

Kingdom of Cambodia

Nation religion King



Non-Bank Financial Service Authority

Internal Audit Unit

N°: 002/22 I.A.U./Circular

Circular

of

Compliance Audit Report Form

To ensure of effectiveness and efficiency of the preparation of the compliance audit report, the audit delegates and auditor in charge of each unit under **FSA** shall prepare the compliance audit report by following the contents below:

1. The first draft of report by auditor in charge

After completing the analyzing and evaluating the data and information collection related to the audit topic, the auditor in charge of each unit under **FSA** shall prepare the report by using the following contents:

- A.** Summary
- B.** Introduction
- C.** Information of units under **FSA**
- D.** Information of audit delegates and auditor in charge
- E.** Audit topic
- F.** Audit Criteria
- G.** Audit Scope
- H.** Audit Methodology
- I.** Observation
- J.** Audit Finding
- K.** Analysis and evaluations of the auditor in charge

- L. Conclusions and recommendations of the auditor in charge
- M. Follow-up the implementation of audit recommendations
- N. Annex

2. The report after receiving the comments from the units under FSA

After receiving the comments from the units under **FSA**, the auditor in charge shall prepare the report by using the following contents:

- A. Summary
- B. Introduction
- C. Information of units under **FSA**
- D. Information of audit delegates and auditor in charge
- E. Audit topic
- F. Audit Criteria
- G. Audit Scope
- H. Audit Methodology
- I. Observation
- J. Audit Finding
- K. Analysis and Evaluations of the auditor in charge
- L. Comments and suggestions from the units under **FSA**
- M. Conclusions and Recommendations of the auditor in charge
- N. Follow-up the implementation of audit recommendations
- O. Annex

3. The final report by auditor in charge

After receiving the approval from the task force committee, the auditor in charge shall prepare the report by using the following contents:

- A. Summary
- B. Introduction
- C. Information of units under **FSA**
- D. Information of audit delegates and auditor in charge
- E. Audit topic
- F. Audit Criteria

- G.** Audit Scope
- H.** Audit Methodology
- I.** Observation
- J.** Audit Finding
- K.** Analysis and Evaluations of the auditor in charge
- L.** Comments and suggestions from the units under **FSA**
- M.** Analysis and evaluation of the task force committee
- N.** Conclusions and Recommendations of the auditor in charge
- O.** Follow-up the implementation of audit recommendations
- P.** Challenges and suggestions from the auditor in charge
- Q.** Annex

Receiving this circular, the Delegates, the Auditor in charge, the Deputy head of the Internal Audit Unit of **FSA**, the Director of Department and the Head of the Division under the Internal Audit Unit of **FSA** shall effectively implement this circular from the date of signing.

Phnom Penh, June 21, 2022

Internal Audit Unit of FSA
Head of Unit

Chhun Sambath