

**Kingdom of Cambodia**  
**Nation Religion King**

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**Non-Banking Financial Services Authority**

**Internal Audit Unit**

**Nº: 015 IAU/Circular**

**CIRCULAR**  
**of**  
**Performance Audit Report Form**

To ensure of effectiveness and efficiency of the preparation the performance audit report of the Internal Audit unit of the Non-Bank Financial Services Authority (**FSA**), the auditor in charge shall prepare the performance audit report of the Internal Audit unit of FSA by following the content below:

**1) The First Draft of Report by Auditor in Charge**

Auditor in charge shall prepare the annual performance audit report by using the following contents:

- A. Summary**
- B. Introduction**
- C. Information of units under FSA**
- D. Information of Audit Delegates and Auditors in Charge**
- E. Audit topic**
- F. Audit Criteria**
- G. Audit Scope**
- H. Audit Methodology**
- I. Observations**
- J. Audit Findings**
- K. Analysis and Evaluation from the Auditor in Charge**
- L. Conclusions and Recommendations from the Auditor in Charge**
- M. Following-up the implementation of recommendations**
- N. Annex**

## **2) The report evaluation and Report Preparation after receiving comment from the task-force committee**

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

- A. Summary**
- B. Introduction**
- C. Information about units under FSA**
- D. Information of Audit Delegates and Auditors in Charge**
- E. Audit topic**
- F. Audit Criteria**
- G. Audit Scope**
- H. Audit Methodology**
- I. Observations**
- J. Audit Findings**
- K. Analysis and evaluation from the auditor in charge**
- L. Analysis and evaluation from task-force committee**
- M. Conclusions and Recommendations from the Auditor in Charge**
- N. Following-up the implementation of 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 about units under FSA**
- D. Information of Audit Delegates and Auditors in Charge**
- E. Audit topic**
- F. Audit Criteria**
- G. Audit Scope**
- H. Audit Methodology**
- I. Observations**
- J. Audit Findings**
- K. Analysis and Evaluations from the auditor in charge**
- L. Comments and suggestions from the units under FSA**
- M. Analysis and evaluation from the task force committee**

- N. Conclusions and Recommendations from the auditor in charge
- O. Following-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, April 24<sup>th</sup>, 2023

**Internal Audit Unit**  
**Head of Unit**

**H.E. Chhun Sambath**