



**Q :** Why is ICFR(Internal Control over Financial Reporting) necessary? It is mandatory?

**A :** According to Article 8 of the Act on External Audit of Stock Companies, etc. (External Audit Act) in Korea, listed companies must operate an ICFR management system, and if they do not comply with the provisions of the law, they may be subject to fines and other penalties.



**Q :** I'm designated as Person-in-Charge even though it is not related to my current work. What should I do?

**A :** If there is a change in Person-in-Charge due to transfers within or across the team, please contact F&AP team for modification in system.



**Q :** When conducting Change Management, what should I do if relevant evidence is not available as the control activity has not yet occurred as of this year?

**A :** If it is difficult to update evidence since the control activity has not yet been performed, please select the most recent evidence that occurred last year and update evidence.



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Please contact to the email below if you have any questions.  
sh.moon@hyundai.com (F&AP Team Seonghoon Moon Manager)

This newsletter has been sent for executives and employees to comply with K-SOX training obligation under the Korean External Audit Act (Enforcement Decree Article 9)