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Role and Impact of Field Audit Operations in the Establishment of Good Plantation Practices*

RAMESH VELOO, PAIMIN SELAMAT AND SHAHRIR ABDUL AZIZ

*Tradewinds Plantation Berhad, 22nd Floor, Wisma Zelan, No. 1 Jalan Tasik Permaisuri 2,
Bandar Tun Razak, 56000 Cheras, Kuala Lumpur*

Field auditing is a basic management control system established for the purpose of monitoring and providing support in improving the overall plantation operational performance. This paper reveals the need and importance of field audit practices beyond the traditional view of a “fault finding mission”. The various types of field audits established to suit operational requirements are discussed. The scope of field audit operations results in evaluation of agricultural status of a property, implementation of good plantation practices and achievement of results of key areas. The paper also highlights issues, teething problems and possible solutions related to the effectiveness of an efficient field audit system to support ground operations. The need to improve current field audit practices to cope with the latest development in the industry and the use of digital technology is also explored.

Keywords: *Field auditing, importance, scope, effectiveness, issues, problems, solutions, improvement, digital technology.*

