

From: [Kheil Petr](#)
To: [Basel Committee, Service](#)
Cc: [Poduška Bohuslav](#); [Hřebíková Jaroslava](#); [Frumar Miloslav](#)
Subject: Comments to document "bcbs 210"
Date: Monday 27, February, 2012 14:43:48

Dear Colleagues,

In terms of the consulting procedure to the draft of the document "bcbs 210 - The internal audit function in banks", let me present you with topics on behalf of Internal Audit of Česká spořitelna, a.s., Prague, the Czech Republic.

- **Introduction, Paragraph 6 – „... a committee is established within the board of directors.“**

We propose to revise or amend the text with respect to the COMMISSION RECOMMENDATION of 15 February 2005 on the role of non-executive or supervisory directors... (2005/162/ES) where provision of Item 14 stipulates "... to provide that an audit committee created within the (supervisory) board..."

- **Article A, Paragraph 12 (Page 4) and Paragraph 29 (Page 7) – „... the audit plan ... approved by the board of directors..."**

We propose to revise or amend the text with respect to the Standard of International Institute of Internal Auditors (IIA) no. 2020, according to which "The chief audit executive must communicate the internal audit activity's plans ... to senior management and the board for review and approval."

- **Article B, Paragraph 73 (Page 13) – internal audit plan to supervisory bodies**

We suggest that an explanation / note be provided regarding the best practice upon which this test is based, with respect to the Standard of International Institute of Internal Auditors (IIA) no. 2020, according to which "The chief audit executive must communicate the internal audit activity's plans ... to senior management and the board for review and approval."

Best regards,

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