RISK REGISTER
PUSTAKA NEGERI SARAWAK

INTERNAL AUDIT

RISK CATEGORY	1. RISK IDENTIFICATION			2. RISK ANALYSIS AND EVALUATION				3. RISK CONTROL		STATUS
	Activity/ Process	Risk/ Opportunity	Cause	Current Risk Control	Likelihood	Impact	Level	Recommended Action/ Additional Control	Person In Charge (Risk Owner)	
Operational	Internal Audit Planning & Execution	Internal audit not completed within approved timeline.	Limited audit manpower and overlapping operational priorities	Approved annual audit plan; Internal Audit Procedure; progress monitoring via Audit Committee	3 (LOW)	3 (MODERATE)	**9 (MEDIUM)**	Improve audit scheduling; prioritise high-risk areas; consider temporary resource support when required. Review audit resource allocation and monitoring mechanisms to ensure internal audits are completed in accordance with the approved timeline.	Head of Internal Audit	Ongoing