

ព្រឹត្តិសាសន៍វិទ្យាល័យព្រះសីហមុនីរាជ

Date: 01st September 2025

Audit and Compliance Policy

Purpose:

To ensure accountability, transparency, and adherence to applicable financial and operational standards.

Policy Statement:

PSBU conducts regular internal and external audits to verify financial integrity and institutional compliance.

Procedures:

- The Audit Committee oversees all internal audit activities.
- External auditors are appointed annually by the University Council.
- Audit findings must be addressed through corrective action plans.

Review:

Reviewed annually by the Audit Committee.

Next review date: 20th August 2028