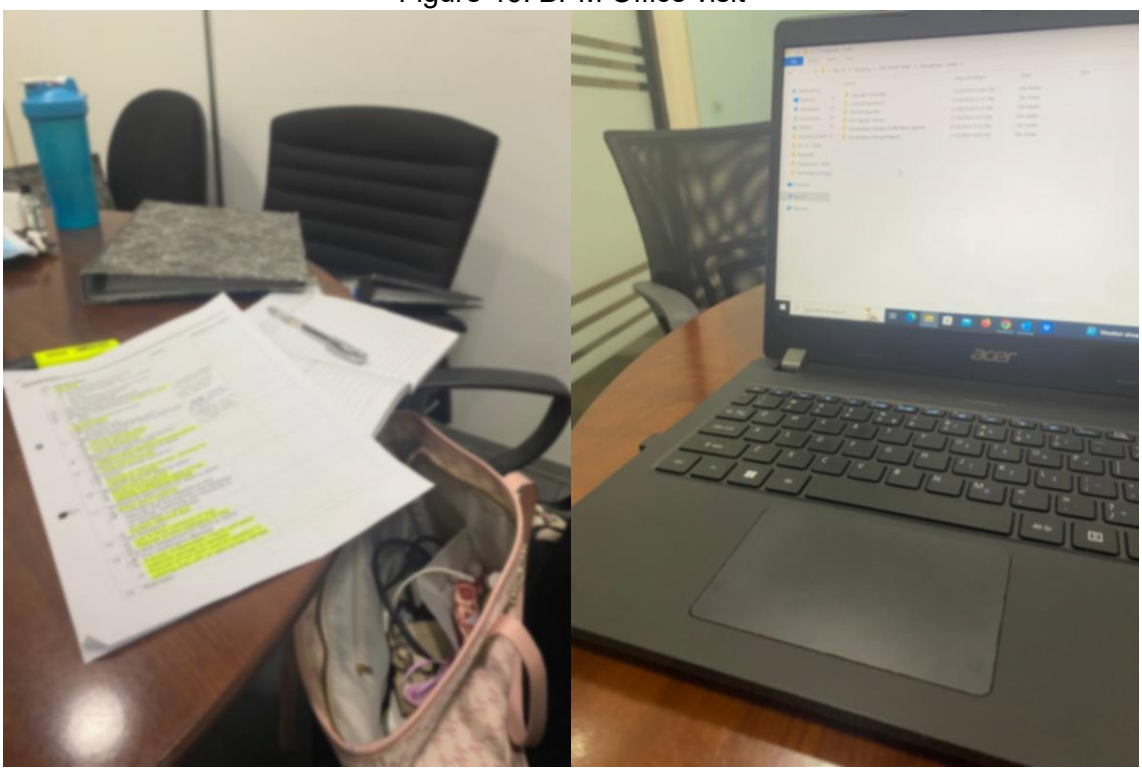


Figure 47: Office in BPM for our audit activity

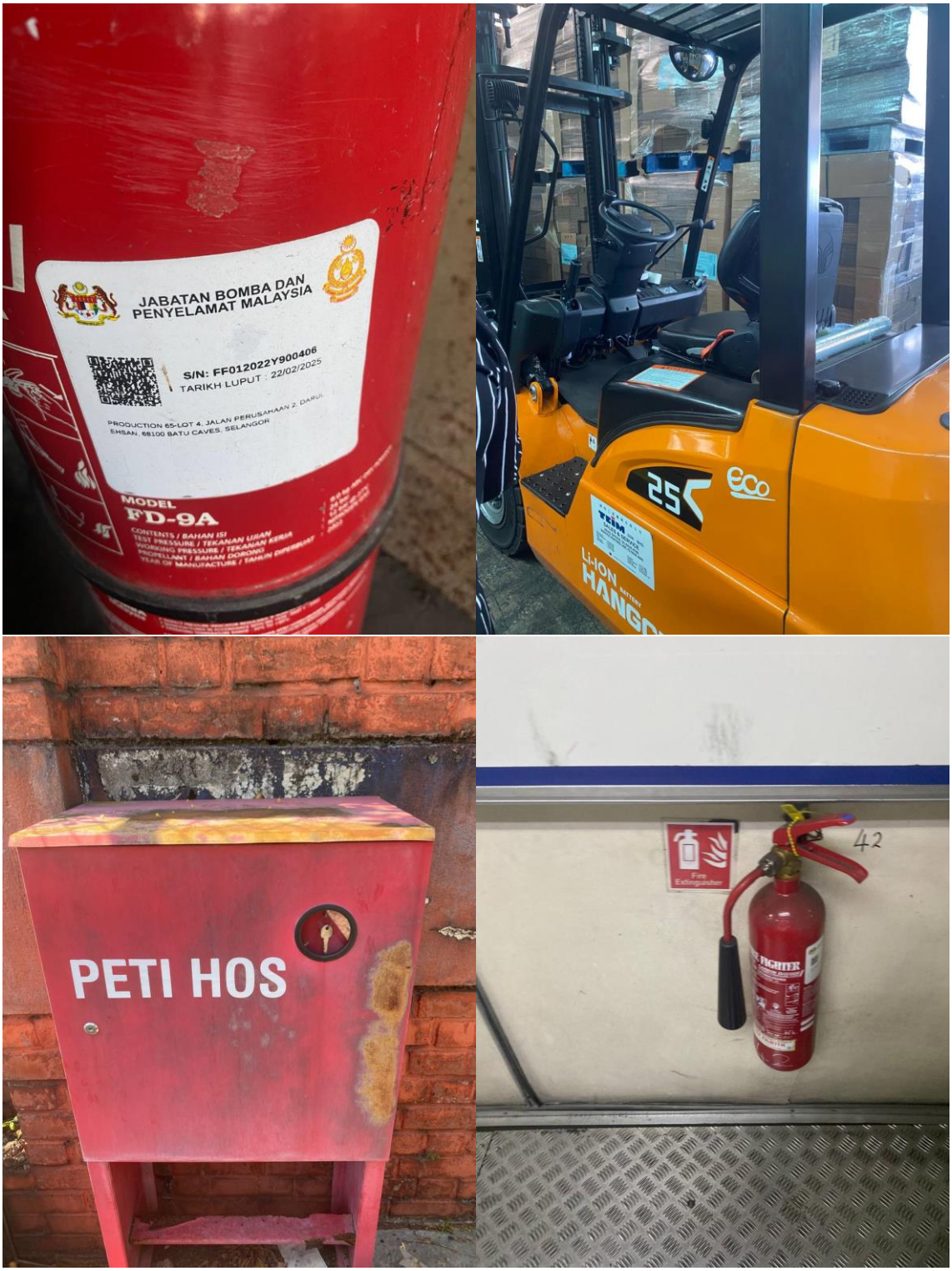


Figure 48: Examples of what being checked for SHE audit

APPENDICES F

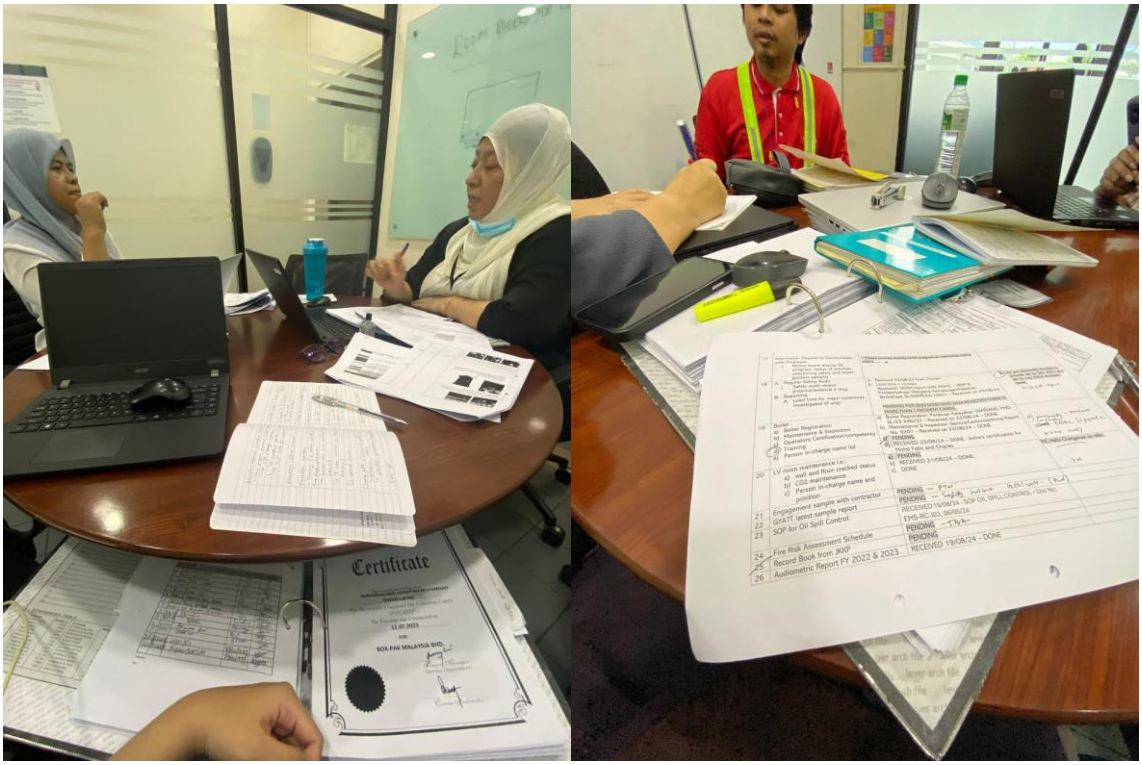


Figure 49: Meetings with auditee (SHE Officers and Technician)

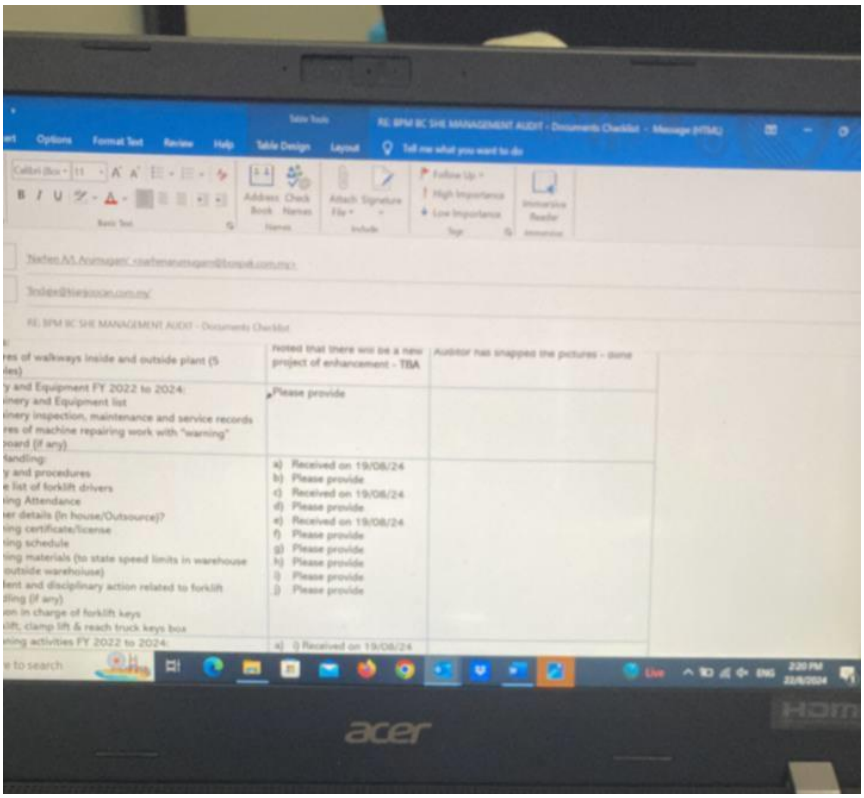


Figure 50: Email drafted and sent to auditee

APPENDICES G

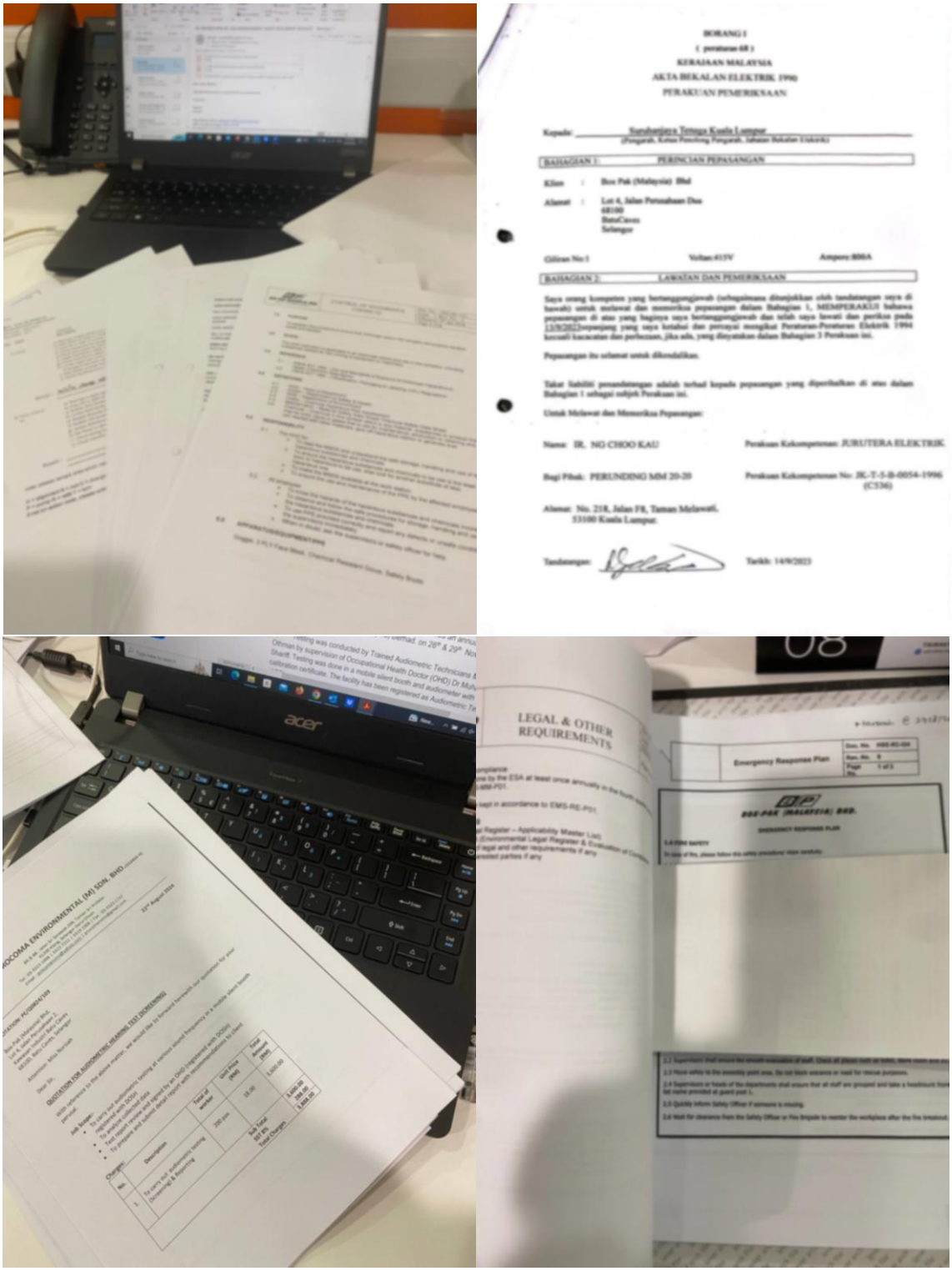


Figure 51: Documents received by Auditee

Figure 52: On-Site visit with BPM workers

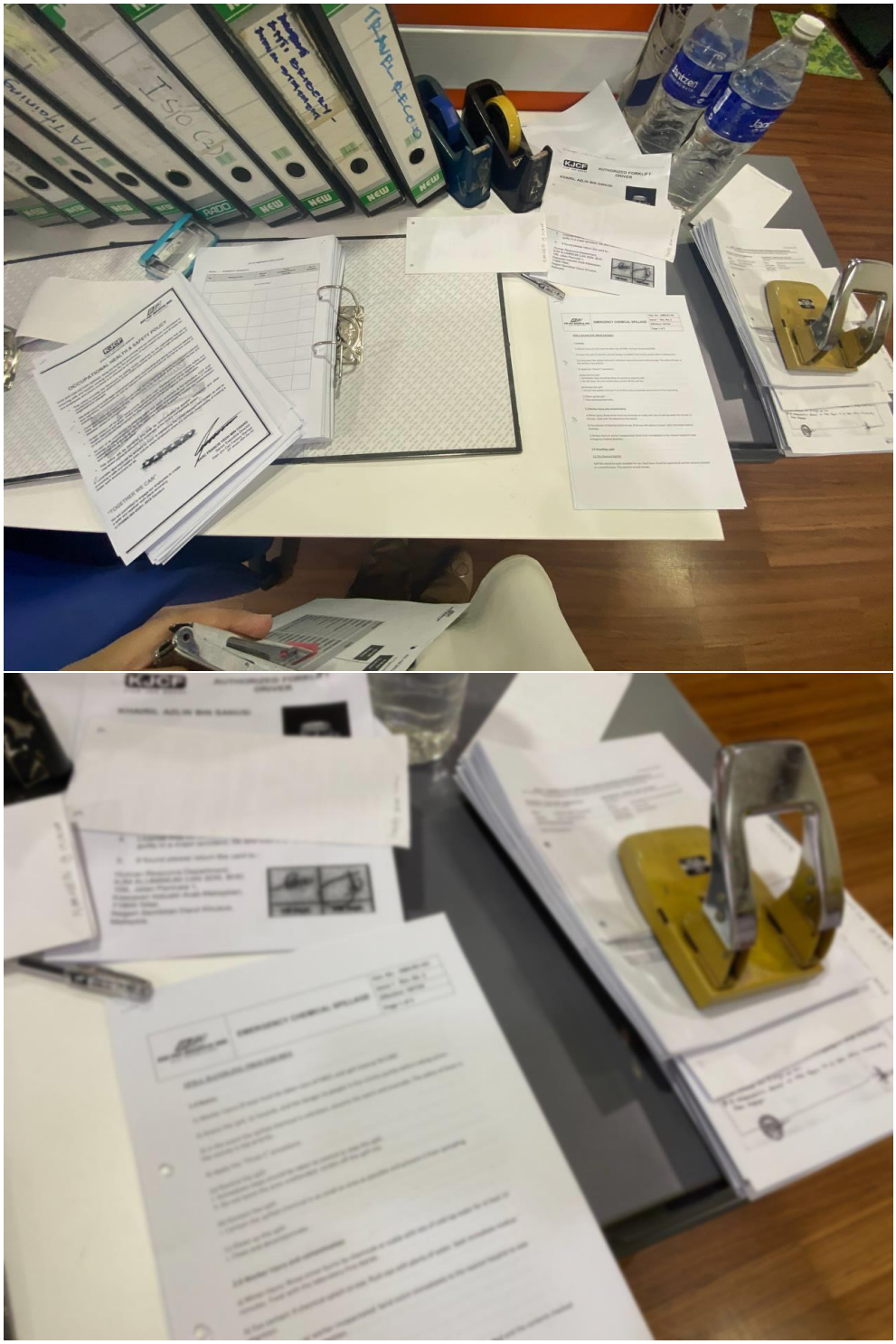


Figure 53: Documents received by auditee

APPENDICES G

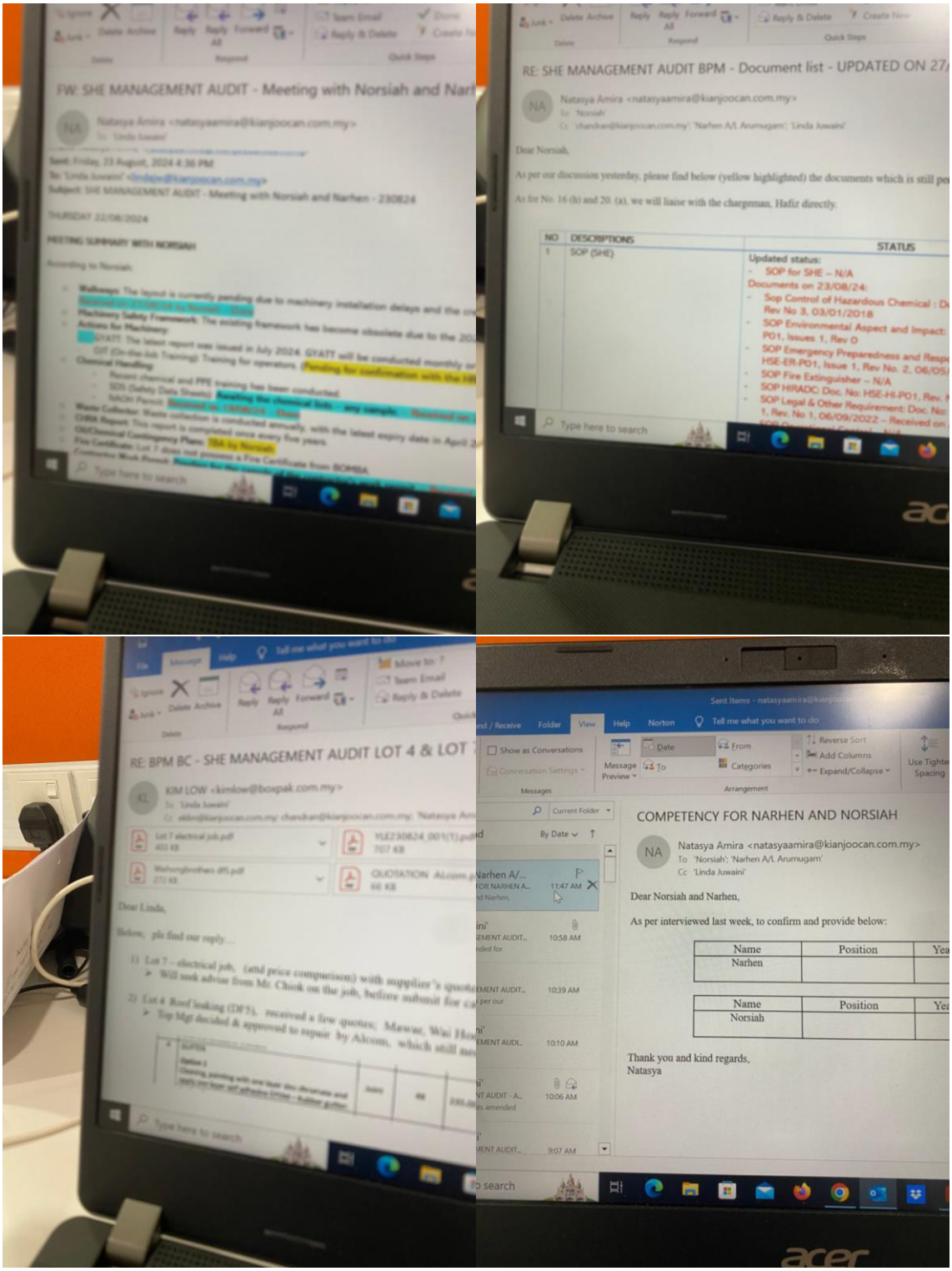


Figure 54: Emails sent to auditee for follow up

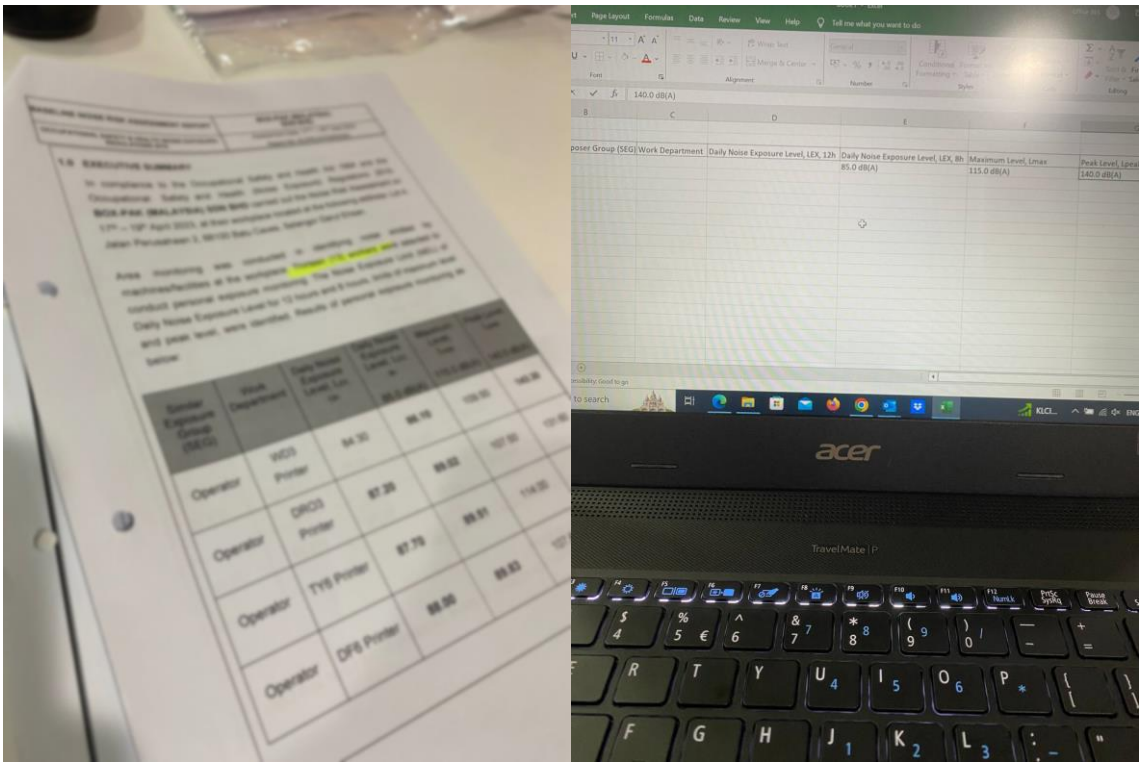


Figure 55: Documents and excel related to Sound exposure for SHE audit

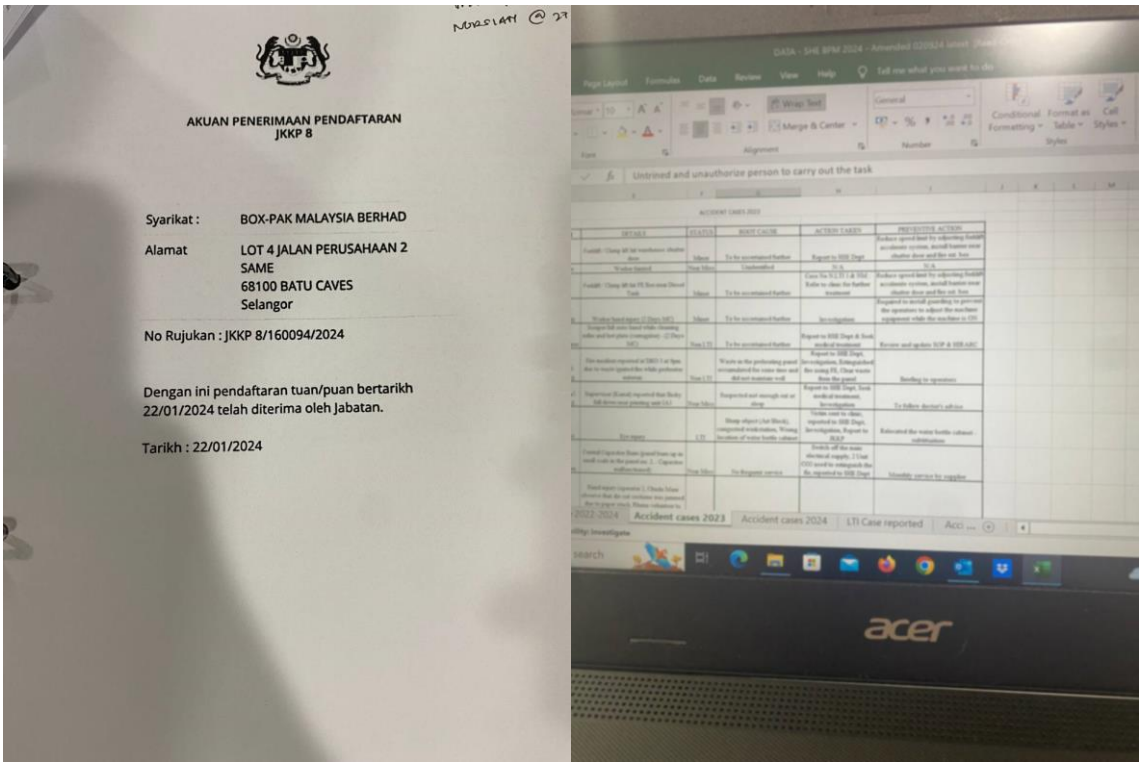


Figure 56: Documents and excel related to Accident cases for SHE audit

Figure 57: Feast for Mr. Chandran's birthday

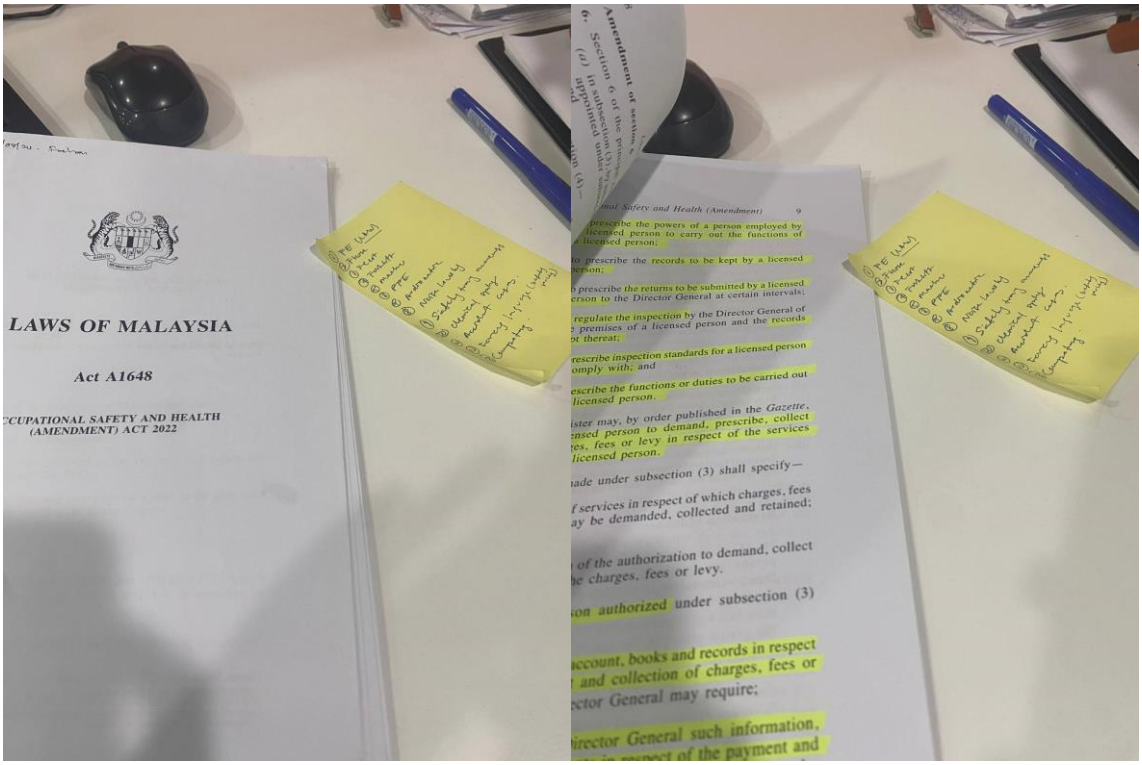


Figure 58: Research for laws related to SHE audit

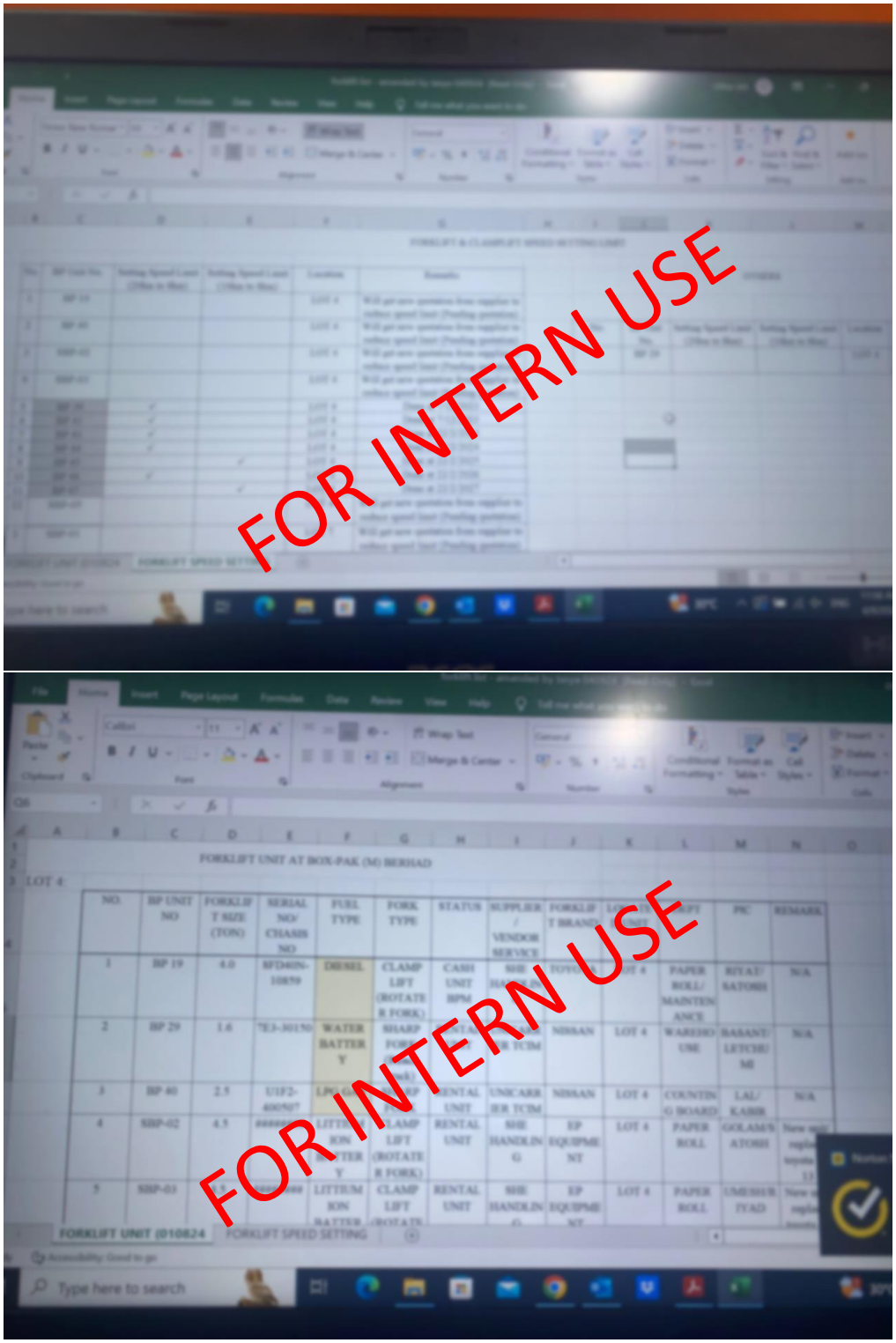


Figure 59: Excel created for forklift list for SHE audit

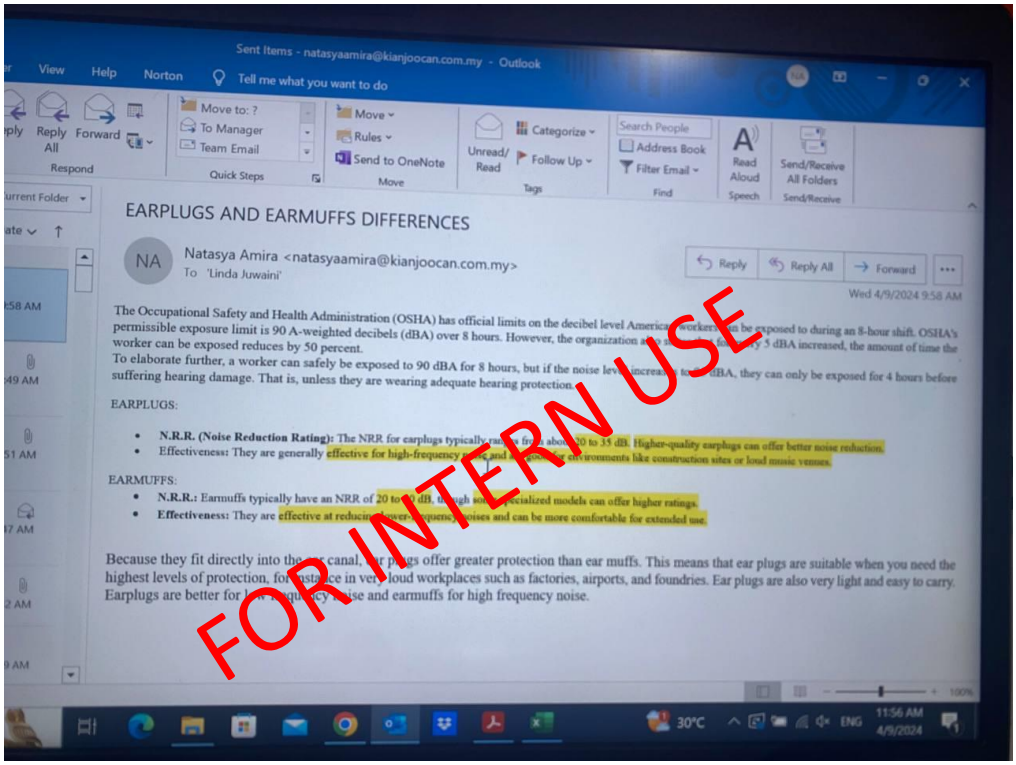


Figure 60: Difference of earmuff and earplug (for SHE audit reference)

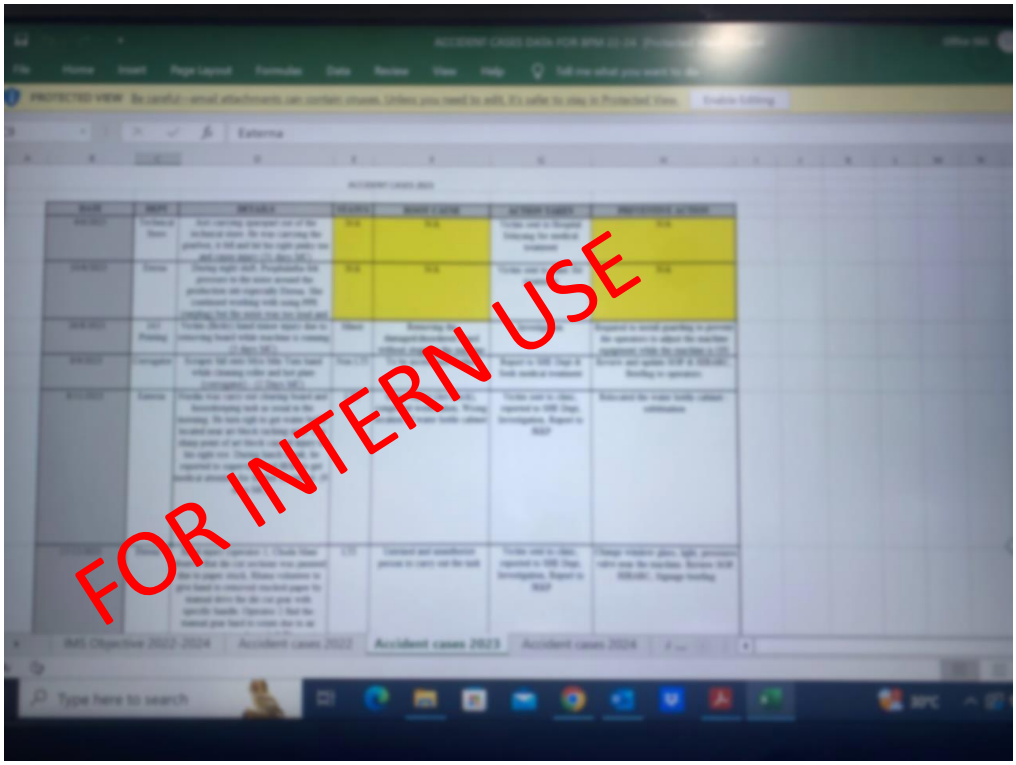


Figure 61: Excel for accident cases updated

APPENDICES H

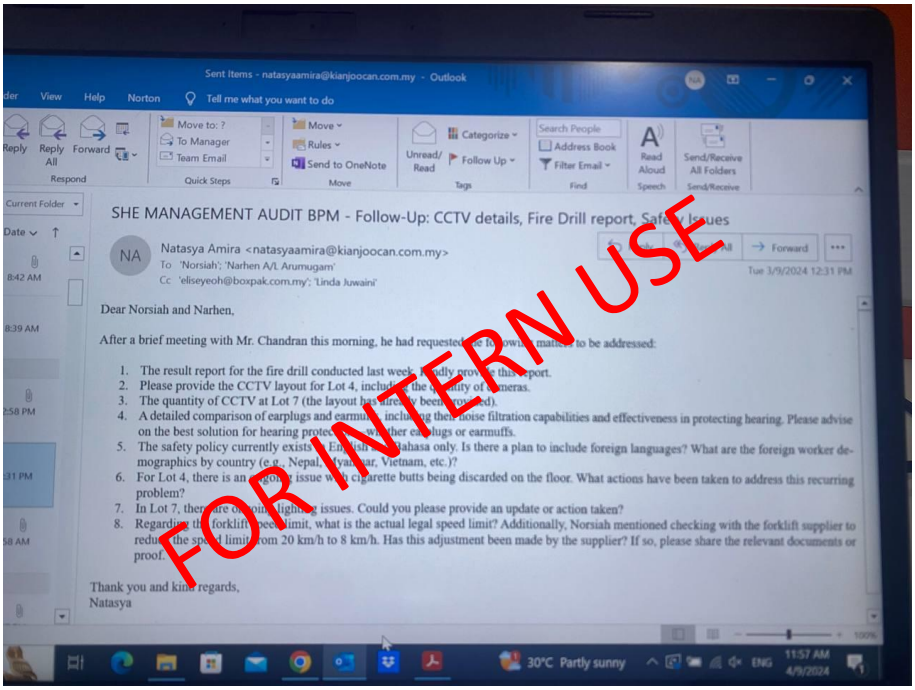


Figure 62: Email sent to auditee for follow up on new queries

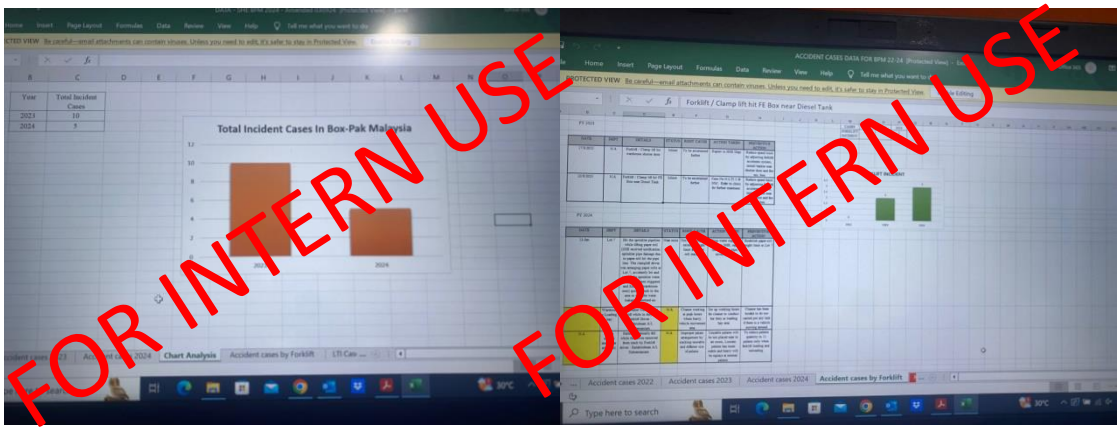
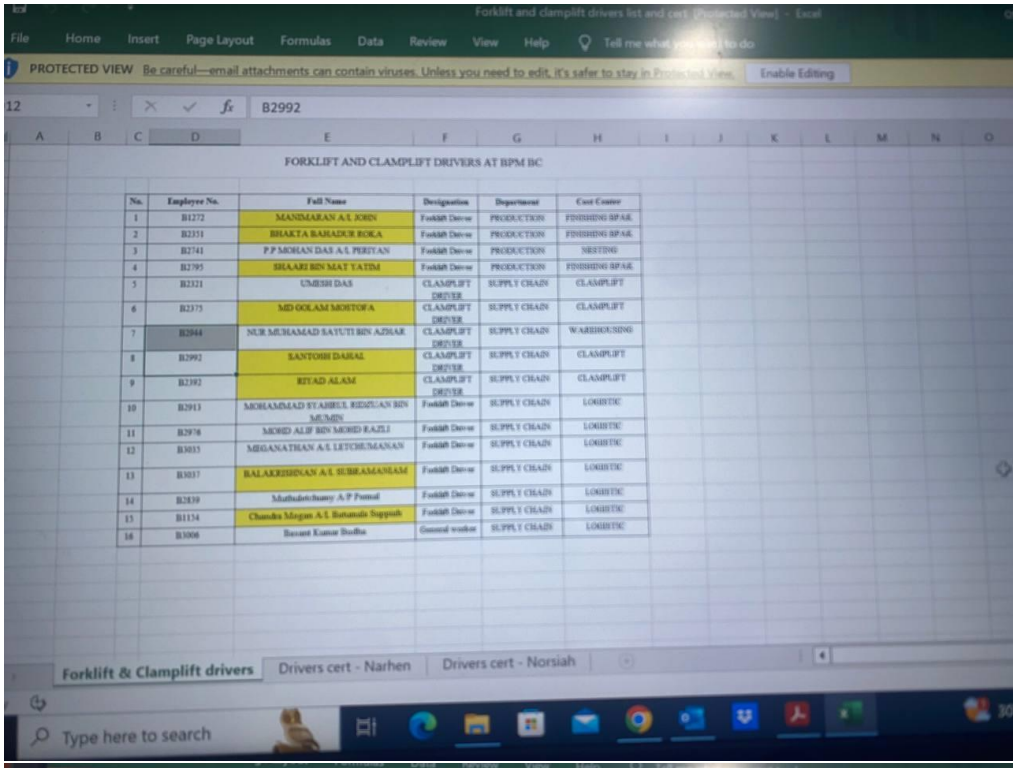
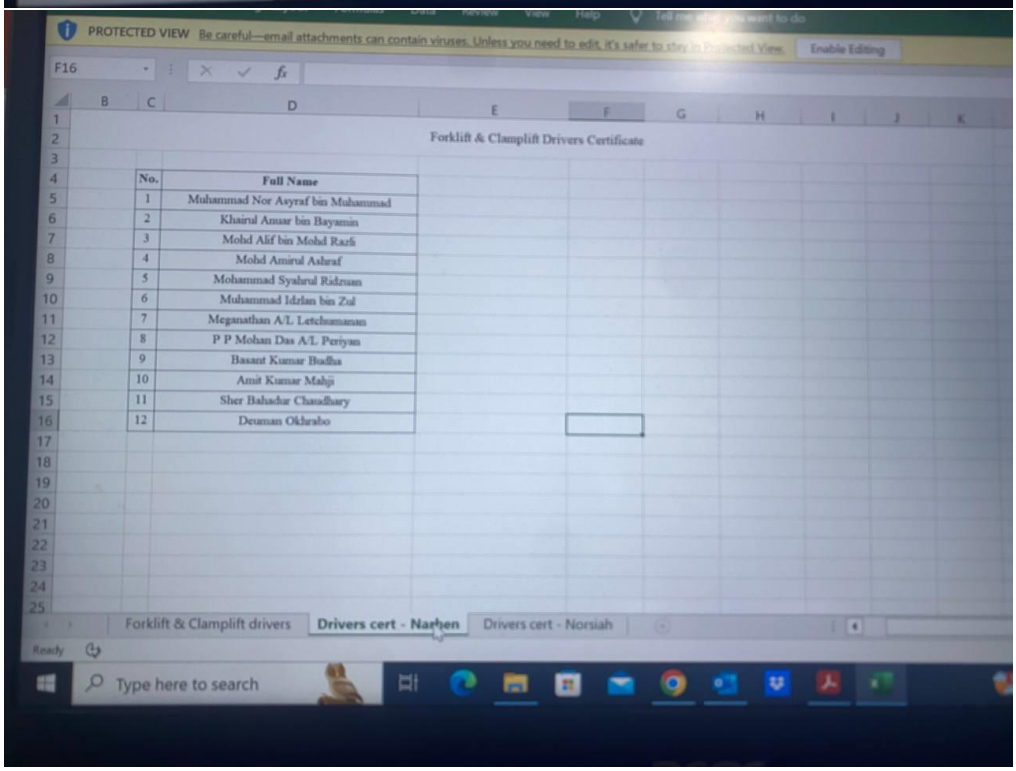


Figure 63: Charts made related to cases



FORKLIFT AND CLAMPLIFT DRIVERS AT BPM BC

No.	Employee No.	Full Name	Designation	Department	Cost Center
1	B1272	MANIMARAN A/L JORN	Forklift Driver	PRODUCTION	FINISHING BPAK
2	B2351	BHAKTA BAHADUR KOKA	Forklift Driver	PRODUCTION	FINISHING BPAK
3	B2741	P.P MOHAN DAS A/L PERIYAN	Forklift Driver	PRODUCTION	NESTING
4	B2795	SHAARI BIN MAT YATIM	Forklift Driver	PRODUCTION	FINISHING BPAK
5	B2321	UMESH DAS	CLAMPLIFT DRIVER	SUPPLY CHAIN	CLAMPLIFT
6	B2375	MD GOLAM MORTOFA	CLAMPLIFT DRIVER	SUPPLY CHAIN	CLAMPLIFT
7	B2944	NUR MUHAMAD SAYUTI BIN AZHAR	CLAMPLIFT DRIVER	SUPPLY CHAIN	WAREHOUSING
8	B2992	SANTOSH DAHAL	CLAMPLIFT DRIVER	SUPPLY CHAIN	CLAMPLIFT
9	B2192	RIYAD ALAM	CLAMPLIFT DRIVER	SUPPLY CHAIN	CLAMPLIFT
10	B2913	MOHAMMAD SYAHRUL RIZZUAN BIN MUMIN	Forklift Driver	SUPPLY CHAIN	LOGISTIC
11	B2978	MOHD ALIF BIN MOHD RAZLI	Forklift Driver	SUPPLY CHAIN	LOGISTIC
12	B3033	MEGANATHAN A/L LETCHUMANAN	Forklift Driver	SUPPLY CHAIN	LOGISTIC
13	B3037	BALAKRISHNAN A/L SUBRAMANIAM	Forklift Driver	SUPPLY CHAIN	LOGISTIC
14	B2839	Muthulechumy A/P Pomal	Forklift Driver	SUPPLY CHAIN	LOGISTIC
15	B1134	Chandra Mogan A/L Batumalo Suppiah	Forklift Driver	SUPPLY CHAIN	LOGISTIC
16	B3006	Basant Kumar Budha	General worker	SUPPLY CHAIN	LOGISTIC



Forklift & Clamplift Drivers Certificate

No.	Full Name
1	Muhammad Nor Asyraf bin Muhammad
2	Khairul Anuar bin Bayamin
3	Mohd Alif bin Mohd Razli
4	Mohd Amirul Ashraf
5	Mohammad Syahrul Ridzuan
6	Muhammad Idzlan bin Zul
7	Meganathan A/L Letchumanan
8	P P Mohan Das A/L Periyan
9	Basant Kumar Budha
10	Amit Kumar Mahji
11	Sher Bahadur Chaudhary
12	Deuman Okhrabo

Figure 64: Updated list of forklift drivers

CAN-ONE BERHAD 200401000396 (638899-K)

KJCF
KIAN JOO GROUP
KIAN JOO CAN FACTORY
(COMPANY NO: 003186-P)

Date	:	05th August 2024
To	:	Mr. Jack Aw, *Plant and Facilities Manager, KJCF P2* Mr. Wan Hafiz, *Technical Manager, KJCF P2* Mr. Eng Boon Sun, *Production Manager, KJCF P1 (Conventional)* Mr. Lim Yew Keen, *Operations Manager, KJCF P3* Mr. Chew Kar Hing, *Senior Operations Manager KJCF P3* Mr. Chew Shan Peng, *Operation Manager, KJCF P1* Ms. Allie Lim, *Supply Chain Manager, KJCF P2* Mr. Mohd Azhari Bin Johari, *Assistant Manager Account, KJCF P1*
Cc	:	Mr. Ang Kok Kun, *General Manager* Ms. Khor Su Pei, *Accountant*
From	:	Chandran Kottamuthu, *Internal Audit Manager*
Subject	:	**Fixed Assets and Metal Machine Scrap Audit**

storage, transfer, and disposal of metal scrap, and identify opportunities for improvement.

- Financial Reconciliation: Reconcile the physical quantities of scrap metal with the records maintained to ensure there are no discrepancies.
- Documentation and Evidence: Verify the availability and accuracy of documentation supporting the scrap transactions, such as Disposal Forms, Delivery Orders, Weighing Slips, and photo evidence.
- Custodian Responsibilities: Confirm that the designated custodians at each plant are fulfilling their responsibilities in managing and controlling the metal scrap.

By conducting this audit, the objective is to ensure that appropriate controls are in place to effectively manage scrap metal transactions and fixed asset disposal, mitigate risks, and safeguard the organization's assets and integrity.

II. AUDIT METHODOLOGY

The audit was conducted by Haslinda Juwaini and Natasya Amira (intern) and the Manager in charge is Mr. Chandran Kottamuthu. Fieldwork commenced on 22nd July 2024.

The procedures performed included:

- Reviewing documentation related to fixed assets and metal disposal policies, procedures, and guidelines.
- Conducting interviews with relevant personnel involved in the fixed assets and metal disposal processes.
- Assessing compliance with regulatory requirements and internal policies.
- Identifying any irregularities or discrepancies in the fixed assets and metal disposal records.

Figure 65: Scraps and Metal audit report – My name included

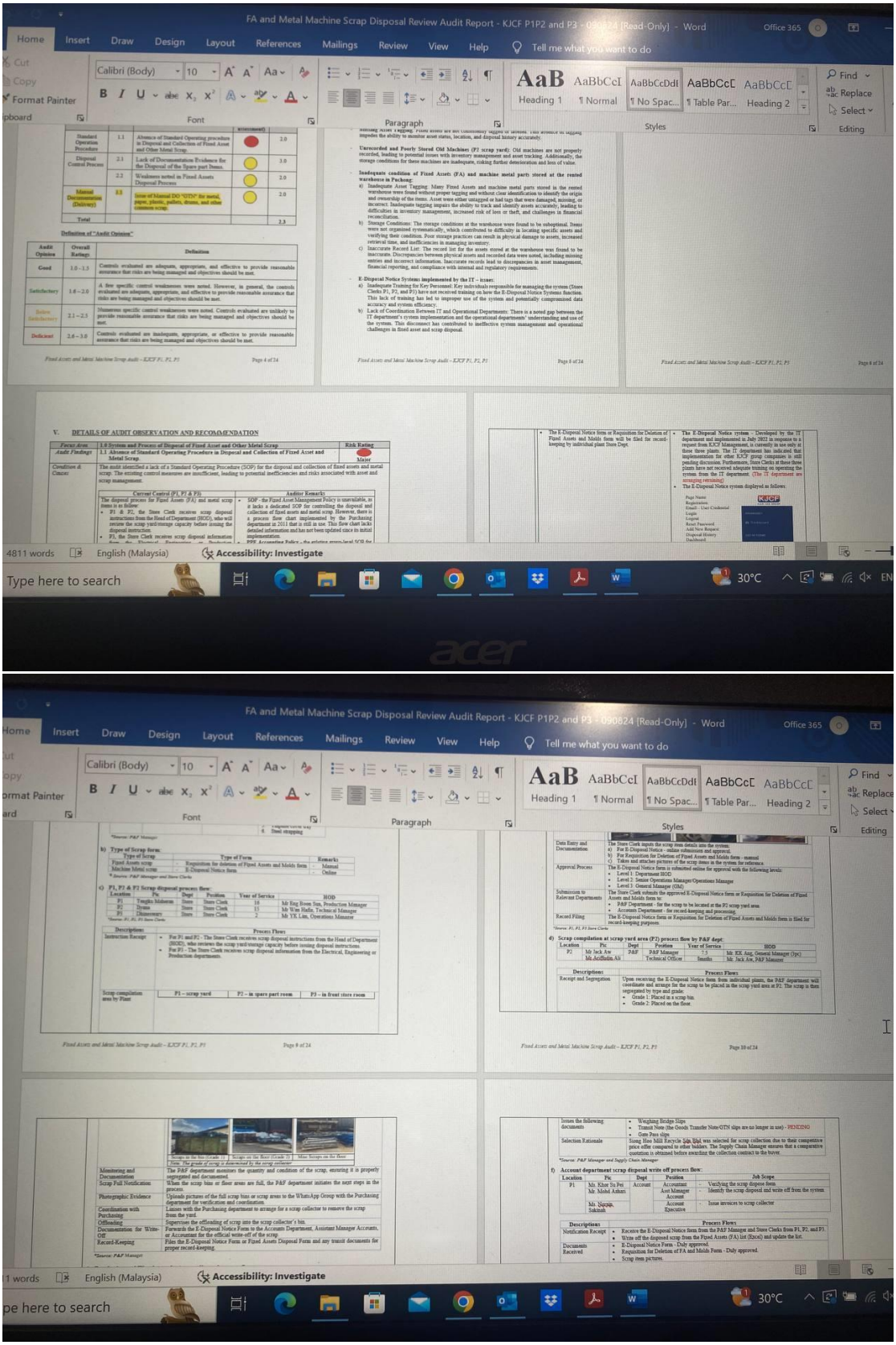


Figure 66: What was included in the report

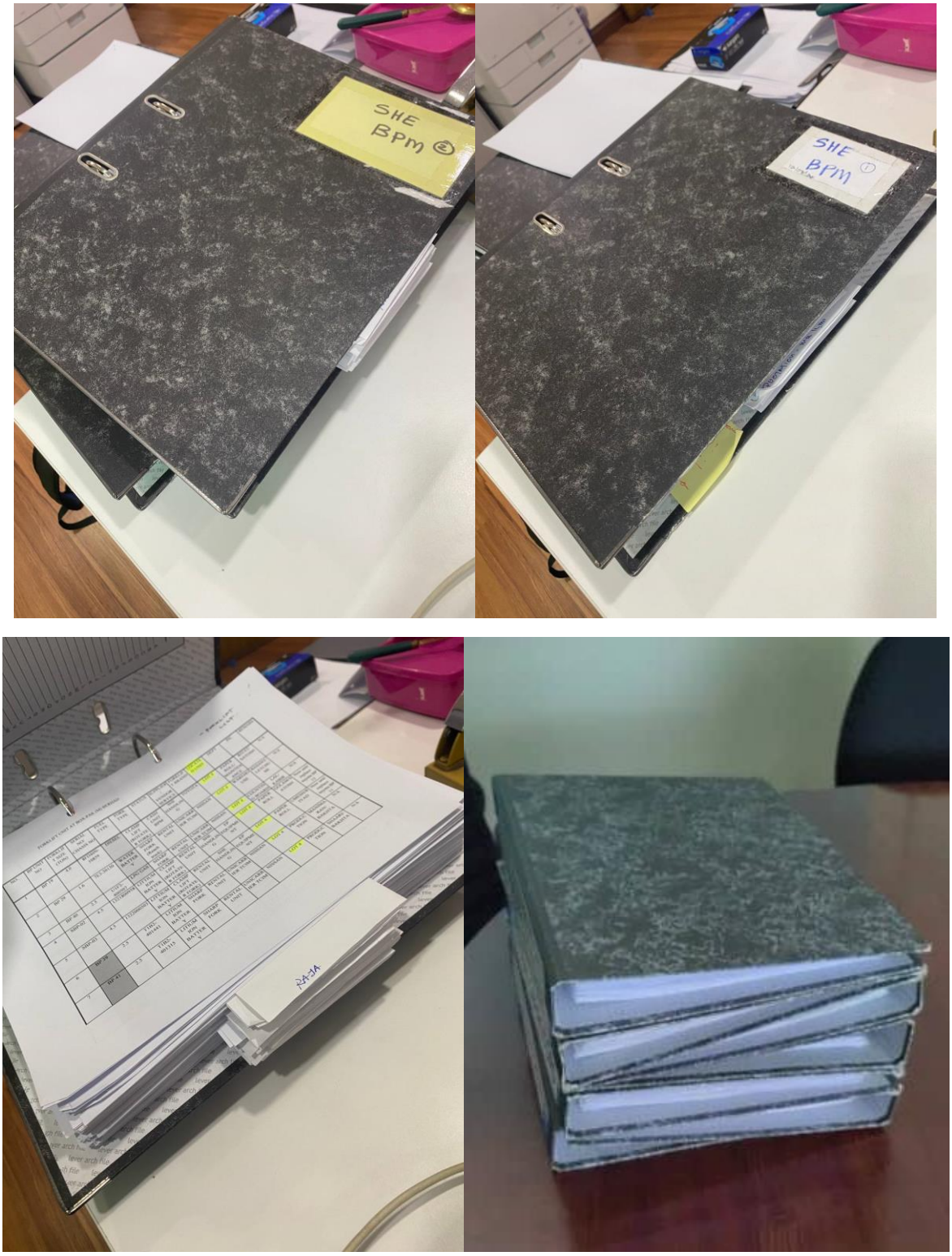
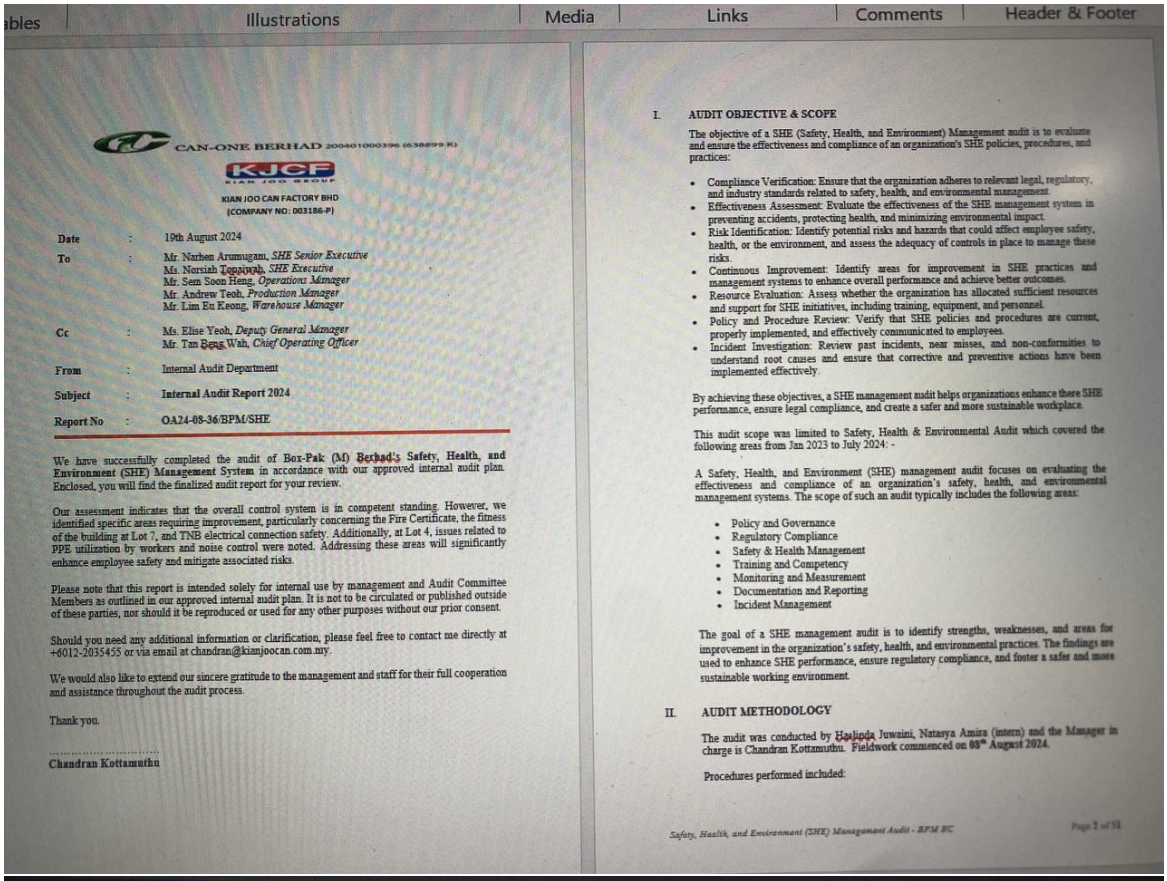


Figure 67: SHE audit for BPM files



CAN-ONE BERHAD 200401000396 (638899-K)

KJCF KIAN JOO GROUP

KIAN JOO CAN FACTORY BHD
(COMPANY NO: 003186-P)

Date	:	19th August 2024
To	:	Mr. Narhen Arumugam, *SHE Senior Executive* Ms. Norsiah Tempiyah, *SHE Executive* Mr. Sem Soon Heng, *Operations Manager* Mr. Andrew Teoh, *Production Manager* Mr. Lim Eu Keong, *Warehouse Manager*
Cc	:	Ms. Elise Yeoh, *Deputy General Manager* Mr. Tan Seng Wah, *Chief Operating Officer*
From	:	Internal Audit Department
Subject	:	**Internal Audit Report 2024**
Report No	:	**OA24-08-36/BPM/SHE**

We have successfully completed the audit of **Box-Pak (M) Berhad's Safety, Health, and Environment (SHE) Management System** in accordance with our approved internal audit plan. Enclosed, you will find the finalized audit report for your review.

Our assessment indicates that the overall control system is in competent standing. However, we identified specific areas requiring improvement, particularly concerning the Fire Certificate, the fitness of the building at Lot 7, and TNB electrical connection safety. Additionally, at Lot 4, issues related to PPE utilization by workers and noise control were noted. Addressing these areas will significantly enhance employee safety and mitigate associated risks.

Please note that this report is intended solely for internal use by management and Audit Committee Members as outlined in our approved internal audit plan. It is not to be circulated or published outside of these parties, nor should it be reproduced or used for any other purposes without our prior consent.

Should you need any additional information or clarification, please feel free to contact me directly at +6012-2035455 or via email at chandran@kianjoocan.com.my.

We would also like to extend our sincere gratitude to the management and staff for their full cooperation and assistance throughout the audit process.

Thank you.

.....
Chandran Kottamuthu

I. AUDIT OBJECTIVE & SCOPE

The objective of a SHE (Safety, Health, and Environment) Management audit is to evaluate and ensure the effectiveness and compliance of an organization's SHE policies, procedures, and practices:

- Compliance Verification: Ensure that the organization adheres to relevant legal, regulatory, and industry standards related to safety, health, and environmental management.
- Effectiveness Assessment: Evaluate the effectiveness of the SHE management system in preventing accidents, protecting health, and minimizing environmental impact.
- Risk Identification: Identify potential risks and hazards that could affect employee safety, health, or the environment, and assess the adequacy of controls in place to manage these risks.
- Continuous Improvement: Identify areas for improvement in SHE practices and management systems to enhance overall performance and achieve better outcomes.
- Resource Evaluation: Assess whether the organization has allocated sufficient resources and support for SHE initiatives, including training, equipment, and personnel.
- Policy and Procedure Review: Verify that SHE policies and procedures are current, properly implemented, and effectively communicated to employees.
- Incident Investigation: Review past incidents, near misses, and non-conformities to understand root causes and ensure that corrective and preventive actions have been implemented effectively.

By achieving these objectives, a SHE management audit helps organizations enhance there SHE performance, ensure legal compliance, and create a safer and more sustainable workplace.

This audit scope was limited to Safety, Health & Environmental Audit which covered the following areas from Jan 2023 to July 2024: -

A Safety, Health, and Environment (SHE) management audit focuses on evaluating the effectiveness and compliance of an organization's safety, health, and environmental management systems. The scope of such an audit typically includes the following areas:

- Policy and Governance
- Regulatory Compliance
- Safety & Health Management
- Training and Competency
- Monitoring and Measurement
- Documentation and Reporting
- Incident Management

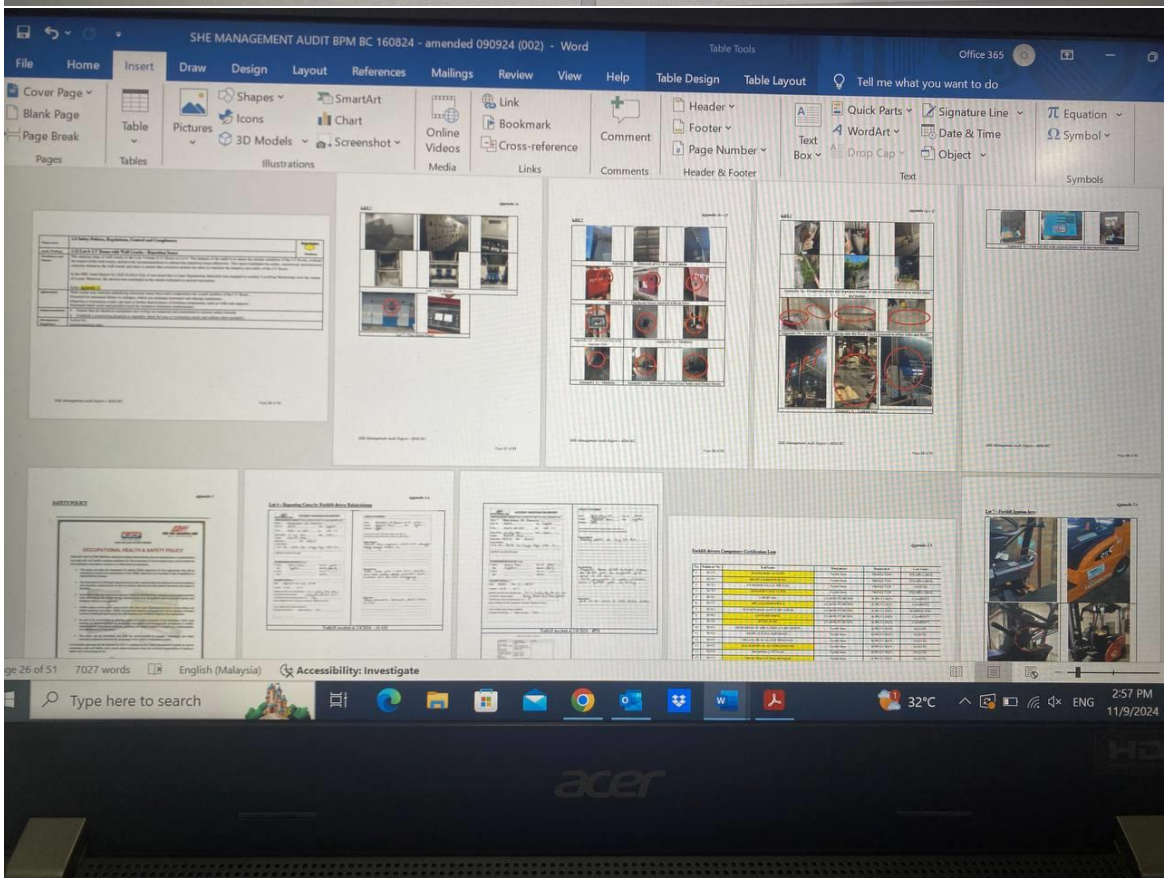
The goal of a SHE management audit is to identify strengths, weaknesses, and areas for improvement in the organization's safety, health, and environmental practices. The findings are used to enhance SHE performance, ensure regulatory compliance, and foster a safer and more sustainable working environment.

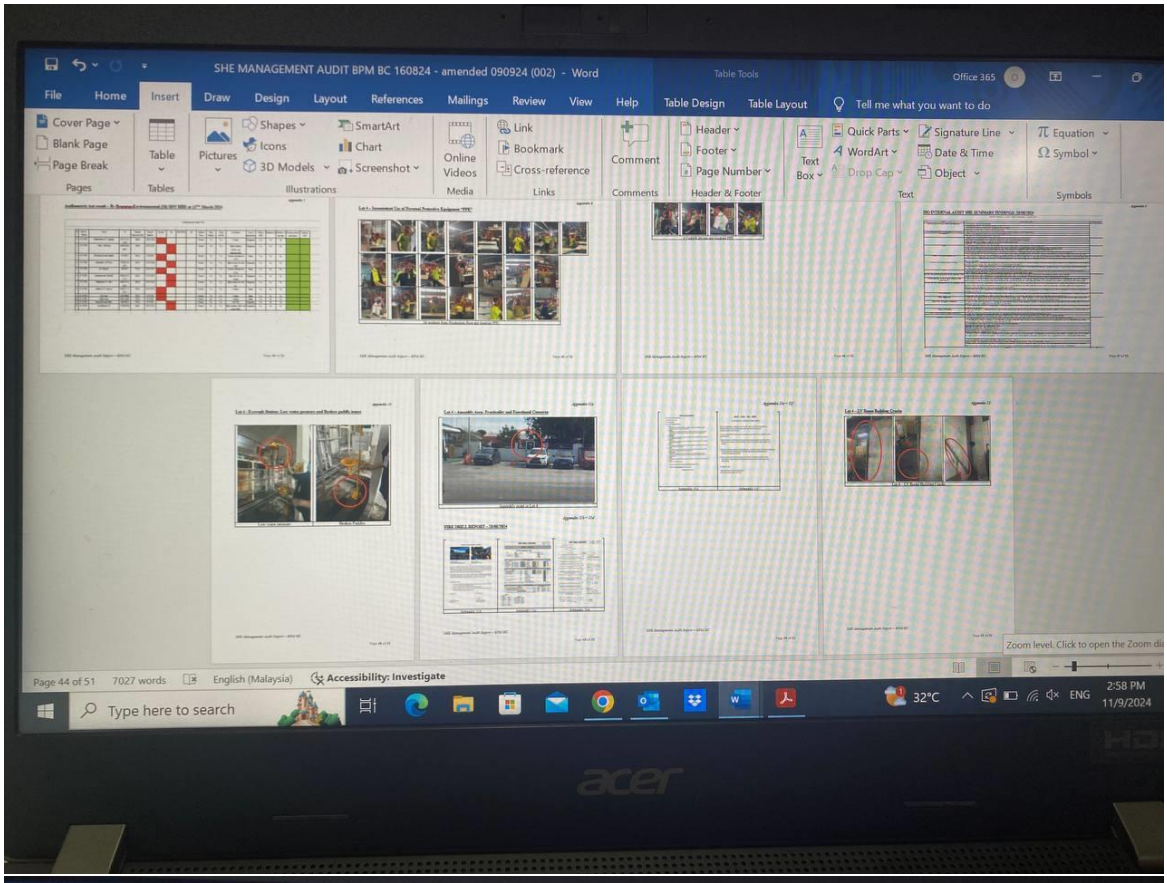
II. AUDIT METHODOLOGY

The audit was conducted by Haliyda Juwaini, Natasya Amira (intern) and the Manager in charge is Chandran Kottamuthu. Fieldwork commenced on 05th August 2024.

Procedures performed included:

Safety, Health, and Environment (SHE) Management Audit - BPM BC Page 2 of 51





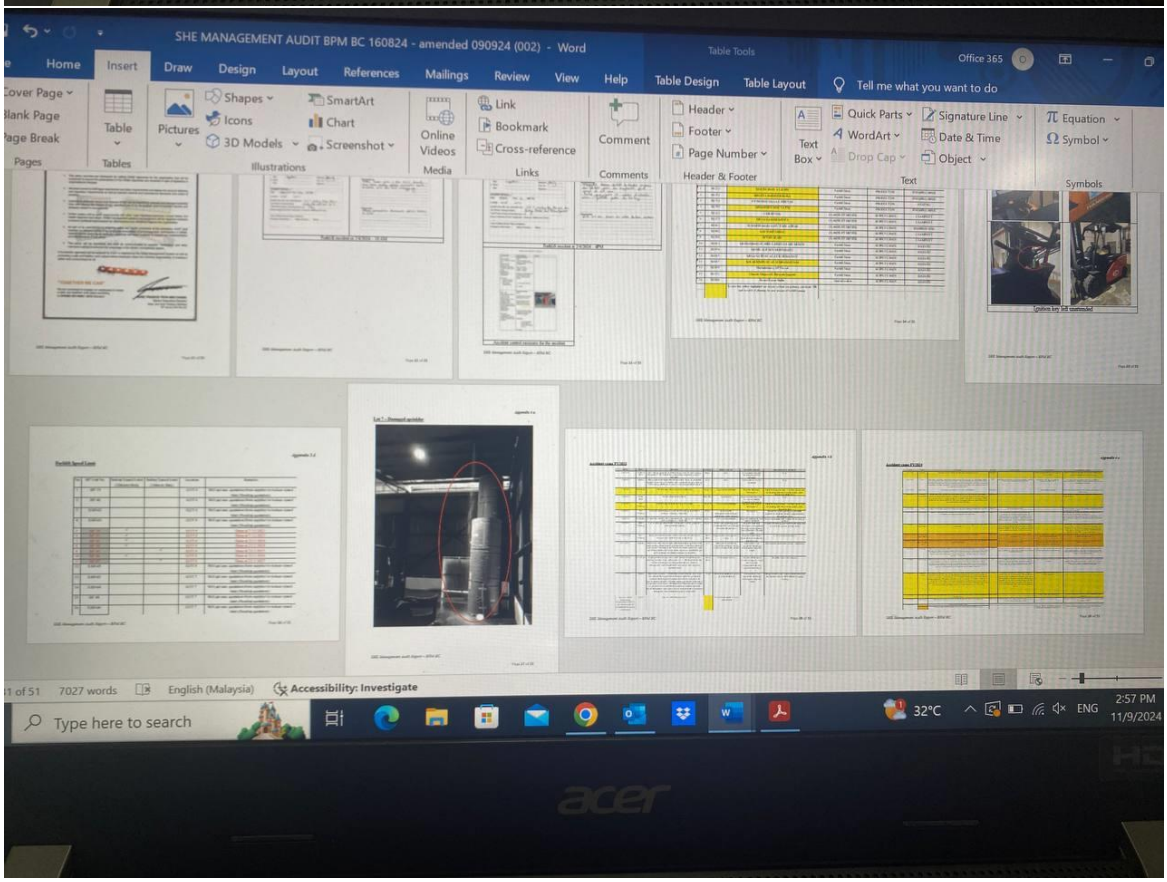


Figure 68: SHE Audit report – with my name included

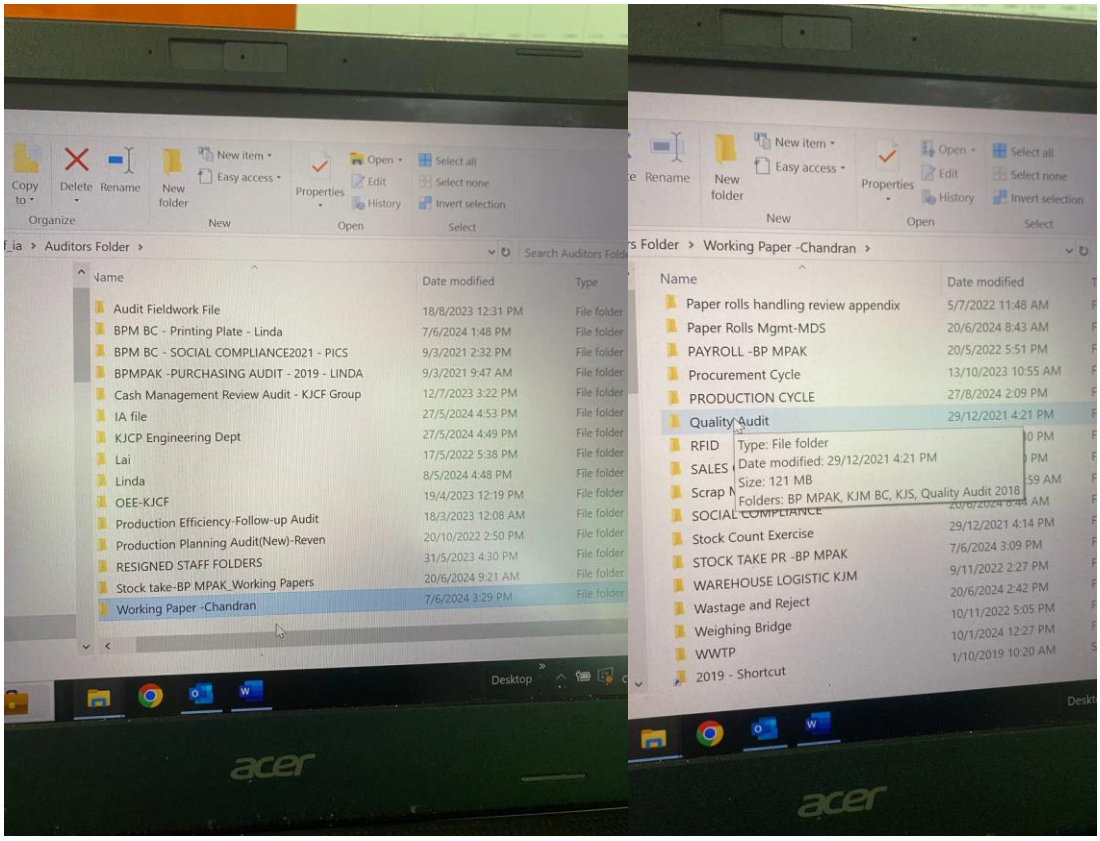


Figure 69: Documents transfer

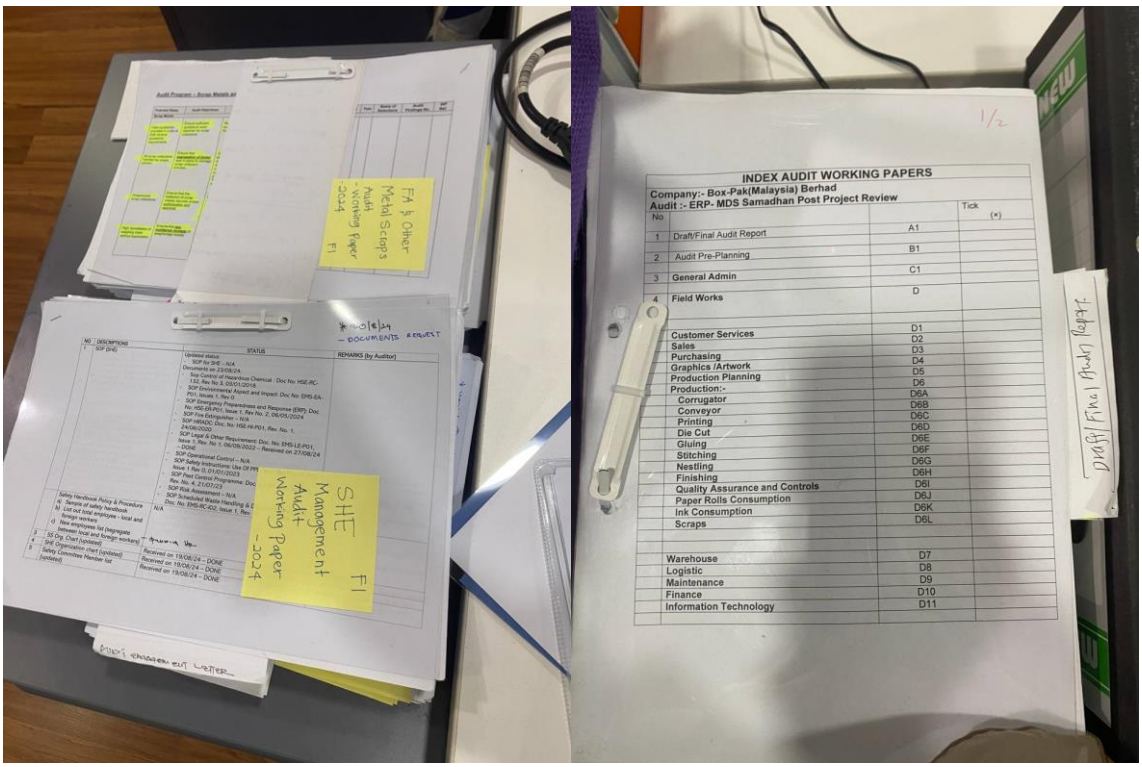


Figure 70: Reports and Documents arrangement before Internship ended

Figure 71: Pictures with Supervisor and fellow seniors

Figure 72: Goodbye Feast for me

Figure 73: Last Day as an Intern in KJCF

APPENDICES I

Medical Certificate on 9/9/2024

KLINIK FAMILI

44, JALAN MEDAN BATU CAVES 1,
68100 BATU CAVES, SELANGOR.
TEL.: 03-6185 8650 / 03-6177 5996
Email: klinikfamilibatucaves@yahoo.com

No, 26, JALAN 59/10 TAMAN KOPERASI
POLIS FASA 2, 68100 KUALA LUMPUR
TEL: 03 - 6178 6650

SIJIL SAKIT
NO. 4934

Dengan ini saya mengesahkan bahawa saya telah memeriksa

Encik / Cik Natasya Amira Amiruldin

No. K/P: 030207-14-0068 Jawatan –

dari Jabatan: Bertenaan dan mendapati

- [ ] Beliau boleh menjalankan tugas biasa.
- [ ] Beliau boleh menjalankan tugas terhad ..... (sila nyatakan)

  pada / daripada ..... hingga

  selama .....(.....) hari.
- [x] Beliau tidak sihat untuk menjalankan tugasnya dengan sempurna

  pada / daripada 9/9/2024 hingga

  selama satu (1) hari.
- [ ] Beliau dikehendaki datang semula untuk pemeriksaan pada .....

Dr. Mohammad Khalid Abu Hassan
MD (Belgium)
MMC NO : 18028
Klinik Famili
No. 44, Jalan Medan Batu Caves 1,
68100 Batu Caves, Selangor.
klinikfamilibatucaves@yahoo.com
03-61858650 / 03-61775996

9/9/2024
(Tarikh)

Doktor

PRACTICAL TRAINING

LOG BOOK

UNIVERSITI TEKNOLOGI MARA

1. Student's Name : NATASYA AMIRA BINTI AMIRULDIN
2. Date & Place of Birth : 7 FEB 2003 in HOSPITAL KUALA LUMPUR
3. UiTM I/C No. : 2022810776
4. Course : DIPLOMA IN INFORMATION MANAGEMENT
5. Year : 2024 Part 5
6. Home Address : NO. 11 JALAN 6, TAMAN BATU CAVES, 68100, BATU CAVES, SELANGOR.
7. Address During Practical Training: NO. 11 JALAN 6, TAMAN BATU CAVES 68100, BATU CAVES, SELANGOR
8. Place of Training : KIAN JOO CAN FACTORY, LOT 10, JALAN PERUSAHAAN 1, 68100, BATU CAVES, SELANGOR.
9. Name of Supervisor In-Charge : MR. CHANDRAN A/L KOTTAMUTHU
10. Duration of Training

From: 22 JULY 2024 To: 13 SEPEMBER 2024

FOR OFFICE USE ONLY:

11. Remarks: [Dean/ Course Tutor]

Date	Exact Nature of Work Done	Supervisors Remarks
22/07/24	My first week as an intern at Kian Joo Can Factory (KJCF) was a whirlwind of learning and adapting. The week began with a standard onboarding process on my first day. I arrived at 7:50 AM, as instructed, and met other interns. After submitting required documents, we attended a briefing session at 9:45 AM conducted by HR. We were briefed about working hours, job scope, allowances, and attendance procedures. We also completed necessary paperwork for requesting days off and recorded our thumbprints for daily timekeeping. Following the briefing, I was introduced to my supervisor, Mr. Chandran, and the Internal Audit (IA) team. In our initial meeting, Mr. Chandran explained the company's operations, the role of Internal Audits, and their significance. I was provided with a book on Internal Audits and past auditing reports to review, which aimed to help me understand auditing processes better. The day concluded with a task to enter Audit MEMO Programs into the system, though I needed to wait for my laptop from the IT department. I finished my day at 6 PM.	
23/07/24	The next day, I arrived at 7:45 AM and was approached by Mr. Lai, the IA Manager. He inquired about my academic background, noting that it was more IT-focused. He provided me with two books on Certified Information Security Management (CISM) and suggested I consider taking the exam to enhance my IT skills. After lunch, I assisted Ms. Linda, a Senior Auditor, with evaluations at various branches of KJCF in Batu Caves. We visited Plant 1 (P1) first, where I took notes and observed the auditing of the Store Department's process for disposing of Fixed Assets and Machine Metal Scraps. We then proceeded to Plant 2 (P2) and Plant 3 (P3), where similar evaluations were conducted. I compiled and organized the documents and pictures collected from these visits and was taught how to arrange them effectively. The day ended at 6 PM.	
24/07/24	On my third day, I continued with organizing and rearranging documents from the previous day's evaluations. After lunch,	

Date	Exact Nature of Work Done	Supervisors Remarks
	I assisted Ms. Linda with another evaluation, revisiting P2's store department to create a flowchart of their disposal process. We then visited P3, met the store clerk, and conducted a similar evaluation. I took notes, created flowcharts, and compiled the data from our visits. In the afternoon, I joined a departmental feast where I met other staff members and learned about their roles. Back in the office, Mr. Lai instructed me on filing past auditing documents, teaching me how to classify and organize them properly. I continued with this task until after 6 PM, when I was advised to finish up and head home.	
25/07/24	Thursday began with receiving my company laptop, enabling me to start on the Audit MEMO Program. However, I was directed ~~by~~ to Ms. Linda to assist with the ongoing auditing report instead. I created a new document for Appendix 1, compiling and organizing pictures and data from our evaluations by plant. In the afternoon, I attended a virtual meeting about Microsoft 365, which was a promotional session for the software. I continued working on my report after the meeting, with Ms. Linda assigning me a new task to complete the following day. I left the office at 6 PM.	
26/07/24	On the final day of my first week, I started by scanning and emailing all documents from the three plants, then compiled them into Appendix 2, organizing and describing each form. I sent this compilation to Ms. Linda. Later, I attended a meeting with Ms. Aisyah, an IT specialist, regarding issues with the e-disposal notice system. I took comprehensive notes on how to audit and address the issues discussed. After the meeting, I created a summary document, highlighting key points and information. Once completed, I submitted the summary to Ms. Linda and ended my workday at 6 PM. Overall, my first week as an intern was intensive and educational, providing a solid foundation in auditing practices and an introduction to KJCF's operations.	

Date	Exact Nature of Work Done	Supervisors Remarks
29/07/24	My second week at Kian Joo Can Factory (KJCF) involved a mix of new tasks, learning opportunities, and some challenges. Monday began with addressing errors from the previous week's task of compiling Appendix 2. Ms. Linda reviewed my work and provided feedback, leading me to make necessary corrections and resend the document. I was then assigned a new task: creating an Excel spreadsheet to track KJCF's sales and generate new tables as requested. This task taught me how to better create appendices for auditing reports. Later, Ms. Linda forwarded an email with documents that I needed to review to identify any related to Fixed Assets. After careful review, I mistakenly identified documents related to Scrap Disposal instead. Ms. Linda clarified the documents didn't pertain to Fixed Assets, so I had to print and organize them according to their similarities and arrange them in the file created the previous week. Additionally, I received another email with information from the Purchasing Department about SH MILLS SDN BHD's quotation for Machine Metal Scrap. I created a new Excel spreadsheet incorporating this data and cross-referenced it with KJCF's yearly activity. I sent the completed spreadsheet back to Ms. Linda before ending my day at 6 PM.	
30/07/24	On Tuesday, I arrived at 7:45 AM and was tasked with creating a new Excel spreadsheet for the Requisition for Deletion of Fixed Assets. This involved extracting and organizing data from paper documents. After two hours, I emailed the completed spreadsheet to Ms. Linda for verification. I also attended a meeting at 2:30 PM, involving the Store Keepers and Clerks from Plants 1, 2, and 3, along with my supervisor and Ms. Linda. My role was to take detailed notes and observe the disposal process and issues. After the meeting, I used some free time to work on my Logbook Report. I finished the day at 6 PM.	

Date	Exact Nature of Work Done	Supervisors Remarks
31/07/24	Wednesday began with a slight delay due to rain, but I clocked in at 7:45 AM. Ms. Linda, feeling unwell, asked me to handle an email task if no response was received from a department regarding a list of weighing bridges. After following up, I discovered the documents were outdated. I coordinated with another senior auditor to call the department and clarify the issue. I then updated Ms. Linda and was instructed to include the information in the ongoing report. With Ms. Linda absent, I assisted with filing audit reports as per Mr. Lai's earlier request, guided by another senior auditor. I completed the task and left at 6 PM.	
1/08/24	Thursday, I arrived at 7:55 AM due to traffic. With Ms. Linda still out sick, I helped Mr. Lai with the audit reports from the previous day, addressing missing parts and learning how to complete them correctly. I also assisted Mr. Chandran and Mr. Reven with compiling audit findings into the report. After some guidance from Mr. Syabbir on formatting and including findings, I managed to progress on the draft report. By the end of the day, I had made substantial headway but clocked out at 6 PM.	
2/08/24	Friday started with continuing work on the audit draft report. My supervisor asked me to retrieve and verify the list of disposed items from the IT Workshop. I compared the list to ensure accuracy. A fire drill interrupted the afternoon, but after returning to the office, I resumed working on the report. I received additional tips from a senior auditor on formatting the report, which improved my understanding and execution. I completed my tasks and clocked out at 6 PM.	
	Overall, the second week was filled with a range of tasks that enhanced my understanding of auditing processes and improved my skills in handling and organizing data.	

Date	Exact Nature of Work Done	Supervisors Remarks
5/8/2024	On Monday, I began my day promptly at 7:50 AM. After all staff members had arrived, Ms. Linda assigned me several tasks. My initial duty was to forward an email to Mr. Chandran, which served as a reference for the ongoing audit. Subsequently, I was tasked with drafting an email to the store department to request specific data needed for our reference. Following this, Ms. Linda reviewed my audit report from the previous week, identifying areas where errors had occurred. I was then required to correct these errors and compile all relevant documents associated with the recent audit. Additionally, I was tasked with delivering a purchasing receipt to the Plant 2 department. By 6 PM, I had completed all assigned tasks for the day.	
6/8/2024	Tuesday began at 7:55 AM with the task of revising the Audit Memo Planning in Excel. My responsibilities included printing and compiling documents and correcting mistakes in the Appendix document from a prior report. After acquiring the necessary skills for these tasks, I compiled the corrected documents and prepared materials for the following day's audit. In the afternoon, I reviewed a sample of past audit reports to deepen my understanding of internal auditing processes. Towards the end of the day, I was asked to analyze the 2024 disposal records provided by the store clerk from Plant 3. I meticulously reviewed these documents for errors and saved them to my desktop, concluding my day at 6 PM.	
7/8/2024	Wednesday was marked by an off-site visit to the Puchong branch of KJCF, where I accompanied Ms. Linda and Mr. Syabbir. Initially, I felt disoriented in this unfamiliar environment. However, under the guidance of Ms. Linda and Mr. Syabbir, I was assigned to photograph machines and spare parts within the warehouse. These machines, originating from various branches, were marked with an "X," which I had to identify. I also documented the disposal area, ensuring comprehensive	

Date	Exact Nature of Work Done	Supervisors Remarks
	coverage from multiple angles. My role involved observing and noting the responses from operators during the auditing process. The day concluded with our return in the evening.	
8/8/2024	On Thursday, I transferred the photographs from the warehouse to my laptop and organized them into a document with descriptions for each image, which was essential for our audit manager. Concurrently, I was tasked with contacting the Purchasing and Warehouse departments at Plant 2 to obtain additional information required for the audit. After gathering the necessary data, I continued with the document compilation process, categorizing pictures based on their similarities and differences. I also updated the Excel spreadsheet provided by Ms. Linda and integrated it into our auditing file. The day ended with me completing the Appendix for the pictures and sending it to Ms. Linda and Mr. Syabbir for review, followed by updating my logbook. Friday brought a more relaxed set of tasks. I began by organizing filing records and adding covers to each report. I printed and added remaining documents to our audit files. After attempting to follow up with the departments contacted earlier in the week—without success—I revised the Audit Memo Program in Excel, ultimately finalizing it. Ms. Linda requested two printed copies of this Excel file, which I placed in the appropriate files. Additionally, I revised the draft report with new information. Later, I attended a meeting with another department to discuss materials needed for our audit. Following the meeting, I went to Plant 2 to collect the required materials. Upon returning to the office, I worked on finalizing the report, addressing any last-minute revisions, and met the impending deadline. The week concluded after 6 PM with the completion of all tasks.	
9/8/2024		

Date	Exact Nature of Work Done	Supervisors Remarks
12/8/2024	My week began with a familiar routine of office work, focusing primarily on preparing for the upcoming Safety and Health Audit. On the first day, I was tasked with reviewing the findings from a previous Safety and Health Audit report to understand the necessary preparations for the upcoming audit. This involved meticulously going through the findings and updating the audit working paper list in an Excel spreadsheet. After completing the list, I printed it out and, with Ms. Linda's assistance, affixed it to the appropriate boxes. Ms. Linda then briefed me on what to expect during the audit, emphasizing safety attire and key focus areas based on past audits. I noted that during the audit, I needed to carry paper, pen, and my phone for documentation purposes. Following this briefing, I organized the unattended audit reports by writing down their titles, years, and originating companies, and then placed them on the shelf. My workday concluded at around 6 PM.	
13/8/2024	The next day was dedicated to reorganizing audit files and reports. I started by removing files from the cabinets and sorting them by year. I compiled information on each file, including the audit scope, company name, and year, and recorded these details in an Excel spreadsheet. After sorting the files according to their years, I rearranged them in the cabinet and transferred files older than seven years to nearby boxes. Subsequently, I focused on studying the Safety and Health Audit and relevant Malaysian Occupational Safety and Health laws to better support Ms. Linda in the forthcoming audit. My day ended at 6 PM after completing these tasks.	
14/8/2024	On Wednesday, I arrived at the office early to prepare the necessary documents for the day's audit. Accompanied by Ms. Linda, I traveled to Box Pak Malaysia (BPM) to conduct their Safety and Health Audit. Upon arrival, we set up in the meeting room, where BPM's safety officers joined us for a discussion about the upcoming audit. I took detailed notes and provided the required documents. After the meeting, I was tasked with drafting	

Date	Exact Nature of Work Done	Supervisors Remarks
	and sending an email to the safety officers. I concluded the day by reviewing past Safety and Health Audit reports to better prepare for the following day's tasks.	
15/8/2024	Thursday's involved gathering and reprinting all necessary documents for the BPM audit. We returned to BPM and set up our materials in the designated room. The day's inspections began at BPM's Lot 7 site, where I was responsible for examining the area for any safety and health issues based on the information provided by the safety officers. I documented the inspection through photographs and noted any significant observations. After completing the Lot 7 inspection, we returned to BPM HQ for a break. Post-lunch, we proceeded to the Lot 4 site, focusing on the production area, including the voltage room, and any other relevant locations. I compared the current conditions with those from previous audits to assess any changes or improvements. The day concluded after completing the Lot 4 inspection.	
16/8/2024	On Friday, due to ongoing Chinese prayers, we had a break from traveling to BPM. I used the time to organize and compile the pictures taken from Lot 7 and Lot 4, categorizing them by department. I created an appendix in Microsoft Word for Lot 7, carefully reviewing approximately 400 pictures to select those relevant for the audit, and added descriptive notes for each image detailing the issues and necessary improvements. Additionally, I reviewed and compared the amended Fixed Asset report from the previous week with our last audit version, noting discrepancies for Ms. Linda's review. My week concluded after completing these tasks.	

PRACTICAL TRAINING LOG BOOK

Date	Exact Nature of Work Done	Supervisors Remarks
19/8/2024	My week commenced as usual at the KJCF office, where I focused on preparing the appendix for Lot 4. This task involved managing and organizing 500 pictures obtained from Google Drive and Ms. Linda. I sorted the images into categories based on their relevance and issues they depicted. While I was engaged in this task, Ms. Linda and I traveled to BPM to continue our auditing work. Upon our arrival, I continued updating the appendix by identifying and describing issues visible in the pictures. After hours of meticulous work, I sent the completed appendix to Ms. Linda for review. Following this, Ms. Linda provided guidance on enhancing my assertiveness and confidence during audits and offered tips for responding to queries effectively. She also gave me the Malaysian Occupational Safety and Health (OSH) Act to read, which I reviewed thoroughly. Not finding specific regulations for forklifts, I conducted additional research online. The day concluded at 6 PM after completing these tasks.	
20/8/2024	On Tuesday, I returned to the office and was tasked with reviewing and printing emails from the safety officer. These emails were compiled into the Safety, Health, and Environment (SHE) files. I also checked whether the attached documents met our requests. Later, Ms. Linda and I headed to BPM around lunchtime. After lunch, Ms. Linda provided me with additional materials to incorporate into the appendix. A technician arrived to discuss ongoing issues, and I attentively took notes during the meeting, observing how Ms. Linda conducted the audit. Afterward, I compiled and organized all the information from the meeting, including photographs of a whiteboard diagram created by the technician, and updated the appendix accordingly before heading home.	
21/8/2024	On Wednesday, I began by checking my email for any updates from safety officers regarding requested documents. The initial plan was to visit Box Pak in the morning, but Ms. Linda had a training session at the main office. I used this time to update the	

Date	Exact Nature of Work Done	Supervisors Remarks
	appendix with new information. After lunch, we proceeded to Box Pak, where I sorted through numerous files that had been left for us. I reviewed and comprehended the contents of these documents and provided a summary to Ms. Linda. Recognizing the importance of some documents for our audits, I scanned and saved them into the SHE BPM files on my laptop, ensuring each document was properly categorized.	
22/8/2024	On Thursday, upon arriving at the office, Ms. Linda asked me to reprint the list of documents we had emailed to safety officers and verify their status. I compared the received documents with our list, marking completed items and noting pending ones. I then placed the updated list back in the SHE files and printed out the scanned documents from the previous day, filing them accordingly. We then returned to Box Pak, where I continued organizing the documents. Later, the safety officer arrived, and we conducted a meeting discussing safety procedures, activities, and related issues. I took detailed notes and ensured all necessary documents were prepared and handed over during the meeting. I also made note of any missing documents and addressed these with the safety officer. I spent the remainder of the day revising the appendix to ensure accurate descriptions and organization for future reporting.	
23/8/2024	On Friday, after completing the necessary printing and compiling of documents, we once again visited Box Pak. We had a meeting with another safety officer who had recently returned from leave. Throughout the meeting, I took notes and made sure to understand all discussed points, which enabled me to effectively explain the requirements for our audit. After the meeting, we received additional documents via email from Mrs. Norsiah. I carefully reviewed each document to distinguish between received and pending items, updated the list accordingly, and emailed it to Mrs. Norsiah and Mr. Narhen, the safety officer. With these tasks completed, my week concluded.	

Date	Exact Nature of Work Done	Supervisors Remarks
26/8/24	On Monday, I arrived at the office and learned that Ms. Linda was on leave. I proceeded with our ongoing work by rewriting the email to follow up with the safety officers regarding the requested documents. Then, I rechecked the document list to ensure there were no mistakes. I continued by reviewing the appendix and making necessary updates. After that, I printed out the documents provided by Mrs. Norsiah and compiled them by section into the files. I made sure that the file was organized by document type. I completed the day at 6 PM.	
27/8/24	On Tuesday, upon arriving at the office, I discussed with Ms. Linda to reconfirm whether the provided documents were sufficient. We updated the list and sent the amended document list by email to the safety officers. We then went to BPM to review the documents we received and identify what was still needed. Mrs. Norsiah came to our room to reconfirm the list. With Ms. Linda's guidance, I was able to meet with Mrs. Norsiah and discuss the specific documents mentioned in the email. After the meeting, we were able to retrieve the pending documents and determine which ones were still unavailable. I then rewrote the email to send as a reconfirmation and went back home.	
28/8/24	On Wednesday, I arrived at the office to continue filing the documents. I was then asked to print the remaining documents and add them to the SHE management audit file for BPM. Afterward, I emailed the safety officers again to follow up on the pending items and to ask for confirmation. Ms. Linda then asked me to update the appendix I had previously made and to include the additional pictures for her to choose from for the audit report. I was also instructed to rearrange the SHE file and segregate it according to the source and date of receipt. While organizing, Ms. Linda requested that I call and email one of the safety officers to follow up. After completing that, I created an Excel sheet summarizing the results of one of the reports. I then emailed a sample report of a safety test provided to another company to the safety officer, asking if a similar report was	

Date	Exact Nature of Work Done	Supervisors Remarks
	available on their end and to follow up on any pending documents.	
29/8/24	On Thursday, I arrived at the office and continued rearranging the documents in the file, which I completed. I was then assigned the task of creating an Excel sheet based on the SHE data cases. After completing and submitting it to Ms. Linda, I followed up with Mrs. Norsiah regarding the pending documents. We received a 300-page report from her, which I reviewed to identify any relevant information for our audit. I then drafted an email to her requesting the pending information, which concluded the day.	
30/8/24	On Friday, I started by completing the remaining Excel information and sent another request to Mrs. Norsiah for details related to our audit. I then created a new appendix for pictures of forms related to SHE and updated it with the received documents. Next, I created another Excel sheet related to our audit findings and sent it to Ms. Linda. Soon after, I attended the IA meeting with the internal auditors and managers. During the meeting, I learned about meeting etiquette and what typically occurs in such meetings. Many thoughts and answers were shared, and various queries were addressed. After the meeting, while my seniors were discussing the current audit, they questioned me about my experiences throughout my internship. I learned more about the importance of communication and presentation in the working environment. The day ended at 6 PM as usual.	

PRACTICAL TRAINING LOG BOOK

Date	Exact Nature of Work Done	Supervisors Remarks
2/9/24	On Monday, I requested the documents again from the safety officer as it was still in pending. We then had celebrated my supervisor's birthday and spent it with a small feast. After a while, madam Hidayu and Amirah came to check upon our progress as intern. After the meet, I went back to office and completed the rest of the work such as create a pie chart for the data recently given by HR. And printed and filed out all of the new information forwarded by the Box-Pak Malaysia employees. Then, I received the list for driver's name and I compared it to the certificates given. After comparing and relisted the ones pending for conformation, I sent it back to the HR and Safety Officers of Box Pak for further action. Then I updated the excel sheet again to add on new data of numbers of manpowers in BoxPak and finished the day.	
3/9/24	On Tuesday, I updated the data spreadsheet with including the chart for the cases. Then I assisted Ms. Linda with reviewing the file again and find about any new or missed details. I then asked the safety officer for the audiometric test result. Then, we had a briefed meeting session with Mr. Chandran, Ms. Linda and me. During the meeting I saw on how do auditors discussed on findings listed during audit and will discuss it to give their findings and find whether it is an important detail or not. I also assisted Ms. Linda during the meeting and find any related documents asked by Mr. Chandran. Then we went back to office and I continued with following up with the safety officers from Box-Pak and requested on new matters through email.	
4/9/24	On Wednesday, I emailed the auditee again to request from them the documents requested. And after a while, I completed the excel again for the data from the Box Pak. Ms. Linda requested for me to go through the files and find any laws that is related to the issue. After finding nothing, I went online to go through each Laws of Malaysia that is related on SHE and topic mattered. After a while I compiled all of the information together and create a pdf to send it to Ms. Linda for her reference. I also	

Date	Exact Nature of Work Done	Supervisors Remarks
	find information regarding the difference of earmuffs and earplugs that is related to the audit and sent it to her for her reference. Then, I continued with reading the Akta Bekalan Elektrik book to understand and find any related issue. After completing it, I assisted Ms. Linda with going through each document in the file and try to find any missing info so that our report does not contain any misinformation. After that, we received an email from the safety officer about our request and with the guidance of Ms. Linda I wrote an email back to them to answer the email and add on any related info regarding our request. After that it was time to go back.	
5/9/24	On Thursday, I went through my email and find that Ms. Norsiah had forward an email to me regarding the pending request. As per asked by Ms. Linda, I went ahead and printed out all of the documents and filed them accordingly. Then we started with reading through the document and find any relevant details that have to be point out. After finding a major issue, I went and wrote down the details and information from the documents to a new sheet in my DATA excel. After that I organized them into date correctly and sent to Ms. Linda for her review. I then continued with replying an email from the HR of Box Pak for their reply and asked Ms. Linda for conformation before sending it to them. Then, she requested for me to contacted the safety officer for the remaining document and for conformation of any details that I have written down in the excel. After that, I received an email from Ms. Norsiah regarding the quantity of CCTV and I sent it to Ms. Linda for conformation before replying to her. Then I gathered all of the documents and go through each one to complete the excel. I updated the safety activities conducted by them and read through old emails from them for the information. Then Ms. Linda requested for me to follow the report findings listed and create an appendix according to the list. With her supervision I was able to arrange the pictures accordingly and find the details needed. Then she requested for another	

PRACTICAL TRAINING LOG BOOK

Date	Exact Nature of Work Done	Supervisors Remarks
9/9/24	On Monday, I started the day with continuing writing the draft report. Then, I continued with amending the appendix again according to Ms. Linda's request. Around 10 AM I was feeling sick and not able to work, I informed Mr. Chandran and went back home to nearest clinic to obtained medicine and MC letter.	
10/9/24	On Tuesday, I began with creating an email to the auditee to inform them our queries on an issue. Then I created a new excel to list in the names of drivers with related case. I proceeded to assist Ms. Linda with reading through the ISO summary and placed it into excel spreadsheet for her review in the audit report. Continuing with updating the Appendixes and Data spreadsheet for Data in excel and reading through other materials to find related information for current audit. I continued with updating the appendix and data as per requested by Ms. Linda throughout the day and helped with compiling the findings and report together at the end. Lastly, I completed the working paper and organized the files before going back.	
11/9/24	On Wednesday, I start the day with reorganizing the documents from Box Pak in the BPM SHE files and arranged it according to alphabet. I continued with going through the SHE report and double checking to make sure no mistakes were made. I went on with looking through my files and send the Scraps Disposal audit report that was completed before to Ms. Linda to forward it to the auditee for their review of our audit. I continued with going through the FA and other metal scraps audit report and fix any mistakes or grammar as well as the alignment and sizes. I then helped Ms. Linda with rewriting the Application for Fire Certificate documents from Malay to English. I was then told to read the documents translated and understand the contents. I highlighted and make sure to note everything so in soon time if I were to be asked directly, I can memorize it. That concludes the day.	

Date	Exact Nature of Work Done	Supervisors Remarks
	appendix created for another list and I completed it again with her guidance.	
6/9/24	On Friday, I started the day with going through the excel for Data SHE and find any mistake. After that, I transferred the details to a new spreadsheet and labelled them as Data for Accident cases in 2023 to 2024 to send it to Ms. Norsiah for her conformation so that no mistakes were made. After that, I continued the day with amending the Data for SHE management audit and readjusting the Appendix for no 2 to 9. Then, with Ms. Linda's instruction, I add new sheet on excel and create a new table for data related. I made sure the data align with the previous sheet and insert a chart in it. After that, I sent it to Ms. Linda for her review. She then taught me on how to continue the draft report and I gave my best tries writing the report. That then concludes the day.	

PRACTICAL TRAINING LOG BOOK

Date	Exact Nature of Work Done	Supervisors Remarks
12/9/24	On Thursday, I printed the files given by Ms. Nor by email and compiled them in my computers file. While going through the documents given, we received the amended Audit draft report from Mr. Chandran. I assisted Kak Linda in going through the report and find amended details. I was able to experience on how to focus on one area of the report and find relevant details or information through the past findings and any new documents. After that, I sent the amended report by me to Ms. Linda for her review and for her new amendment as well. I then continued to communicate with the auditee to verify some of the safety concern. I then continued with helping Ms. Linda by putting new pictures into the audit report and add on amended table for the data related.	
13/9/24	On Friday, my last day here, my department throw a feast for me. I am really grateful for the opportunity I received and happy that I am able to learn many working experience from here. I was able to view the working environment and differentiate how important being discipline is. After the feast I continued with working on the working paper by looking through the email sent by the auditee yesterday, printing them out, compiling it into the documents. I then proceed to segregate the files according to alphabet and compile it into documents for Safety and Health Management Audit Documents for Box Pak Malaysia. That is the end of my internship	

INTERNSHIP ATTENDANCE

UNIVERSITI TEKNOLOGI MARA

PENGAJIAN SAINS MAKLUMAT
Kolej Pengajian Pengkomputeran, Informatik dan Matematik
UiTM Caw. Negeri Sembilan
Kampus Rembau
71300 Rembau
Negeri Sembilan

REKOD KEDATANGAN LATIHAN INDUSTRI

Nama Pelatih : NATASYA AMIRA BINTI AMIRULDIN No. Matrik : 2022810776

No. I/C : 030207-14-0068 No. Telefon : 01120598334

Nama / Alamat Organisasi : Kian Joo Can Factory Berhad, Lot 10, Jalan Perusahaan 1, 68100 Batu Caves, Selangor Darul Ehsan, Malaysia

Nama Penyelia : MR. Chandran A/L Kottamuthu

Bulan /Tahun : JULY – SEPT 2024

Tarikh	Waktu Masuk	Waktu Keluar	Tandatangan Penyelia
22 JULY	8 AM	6 PM	
23 JULY	8 AM	6 PM	
24 JULY	8 AM	6 PM	
25 JULY	8 AM	6 PM	
26 JULY	8 AM	6 PM	
29 JULY	8 AM	6 PM	
30 JULY	8 AM	6 PM	
31 JULY	8 AM	6 PM	
1 AUGUST	8 AM	6 PM	
2 AUGUST	8 AM	6 PM	
5 AUGUST	8 AM	6 PM	
6 AUGUST	8 AM	6 PM	
7 AUGUST	8 AM	6 PM	
8 AUGUST	8 AM	6 PM	
9 AUGUST	8 AM	6 PM	
12 AUGUST	8 AM	6 PM	
13 AUGUST	8 AM	6 PM	
14 AUGUST	8 AM	6 PM	
15 AUGUST	8 AM	6 PM	
16 AUGUST	8 AM	6 PM	
19 AUGUST	8 AM	6 PM	
20 AUGUST	8 AM	6 PM	
21 AUGUST	8 AM	6 PM	
22 AUGUST	8 AM	6 PM	
23 AUGUST	8 AM	6 PM	
26 AUGUST	8 AM	6 PM	
27 AUGUST	8 AM	6 PM	
28 AUGUST	8 AM	6 PM	
29 AUGUST	8 AM	6 PM	
30 AUGUST	8 AM	6 PM	
2 SEPT	8 AM	6 PM	
3 SEPT	8 AM	6 PM	
4 SEPT	8 AM	6 PM	
5 SEPT	8 AM	6 PM	
6 SEPT	8 AM	6 PM	
9 SEPT	8 AM	6 PM	
10 SEPT	8 AM	6 PM	

11 SEPT	8 AM	6 PM	
12 SEPT	8 AM	6 PM	
13 SEPT	8 AM	6 PM	

Dengan ini saya mengesahkan bahawa maklumat di atas adalah benar.

Tandatangan Pelajar : _____ Tarikh : _____

Tandatangan Penyelia : _____ Tarikh : _____

All of potential risks →

1. sufficient quotations
2. segregation of duties
3. approval
4. pre-numbered receipts
5. security
6. reconciliation
7. monitoring & tracking
8. price clauses
9. scrap management
10. debts from scraps collector
11. training to employee

Audit Program – Scrap Metals and Assets Disposal

Potential Risks	Audit Objectives	Audit Steps	Existing Controls	Control Weaknesses	Test	Basis of Selections	Audit Findings No.	WP Ref.
Scrap Metals								
Fake quotations provided in order to fulfil minimal quotations requirements.	Ensure sufficient quotations were obtained for scrap collections	Review at least 3 price quotations being obtained for comparison.	what are the steps taken to avoid it before reporting.	- Find ways to manage the weakness a company has that causes internal risks.				
All scrap collections handled by single person.	Ensure that ***segregation of duties*** was in place to manage scrap collection process. ↳ responsibilities are distributed fairly	Understand the process of different employees are responsible for different stages of the scrap metal collection process, such as collection, sorting, weighing, and recording. This helps to prevent collusion and fraud.	→ make sure it usually only employee handles se					
Unapproved scrap collections	Ensure that the collection of scrap metals requires proper ***authorization and approval.*** ↳ approved by management	Review the documented process that includes obtaining approval from a designated authority before collecting any scrap metals and supported with photographs evidence.	- authorized					
(High cancellation of weighing ticket) without explanation.	Ensure that **pre-numbered receipts** of weighbridge tickets	Review pre-numbered receipts or tickets for each transaction involving the collection of scrap metals. This helps to accurately track and reconcile the scrap metal collections.	-					

Weighbridge : to identify the weight of industrial ~~vehicles~~ vehicles and simultaneously, the weight of their contents. (many goods are sold by weight) ; thus weighbridge ; to perform vehicles measurements → know weight → determine prices

[needs weighing ticket to continue process → Risk ; high cancelation ticket w/o explanation.]

- internal audits : help to avoid potential risk to company (find steps & solutions to get rid of risk) → (to achieve company's objectives) } implement steps taken to avoid risks & improve company.

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Potential Risks	Audit Objectives	Audit Steps	Existing Controls	Control Weaknesses	Test	Basis of Selections	Audit Findings No.	WP Ref
		reviewing trends and patterns, and identifying any unusual or suspicious activities. Carry out surprise check any scrap collections still left in the warehouse.						
Without proper risk management over price clause strategies, such volatility can lead to financial losses for scrap collectors.	Ensure that the price clauses are incorporated in the contract agreement This is important due to changes/result in price volatility, making it challenging to accurately predict the value of collected scrap over time.	Review to ensure that price clause is included in the contract inclusive the acceptable price gap resulted from the market fluctuation. ↳ check if the price clause is included in the						
Changes of market demand difficult for scrap collectors to sell their inventory leading to inventory accumulation and financial losses. Scraps become rusty is too much pile up in the factory	Ensure all scrap metals are not piled up in the factory ↳ all the scraps are arranged & not messed up	Review any scrap metals kept in the factory over periods times. ↳ keep an updated review of scrap metals (in factory)						
Quality risks: Scrap metal collections may include materials of varying	Ensure that segregation of scraps metals with different grades	Observe and scrap collections yards and bin to identify scrap metals are properly segregated.						

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SAMPLE OF AUDIT PROGRAM

SAMPLE OF ENGAGEMENT LETTER TO AUDITEE

KJCF
KIAN JOO GROUP

INTERNAL MEMO

Date : **14th November 2022**

To : Ms Ainun Shariza, Warehouse Manager
Ms Uvapriya, Warehouse Assistant

Cc : Mr Jeff Lau, Head of Commercial
Mr Quek Kheh Meng, General Manager
Mr Lam Tat Chow, Production Manager
Mr Ho Yit Kit, General Manager-Audit, Risk & Sustainability

From : Chandran Kottamuthu, Internal Audit Manager

Subject: **Material Handling Management Review**

Job No : **OA22/11-36/CNS/FSM**

The Audit team plans to perform an audit assessment of **Kian Joo Campack (Seremban) Sdn Bhd** on Material Handling Management Review. The engagement's objectives are as follows:

- Evaluate the adequacy and effectiveness of the internal controls in place, and to determine whether the set policies and procedures have been complied with.
- Identify areas where value can be added to the organization.
- Determine extent of remedial action taken on the agreed audit recommendations of the proceeding audit report (if any)

The scope of this engagement will be covered from January 2021 to October 2022. The audit scope will be brief during the opening meeting with the Management teams.

The evaluation will be conducted in accordance with International Professional Practice Framework (IPPF).

The engagement team consists of the following Audit Team members: -

- Reven Naravan Sami
- Haslinda Juwaini

The proposed timetable for the engagement is as follows: -

Auditing start date in the field: **22nd November 2022 onwards**

Estimated weeks to complete fieldwork: TBA

Estimated weeks to issue report: TBA

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SAMPLE OF AUDIT PLANNING MEMO

KIAN JOO CAN FACTORY BERHAD (003186-P)

AUDIT PLANNING

Company Name : KJCF Plant
Audit Period Coverage : January 2021 – May 2023
Segment : Cash Management

Project No. : OA23-06-27/KJG/CM

People Responsible	Position	Signature	Date
* Haslinda	Senior IA Executive		
Syabbir	IA Executive		

* Team Leader

CRITICAL AUDIT OBJECTIVES

Critical audit objective are generally those that involved a significant **risk** of misstatement, or a considerable degree of judgment, or a difficulty in obtaining audit evidence or applying audit procedures. Describe the more important audit procedures planned for critical audit objective.

Critical Audit Objective	Procedures For Review
To determine whether cash receipt is properly secured and promptly deposited to authorized bank account.	Review whether they have Standard Operation procedure to govern the cash management. Review that all cash receipts are clearly labelled as to source Review who is custodian of the petty cash and how they kept the money? i.e., safe box or bank-in to personnel account If Bank-into own account - any authorization from company.
To ascertain whether physical security control, administrative controls and system controls over cash receipts are adequate and proper.	Conduct surprise audit test. Review established procedure regarding processing the disbursement of funds and adequately supported with documents.

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SAMPLE OF AUDIT CLOSING MEETING AGENDA

KIAN JOO CAN FACTORY BERHAD

Internal Audit Closing Meeting Agenda

Date	:	23rd Jan 2024
Time	:	10:30am – 12.00pm
Venue	:	Jade Meeting Room (KJCF HQ)
Audit	:	Waste Management Review – KJCF P1, P2 AND P3
Present	:	Mr. Khairul Annuar, Production Executive, P1 Mr. Mohd Zikril, Technical Engineer, P2 Mr. Mohd Racey – Production Officer, P3
Chaired by	:	Mr. Chandran Kottamuthu, Internal Audit Manager
Prepared by	:	Ms. Haslinda Juwaini, Senior Executive Internal Auditor

No	REVIEW	ACTION BY
1	**OBJECTIVES** To ensure: i) Ensure adequate policies and procedures governing the Waste Management. ii) Ensure that the master register is properly maintained and periodically reviewed by authorized personnel in accordance with the authorization matrix. iii) Ensure that RRPTs disclosure complied with policies and procedures iv) Ensure that Recurrent Related Party Transactions (RRPTs) are entered into an arm's length within normal commercial terms v) Ensure that adequate and effective internal controls are in place and policies and procedures have been complied with in carrying out these transactions.	Infor
2	**DISCUSS AUDIT FINDING** 5.1.1 5.2.1 5.3.1 5.4.1 5.4.2	All Auditee
3	**CONCERN CERTAIN FACTS OF THE AUDIT FINDINGS** The above audit findings were discussed during audit closing meetings. Auditee are agreed the audit findings	
4	**AUDIT REPORT (RECOMMENDATIONS)** Discuss all audit recommendations and would be agreed and implemented accordingly. Confirmation is required from auditee within latest ***one week after sending out final draft report***	All

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