

## Revised Audit Charters of the Internal Audit Service and the Internal Audit Capability

58<sup>th</sup> Meeting of the Management Board 17-18 June 2020

### Proposal

The Management Board (MB) is invited to approve the revised Charter of the Commission's Internal Audit Service (IAS) and corresponding changes to the Charter of ECHA's Internal Audit Capability (IAC).

### Background

The internal audit function of ECHA is performed by the Commission's Internal Audit Service (IAS). This follows from the provisions of ECHA's Financial Regulation<sup>1</sup>.

The international professional standards applied by the IAS foresee the adoption of a charter to define the purpose, authority and responsibility of the internal audit activity<sup>2</sup>.

### Rationale

In accordance with IIA standard 1000 on purpose, authority and responsibility, the Chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval. This update aligns the mission charter with the legal basis in force, namely the 2019 Framework Financial Regulation and the Financial Regulation of the European Chemicals Agency. The updates consist of changed numbers of the Financial Regulation articles and some other editorial changes.

The MB Subgroup Finance, Audit and Risks will review the revised IAS Charter during its meeting of 11 June 2020 and formulate a recommendation. The Subgroup will also review the revised IAC Charter, which is kept aligned with the IAS mission charter.

### Alternative options

No alternative options can be considered to accepting the final revised Charters, which are presented for signature.

### Drawbacks

N/A

### Attachments:

- Annex 1a-b: Revised Mission Charter of the IAS: cover note (1a) and Mission Charter (1b)
- Annex 2: Revised Charter of the ECHA IAC

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<sup>1</sup> Art 78(2) of ECHA's Financial Regulation MB/29/2019 final.

<sup>2</sup> The IAS Charter was last revised in 2017 – see MB/49/2017 final.