

Kingdom of Cambodia  
Nation Religion King



## Three-year rolling Action Plan 2023-2025



# CONTENT

<b>Preface .....</b>	<b>3</b>
<b>I. Introduction .....</b>	<b>4</b>
<b>II. Internal Audit Unit .....</b>	<b>5</b>
<b>2.1. Organizational Structure .....</b>	<b>5</b>
<b>2.2. Human Resource .....</b>	<b>6</b>
<b>III. Vision Mission and Goal .....</b>	<b>6</b>
<b>3.1. Vision .....</b>	<b>6</b>
<b>3.2. Mission .....</b>	<b>6</b>
<b>3.3. Goal .....</b>	<b>7</b>
<b>IV. Organizational Achievement on 2022 and Work Direction .....</b>	<b>8</b>
<b>V. Three-year Rolling Action Plan 2023-2025 .....</b>	<b>15</b>
<b>VI. Table of Action Plan on 2023 .....</b>	<b>29</b>
<b>VII. Following up and Monitoring on the implementation of Action Plan .....</b>	<b>36</b>
<b>VIII. Conclusion .....</b>	<b>36</b>
<b>Annex of the Internal Audit Unit's Action Plan of FSA on 2022 .....</b>	<b>37</b>

## Preface

**Internal Audit Unit-IAU** was established on 14 July 2021, as the executive body of the Board of Non-Bank Financial Services Authority-**FSA** and the board director of **FSA** and responsible for Audit function to strengthen the internal control system of all units under **FSA** through monitoring professionally, ethically, independently, integrity and responsibly as well as to develop internal audit functions, and training **FSA** Officials related to internal audit functions. In order to fulfill its roles and responsibilities effectively, the Internal Audit Unit has developed the Five-year Internal Audit Unit Development Plan 2021-2025, the Three-year Rolling Action Plan 2021-2023, and the Three-year Rolling Action Plan 2022-2025.

In 2021, the **Internal Audit Unit** has strived to fulfill its functions and duties by implementing the workplan set out in the three-year rolling action plan 2021-2023. Although the **Internal Audit Unit** was just launched in the third quarter of 2021, the **Internal Audit Unit** faced many problems such as lack of human resources, lack of financial resources, lack of means and time and things. At the most serious challenge of the Covid-19 epidemic, the **Internal audit unit** is still able to achieve its action plan, including a number of notable achievements.

In 2022, the **Internal Audit Unit** has set out **65** activities, including: The **first goal** has **32** activities to be implemented, the **second goal** has **27** activities to be implemented, the **third goal** has **4** activities to be implemented and the **fourth goal** is to implement **2** activities. As a result, in 2022, the **Internal Audit Unit** has strived to fulfill its functions and duties in accordance with the three-year rolling action plan 2022-2024, achieving the full range of work set out despite the past performance of the **Internal Audit Unit**. In the face of problems such as slow implementation of technical standards and audit standards, lack of technology to serve the audit, limited skills and experience of audit officials, limited number of auditors, cooperation of units under **FSA** are still limited, and financial resources are insufficient to support the organization's work. In addition to the achievements identified in the three-year rolling action plan 2022-2024, the Internal Audit Unit also achieved some significant unplanned achievements.

To perform the workplan in the coming years, the **Internal Audit Unit** has prepared to update the three-year rolling action plan 2022-2024 to the three-year rolling action plan 2023-2025, defining the activities and expected results. Year through quarterly results indicators. This three-year rolling action plan will serve as a baseline document for officials at all levels of the internal audit unit to use to define their functions, roles, and responsibilities more effectively and efficiently.

Finally, on behalf of the **FSA** board and myself, I appreciate the strong efforts of the Internal Audit Unit of **FSA** to successfully develop the **Three-year Rolling Action Plan 2023-2025** with a high responsibility. I express my gratitude to **His Excellency Ros Silva**, Secretary of State of the Ministry of Economy and Finance and Vice Chairman of the **FSA** and **His Excellency**

**Mey Van**, Secretary of State of the Ministry of Economy and Finance and Secretary General of the General of **FSA** and all technical task force of Internal Audit Unit of **FSA**. In particular, **His Excellency Chhun Sambath**, the Head of Unit of Internal Audit Unit of **FSA** for leading and directing the Internal Audit Unit of **FSA** team work to successfully develop **Three-year Rolling Action Plan 2023-2025** and also **FSA** technical task force and stakeholders for their contribution in providing input to this important document and hereby I announce the launch of the “**Three-year Rolling Action Plan 2023-2025**”.

**Phnom Penh, 28 March 2023**

**Deputy Prime Minister of Economy and Finance**  
**The chairman of Board director of Financial Services Authority**  
**Akak Bandith Saphear CharAUNPONMONIROTH**

## I. Introduction

The Internal Audit Unit Development Plan for 5 years (2021-2025) and the Three-year Rolling Action Plan 2021-2023 were approved for use at the 7th board meeting of **FSA**, 1st mandate last December 13, 2021 and received an honor of signature from **His Excellency Akak Bandith Saphear Char AUN PONMONIROTH**, Deputy Prime Minister and Chairman of board director the **FSA** on January 19 2022. Both plans focus on four goals such as **goal number 1** is Organization and human resource development, **goal number 2** is the effectiveness and efficiency in Auditing, **goal number 3** is the mainstreaming of awareness and dissemination about Audit function to **FSA**'s officials and **goal number 4** is the expanding cooperation with relevant national and international institutions. In 2021, the Internal Audit Unit has identified **13** activities in the first goal, **4** activities for the second goal, **2** activities for the third goal, and **2** activities for the fourth goal.

In 2021, the Internal Audit Unit has strived to fulfill its functions and duties by implementing the work set out in the three-year rolling action plan 2021-2023. Although the Internal Audit Unit was just launched in the third quarter of 2021, the Internal Audit Unit faced many problems such as lack of human resources, lack of financial resources, lack of means and time and things. At the most serious challenge of the Covid-19 epidemic, the internal audit unit is still able to achieve its action plan, including a few outstanding achievements.

In 2022, the Internal Audit Unit has set out **65** activities, including: The **goal number 1** has **32** activities to be implemented, the **goal number 2** has **27** activities to be implemented, the **goal number 3** has **4** activities to be implemented and The **goal number 4** is t has **2** activities to be implemented. As a result, in 2022, the Internal Audit Unit has strived to fulfill its functions and duties in accordance with the three-year rolling action plan 2022-2024 despit of problems such as late implementation of technical standards and audit standards, lack of technology to serve the audit, limited skills and experience of audit officials, limited number of auditors, cooperation of units under **FSA** are still limited, and financial resources are insufficient to support the organization's work. In addition to the achievements identified in the three-year rolling action plan 2022-2024, the Internal Audit Unit also achieved some significant unplanned achievements. Among the planned achievements in 2022, the five most prominent achievements in 2022 are: 1) **Preparation of regulations and some important documents**, including the Prakas on Professional Ethics for the Auditors of the Internal Audit Unit, Prakas on the implementation of the guidelines on compliance audit, guidelines on compliance mechanisms and procedures, guidelines on mechanisms and procedures for monitoring the implementation of compliance audit recommendations, guidelines on the preparation of compliance audit reports, the best practice of compliance management, and the action plan of gender for three years (2022-2024) for Internal Audit Unit, etc. 2) **Organizing workshops to disseminate and raise awareness to units under the FSA related to Internal**

**Audit Functions 3) Conduct audits on compliance with units under FSA 4) Signing a Memorandum of Understanding with the General Department of Internal Audit of the Ministry of Economy and Finance; and 5) Cooperation with the World Bank on technical assistance, providing training and reviewing regulations.**

To be the compass for the next coming years, the Internal Audit Unit has updated the three-year rolling action plan 2022-2024 to the three-year rolling action plan 2023-2025 by focusing on four main goals: **Goal number 1:** Building Institutions and Human Resources **Goal number 2:** Efficiency and Effectiveness of Audit **Goal number 3:** Integrate Awareness and Disseminate Internal Audit Functions to units under FSA And **Goal number 4 :** to strengthen and expand national and international cooperation. In this update, the Internal Audit Unit has added the main work activities, including: For the first goal, the Internal Audit Unit has included one task: the development of information technology system and added three work activities, such as: 1. Internal Audit Unit Development Plan, 2. Three-Year Rolling Action Plan, 3. Annual Action Plan and the Second Goal, the Internal Audit Unit has incorporated one additional activity, the Audit Strategic Plan (2023-2025), and has withdrawn. One focus is on the development of information technology systems for use in auditing. In addition, for the third goal, the Internal Audit Unit has added one task: research, compilation and dissemination of articles related to the internal audit. Separately, for the activities that fall within these four goals, the Internal Audit Unit has adjusted some activities in accordance with the actual situation.

## **II. Internal Audit Unit**

### **2.1 Organizational Structure**

Refer to the provision of Prakas no. 009 FSA/PK on October 1 2021, on the **conduct of departments under Internal Audit Unit of FSA** stipulate that the structure of the Internal Audit Unit of FSA has divided into three departments including General Affairs Department, Audit Department 1, and Audit Department 2, in which each department shall have divisions as follow:

**A.** General Affairs Department composed of 3 (three) divisions including:

- Administration and Finance Division
- Planning and Training Division
- Information Technology Management Division

**B.** Audit Department 1 composed of 2 (two) divisions including:

- Audit Division 1
- Audit Division 2.

**C.** Audit Department 2 composed of 2 (two) divisions including:

- Audit Division 3
- Audit Division 4.

## **2.2. Human Resource**

Currently, the Internal Audit Unit has a total of 36 officials, including 25 males, 11 females, 1 female official has suspended without salary and 1 male official was transfer out. The officials of the Internal Audit Unit have 20 postgraduate degrees and 16 graduate degrees, including 11 civil servants and 25 statute officials.

The Internal Audit Unit consists of 1 Head of Internal audit unit, 2 Deputy Head of Internal audit unit and 3 Heads of Departments. The General Affairs Department has 14 statute officials, the Audit Department 1 has 10 statute officials and Audit Department 2 has 10 statute officials.

According to the three-year rolling action plan 2023-2025, the Internal Audit Unit will recruit 3 more statute Officials.

## **III. Vision Objective and Goal**

### **3.1. Vision**

The Internal Audit Unit becomes highly competent and professional in supporting and contributing to the mission of the Non-Banking Financial Services Authority to ensure the efficiency, effectiveness, transparency and accountability of all units under FSA.

### **3.2. Purpose**

Internal Audit Unit serves as executive body of the board director of FSA and the chairman of the board for the audit function to strengthen the internal control system of units under FSA through monitoring and controlling professionally, ethically, independently, integrity and responsibly as well as to develop internal audit functions, and training for FSA officials related to internal audit functions.

### **3.3. Objective**

This Development Plan aims to strengthen the capacity of the Internal Audit Unit through the strengthening of the governance and management to arrange soft and hard infrastructure of the organization, to build official's capacity, to strengthen the effectiveness and the efficiency of audit, to raise awareness and disseminate, and to strengthen and expand cooperation with relevant national and international institutions. In accordance with the development plan, the internal audit unit has set the following main goals as following:

#### **Goal number 1: Organization and human resource arrangement**

- Structural arrangement
- The office space, technical equipment, and furniture arrangement
- Adequacy of human resources
- Capacity building
- Good governance and management
- Development of information technology systems

- Gender equality promoting

#### **Goal number 2: Effectiveness and efficiency of the audit**

- Auditing Reviews
- Auditing
- Unannounced Auditing
- Following up the implementation of audit recommendations
- Development of techniques in auditing
- Development of Code Ethics
- Promoting flexibility

#### **Goal number 3: Awareness raising and dissemination of internal audit functions to the unit under FSA**

- Development of Awareness Program on Internal Audit Functions
- Development of Workshop Program Related to Internal Audit Functions
- Research, compile and disseminate articles related to internal audit
- Development of awareness programs related to audit functions.

#### **Goal number 4: Cooperation**

- National Cooperation
- International cooperation.

#### **IV. Work Achievement in 2022 and Further Work Direction**

The Internal Audit Unit has used the three-year rolling action plan 2022-2024 and the annual action plan 2022 as the foundation for its work. In 2022, the Internal Audit Unit will focus on four goals with a total of **65** activities, including: **Goal number 1:** Building Institutions, Human Resources and Governance with **32** Activities to Implement, **Goal number 2:** Efficiency and Effectiveness of Audit, there are **27** activities to be implemented, **Goal number 3** is to integrate awareness and disseminate the internal audit function to the unit under **FSA** and there are 4 activities to be implemented, and **Goal number 4** is to strengthen and expand national and international cooperation, there are 2 activities to be implemented as shown in the table below.



No	Goal	Action Plan	Annual Results Indicators	Achievement
<b>1</b>	<b>Organization and human resource arrangement</b>	<b>Structure, workspace, human resources, good governance and institutional management are organized and developed</b>		
<b>1.1</b>	Organizational Structural Arrangement	<b>1-Establishment of technical working group (AD-HOC)</b>	The Technical Working group has been established	<b>100 %</b>
		<b>2-Preparation of evaluation on the efficiency and effectiveness of the structure</b>	The Effectiveness and Efficiency of the structure is evaluated and the report completed	<b>100 %</b>
		<b>3-Prepare to provide administrative support services</b>	Administrative support services have been provided	<b>100 %</b>
<b>1.2</b>	Workplace, technical equipment, and furniture arrangement	<b>4-Prepare technical equipment in the meeting room</b>	technical equipment in the meeting room has been provided	<b>100 %</b>
		<b>5- Prepare to supply of furniture and Techniqal equipments for 15 officials</b>	Furniture and Techniqal equipments for <b>15</b> officials have been supplied	<b>100 %</b>
<b>1.3</b>	Adequacy of human resources	<b>6-Prepare to recruit of 15 FSA officials</b>	<b>15 FSA</b> officials has been recruited	<b>100 %</b>
<b>1.4</b>	Capacity building	<b>7- Prepare to organize 4 internal training courses</b>	4 Internal training courses have been prepared	<b>100 %</b>
		<b>8-Prepare to disseminate internally of the internal audit unit development plan 5 years (2021-2025)</b>	The internal audit unit development plan 5 years (2021-2025) has been disseminated	<b>100 %</b>
		<b>9- Provide the officials with trainings and workshops</b>	Trainings and workshops have been provided	<b>100 %</b>
<b>1.5</b>	Good governance and management	<b>10- Prepare and implement working procedures</b>	Working procedures have been prepared and implemented	<b>100 %</b>
		<b>11- Prepare and implement the Meeting Procedures and Reports</b>	Meeting Procedures and Reports have been prepared and implemented	<b>100 %</b>
		<b>12- Prepare and implement the Term of Reference of work</b>	Term of Reference of work have been prepared and implemented	<b>100 %</b>
		<b>13-Prepare the annual budget plan of the Internal Audit Unit</b>	Annual budget plan of the Internal Audit Unit has been prepared	<b>100 %</b>
		<b>14-Prepare to implement the program budget</b>	Program budget has been implemented	<b>100 %</b>
		<b>15-Prepare the procedure of Public Procurement</b>	Public Procurement has been prepared	<b>100 %</b>
		<b>16-Organizing, managing, and preparing the inventory of the organization</b>	The inventory of the organization has been organized, managed, and prepared	<b>100 %</b>

		<b>17-</b> Prepare accounting record and financial report	Accounting record and financial report have been prepared	<b>100 %</b>
		<b>18-</b> Payroll burden has been prepared	Payroll burden has been prepared	<b>100 %</b>
		<b>19-</b> Prepare and implement the Public Financial Management Reform Program	Public Financial Management Reform Program has been prepared and implemented	<b>100 %</b>
		<b>20-</b> Prepare and implement the website of Internal Audit Unit	The website of Internal Audit Unit has been prepared and implemented	<b>100 %</b>
		<b>21-</b> Conduct a study in need of IT applications for administration management	The need of IT applications for administration management has been studied and written in report	<b>100 %</b>
		<b>22-</b> Prepare the quarterly and annual Achievement's report of the Internal Audit Unit	The quarterly and annual Achievement's report of the Internal Audit Unit has been prepared	<b>100 %</b>
		<b>23-</b> Prepare the achievement report on 2022 and work direction 2023	The achievement report on 2022 and work direction 2023 have been prepared	<b>100 %</b>
		<b>24-</b> Prepare working activity report on 2021 to General Secretariat of FSA	Working activity report on 2021 to General Secretariat of FSA has been prepared	<b>100 %</b>
		<b>25-</b> Prepare monthly, semester, quarterly, 9 months and annual working activity report to general secretariat of MEF	Monthly, semester, quarterly, 9 months, and annual working activity report to general secretariat of MEF has been prepared	<b>100 %</b>
		<b>26-</b> Prepare 2023 Action plan of General Affairs Department	2023 Action plan of General Affairs Department has been prepared	<b>100 %</b>
		<b>27-</b> Prepare 2023 Action Plan of the First Audit Department	2023 Action Plan of the First Audit Department has been prepared	<b>100 %</b>
		<b>28-</b> Prepare 2023 Action Plan of the Audit Department 2	2023 Action Plan of the Audit Department 2 has been prepared	<b>100 %</b>
		<b>29-</b> Prepare three-year rolling Action Plan 2022-2024	Three-year rolling Action Plan 2022-2024 has been prepared	<b>100 %</b>
		<b>30-</b> Prepare three-rolling Action Plan 2023-2025	Three-rolling Action Plan 2023-2025 has been prepared	<b>100 %</b>
		<b>31-</b> Prepare the Meeting on achievement 2022 and working direction 2023	The Meeting on achievement 2022 and working direction 2023 has been prepared	<b>100 %</b>
<b>1.6</b>	<b>Gender Equality Promoting</b>	<b>32-</b> Prepare to recruit 25% female officials	Recruitment of 25% female officials has been prepared	<b>100 %</b>

No	Goal	Action Plan	Annual Results Indicators	Achievement
2	Efficiency and effectiveness of auditing	The Internal control system of Units Under FSA is strong and resilience		
2.1	The Audit Review	33-Conduct a study of the Audit Review Implementation based on national and international context	A study of the Audit Review Implementation based on national and international context has been studied and written in report	100 %
2.2	Auditing	34-Prepare and compile the compliance report of understanding the units under FSA	The compliance report of understanding the units under FSA has been prepared in written in report	100 %
		35-Prepare and compile the action plan of compliance audit	The action plan of compliance audit has been compiled	100 %
		36-Conduct compliance audit on secretariat general of FSA and Units under FSA	Compliance audit on secretariat general of FSA and Units under FSA has been conducted	100 %
		37-Prepare and Compile the audit report 2022	The audit report 2022 has been compiled	100 %
		38-Conduct onsite study about Operation of units under FSA	Onsite study about Operation of units under FSA has been conducted	100 %
		39-Prepare and Compile the report of onsite study about Operation of units under FSA	The report of onsite study about Operation of units under FSA has been prepared	100 %
		40- Prepare and Compile the action plan of Operational Audit	The action plan of Operational Audit has been prepared	100 %
2.3	Audit Recommendations	41-Prepare and implement the circular on mechanisms and procedures for monitoring the implementation of compliance audit recommendations	The circular for monitoring the implementation of compliance audit recommendations has been prepared and implemented	100 %
		42-Implementing the compliance audit recommendations	The compliance audit recommendations have been monitored	100 %
2.4	Development of techniques for use in auditing	43-Conduct a study of Overview of the Use of Audit Techniques for preparation of Manual Auditing	a study of Overview of the Use of Audit Techniques has been conducted and written in report.	100 %
		44.Prepare and implement of circular on compliance audit	Circular on compliance audit has been prepared and implemented	100 %
		45-Prepare and implement the circular on mechanisms and procedures of Compliance Audit	Circulars on mechanisms and Procedures of Compliance Audit has been prepared and implemented	100 %
		46-Prepare and implement the form of compliance Audit Checklist	The form of compliance Audit Checklist has been prepared and implemented	100 %

		<b>47-Prepare and implement the compliance Audit Checklist</b>	Compliance Audit Checklist has been prepared and implemented	<b>100 %</b>
		<b>48-Prepare and implement the form of Compliance Audit Report</b>	Form of Compliance Audit Report has been prepared and implemented	<b>100 %</b>
		<b>49-Prepare and implement the circular on mechanisms and procedures for monitoring the implementation of compliance audit recommendations</b>	The circular on mechanisms and procedures for monitoring the implementation of compliance audit recommendations has been prepared and implemented	<b>100 %</b>
		<b>50-Conduct a study of the excellence of operational management</b>	The excellence of operational management has been studied and written in report	<b>100 %</b>
		<b>51-Conduct a study of principle of Operational Audit</b>	Principle of Operational Audit has been studied and written in report	<b>100 %</b>
		<b>52-Conduct a study on Guidelines on Operational Audit Mechanisms and Procedures</b>	Guidelines on Operational Audit Mechanisms and Procedures have been studied and written in Report	<b>100 %</b>
		<b>53-Conduct a study on Operational Audit Checklist Form</b>	Operational Audit Checklist Form has been studied and written in report	<b>100 %</b>
		<b>54-Prepare and implement the on Operational Audit Checklist</b>	Operational Audit Checklist has been prepared and implemented	<b>100 %</b>
		<b>55-Conduct a study on the form of Operational Audit Report.</b>	The form of Operational Audit Report has been studied and written in report	<b>100 %</b>
		<b>56-Conduct a study on Guidelines on mechanisms and procedures for monitoring the implementation of operational audit recommendations</b>	Guidelines on mechanisms and procedures for monitoring the implementation of operational audit recommendations has been studied and written in report	<b>100 %</b>
<b>2.5</b>	Development of information technology system for use in auditing	<b>57-Study on the requirements of Database and Backup system for audit</b>	The requirements of Database and Backup system for audit has been studied and written in report	<b>100 %</b>
		<b>58- Conduct a requirement study and develop application for audit report preparation</b>	Application for audit report preparation has been studied and developed	<b>100 %</b>
<b>2.6</b>	Development of Audit Professional Code of Conduct of Internal Audit Unit	<b>59-Conduct a study and implement the professional ethics for the auditors of the Internal Audit Unit</b>	The professional ethics for the auditors of the Internal Audit Unit has been prepared and implemented	<b>100 %</b>

No.	Goal	Action Plan	Annual Results Indicators	Achievement
<b>3</b>	<b>Awareness raising and dissemination of internal audit functions to the auditee</b>	<b>Internal audit functions are disseminated and trained to subordinate unit of FSA</b>		
<b>3.1</b>	Development of Awareness Program on Internal Audit Functions	<b>60</b> -Organizing 2 training programs on the excellence of compliance management	The training program was organized twice, and the report was completed.	<b>100 %</b>
<b>3.2</b>	Development of dissemination Workshop Program Related to Internal Audit Functions to auditee	<b>61</b> -Organizing 2 dissemination workshops on the implementation of compliance management	Two dissemination workshops were held, and the report was completed	<b>100 %</b>
		<b>62</b> - Preparation of dissemination of monthly articles related to the internal audit function	Monthly articles are published on 12 topics and final report	<b>100 %</b>
<b>3.3</b>	Development of awareness programs related to the implementation of audit functions	<b>63</b> -Study on the framework of the implementation of the audit implementation competition program	The framework for the implementation of the audit program has been studied and finalized	<b>100 %</b>
<b>4</b>	<b>Cooperation</b>	<b>Cooperation with national and international institutions has been established and strengthened</b>		
<b>4.1</b>	National Cooperation	<b>64</b> -Preparation of Memorandum of Understanding with the General Department of Internal Audit, Ministry of Economy and Finance	Memorandum of Understanding with the General Department Internal Audit of Ministry of Economic and Finance was prepared to sign and finalized	<b>100 %</b>
<b>4.2</b>	Interational Cooperation	<b>65</b> -Study seeking cooperation with the Internal Audit Unit in the financial sector in ASEAN countries, Thailand	Cooperation with Internal Audit Unit in ASEAN countries was studied and finalized	<b>100 %</b>

Overall, the Internal Audit Unit of **FSA** was implemented its roles and responsibilities, achieved 100% of the work results compared to the three-year rolling action plan 2022-2024 and implemented other work outside the action plan has achieved 100% results.

At the same time, recognizing the importance of preparing the three-year rolling action plan 2022-2024, which has identified the detailed flow of activities as a basis for implementation until successful, the Internal Audit Unit of **FSA** has prepared to update the three-year rolling action plan 2022-2024 towards a three-year rolling action plan 2023-2025, continuing to focus on four goals such as **Goal number 1**: Building Institutions and Human Resources, **Goal number 2**: Efficiency and Effectiveness of Audit, **Goal number 3**: Integrate Awareness and Disseminate Internal Audit Functions to units under of **FSA** And **Goal number 4** is to strengthen and expand national and international cooperation

## V. Three Years Rolling Action Plan (2023-2025)

No.	Action	Times Frame			Department in charge
		2023	2024	2025	
<b>1</b>	<b>Organization and Human Resource Arrangement</b>	<b>Structure,workspace, human resources, good governance and institutional management are organized and developed</b>			<b>General Affiar Department</b>
<b>1.1</b>	Structural construction		Preparing to complement the structure such as Deputy Head of Unit, Director of Department, Deputy Director of Department, Head of Division and Deputy Head of Division	Preparing to complement structure such as Deputy Director of Department and Deputy Head of Division	
<b>1.2</b>	Workplace Arrangement, Equipment, Technical and furniture		Preparing additional working space for Deputy Head of Unit and meeting rooms when parts of the new building are scheduled to be completed by the end of 2023 and handed over to the Internal Audit Unit	Providing technical and information technology equipment in the meeting room for online training workshops	
		Providing furniture and technical equipment for 3 officials	Providing furniture and technical equipment for 4 officials	Providing furniture and technical equipment for 4 officials	
<b>1.3</b>	Adequacy of human resources	Preparing request and recruit 3 officials and 2 Administrative officials	Preparing request and recruit 4 officials	Preparing request and recruit 4 officials	
<b>1.4</b>	Capacity building	Arrange to send officials to attend training courses and workshops with local or foreign partners	-Send five officials to attend training courses and workshops with local and foreign partners -Request for cooperation from the Accounting and Auditing Regulator to send 5 officials to	-Send five officials to attend training courses and workshops with local and foreign partners -Send 5 officials to train at the National Audit Authority.	

		join the Cambodian Professional Accountants Program(CPA) -Prepare to request cooperation from Accounting and Auditing Regulators to provide 2 short training courses related to audit work to officials	-Request for cooperation from the Accounting and Auditing Regulator to send 5 officials to join the Cambodian Professional Accountants Program(CPA) -Prepare to request cooperation from <b>CamEd Business Institute</b> to provide two short courses trainings related to audit work for professional officials -Sends 5 officials for Internships Abroad	
	Organize programs and provide training sessions to Internal auditors and officials of the Internal Audit Unit four times	Organize program and provide training sessions to Internal auditors and officials of the Internal Audit Unit four times	Organize program and provide training sessions to Internal auditors and officials of the Internal Audit Unit four times	
	Arrange to send five officials to train at the General Department of Internal Audit of the Ministry of Economy and Finance	Send five officials to train at the General Department of Internal Audit of the Ministry of Economy and Finance		
	Arrange to send five officials to train at the Anti-Corruption Unit	Send five officials to train at the Anti-Corruption Unit	Send five officials to train at the Anti-Corruption Unit	
<b>1.5</b> Good governance and management	Perform general administrative support services	Perform general administrative support services	Perform general administrative support services	
	-Develop and implement 11 standard operating procedures (SOPs) -Compile the Audit Glossary of the Internal Audit Unit of <b>FSA</b>	-Organise evaluations for improving styles and procedures for completing work -Organise evaluations to improve the mechanisms of tracking and	Organise to evaluate and improve on working conditions (TOR) and procedures Standard (SOP) for employment completion	

		monitoring officials and action plans		
	Prepare to translate five official documents of the Internal Audit Unit into English	Prepare to translate official documents of the Internal Audit Unit into English	Prepare to translate official documents of the Internal Audit Unit into English	
	Prepare internal audit officials assessment evaluation reports	Prepare internal audit officials assessment evaluation reports	Prepare internal audit officials assessment evaluation reports	
	Prepare reports on the attendent of officials of the Internal Audit Unit in monthly	Prepare reports on the attendent of officials of the Internal Audit Unit in monthly	Prepare reports on the attendent of officials of the Internal Audit Unit in monthly	
	Prepare and implement achievement budget	Prepare and implement achievement budget	Prepare and implement achievement budget	
	Prepare to implement public procurement procedures	Prepare to implement public procurement procedures	Prepare to implement public procurement procedures	
	Implenent inventory management and inventory preparation of the Internal Audit Unit of <b>FSA</b>	Implenent inventory management and inventory preparation of the Internal Audit Unit of <b>FSA</b>	Implenent inventory management and inventory preparation of the Internal Audit Unit of <b>FSA</b>	
	Prepare accounting records and financial statements	Prepare accounting records and financial statements	Prepare accounting records and financial statements	
	Prepare Public Procurement Plan 2024 of Internal Audit Unit	Prepare Public Procurement Plan 2025 of Internal Audit Unit	Prepare Public Procurement Plan 2026 of Internal Audit Unit	
	Develop an action plan for participate in the implementation of the Public Financial Management Reform Program 2024	Develop an action plan for participate in the implementation of the Public Financial Management Reform Program 2025	Develop an action plan for participate in the implementation of the Public Financial Management Reform Program 2026	



	Prepare monthly, quarterly, semester, nine month and annual achievements report of the Internal Audit Unit	Prepare monthly, quarterly, semester, nine month and annual achievements report of the Internal Audit Unit	Prepare monthly, quarterly, semester, nine month and annual achievements report of the Internal Audit Unit	
	Organize a meeting to summary the work achievements in 2023 and the work direction in 2024	Organize a meeting to summary the work achievements in 2024 and the work direction in 2025	Organize a meeting to summary the work achievements in 2025 and the work direction in 2026	
	Prepare a summary report of work archivenment in 2022 to the General Secretariat of <b>FSA</b>	Prepare a summary report of work archivenment in 2023 to the General Secretariat of <b>FSA</b>	Prepare a summary report of work archivenment in 2024 to the General Secretariat of <b>FSA</b>	
	Prepare summary report of annual performance in 2022 to the General Secretariat of <b>FSA</b>	Prepare summary report of annual performance in 2023 to the General Secretariat of <b>FSA</b>	Prepare summary report of annual performance in 2024 to the General Secretariat of <b>FSA</b>	
	Prepare meeting and evaluate the mid-mandate implementation of the internal audit unit development plan for the five-year period 2021-2025		Prepare an internal audit unit development plan for 5 years 2026-2030	
	Prepare and implement the three-year rolling action plan 2023-2025	Prepare and implement the three-year rolling action plan 2024-2026	Prepare and implement the three-year rolling action plan 2025-2027	
	Prepare and implement the 2023 Annual Action Plan of the Internal Audit Unit	Prepare and implement the 2024 Annual Action Plan of the Internal Audit Unit	Prepare and implement the 2025 Annual Action Plan of the Internal Audit Unit	
	Prepare vehicle information of the Internal Audit Unit to the Inventory Committee of State	Prepare vehicle information of the Internal Audit Unit to the Inventory Committee of State	Prepare vehicle information of the Internal Audit Unit to the Inventory Committee of State	

		Property at the Ministry of Economy and Finance	Property at the Ministry of Economy and Finance	Property at the Ministry of Economy and Finance	
		Study and organize the establishment of the Audit Quality Assessment and Control Committee			
		Organize the news to post on social media of Internal Audit Unit	Organize the news to post on social media of Internal Audit Unit	Organize the news to post on social media of Internal Audit Unit	
		Prepare to update the website of the Internal Audit Unit		Prepare to update the website of the Internal Audit Unit	
<b>1.6</b>	Development on Information Technology System	Prepare information technology development plan (2023-2025)		Prepare information technology development plan (2026-2028)	
		Develop Information Technology for 3 administrative management.	Conduct a study the need of Information Technology for Financial Management .	Develop the Information Technology for Financial Management.	
		Develop the database and backup system	Evaluate and maintenance the Data Analysis system, Preparation of electronic report forms	Monitoring and maintenance the Database asnd Back up system	
		Develop the Audit Reporting System	Develop the Analysing Audit Data system	Develop the Audit Data Collection system	
		Conduct a study of Analysing Audit Data system	Conduct a study of Audit Data Collection system	Moitoring and maintenance the Analysing Audit Data system and Audit Data Collection system	

		<ul style="list-style-type: none"> <li>- Maintenance the software and hardware of the Internal Audit Unit of <b>FSA</b></li> <li>- Provide training to understand the computer fundamentals to officials of the Internal Audit Unit of <b>FSA</b></li> </ul>	Maintenance of electronic devices (Software and Hardware) for officials of the Internal Audit Unit of <b>FSA</b>	Maintenance of electronic devices (Software and Hardware) for officials of the Internal Audit Unit of <b>FSA</b>	
1.7	Gender Equality Promoting	Prepare to update the gender action plan of the Internal Audit Unit of <b>FSA</b> 2022-2024 to 2023-2025	Prepare the vocational training for female officials	Prepare to update the gender action plan of units	
		Prepare the gender report semesterly, nine month , anual for secreteraid general of the gender mainstreaming working group of the Ministry of Economy and Finance	Prepare the gender report semesterly, nine month , anual for secreteraid general of the gender mainstreaming working group of the Ministry of Economy and Finance	Prepare the gender report semesterly, nine month , anual for secreteraid general of the gender mainstreaming working group of the Ministry of Economy and Finance	

Unofficial Translation

No.	Action	Times Frame			Department in charge
		2023	2024	2025	
2	Effectiveness and efficiency of Auditing.	Internal Control of Units Under FSA is strong and resilience			Audit Department 1 Audit Department 2
2.1	Review				
2.2	Auditing	Preparation and implement the strategic audit plan 2023-2025		Preparation updates the strategic audit plan 2023 - 2025 to 2026-2028	
		Preparation audit action plan 2023 of the Internal Audit Unit of FSA	Preparation audit action plan 2024 of the Internal Audit Unit of FSA	Preparation audit action plan 2025 of the Internal Audit Unit of FSA	
		Conduct compliance audit and operation audit of units under of FSA	-Conformity audits, operational audits, and financial audits -Conduct regular audits at units under of FSA	-Conduct audits, operational audits, financial audits, and human resource audits -Conduct audit review at units under of FSA	
		Preparation the audit report 2023 for Audit Units	Preparation the audit report 2024 for Audit Units	Preparation the audit report 2025 for Audit Units	
		To understand the internal control environment of units under of FSA	To understand the internal control environment of unirs under of FSA	To understand the internal control environment of units under of FSA	
		Prepare the understanding internal control environment of units under of FSA	Prepare the understanding internal control environment of units under of FSA	Prepare the understanding internal control environment of units under of FSA	
		Estsabilish an audit evaluation and quality control committee			

2.3	Unannounce Audit	Conduct a study of the national regulatory framework related to the implementation of the unannounce audit	Conduct a study of the national regulatory framework relates to the implementation of the unannounce audit	Preparation and implement a regulatory freamework related to the unannounce audit	
2.4	Monitoring the implement of audit recommendations	Preparation plan monitoring the implement of audit recommendations 2023 of the Internal Audit Unit of <b>FSA</b>	Preparation plan monitoring the implement of audit recommendations 2024 of the Internal Audit Unit of <b>FSA</b>	Preparation plan monitoring the implement of audit recommendations 2025 of the Internal Audit Unit of <b>FSA</b>	
		Monitoring the compliance audit recommendations	Monitoring the compliance audit recommendations and operation audit	Monitoring the compliance audit recommendations, operation audit and financial audit	
		Prepare the report of monitoring the compliance audit recommendations 2023 of the Internal Audit Unit of <b>FSA</b>	Prepare the report of monitoring the compliance audit recommendations 2024 of the Internal Audit Unit of <b>FSA</b>	Prepare the report of monitoring the compliance audit recommendations 2025 of the Internal Audit Unit of <b>FSA</b>	
		Preparation plan monitoring the implementation of audit recommendations 2024	Preparation plan monitoring the implementation of audit recommendations 2025	Preparation plan monitoring the implementation of audit recommendations 2026	
2.5	Development of Audit techniques	Prepare and implementation the excellence of the operational management	-Prepare to implementation the excellence of the financial management. -Evaluate and improve best practies of the compliance managent	-Prepare to implementation the excellence of the implementation human resources audit	
		Prepare to implementation circular on operation audit	Prepare to implementation circular on financial audit	Prepare to implementation circular on human resource audit	

	Prepare to implementation on Mechanisms and Procedures operation audit	Prepare to implementation on Mechanisms and Procedures Financial audit	Prepare to implementation on Mechanisms and Procedures human resource audit	
	Prepare the operation audit check list	Prepare the financial check list	Prepare the human resources audit check list	
	Prepare the operation audit reporting form	Prepare the financial audit reporting form	Prepare the human resource audit reporting form	
	Prepare and implement guideline on Mechanisms and Procedures for monitoring the implementation of operation audit recommendations	Prepare and implement guideline on Mechanisms and Procedures for monitoring the implementation of financial audit recommendations	Prepare and implement guideline on Mechanisms and Procedures for monitoring the implementation of human resource audit recommendations	
	Prepare and implement guideline on reporting form of operation audit recommendations	Prepare and implement guideline on reporting form of financial audit recommendations	Prepare and implement guideline on reporting form of human resource audit recommendations	
	Conduct a study and prepare audit techniques for compiling Internal auditing handbook of <b>FSA</b>	Conduct a study and prepare audit techniques for compiling Internal auditing handbook of <b>FSA</b>	Conduct a study and implement the Internal auditing handbook of <b>FSA</b>	
	Prepare and implement guideline on reporting form of compliance audit recommendations			
		Conduct a study of technical requirements and technologies to facilitate the audit on information technology systems	Conduct a study of implementation of audit on information technology	

		Prepare and implement guideline on audit review			
		Prepare and implement on Mechanisms and Procedures audit review			
		Prepare and implementation audit review reporting form			
		Conduct a study the excellence of financial management	Conduct a study the excellence of human resource	Conduct a study the excellence of asset management	
		Conduct a study on guideline of financial audit	Conduct a study on guideline of human resource audit	Conduct a research on guideline of audit asset management	
		Conduct a study guideline on Mechanisms and Procedures of financial audit	Conduct a study guideline on Mechanisms and Procedures of human resource audit	Conduct a study guideline on Mechanisms and Procedures of audit asset management	
		Conduct a study on financial audit reporting form.	Conduct a study on human resource audit reporting form.	Conduct a study on audit asset management reporting form.	
		Conduct a study on Mechanisms and Procedures monitoring the implement of financial audit recommendations	Conduct a study on Mechanisms and Procedures monitoring the implement of human resource audit recommendations	Conduct a study on Mechanisms and Procedures monitoring the implement of audit asset management recommendations	
		To understand on One Window Service Office of units under of FSA			
2.6	Development of professional ethics Internal Audit Unit Auditor	Study and prepare a checklist and evaluate the implementation of the basic principles of ethics	Prepare, evaluate, and improve the professional ethics of auditors of the Internal Audit Unit		

2.7	Promoting flexibility	Study the policy framework to increase flexibility and increase relations with stakeholders	Develop and implement a policy framework to increase flexibility and increase relationships with stakeholders	Prepare policy evaluation	
-----	-----------------------	---	---	---------------------------	--

No.	Action	Time Frame			Department in charge
		2023	2024	2025	
3	<b>Awareness Improvement and Dissemination of Audit Functions for units under FSA</b>	<b>Internal Audit Function is disseminated and provided the training to officials of FSA</b>			<b>General Affair Department</b>
3.1	Development programs of dissemination of internal audit function	Organizing the seminar on dissemination of the excellence of operation management to officials of FSA	Organizing the seminar on dissemination of the excellence of financial management to officials of FSA	Organizing the seminar on dissemination of the excellence of human resource management to officials of FSA	
		Organizing the seminar on dissemination of the excellence of operation management to officials of FSA	Organizing the seminar on dissemination of the excellence of financial management to officials of FSA	Organizing the seminar on dissemination of the excellence of human resource management to officials of FSA	
3.2	Gradual development programs of audit function to auditees	Organizing seminar on dissemination of procedure and mechanism of follow up recommendation of compliance	Organizing seminar on dissemination of procedure and mechanism of follow up recommendation of operation management		
		Organizing seminar on dissemination of the excellence of operation management			



		Organizing seminar on dissemination of Prakas on implementation of circular of performance audit	Organizing seminar on dissemination of Prakas on implementation of circular of financial audit	Organizing seminar on dissemination of Prakas on implementation of circular of human resource management audit	
		Organizing seminar on dissemination of procedure and mechanism of operational audit	Organizing seminar on dissemination of procedure and mechanism of financial audit	Organizing seminar on dissemination of procedure and mechanism of human resource audit	
		Organizing seminar on dissemination of procedure and mechanism of follow-up recommendation	Organizing seminar on dissemination of procedure and mechanism of financial audit	Organizing seminar on dissemination of procedure and mechanism of human resource management audit	
<b>3.3</b>	Researching and disseminating of articles related internal audit	organizing and disseminating of monthly articles related to 12 topics of operational audit	organizing and disseminating of monthly articles related to 12 topics of financial audit	organizing and disseminating of monthly articles related to 12 topics of human resource management audit	
<b>3.4</b>	Competitive Program Development of awareness related to audit function	eligible study on competitive program process related to audit compliance	Organizing Winners' Program related to audit function	Prepare, evaluate and improve programs of Winners' competition in the performance of audit functions	

No.	Action	Times frame			Department in charge
		2023	2024	2024	
<b>4</b>	<b>Cooperation</b>	<b>Cooperation with national and international institutions has been established and strengthened</b>			<b>General Affairs Department</b>
<b>4.1</b>	National Cooperation	Study and prepare a memorandum of understanding with the Anti-Corruption Unit	Study and prepare a memorandum of understanding with CamEd Business Institute	Study and prepare a memorandum of understanding with Private Audit Institution	

		Elibility study of signing a memorandum of understanding with the Cambodian Association of Professional Accountants	Elibility study of signing a memorandum of understanding with the Cambodian Association of Professional Accountants		
		Organize a Memorandum of Understanding with the Anti-Corruption Unit	Organize a memorandum of understanding with CamEd Business Institute	Organize a Memorandum of Understanding with the Private Audit Institution	
		Develop an action plan for cooperation with the Anti-Corruption Unit	Develop an action plan for cooperation	Develop an action plan for cooperation	
4.2	International Cooperation	-Cooperation with the World Bank on the Technical Assistance providing the training and reviews on Provisions	-Cooperation with the World Bank on the Technical Assistance providing the training and reviews on Provisions -Study to seek cooperation with the International Internal Audit Organization	-Cooperation with the World Bank on the Technical Assistance providing the training and reviews on Provisions -Examine the possibility of signing a memorandum of understanding with the International Internal Audit Organization	
		- Study to seek cooperation with the internal audit unit in financial sector in ASEAN countries: Vietnam - Study to seek cooperation with the internal audit unit in financial sector in ASEAN countries: Thailand	- Study to seek cooperation with association of the internal audit unit in financial sector in ASEAN countries: Vietnam - Study to seek cooperation with association of the internal audit unit in financial sector in ASEAN countries: Malaysia	- Study to seek cooperation with the internal audit unit in financial sector in ASEAN countries: Singapore - Study to seek cooperation with association of the internal audit unit in financial sector in ASEAN countries: Malaysia	

## VI. Action Plan for 2023

According to the three-year rolling action plan 2023-2025, in 2023, the Internal Audit Unit has set four goals. There are **88** activities, including: **Goal number 1:** institutional and human resource building to implement **33** activities, **Goal number 2:** Effectiveness and Efficiency of Audit to implement **39** activities **Goal number 3:** Integrate Awareness and Disseminate Internal Audit Functions to implement **9** activities **Goal number 4:** Strengthening and expanding cooperation with national and international institutions to implement **7** activities. In addition to the core work, the Internal Audit Unit also plans to organize three social work activities, as shown in the following action plan.

No. Action Plan 2023	
<b>1. Institutional and Human Resource Capacity Building</b>	
<b>1.1. Workplace arrangement, technical equipment and furniture</b>	
01	Arrange furniture and technical equipment offices for three statues officials of <b>FSA</b>
<b>1.2. Adequacy of human resources</b>	
02	Preparing request and selection of three statue officials of <b>FSA</b> and two administrative officials
<b>1.3. Capacity building</b>	
03	Arrange to send officials to attend meetings, trainings, and workshops with local or foreign partners
04	Organize programs and provide internal training for auditors and professional officials <b>4</b> times
05	Arrange to send <b>5</b> officials to train at the General Department of Internal Audit of the Ministry of Economy and Finance
06	Arrange to send <b>5</b> officials to train at the Anti-Corruption Unit
<b>1.4. Good governance and management</b>	
07	Perform general administrative support services
08	Develop and implement <b>11</b> standard Operating Procedures

09	Compile the Audit Glossary of the Internal Audit Unit of the <b>FSA</b>
10	Prepare to translate 5 official documents of the Internal Audit Unit into English
11	Prepare report to evaluate the performance of officials of the Internal Audit Unit
12	Prepare monthly report on the presence of officials of the Internal Audit Unit
13	Prepare and implement performance budget
14	Prepare the 2024 budget plan of the Internal Audit Unit
15	Prepare to implement public procurement procedures
16	Prepare Public Procurement Plan 2024 of Internal Audit Unit
17	Conduct inventory management and inventory preparation of the Internal Audit Unit
18	Prepare accounting records and financial statements
19	Develop an action plan for participating in the implementation of the Public Financial Management Reform Program 2024
20	Prepare and summarize quarterly, nine months, and semi-annual performance reports of the Internal Audit Unit
21	Prepare and summarize monthly, nine months, quarterly and annual action activities report to the General Secretariat of <b>MEF</b>
22	Prepare a summary of the work report for the year 2022 to the General Secretariat of <b>MEF</b>
23	Organize a meeting to review the work achievements in 2023 and the work direction in 2024
24	Hold a meeting and evaluate the mid-term implementation of the internal audit unit development plan for the five-year period 2021-2025
25	Prepare and implement the three-year rolling action plan 2023-2025
26	Prepare and implement the 2023 Annual Action Plan of the Internal Audit Unit
27	Prepare vehicle information of the Internal Audit Unit to the State Assets Inventory Committee of the Ministry of Economy and Finance

28	Prepare to disseminate information through the social media of the Internal Audit Unit
29	Prepare information technology development plan (2023-2025)
30	Develop IT programs needed to serve 3 administrative works
31	Prepare to update the website of the Internal Audit Unit
<b>1.5. Information Technology System Development</b>	
32	Prepare to install the database and backup system
33	Maintenance of electronics, software, and hardware of the Internal Audit Unit of <b>FSA</b>
34	Provides basic computer training for officials of the Internal Audit Unit of <b>FSA</b>
35	Develop an audit report preparation program
36	Research on the needs of technology to facilitate the audit of information technology systems
37	Study about the needs of audit data analysis software
<b>1.6. Gender Promotion</b>	
38	Prepare semi-annual, quarterly, and annual gender reports to the General Secretariat of the Gender Mainstreaming Working Group of the Ministry of Economy and Finance
39	Prepare to update the gender action plan of the Internal Audit Unit for the three years 2022-2024 to 2023-2025
<b>2. Efficiency and Effectiveness of the Audit</b>	
<b>2.1. Auditing</b>	
40	Prepare annual audit strategic plan (2023-2025)
41	Prepare the 2023 audit plan of the Internal Audit Unit
42	Conduct compliance audits and operational audits at the General Secretariat and all units under of the <b>FSA</b>

43	Prepare 2023 Audit Report of Internal Audit Unit
44	Conduct understanding at the General Secretariat of <b>FSA</b> and all units under of the <b>FSA</b>
45	Prepare the understanding report
46	Establish an audit evaluation and quality control committee
<b>2.2. Unannounced Audit</b>	
47	Conduct Study the national regulatory framework related to the unannounced audit
<b>2.3. Monitoring the implementation of audit recommendations</b>	
48	Develop a plan to monitor the implementation of the 2023 audit recommendations of the Internal Audit Unit
49	Monitor the implementation of compliance audit recommendations at the General Secretariat of <b>FSA</b> and Units under of <b>FSA</b>
50	Prepare report to monitor the implementation of the 2023 audit recommendations of the Internal Audit Unit
51	Develop a plan to monitor the implementation of the 2024 audit recommendations
<b>2.4. Development of techniques for use in auditing</b>	
52	Develop and implement the excellence of operational management
53	Develop and implement guidelines on operational audit
54	Develop and implement mechanisms and procedures of operational audit
55	Prepare and implement checklist form of operational audit
56	Prepare and implement checklist on operational audit
57	Prepare and implement the form of operational audit report
58	Develop and implement mechanisms and procedures for following up the implementation of operational audit recommendations

59	Prepare and implement guidelines on report forms to follow up the implementation of operational audit recommendations
60	Study and prepare audit techniques for compiling the Internal Audit Handbook of <b>FSA</b>
61	Prepare and implement guidelines on the report form to follow up the implementation of compliance audit recommendations
62	Prepare and implement guidelines for review
63	Prepare and implement mechanisms and procedures of review
64	Prepare and implement a review form
65	Conduct research on the excellence of financial management
66	Conduct research on Guidelines of Financial Audit
67	Conduct research on Mechanisms and Procedures on Financial Audit
68	Conduct research on Financial Audit Report Form
69	Conduct research on mechanisms and procedures to follow up the implementation of financial audit recommendations
70	Conduct Study about the one window one service unit under of <b>FSA</b>
<b>2.6. Development of Audit Professional Code of Conduct of Internal Audit Unit</b>	
71	Study and prepare a checklist and evaluate the implementation of the basic principles of ethics
<b>2.7. Promoting flexibility</b>	
72	Research on the policy framework to create flexibility (flexibility) and increase relationships with stakeholders within the internal audit unit
<b>3.Awareness raising and dissemination of internal audit functions to the auditee</b>	
<b>3.1. Development of Awareness Program on Internal Audit Functions</b>	
73	Organize a workshop to raise awareness on the excellence of operational management

74	Organize awareness raising workshop on the excellence of compliance management
<b>3.2. Development of Dissemination Workshop Program Related to Internal Audit Functions</b>	
75	Organize a dissemination workshop on mechanisms and procedures for following up the implementation of compliance audit recommendations
76	Organize a dissemination workshop on the excellence of operational management
77	Organize a dissemination workshop on the Prakas on the implementation of the guidelines on operational audit
78	Organize a dissemination workshop on mechanisms and procedure of operational audits
79	Organize a dissemination workshop on mechanisms and procedures for following up the implementation of operational audit recommendations
<b>3.3. Research, compile and disseminate articles related to internal audit</b>	
80	Prepare and publish monthly articles related to 12 operational audit topics
<b>3.4. Development of awareness programs related to the implementation of audit functions</b>	
81	Study about the feasibility of launching a compliance audit awareness competition program
<b>4. Cooperation</b>	
<b>4.1. National Cooperation</b>	
82	Study about the possibility of signing a memorandum of understanding with the Association of Cambodian Professional Accountants ACCA Cambodia
83	Study and prepare a memorandum of understanding with the Anti-Corruption Unit
84	Organize a Memorandum of Understanding with the Anti-Corruption Unit
85	Develop an action plan for cooperation with the Anti-Corruption Unit
<b>4.2. International Cooperation</b>	
86	Cooperation with the World Bank on technical assistance framework, training, and review Provisions



87	Study to seek cooperation with the Internal Audit Unit in the financial sector in ASEAN countries: Vietnam
88	Study to seek cooperation with the Internal Audit Unit in the financial sector in ASEAN countries: Thailand
<b>5. Social work</b>	
1	Organize 3 social work programs at orphanages

Unofficial Translation

## **VII. Follow up and monitoring action plans**

The Internal Audit Unit has established a clear mechanism to regularly monitor, report and evaluate the implementation of the annual action plan to ensure the implementation of the action plan.

To monitor the implementation of reporting at the departmental and office levels, monthly, quarterly, and annual reports must be prepared.

In evaluating the results of the implementation of the action plan, the Deputy Chairman of the unit in charge shall chair a meeting to review the progress of the work and summarize the monthly results report. The Chairman of the Internal Audit Unit shall chair the meeting to review the progress of the work and summarize the quarterly results report. Following up and evaluation of annual performance shall be conducted by the Council of the **FSA**.

## **VIII. Conclusion**

The three-year rolling action plan 2023-2025 is used as a basis for the performance of the staff at all levels of the Internal Audit Unit in accordance with the roles and responsibilities set out in the regulations in force. The three-year rolling action plan 2023-2025 will successfully become a tool used by the Internal Audit Unit to make the five-year internal audit unit development plan (2021-2025).

The successful implementation of the Action Plan 2023-2025 requires joint efforts and close cooperation between the Internal Audit Unit and regulators under **FSA** and relevant stakeholders.

## Annex of Internal Audit Unit's Action Plan for 2023

In order to support the implementation of the works stated in point 6 “Action Plan for 2023”, the table below is the annex for the Internal Audit Unit's action plan for 2023 which consists of four main elements including 1). Action Plan, 2).Expected Annual Results, 3).Quarterly Results Indicators and 4).Responsibilities.

### 1. General Affair Department

The General Affair Department's 2023 Action Plan will be responsible by three subordinate Divisions including 1). Administration and Finance Division, 2). Planning and Training Division, and 3). Information Technology Management Division.

No.	Action Plan	Annual Indicator	Expected Annual Result	Quarterly Result Indicators				Responsibilities
				Quarter 1	Quarter 2	Quarter 3	Quarter4	
<b>1. Organizational Structure and Human Resource Development</b>		<b>Organizational Structure, Workplace, Good governance, and Organizational management will be organized and developed</b>						
<b>1.1. The arrangement of Workplace, technical equipment, and furniture</b>								
1	Providing office furniture and technical equipment to three officials	Office furniture and technical equipment shall be provided	Provide office furniture and technical equipment to three officials		Shall be provided			<b>Administration and Finance Division</b>
<b>1.2. Adequacy of Human Resource</b>								
2	Prepare to recruit three new officials and two administrative officials	Three new officials and two administrative officials shall be recruited	Recruit three new officials and two administrative officials	Shall be recruited				<b>Administration and Finance Division</b>
<b>1.3. Good governance and management</b>								
3	Carry out the General Administration Support Services	The General Administration Support Services shall be carried out	Carry out the General Administration Support Services	Shall be carried out	Shall be carried out	Shall be carried out	Shall be carried out	<b>Administration and Finance Division</b>

4	Develop and implement the guideline for officials' evaluation	The guideline for officials' evaluation shall be developed and implemented	The guideline for officials' evaluation	Shall be studied and developed	Shall be implemented			<b>Administration and Finance Division</b>
5	Develop and implement the principles guideline used to evaluate officials	The principles guideline used to evaluate officials shall be develop and implemented	The principles guideline used to evaluate officials	Shall be studied and developed	Shall be implemented			<b>Administration and Finance Division</b>
6	Develop and implement the guideline for requesting and managing the office supplies	The guideline for requesting and managing the office supplies shall be developed and implemented	The guideline for requesting and managing the office supplies	Shall be studied and developed	Shall be implemented			<b>Administration and Finance Division</b>
7	Develop and implement the procedural mechanism for inventory management of the Internal Audit Unit	The procedural mechanism for inventory management shall be developed and implemented	The procedural mechanism for inventory of the Internal Audit Unit	Shall be studied and developed	Shall be implemented			<b>Administration and Finance Division</b>
8	Develop and implement the procedural mechanism for department inventory management	The procedural mechanism for department inventory management shall be developed and implemented	The procedural mechanism for department inventory management	Shall be studied and developed	Shall be implemented			<b>Administration and Finance Division</b>
9	Develop and implement the guideline for incoming and outgoing documents management of the Internal Audit Unit	The guideline for incoming and outgoing documents management of the Internal Audit Unit shall be developed and implemented	The guideline for incoming and outgoing documents management of the Internal Audit Unit	Shall be studied and developed	Shall be implemented			<b>Administration and Finance Division</b>
10	Develop and implement the guideline for accounting records	The guideline for accounting records and financial	The guideline for accounting records and	Shall be studied and developed	Shall be studied and developed	Shall be implemented		<b>Administration and Finance Division</b>

	and financial statements of the Internal Audit Unit	statements of the Internal Audit Unit shall be developed and implemented	financial statements of the Internal Audit Unit					
<b>11</b>	Prepare and implement the circular on local and international mission settlement procedure	Circular shall be prepared and implemented	Circular on local and international mission settlement procedure	Studied and prepared	Shall be implemented			<b>Administration and Finance Division</b>
<b>12</b>	Prepare and implement the circular on 10% contribution utilization	Circular shall be prepared and implemented	Circular on 10% contribution utilization	Studied and prepared				<b>Administration and Finance Division</b>
<b>13</b>	Prepare the officials' performance evaluation report	Report shall be prepared	The officials' performance evaluation report	Shall be prepared	Shall be prepared	Shall be prepared	Shall be prepared	<b>Administration and Finance Division</b>
<b>14</b>	Prepare the monthly officials' attendance report	Report shall be prepared	The monthly officials' attendance report	Shall be prepared	Shall be prepared	Shall be prepared	Shall be prepared	<b>Administration and Finance Division</b>
<b>15</b>	Prepare and implement the performance budget	The performance budget shall be prepared and implemented	Implement the performance budget	Shall be implemented	Shall be implemented	Shall be implemented	Shall be implemented	<b>Administration and Finance Division</b>
<b>16</b>	Develop the Internal Audit Unit 2024 budget plan	The budget plan shall be developed	The Internal Audit Unit 2024 budget plan	The budget plan for each department shall be developed	The budget plan the Internal Audit Unit shall be developed	The budget plan shall be approved		<b>Administration and Finance Division</b>
<b>17</b>	Prepare to implement the public procurement procedure	The public procurement procedure shall be prepared and implemented	Implement the public procurement procedure	Shall be implemented	Shall be implemented	Shall be implemented	Shall be implemented	<b>Administration and Finance Division</b>
<b>18</b>	Develop the Internal Audit Unit 2024 public procurement plan	The Internal Audit Unit 2024 public	The Internal Audit Unit 2024 public procurement plan				Shall be developed	<b>Administration and Finance Division</b>

		procurement plan shall be developed						
<b>19</b>	Conduct the inventory management of the Internal Audit Unit	The inventory management shall be Conduct	Conduct the inventory management of the Internal Audit Unit	The inventory control chart shall be prepared	Shall be checked and verified	Shall be checked and verified	Shall be checked and verified	<b>Administration and Finance Division</b>
<b>20</b>	Prepare the accounting records and financial statements	The accounting records and financial statements shall be prepared	The accounting records and financial statements	Shall be prepared	Shall be prepared	Shall be prepared	Shall be prepared	<b>Administration and Finance Division</b>
<b>21</b>	Develop the action plan for the implementation of the public financial management reform program 2024	The action plan shall be developed	The action plan for the implementation of the public financial management reform program 2024				Shall be developed	<b>PFM working group</b>
<b>22</b>	Update the Internal Audit Unit's vehicle usage information to the State Property Department of <b>MEF</b>	The Internal Audit Unit's vehicle usage information shall be updated to the State Property Department of <b>MEF</b>	The update of the Internal Audit Unit's vehicle usage information to the State Property Department of <b>MEF</b>			Shall be prepared		<b>Administration and Finance Division</b>
<b>23</b>	Prepare the social work programs for three times	The social work programs shall be prepared	The social work programs	One social work program shall be prepared	One social work program shall be prepared	One social work program shall be prepared		<b>All Divisions</b>

No	Action Plan	Annual Indicator	Expected Annual Result	Quarterly Result Indicators				Responsibilities
				Quarter 1	Quarter 2	Quarter 3	Quarter 4	
1	<b>1. Organizational Structure and Human Resource Development</b>	<b>Organizational Structure, Workplace, Good governance, and Organizational management will be organized and developed.</b>						
<b>1.1. Capacity building</b>								
24	Prepare to send officials to attend the training programs and workshops with local and foreign partners	The officials shall attend the training programs and workshops	Send the officials to attend the training programs and workshops with local and foreign partners	Case-by-case	Case-by-case	Case-by-case	Case-by-case	<b>Planning and Training Division</b>
25	Organize the internal training programs for auditors and officials of Internal Audit Unit for four times	The internal training programs shall be organized	Four internal training programs	Organize once	Organize once	Organize once	Organize once	<b>All Divisions</b>
26	Prepare to send five officials to attend on-the-job training programs at General Department of Internal Audit of the Ministry of Economy and Finance	The officials shall be sent to attend on-the-job training programs	Send five officials to attend on-the-job training programs at General Department of Internal Audit of the Ministry of Economy and Finance	Five officials shall be sent to attend on-the-job training programs				<b>Planning and Training Division</b>
27	Prepare to send five officials to attend on-the-job training programs at Anti-Corruption Unit	Five officials shall be sent to attend on-the-job training programs	Send five officials to attend on-the-job training programs at Anti-Corruption Unit			Five officials shall be sent to attend on-the-job training programs		<b>Planning and Training Division</b>
<b>1.2. Good governance and management</b>								

28	Prepare the officials' evaluation report	The officials' evaluation report shall be prepared	The officials' evaluation report	Shall be prepared	Shall be prepared	Shall be prepared	Shall be prepared	<b>Planning and Training Division</b>
29	Prepare monthly, quarterly, 9-month and annual performance report of the Internal Audit Unit	Monthly, quarterly, 9-months and annual performance reports shall be prepared	Monthly, quarterly, 9-months and annual performance reports of the Internal Audit Unit	Shall be prepared	Shall be prepared	Quarterly and 9-month reports	Shall be prepared	<b>Planning and Training Division</b>
30	Prepare monthly, quarterly, 9-months, and annual performance reports for the General Secretariat of MEF	Monthly, quarterly, 9-months and annual performance reports shall be prepared for the General Secretariat of MEF	Monthly, quarterly, 9-months and annual performance reports for the General Secretariat of MEF	Shall be prepared	Shall be prepared	Shall be prepared	Shall be prepared	<b>Planning and Training Division</b>
31	Prepare the annual performance report for the General Secretariat of FSA	The annual performance report shall be prepared	The annual performance report for the General Secretariat of FSA	Shall be prepared and finalized				<b>Planning and Training Division</b>
32	Organize the Annual Meeting to review performance in 2023 and to set forward action plan for 2024	The Annual Meeting shall be organized	Organize the Annual Meeting to review performance in 2023 and to set forward action plan for 2024				Shall be organized	<b>Planning and Training Division</b>
33	Organize the meeting to evaluate mid-term (mandate) implementation of the Internal Audit Unit development plan for the five-year period 2021-2025	The meeting shall be organized	Organize the meeting and evaluate mid-term (mandate) implementation of the Internal Audit Unit development plan for the five-year period 2021-2025			Shall be organized		<b>Planning and Training Division</b>
34	Develop and implement the three-year rolling plan 2023-2025	The three-year rolling plan 2023-2025 shall be	The three-year rolling plan 2023-2025	Shall be implemented				<b>Planning and Training Division</b>



		developed and implemented						
35	Develop and implement the Internal Audit Unit's action plan 2023	The Internal Audit Unit's action plan 2023 shall be developed and implemented	The Internal Audit Unit's action plan 2023	Shall be developed and implemented				<b>Planning and Training Division</b>
36	Translate five official documents of the Internal Audit Unit into English language	Official documents of the Internal Audit Unit shall be translated into English language	Translate five official documents of the Internal Audit Unit into English language	Translate two official documents	Translate one official documents	Translate one official documents	Translate one official documents	<b>AD-HOC working group</b>
37	Compile the audit glossary of the Internal Audit Unit of FSA	The audit glossary of the Internal Audit Unit of FSA shall be compiled	Compile the audit glossary of the Internal Audit Unit of FSA		Shall be compiled			<b>AD-HOC working group</b>
38	Participate in the press release activity via IAU's social media	press release activity via IAU's social media	Dissemination the press via IAU's social media	Shall be implemented	Shall be implemented	Shall be implemented	Shall be implemented	<b>AD-HOC working group</b>

### 1.3. Development of Information Technology System

39	Develop the audit reporting system	The audit reporting system shall be developed	The audit reporting system		Develop the system			<b>AD-HOC working group</b>
----	------------------------------------	---	----------------------------	--	--------------------	--	--	-----------------------------

2	<b>Effectiveness and Efficiency in Auditing</b>	<b>Strength and Resilience of Internal Control of units under FSA</b>						
---	---	---	--	--	--	--	--	--

### 2.1. Auditing

40	Prepare the Audit Strategic Plan 2023-2025	Audit Strategic Plan shall be prepared	Audit Strategic Plan 2023-2025	Finish the Audit Strategic Plan				<b>Planning and Training Division</b>
----	--	--	--------------------------------	---------------------------------	--	--	--	---------------------------------------

41	Prepare the audit plan for 2023	The audit plan for 2023 shall be prepared	The audit plan for 2023	Finish the plan development					<b>Planning and Training Division</b>
42	Prepare the audit report for 2022	The audit report shall be prepared	The audit report for 2022			Finish the report			<b>Planning and Training Division</b>
43	Prepare the understanding of auditees' control environment report	The understanding of auditees' control environment report shall be prepared	The understanding of auditees' control environment report	Shall be prepared/ finished					<b>Planning and Training Division</b>
<b>2.2. Follow-up of the implementation of audit recommendations</b>									
44	Prepare the follow-up of the implementation of audit recommendations plan for 2023	The follow-up of the implementation of audit recommendations plan shall be prepared	The follow-up of the implementation of audit recommendations plan for 2023	Finish the plan					<b>Planning and Training Division</b>
45	Prepare the follow-up of the implementation of audit recommendations report for 2023	The follow-up of the implementation of audit recommendations report shall be prepared	The follow-up of the implementation of audit recommendations report for 2023				Finish the report		<b>Planning and Training Division</b>
46	Prepare the follow-up of the implementation of audit recommendations plan for 2024	The follow-up of the implementation of audit recommendations plan for 2024 shall be prepared	The follow-up of the implementation of audit recommendations plan for 2024				Finish the plan		<b>Planning and Training Division</b>
<b>2.3. The development of Audit Techniques/Approaches</b>									
47	Develop the excellence in operation management handbook	The excellence in operation management handbook shall be developed	The excellence in operation management handbook	Finish the handbook					<b>Planning and Training Division</b>

48	Develop and implement the operation audit guideline	The performance operation audit guideline shall be developed and implemented	The operation audit guideline	Shall be developed and implemented				<b>Planning and Training Division</b>
49	Develop and implement the operation audit procedural mechanism	The operation audit procedural mechanism shall be developed and implemented	The operation audit procedural mechanism	Shall be developed and implemented				<b>Planning and Training Division</b>
50	Develop and implement the operation audit report format	The operation audit report format shall be developed and implemented	The operation audit report format	Shall be developed and implemented				<b>Planning and Training Division</b>
51	Develop and implement procedural mechanism for following-up the implementation of operation audit recommendations	The procedural mechanism for following-up the implementation of operation audit recommendations shall be developed and implemented	The procedural mechanism for following-up the implementation of operation audit recommendations				Shall be developed and implemented	<b>Planning and Training Division</b>
52	Develop and implement the guideline for following-up the implementation of operation audit recommendations report format	The following-up the implementation of operation audit recommendations report format shall be developed and implemented	The guideline for following-up the implementation of operation audit recommendations report format				Shall be developed and implemented	<b>Planning and Training Division</b>
53	Conduct a study and compile the audit techniques/approaches to develop Internal Audit of FSA handbook	The audit techniques /approaches shall be compiled	Research report on the audit techniques/approaches for developing Internal Audit of FSA handbook	Research report on methods used to analyze the audit evidence		Research report on sampling methods		<b>Planning and Training Division</b>

54	Develop and implement the circular for following-up the implementation of compliance audit recommendations report format	The following-up the implementation of compliance audit recommendations report format shall be developed and implemented	The guideline for following-up the implementation of compliance audit recommendations report format			Shall be developed and implemented		<b>Planning and Training Division</b>
55	Participate in the preparation and implementation of circular on audit review	The audit review circular shall be developed and implemented	The circular of audit review			Shall be developed and implemented		<b>Planning and Training Division</b>
56	Participate in the preparation and implementation of circular on mechanism and procedure of audit review	Circular shall be developed and implemented	Circular on mechanism and procedure of audit review			Shall be developed and implemented		<b>Planning and Training Division</b>
57	Develop and implement report format of audit review	Audit review report format shall be developed and implemented	Audit review report format			Shall be developed and implemented		<b>Planning and Training Division</b>
58	Conduct a research study on the excellence in financial management	A research study on the excellence in financial management shall be conducted	A research study on the excellence in financial management				Finish the report	<b>Planning and Training Division</b>
59	Conduct a research study on financial audit guideline	A research study on financial audit guideline shall be conducted	Research study report on financial audit guideline				Finish the report	<b>Planning and Training Division</b>
60	Conduct a research study on financial audit procedural mechanism	A research study on financial audit procedural mechanism shall be conducted	Research study report on financial audit procedural mechanism				Finish the report	<b>Planning and Training Division</b>

61	Conduct a research study on financial audit report format	A research study on financial audit report format shall be conducted	Research study report on financial audit report format				Finish the report	<b>Planning and Training Division</b>
62	Conduct a research study on procedural mechanism for following-up the implementation of financial audit recommendations	A research study on procedural mechanism for following-up the implementation of financial audit recommendations shall be conducted	Research study report on procedural mechanism for following-up the implementation of financial audit recommendations				Finish the report	<b>Planning and Training Division</b>
3	<b>Mainstreaming of awareness and dissemination about audit functions to FSA's officials</b>	<b>Audit functions shall be disseminated and trained to FSA's officials</b>						
<b>3.1. Development of Awareness program/training/workshop on Internal Audit Functions</b>								
63	Organize the workshops on the excellence in operation management for subordinate officials under FSA	Workshop shall be organized	Workshop on best practices in operation management for subordinate officials under FSA	Shall be organized				<b>All Divisions</b>
64	Organize awareness raising workshop of the excellence of compliance management for subordinate official under FSA	Awareness raising workshop has been organized	Awareness raising workshop of the excellence of compliance management	Shall be organized				<b>All Divisions</b>
<b>3.2 Development of Dissemination Workshop Program Related to Internal Audit Functions to the Auditee</b>								
65	Organize a workshop to disseminate circular on mechanisms and procedures for monitoring the implementation of compliance audit recommendations	Dissemination Workshop has been organized	Dissemination Workshop on circular on Mechanisms and Procedures for Monitoring the Implementation of	Shall be organized				<b>All Divisions</b>

			Compliance Audit Recommendations					
66	Organize a dissemination workshop on Operational Management Excellence	Dissemination Workshop has been organized	Dissemination workshop on Operational Management Excellence	Shall be organized				All Divisions
67	Organize a workshop to disseminate the Prakas on the implementation of the guideline on operational audit	Dissemination Workshop has been organized	Workshop to disseminate the Prakas on the implementation of the guideline on operational audit	Shall be organized				All Divisions
68	Organize a workshop to disseminate guidelines on operational audit mechanisms and procedures	Dissemination Workshop has been organized	Workshop to disseminate guidelines on operational audit mechanisms and procedures	Shall be organized				All Divisions
69	Organize a workshop to disseminate circular on mechanisms and procedures for monitoring the implementation of operational audit recommendations	Dissemination Workshop has been organized	Workshop to disseminate circular on mechanisms and procedures for monitoring the implementation of operational audit recommendations	Shall be organized				All Divisions
<b>3.3 Research and disseminate</b>								
70	Prepare and publish monthly articles related to operational audit for 4 topics	Monthly articles have been prepared and published	Publish monthly articles related to operational audit for 4 topics	Prepared and published	Prepared and published	Prepared and published	Prepared and published	Planning and Training Division
<b>3.4 Development of awareness programs related to the implementation of audit functions</b>								
71	Study about the feasibility of launching a compliance audit awareness competition program	Feasibility of launching a compliance audit awareness	Feasibility study report on compliance audit awareness compliance program			Study report		Planning and Training Division

		competition program has been organized						
<b>4</b>	<b>Cooperation</b>	<b>Cooperation with national and international institutions has been established and strengthened</b>						
<b>4.1. National Cooperation</b>								
<b>72</b>	Study about the possibility of signing a memorandum of understanding with the ACCA Cambodia Association of Professional Accountants	The possibility of signing a memorandum of understanding has been studied	Memorandum of Understanding on the Signing of a Memorandum of Understanding with ACCA Cambodia	Shall be studied	Shall be studied	Shall be studied	Shall be studied	<b>Planning and Training Division</b>
<b>73</b>	Study and prepare a memorandum of understanding with the Anti-Corruption Unit	Memorandum of Understanding has been studied and prepared	Memorandum of understanding with the Anti-Corruption Unit	Prepare a draft of memorandum of understanding	memorandum of understanding shall sign			<b>Planning and Training Division</b>
<b>74</b>	Organize a Memorandum of Understanding with the Anti-Corruption Unit	Memorandum of Understanding Program has been organized	Memorandum of Understanding with the Anti-Corruption Unit		Organize memorandum of understanding program			<b>All Divisions</b>
<b>75</b>	Develop an action plan for cooperation with the Anti-Corruption Unit	Action plan for cooperation has been developed	Action plan for cooperation with the Anti-Corruption Unit			Shall be developed		<b>Planning and Training Division</b>
<b>4.2. International Cooperation</b>								
<b>76</b>	Coordinate in cooperation with the World Bank on the technical assistance framework, provide training and comment on regulations	in cooperation with the World Bank has been coordinated	Cooperation with the World Bank on technical assistance framework, training, and regulatory review	Shall be coordinated				<b>All Divisions</b>

<b>77</b>	Study to seek cooperation with the Internal Audit Unit in the financial sector in ASEAN countries: Vietnam	Cooperation with ASEAN Studied from Vietnam	Study Report on Cooperation with Internal Audit Unit ASEAN Financial Sector: Vietnam		Shall be studied	Study report		<b>Planning and Training Division</b>
<b>78</b>	Study to seek cooperation with the Internal Audit Unit in the financial sector in ASEAN countries: Thailand	Cooperation with ASEAN Studied from Thailand	Study Report on Cooperation with Internal Audit Unit ASEAN Financial Sector: Thailand		Shall be studied	Study report		<b>Planning and Training Division</b>

Unofficial Translation



No	Action Plan	Annual Indicators	Annual Expected Result	Quarterly Result Indicators				Responsibilities
				1 <sup>st</sup> semester	2 <sup>nd</sup> semester	3 <sup>rd</sup> semester	4 <sup>th</sup> semester	
<b>1. Institution and Capacity building</b>		<b>Workplace structure, human resources, good governance, and institutional management are organized and developed</b>						
<b>1.1. Workplace arrangement, technical equipment and furniture</b>								
79	Prepare to update the website of the Internal Audit Unit	The website of the Internal Audit Unit has been updated	Update the website of the Internal Audit Unit		Updated			<b>Information Technology Management Division</b>
<b>1.2 Good governance and management</b>								
80	Develop an official attendance management system	Official attendance management system has been developed	Official attendance management system	Case by case	Case by case	Case by case	Case by case	<b>Information Technology Management Division</b>
81	Study about official management system	Official management system has been studied	official management system study report			Study report		<b>Information Technology Management Division</b>
82	Develop In-Out document management system	In-Out document management system has been developed	In-Out document management system				Developed	<b>Information Technology Management Division</b>
83	Prepare information technology development plan (2023-2025)	information technology development plan has been prepared	information technology development plan (2023-2025)	Prepared				<b>Information Technology Management Division</b>
84	Prepare 2024 Action plan of division	Action plan has been prepared	2024 action plan of division				Prepared	<b>All Divisions</b>

85	Prepare official performance evaluation report	Official performance evaluation report has been prepared	Official performance evaluation report	Prepared	Prepared	Prepared	Prepared	<b>Information Technology Management Division</b>
<b>1.3 Development of information technology system</b>								
86	Set up a database and backup system	Data storage and recovery software has been set up	Set up a database and backup system	Set up				<b>Information Technology Management Division</b>
87	Develop an audit report preparation program	Audit report preparation program has been developed	Audit report preparation program		Prepared and Developed			<b>Information Technology Management Division</b>
88	Participate in learning about the requirements of audit data analysis software	The requirements of audit data analysis software have been studied	The requirements of audit data analysis software study report		Study report			<b>Information Technology Management Division</b>
89	Maintenance of software and hardware of the Internal Audit Unit	software, and hardware has been maintained	Maintenance of software, and hardware of the Internal Audit Unit	Maintained	Maintained	Maintained	Maintained and prepare reports	<b>Information Technology Management Division</b>
90	Provides basic computer training for officials of Internal Audit Unit	Basic computer training has been provided	Basic computer training for officials of Internal Audit Unit		Provided			<b>Information Technology Management Division</b>
91	Participate in activities related to the dissemination of information through the social media of the Internal Audit Unit	Information has been disseminated	Dissemination of information through the social media of the Internal Audit Unit	Disseminated	Disseminated	Disseminated	Disseminated	<b>Working group</b>

## 2. Audit Department 1

The action plan for 2023 of Audit Department 1 is divided into two Division under department are 1). Audit Division 1 and 2). Audit Division 2.

No	Action Plan	Annual Indicators	Annual Expected Results	Quarterly Result Indicators				Responsibilities
				1 <sup>st</sup> semester	2 <sup>nd</sup> semester	3 <sup>rd</sup> semester	4 <sup>th</sup> semester	
01	Develop Audit Strategy plan (2023-2035)	Audit Strategy plan has been developed	Audit Strategy plan (2023-2025)	Developed				Audit Division1 Audit Division2
02	Participate in studying and preparing to implement the guidelines on the audit review	Guideline has been studied and prepared	Guidelines on the periodic audit			Prepared and implemented		Audit Division1
03	Lead the study and prepare to implement the circular on the mechanism and procedures of the audit review	Guideline has been implemented	Guidelines on the mechanism of periodic audit			Prepared and implemented		Audit Division1
04	Lead the study and preparation of the implementation of the audit review report form	Audit review report form has been implemented	Audit review report form			Prepared and implemented		Audit Division2
05	Audit and prepare compliance audit and operational audit reports at <b>Social Securities Regulator</b>	Auditing has been implemented	Compliance audit and operational audit reports		Implemented	Audit reports		Audit Division1
06	Audit and prepare compliance audit and operational audit reports at <b>Accounting and Auditing Regulator</b>	Auditing has been implemented	Compliance audit and operational audit reports		Implemented	Audit reports		Audit Division1
07	Audit and prepare compliance audit and operational audit reports at <b>Real Estate Business and Pawnshop Regulator</b>	Auditing has been implemented	Compliance audit and operational audit reports		Implemented	Audit reports		Audit Division2
08	Audit and prepare compliance audit and operational audit reports	Auditing has been implemented	Compliance audit and operational audit reports		Implemented	Audit reports		Audit Division2

	<b>at Insurance Regulator of Cambodia</b>							
<b>09</b>	Develop plan to monitor the implementation of the 2023 Compliance Audit Recommendations	plan to monitor the implementation of the 2023 Compliance Audit Recommendations has been implemented	plan to monitor the implementation of the 2023 Compliance Audit Recommendations	Developed				<b>Audit Division1 Audit Division2</b>
<b>10</b>	Monitor the implementation of recommendations and prepare reports of monitoring the implementation of compliance audit recommendations at <b>Social Securities Regulator</b>	Monitoring of implementation of audit recommendations has been completed	Monitoring report on implementation of compliance audit recommendations				Implemented	<b>Audit Division1</b>
<b>11</b>	Monitor the implementation of recommendations and prepare reports of monitoring the implementation of compliance audit recommendations at <b>Accounting and Auditing Regulator</b>	Monitoring of implementation of audit recommendations has been completed	Monitoring report on implementation of compliance audit recommendations				Implemented	<b>Audit Division1</b>
<b>12</b>	Monitor the implementation of recommendations and prepare reports of monitoring the implementation of compliance audit recommendations at <b>Real Estate Business and Pawnshop Regulator</b>	Monitoring of implementation of audit recommendations has been completed	Monitoring report on implementation of compliance audit recommendations				Implemented	<b>Audit Division2</b>

13	Monitor the implementation of recommendations and prepare reports of monitoring the implementation of compliance audit recommendations at <b>Insurance Regulator of Cambodia</b>	Monitoring of implementation of audit recommendations has been completed	Monitoring report on implementation of compliance audit recommendations				Implemented	<b>Audit Division2</b>
14	Lead to prepare and implement the excellence of operational management	The excellence has been implemented	The excellence of Operational management	Prepared and implemented				<b>Audit Division2</b>
15	Participate in the preparation and implementation of guidelines on operational audit	Guideline has been implemented	Guidelines on operational audit	Prepared and implemented				<b>Audit Division2</b>
16	Participate in the preparation and implementation of instruction on mechanisms and procedures for operational audit	Instruction has been implemented	Instruction on mechanisms and procedures for operational audit	Prepared and implemented				<b>Audit Division1</b>
17	Prepare and implement a checklist on compliance audit and operational audit	Checklist has been implemented	Checklist on compliance audit and operational audit	Prepared and implemented				<b>Audit Division1 Audit Division2</b>
18	Participate in the preparation and implementation of the report form on the operational audit	Report form has been implemented	Report form on the operational audit	Prepared and implemented				<b>Audit Division2</b>
19	Lead to research on the national regulations related to unannounced audit	National regulations have been researched	Research report on the national regulations related to surprising audit			Report		<b>Audit Division1</b>
20	Participate in the study and preparation of the audit quality assessment and control committee	Committee has been set up	Audit quality assessment and control committee			Report		<b>Audit Division2</b>
21	Participate in setting up a committee to monitor and evaluate	Committee has been set up	Monitor and evaluate the implementation of				Was created	<b>Audit Division2</b>

	the implementation of the basic principles of ethics		the basic principles of ethics Committee					
22	Lead research on techniques to collect audit evidence	Techniques to collect audit evidence has been studied	Techniques to collect audit evidence report	Research Report				<b>Audit Division1</b>
23	Lead research on sample selection methods	Sample selection methods have been studied	Sample selection methods report			Study report		<b>Audit Division1</b>
24	Lead compile regulations, documents, technical standards, audits, compliance	Regulations, documents, technical standards, audits, compliance have been compiled	Regulations, documents, technical standards, audits, compliance compiling report				Report	<b>Audit Division1</b>
25	Participate in research on policy frameworks, build flexibility (flexibility) and increase relationships with stakeholders within the internal audit unit	Flexibility policy framework report has been researched	Policy frameworks, build flexibility (flexibility) and increase relationships with stakeholders within the internal audit unit researched report				Study report	<b>Audit Division1</b>
26	Participate in studying and preparing to implement the circular on the report form to monitor the implementation of the compliance audit recommendations	Guideline has been implemented	Circular on the report form to monitor the implementation of the compliance audit recommendations			Prepared and implemented		<b>Audit Division2</b>
27	Participate in the preparation and implementation of circular on mechanisms and procedures for monitoring the implementation of operational audit recommendations	Guideline has been implemented	Circular on mechanisms and procedures for monitoring the implementation of operational audit recommendations			Prepared and implemented		<b>Audit Division2</b>

28	Participate in research on the excellence of financial management	Best practices have been studied	Best practices of financial management study report				Study report	<b>Audit Division1</b>
29	Lead research on financial audit guidelines	Guideline has been researched	financial audit guidelines research study				Study report	<b>Audit Division1</b>
30	Participate in research on circular on financial audit mechanisms and procedures	Circular has been researched	Circular on financial audit mechanisms and procedures study report				Study report	<b>Audit Division2</b>
31	Lead research on mechanisms and procedures to monitor the implementation of financial audit recommendations	Mechanism and procedure have been studied	Mechanisms and procedures to monitor the implementation of financial audit recommendations study report				Study report	<b>Audit Division1</b>
32	Participate in the installation of data storage software (Database) and restore data (Backup system)	System has ben set up	Data storage software (Database) and restore data (Backup system)	Set up				<b>Audit Division2</b>
33	Participate in the development of the audit report preparation program	Audit report preparation program has been developed	Audit report preparation program		Developed			<b>Audit Division2</b>
34	Lead study on audit data analysis software requirements	Audit data analysis software has been studied	Audit data analysis software research report		Research report			<b>Audit Division1</b>
35	Participate in the translation of official documents into English of the Internal Audit Unit	Official documents has been translated	Translated 5 documents in English	Translated 2 documents	Translated 1 document	Translated 1 document	Translated 1 document	<b>Team work</b>
36	Participate in compiling the audit glossary of the Internal Audit Unit	Audit glossary has been compiled	Audit glossary of the Internal Audit Unit		Compiled			<b>Team work</b>

37	Preparing and disseminating four monthly articles via online to the public and auditees	Preparing monthly articles	Four monthly articles	Article is Publicized	Article is Publicized	Article is Publicized	Article is Publicized	<b>Audit Division1</b> <b>Audit Division2</b>
38	Participating in national and international workshop or training seminars	Participating in workshop or training	National and International Training or Workshops	Participating in national training on technical assistance framework (World Bank)				<b>Audit Division1</b> <b>Audit Division2</b>
39	Preparing semi-annual and annual report on the implementation of gender action plans	Report Preparing	Semi-annual and annual report on the implementation of gender action plans		1 <sup>st</sup> Semester Report Preparing		Annual Report Preparing	<b>Audit Division2</b>
40	Preparing semi-annual, trimester, and annual gender report to General Secretariat of the Ministry of Economic and Finance gender mainstreaming working group	Gender Report Preparing	Semi-annual, trimester, and annual gender report for General Secretariat of the Ministry of Economic and Finance gender mainstreaming working group		1 <sup>st</sup> Semester Report Preparing		Nine months and annual report are preparing	<b>Audit Division2</b>
41	Implementation to understand the internal control environment on compliance, operation, and finance at <b>Social Securities Regulator</b>	Conducting understand internal control environment	Implementation to understand the internal control environment report about compliance operational and Financial at Social Securities Regulator				conducted understand internal control environment and reporting	<b>Audit Division1</b>
42	Implementation to understand the internal control environment on compliance, operation, and finance at <b>Accounting and Auditing Regulators</b>	Conducting understand internal control environment	Implementation to understand the internal control environment report about compliance operational and Financial at Accounting and Auditing Regulators				conducted understand internal control environment and reporting	<b>Audit Division1</b>



43	Implementation to understand the internal control environment on compliance, operation, and finance at <b>Real Estate Business and Pawnshop Regulator</b>	Conducting understand internal control environment	Implementation to understand the internal control environment report about compliance operational and Financial at Real Estate Business and Pawnshop Regulator				conducted understand internal control environment and reporting	<b>Audit Division2</b>
44	Implementation to understand the internal control environment on compliance, operation, and finance at <b>Insurance Regulator of Cambodia</b>	Conducting site visit	Implementation to understand the internal control environment report about compliance operational and Financial at Insurance Regulator of Cambodia				conducted understand internal control environment and reporting	<b>Audit Division2</b>
45	Preparing 2024 Audit plan for Internal Audit Unit	Preparing Audit Plan	2024 Audit planning Report for Internal Audit Unit				Audit Plan Prepared	<b>Audit Division1 Audit Division2</b>
46	Preparing plan to monitor the implementation of the audit recommendations in 2024	Preparing Audit Plan	Planning to monitor the implementation of the audit recommendation in 2024				Plan Prepared	<b>Audit Division1</b>
47	Preparing the evaluate performance report of Official Audit Department I	Preparing Report	Performance Official report of Audit Department I	Report is prepared	Report is prepared	Report is prepared	Report is prepared	<b>Audit Division1 Audit Division2</b>
48	Preparing and implementing standard operating procedures for entry-exit documents of Audit Department I	Standard operating procedures are developed and implemented	Standard operating procedures for entry-exit documents of Audit Department I	Document prepared and Implemented				<b>Audit Division1</b>
49	Conducting research on the feasibility of auditing information technology systems	Feasibility of auditing information technology systems was researched	Auditing information Technology Feasibility Study Report				Study Report	<b>Audit Division2</b>
50	Participating in planning development of information	Planning prepared and implemented	Planning the development of information technology system of	Action prepared and implemented				<b>Audit Division2</b>

	technology system of the Internal Audit Unit of FSA		Internal Audit Unit of FSA					
51	Lead the preparation of the Gender Action Plan of the Internal Audit Unit for 3 years (2023-2025)	Genders action plan is prepared	Gender Action Plan of the Internal Audit Unit for 3 years (2023-2025)	Action plan is prepared				Audit Division2

### 3. Audit Department II

The action plan for 2023 of Audit Department 2 is divided into two Division under department are 1). Audit Division 3 and 2). Audit Division 4.

No	Action plan	Annual Indicator	Annual expecting result	Quarterly Results Indicators				Responsibilities
				1 <sup>st</sup> semester	2 <sup>nd</sup> semester	3 <sup>rd</sup> semester	4 <sup>th</sup> semester	
01	Prepare an audit strategic plan 2023-2025	Audit strategic plan was prepared	3 years Audit Strategic Plan 2023-2025	Plan was prepared				Audit Division 3 Audit Division 4
02	Conducting a study and prepare to implement of Audit review	Guideline was studied and prepared	Guideline of Audit review			Action prepared and implemented		Audit Division 3
03	Participating in studied and prepared to implement the circular on mechanism and procedure of audit review	The circular on mechanism and procedure of audit review has been implemented	Circular on mechanism and procedure of audit review			Action prepared and implemented		Audit Division 3 Audit Division 4
04	Participating in study and preparing of the implementation of the Audit review form	Audit reviewing form was implemented	Audit review form			Action prepared and implemented		Audit Division 3 Audit Division 4
05	Conducting audit and prepared audit report at General Secretariat of FSA	Audit was implemented	Audit at the General Secretariat of the FSA		Action implemented	Audit report		Audit Division 3
06	Conducting audit at Trust Regulator and prepared audit report	Auditing was implemented	Conducting audit at Trust Regulator		Action implemented	Audit Report		Audit Division 3

<b>07</b>	Conducting Audit at <b>Securities and Exchange Regulator of Cambodia</b> and prepared audit report	Auditing was implemented	Conducted Audit at Securities and Exchange Regulator of Cambodia		Action implemented	Audit Report		<b>Audit Division 4</b>
<b>08</b>	Developing action plan to monitor the implementation of the 2023 Compliance Audit Recommendation	Plan was prepared	Action plan to monitor the implementation of the 2023 Compliance Audit Recommendation	Action prepared				<b>Audit Division 3 Audit Division 4</b>
<b>09</b>	Follow up the implementation of compliance audit recommendations at <b>General Secretariat of FSA</b>	Implementation of audit recommendations was followed up	Implementation of audit recommendations at General Secretariat of <b>FSA</b>				Action implemented	<b>Audit Division 3</b>
<b>10</b>	Follow up the implementation of compliance audit recommendations at <b>Trust Regulator</b>	Implementation of audit recommendations was followed up	Implementation of audit recommendations at Trust Regulator				Action implemented	<b>Audit Division 3</b>
<b>11</b>	Follow up the implementation of compliance audit recommendations at <b>Securities and Exchange Regulator of Cambodia</b>	Implementation of audit recommendations was followed up	Implementation of audit recommendations at Securities and Exchange Regulator of Cambodia				Action implemented	<b>Audit Division 4</b>
<b>12</b>	Participating in the preparation and implementation of excellence in operational management	The excellence the operational management was implemented	Excellence of operational management	Action prepared and implemented				<b>Audit Division 3 Audit Division 4</b>
<b>13</b>	Leading the preparation and implement guideline of operational audit	Guidelines are developed and implemented	Guidelines of Operational Audit	Action prepared and implemented				<b>Audit Division 3 Audit Division 4</b>
<b>14</b>	Participating in preparation and implementation the circular on mechanisms instructions and procedures for operational audit	Circular on mechanism and procedures for operating audits are implemented	Mechanism instructions and procedures for operational audit	Action prepared and implemented				<b>Audit Division 3 Audit Division 4</b>

15	Preparing and implemented checklist on operational audit	Checklist was prepared and implemented	Checklist of operational audit	Action prepared and implemented				<b>Audit Division 3</b> <b>Audit Division 4</b>
16	Participating in the preparation and implementation of the report form on the operational audit	Operational Audit Report Form Introduced	Operational audit report form	Action prepared and implemented				<b>Audit Division 3</b> <b>Audit Division 4</b>
17	Participating in the study of the national regulatory framework related to the unannounced audit	Research report on the draft national regulations related to the unannounced audit was studied and finalized	Research report on national regulatory framework related to unannounced audit			Research Report		<b>Audit Division 3</b> <b>Audit Division 4</b>
18	Leading the study and preparation of the Audit Quality Assessment and Control Committee	Establish committee was studied and prepared	The Study report and preparation of the Audit Quality Assessment and Control Committee			Report		<b>Audit Division 3</b>
19	Leading the study and prepared of checklists and evaluated the implementation of the basic principles of the code of ethic	Checklists and evaluated the implementation of the basic principles of the code of ethic was studied and prepared	Checklists and evaluated the implementation of the basic principles of the code of ethic				Principles created	<b>Audit Division 3</b>
20	Participating in research methods for collected audit evidence	Audit evidence collection methods was studied	Research Report on Audit Evidence Collection Method	Research Report				<b>Audit Division 3</b> <b>Audit Division 4</b>
21	Participating in researched sample selection method	Sample selection method was researched	Research report on sample selection method			Research Report		<b>Audit Division 3</b> <b>Audit Division 4</b>
22	Participating in complied regulations, letters, technical standards on compliance audit	Regulations, letters, Technical Standards on Compliance Audits has been prepared	Regulations, letters, Technical Standards on Compliance Audits Report				Report	<b>Audit Division 3</b> <b>Audit Division 4</b>

23	Conducting research on policy frameworks, build flexibility (flexibility) and increase relationships with relevant party within the internal audit unit	Policy framework was studied	Policy frameworks, build flexibility (flexibility) and increase relationships with relevant party within the internal audit unit				Study Report	<b>Audit Division 3</b> <b>Audit Division 4</b>
24	Participating in studied and prepared to implement the guidelines on the report form to monitor the implementation of the compliance audit recommendation		Action implemented			Action prepared and implemented		<b>Audit Division 3</b> <b>Audit Division 4</b>
25	Leading to prepare and implement guidelines on mechanisms and procedures for monitoring the implementation of operational audit recommendations	Instructions was prepared and implemented	Guidelines on mechanisms and procedures for monitoring the implementation of operational audit recommendations			Action prepared and implemented		<b>Audit Division 4</b>
26	Conducting research of the excellence on financial management	The excellence of financial management was studied	Excellence of financial management report				Study Report	<b>Audit Division 4</b>
27	Participating in research on guidelines on financial audit	Guidelines for financial audits was studied and finalized	Research Report on Financial Audit Guidelines				Study Report	<b>Audit Division 3</b> <b>Audit Division 4</b>
28	Participating in research the circular on mechanisms and procedures of financial audit	Circular on financial audit mechanisms and procedures was studied	Research Report of circular on Financial Audit Mechanisms and Procedures				Study Report	<b>Audit Division 3</b> <b>Audit Division 4</b>
29	Participating in research on mechanisms and procedures to monitor the implementation of financial audit recommendation	Mechanisms and procedures for monitoring the implementation of financial audit recommendations	Research Report of Mechanisms and Procedures for Monitoring the Implementation of				Study Report	<b>Audit Division 3</b> <b>Audit Division 4</b>

		are studied and finalized	Financial Audit Recommendations					
30	Participating in the installation of data storage software (Database) and restore data (Backup system)	Auditor's data storage and recovery software was installed	Audit and Data Recovery Software	Action setup				<b>Audit Division 3 Audit Division 4</b>
31	Participating in the development of the audit report preparation program	Audit Report Preparation Program was implemented	Audit Report of Preparation Program		Action prepared to development			<b>Audit Division 3 Audit Division 4</b>
32	Participating in learning about the needs of audit data analysis software	Audit data analysis software was researched and finalized	Research Report on Audit Data Analysis Software		Research study Report			<b>Audit Division 3 Audit Division 4</b>
33	Participated in the translation of official documents into English of the Internal Audit Unit of <b>FSA</b>	Official documents in English of the Internal Audit Unit of <b>FSA</b> were translated	Five documents were translated into English version	Two reports was translated	One report was translated	One report was translated	One report was translated	<b>Translation teamwork</b>
34	Directing and compiles the audit glossary of the Internal Audit Unit of <b>FSA</b>	Glossary was compiled	Glossary of the Internal Audit Unit of <b>FSA</b>		Action complied			<b>Translation teamwork</b>
35	Preparing four monthly articles	Monthly article was prepared and published	Four monthly articles	One article was published	One article was published	One article was published	One article was published	<b>Audit Division 3 Audit Division 4</b>
36	Participating in internal and international training workshop	Attend training workshops	Internal and Overseas Training Workshops	Participated in internal training on technical assistance framework (world bank)				<b>Audit Division 3 Audit Division 4</b>
37	Participating in preparing the progress report of the implementation of the semi-	Progress report was prepared	Progress report on the implementation of semi-annual and annual gender action plans		The first quarter report was prepared and finished		Annual Report was prepared and finished	<b>Audit Division 3 Audit Division 4</b>

	annual and annual gender action plan							
38	Participating in preparing semi-annual, quarterly, and annual gender reports for the General Secretariat of the Gender Mainstreaming Working Group of the Ministry of Economy and Finance	Semi-monthly, annual and annual gender reports are prepared	Semi-monthly, annual and annual gender report to the General Secretariat of the Gender Mainstreaming Working Group of the Ministry of Economy and Finance		The first quarter report was prepared		Nine months report and annual report was prepared	<b>Audit Division 3</b> <b>Audit Division 4</b>
39	Conducting the understanding internal control environment about compliance, operation, and finance at the <b>General Secretariat of FSA</b>	Understanding internal control environment was done	Understanding internal control environment Report on compliance, operation, and finance at the General Secretariat of <b>FSA</b>				Was understood and prepared the report	<b>Audit Division 3</b>
40	Conducting the understanding internal control environment about compliance, operation, and finance at <b>Trust Regulator of Cambodia</b>	Understanding internal control environment was done	Conducting understood internal control environment about compliance, operation, and finance at Trust Regulator of Cambodia				Action understood and prepared the report	<b>Audit Division 3</b>
41	Conducting the understanding internal control environment about operational and financial compliance at <b>Securities and Exchange Regulator of Cambodia</b>	Understanding internal control environment was done	Conducting understood internal control environment about compliance, operation, and finance at Securities and Exchange Regulator of Cambodia				Was understood and prepared the report	<b>Audit Division 4</b>
42	Preparing the 2024 audit plan of the Internal Audit Unit	Action plan was prepared	Preparing the 2024 audit plan of the Internal Audit Unit				Action prepared	<b>Audit Division 3</b> <b>Audit Division 4</b>
43	Preparing plan to monitor the implementation of the 2024 audit recommendations	Action plan was prepared	Preparing plan to monitor the implementation of the 2024 audit recommendations				Action prepared	<b>Audit Division 3</b> <b>Audit Division 4</b>

<b>44</b>	Preparing report to evaluate the performance of the officials of the second audit department	Official Performance Assessment Report was Prepared	Reporting on the Performance Evaluation of the Officials of the Second Audit Department	The evaluation report was prepared	The evaluation report was prepared	The evaluation report was prepared	The evaluation report was prepared	<b>Audit Division 3 Audit Division 4</b>
<b>45</b>	Preparing and implemented standard operating procedures on the preparation of monthly, nine months, semi-annual, quarterly, and annual reports of the Second Audit Department	Standard operating procedures are developed and implemented	Prepare and implement standard operating procedures (SOPs) on the preparation of monthly, nine months, semi-annual, and semi-annual performance reports of the Second Audit Department		Action Prepared and implemented			<b>Audit Division 4</b>
<b>46</b>	Participating in study, lead the study and research on the feasibility of auditing information technology systems	Feasibility of IT audits was explored	Information Technology Feasibility Study Report				Study Report	<b>Audit Division 3 Audit Division 4</b>
<b>47</b>	Participating in planning the development of information technology system of the Internal Audit Unit of <b>FSA</b>	Plan is prepared to be implemented	Information Technology System Development Plan of Internal Audit Unit of <b>FSA</b>	Action prepared and implemented				<b>Audit Division 3 Audit Division 4</b>
<b>48</b>	Participating in the preparation of Three years Gender Action Plan of the Internal Audit Unit of <b>FSA</b> (2023-2025)	Gender action plan was developed	3 years Gender Action Plan of Internal Audit Unit of <b>FSA</b> (2023-2025)	Action prepared				<b>Audit Division 3 Audit Division 4</b>