



Risk Based Internal Audit – The New Paradigm



Background:

This training program focuses on **Risk-Based Internal Audit (RBIA)** and **Enterprise-Wide Risk Management (ERM)**, providing participants with key insights into regulatory risk-based supervision and the foundational concepts of RBIA. It covers **risk identification, assessment, and internal control systems**, along with ERM processes and their integration with internal audit. The program also explores **risk evaluation, measurement methodologies, and control standards**, followed by practical approaches to RBIA implementation, audit planning, and reporting. Additionally, it addresses **risk quantification, audit findings grading, report presentation, and follow-up mechanisms** to ensure effective risk management and audit practices.

Program Details

Date: 29th & 30th August 2025 (9:30am-4:45pm)

Time: 29th (2:00pm-6:00pm) and 30th (8:45am- 3:45pm)

Duration: 6 sessions (1 session=1.5hrs)

Target Audience: Staffs working at Internal Audit /Risk Management Function

Venue: NBI Hall, Naxal, Kathmandu

Program Details

Program Takeaways

- Roles and Responsibilities of Internal Audit Function
- Understanding the Traditional and Risk Based Internal Audit
- Understanding the Risks and Control Scope
- Enterprise-Wide Risk Management (ERM)
- Visualizing Organizational Risk Management & Role of Internal Audit under RBIA Paradigm
- Risk Based Internal Audit – The New Paradigm: Approach, Process, Structuring & Road Map of Implementation

Program Delivery (Method)

- Face to Face/Classroom Environment

Program Content

- What is Risk?
- Risk and Controls
- Risk Assessment
- Risk Management Approach
- Approaches to Risk Based Internal Audit
- Structuring and Mapping the Road towards RBIA
- Industry Cases on Risk Failures

Enterprise-Wide Risk Management (ERM), Building Blocks of ERM, ERM Process, Role of Internal Audit in ERM, Evolution of RBIA, Risk Factors, Risk Identification, Risk Assessment & Internal Control System

Risk Evaluation, Risk Management, Risk Measurement, Risk Matrix, Control Standards, Developing & Monitoring Control Standards

Risk Based Internal Audit – Approaches, RBIA Methodologies, Implementation Foundation and Way Forward

Risk Based Internal Audit – Pre-requisites for comprehensive RBIA, Risk Assessment, Annual Audit Planning, Pre Site Work Planning, Site Audit Program, Reporting Issues/Findings

Risk Based Internal Audit – Risk Issues, Risk Quantification of Audit Findings, Grading, Report Designing & Presentation, Tracking & Follow Ups

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Trainer's Profile

Mr. Sujit Pokharel is a highly accomplished banking professional with over 17 years of post-Chartered Accountancy experience in leadership roles across major banks like Nabil, Prabhu, Siddhartha, and Civil Bank.

A strategic leader, he has driven digital transformation, IFRS implementation, and risk-based auditing. His expertise spans corporate, retail, and SME banking, with core strengths in profitability, portfolio management, and strategic initiatives. Known for enhancing operational efficiency and sales performance, Sujit is now set to lead an RBIA (Risk-Based Internal Audit) program, leveraging his vast experience in finance and risk management.

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