

新加坡内部审计协会推出可持续发展内部审计指导原则

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(早报讯) 新加坡内部审计协会 (Institute of Internal Auditors Singapore) 推出可持续发展内部审计指导原则, 协助企业对可持续项目进行内部审计, 同时也会计划在今年低开办相关课程。

新加坡内部审计协会 (简称 IIA) 星期五 (11 月 4 日) 推出的可持续发展内部审计指导原则, 划出可持续发展内部审计范围, 从策划, 审计过程和汇报工作都有的明确的指导。审计师必须确认适用于内部检讨的环境, 社会和治理 (ESG) 项目, 确保有妥善的文笔记录, 以及发表整体审计看法。

其中一项是关于 ESG 元素的风险评级。指南列出了企业可能遭受到的信誉打击, 失去见证, 失去伙伴和触犯法令的风险。

协会将在今年 12 月开班教导内部审计师如何更好地进行可持续发展内部审计。

协会推出相关指导原则, 是因为新加坡交易所今年初开始要求企业对可持续发展报告, 进行符合国际标准的内部审计。

The Institute of Internal Auditors Singapore Launches Guidelines for Sustainable Internal Auditing

By Li Hui Xin / 4 November 2022 9:52 AM

(Zaobao) The Institute of Internal Auditors Singapore has launched the guidelines for sustainable internal auditing to help companies conduct internal audits on sustainable projects, and plans to launch the related training course by the end of this year.

The Institute of Internal Auditors (IIA) Singapore launched the Guide to Internal Review of Sustainability Report on Friday (November 4), to draw out the scope of the sustainable internal auditing, with clear guidance on the internal audit process including audit planning, internal audit process and reporting. Internal auditors need to identify the components applicable for the internal review of the environmental, social, and corporate governance (ESG) component, ensuring there is proper documentation and express an overall audit opinion.

One of them is the risk rating on ESG elements. The guide outlines the risks businesses can suffer from reputational damages, loss of certification, loss of partners and legal violations.

IIA Singapore will start a class this December to teach internal auditors how to better conduct sustainable internal auditing.

IIA Singapore launched the guidelines in line with the announcement by the Singapore Exchange, requiring companies to report on sustainability reporting and conducting internal audits in line with international standards.