

**Kingdom of Cambodia
Nation Religion King**



**Non-Bank Financial Services Authority
Internal Audit Unit
Nº: 004/22 IAU/Circular**

**CIRCULAR
of
Preparation of Annual Compliance Audit Reports**

To ensure the effectiveness and efficiency of preparing the annual compliance audit report, the audit delegates, the auditor in charge, and the officials of the Planning and Training division of the General Affairs Department shall prepare the annual compliance audit report as follows:

1. Providing Compliance Audit Reports to the Planning and Training Division

The auditor in charge, after completing the audit procedures, shall prepare and submit the audit report to the Planning and Training Division of the General Affairs Department to compile.

2. Preparation of Annual Compliance Audit Reports

The Planning and Training Division of the General Affairs Department shall compile the annual compliance audit report as follows:

A-Preface

B - Summary

C- Introduction

D- Compliance Audit Report of the General Secretariat of **FSA**

E- Compliance Audit Report of the Insurance Regulator of Cambodia

F- Compliance Audit Report of the Securities and Exchange Regulator of Cambodia

G- Compliance Audit Report of the Social Security Regulator

H- Compliance Audit Report of the Trust Regulator

I- Compliance Audit Report of the Accounting and Auditing Regulator

J- Compliance Audit Report of the Real Estate Business and Pawnshop Regulator

K- Challenges and Suggestions of Internal Audit Unit of FSA

L- Conclusion

M - Annex.

The Planning and Training Division of the General Affairs Department shall prepare a notification to request the Head of the Internal Audit Unit of FSA to arrange the meeting on the annual compliance audit report, by describing in detail the overall content of the report preparation.

3. Arranging a Meeting on the Annual Compliance Audit Report

Head of the Internal Audit Unit of FSA shall notify the audit delegates and the auditor in charge of each unit under FSA to attend the meeting on the annual compliance audit report.

4. Meeting on the Annual Compliance Audit Report

Head of the Internal Audit Unit of FSA shall lead the meeting on the annual compliance audit report prepared by the Planning and Training Division of the General Affairs Department.

Head of the Internal Audit Unit of FSA shall assign an official to prepare the minute meeting report.

5. Reporting to the Chair of FSA Board

Head of the Internal Audit Unit of FSA shall assign an official to prepare an official letter to report the result of annual compliance audit to the Chair of FSA Board.

6. Reporting to the Units under FSA

After getting approval from the Chair of FSA Board, Internal Audit Unit of FSA shall send the compliance audit report to the units under FSA.

Receiving this circular, the audit 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 29th, 2022

**Internal Audit Unit
Head of Unit**

H.E. Chhun Sambath