Bank Concurrent Audit Procedures Manual

(In accordance with ABI Guidelines and ICAI Standards)

Witch

- · Audit Checklists and Procedures
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CA. Ishwar Chandra

Banks Internal Audit Manual

Robert R. Redfield

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Bulgaria International Monetary Fund. Monetary and Capital Markets Department, 2015-10-29 This paper discusses key findings and recommendations of the Detailed Assessment of Observance on the Basel Core Principles for Effective Banking Supervision on Bulgaria Within the Banking Supervision Department the Special Supervision Directorate SSD has been assigned multiple activities that go beyond its primary objective of ensuring integrity in the banking sector The Bulgarian National Bank is not empowered to require a bank to change its internal organization or structure It is recommended to refocus the activity of the SSD on its core mandate of financial integrity This recommendation can be achieved by assigning nonsupervisory activities to other Directorates preferably outside the Banking Supervision Department Republic of Armenia International Monetary Fund. Monetary and Capital Markets Department, 2019-02-05 This detailed assessment of observance has been conducted against the standard issued by the Basel Committee on Banking Supervision in 2012 The report also highlights that the Central Bank of Armenia has made significant progress in its approach to banking supervision with adoption of the risk based program RBS framework and addressing gaps in the regulatory framework identified in the 2012 Basel Core Principles assessment Improvements have been made in the regulatory regime regarding requirements for risk management stress testing corporate governance country risk and consolidated supervision Although the supervisory regime has recently transitioned from a rules based to an RBS there is a need for continued refinement of the program for more granular assessments of firms capital needs The process for conducting risk assessments of each firm has identified a need for building a stronger and more structured system wide understanding of the level and magnitude of risk and the risk management capabilities across banking firms

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