

## **King III Requirements for IT Governance mapped to the Calder-Moir Framework**

*(This mapping should be read in conjunction with the Calder-Moir IT Governance White Paper)*

[Buy the IT Governance Framework Toolkit at http://www.itgovernance.co.uk/products/519](http://www.itgovernance.co.uk/products/519)

### **The six hexagons of the Calder-Moir Framework are:**

RCC	Risk, Conformance, & Compliance
ITS	IT Strategy
C	Change
ITBS	Information Technology Balance Sheet
O	Operations
BS	Business Strategy

	<b>King III IT Governance Requirements</b>	<b>C-M Hexagon</b>	<b>1 or 2</b>
5.1.1	The board should assume the responsibility for the governance of IT and place it on the board agenda.	RCC	1
5.1.2	The board should ensure that an IT charter and policies are established and implemented.	RCC	1
5.1.3	The board should ensure promotion of an ethical IT governance culture and awareness and of a common IT language.	RCC	1
5.1.4	The board should ensure that an IT internal control framework is adopted and implemented.	RCC	1, 2
5.1.5	The board should receive independent assurance on the effectiveness of the IT internal controls.	RCC	1
5.2.1	The board should ensure that the IT strategy is integrated with the company's strategic and business processes.	BS, ITS	1
5.2.2	The board should ensure that there is a process in place to identify and exploit opportunities to improve the performance and sustainability of the company through the use of IT	BS, ITS	1
5.3.1	Management should be responsible for the implementation of the structures, processes and mechanisms for the IT governance framework.	RCC	1, 2
5.3.2	The board may appoint an IT steering committee of similar function to assist with its governance of IT.	RCC	1, 2
5.3.3	The CEO should appoint a Chief Information Officer responsible for the management of IT.	RCC	1, 2

5.3.4	The CIO should be a suitably qualified and experienced person who should have access and interact regularly on strategic IT matters with the board and/or appropriate board committee and executive management	RCC	1, 2
5.4.1	The board should oversee the value delivery of IT and monitor the return on investment from significant IT projects.	C	1, 2
5.4.2	The board should ensure that intellectual property contained in information systems are protected.	O	1, 2
5.4.3	The board should obtain independent assurance on the IT governance and controls supporting outsourced IT services.	O	1, 2
5.5.1	Management should regularly demonstrate to the board that the company has adequate business resilience arrangements in place for disaster recovery.	O	1, 2
5.5.2	The board should ensure that the company complies with IT laws and that IT related rules, codes and standards are considered.	RCC	1, 2
5.6.1	The board should ensure that there are systems in place for the management of information which should include information security, information management and information privacy.	O	1, 2
5.6.2	The board should ensure that all personal information is treated by the company as an important business asset and is identified.	O	1, 2
5.6.3	The board should ensure that an Information Security Management System is developed and implemented.	O	1, 2
5.6.4	The board should approve the information security strategy and delegate and empower management to implement the strategy.	ITS	1
5.7.1	The risk committee should ensure that IT risks are adequately addressed.	RCC	1, 2
5.7.2	The risk committee should obtain appropriate assurance that controls are in place and effective in addressing IT risks.	RCC	1, 2
5.7.3	The audit committee should consider IT as it relates to financial reporting and the going concern of the company.	RCC	1, 2
5.7.4	The audit committee should consider the use of technology to improve audit coverage and efficiency.	RCC	1, 2

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