



EDBS/KH/C/30/2017  
17<sup>th</sup> July 2017

**Chief Executive Officer**  
All Bank Licensees  
All Audit Firms  
All Law Firms  
Manama, Kingdom of Bahrain

Dear Sir,

**Consultation: Proposed Internal Audit Requirements under the High Level  
Controls Module (Module HC)**

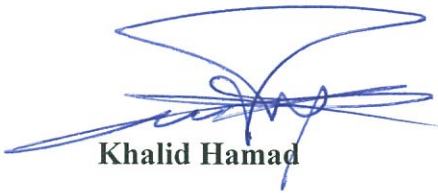
As part of the CBB's objective to establish industry leading internal audit principles and practices in Bahrain, the CBB is proposing a new Section HC-6.5 under the High Level Controls Module (Module HC) of the CBB Rulebook containing rules related to internal audit within the Kingdom of Bahrain.

The proposed Section HC-6.5 shall be available on the CBB website ([www.cbb.gov.bh](http://www.cbb.gov.bh)) under the "open consultations" section.

The CBB requests all Bank licensees, Audit firms and Law firms to provide their comments, including 'nil comments' on these proposed amendments.

Responses must be sent electronically to "[consultation@cbb.gov.bh](mailto:consultation@cbb.gov.bh)", by 17<sup>th</sup> August 2017.

Yours faithfully



**Khalid Hamad**

Cc: Bahrain Association of Banks