



GOVERNANCE, RISK AND INTERNAL AUDIT SERVICES



ENHANCING PERFORMANCE THROUGH GOVERNANCE, RISK MANAGEMENT AND INTERNAL AUDIT

Robust governance and effective risk management is no longer a matter of pure regulatory compliance. Businesses increasingly recognise the potential to maximise performance through applying best practice and gaining additional assurance.

The management of risk and implementation of robust corporate governance has become an increasingly important aspect of global business. Many companies are required by law, regulations or stakeholders to adopt governance processes and procedures, but even more choose to do so as part of a successful business strategy. Our Governance, Risk & Internal Audit (GRI) team offers a range of services designed to support boards in maintaining robust governance and assurance frameworks and managing risks effectively.

CORPORATE GOVERNANCE

Organisations are increasingly required to demonstrate effective corporate governance to meet the high expectations of all their stakeholders and comply with best practices such as the Hong Kong Exchanges and Clearing Limited's (HKEX's) Corporate Governance Code.

Good corporate governance ensures that transparency, accountability and fairness are embedded in the decision making process of your organisation. To achieve this, our team will work in partnership with you to help develop an effective corporate structure with strong procedures, leveraging our knowledge of best practice in similar businesses. Once in place, we then assist in the maintenance and monitoring of your governance framework and procedures to ensure they continue to meet your and your stakeholders' goals.

Effective governance is fundamental to the performance of a business.

GRI TRAINING

We provide bespoke training courses to enable your people to develop a clear and practical understanding of governance, risk management, control and assurance in the context of your organisation.

Our courses are designed for board and committees, senior management, staff and auditors. They are

delivered by experienced senior professionals with a background of both working in businesses and advising clients on enhancing performance through governance, risk and internal audit.

ESG ADVISORY AND REPORTING

HKEX has upgraded the disclosure obligation of the Environmental, Social and Governance (ESG) Reporting Guide in its Listing Rules. HKEX amended the Listing Rules to require issuers to state in their annual reports or ESG reports whether they have followed the "comply or explain" provisions set out in the ESG Reporting Guide for the relevant financial year. We can help you to:

- establish your ESG governance framework;
- facilitate in determining the aspects and KPI to be included in the ESG reporting and how to collect the respective data;
- draft the ESG report;
- facilitate to implement international standards within your organisation such as GRI standards for sustainability reporting and ISO 14064 to quantify, monitor, report and verify Green House Gas (GHG) emissions.

INTERNAL AUDIT

A critical element of good corporate governance is ensuring that procedures and controls are operating effectively across all operations. Internal audit provides such assurance and also identifies areas of improvement within key operations of the business, thus empowering management to enhance performance.

An effective internal audit consists of a systematic review of all the important processes in an organisation, including finance, HR, IT, sales, purchasing and other operational departments. Internal audit evaluates policies, procedures and controls, to ensure they address:

ABOUT MOORE HONG KONG

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 260 independent firms and 110 countries, connecting and collaborating to take care of your needs. We are here to help you see through maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

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CONTACT US

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