

ANNUAL CONFERENCE  
2 NOVEMBER 2021

LEADING A SUSTAINABLE AND AGILE  
INTERNAL AUDIT FUNCTION

## 通过内部审计职能提供支援指导 两机构合作提高上市公司治理标准

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新加坡内部审计协会（Institute of Internal Auditors Singapore）和新加坡交易所监管公司（SGX Regco）合作，通过内部审计职能提高上市公司的治理标准，为公司提供支援和指导，让它们按照监管机构的要求采用指导方针。此外，该协会也参与新交所监管委员会有关可持续发展报告要求的咨询。

永续发展与环境部长傅海燕昨天在新加坡内部审计师协会常年大会上，做出以上宣布。大会在滨海湾金沙举行，共160人出席这项实体活动。

傅海燕指出，股东在要求一套更全面的衡量标准，除了财务数据之外，还要包括环境、社会和治理（ESG）。内部审计职能必须跟着这一趋势而发展。

随着可持续发展报告的日益重要，这些努力将有助于在我国

绿化经济的过程中培养行业能力。

她也呼吁，企业必须为未来出现碳等资源变得有限的世界做好准备，而具备可持续地经营和生产的能力将是成功企业的关键特征。

“消费者和企业买家越来越看重可持续发展的产品和服务。企业必须在业务实践中采纳ESG方面的要求，否则将可能达不到利益相关者的期望。”

### 内部审计师 可助企业应对气候变化

她指出，在个人层面上，内部审计师在帮助企业应对气候变化方面也可以发挥作用。

内部审计师有责任预测风险，向管理层提供建议和保证，帮助推动企业的ESG目标。例如，他们可以评估关于气候风险的数据信息是否可靠，以便在可持续发展报告中做出披露。

要扮演好这个角色，内部审计师须具备包括可持续测量、报告和核查的新技能组合。内部审计行业需要有这方面的专业培训和持续教育，才能应付需求。

另一方面，新加坡内部审计师协会会长许振明在讲话时说，内部审计师须积极主动地向管理层提供建议和有价值的见解，定期汇报最新变化和发展，为他们的战略目标提供支援，确保他们能长期取得成功。

“内部审计若资源充足，就可很好地支援那些负责治理的人员，提供客观的内部保证、见解和关于ESG事务的建议。”

全球内部审计师协会最近刚发表了一份白皮书，描述内部审计师在ESG报告中可发挥的作用。

报告指出，“随着ESG报告变得越来越普遍，应该像对待财务报告一样谨慎对待”。全球内部审计师协会将在这一领域制定更多的指导。

## **Provide Support and Guidance through IA function**

### **Two organisations collaborate to improve governance standards of listed companies**

The Institute of Internal Auditors Singapore and Singapore Exchange Regulatory Corporation (SGX RegCo) have cooperated to improve the governance standards of listed companies. Through the internal audit functions, governance standards can be improved. Support and guidance can be provided, ensuring that guidelines are adopted in accordance with SGX RegCo's requirements. Additionally, the Institute also participated in the SGX RegCo's committee consultation on sustainability reporting.

The above was announced by Minister of Sustainability and Environment Grace Fu at The Institute of Internal Auditors Singapore's conference yesterday. The conference was attended at MBS and was attended by 160 participants.

Grace Fu pointed out that shareholders are requesting for a more comprehensive set of measurement standards. Other than financial metrics, ESG should also be included. IA function should follow this trend and develop.

As sustainability reporting becomes increasingly important, these efforts will help to develop capabilities in our process of developing a green economy.

She urged businesses to future-proof themselves for a carbon and resource-constrained world. The ability to operate and produce sustainably will be a key attribute of successful enterprises. "Consumers and corporate buyers increasingly place value on sustainable goods and services. Companies must embrace Environmental, Social, and Governance (ESG) imperatives in their business practices or run the risk of falling short of stakeholders' expectations."

### **Internal Auditors can aid enterprises in addressing climate change**

At an individual level, internal auditors also have a role to play in helping organisations address climate change. With the responsibility to anticipate risks, advise senior leaders and provide assurance, internal auditors can help to further an organisation's ESG goals. For example, they can evaluate whether data information on climate risk are reliable for disclosure in sustainability reporting. To play this role well, new skillsets on sustainability measurement, reporting and verification are needed. Professional training and continuing education are required for the profession to keep abreast with the need.

On another note, President of IIA Singapore, Koh Chin Beng mentioned, internal auditors should take initiative in providing advice and value adding suggestions to management, regularly report latest trends and developments, support management in achieving their strategic goals, ensuring that long term success is achieved.

"An internal audit function that is adequately resourced will be able to support those that are charged with governance, provide objective assurance and advice pertaining to ESG."

The Institute of Internal Auditors (Global) recently launch a whitepaper on the role of internal auditors in ESG reporting. In the whitepaper, it was mentioned that "As ESG becomes more prevalent, it should be treated with the same care as financial reporting." Global will issue more guidance in this field.