### Critical Work Functions and Key Tasks / Performance Expectations

**Auditor Independence**
- Align the internal audit activities to internal audit strategy
- Conduct internal audit fieldwork
- Perform follow-up procedures to monitor the completion of management actions
- Act in accordance with applicable ethical standards when performing internal audit

**Business Acumen**
- Support an environment that embraces change
- Utilise leading technology and data analytics in internal audit

**Business Process Analysis**
- Identify risk exposures to the organisation
- Apply the governance, risk management and control frameworks in audit activities

**Change Management**
- Evaluate corporate governance, risk management and control processes

**Compliance**
- Support change, improvement and innovation within the audit activity

**Conflict Management**
- Determine the effectiveness of internal controls
- Establish a framework for continuous improvement

**Cyber Security**
- Conduct assessments of the adequacy and effectiveness of controls relating to fraud risk management

**Data Collection and Analysis**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Enterprise Risk Management**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Ethical Climate**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Ethical Conflict Resolution**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Fraud Risk Management**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Governance**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Internal Audit Engagement Execution**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Internal Audit Engagement Planning**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Infocomm Technology Governance**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Improvement and Innovation**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Internal Controls**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Professional Growth**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

**Professional Standards**
- Evaluate the adequacy and effectiveness of controls relating to fraud risk management

### Programme Listing

For a list of Training Programmes available for the Accountancy sector, please visit: [www.skillsfuture.sg/skills-framework/accountancy](http://www.skillsfuture.sg/skills-framework/accountancy)

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