



**ACCREDITATION SCHEME FOR
MANAGEMENT SYSTEMS CERTIFICATION BODIES**

CT 34
SAC CRITERIA FOR CERTIFICATION
BODIES
(DATA PROTECTION TRUSTMARK)

1 Introduction

- 1.1 This document specifies the supplementary SAC criteria for Certification Bodies (CBs) certifying Data Protection Trustmark (DPTM).
- 1.2 This document is to be used with:
 - a. ISO/IEC 17021-1 Conformity Assessment - Requirements for bodies providing audit and certification of management systems
 - b. Applicable IAF Mandatory Documents (MD)

2 Terms and definition

For the purpose of this accreditation programme, the following terms and definitions apply.

2.1 Data subject category

Distinct groups of individuals whose personal data is being collected, used and disclosed.

Note 1 to entry: This term is commonly used in data protection impact assessments and privacy documentation

Note 2 to entry: Examples of data subject category include employees, job applicants, visitors, customers

2.2 Data intermediary

An organisation that processes personal data on behalf of another organisation but does not include an employee of that other organization.

[Source SS 714:2025, 3.1]

3 Certification Criteria

- 3.1 CBs shall audit and certify organisations to SS 714:2025 Data protection trustmark.
- 3.2 The certification scope shall cover enterprise-wide processes that manages personal data as defined in SS 714:2025. No exclusion shall be granted.

4 Criteria for DPTM Auditors

- 4.1 CBs shall appoint qualified auditors to conduct DPTM audits.
- 4.2 Auditors shall meet the criteria as defined in **ANNEX A (NORMATIVE)** of this document.
- 4.3 If there is only one auditor conducting the audit, this auditor shall fulfil the requirements for lead auditor defined in **ANNEX A (NORMATIVE)** of this document.

5 Duration of DPTM Audits

- 5.1 Where applicable, references shall be made to ISO/IEC 27706 Information technology, cybersecurity and privacy protection — Requirements for bodies providing audit and certification of privacy information management systems

- 5.2 Determination of DPTM audit time shall be based on **ANNEX B (NORMATIVE)** of this document.
- 5.3 For requirements for stage 1 and stage 2 audits, CBs shall refer to clause 9.3 of ISO/IEC 17021-1:2015.
- 5.4 Multi-sites audit
- a. Eligibility of a multi-site organization for certification
 - i. The organisation shall have a single management system
 - ii. The organisation shall identify its central function. The central function is part of the organisation and shall not be subcontracted to an external organization
 - iii. The central function shall have organisational authority to define, establish and maintain the single management system
 - iv. The organisation's single management system shall be subject to a centralised management review
 - v. All sites shall be subject to the organisation's internal assessment
 - b. It is possible that an organisation that satisfies the eligibility criteria mentioned in clause 5.4a of this document may consist of sites that can be sampled, sites that cannot be sampled or a combination of both.
 - i. The CB shall determine which sites may be applicable for sampling (i.e. where very similar processes/activities are provided) and those that are not eligible
 - ii. This justification shall be recorded
 - c. The total audit time for on-site audit shall be calculated by considering the total number of persons doing working under the organisation control irrespective of their location.
 - d. Alternatively, it is permitted to sum the audit times which are individually calculated for each site, as long as this total audit time is the same or larger than that defined in clause 5.4c of this document.
 - e. The number of total on-site auditor days – as calculated for the certification scope - shall be allocated across the different sites based on the relevance of the site for the management system, the activities conducted at the site and the risk identified. The justification for the allocation shall be recorded.
 - f. A minimum of 1.0 auditor day each shall be allocated to HQ and per site.
- 5.5 To ensure effective audits being performed and to ensure reliable and comparable results, the initial audit time in **Table B-1** shall not be reduced by more than 30% unless the organisation is certified to ISO/IEC 27701.
- 5.6 If the organisation is certified to ISO/IEC 27701 by an accredited CB¹, the CB may reduce the initial audit time in **Table B-1** by up to 50% provided all the following conditions are met:
- a. The certification scope of the ISO/IEC 27701 is identical to that of the SS 714 (DPTM)
 - b. The initial audit time in **Table B-1** after the 50% reduction in clause 5.6 is equal or more than five audit days
- 5.7 CB shall calculate the audit duration. The audit time determined by the CB and the justification for the determination shall be recorded. In all cases where adjustments are made to the audit duration provided in **Table B-1**, sufficient evidence and records shall be maintained to justify the variation.

¹ Accredited CB refers to a certification body accredited by SAC or an accreditation body recognised under SAC Mutual Recognition Arrangement (MRA)

- 5.8 Surveillance audit duration shall be 1/3 of initial audit time. It is unlikely that a surveillance audit duration will be less than one audit day.
- 5.9 Recertification audit duration shall be 2/3 of initial audit time. It is unlikely that a recertification audit duration will be less than one audit day.
- 5.10 If after the calculation the result is a decimal number, the number of auditor days should be adjusted to the nearest half day (e.g. 1.3 auditor days becomes 1.5 auditor days, 1.2 auditor days becomes 1 auditor day).

6 Remote Audit

- 6.1 Remote audit is allowed for all types of audits (initial, surveillance and renewal) if the organisation has no physical office or work in a co-working space. Remote audit is also allowed for stage 1 audit regardless if the organisation has physical office or work in a co-working space. The justification for remote audit shall be recorded.
- 6.2 Where Information and Communication Technology (ICT) are used for auditing/assessment purposes, the CB shall follow IAF MD 4.
- 6.3 If all or some remote auditing methods such as interactive web-based collaboration, web meetings, teleconferences, and electronic verification of the organization's processes are utilized to interface with the organization, these activities shall be identified in the audit plan and may be considered as contributing to the total "on-site audit time²".
- 6.4 Where remote audit methods have been used, the audit report shall indicate the extent to which they have been used in carrying out the audit and their effectiveness in achieving the audit objectives.
- 6.5 Where the activities of the organisation are not undertaken at a defined physical location and therefore all activities of the organisation are conducted remotely, the audit report shall state that all activities of the organisation are conducted remotely.

7 Audit Report

- 7.1 The CB shall provide a written report for each audit to the client.
- 7.2 The CB shall use the audit report template provided by IMDA and include, where applicable, requirements in this document and ISO/IEC 17021-1:2015.
- 7.3 The audit report template is available for download at <https://go.gov.sg/ss714-audit-report>.

8 Information Requirements

- 8.1 Certification documents
- a. Where no activity of the organisation within the scope of the certification is undertaken at a defined physical location at all, the certification document(s) shall state that all activities of the organization are conducted remotely.

² On-site audit time refers to the on-site audit time allocated for individual sites. Audits of remote sites performed by electronic means are considered to be remote audit, even if the audits are physically carried out on the organization's premises.

- b. If the CB has been granted the use of DPTM logo by IMDA, CB shall ensure that the:
 - i. DPTM logo shall not be in between the CB mark and SAC accreditation mark
 - ii. DPTM logo shall maintain similar proportions to CB mark and SAC accreditation mark. The difference in the height of the CB mark, SAC accreditation mark and DPTM logo shall not be more than 5%

8.2 Access to organisational records

- a. Before each certification audit, the CB shall ask the client to report if any DPTM related information (such as DPTM records or information about security measures) cannot be made available for review by the audit team because it contains confidential or sensitive information.
- b. The CB shall determine whether the DPTM can be adequately audited in the absence of such information. If the CB concludes that it is not possible to adequately audit the DPTM without reviewing the identified confidential or sensitive information, it shall advise the client that the certification audit cannot take place until appropriate access arrangements are granted.

Criteria for DPTM Auditors

The summary of the criteria for DPTM auditor is shown in **Table A-1**.

Table A-1: Summary of Criteria for DPTM Auditors

Criteria	DPTM Auditor	DPTM Lead Auditor
Ethics & Attributes	Demonstrates personal attributes for effective and efficient performance of audits	
Qualifications and Working Experience	At least a degree/diploma with minimum of 3 years full time professional work experience in at least one of the following: a. Data privacy or data protection or data governance b. Information systems auditing, control or security	
Auditor Training	(a) Passed any of the following: i. Certified Information Privacy Professional/Asia (CIPP/A ³); or ii. Certified Information Privacy Manager (CIPM ³); or iii. Recognised Lead Auditor course for Information Security (ISO/IEC 27001) or Privacy Information (ISO/IEC 27701) management systems and (b) Complete all of the following: i. "Fundamentals of the Personal Data Protection Act" course ⁴ ii. "Practitioner Certificate in Personal Data Protection (Singapore)" course ⁵ iii. Knowledge on SS DPTM	
Audit Experience	Performed a minimum of 5 ISO/IEC 27001 or ISO/IEC 27701 or DPTM audits ⁶ as a qualified auditor within a 2-year period with a minimum of 10 auditor days on site. The 2-year period shall be within immediate past 5 years.	Performed a minimum of 8 ISO/IEC 27001 or ISO/IEC 27701 or DPTM audits ⁶ as a qualified auditor within a 2-year period with i. A minimum of 10 auditor days on site, and ii. At least 3 of these audits shall be in the capacity as the lead auditor The 2-year period shall be within immediate past 5 years.

³ CIPP/A and CIPM are certification programs offered by International Association of Privacy Professionals

⁴ Fundamentals of the PDPA (2020) is approved by the SkillsFuture Singapore (SSG) as WSQ-accredited course.

⁵ This is an intermediate course that complements the "Fundamentals of the Personal Data Protection Act" course under the SkillsFuture Singapore WSQ framework.

⁶ Audits refer to external audits independent of the client. Conducting accredited certification audits (initial, surveillance or recertification) based on ISO/IEC 27001 or ISO/IEC 27701 or DPTM can count towards audit experience. Trainee auditors, who shadow approved auditors for ISO/IEC 27001 or ISO/IEC 27701 or DPTM audits, with proof of participation in these audits, can also count towards audit experience. Accredited certification audits refer to audits conducted by a certification body accredited by SAC or an accreditation body recognised under SAC Mutual Recognition Arrangement (MRA).

Maintenance of qualification (once every 3 years)	Performed a minimum of 5 DPTM audits ⁷ at the end of an immediate past 3-year cycle with a minimum of 10 auditor days on site	<p>Performed a minimum of 5 DPTM audits⁷ at the end of an immediate past 3-year cycle with:</p> <ul style="list-style-type: none"> i. A minimum of 10 auditor days on site; and ii. At least 2 of these audits performed shall be in the capacity as the lead auditor
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⁷ Audits refer to external audits independent of the client. Conducting accredited certification audits (initial, surveillance or recertification) based on DPTM can count towards the maintenance of qualification. Accredited certification audits refer to audits conducted by a certification body accredited by SAC or an accreditation body recognised under SAC Mutual Recognition Arrangement (MRA).

Determination of Audit Time

Table B-1: Audit Time Chart
(Initial Audit only)

Number of persons ⁸ doing work under the organisation's control involving the handling, processing or with access to personal data	Audit Time (days) Stage 1 + Stage 2		
	Low Complexity	Medium Complexity	High Complexity
1-10	5.0	6.0	7.0
11-15	5.0	6.0	7.0
16-25	5.0	6.0	7.0
26-45	5.0	6.0	7.0
46-65	5.5	6.5	7.5
66-85	5.5	6.5	7.5
86-125	6.0	7.0	8.0
126-175	6.0	7.0	8.0
176-275	6.5	7.5	8.5
276-425	6.5	7.5	8.5
426-625	7.0	8.0	9.0
626-875	7.5	8.5	9.5
876-1175	8.0	9.0	10.0
1176-1550	8.5	9.5	10.5
1551-2025	9.0	10.0	11.0
2026-2675	9.5	10.5	11.5
2676-3450	10.0	11.0	12.0
3451-4350	10.5	11.5	12.5
4351-5450	11.0	12.0	13.0
5451-6800	11.5	12.5	13.5
6801-8500	12.0	13.0	14.0
8501-10700	12.5	13.5	14.5
>10,700	Follow progression above ⁹		

- B.1. The total number of persons doing work under the organization's control for all shifts within the scope of certification is the starting point for determining the audit time.
- B.2. Persons doing work under the organisation's control includes all personnel (regardless of whether they are members of the organisation or not) within the scope of the certification who are required to work according to the requirements of the DPTM.

⁸ Numbers of persons should be seen as a continuum rather than a stepped change

⁹ CB's procedure may provide for audit duration for a number of employees exceeding 10700. Such audit duration should follow the progression in Table 1 in a consistent fashion.

- B.3. Persons working part-time under the organisation's control contribute to the number of persons working under the organisation's control proportionally to the number of hours worked as compared with a person working full-time under the organisation's control. This determination shall depend upon the number of hours worked as compared with a full-time employee.
- B.4. When a high percentage of persons doing work under the organisation's control within the scope of certification perform certain identical activities, a reduction to the number of persons prior to the use of **Table B-1** is permitted for the calculation of audit time. CB shall factor (e.g. complexity of DPTM processes, number of sites) to determine how a reduction of the number of persons is applied within the scope of certification. Coherent and consistent procedure(s) that are repeatable and can be applied on a company-to-company basis shall be documented.
- B.5. Examples of factors that can reduce the number of persons used as a basis for calculation who are performing certain identical activities, include:
- Persons with read-only access to information to perform their duties
 - Persons with no access to the organization's information processing facilities in scope of DPTM
 - Persons who have specific demonstrable restricted access to the company's information processing facilities in scope of DPTM
 - Persons who perform activities where strict limitations are implemented to restrict disclosure of information, e.g. measures prohibiting personal belongings and devices into the work area
- B.6. A reduction in the number of persons performing identical activities shall be made based on the risk of the activities associated with the tasks. The square root of the head count of people performing each identical activity may be used to determine the effective number of people, which is used for audit duration calculations, rounded up to the next full number. This number shall be the maximum reduction of the head count allowed.
- B.7. The nature of the tasks, relevant legal requirements, and the importance of information to which persons have access can limit the reduction.
- B.8. Determination of complexity level

The complexity category shall be determined using **Table B-2**, and the highest complexity from the 2 factors shall be used.

Table B-2: Complexity Category

Factor \ Complexity	Low	Medium	High
Number of data subject category	≤ 3	4 to 5	≥ 6
Number of data intermediary	≤ 5	6 to 15	≥ 16

- B.9. The number of persons determined after this procedure is the starting point in **Table B-1**.