



HM TREASURY

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Dear HIA

Good Practice Guidance. Risk-Based Audit: A Risk-Based Approach.

As part of our commitment to issuing best practice guidance that reflects current thinking in internal audit for central government, please find attached a draft of our proposed good practice guide on “Risk- Based Audit: A Risk-Based Approach”. I should be grateful if you would send any comments or suggestions to Karen.parsons@hm-treasury.gsi.gov.uk or 1/21, 1 Horse Guards Road, London, SW1A 2HQ, or telephone 020 7270 5687 by Friday 22 April.

Yours sincerely

Karen Parsons
ACR Team



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