



A. RAZAK & CO. PLT Chartered Accountants
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(Hunting Line)

Date: 31st July 2026

Members of Association
Malaysian Medical Association
4th Floor, MMA House
124, Jalan Pahang
Titiwangsa Sentral
53000 Kuala Lumpur

Dear Sir/Madam,

MANAGEMENT LETTER
AUDIT FOR THE FINANCIAL YEARS ENDED 31 DECEMBER 2025

We have finalized the audit of **MALAYSIAN MEDICAL ASSOCIATION** for the financial years ended **31 DECEMBER 2025**. We wish to bring your attention to the following matters which came to our notice during the course of our audit.

The purpose of our audit was to express an opinion on the financial statements which included the consideration of internal controls relevant to the preparation of the financial statements and the design of such audit procedures that were appropriate in the circumstances. Since these procedures are not designed for the purpose of expressing an opinion on the effectiveness of internal controls, the matters being reported are limited to only those significant deficiencies that we are identified during the course of our audit.

We must emphasise that matters raised may not be the only weaknesses in the internal control system, as the primary objective of our audit is not designed to evaluate internal controls but to express an opinion on the financial statements.

We also bring to your attention several other material issues that came to our notice.

We now report as follows:-

1. Utilisation of the Cloud Accounting System

Matters arising

During the course of our audit, we observed that the cloud accounting system adopted by MMA headquarters has contributed positively towards the preparation and finalisation of the audit by improving the accessibility, organisation and timeliness of financial information.

However, we noted that several MMA branches have not fully utilised the cloud accounting system and continue to rely on separate accounting records. This may result in inconsistencies in accounting practices, delays in the preparation of financial information, and increased administrative effort during the audit process.

Recommendation

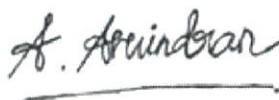
We encourage all MMA branches to fully implement and utilise the cloud accounting system to ensure greater consistency, efficiency and accuracy in financial reporting. A standardised system across all branches would facilitate the consolidation of information, strengthen internal controls and improve the overall efficiency of future audits and tax computation.

Yours faithfully,



(A. RAZAK & CO. PLT)

Acknowledged by,



Association stamp:

Name: Dr Arvindran A/L Alaga

Date: 29th July 2026

MALAYSIAN MEDICAL ASSOCIATION

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