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| **TSC Category** | Risk Management, Governance and Regulatory Compliance | | | | | |
| **TSC Title** | Audit and Compliance | | | | | |
| **TSC Description** | Develop compliance processes and audit strategy for the organisation to review adherence to statutory regulatory and standards. Assessment and enhancement of the thoroughness of compliance and/or governance processes and organisation's internal controls to align with changing compliance standards. This also includes the actual conduct and/or performance of audit activities | | | | | |
| **TSC Proficiency Description** | **Level 1** | **Level 2** | **Level 3** | **Level 4** | **Level 5** | **Level 6** |
|  |  | **ICT-SNA-3001-1.1** | **ICT-SNA-4001-1.1** | **ICT-SNA-5001-1.1** |  |
|  |  | Conduct audits, analyse results and implement changes to address identified gaps | Develop and enhance compliance processes based on an evaluation of gaps in business and IT operations | Establish audit and compliance strategy and objectives for the organisation, ensuring robustness of internal controls are strengthened |  |
| **Knowledge** |  |  | * Methodologies and tools for the conduct of audit activities * Interpretation and analysis of audit results * Identification of non-compliance * Internal and external compliance and regulatory guidelines | * Elements and considerations in development of compliance processes * Evolving statutory and regulatory standards * Application and relevance of external standards to organisation's context * Process gap analysis for business and IT operations | * Process and key considerations in audit and compliance strategy development * Emerging trends, approaches and industry best practices in internal audit and compliance * Impact of business priorities and external regulations on audit strategy * Root cause evaluation of non-compliance in business and IT processes |  |
| **Abilities** |  |  | * Conduct audit activities in line with the organisation's compliance processes and guidelines, using appropriate methodologies and tools * Analyse audit results and highlight identified process gaps or key instances of non-compliance * Propose improvements to existing compliance processes and measures to address major risks * Implement changes in the performance of audits in alignment with changes in internal compliance standards or external regulatory guidelines | * Develop compliance processes in accordance with the organisation's strategy and internal and external guidelines * Evaluate audit results to identify reasons for gaps or non-compliance in business and IT operations * Recommend enhancements to compliance processes to strengthen the organisation's internal controls | * Establish audit and compliance strategy and objectives for the organisation, considering emerging trends, approaches and industry best practices * Oversee alignment of audit and compliance strategy with internal business requirements and priorities as well as external regulations and standards * Evaluate root causes and potential organisational impact or risks of non-compliance so as to prioritise the areas that require further enhancement * Endorse enhancements to critical compliance processes, to improve the robustness of the organisation's internal controls |  |
| **Range of Application** | For Data Protection-related programmes, please refer “Guide to Develop Training Courses for Data Protection Officer (DPO)”, Personal Data Protection Commission (PDPC), <http://www.pdpc.gov.sg/dp-competency> [March 2020] | | | | | |