

AUDIT QUALITY ENHANCEMENT PROGRAMME FOR SMPs



5 & 6 August 2026 (Wednesday & Thursday), 9.00 am – 5.00 pm

14 & 15 October 2026 (Wednesday & Thursday), 9.00 am – 5.00 pm

9 & 10 December 2026 (Wednesday & Thursday), 9.00 am – 5.00 pm

Venue: Concorde Hotel Kuala Lumpur

It is a norm in the accounting profession for clients to expect quality audits that demonstrate a high level of understanding for their business and industry. For them, a quality audit is synonymous with faithful compliance with accounting and auditing standards as well as statutory requirements. Auditors must take proactive steps in enhancing audit quality, to ensure that they comply fully with firm-wide quality control standards in their firms and in their engagement files (ISQM and ISA 220).

The Malaysian Institute of Accountants (MIA), through its Practice Review Department and the Small and Medium Practice Department have designed a special programme for Small & Medium Practitioners (SMPs) to share key Practice Review findings and address certain pitfalls in carrying out audit assignments. The programme also provides tips to improve quality controls in firms in order to improve their audit quality.



OBJECTIVES

This programme aims to:

- Highlight the requirements of ISQM
- Introduce the risk-based approach of the Practice Review Framework
- Create awareness of remedial measures to assist small and medium sized public accounting firms to improve audit quality
- Highlight the Practice Review Common Findings
- Provide guidance to SMP practitioners in overcoming the pitfalls of non-compliance with relevant accounting and auditing standards
- Highlight the requirements of the new Auditor's Report

METHODOLOGY

Lectures, PowerPoint presentation, trainer/speaker-led facilitation, and Q&As.

WHO SHOULD ATTEND

- Partners, Sole-Proprietors, Principals
- Managers and Senior Auditors
- Approved Company Auditors and those who are interested in issues governing audit quality

PROGRAMME OUTLINE

DAY 1

8.30 am – 9.00 am	Registration and Welcome Refreshments
9.00 am – 10.30 am	Session 1 • Practice Review Framework > Practice Review Programme – Quality assurance and practice review > Section B250 Quality Assurance and Practice Review > Risk-based approach > Scope of review > Types of rating
10.30 am – 11.00 am	Morning Refreshments and Networking
11.00 am – 12.30 pm	Session 2 • Practice Review Framework (continued) > Review statistics > Process of practice review > Root causes analysis and remedial plan action > Monitoring review
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	Session 3 • Practice Review Findings > Top 8* ISA Findings 2023/24 (*based on the frequencies in the application of individual ISAs during the audit file reviews for FYE2022/23) – Findings and Observations from Firm Level Review – Findings and Observations from Engagement Level Review
3.00 pm – 3.30 pm	Afternoon Refreshments and Networking
3.30 pm – 5.00 pm	Session 4 • Practice Review Findings (continued) > Case studies > Common Questions – Audit documentation
5.00 pm	End of Day 1

DAY 2

8.30 am – 9.00 am	Registration and Welcome Refreshments
9.00 am – 10.30 am	Session 1 • ISQM > Introduction to ISQM > Overview of ISQM1 – ISQM 1: The System and Its Components > Firm's Risk Assessment Process
10.30 am – 11.00 am	Morning Refreshments and Networking
11.00 am – 12.30 pm	Session 2 • Addressing Common Engagement Deficiencies and the Importance of Documentation > Review of the relevant auditing standards > Practical guidance in auditing areas that practitioners commonly find troublesome
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	Session 3 • Auditor Reporting and Key Audit Matters > New Auditor Reporting > Modifications to the Opinion in the Independent Auditor's Report
3.00 pm – 3.30 pm	Afternoon Refreshments and Networking
3.30 pm – 5.00 pm	Session 4 • Auditor Reporting and Key Audit Matters (continued) > Emphasis of Matter Paragraphs or Other Matter Paragraphs in the Independent Auditor's Report • Q&A Session
5.00 pm	End of Programme

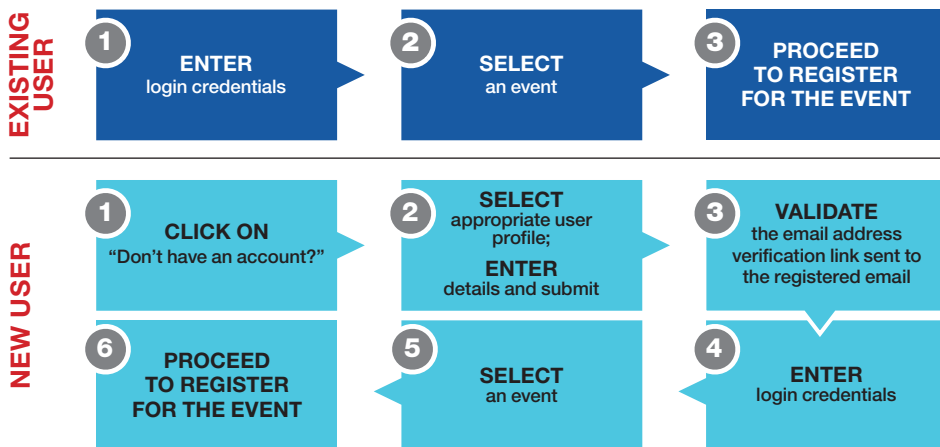
Audit Quality Enhancement Programme for SMPs

With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: pd.mia.org.my
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:



For any assistance, please call (8.45am-5.30pm, Monday-Friday)

MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR SEMINARS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
 - Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
 - **Individual Registration:** Full payment shall be made at the point of online registration.
 - **Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
 - Admittance to the programme shall be granted only upon full payment as per the above requirement.
- ### PAYMENT MODE
- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
 - Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).
- ### Employer's Obligations
- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
 - To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
 - To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
 - If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
 - To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the programme, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

SPEAKER/TRAINER

NG KEAN KOK

Kean Kok is a Chartered Accountant with over 25 years of auditing, accounting and company secretarial experience across various industries. He was previously with an international accounting firm in audit and advisory services. He had also served as a director and company secretary to several small family related firms. Kean Kok is a member of MIA and had served as a Council Member, as well as in the Financial Reporting Standards Implementation Committee, Financial Statements Review Committee, Public Accountants in Business Committee, Monitoring Committee, and SSM Committee. He is a fellow member of ACCA, UK, a member of ACCA's Global Forum-Corporate Reporting, and was a member of ACCA Malaysia's Technical Committee.

PROGRAMME FEES

Member/Member Firm	RM 1,100
Non-member	RM 1,250

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

HRDC Training Programme No. : 10001286413

☐ 5 & 6 August 2026 (Wednesday & Thursday),
9.00 am – 5.00 pm
Concorde Hotel Kuala Lumpur

☐ 9 & 10 December 2026 (Wednesday & Thursday),
9.00 am – 5.00 pm
Concorde Hotel Kuala Lumpur

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Tel : 03 2722 9263
Fax : 03 2722 9009
Email : sp@mia.org.my
Address : Malaysian Institute of Accountants
Dewan Akauntan
Unit 33-01, Level 33,
Tower A, The Vertical
Avenue 3, Bangsar South City
No. 8, Jalan Kerinchi
59200 Kuala Lumpur

☐ 14 & 15 October 2026 (Wednesday & Thursday),
9.00 am – 5.00 pm
Concorde Hotel Kuala Lumpur

Contact : Vino
Tel : 03 2722 9290
Fax : 03 2722 9009
Email : sp@mia.org.my
Address : Malaysian Institute of Accountants
Dewan Akauntan
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59200 Kuala Lumpur