KINGDOM OF CAMBODIA
Nation Religion King

Non-Bank Financial Services Authority
No 015 FSA.Prk.

PRAKAS
ON
MANAGEMENT OF AUDIT AND ASSURANCE QUALITY

DEPUTY PRIME MINISTER
MINISTER OF ECONOMY AND FINANCE
AND CHAIRMAN OF THE COUNCIL OF THE NON-BANK FINANCIAL SERVICES AUTHORITY

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/0823/1981 dated 22 August 2023 on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/0224/205 dated 21 February 2024 on the Appointment of the Additional Members of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/0924/1169 dated 20 September 2024 on the Amendment and Appointment of the Member of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Decree No. NS/RKT/1124/1477 dated 20 November 2024 on the Amendment and Supplemental Appointment of the Composition of the Royal Government of the Kingdom of Cambodia;
- Having seen Royal Kram No. NS/RKM/0618/012 dated 28 June 2018 promulgating the Law on the Organization and Functioning of the Council of Ministers;
- Having seen Royal Kram No. NS/RKM/0196/18 dated 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen Royal Kram No. NS/RKM/0121/003 dated 16 January 2021 promulgating the Law on the Organization and Functioning of the Non-Bank Financial Services Authority;
- Having seen Royal Kram No. NS/RKM/0416/006 dated 11 April 2016 promulgating the Law on Accounting and Auditing;
- Having seen Sub-Decree No. 113 ANKr.BK dated 02 August 2019 on the Establishment, Organization, and Functioning of the Professional Institutes of Accounting and Auditing;
- Having seen Sub-Decree No. 113 ANKr.BK dated 14 July 2021 on the Organization and Functioning of Entities under the Supervision of the Non-Bank Financial Services Authority;
- Having seen Prakas No. 370 MEF.Prk dated 08 May 2010 on the Adoption of the Cambodian International Standards on Auditing and Assurance;
- Having seen Prakas No. 019 FSA.Prk dated 20 April 2023 on the Management of Accounting and Auditing Professional Licenses;
- Having obtained the approval of the Board of the Non-Bank Financial Services Authority at its 28th Meeting of the 1st Mandate on 06 January 2026.

HEREBY DECIDES

CHAPTER 1
GENERAL PROVISIONS

Article 1.-

This Prakas establishes the mechanisms for the Audit and Assurance Quality Review in order to ensure effectiveness, transparency, accountability, and reliability of the quality review of auditing and assurance, to enhance public confidence in audit reports and assurance reports within the Kingdom of Cambodia.

Article 2.-

This Prakas shall apply to audit firms and auditors operating within the Kingdom of Cambodia.

Article 3.-

The terms used in this Prakas are defined as follows:

- **Quality Review** refers to the inspection and evaluation on the quality of auditing and/or assurance performed by audit firms and auditors.
- **Audit Engagement** refers to an engagement entered into between an auditor and a client for the purpose of auditing the client's accounting records and financial statements.
- **Assurance Engagement** refers to an engagement entered into between an auditor and a client for the provision of assurance services in accordance with applicable standards.
- **Audit Firm** refers to an enterprise that has obtained a professional audit license from the Accounting and Auditing Regulator (**ACAR**).
- **Quality Review Program** refers to activities or procedures of quality review as determined by the Audit and Assurance Quality Review Committee (**AAQRC**), including other similar activities.
- **Day** refers to calendar days, including weekends and public holidays.
- **Working Day** refers to calendar days that are official working days of the Royal Government of Cambodia.
- **Staff** refers to employees engaged in auditing or assurance-related work.
- **Official** refers to officials of **ACAR**, inspectors, observers, and other relevant persons appointed by the **AAQRC**.
- **Quality Review Result Report** refers to the report approved by the **AAQRC**.
- **Audit Report** refers to an opinion or formal disclaimer issued by an auditor as a result of an audit or evaluation performed on a legal entity or any part of legal entity (hereinafter designated to as the "audited entity").
- **Assurance Report** refers to a formal report issued by an auditor to provide an independent opinion or conclusion on the reliability, validity, and compliance with applicable laws, regulations, and relevant professional standards.
- **Professional Standards** refer to the Cambodian International Standards on Auditing and Assurance, as well as other relevant professional standards applicable to the provision of audit or assurance services, as issued by the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority, and which are valid, including any international standards recognized by the Kingdom of Cambodia.
- **Auditor** refers to a natural person who has obtained a professional audit license from ACAR and who is appointed by an audit firm as an engagement partner responsible for audit engagement contracts or assurance engagement contracts and their execution, and who bears responsibility for audit reports and/or assurance reports issued in the name of the audit firm.
- **Audit Services** refer to independent and systematic inspection and evaluation services of data, reports, records, transactions, and financial or non-financial results of an entity for a specific purpose, in compliance with auditing-related standards and Cambodian International Assurance Standards issued by the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority, and which are valid.

- **Assurance Services** refer to services other than audit services and review services of historical financial information, which are performed in accordance with Cambodian International Standards on Assurance Engagements and other related services.
- **Client** refers to an enterprise or non-profit organization that receives audit services or assurance services from an audit firm.
- **Documents** refer to all information, including written documents, electronic communications, computer-generated data in any format, disks, tapes, magnetic media, and all other devices containing audio, visual, or other stored data.
- **Audit Documentation or Assurance Documentation** refers to any relevant document or set of documents required for use during a quality review to assist in the evaluation of the quality review. Audit documentation or assurance documentation shall include documents related to accounting records reflected in financial statements and documents obtained from other sources.

CHAPTER 2
QUALITY REVIEW MECHANISM

Article 4.-

There shall be established the **"Audit and Assurance Quality Review Committee"**, abbreviated as **"AAQRC"**, to perform the function of technical secretariat to the Accounting and Auditing Regulator (ACAR) of the Non-Bank Financial Services Authority (FSA), with the following composition:

1.	Director General of **ACAR**	**Chairperson**
2.	Deputy Director General of **ACAR**	**Vice Chairperson**
3.	President of KICPAA	**Vice Chairperson**
4.	Representatives from the National Bank of Cambodia (Two)	**Members**
5.	Representative from the General Department of Taxation (One)	**Member**
6.	Representative from the Secretariat-General of the FSA (One)	**Member**
7.	Representative from the Securities and Exchange Regulator of Cambodia (One)	**Member**
8.	Representative from the Trust Regulator (One)	**Member**
9.	Representative from the Insurance Regulator of Cambodia (One)	**Member**
10.	Representative from the Real Estate Business and Pawnshop Regulator (One)	**Member**
11.	Representative from the Social Security Regulator (One)	**Member**
12.	Representatives from KICPAA (Three)	**Members**
13.	Representative from the Cambodia Chamber of Commerce (One)	**Member**
14.	Representative of the Department of Accounting and Auditing Profession Supervision	**Member & Secretary**

The specific composition of the **AAQRC** shall be appointed, modified, and terminated by Prakas of the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority, upon the proposal of the Director General of **ACAR** and based on nominations from the respective institutions.

The Vice Chairperson and Members of the **AAQRC** shall serve a term of 3 (three) years.

The **AAQRC** may establish technical working groups to implement quality review programs as required.

The **AAQRC** may have advisors and accompanying experts to assist as necessary, subject to approval by the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority, upon the proposal of the Chairperson of the **AAQRC**.

Article 5.-

The **AAQRC** shall have the following roles and duties:

- To review and approve strategic frameworks, action plans, budgets, formats, procedures, and guidelines for quality review;
- To approve quality review programs;
- To select and appoint quality review teams;
- To select audit firms and auditors for quality review;
- To discuss and approve quality review result reports;
- To propose regulations and procedures for quality improvement;
- To propose recommendations to **ACAR** regarding the imposition of conditions and/or restrictions on audit firms and auditors;
- To propose recommendations to **ACAR** regarding fines and/or administrative sanctions that may be imposed on audit firms and auditors;
- To provide technical advice on professional standards to **ACAR** as necessary;
- To prepare semester and annual reports on work progress and submit them to **ACAR**;
- To perform other duties as instructed by the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority.

Article 6.-

The organization and functioning of the **AAQRC** shall be determined by Prakas of the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority.

CHAPTER 3
QUALITY REVIEW

SECTION 1
QUALITY REVIEW PROGRAM AND CYCLE

Article 7.-

The quality review program shall be conducted by a review team 1 (one) time per 1 (one) year and implemented between August and November every year, or may vary according to actual circumstances.

The quality review of the AAQRC on audit firms and auditors shall be carried out based on the quality review cycle.

Audit firms having clients as Public Interest Entities shall have a quality review cycle of once every 3 (three) years.

Audit firms having clients other than Public Interest Entities shall have a quality review cycle of once every 6 (six) years.

In case of risk, the AAQRC may conduct a quality review without regard to the quality review cycle.

Article 8.-

It is considered a risk as stated in Paragraph 5 of Article 7 of this Prakas if the audit firm is in any of the following situations:

- The audit firm has previously been subject to investigation and disciplinary action;
- Results of previous quality reviews indicate any of the following points:
  - Non-fulfillment of Continuing Professional Development (CPD) requirements for Engagement Partner and staff involved in audit work or assurance work; or
  - Breach of independence; or
  - Inadequacies in establishing or adhering to the audit firm's quality management system;
- The audit firm and/or auditor has failed to remediate previously identified deficiencies;
- Identified as representing other risks as determined by the Royal Government and/or the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority.

SECTION 2
QUALIFICATIONS AND DUTIES OF THE QUALITY REVIEW TEAM

Article 9.-

Quality review shall be conducted by a quality review team consisting of one (1) Head and several members.

Members of the quality review team may include officials of **ACAR** and may also include experts who are not officials of **ACAR**.

The selection of quality review team members and the performance of their duties shall adhere to the principles of objectivity and independence, as prescribed in the applicable professional code of ethics.

Article 10.-

Members of the review team who are not officials of **ACAR** shall have the following qualifications:

- Appropriate professional education;
- Relevant professional experience;
- Training in the implementation of quality review.

ACAR may prescribe additional qualifications as necessary.

Article 11.-

The roles and duties of the Head and Members of the quality review team shall be determined by a decision of the Chairperson of the **AAQRC**.

SECTION 3
QUALITY REVIEW PROCESS

Article 12.-

Quality review shall be conducted at the head quarter of the audit firm.

The **AAQRC** shall notify audit firms and auditors in writing of the following information, at a minimum:

- The date and time of the on-site quality review, at least **45 (forty-five) days** prior to the scheduled date of the quality review;
- The composition of the quality review team, at least **20 (twenty) days** prior to the scheduled date of the quality review.

Article 13.-

Audit firms and auditors shall provide accurate and sufficient required documents as determined by the **AAQRC** within **15 (fifteen) days** after receiving the list of quality review team members in accordance with Article 12 of this Prakas.

Article 14.-

Audit firms and auditors may submit a written objection, supported by valid and sufficient evidence, to the **AAQRC** if any quality review team member fails to comply with Paragraph 3 of Article 9 of this Prakas, within **10 (ten) working days** after receiving the notification under Article 12 of this Prakas.

The **AAQRC** may remove one or more members of the review team if, upon consideration, found that the objection request as set forth in paragraph 1 above is valid. The **AAQRC** shall notify the audit firm in writing within **5 (five) days** concerning the new composition appointed as replacements in the review team.

Article 15.-

Review and evaluation shall be conducted on:

- The quality management system of the audit firm;
- Audit engagement and/or assurance engagement of the auditor.

Review and evaluation of the audit firm's quality management system includes policies and procedures having key elements as follows:

- Risk assessment process;

- Governance and leadership;
- Requirements of the relevant professional code of ethics;
- Acceptance and continuance of audit contracts or assurance contracts with clients;
- Performance of audit work or assurance work;
- Resources and personnel management;
- Information and communication;
- Monitoring process and remediation activities;
- Retention of documents.

Review and evaluation of audit engagement and/or assurance engagement of the auditor shall be performed on audit engagements and/or assurance engagements that the auditor has completed and for which audit reports or assurance reports have already been issued to clients.

Article 16.-

During the quality review inspection, audit firms shall cooperate with the review team by:

- Permitting the review team to inspect all relevant documents in compliance with professional standards;
- Allocating time for the review team to conduct verbal interviews or obtain written responses, as well as other related activities;
- Furnishing audit engagement or assurance engagement in accordance with the request requirements of the review team;
- Providing suitable premises and accurate and sufficient audit engagement or assurance engagement.

SECTION 4
POST-ON-SITE REVIEW PROCEDURES AND QUALITY REVIEW RESULTS

Article 17.-

Upon completion of the quality review, the quality review team shall prepare a draft quality review result report and submit it to the audit firm for review and agreement or disagreement, in whole or in part, with findings where the audit firm and auditor have failed to comply with applicable laws, regulations, and professional standards.

Article 18.-

Audit firms and auditors shall review and respond in writing to the review team regarding the draft report on quality review results within a period of **15 (fifteen) working days** after receiving this draft report, by specifying whether there is or is not a willingness to agree on the finding results, as shown in the draft report on quality review results.

Article 19.-

After reviewing and evaluating the responses to the draft report on quality review results made by audit firms and auditors in accordance with Article 18 of this Prakas, the **AAQRC** shall:

- Approve the draft report on quality review results in case the audit firm agrees with this draft report; or
- Re-issue the draft report on quality review results by amending the content of the previous draft report in case the objection is reasonable and correct.

After approving the report on quality review results as stipulated in the paragraph above, **ACAR** shall publish and send this report to audit firms and auditors subject to quality review.

Article 20.-

Detailed post-quality review procedures shall be determined by a decision of the Chairperson of the **AAQRC**.

Article 21.-

Quality review results shall be determined according to levels decided by the **AAQRC**. The levels of these results include:

- Non-existence or failure to update policies and procedures for performing audit work and/or assurance work;

- Failure to organize Continuing Professional Development (CPD) programs for auditors and staff involved in audit work and/or assurance work;
- Failure to retain audit documentation and/or assurance documentation correctly and appropriately;
- Failure to organize declarations of independence of auditors and staff involved in audit work and/or assurance work on an annual basis and upon every execution of audit engagement and/or assurance engagement;
- Failure to execute in compliance with relevant laws, regulations, and professional standards.

Article 22.-

The **AAQRC** shall provide the report on quality review results to **ACAR** and may submit proposals regarding disciplines to **ACAR**. **ACAR** may take any of the following measures:

- Conduct a re-inspection;
- Review prior to publication of audit opinions or assurance opinions;
- Impose conditions and/or restrictions;
- Impose administrative sanctions;
- Suspend the license;
- Revoke the license.

Article 23.-

ACAR shall publicly publish the annual quality review results, which such results shall specify: the scope, the number of audit firms that underwent quality review, and the overall results of the quality review.

SECTION 5
POST-PUBLICATION PROCEDURES ON QUALITY REVIEW RESULTS

Article 24.-

In case **ACAR** has imposed conditions and/or restrictions, the audit firm and/or auditor shall resolve the conditions and/or restrictions and shall provide additional evidence and explanations to **ACAR** to confirm that all conditions and/or restrictions have been met within the period determined by **ACAR**, based on the report on quality review results.

Based on the evidence and explanations as stipulated in the paragraph above, **ACAR** shall:

- Notify that the audit firm and auditor have fulfilled all conditions and/or restrictions;
- Execute re-quality review procedures if **ACAR** finds that the audit firm and/or auditor has not complied with the specified conditions and/or restrictions.

CHAPTER 4
PROFESSIONAL OBLIGATIONS OF AUDIT FIRMS, AUDITORS, AND PERSONS ACTING ON BEHALF OF THE AAQRC

Article 25.-

Audit firms and/or auditors shall ensure that audit documentation and/or assurance documentation is accurate and sufficient for the review team. In case an audit firm uses software programs for audit work and/or assurance work, the audit firm shall ensure that such program retains documentation accurately and sufficiently in order to be able to provide it to the review team to perform quality review and verification.

Audit firms and auditors selected for evaluation shall provide additional documentation upon request of the **AAQRC** or the review team as necessary.

Article 26.-

Audit firms and/or auditors shall implement:

- International standards on quality management systems issued by the International Auditing and Assurance Standards Board and professional code of ethics standards issued by the International Ethics Standards Board for Accountants of the International Federation of Accountants, adopted for implementation by Prakas of the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority;

- Policies, procedures, or methodologies established by the audit firm for the performance of audit work or assurance work to comply with professional standards.

Article 27.-

Audit firms and/or auditors shall not disclose the report on quality review results or any part of the content of this report to clients without authorization from the **AAQRC**.

Article 28.-

The **AAQRC** and all relevant personnel performing work in the name of the AAQRC shall observe professional confidentiality as determined by Prakas of the Minister of Economy and Finance in the position as the Chairman of the Board of the Non-Bank Financial Services Authority.

CHAPTER 5
QUALITY REVIEW FEES

Article 29.-

Audit firms shall pay quality review fees as follows:

- For audit firms having clients as Public Interest Entities: shall pay a fee of 30,000,000 (thirty million) Riels;
- For audit firms having clients other than Public Interest Entities: shall pay a fee of 15,000,000 (fifteen million) Riels.

Payment of quality review fees shall be made within a period not exceeding 45 (forty-five) days after receiving the notification letter on the selection of the audit firm to conduct quality review.

In case an audit firm fails to pay quality review fees as stipulated in paragraph 1 and paragraph 2 above, it shall be subject to additional sanctions as stipulated in Article 36 of this Prakas.

Article 30.-

Quality review fees determined in this Prakas shall be paid into the bank account of **ACAR** and shall be notified through all means to **ACAR** without delay.

CHAPTER 6
SANCTIONS

Article 31.-

Any audit firm that has committed acts constituting obstruction to the implementation of the quality review program shall be subject to a monetary fine of **10,000,000 (ten million) Riels**.

Article 32.-

Acts deemed to constitute obstruction of the quality review as stipulated in this Prakas include:

- Avoidance of accepting the review, or delaying the review without proper reasons;
- Attempting to prevent the quality review from being completed according to the plan and specified timeframe;
- Failure to provide, or delaying without proper reasons in providing, additional relevant documentation upon request of the review team before and during the quality review within the specified timeframe;
- Failure to grant authority and independence to the review team to review the quality management system and/or audit documentation and/or assurance documentation of the audit firm and/or auditor;
- Failure to participate in opening meetings and/or closing meetings during the on-site quality review inspection;
- Failure to respond, or providing delayed responses to the review team regarding the draft report on quality review results for which the review team has set a timeframe.

Article 33.-

Audit firms incurring quality failure shall be subject to the imposition of penalties. Quality failure is categorized into 3 (three) levels as follows:

1. Minor quality failure, based on any of the following criteria:

- Insufficiency of audit documentation between the audit firm and clients;
- A number of minor issues related to International Standards on Quality Management that do not severely affect the performance of audit work;
- Delay in submitting documentation for quality review;
- Incomplete implementation of Continuing Professional Development programs for the first time;
- Minor breach of the code of ethics that does not severely affect the performance of audit work.

2. **Moderate quality failure,** based on any of the following criteria:

- Failure in performing audit work on the same points previously reviewed;
- Absence of an adequate audit plan;
- Successive incomplete implementation of Continuing Professional Development programs.

3. **Severe quality failure,** based on any of the following criteria:

- Falsification of financial and audit information;
- Bribery or improper collusion with clients and related parties;
- Commission of misdemeanor or felony offenses.

Article 34.-

Audit firms incurring quality failure shall be subject to the following sanctions:

- **Minor quality failure:** shall remediate findings as stipulated in point 1 of Article 33 of this Prakas;
- **Moderate quality failure:** shall be subject to a monetary fine of **20,000,000 (twenty million) Riels;**
- **Severe quality failure:** shall be subject to a monetary fine of **40,000,000 (forty million) Riels.**

Article 35.-

Besides sanctions as stipulated in Article 34 of this Prakas, **ACAR** may impose one or more administrative sanctions on audit firms incurring quality failure as follows:

1. For audit firms incurring minor quality failure, they may be subject to additional administrative sanctions as follows:
   - Written warning and imposition of conditions to make remediations;
   - Public disclosure regarding the identity of the audit firm and the name of the auditor, and an order to cease committing repeat violations that cause severe risk;
   - Order for the audit firm to:
     - Enhance professional competence to ensure that the work of auditors and staff receives training appropriate to their competence;
     - Strengthen management of the number of auditors, resources, and staff to ensure the quality of audit work and assurance work.
2. For audit firms incurring moderate quality failure and severe quality failure, they may be subject to additional administrative sanctions as follows:
   - Written warning and imposition of conditions to make remediations;
   - Public disclosure regarding the identity of the audit firm and the name of the auditor, and an order to cease committing repeat violations that cause severe risk;
   - Order for the audit firm to:
     - o Enhance professional competence to ensure that the work of auditors and staff receives training appropriate to their competence;
     - o Strengthen management of the number of auditors, resources, and staff to ensure the quality of audit work and assurance work;

- Order for the audit firm to withdraw or amend the audit report or assurance report in cases where the audit report or assurance report has not complied with relevant laws, regulations, and professional standards in force;
- Suspension of the professional audit license of the audit firm and/or auditor for a period not exceeding 3 (three) years;
- Revocation of the professional audit license of the audit firm and/or auditor;
- Imposition of conditions and/or restrictions as stipulated in Article 22 of this Prakas.

Prior to imposing additional administrative sanctions as stipulated in this Prakas, **ACAR** shall provide an opportunity for audit firms and/or auditors to make explanations first.

Article 36.-

In case an audit firm does not pay fines and/or quality review fees within a period of 45 (forty-five) days, the amount of fines and/or fees shall be doubled. In case of failure to pay fines and/or fees exceeding 90 (ninety) days, the amount of fines and/or fees shall be tripled. In case of failure to pay fines and/or fees exceeding a period of 120 (one hundred twenty) days, **ACAR** shall suspend the license or revoke the license.

The period of 45 (forty-five) days, 90 (ninety) days, and 120 (one hundred twenty) days as stipulated in paragraph 1 above shall be calculated starting from the date the audit firm receives the official notification letter regarding the payment of fines and/or the payment of quality review fees.

Article 37.-

In case an audit firm is dissatisfied with the imposition of penalties, the firm may submit a complaint in accordance with normative legal acts in force.

CHAPTER 7
FINANCIAL RESOURCES

Article 38.-

The **AAQRC** uses financial resources of **ACAR** to perform functions and obligations in compliance with this Prakas and/or normative legal acts in force.

Article 39.-

Financial resource revenue received from quality review fees and fines as determined in this Prakas is direct revenue of **ACAR** and shall be paid into the bank account of **ACAR**. This revenue shall be used for the benefit of the operations of **ACAR** and the **AAQRC** and/or in compliance with regulations in force.

CHAPTER 8
FINAL PROVISIONS

Article 40.-

As necessary, **ACAR** may issue guiding principles or various procedure to implement this Prakas.

Article 41.-

Prakas No. 340 MEF.Prk dated 04 April 2016 on the Establishment of the Audit Quality Review Committee and any provisions contrary to this Prakas shall be repealed.

Article 42.-

The Secretary-General, Directors-General of regulators, and heads of units under the supervision of the Non-Bank Financial Services Authority, and relevant personnel shall be responsible for implementing this Prakas according to their respective duties from the date of this signature onward.

Phnom Penh, February 5th, 2026

Deputy Prime Minister
Minister of Economy and Finance
and Chairman of the Non-Bank Financial Services Authority

(Sign and Stamp)

Akka Pundit Sopheacha Aun Pornmoniroth

Recipients:

- Office of the Council of Ministers
- Ministry of Economy and Finance
- Ministry of Commerce
- National Bank of Cambodia
- Cabinet of Samdech Moha Borvor Thipadei, Prime Minister
- Cabinets of His/Her Excellencies, Deputy Prime Ministers
- All Units and Council Members of the Non-Bank Financial Services Authority (FSA)
- Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) "For Information"
- As stipulated in Article 42 "For Implementation"
- Royal Gazette
- Documents - Archives