



Deloitte Compliance Monitor

Innovation exemplified.
Compliance simplified.

21 October 2024

Compliance governance – Enabling the corporate mandate



Why it matters to you ?

Compliance management is increasingly vital for corporates. The recent surge in regulatory enforcement has elevated compliance risk to a top priority on leadership’s agenda. An effective compliance management not only mitigates legal risks but also builds stakeholder trust and ensures long-term business sustainability. In the given backdrop, companies are keen in taking a “pro-active” approach thereby developing robust compliance framework aligned with diverse operational and business requirements.

Underscoring key considerations



Is your legal landscape relevant and comprehensive?	Do you have automated compliance framework that can stand scrutiny?	Do you have adequate visibility around your compliances and associated risks?
Is your compliance programme running effectively?	Are you up-to-date and prepared for regulatory changes?	Is your compliance mandate “pro-active”?
As a Principal Employer do you have adequate controls around the vendors life-cycle?	Do you possess subject matter expertise and required skill-sets?	Do you get your framework efficiency reviewed from time to time?

Risk associated with non-compliance

- Fiscal implications including imprisonment of directors and compliance officers
- Penalty and sanctions including cancellation of license to operate
- Increased litigation cost and expenditures
- Reputational risk and loss of trust

How Deloitte can collaborate

To meet this objective, Deloitte supports clients in creating an "error-free" compliance framework through high-quality service offerings, provided by a seasoned team of lawyers, Compliance professionals, Finance Professionals and sector experts. With a robust global presence, Deloitte is well-positioned to serve clients across the world.

Deloitte Compliance Monitor differentiators

Our experience in the statutory compliance universe with a database of content for various jurisdictions and ability to carry out deep-dive research across Southeast Asia and other geographies enables us to develop a customised compliance management experience



Event based compliances

- Creates and tracks event-based compliances
- Periodic management of events and its underlined compliances

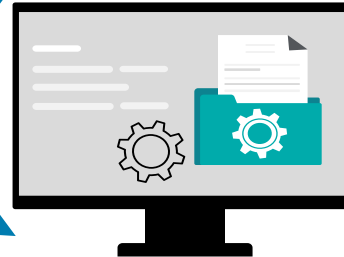


Locked compliances & remediation plan

- Enabling discipline in reporting of compliances through locking of compliance tasks which are not reported within statutory due date
- Ensuring that compliance owners propose and record corrective action plan against each locked compliance

Breach register

- Highlights partial or non-compliances of the applicable tasks along with remediation plan trails, complementing a Compliance Certificate



Regulatory change management dashboard

- Assists in tracking updates in the applicable laws and compliances

Aging analysis dashboard

- Enabling organisations to identify and prioritise repeated areas of non-compliance or potential vulnerabilities
- Implementation of appropriate measures to mitigate risks



Modules to suit business requirement

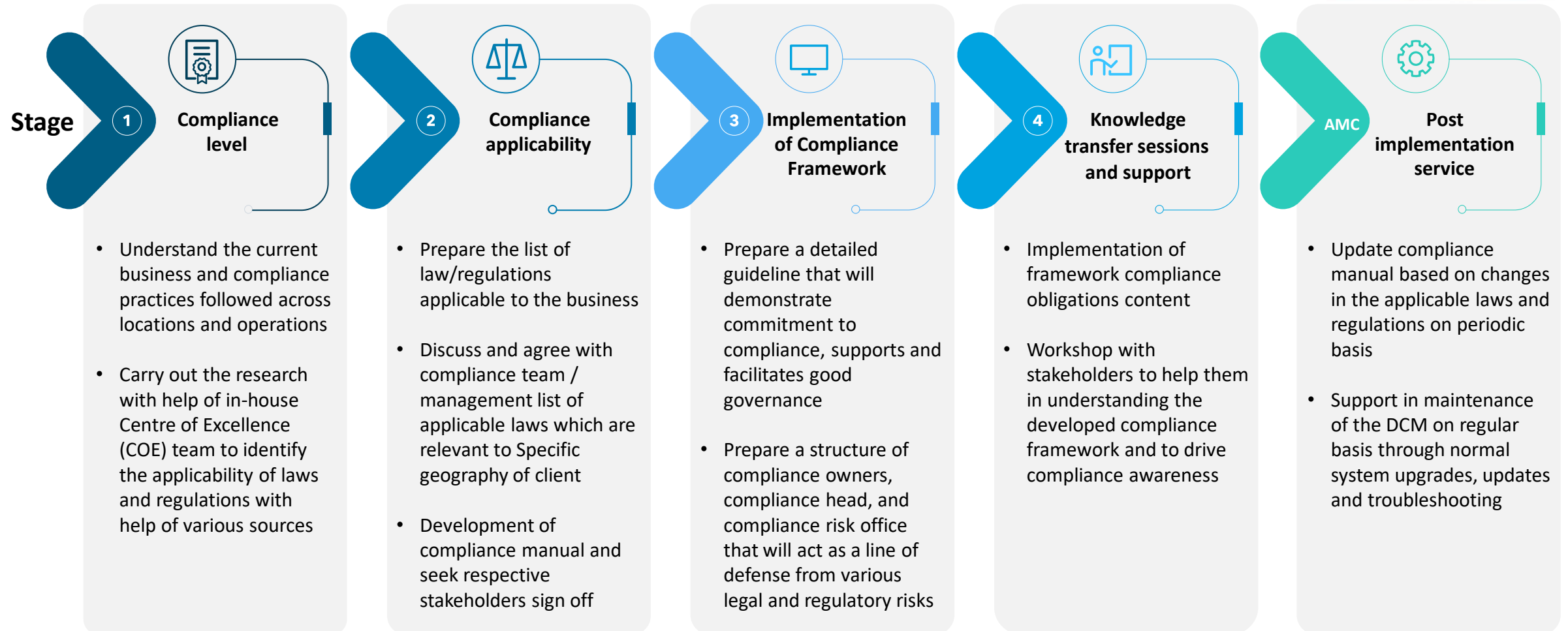
- License, Notice and Litigation modules available to manage diverse data related to compliance

Other features

- Country, entity, legislation category, overviews with drill down capabilities
- Virtual repository with flexibility to upload, review, store and retrieve proof of compliance
- Generation of reports with ability to export in excel and compliance certificate in PDF
- Enables alert mechanism through automated reminders and escalations
- Flexibility to customise to suit specific requirements of client/industry

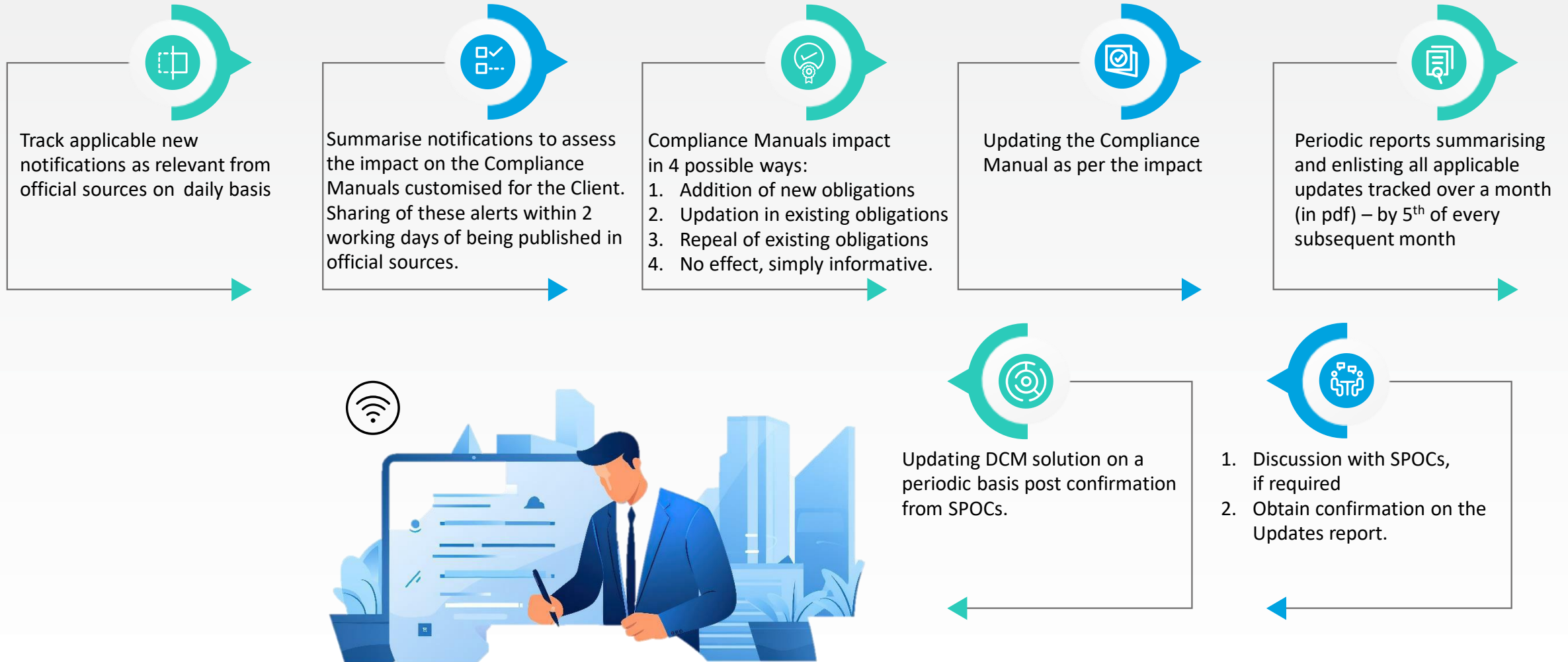
Our detailed approach

Our methodology is customised to the project objectives. The following diagram depicts an overview of the proposed methodology.



AMC – Compliance repository updates workflow – post Go-live of DCM

Continuous support is available throughout your use of DCM





DCM snapshots

Snapshot of Compliance Manual for regular compliances



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Compliance Manual serves as a break-down of all the applicable provisions concerning a specific act applicable to the Company. It details out the regulatory / compliance requirement, penalties for non-adherence, due date for adherence, periodicity and person responsible for complying.


Country	Central/State	Legislation Category	Legislation Sub-Category	Legislation	Compliance Type	Section/Reference with Rule	Compliance Title	Applicability	Compliance Description	Periodicity	Frequency	Forms	Related URL	Evidences to be maintained	Impact of Non-Compliance	Criticality	Governing Authority	Due Date (DD/MM/YYYY)	Country	Region	Location	Operating Unit
Thailand	Central	Taxation	Direct	The Revenue Code	Regular	Section 50 bis	Furnish Certificate of Withheld Tax to Employee	Every company	Please ensure to furnish to the employee from whom tax is withheld, a withholding tax certificate in duplicate within the 15th day of February in the year following the tax year.	Time Based	Yearly	Withholding Tax Certificate	https://www.rd.go.th/fileadmin/download/english_form/firm_WTC.pdf	Proof of certificate	A fine not exceeding 2,000 Baht(Section 35)	Low	Thai Revenue Department	15/02/2024	Thailand	APAC	Bangkok	Office
Thailand	Central	Taxation	Direct	The Revenue Code	Regular	Sections 50, 52	Withhold and Remit Withheld Tax	Every company	Please ensure to withhold and remits the tax withheld to the Revenue Department within 7 days from the date of payment.	Time Based	Monthly	NA	NA	Proof of Payment	A fine not exceeding 2,000 Baht(Section 35)	Low	Thai Revenue Department	7/2/2024	Thailand	APAC	Bangkok	Office

Alert mechanism through automated periodic reminders

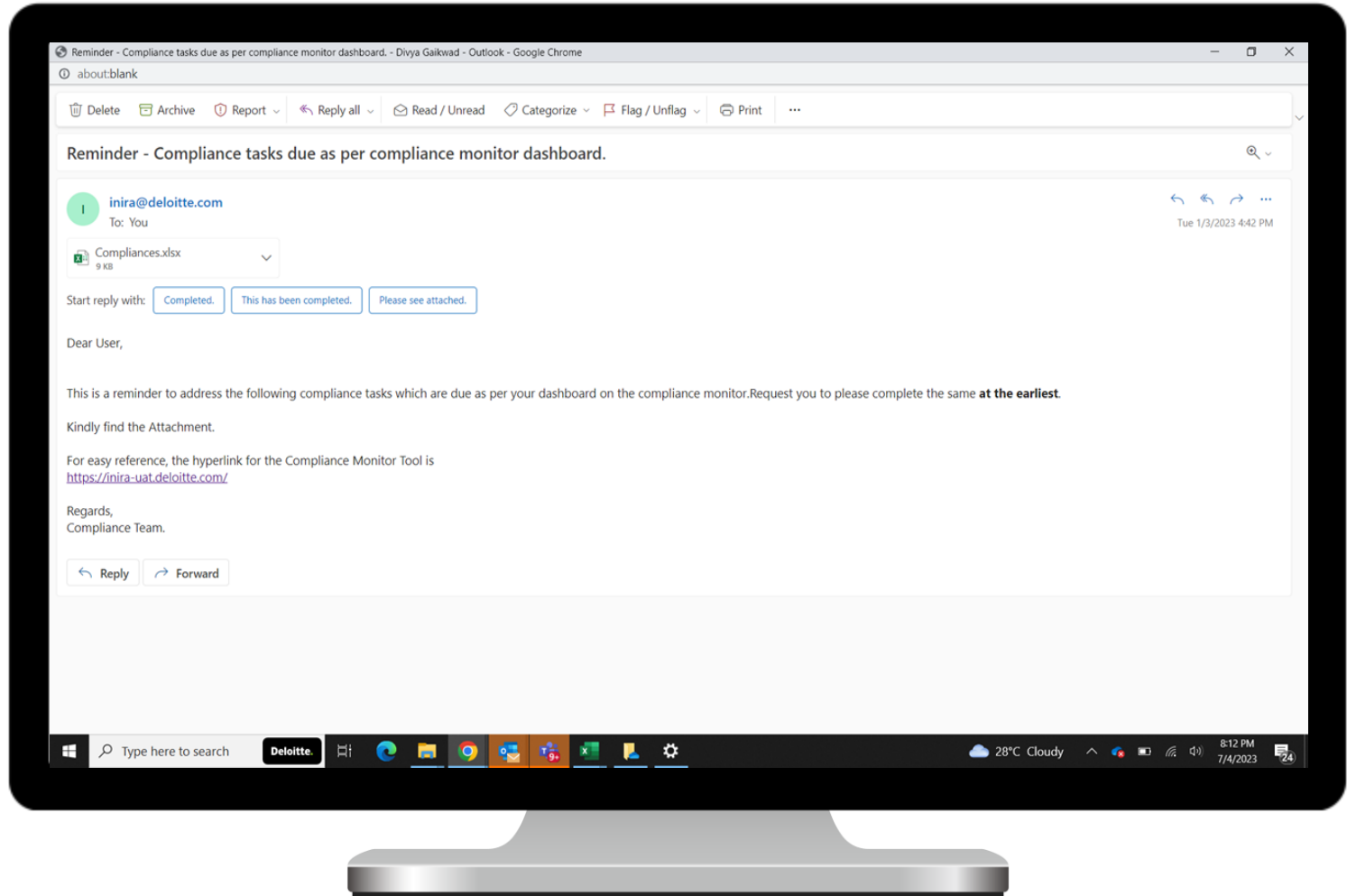


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Reminder matrix email



Reminder emails are sent at **regular intervals** to compliance owner.



Workflow management and escalation matrix

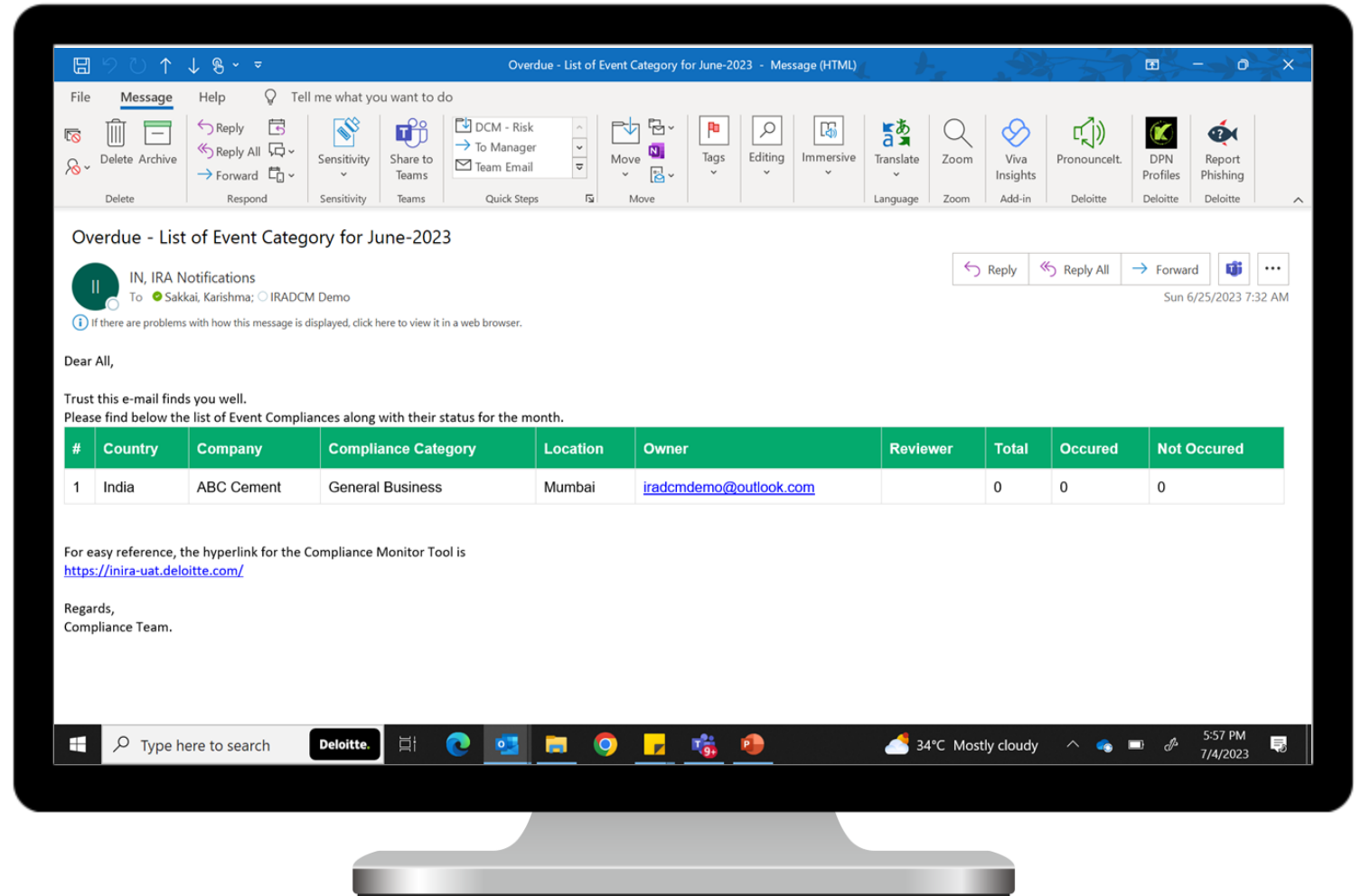


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Escalation matrix email



Escalation emails are sent at **multiple levels** - compliance owner, compliance reviewer, etc.



Assists in tracking updates in the applicable laws and compliances with simple user interface

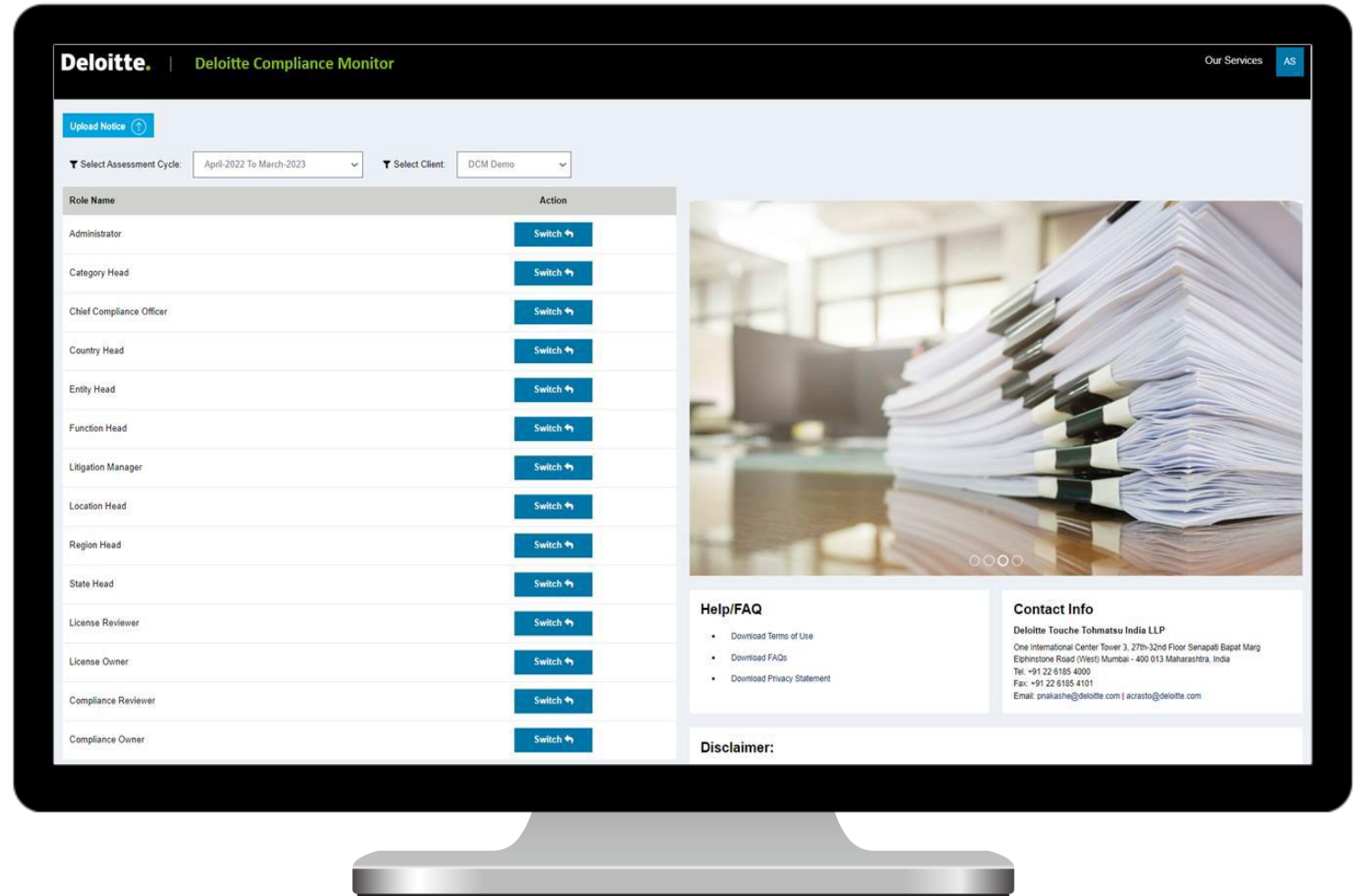


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Compliance users



For managing compliance, users have to log in to the tool.



Compliance Status Dashboard

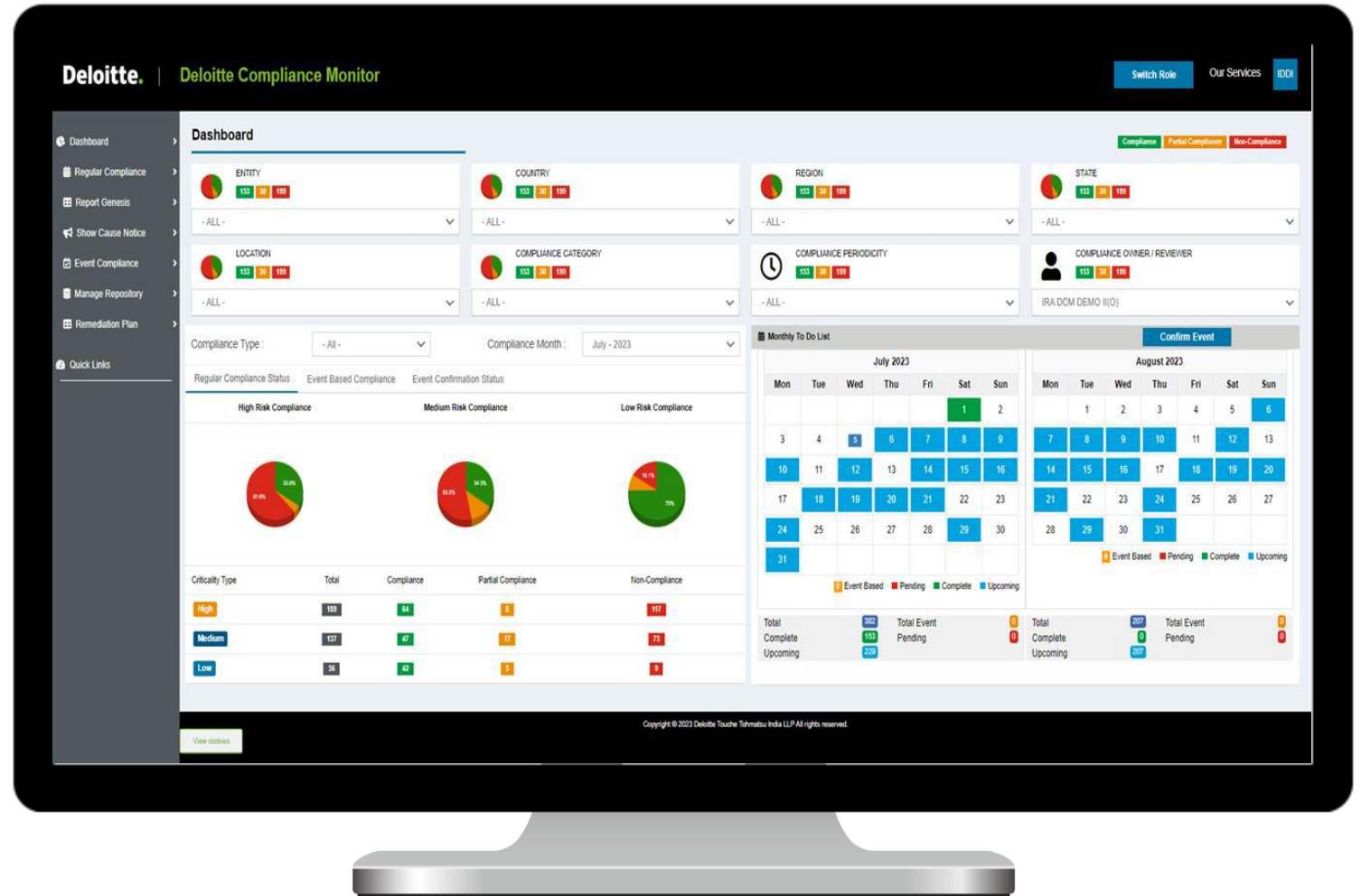


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Dashboard for compliance status



After login into tool, compliance status dashboard will be the landing page for all users. Users can view the status of compliance including pending, upcoming, event based and completed tasks.



Managing compliance status



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Reporting of compliances



Manage compliance status – The page enables the user to record and upload status of compliance task.

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C: Compliance **PC: Partial Compliance** **NC: Non-Compliance**

Entity : ALL Country : ALL Region : ALL State : ALL

Location : ALL Compliance Category : ALL Compliance Frequency : ALL Criticality : ALL

Is Reviewer Pending : ALL Compliance Type : ALL User Name : Ajinkya Shastri(O) Search Submit Multiple Compliance Status Back

Show 10 entries Q Search

Compliance ID	Location	Act/Rule	Section Reference	Compliance Title	Action Items	Criticality	Impact of Non-Compliance	Due Date	Response	Owner Remark/Evidence	Reviewer Remark
35483	Canada	Employment Insurance Act and Employment Insurance Regulations	Section 87(1)	Maintenance of Records and books	Please ensure to maintain Read more	High	Liability to pay a fine not less Read more	2023-02-08	NC PC C	Remark : Enter Remark here... Choose File No file chosen Payment/Submission Date: DD-MM-YYYY Total Amount Paid: Enter Amount Submit for Review	Not Reviewed

Managing event based compliances



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Event based compliance



The event-based compliances are the compliances that are mandatory to be complied with on happening of a particular event.

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Confirm Event

Entity : -- Select Entity -- Country : -- Select Country -- Location : -- Select Location -- Compliance Category : -- Select Compliance Category --

Compliance Type : -- Select Compliance Type -- Event Month : February - 2023

Show 10 entries

Event Category	Event Sub Category	Total Compliance	Status	Has Event Occurred ?	When Event Occurred ?	Action
Are designated persons expected to have possession of unpublished price sensitive information?	NA	4	Confirmed	Yes		Confirm
Are there any resolutions passed by e-voting or postal ballot?	NA	1	Confirmed	Yes		Confirm
Does Reserve Bank has any objection to the proposed change in the Payment System?	NA	1	Not Confirmed	Select		Confirm
Does the Company advance loans against gold jewellery pledged as collateral security and intend to open branches exceeding one thousand in number? Read more	NA	1	Not Confirmed	Select		Confirm
Does the Company advance loans against gold jewellery pledged in a quantum more than 20 grams at any one time or cumulatively? Read more	NA	4	Not Confirmed	Select		Confirm
Does the company conduct any business through Postal Ballot?	NA	14	Not Confirmed	Select		Confirm
Does the company has any debenture-holders?	NA	1	Not Confirmed	Select		Confirm
Does the company have 200 members or more?	NA	1	Not Confirmed	Select		Confirm
Does the company have any deferred tax or/and liability?	NA	1	Not Confirmed	Select		Confirm
Does the Company have turnover of INR 200 Crores or more or outstanding loans or borrowings from banks or PFI exceeding INR 100 Crores at any point of time during the preceding financial year? Read more	NA	2	Not Confirmed	Select		Confirm

Aging analysis dashboard



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Aging analysis



Enables identification of areas of repeated non-compliances and thereby exposure to increasing risk on account of compounding penalties.



Regulatory change management dashboard



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Regulatory change management dashboard



Assists in tracking analytics of regulatory changes which affect the applicable laws/regulations

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Act/Rule Wise

Entity : Country : Region : State :

Location : Compliance Category : From : To :

Compliance Type :

Show entries

Act/Rules	Total Compliances	Total New Compliances	Total Updated Compliances	Total Deleted Compliances
The Protection of Personal Information Act, 2013	15	0	0	0
Chapter 126 Americans With Disability Act, 1990, Recordkeeping And Reporting Under Title VII	4	0	0	0
CFR - Title 29 Labor, Chapter 22 - Employee Polygraph Protection And Part 001 Regulations	40	0	0	0
The Canada Pension Plan, 1985 and the Canada Pension Plan Regulations, 1985	26	0	0	0
Workplace Safety and Health Act	3	0	0	0
The Maharashtra (Felling of Trees) Regulations Act, 1964 and The Maharashtra Felling of Trees (Regulation) Rules, 1967	5	0	0	0
Internal Revenue Code	10	0	0	0
CFR - Title 29 Labor, Chapter 14 - Age Discrimination in Employment Act	16	0	0	0
The Canadian Human Rights Act, 1977	60	0	0	0

Locked compliances & remediation plan



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Remediation plan



Assists in addressing non-compliances in a more disciplined manner by mandating stakeholders to propose and record corrective action plans against every non-compliance.

The screenshot displays the 'Deloitte Compliance Monitor' interface. The main section is titled 'Remediation Plan List'. It features a navigation sidebar on the left with options like 'Dashboard', 'Regular Compliance', 'Report Genesis', 'Show Cause Notice', 'Event Compliance', 'Manage Repository', 'Remediation Plan', and 'Quick Links'. The main content area includes filter dropdowns for Entity, Country, Region, State, Location, Compliance Category, Compliance Frequency, Criticality, and Is Reviewer Pending. A search button is present. Below the filters is a table with columns: ComplianceID, Location, Act/Rule, Section Reference, Compliance Title, Action Items, Criticality, Impact of Non-Compliance, Due Date, Response, Owner Remark/Evidence, Reviewer Remark, Auditor Remark, and Remediation Plan Details. A single entry is shown for ComplianceID 39557, located in Singapore, under Act/Rule 'The Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act'. The table also shows a 'High' criticality and a due date of 2023-02-01. The 'Response' column indicates 'NC' (Non-Compliance). The 'Remediation Plan Details' column shows 'Corrective action to be implemented', 'Remediation Date: 12-Feb-2023', and 'Consulted with Reviewer: Yes'. Buttons for 'Save As Draft' and 'Submit Plan' are visible.

ComplianceID	Location	Act/Rule	Section Reference	Compliance Title	Action Items	Criticality	Impact of Non-Compliance	Due Date	Response	Owner Remark/Evidence	Reviewer Remark	Auditor Remark	Remediation Plan Details
39557	Singapore	The Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act	Section 39	Duty to disclose knowledge or suspicion	Please ensure that	High	(a) If the person is an individual, to a	2023-02-01	NC	Remark : NA Evidence : NA User Date : NA System Log Date : NA		Audit not done	Corrective action to be implemented Remediation Date: 12-Feb-2023 Consulted with Reviewer: Yes

Generating compliance reports



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Compliance reports



A quick access mode to generate compliance reports through multiple and structured filtering options, capable of being downloaded into a tabulated format.

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Organization Structure

Entity: - Please Select Entity - Country: - Please Select Country - Region: - Please Select Region -
State: - Please Select State - Location: - Please Select Location - Export to Excel

Compliance Type

Compliance Category: - Please Select Compliance Category - Compliance Frequency: - Please Select Frequency - Criticality: - Please Select Criticality -
Requirement Category: - Please Select Requirement Category - Act/Rule: - Please Select Act -

Status Type

Compliance Status: ALL Delayed Compliance Only
Is Audit Done?: - Please Select - Compliance Status by Auditor: ALL
Owner / Reviewer: ALL

Report Type

Compliance Type: Statutory View Report: Month wise
Compliance Month: January - 2023
From: From To: To Go

Show 10 entries Search

Act/Rule	Section Reference	Compliance Title	Action Items	Criticality	Impact of Non-Compliance	Due Date	Response	Owner Remark/Evidence	Reviewer Remark	Auditor Remark
The Canadian Human Rights Act, 1977	Section 11	Prohibition on discriminatory wages	Please ensure not to establish or Read more	Medium	Appropriate penalty may be imposed by authority	2023-01-07	C	Remark : NA Evidence : . User Date : 2023-01-18 System Log Date : 2023-01-19	Not reviewed yet	Audit not done
Workplace Safety and Health Act	Section 18	No deductions	Please ensure not to deduct or allow to Read more	High	A fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.	2023-01-07	C	Remark : NA Evidence : . User Date : 2023-01-18 System Log Date : 2023-01-19	Not reviewed yet	Audit not done

Highlighting breach register



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Breach register



Highlights partial or non-compliances along with remediation plan trails, complementing a Compliance Certificate.

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Dashboard
Regular Compliance
Report Genesis
Show Cause Notice
Event Compliance
Manage Repository
Remediation Plan
Quick Links

Show 5 entries

Month	Location	Act/Rule	Section Reference	Compliance Title	Action Items	Criticality	Impact of Non-Compliance	Due Date	Response	Remediation Plan Status	Remediation Plan Proposed Date
	Philippines	The Labor Code of Philippines and Rules to Implement the Labor Code	Article 115	Limitation on Deductions	Please ensure not to make any deductions from the deposits of an employee for the actual amount of loss or damage, unless the employee has been heard and his responsibility has been shown.	High	Liable for fine of not less than One Thousand Pesos (P1,000.00) nor more than Ten Thousand Pesos (P10,000.00), or imprisonment of not less than three months nor more than three years, or both such fine and imprisonment at the discretion of the court.	Dec 31, 2022	NC		
	Philippines	The Safe Spaces Act (Republic Act No. 11313) and The Implementing Rules and Regulations of Republic Act No. 11313	Section 17 (d) Rule VI Section 19 (d)	Code of Conduct	Please ensure to provide and disseminate, in consultation with all persons in the workplace, a code of conduct or workplace policy which shall: (1) Expressly reiterate the prohibition on gender-based sexual harassment; (2) Describe the procedures of the internal mechanism created; and (3) Set administrative penalties.	Low	Fine of not less than Five thousand pesos (P5,000.00) nor more than Ten thousand pesos (P10,000.00).	Dec 31, 2022	NC		
	Philippines	The Labor Code of Philippines and Rules to	Book III, Rule X Section 5	Prohibition to obstruct the exercise of the	Please ensure not to obstruct, impede, delay or otherwise render ineffective the exercise of the enforcement power of the Secretary of Labor and Employment, Regional Director or their duly authorized representatives.	High	Liable for fine of not less than One Thousand	Dec 31, 2022	NC		

Obtaining compliance certificate from compliance owners



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Compliance certificate



An automated process, to obtain the compliance certificate from the compliance owners. It supports the Director responsibility statement. The certificate consists of the breach register subject to which it is provided. The certificate comes with a date and time stamp

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Generate & Submit Compliance Certificate | Compliance Certificate Submission Calendar

To,
The Compliance Reviewer,

COMPLIANCE REPORT FOR THE PERIOD QTR-3(October-2022 To December-2022)

To the best of my knowledge and belief, and subject to the provisions highlighted in Breach Register, I confirm the following:

- The Company is in adherence to the applicable regulatory and business compliance requirements for the following:

Compliance Category	Criticality
Taxation General Business Labour & Employment Payroll Data Protection, Privacy, Information Technology Environment, Health and Safety Information Technology Industry Specific	High, Medium, Low

- Non-compliance breaches are adequately investigated and all issues are reported / resolved in a timely manner

A Summary of the Breaches Register covering partial and non-compliance is given below:


Compliance Category	Criticality											
	High				Medium				Low			
	Total	Complied	Partial Complied	Non Complied	Total	Complied	Partial Complied	Non Complied	Total	Complied	Partial Complied	Non Complied
Taxation	52	21	5	26	57	15	0	42	0	0	0	0
General Business	62	13	1	48	18	18	0	0	18	18	0	0
Labour & Employment	228	5	0	223	129	9	0	120	30	3	0	27
Payroll	136	3	0	133	28	7	0	21	15	2	0	13
Data Protection, Privacy, Information Technology	50	0	0	50	0	0	0	0	0	0	0	0

Monitoring notices received from any regulatory department



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Notices monitoring



Notice module is used to update steps being taken by users on receipt of show cause notice. Show cause notice can be managed efficiently.

A screenshot of a web application interface for editing a show cause notice. The form is titled "Edit Show Cause Notice" and contains several input fields and buttons. The fields are organized into a grid. At the top right of the form is a close button (X). At the bottom center is an "Update" button.

Financial Year : April-2022 To March-2023	Upload File : Choose File	Download Notice ↓
Entity : ABC Financial Service Company	Country : India	Location : Central
Notice Received From : Notice Received From	Notice Receipt Date : 2/6/2023 11:10:10 AM	Notice Response Due Date : 2/6/2023 11:10:10 AM
Notice/Legal : - Select Notice/Legal -	Notice/Legal Category : - Select Notice/Legal Category -	Case Type : - Select CaseType -
Name of the Party : Name of the Party	Type of Party : Type of Party	Intimation to Others : - Select Steering Committee -
Responsible Person : - Select User -	UserName : Ajinkya	User EmailAddress : ajshastri@deloitte.com
Remark (maximum character 500) : Remark	Amount (Full Figure) : Amount	

Managing and tracking litigation



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Manage litigation tracker



Litigation module helps to track, record and maintain hearing wise data for each case.

Centralised monitoring of litigation across entities and geographies.

Access of this module can also be shared with external consultants. Specific case access can be given on need to know / action basis.

Manage Litigation | C: Closed O: Open Home > Litigation Calendar

Country: All Entity: All Region: All
 State: All Location: All Compliance Category: All
 Case Category: All Case Filed By: All Back

Country	Company	Region	State	Location	Compliance Category	Serial No	Filed By	Against	Before Court	Brief Of Dispute	Amount Involved	Matter Start Date	Status	Date Of Last Hearing	Next Date	Lawyer	Company Representative	Case No	Action Plan	Case Category	Cost Of Hearing	Doc	Insert Date	View/Manage	
India	ABC Limited	Andhra Pradesh			Employment	1234	Ravi	Sushil	District Court	Test	10000000	Jul 1, 2020	Open	Jan 13, 2021		Sanjay Sai	1234	na	Drug Matter	456789		Jul 27, 2020	View		
India	ABC Limited	Andhra Pradesh			Employment	12345	Vishal	Abhishek	High Court	Test New	10000	Jul 2, 2020	Open	Jul 27, 2020	Aug 7, 2020		Sai Sir	12345	Test Again	Drug Matter	20000		Jul 28, 2020	View	
India	ABC Limited	Andhra Pradesh			Employment	1234	Saykat	Jomon	District Court	Test	10000000	Nov 1, 2020	Open	Nov 30, 2020	Jan 25, 2021		Prasad	123456	test	Drug Matter	20000		Nov 24, 2020	View	
India	ABC Limited	Andhra Pradesh			Employment	123	TEST	TEST	TEST	TEST TEST TEST	1234567890	Nov 3, 2020	Closed	Nov 20, 2020	Nov 27, 2020		TEST	TEST	123	TEST	Drug Matter	456789		Nov 24, 2020	View
India	ABC Limited	Andhra Pradesh			Employment	1	User1	User2	TestUser	Test	300000	Dec 1, 2020	Closed	Dec 7, 2020		User3	User4	1	Test	Recovery	10000		Dec 8, 2020	View	
India	ABC Limited	Andhra Pradesh			Employment	2	User5	User6	TestUser2	test	345678	Nov 5, 2020	Open	Nov 25, 2020	Dec 16, 2020		User7	User8	2	test	Arbitration	20000		Dec 8, 2020	View
India	ABC Limited	Andhra Pradesh			Employment	3	user9	user10	TestUser3	test	456789	Dec 1, 2020	Closed	Dec 3, 2020	Dec 8, 2020		user11	user12	3	test	Arbitration	20000		Dec 8, 2020	View

Managing and tracking organisation's licenses



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License tracker



License module helps the organisation to track and manage all licenses of organisation. New license details can also be added.

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Add License Back

Group Entity	<input type="text" value="- Please Select Group Entity -"/>	Entity	<input type="text" value="- Please Select Entity -"/>	Country	<input type="text" value="- Please Select Country -"/>
Region	<input type="text" value="- Please Select Region -"/>	State	<input type="text" value="- Please Select State -"/>	Location	<input type="text" value="- Please Select Location -"/>
Compliance Category	<input type="text" value="- Please Select Compliance Categ"/>	License Type	<input type="text" value="Renewable"/>	Act	<input type="text" value="- Please Select Act -"/>
Nature Of License	<input type="text"/>	Issuing Authority	<input type="text"/>	Form No	<input type="text"/>
License No	<input type="text"/>	Date Of Issue	<input type="text"/>	Valid From	<input type="text"/>
Select License Owner	<input type="text" value="- Please Select License Owner -"/>	Select License Reviewer	<input type="text" value="- Please Select License Reviewer"/>	Alert for the License(Days)	<input type="text" value="1"/>
Valid To	<input type="text"/>	End Date of Gross Period	<input type="text"/>	<input type="button" value="Choose File"/>	<input type="button" value="Submit"/>

Dashboard for the Chief Compliance Officer (1/3)



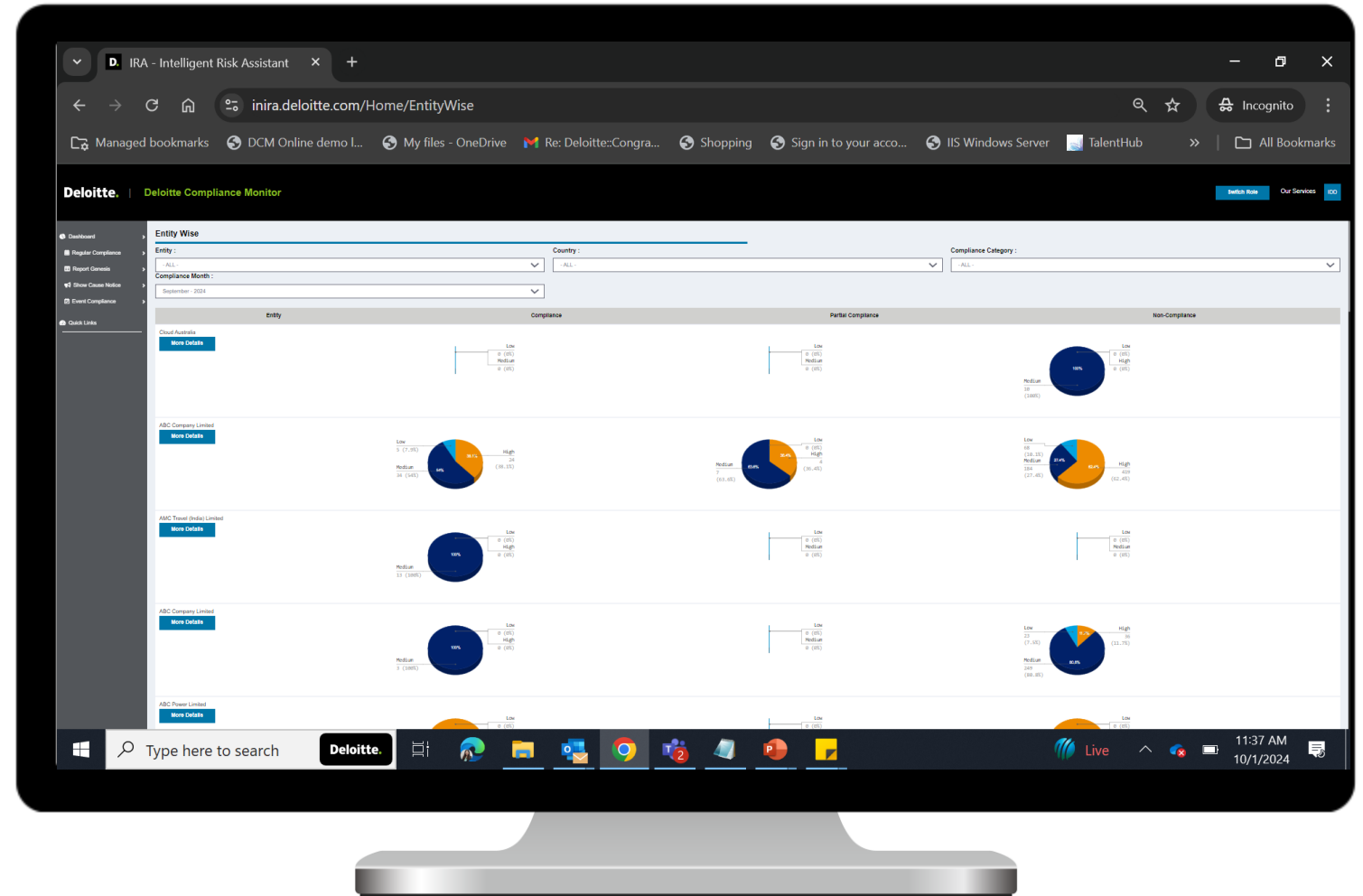
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Chief Compliance Officer dashboard



Overview of compliances across the organisation – entity wise, country wise and legislation category wise.

All pie charts are communicative and CCO can drill down to the compliance task, owner and reviewer.



Dashboard for the Chief Compliance Owner (2/3)



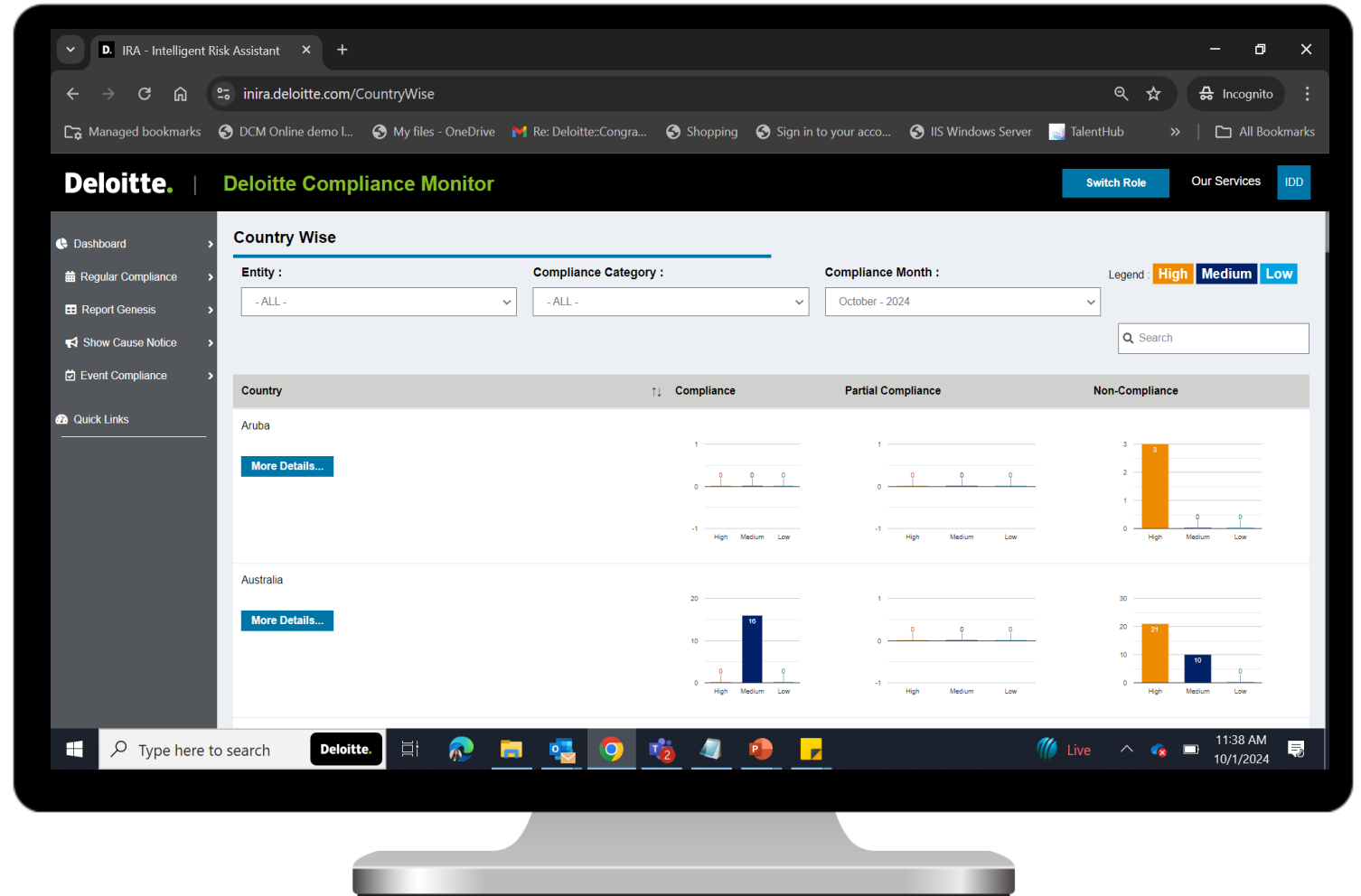
ILLUSTRATIVE

Chief Compliance Owner dashboard



Overview of compliances across the organisation – entity wise, country wise and legislation category wise.

All pie charts are communicative and CCO can drill down to the compliance task, owner and reviewer.



Dashboard for the Chief Compliance Officer (3/3)



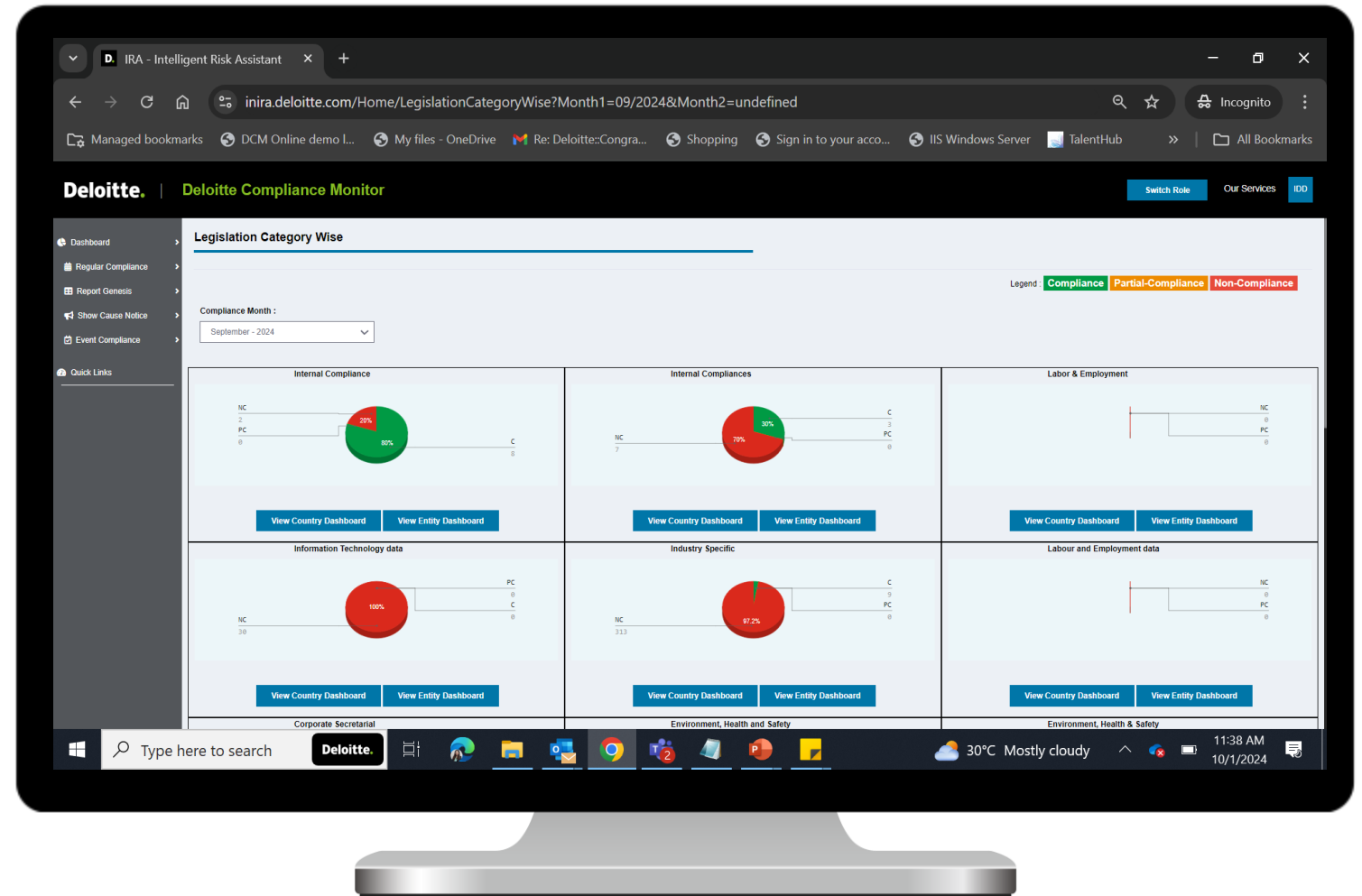
ILLUSTRATIVE

Chief Compliance Owner dashboard



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All pie charts are communicative and CCO can drill down to the compliance task, owner and reviewer.



Get in touch



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