

Name of MDA:
Internal Audit Unit

Form 5: Internal Auditor Assessment of Broad Risk Associated with Auditable Area (For AIAP)

No.	Name of Office /Project	Auditable Area	Rank related to 11 considerable points (1, 2, or 3)												Rank *
			1	2	3	4	5	6	7	8	9	10	11	Total	
1															
2															
3															
4															
5															

* **Ranking:** If total score is: up to 11 = 1, from 12 to 22 = 2, and from 23 to 33 = 3 (Ref: RBIA Manual Part-2, Chapter – 1; 1.11.1)

Prepared by and date
(Auditor)

Verified by and date
(AD/DD)

Approved by and date
(HIA/CAE)

Notes:

- Director of IAU is responsible to lead this process of assessing the risk associated in the light of 11 points for each auditable area listed and updated in **Form 1**;
- Audit managers and auditors are to be actively involved in the process because benefits can be there through institutional memories and discussion;
- The 11 points are related to the broad risk. Risk related to the governance process, risk management and internal control of MDA are subject matters and thus very crucial in the risk assessment process;
- Adequacy and effectiveness of governance process, risk management and internal control are critical for the success and achievement of MDA objectives. Thus, internal auditors putting serious efforts into the process is very critical.