



高管关注 Executive Team Focus

新商业平衡下的《萨奥法案》合规工作 | 2020 年《萨奥法案》合规情况调查（精编版）

新冠疫情 (COVID-19) 的全球大爆发让所有公司都发生了巨变。疫情在全球范围内产生的影响已成事实。它不仅会在 2020 年余下的时间里继续扩大影响力，而且在未来几年内还将随着企业向新的平衡点过渡而持续演变。

甫瀚于 2020 年的第一季度开展了本年度的《萨班斯－奥克斯利法案》合规调查，彼时 COVID-19 大流行的全貌及其产生的影响尚未在全球显现。因此，我们的调查结果主要反映了 2019 财年的 SOX 项目和相关合规工作，但即便如此，我们的调查仍然具有高度的 SOX 相关性。此外，在这场危机中，随着世界各地的办公场所关闭，大量员工（可能比任何历史时期都要多）采用远程办公，令我们于报告中所发现的有关自动化和技术工具的使用趋势得到了进一步的印证。

这是一个前所未有的时代。首席审计官们 (CAE)、内部审计人员以及 SOX 领导者们清楚地认识到，他们执行内部控制审查和测试的职责仍在继续。我们从调查中了解到，企业在管理成本、耗时以及利用自动化和技术工具实现长期成本节约和效率提升方面，挑战依然存在。

SOX Compliance Amid a New Business Equilibrium | Protiviti's 2020 Sarbanes-Oxley Compliance Survey

The COVID-19 global pandemic has caused seismic shifts in companies of all sizes. The impact worldwide has been well-documented and will continue to evolve not only for the remainder of 2020, but certainly in the years to come as organizations transition to the new equilibrium.

We conducted this year's Sarbanes-Oxley Compliance Survey in the first quarter of 2020, before the full scope and impact of the COVID-19 pandemic was realized. However, since the results largely reflect SOX programs and work performed in fiscal year 2019, the findings remain highly relevant. In addition, trends we've identified with regard to the use of automation and technology tools are illuminated even further in this crisis, with offices worldwide closed and a massive percentage of the workforce — likely more than at any time in history — is working remotely.

These are unprecedented times. But CAEs and internal audit and SOX leaders are well-aware that their obligations to perform internal controls reviews and testing continue. And as we learned from our survey, challenges endure with regard to managing costs and time, as well as leveraging automation and technology tools to achieve long-term savings and efficiencies.

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《董事会视角：风险监督》—— 您的董事会精通数字技术吗？

董事会和企业领导者都非常了解全球正在进行的数字革命，相较于适应能力较差的同行，具备数字能力的领导者们能够更有效地在波涛汹涌的疫情时代力挽狂澜。那么，他们采取了哪些提升企业数字能力的措施？董事会是否具备了支持首席执行官不断改进公司商业模式、客户体验、决策过程和运营效率的数字能力？

本期《董事会视角：风险监督》围绕“董事会如何获得下一代知识”这一问题提出了一些建议。

Board Perspectives: Risk Oversight – Is Your Board Digitally Savvy?

Boards and business leaders are well aware of the digital revolution taking place across the globe and how digital leaders were able to navigate the choppy COVID-19 seas much more effectively than their less resilient peers. But what's being done to advance their organisations' digital capabilities? Specifically, does the board possess the digital savviness needed to support the CEO's efforts to continuously improve the company's business model, customer experience, decision-making processes, and operational efficiency and effectiveness?

This edition of Board Perspectives offers some suggestions to the question 'How does a board gain that next-generation knowledge?'

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Flash Report – PCAOB Issues Staff Update and Preview of 2019 Inspection Observations

On October 8, the Public Company Accounting Oversight Board (PCAOB) published its *Staff Update and Preview of 2019 Inspection Observations*. In 2019, the PCAOB inspected approximately 175 audit firms and reviewed portions of roughly 710 public company audits in the United States and abroad. Through the inspections, the board identified potential areas of improvement for all firms and good practices that enhance audit quality. It also reviewed how auditors are responding to technology-related developments.

In this Flash Report, we highlight some of the most notable areas the PCAOB underscored in the findings.

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专业视角 Point of View

反洗钱模型验证

回顾 2020 年第三季度，中国人民银行总分支行共开出 79 笔罚单，处罚金额共计 11606.49 万元。其中处罚原因占比最高的三项为“客户身份识别”、“未按照规定报送大额和（或）可疑交易报告”，以及“客户身份资料和交易记录保存”。监管的合规要求越来越高，而机构在有限的资源下，必然会面临着较大的反洗钱合规压力。越来越多的机构选择通过系统来完成反洗钱的部分工作，如大额和可疑交易监测及报告、客户洗钱风险评级等，因此系统模型验证工作也随之越来越重要。

本期专业视角，我们对反洗钱模型验证方法论、可疑交易监测模型验证和客户洗钱风险等级划分模型验证进行阐释，旨在通过分享甫瀚在反洗钱合规方面积累的服务经验，协助机构降低潜在的合规风险。

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再谈“业财一体化”

“业财一体化”简言之就是把财务数据与业务数据融合在一起，即业财融合。其最早伴随着 ERP（Enterprise Resource Planning 企业资源计划）软件的兴起，于本世纪初正式提出。历来，财务和业务的割裂给企业的经营带来了诸多问题，从战略目标的制定，到运营策略的下达，再到经营过程的跟踪和结果的计量，如何保证财务结果的准确以及对经营过程的有效监督，成为财务人员和企业经营管理者的难题。

而 ERP 系统可以在一定程度上实现业财融合，其正是在一套平台上，将业务逻辑、业务流程和财务处理进行紧密整合。然而，传统的 ERP 系统更专注于生产制造业，而随着国内行业（尤其是互联网以及第三产业）的发展，近年来“业财一体化”的课题又被很多企业重新提上了台面。本期专业视角围绕此话题，从“通过建立流程引擎和数据中台获得 ERP 系统等同效应”和“推动实现‘业财一体’的思考和思路”两方面入手与大家分享甫瀚之洞见。

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China's Cybersecurity Law: Multiple-level Protection Scheme

In part one of our Point of View series Interpretations of the updates to China's Cybersecurity Law, we highlighted the updated legal requirements that impact organizations looking to do business in mainland China. One of these is the Multi-Level Protection Scheme (MLPS), an administrative requirement found in Article 21 of the Cybersecurity Law. Initially introduced in 1994, an updated MLPS 2.0 was issued in 2019, requiring network operators to ensure their networks are protected against interference, damage, or unauthorized access.

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China's Cybersecurity Law: Critical Information Infrastructure

As part of our series providing insights into the Cybersecurity Law of the People's Republic of China (PRC), this fourth installment focuses on the requirements in Section Two, Chapter Three, pertaining to Critical Information Infrastructure (CII) operators. According to the Cybersecurity Law, CII is defined as any information infrastructure that can endanger national security, national strategy, and civil welfare in the event of a data breach, compromised network, or system malfunction.

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China's Cybersecurity Law: Data Cross-Border Transfer

As part of our series providing insights into the Cybersecurity Law of the People's Republic of China (PRC), this fifth installment focuses on the cross-border transfer of data – or data localization – that is outlined in Article 37. This article covers the transfer and access of personal information and important data collected by critical information infrastructure (CII) operators in mainland China. However, other measures and guidelines currently under discussion (including Cross-Border Transfer Assessment Measures for Personal Information and Important Data as well as Security Assessment Guideline for Data Cross-Border Transfer) could extend network operator requirements.

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企业案例 How They Did It

国有企业风险、内控、合规、内审体系整合的实践与案例

应国务院国资委下发的《关于加强中央企业内部控制体系建设与监督工作的实施意见》（国资发监督规【2019】101号文）、及深圳市国资委跟进下发的【2020】89号文之要求，甫瀚协助深圳市属国企某综合性能源集团开展“风险、内控、合规、内审体系整合升级工作”。项目旨在通过推动集团防御体系协同联动，实现“1+1+1+1>4”的聚合效益，通过项目实施成果纳入企业制度体系，对一道防线产生积极影响，同时于重点领域试点应用数字化工具，推动风险识别融入业务管理，达到“强内控、抓内审、防风险、促合规”的管控目标。

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《全球内部审计》 | 企业最佳实践：顺丰速运

甫瀚系列丛书《全球内部审计》自2005年第一卷问世以来，截至目前已成功发布了十六卷。一如既往，这部以年度推出的甫瀚白皮书对全球具代表性公司的内审职能做出跟踪报道，旨在推出业界卓越的内审典范，了解内审人员面临的共同挑战，以及分享他们在内部审计领域的最佳实践。其目标意在向全世界的内审专业人士提供颇有裨益的信息。

于本期最新发布的《全球内部审计》第十六卷中，收录了甫瀚于2020年初对11家全球领先企业的内部审计领导者进行的访谈。这些最佳实践足以证明，当前无论在思想还是行动上，许多企业的内部审计职能已经迎来了“未来审计师”。本期最佳实践，我们尤为荣幸地邀请到中国领先企业的代表——顺丰速运的首席审计官刘国华先生为大家分享他们在开展数字化敏捷审计方面的成功经验。

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