



**Suruhanjaya Komunikasi dan Multimedia Malaysia**  
Malaysian Communications and Multimedia Commission

## **GUIDELINE FOR THE QUALIFICATION AND REGISTRATION OF AUDITORS - DIGITAL SIGNATURE**

**(Effective 15 September 2023)**  
**Second edition**

The information in this document is intended as a guide only. For this reason, it should not be relied on as legal advice or regarded as a substitute for legal advice in individual cases. The information contained in this document may be subjected to changes without notice.

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## Introduction

Pursuant to Section 3 of the Digital Signature Act 1997 ("DSA 1997"), the Malaysian Communications and Multimedia Commission ("Commission") is responsible for administering, enforcing, carrying out and giving effect to the provisions under the DSA 1997 for the purpose of monitoring and overseeing the activities of the Certification Authority ("CA").

A qualified auditor selected and registered with the Commission plays a vital role in verifying that the requirements of a trustworthy system and compliance with the DSA 1997 and the Digital Signature Regulations ("DSR 1998") have been satisfied during the following process:

- (a) when a person applying for a CA licence, certificate of recognition for a repository ("recognised repository"), and/or certificate of recognition for a date/time stamp services ("recognised date/time stamp services") at the operational stage;
- (b) when a person applying for renewal of the CA licence, recognised repository, and/or recognised date/time stamp services;
- (c) when a licensed CA, a recognised repository and a recognised date/time stamp service require a performance audit to be conducted annually;
- (d) when a person applies for recognition of foreign CA ("recognised foreign CA"); or
- (e) any additional or unscheduled audit as required and/or instructed by the Commission.

This Guideline aims to document current industry practices while aligning it with the requirements of the DSA 1997 and the DSR 1998 to give a better understanding and improved consistency in the selection and registration of qualified auditors in accordance with Regulation 41 of the DSR 1998.

This Guideline for the Qualification and Registration of Auditors – Digital Signature ("Guideline") is developed pursuant to Regulation 85 of the DSR 1998 and may be revised, varied, or revoked by the Commission at any time without prior notice.

# **Guideline for the Qualification and Registration of Auditors - Digital Signature**

## **1. Scope**

This Guideline defines and describes the requirements set forth under Regulation 41 of the DSR 1998 to provide guidance on the selection for registration of a person who is deemed a qualified auditor by the Commission in accordance with the provisions of the DSA 1997 and the DSR 1998.

This Guideline applies to all applicants seeking registration as qualified auditors with the Commission.

## **2. Normative references**

The following documents, in whole or in part, are normatively referenced in this Guideline and are indispensable for its application. The latest edition of the following referenced document (including any amendments) shall be applicable and reflected in this Guideline accordingly.

- Digital Signature Act 1997; and
- Digital Signature Regulations 1998.

## **3. Terms and definitions**

For the purposes and context of this Guideline, the terms used herein shall have the same meaning as provided under the DSA 1997 and the DSR 1998 unless otherwise provided herein. Terms already defined in the DSA 1997 and the DSR 1998 will not be repeated in this Guideline:

### **3.1 annually**

At least once in any period of twelve (12) consecutive months during the validity of the CA licence or the certificate of recognition or registered qualified auditor's registration tenure.

### **3.2 applicant**

A practising auditor from an audit firm who submits a formal application to the Commission to be recognised as a qualified auditor.

### **3.3 audit**

A systematic, independent, and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria (i.e., as per the DSA 1997, the DSR 1998 and the guideline(s)) are fulfilled.

[Source: ISO 9000:2015]

### **3.4 auditee**

A person or organisation being audited or subject to audit within the context of DSA 1997 and DSR 1998, which can be one of the following:

- (a) a licensed CA, a recognised repository and/or a recognised date/time stamp services approved under the DSA 1997 and the DSR 1998 require an annually performance audit;
- (b) a person applying for a CA licence, recognised repository, and/or recognised date/time stamp services at the operational stage;
- (c) a person applying for renewal of a CA licence, recognised repository, and/or recognised date/time stamp services;
- (d) a foreign CA applying for recognition; or
- (e) licensed CA, recognised repository and/or recognised date/time stamp services requiring an additional compliance audit(s).

### **3.5 audit firm**

A firm of auditors incorporated under the Companies Act 2016 and registered as a member of the MIA (Malaysian Institute of Accountants).

### **3.6 auditor**

A person with the demonstrated personal attributes and competence to conduct an audit.

[Source: ISO 9000:2015]

### **3.7 guideline(s)**

Document(s) developed pursuant to Regulation 85 of the DSR 1998.

## 4. Qualification criteria

4.1 Applicants who meet the following criteria, as defined and described in accordance with Regulation 41 of the DSR 1998, are eligible to be considered and registered as qualified auditors of the Commission.

### A. Main requirements

- (a) certified public accountant, also known as a chartered accountant, having expertise in computer security, and registered under the Accountants Act 1967 (“Act 94”); or
- (b) an accredited computer security professional who holds one of the following professional certifications:
  - i. Information Security Management System Lead Auditor (“ISMS”);
  - ii. Certified Information Systems Auditor (“CISA”);
  - iii. Certified Information Systems Security Professional (“CISSP”); or
  - iv. Other equivalent professional certifications in information security issued by an internationally recognised professional association or as may be specified by the Commission from time to time.

### B. Educational or professional skills

- (a) has tertiary qualifications in computer science/ information technology, accounting/ accountancy, or any other qualifications that the Commission may deem to be relevant and acceptable; and
- (b) holds a professional qualification(s) as per clause 4.1(A) and is relevant to the requirements used for the audit as indicated in the guideline(s) issued by the Commission.

### C. Experience in computer security and audit

- (a) has at least two (2) years of experience in trusted computer information systems, trusted telecommunications networking environments, and professional audit principles, practices, and techniques relevant to the requirements used for the audit as indicated in the guideline(s) issued by the Commission;
- (b) has at least two (2) years of experience in digital signature technology (i.e., Public Key Infrastructure (“PKI”)), standards, and practices; and
- (c) has been a practising auditor over the past two (2) years as of the application date.

#### **D. Knowledge requirements**

- (a) has a good knowledge of the requirements of the DSA 1997 and the DSR 1998;
- (b) has a good knowledge of the requirements of the guideline(s) issued by the Commission; and
- (c) has a good knowledge of the requirements of other or equivalent globally recognised best practice standards in digital signature technology (e.g., PKI).

#### **E. Other factors considered for assessment**

- (a) does not have any current or planned financial, legal, or other relationships that are likely to impair the objectivity or independence other than that of an auditor and the auditee party;
- (b) have not been convicted, whether within or outside Malaysia, of any offence involving fraud, breach of fiduciary duty, false statements, professional negligence, or deception punishable on conviction with imprisonment for three (3) months or more;
- (c) have not been imprisoned for any offence referred to in E(b) hereof within the period of five (5) years preceding the date of this declaration;
- (d) have not been subjected to any disciplinary actions or proceedings for unprofessional conduct by any professional body or regulatory authority; and
- (e) have not been refused membership or suspended from membership in any recognised accountants' associations or any relevant professional body.

4.2 Notwithstanding the above, the Commission may, at any time, revise or vary the interpretation of the qualification criteria pursuant to Regulation 41 of the DSR 1998.

4.3 In addition to the requirements described above, the auditee may adopt and apply more stringent measures in selecting auditors from among the available registered qualified auditors (i.e., additional requirements to obtain certification from adopted audit criteria, for example, WebTrust, Electronic Identification, Authentication and Trust Services (eIDAS) or any other relevant certification).

## 5. Application procedure

5.1 The applicant intending to be registered as the Commission's qualified auditor shall meet all the criteria described in clause 4 of this Guideline and shall submit the application using a duly completed Application Form for Qualified Auditor Registration ("ANNEXURE 1"), together with the following information, including any other supporting documents deemed relevant:

- (a) a complete curriculum vitae with experience related to audit; and
- (b) certified true copies of all the certificates as indicated in clauses 4.1(A) and 4.1(B) above.

5.2 Pursuant to Subregulation 41(1)(d) of the DSR 1998, the applicant intending to be registered as a qualified auditor shall demonstrate an understanding of the DSA 1997 and the DSR 1998.

5.3 The Commission will treat all information provided as part of the application as highly confidential.

## 6. Submission of application

6.1 The applicant is required to submit the application form as per **ANNEXURE 1** with all relevant supporting documents, including that which is specified in clause 5, in soft copy via email form to [neamd@mcmc.gov.my](mailto:neamd@mcmc.gov.my) with the subject "Application for Qualified Auditors under DSA 1997".

6.2 Where the supporting documents are unavailable in soft copy, the applicant must notify the Commission and submit a physical copy of the responses and supporting documents (by hand, mail, or courier) to the Commission at the following address:

**Head,**  
**Numbering and Electronic Addressing Management Department**  
Licensing and Monitoring Division  
Malaysian Communications and Multimedia Commission  
MCMC Tower 1, Jalan Impact, Cyber 6,  
63000 Cyberjaya, Selangor Darul Ehsan

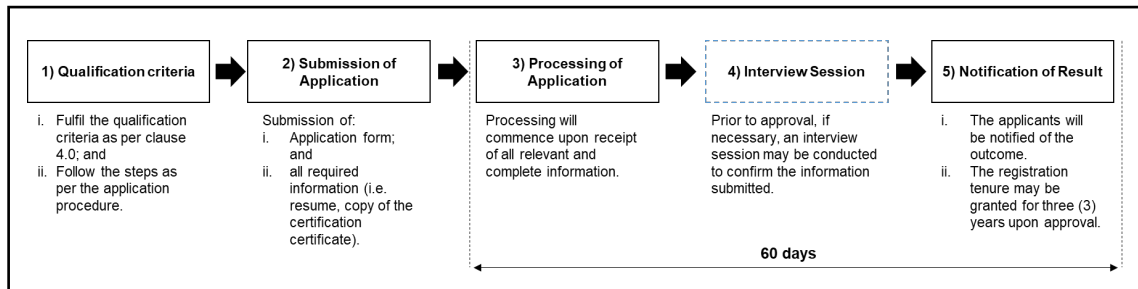
Tel No. : +603 8688 8000  
Fax No. : +603 8688 1002  
Email : [neamd@mcmc.gov.my](mailto:neamd@mcmc.gov.my)



## 7. Processing of application

7.1 A summary of the processing of the application is further depicted below:

**Figure 1. Processing of application**



7.2 The Commission will commence processing the application once it has received the complete information, together with the required and relevant documents.

7.3 Notwithstanding the above, the Commission may, at any time and any stage of the application, request additional information, documents, demonstration, assessment, or test to be submitted or performed within a specified timeline to support its reasonable means of assessment of the auditor's compliance and competency with the requirements stated in clause 4 of this Guideline.

7.4 If the applicant does not provide any information, document, or demonstration or test required under clauses 7.2 and 7.3 within the time specified, the application shall be considered withdrawn. It shall not be further proceeded with without prejudice to a fresh application being made by the applicant.

7.5 The applicant may withdraw the application at any time by giving notice to the Commission by email. Withdrawing an application will not prejudice the ability to submit a fresh application. If the applicant decides to reapply, the application needs to be resubmitted in accordance with clauses 6 and 7, together with all the required documentation.

7.6 The applicant acknowledges and accepts that approval of the application shall be at the sole discretion of the Commission, and the Commission reserves the right, at any time and for any reason, to decline or not proceed with an application. The applicant further acknowledges that the Commission may reject any application that the Commission is prohibited from considering by law or policy.

7.7 Prior to approval, the Commission may schedule an interview to assess and verify the application. The interview may be conducted by a committee or individual selected by the Commission or its personnel.

## **8. Registration of qualified auditor**

8.1 The applicant will be notified in writing of the application's result sixty (60) days following the processing date.

8.2 If the Commission is satisfied that the requirements set forth under Regulation 41 of the DSR 1998, defined and described in this Guideline, have been complied with, the Commission may register the applicant as a qualified auditor.

8.3 The register of qualified auditors, which may include the auditor's name, the audit firm, and/or any other information deemed relevant by the Commission, will be published on the Commission's official website.

## **9. Registration tenure**

9.1 A qualified auditor registered with the Commission pursuant to the DSA 1997 and the DSR 1998 shall:

- (a) be granted for three (3) years of registration tenure with the Commission ("registration tenure");
- (b) not operate as, or in any way participate in the operation of, or be concerned with, a licensed CA, a recognised repository, or a recognised date/time stamp service;
- (c) comply with all the requirements of the DSA 1997 and the DSR 1998;
- (d) continue to meet the qualification criteria pursuant to Regulation 41 of the DSR 1998 as defined and described in this Guideline; and
- (e) adhere to all applicable and relevant requirements of other or equivalent globally recognised best practice standards and codes in undertaking its role as a qualified auditor.

9.2 If during the audit engagement period, the auditor no longer fulfils any of the qualification criteria or requirements defined and described under this Guideline, the auditor and/or audit firm shall immediately notify the Commission and the auditee in writing of that fact and the reasons for not meeting the qualifications or requirements. Action as per clause 12 will be taken following the notification.

## **10. Code of ethics**

10.1 A qualified auditor registered with the Commission under the DSA 1997 and the DSR 1998 shall maintain high standards of professional conduct at all times while performing the compliance audit and shall adhere to the following fundamental principles in addition to the requirements of the standard auditor code of conduct:

### **10.1.1 Fundamental principles**

The registered qualified auditor shall:

- (a) act professionally diligently, avoid any action that discredits the profession, honestly and impartially at all times;
- (b) observe and comply with the DSA 1997 and the DSR 1998, and make any disclosures expected by the laws and regulations; and
- (c) maintain professional knowledge and skill at the level required to ensure that the auditee receives professional service based on current developments in practice, legislation, and techniques.

### **10.1.2 Independence and objectivity**

The registered qualified auditor shall:

- (a) not allow bias, conflict of interest, or undue influence of others to override professional or business judgments;
- (b) not participate in any activity or relationship that may impair or be perceived to impair its unbiased judgment on auditing issues;
- (c) disclose any potential conflicts of interest with the organisation to be audited before undertaking any audit function with respect to that organisation, and
- (d) not accept any gift or inducement that could influence, compromise, or threaten the ability of the auditor to act and be seen to be acting independently.

### **10.1.3 Confidentiality**

The registered qualified auditor shall take all reasonable steps to ensure the confidentiality of:

- (a) the information received during the audit; and
- (b) the audit results.

#### **10.1.4 Professionalism**

The registered qualified auditor shall:

- (a) be honest, thorough, and straightforward in all professional and business relationships that include the performance of audit activities;
- (b) be consistent and accurate in the evaluations of the information received during the audit;
- (c) strive to be complete in its audit activities and avoid any omissions;
- (d) separate fact from opinion clearly and concisely in its audit reports; and
- (e) carry out the audit for the auditee in a conscientious, diligent, respectful, and efficient manner.

### **11. Renewal of registration**

11.1 A registered qualified auditor may apply for renewal of the registration tenure within sixty (60) days, but not later than thirty (30) days before the expiry date of the registration tenure, by submitting a fresh application.

### **12. Recommendation for the deregistration as a qualified auditor**

12.1 The Commission may deregister any qualified auditor registered pursuant to Regulation 41 of the DSR 1998 in any of the following circumstances:

- (a) commits offences under the laws of Malaysia as specified in subclause 4.1(E);
- (b) fails to comply with the requirements and obligations stipulated under the DSA 1997 and the DSR 1998;
- (c) no longer fulfils any of the qualification criteria or requirements specified under the DSA 1997, the DSR 1998 described and defined in this Guideline;
- (d) obtained the registration as a qualified auditor by making a false or misleading representation or declaration (oral or written) and/or that if it is proven that the person breaches any code of ethics specified under this Guideline and/or of its registered professional body; and/or
- (e) the qualified auditor provides a written notice requesting the Commission to do so.

12.2 The Commission shall give written notice of the intended deregistration to the affected qualified auditor.

12.3 The affected qualified auditor may make a written submission to the Commission within the period specified by the Commission. The period shall not be less than thirty (30) days.

12.4 After the expiry of the notice specified in clause 12.3, the Commission shall decide on the next course of action, taking into consideration any submission made by the affected qualified auditor.

12.5 The Commission shall give the affected qualified auditor a written notice of the deregistration as soon as practicable. The deregistration of the affected qualified auditor shall take effect on the expiration of fourteen (14) days from the date on which the notice of deregistration is served on the affected qualified auditor.

**ANNEXURE 1 -  
Application form for qualified auditor registration**



## APPLICATION FORM FOR QUALIFIED AUDITOR REGISTRATION

Please use a separate annexure if there needs to be more space in the application form for the required information. (All required information is mandatory and shall be completed accordingly). Please refer to the **Guideline for the Qualification and Registration of Auditors - Digital Signature** (clause 4) for information on completing the application form.

APPLICANTS DETAILS	
Affix recent passport size photograph	<b>Name</b> : _____ <b>Identification No.</b> : _____ <b>Tel. No.</b> : _____ <b>Email</b> : _____
<b>A. MAIN REQUIREMENTS</b> (Please provide certified true copies of all the professional certificates as identified)	
<b>AUDIT FIRM DETAILS</b>	
<b>Audit Firm</b>	: _____
<b>Company Registration No./ Audit Firm No.</b>	: _____
<b>Company email or fax</b>	: _____
<b>Company Address</b> (Business Address)	: _____
<b>MIA Member</b> (Please provide the issued registration of firm letter and certificate by MIA) <input type="checkbox"/> Yes	
<b>Other accreditation and recognition obtained (if any):</b> Please specify:	
(a) <b>Professional Membership (Chartered Accountant):</b> Please include the membership registration numbers and a certified true copy providing proof of membership.	
(b) <b>Professional Certification:</b> Please tick <input checked="" type="checkbox"/> whichever is relevant and provide the registration numbers and a certified true copy of the relevant certificate.	
<input type="checkbox"/> Information Security Management System Lead Auditor (ISMS) <i>Cert Reg. No:</i>	
<input type="checkbox"/> Certified Information Systems Auditor (CISA) <i>Cert Reg. No:</i>	
<input type="checkbox"/> Certified Information Systems Security Professional (CISSP) <i>Cert Reg. No:</i>	
<input type="checkbox"/> Other professional certification in information technology or equivalent (please specify):	

<b>B. EDUCATIONAL OR PROFESSIONAL SKILLS</b>	
(a) <b>Educational/ professional background:</b> (please specify details)	
(b)	Holds professional qualification(s) as per subclause 4.1(A) and is suitable and relevant to the requirements used for the audit (please provide the details in the <b>A. MAIN REQUIREMENTS</b> section). <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>C. EXPERIENCE IN COMPUTER SECURITY AND AUDIT</b> (The details shall be aligned with the <b>A. MAIN REQUIREMENTS</b> section and shall be included with a curriculum vitae)	
(a)	Has at least two (2) years of experience in trusted computer information systems, trusted telecommunications networking environments, and professional audit principles, practices, and techniques. <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Years of experience:</b>
(b)	Has at least two (2) years of experience in digital signature technology (i.e., PKI) technology, standards, and practices. <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Years of experience:</b>
(c)	Has been a practising auditor over the past two (2) years as of the application date. <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Years of experience:</b>  <b>Summary of experience in auditing over the past two (2) years:</b> (relevant to the scope of the audit):
<b>D. KNOWLEDGE REQUIREMENTS</b>	
(a)	Good understanding and proficiency in the Digital Signature Act 1997 and the Digital Signature Regulations 1998. <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>E. OTHER FACTORS CONSIDERED FOR ASSESSMENT</b>	
<b>Declaration</b>	
(a)	I do not have any current or planned financial, legal, or other relationships that are likely to impair the objectivity or independence of my position as a registered qualified auditor with the Commission. <input type="checkbox"/> Yes <input type="checkbox"/> No
(b)	I have not been convicted, whether within or outside Malaysia, of any offence involving fraud, breach of fiduciary duty, false statements, professional negligence, or deception, punishable on conviction with imprisonment for three (3) months or more. <input type="checkbox"/> Yes <input type="checkbox"/> No
(c)	I have not been imprisoned for any offence referred to in the above paragraph within the period of five (5) years preceding the date of this declaration. <input type="checkbox"/> Yes <input type="checkbox"/> No
(d)	I have not been subjected to any disciplinary action or proceedings for unprofessional conduct by any professional body or regulatory authority. <input type="checkbox"/> Yes <input type="checkbox"/> No
(e)	I have not been refused membership or suspended from membership in any recognised accountant association or any relevant professional body. <input type="checkbox"/> Yes <input type="checkbox"/> No
<i>I hereby certify and declare that all the particulars furnished in this form are true and correct. I also declare that I understand and consent to the disclosure of any information contained in this application as the Commission deems necessary.</i>	
<b>Signature:</b>  <b>Name:</b>  <b>Designation:</b>	<b>Company seal:</b>   <b>Date:</b>



## Bibliography

[1] ISO 9000:2015, Quality management systems — Fundamentals and vocabulary

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