

PwC Plus Article

By BCBS - Basel Committee on Banking Supervision | 28. Juni 2012

The internal audit function in banks (BCBS 223)

The Basel Committee on Banking Supervision is issuing this revised supervisory guidance for assessing the effectiveness of the internal audit function in banks, which forms part of the Committee's ongoing efforts to address bank supervisory issues and enhance supervision through guidance that encourages sound practices within banks.

Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), Compliance (Corporate), Corporate Governance, Interne Revision / Internal Audit, Internes Kontrollsystem, Prüferinfo Banken

FS-Branche(n)

Banking & Capital Markets

Themen

Risk & Regulation

Verfasser

BCBS - Basel Committee on Banking Supervision