



UNIVERSITI TEKNOLOGI MALAYSIA

INDUSTRIAL TRAINING PRESENTATION

MALYSIAN INDUSTRIAL DEVELOPMENT
FINANCE BERHAD

AIN BATRISYIA BINTI NORAZLAN
A21EC0009

Innovating Solutions



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INTRODUCTION

Company Details

- ❖ MIDF stands for Malaysian Industrial Development Finance Berhad.
- ❖ Purpose is to help promote industrial growth as a catalyst for economic growth in Malaysia.
- ❖ Core Businesses: SME Financing, Investment Banking, Asset Management

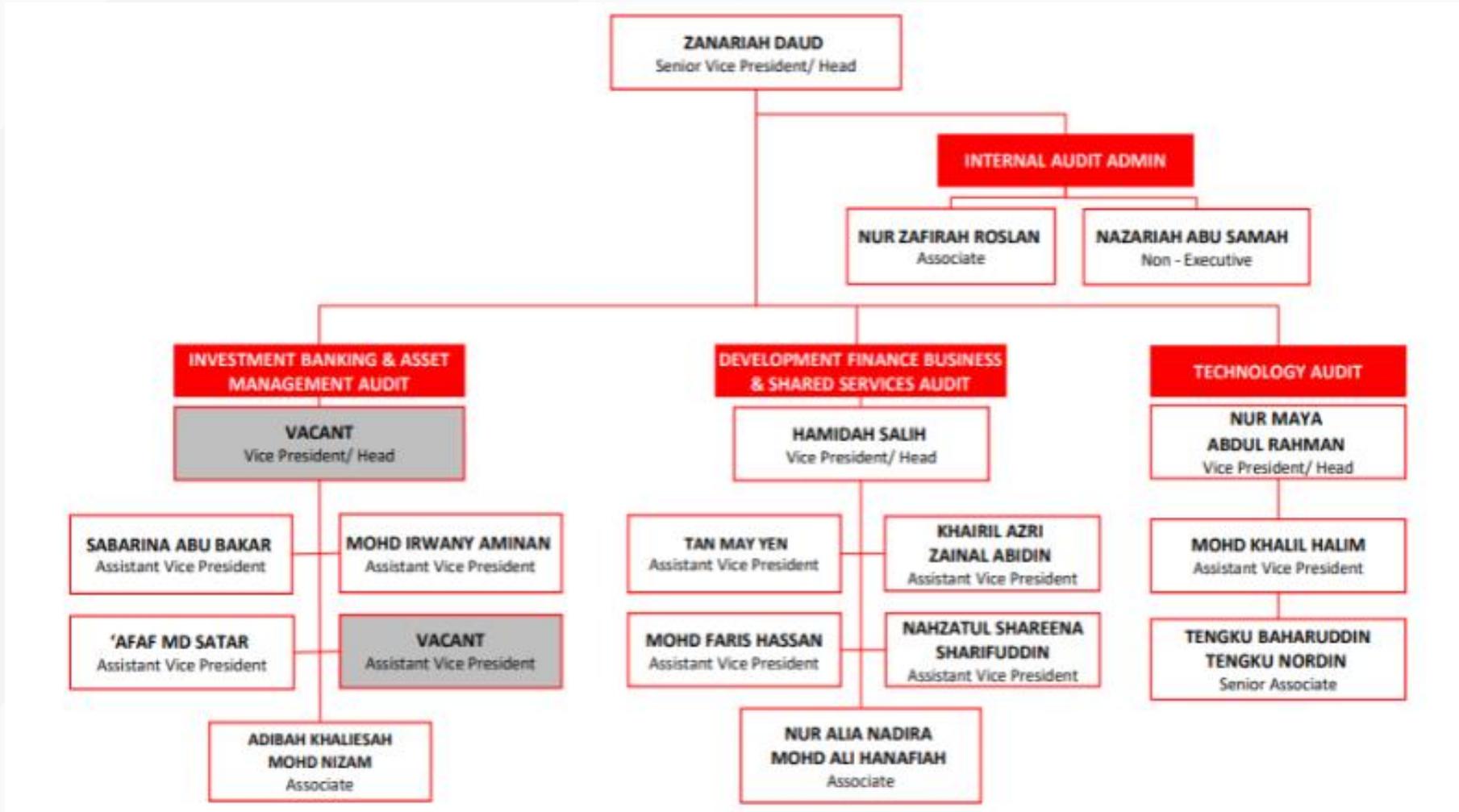
Internship Details

- ❖ Role: Auditor and Data Analyst
- ❖ Department: Internal Audit - Technology
- ❖ Supervisor: Puan Nur Maya Abdul Rahman

DIVISION INFORMATION



ORGANIZATION CHART



JOBSCOPE

Assisting with IT Audits

- Assist in evaluating IT systems, applications, and networks to ensure compliance with internal policies and regulatory requirements standards.

Data Analysis and Reporting

- Assist in analyzing data related to IT controls and processes to identify trends and anomalies.
- Preparation of audit reports, summarizing findings.

Supporting Risk Assessments

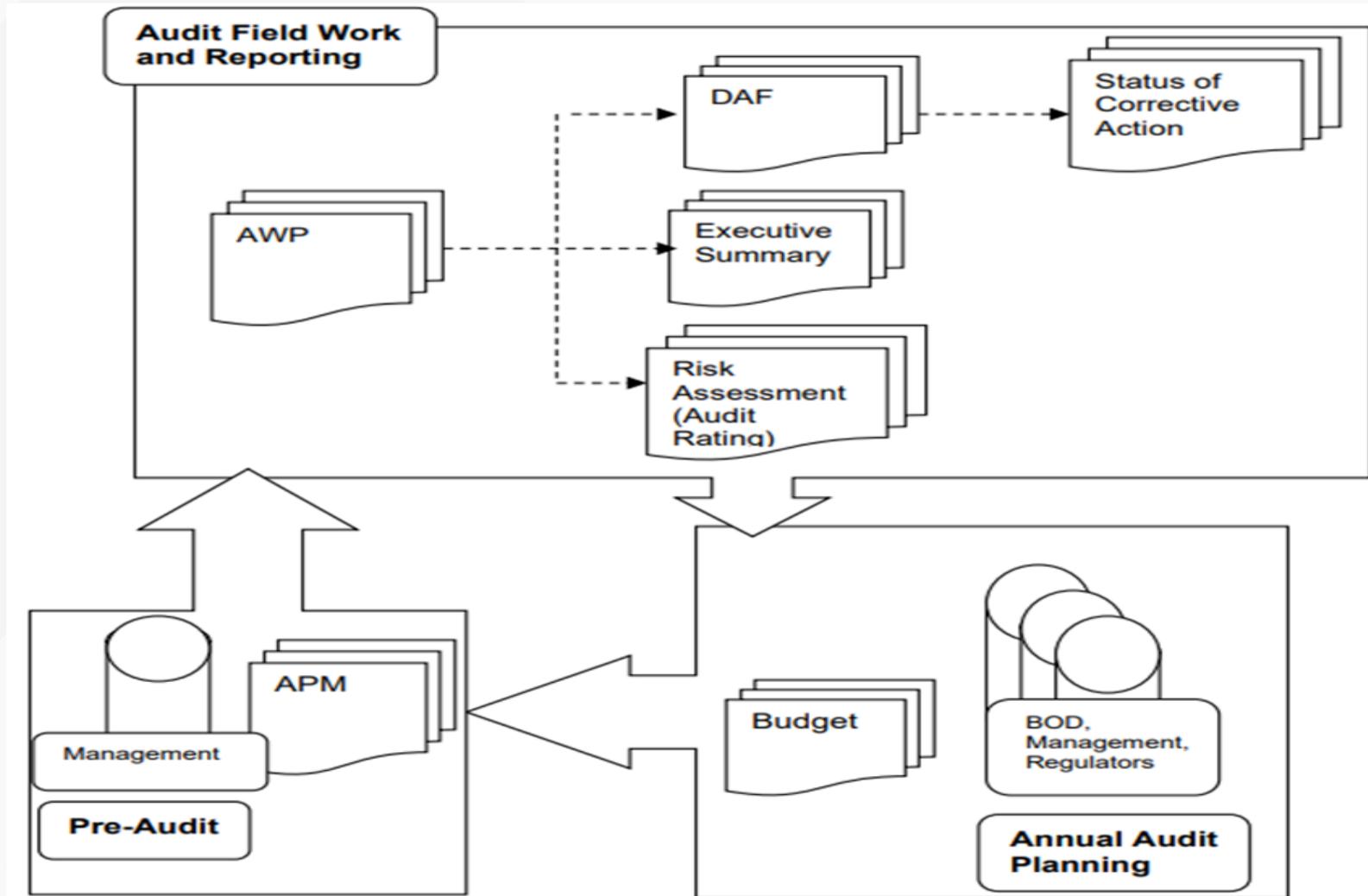
- Assist in performing risk assessments of IT environments to identify potential vulnerabilities and areas of improvement.

TRAINING DETAILS

- Internship Duration: 20 Weeks
- Series of learning and tasks

Task	Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	Week 11	Week 12	Week 13	Week 14	Week 15	Week 16	Week 17	Week 18	Week 19	Week 20	
Initial Training	Learn basic auditing concept																					
	Learn ACL software																					
Ongoing Audit	Data Analysis																					
	Working Paper																					
Project / Task	Preliminary Assessment																					
	Fieldwork																					
	Reporting																					
Final Reporting and Presentation																						

END-END AUDIT PROCESS



PROJECT OBJECTIVES

(a) To automate the evaluation of IT controls, improving audit efficiency by quickly identifying weaknesses and ensuring comprehensive coverage using ACL.

(b) To identify anomalies and potential risks within the IT environment, such as fraud or non-compliance.

(c) To verify data accuracy and ensure that the data being audited complies with legal, regulatory, and organizational standards.

PROJECT TASKS

Data Preparation and Importing

- Import data from various sources (e.g., databases, logs, spreadsheets). This involves preprocessing the data for consistency, ensuring it is in the right format, and organizing it into a structure suitable for analysis.

Identifying Anomalies and Patterns

- Apply ACL's data analysis features to identify anomalies, trends, and unusual patterns in the data. This could include detecting suspicious transactions, unusual access behavior, or inconsistencies in system logs that could indicate potential risks.

Automating Audit Processes

- Develop and implement ACL scripts to automate repetitive audit tasks, such as testing IT controls, checking access rights, or validating transaction logs. This reduces the time and effort needed for manual analysis.

Reporting and Visualization Techniques

- Use ACL's reporting and visualization tools to generate easy-to-understand reports and dashboards. Present findings on risks, anomalies, and compliance issues through graphs, charts, and summary tables.

AUDIT COMMAND LANGUAGE



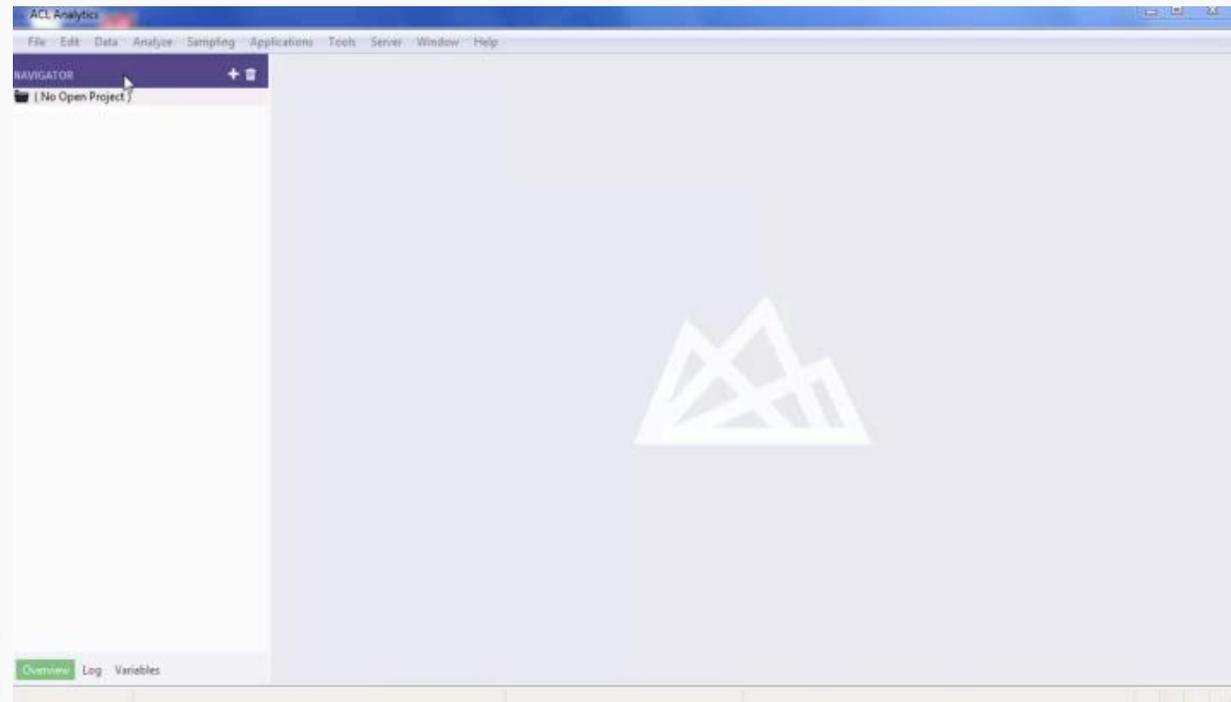
AUDIT COMMAND LANGUAGE



A specialized software tool used for data analysis and auditing.

Enables auditors to analyse large volumes of data in diverse formats and to pinpoint anomalies that may signal fraud, weak controls, or other areas of concern.

➤ Interface



TASKS AND RESPONSIBILITIES

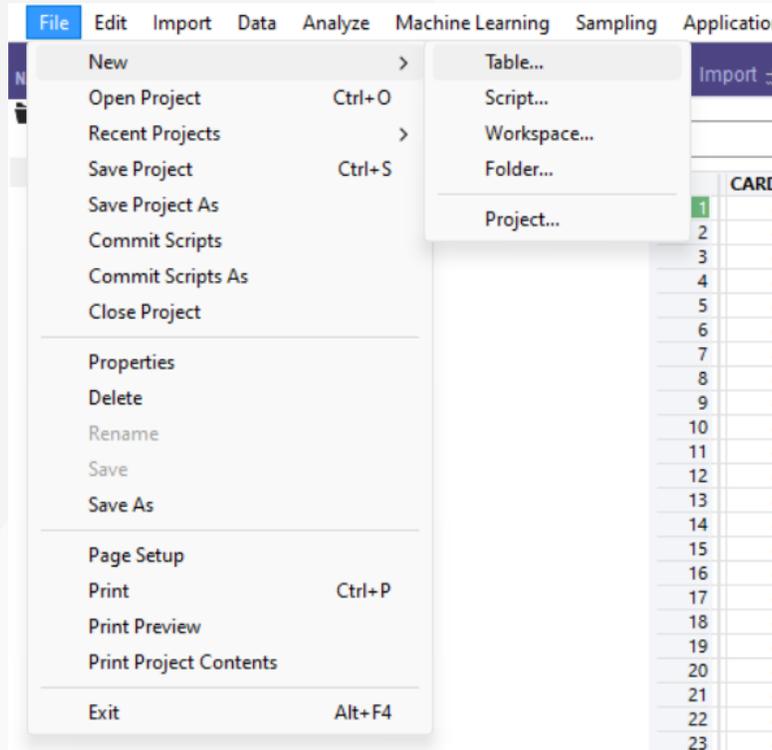
1. Import data files as tables

```
1  IMPORT EXCEL TO Credit_Cards_Metaphor "C:\Users\\Downloads\Sample Data Files\Credit_Cards_Metaphor.fil"  
2  FROM "C:\Users\Downloads\Sample Data Files\Credit_Cards_Metaphor.xls" TABLE  
3  "Corp_Credit_Cards$" KEPTITLE  
4  FIELD "CARDNUM" N WID 16 DEC 0 AS "" FIELD "CREDLIM" N WID 5 DEC 0 AS ""  
5  FIELD "CUSTNO" C WID 6 AS "" FIELD "EXPDT" D WID 19 PIC "YYYY-MM-DD" AS ""  
6  FIELD "FINCHG" N WID 6 DEC 2 AS "" FIELD "MINPYMTDUE" N WID 6 DEC 2 AS ""  
7  FIELD "NEWBAL" N WID 7 DEC 2 AS "" FIELD "PASTDUEAMT" N WID 5 DEC 2 AS ""  
8  FIELD "PMTDUEDT" D WID 19 PIC "YYYY-MM-DD" AS "" FIELD "PREVBAL" N WID 7 DEC 2 AS ""  
9  FIELD "RATE" N WID 4 DEC 1 AS "" FIELD "STMTDT" D WID 19 PIC "YYYY-MM-DD" AS ""  
10  
11  
12 |
```

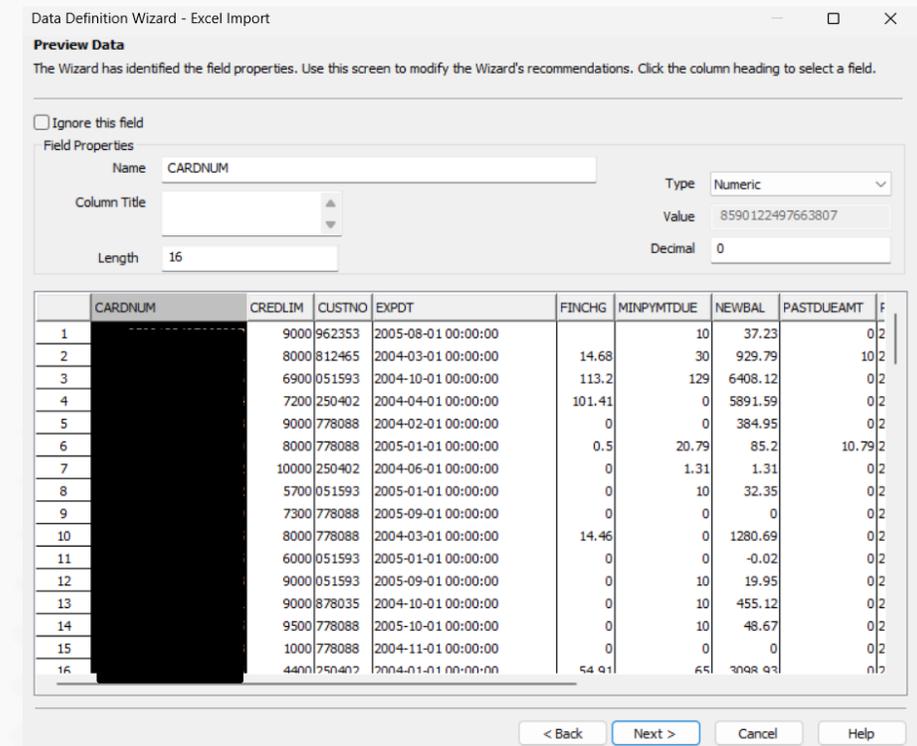
Scripting

TASKS AND RESPONSIBILITIES

1. Import data files as tables



Functions to import data



Preview of data after being imported

TASKS AND RESPONSIBILITIES

1. Import data files from PDF to tables

Data Definition Wizard - PDF File Definition

PDF Parser Xpdf Record Length 346

Hint: Select a field by clicking and dragging. A field may span more than one line.

```
.....10.....20.....30.....40.....50.....60.....70.....80
Group Details
Run Date : 05-Nov-2024 12:12:1
Acc Accrual
Short Name : AccAccrual
Full Name : Account Accrual G
Key Code : 47176
Active Users for Acc Accrual
Azwani (Azwani Azizan - GFinance)
Rahman (Abdul Rahman Ab Aziz - GF
Inactive Users for Acc Accrual
nurhazira (Nur Hazira Binti Abd Ra
salbiah (Siti Salbiah Bt Azman - R
```

Save Load

< Back Next > Cancel Help

Text format



Data Definition Wizard - Excel Import

Preview Data

The Wizard has identified the field properties. Use this screen to modify the Wizard's recommendations. Click the column heading to select a field.

Ignore this field

Field Properties

Name Active_Users Type Text

Column Title Value Acc Accrual

Length 45

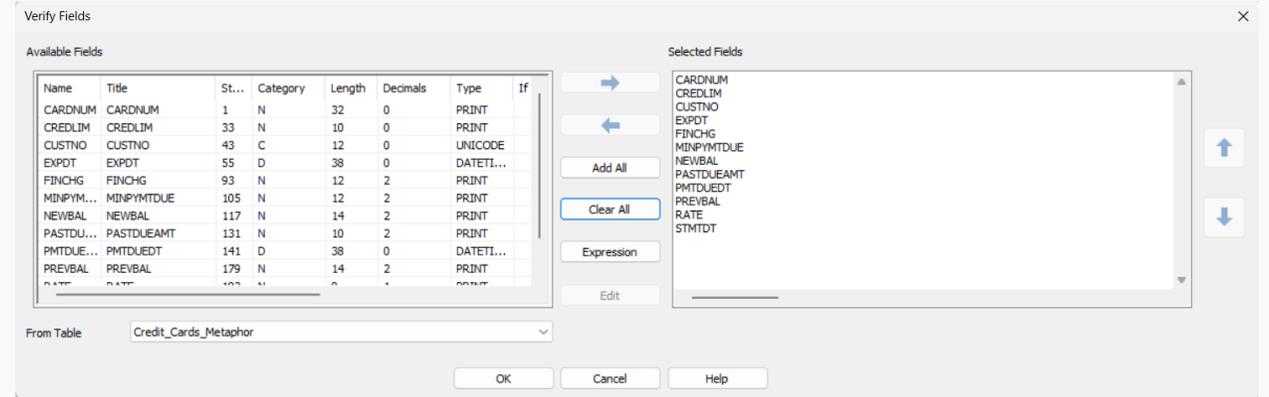
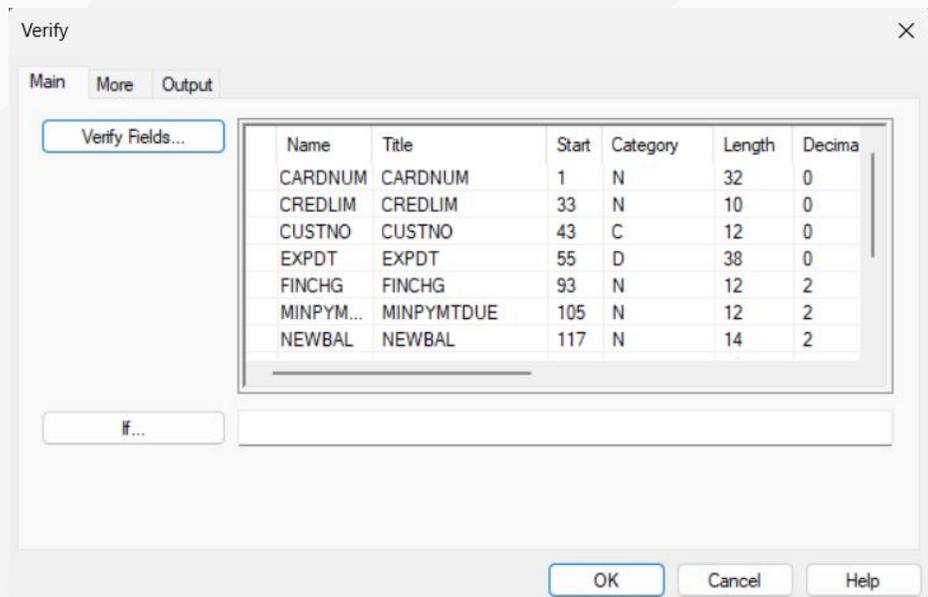
Active_Users	F2	F3	User_Activated_	F5
1 Acc Accrual				
2 Azwani (Azwani Azizan - GFinance)			YES	
3 Rahman (Abdul Rahman Ab Aziz - GFinance)			YES	
4 Accounts Executive				
5 ho.cq (Ho Cai Qi - GFinance)			YES	
6 Rahman (Abdul Rahman Ab Aziz - GFinance)			YES	
7 Accounts Manager				
8 Azwani (Azwani Azizan - GFinance)			YES	
9 Rahman (Abdul Rahman Ab Aziz - GFinance)			YES	
10 Administrator				
11 Bob (System Administrator)			YES	
12 rtu (Qrisk RTU Service)			YES	
13 APPS_SUPP				
14 Sarful (Sarful Azman Abdullah - GIT)			YES	
15 BO Group A				
16 Farid (Abdul Farid Bin Mohamad)			YES	

< Back Next > Cancel Help

Table format

TASKS AND RESPONSIBILITIES

2. Check and verify data



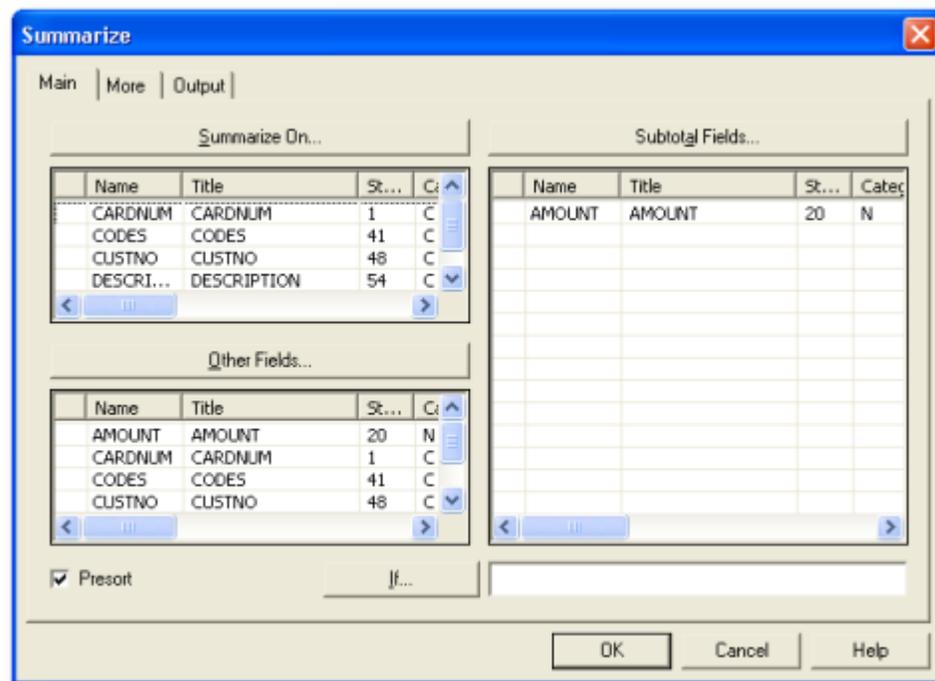
As of: 01/13/2025 21:51:57
Command: VERIFY_FIELDS_CARDNUM_CREDLIM_CUSTNO_EXPDT_FINCHG_MINPYMTDUE_NEWBAL_PASTDUEAMT_PMTDUEDT_PREVBAL_RATE_STMTDT_ERRORLIMIT_10_TO_SCREEN
Table: Credit_Cards_Metaphor

0 data validity errors detected

TASKS AND RESPONSIBILITIES

3. Audit Processes

- Total expenses for each category code

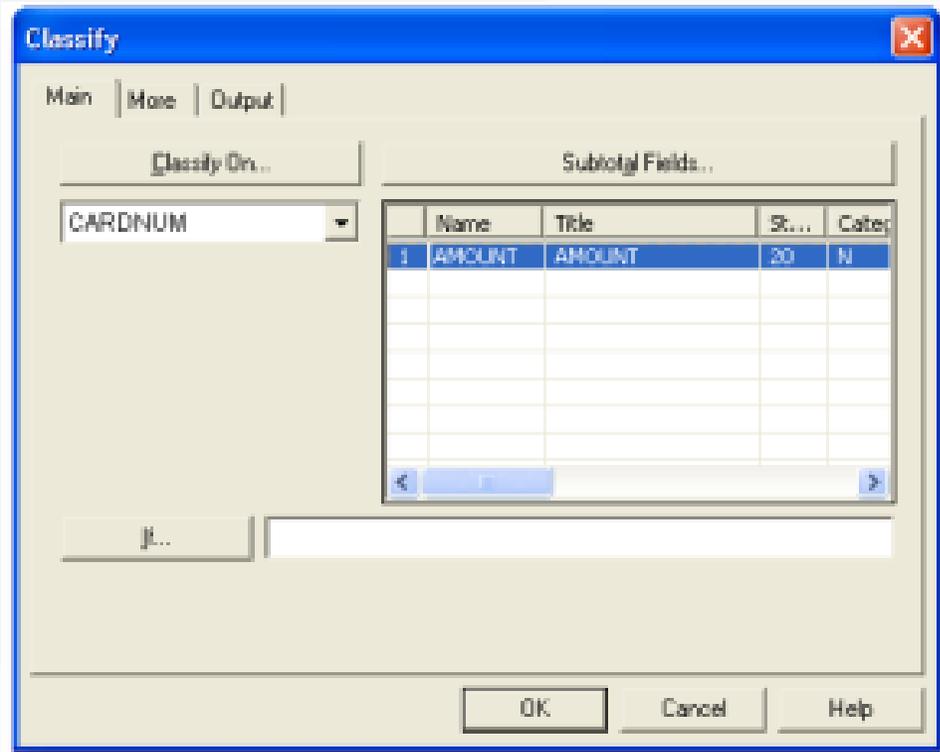


	CODES	AMOUNT	COUNT	DESCRIPTION
1			2	Electrical Contractors
2			2	Carpentry Contractors
3			2	Miscellaneous Publishing and Printi
4			2	Typesetting, Plate Making, & Related
5			2	United Airlines
6			2	American Airlines
7			2	British Airways
8			2	Air France
9			3	Lufthansa
10			3	Air Canada
11			3	Air New Zealand
12			3	EI AI
13			3	Delta
14			2	Northwest
15			2	Us Air
16			7	Southwest
17			1	Midwest Express Airlines, Inc.
18			1	Alaska Airlines
19			1	Air China
20			1	American Intl Rent-A-Car

TASKS AND RESPONSIBILITIES

3. Audit Processes

- List amounts for each card number



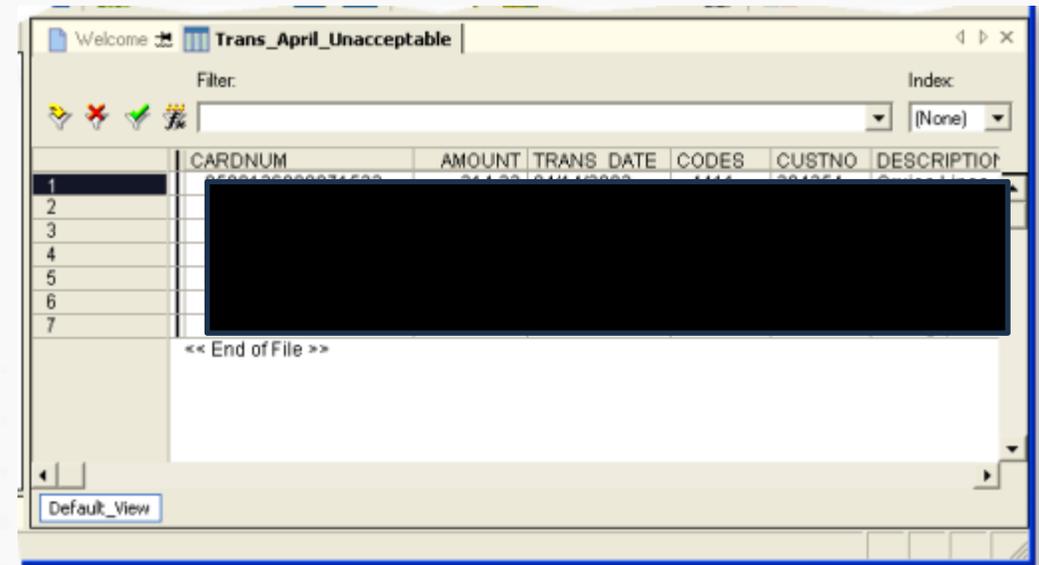
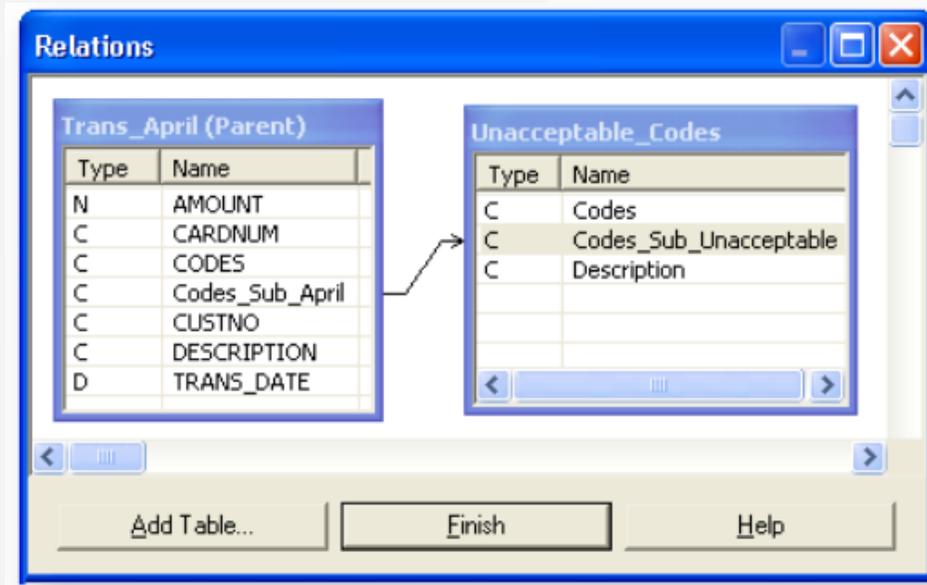
The data table shows the following information:

	CARDNUM	COUNT	AMOUNT
1	[REDACTED]	1	270.63
2	[REDACTED]	1	899.76
3	[REDACTED]	1	730.46
4	[REDACTED]	1	106.01
5	[REDACTED]	1	309.37
6	[REDACTED]	1	534.14
7	[REDACTED]	1	954.15
8	[REDACTED]	1	942.10
9	[REDACTED]	1	555.71
10	[REDACTED]	1	842.96
11	[REDACTED]	1	921.27
12	[REDACTED]	1	44.22
13	[REDACTED]	1	475.31
14	[REDACTED]	1	197.62
15	[REDACTED]	4	2891.17
16	[REDACTED]	4	3130.40
17	[REDACTED]	4	2450.11
18	[REDACTED]	2	555.23

TASKS AND RESPONSIBILITIES

3. Audit Processes

- Identify unacceptable transactions



TASKS AND RESPONSIBILITIES

4. Reporting - ACL

```
Command: DO REPORT Default_View
```

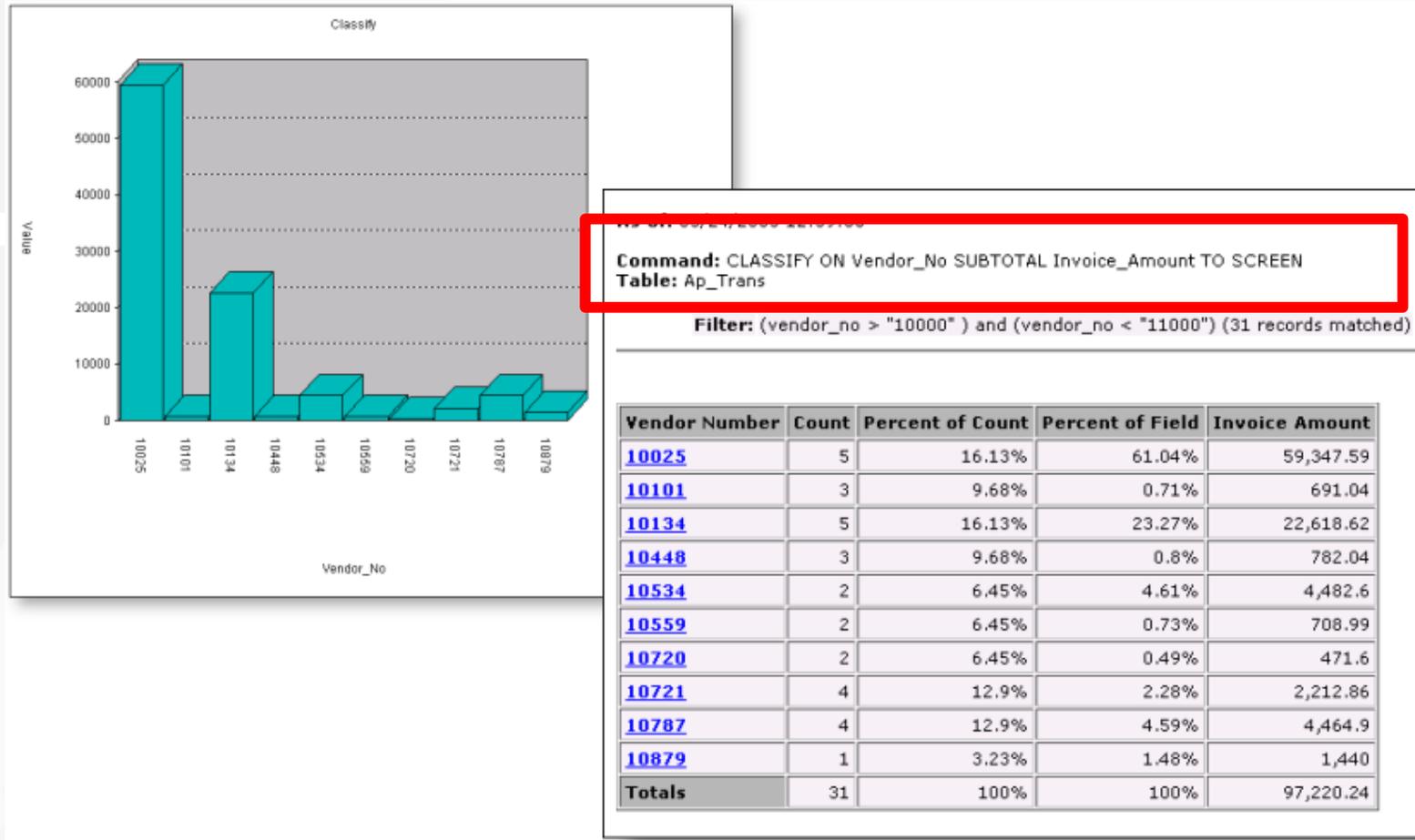
```
Page ... 1  
Produced with ACL by: Beta Testers Only, No Commercial Use  
  
Unacceptable Transactions at Metaphor  
  
First_N Last_Name Dept_Name AMOUNT DESCRIPTION TRANS_DATE CARDNUM CODES CUSTNO
```



The screenshot shows a terminal window with a red box highlighting the command 'Command: DO REPORT Default_View'. Below the command, there is a horizontal line, followed by page information 'Page ... 1' and a disclaimer 'Produced with ACL by: Beta Testers Only, No Commercial Use'. The report title 'Unacceptable Transactions at Metaphor' is centered. Below the title is a header row for a table with columns: 'First_N Last_Name Dept_Name AMOUNT DESCRIPTION TRANS_DATE CARDNUM CODES CUSTNO'. The table body is completely redacted with a black box.

TASKS AND RESPONSIBILITIES

4. Visualization - ACL



TASKS AND RESPONSIBILITIES

5. Final Reporting

➤ Detailed Audit Finding

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[Drawing]

2024 GENERAL & IS AUDIT ON PROJECT
MANAGEMENT

2.0 DETAILED AUDIT FINDINGS (“DAF”)

2.1 Non-Compliance with The Supplier’s Due Diligence Process During Procurement Stage

Criteria:

1. Operational Procedures for Procurement (ADM-OP-PP) dated 17.08.2022

Clause 6.14 - Selection of Supplier and Due Diligence

6.14.1 Supplier evaluation or assessment is the process of evaluating, assessing and investigating potential suppliers’ background prior to issuance LOA.

6.14.2 The evaluation or assessment process should be thoroughly conducted by Administration Department and / or the relevant Department/Division of the respective transaction.

6.14.3 Relevant information to be gathered on the supplier during the due diligence/assessment exercise shall be as listed below: -

[Drawing]

2.0 | DETAILED AUDIT FINDING

2.1 Lapses in the Access Control Management of Quantum System

- i. Two (2) Dormant IDs for existing staff in Quantum System are still active and not disabled as per procedures.
- ii. Password Length in the Quantum System is not configured from 8 to 14, as per new revised Password Policy

Criteria:

Operational Procedures on IT Security Operations (GIT-OP-SO) dated 1 October 2024

- 5.1 Access Control,
 - a) Policy & Standard: ISO27001:2022, A5.15/ 5.16/ 5.17/ 5.18/ 5.36, A7.7, A8.1/ 8.2/ 8.3/ 8.5/ 8.15/8.16 A18
 - o Users shall only be provided with access to the network and services that they have been specifically authorised based on business needs through onboarding/offboarding process.
 - o System owner reviews user access semi-annually through access control listing (ACL) review exercise facilitated by MIDF IT Security Team. The scope of ACL shall not be limited to few systems however to be holistic to include network devices, key infrastructures and applications.

THANK YOU



In the Name of God for Mankind



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