

Charter of the Health Service Executive Audit Committee

1.0 Introduction

This document sets out the Charter and terms of reference of the Audit Committee as prescribed in legislation and as agreed between the Director General and the Directorate of the Health Service Executive.

The Charter will be reviewed annually by the Health Service Executive Audit Committee in consultation with the Director General.

2.0 Establishment of the Health Service Executive Audit Committee

The Audit Committee is established and maintained in accordance with Sections 40H and (I) of the Health Act 2004⁵

3.0 Authority

The Committee is authorised by the HSE Directorate to:

- ▶ investigate any activity within the terms of reference set out in this document;
- ▶ seek any information or explanations that it requires from any employee of the HSE or agency totally or partially funded by the HSE and all employees and agencies funded are directed to cooperate with any request made by the Committee;
- ▶ following agreement with the Director General, obtain independent legal or other independent professional advice, at the HSE's expense and in accordance with the HSE's procurement policy, and secure the attendance of persons with relevant experience and expertise at the Audit Committee meeting if it considers this necessary; and
- ▶ investigate any matter it deems relevant brought to its attention by whomsoever, including, but not limited to, good faith reports in relation to financial matters.

4.0 Scope

The scope of the Committee's authority extends to:

1. the HSE and anything it directly controls;
2. agencies totally or partially funded by the HSE; and
3. public monies held in trust by any of the above.

5.0 Duties

The Audit Committee's duties, as set out in Section 40I(3) of the Health Act 2004⁶ require the Committee to advise both the Director General and the Directorate on financial matters relating to their functions.

More specifically, the statutes require the Committee to advise on financial matters relating to:

- (a) the proper implementation by the HSE of Government guidelines on financial issues;

⁵ As inserted by section 17 of the Health Service Executive (Governance) Act, 2013 and amended by section 14 of the Health Service Executive (Financial Matters) Act 2014

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(b) compliance by the HSE with:

- (i) its obligations (under Section 33⁷) to manage the services set out in an approved service plan so that the services are delivered in accordance with the plan and so that the net non-capital expenditure incurred does not exceed the amount specified in the government's Letter of Determination; and
 - (ii) its obligation (under Section 33B⁸) to submit an annual capital plan; and
 - (iii) any other obligations imposed on it by law relating to financial matters;
- (c) compliance by the Director General with his obligations (under section 34A⁹) to ensure that the HSE's net non-capital and capital expenditures do not exceed the amounts allocated by government for a year or part of a year (and to inform the Minister if such allocations might be breached); and
- (d) the appropriateness, efficiency and effectiveness of the HSE's procedures relating to:
- (i) public procurement,
 - (ii) seeking sanction for expenditure and complying with that sanction,
 - (iii) the acquisition, holding and disposal of assets,
 - (iv) risk management*,
 - (v) financial reporting, and
 - (vi) internal audits

* see Para 6 below regarding non-financial risks

6.0 Role of the HSE Audit Committee

The Audit Committee is not responsible for any executive functions and is not vested with any executive powers. In relation to its duties and functions, it fulfils an advisory role only.

In pursuit of its statutory duties, as set out above, the Audit Committee will emphasise two core roles:

- A. Oversight of, and advice on, the HSE's financial reporting; and
- B. Oversight of, and advice on, the HSE's systems of internal financial control and financial risk management.

In relation to the management of risks other than financial risks, the HSE has allocated responsibility for advising the Directorate and Director General on these matters to the HSE's Risk Committee.

The Audit Committee will also have a role in promoting good accounting practice, improved and more informed financial decision-making and a focus on regularity, propriety and value for money throughout the HSE.

(More detail on the discharge of these duties is provided on the HSE Code of Governance webpage via the following link: <http://www.hse.ie/eng/about/Who/directoratemembers/codeofgovernance/governance.html>)

⁷ Section 33 of the Health Act 2004 as amended by section 10 of the Health Service Executive (Financial Matters) Act 2014

⁸ Section 33B of the Health Act 2004 as inserted by section 11 of the Health Service Executive (Financial Matters) Act 2014

⁹ Section 34A of the Health Act 2004 as inserted by section 12 of the Health Service Executive (Financial Matters) Act 2014

7.0 Internal Audit Division, C&AG and Other Auditors

In fulfilling its role, the Audit Committee will engage extensively with the HSE Internal Audit and Finance Divisions and with the Office of the C&AG and other external audit firms.

In relation to the Audit Committee's role in respect of systems of internal financial control, the Committee will be required to:

- ▶ Oversee and advise on matters relating to the operation and development of the HSE's Internal Audit division;
- ▶ Review and recommend for approval the draft annual Internal Audit Plan;
- ▶ Monitor implementation of the Internal Audit Plan throughout the year;
- ▶ Review the significant findings and recommendations of Internal Audit and monitor actions taken by management to resolve any issues identified;
- ▶ Request special reports from Internal Audit as considered appropriate;
- ▶ Advise and make recommendations on any matter pertaining to the Internal Audit function that the Committee considers necessary or appropriate, including its overall effectiveness, organisation, resources, training, use of technology etc; and
- ▶ In relation to the Office of the C&AG and any other external auditors, review the annual audit plan, the report on the audit outcome, the audit cert, the management letter and any other comments and recommendations it may make, and monitor management's responses in relation to any recommendations.

8.0 Independence

The Audit Committee will be independent in the performance of its duties and responsibilities and will not be subject to direction or control from any other party in the exercise of its duties.

Where disagreements between the Committee and either the Directorate or the Director General cannot be resolved, the Committee will report the issue to the Minister for Health and the C&AG.

9.0 Formal Administration Matters

9.1 Membership and Quorum

The Audit Committee will be appointed by the Directorate and will consist of:

- (a) one of the members of the HSE Directorate (appointed under section 16A of the Health Act 2004 as inserted by section 7 of the Health Services Executive (Governance) Act 2013),
- (b) not fewer than 4 other persons who, in the opinion of the Directorate, have the relevant skills and experience to perform the functions of the committee, at least one of whom will hold a professional qualification in accountancy or auditing.

In accordance with best practice, neither the HSE Directorate Chairman nor the Chief Financial Officer will be a member of the Audit Committee.

Other than the member of the Directorate appointed to the Committee, a person is not eligible for appointment to the Audit Committee if that person is an employee of the Executive.

The Directorate will designate one of the external members (i.e. any member other than the member of the HSE Directorate) to be the chairman of the Audit Committee.

A quorum will consist of three members and, in the absence of the chairman from a meeting of the Committee; an acting chairman will be selected from amongst the external members attending.

The Committee will normally operate on the basis of consensus. In the event of a vote being required on any matter a simple majority of all members present, including the chairman, will carry the motion with the chairman of the meeting having a casting vote in the event of a tie.

The Chairman will provide Committee members as necessary with an appraisal of their performance as Committee members.

The Committee and the Chairman will make recommendations to the Directorate as appropriate on the Committee's and individual members' training needs,

9.2 Secretary to the Audit Committee

The Director General will ensure that the Audit Committee is provided with the necessary secretarial and other resources to enable it to perform its functions.

The Director General will provide an officer to be Secretary to the Committee. The Secretary will convene meetings and maintain and circulate minutes.

9.3 Indemnification

The Director General will arrange for each external member of the Audit Committee to receive an indemnification in accordance with the conditions laid out in the appendix to the General Council Report 1357 of the Civil Service, against liabilities which may arise from his or her membership of the Audit Committee.

9.4 Tenure

A member of the Audit Committee will hold office for the period determined by the Directorate when appointing that person.

A member of the Audit Committee may resign from the committee by letter addressed to the Directorate or may at any time be removed as a member of the Committee by the Directorate for stated reasons.

Members of the Audit Committee will hold office on such terms and conditions as determined by the Directorate with the consent of the Minister for Health and the Minister for Public Expenditure and Reform.

9.5 Meetings

The Audit Committee will meet as required, determined at its own discretion, but not less than four times a year (to coincide with key dates in the HSE's financial reporting cycle).

The National Director of Internal Audit or the C&AG may request a meeting if either consider that one is necessary.

The agenda for each meeting will be finalised by the Chairman of the Audit Committee and circulated with all relevant papers by the Secretary to all members of the Audit Committee (and other attendees, as appropriate) 5 working days in advance of each meeting. Papers provided to the Committee should clearly communicate all relevant information.

No person other than the Audit Committee members will be entitled to attend Audit Committee meetings. The Audit Committee may invite a person who has responsibility within the Health Service Executive for internal audits or for any financial matters or any other person it considers appropriate (whether that person is or is not an employee of the Executive) to attend specific meetings.

All members of the Audit Committee will be expected, whenever possible, to attend its meetings whether by physical attendance, by video conference or by telephone connection so long as this will allow live exchange of views by the members of the Audit Committee.

The National Director of Internal Audit and the Chief Financial Officer will normally be expected to attend meetings, and such other officials from the Health Service Executive as the Audit Committee may require will also attend from time to time. The Committee will meet separately with the National Director of Internal Audit at least once a year.

A representative of the Comptroller and Auditor General may be invited to attend any meeting of the Audit Committee, if the Audit Committee considers this necessary, and will be invited at least once a year to meet separately with the Committee.

The Chairman or Secretary of the Committee will ensure that members who have missed a meeting are appropriately briefed on the business conducted in their absence.

9.6 Minutes

The Secretary will circulate draft minutes of meetings of the Audit Committee to members as soon as possible after each meeting and, when approved by the Audit Committee, the minutes will be circulated to the Directorate and to the Director General and made available to the Comptroller & Auditor General.

9.7 Key Performance Indicators

In the early part of each year the Committee will prepare a set of key performance indicators and measures for itself and for Internal Audit for the forthcoming year.

10.0 Access

The Chairman of the Audit Committee or any member, acting with the authority of the Chairman, will have the right of access to the Director General and any senior personnel of the Health Service Executive.

The Chairman of the Audit Committee, and any member acting with the authority of the Chairman, will have the right of access to the National Director of Internal Audit and the Chief Financial Officer on any matter relating to the business of the Audit Committee.

11.0 Reporting

The Audit Committee will provide its advice to the Directorate and Director General principally by way of its minutes.

The Chairman of the Audit Committee may be invited to attend meetings of the Directorate, or meetings with the Director General, in order to report in relation to the matters under the Committee's remit.

The Audit Committee will communicate with the Director General and Directorate as appropriate in relation to any significant shortfalls in the business control and compliance and/or risk management environments that come to the attention of, and are of concern to the Audit Committee.

In accordance with statute, the Audit Committee will report in writing at least once a year to the Director General and the Directorate on financial matters relating to their functions and on the Committee's activities in the previous year, providing a copy of that report to the Minister.

At the end of each year the Committee will also prepare a report on its role and responsibilities, and the actions it has taken to discharge those responsibilities, for inclusion in the annual report. Such a report should specifically include:

- ▶ a summary of the role of the Audit Committee;
- ▶ its performance against key performance indicators set for the year;
- ▶ the names and qualifications of all members of the Committee during the period;
- ▶ the number of Committee meetings and attendance by each member; and
- ▶ the way the Committee has discharged its responsibilities.

12.0 Functions of the Director General in relation to the Audit Committee

The Director General will ensure that the Audit Committee is provided with all of the Executive's internal and external audit reports, internal and external audit plans and (at its request) the HSE's monthly reports on expenditure.

The Director General will report to the Audit Committee as soon as practicable where he or she has reason to suspect that any material misappropriation of the HSE's money, or any fraudulent conversion or misapplication of its property, may have taken place.

The Director General will ensure that the Audit Committee is provided at its request with information on any financial matter or procedure necessary for performing its functions, including details relating to:

- ▶ any contract that the HSE proposes to enter into and that involves the expenditure of more than an amount in excess of a threshold specified by the Audit Committee; and
- ▶ any legal action taken or threatened against the Executive that may give rise to a potential financial liability

13.0 Liaison with the Risk Committee

The Audit Committee and the Risk Committee will both have an involvement in advising on risk management and internal controls. Whereas the Audit Committee's primary focus will be on financial issues and that of the Risk Committee will be on non-financial issues, the Committee Chairmen will meet, as often as is necessary, to ensure that:

- ▶ the HSE's overall approach to risk management and internal control is comprehensively advised on;
- ▶ work programmes of the two Committees are co-ordinated; and
- ▶ duplication of effort is avoided.

Minutes of every meeting of each Committee will be circulated to the other Committee on a timely basis.

In the event of a matter arising where it is not possible for the Chairmen to agree into which Committee's remit the matter falls to be dealt with, the Chairman of the Directorate will assign the matter to one of the Committees.

Guidance on Oversight and Advisory Roles of the Audit Committee

1. Financial Reporting

The Audit Committee will review and question, where necessary, the actions and judgements of management of the Health Service Executive in relation to the Appropriation Accounts and the Annual Financial Statements and any other related financial statements, before submission to and final approval by the Director General or the Directorate and before clearance by the C&AG. (Section 36 of the Health Act 2004 outlines the procedures for adoption of Annual Financial Statements).

Particular attention should be paid to:

- ▶ Critical accounting policies and practices and any changes in those policies;
- ▶ Financial reporting decisions requiring a significant element of judgement;
- ▶ The extent to which the Appropriation Accounts and the Annual Financial Statements are affected by any unusual transactions in the year and how they are disclosed;
- ▶ Clarity of disclosure;

- ▶ Compliance with relevant accounting standards and practices;
- ▶ Compliance with other legal requirements;
- ▶ Any other topics as requested by the Director General or the Directorate

2. Internal Financial Control and Financial Risk Management

- ▶ to ensure that executive management maintains and promotes a control culture that enables compliance with best practice in corporate governance;
- ▶ to review the HSE's procedures for detecting fraud and good faith reporting relating to fraud, corruption and waste and ensure that arrangements are in place by which employees may, in confidence, raise concerns about possible improprieties in matters of financial reporting, financial control, taxation, Value-for-Money, waste, corruption or any other matters;
- ▶ to receive reports, on a timely basis, of concerns raised under the Policy on Good Faith Reporting relating to fraud, corruption and waste or Protected Disclosures of Information in the Workplace Policy and ensure that appropriate action is taken in order to maintain the highest standards of probity and honesty throughout the health services;
- ▶ to periodically review and, if necessary, propose changes to the HSE's Code of Standards and Behaviour; Policy on Fraud and Policy on Good Faith Reporting;
- ▶ to review reports, at least annually, produced by management and the Internal Audit and Quality and Risk functions on the effectiveness of the systems for internal financial control, financial reporting and financial risk management;
- ▶ to review reports, at least annually, produced by management and Internal Audit on the effectiveness of Value for Money management;
- ▶ to assess the scope and effectiveness of the systems established by management to identify, assess, manage and monitor financial and related risks.
- ▶ to review the Statement on Internal Financial Control in the annual report and accounts on the HSE's internal controls and risk management framework; as required under the Code of Practice for the Governance of State Bodies, report its outcome to the Directorate and make appropriate recommendations.

3. Internal Audit

- ▶ to review and monitor the adequacy of the annual internal audit programme and ensure that the internal audit function is adequately resourced and has appropriate standing within the HSE;
- ▶ to ensure that internal audit has due regard for value for money in its audits;
- ▶ to ensure that the National Director of Internal Audit has direct access to the Directorate Chairman and the Audit Committee and is accountable to the Audit Committee;
- ▶ to receive a report on the results of the National Director of Internal Audit's work on a periodic basis;
- ▶ to receive other reports (internal or external) on any topic(s) that the Audit Committee considers relevant to its work;
- ▶ to review and monitor management's responsiveness to internal audit's findings and recommendations;
- ▶ to monitor and assess the role and effectiveness of the internal audit function
- ▶ to make recommendations to the Directorate for the appointment or termination of the National Director of Internal Audit.

4. External Audit

External audit is carried out by both the C&AG and external Audit Firms. The Chief Financial Officer under the Committee's supervision is responsible for maintaining a register of who carries out the external audit of all agencies under the scope of the Committee as set out in Section 4.2 below.

The Audit Committee will ensure that the external auditors receive copies of the Code of Practice and are promptly notified of any changes made to same.

The Audit Committee will review on an annual basis the planned scope of audit work done by the C&AG's Office, other external auditors and internal audit with a view to maximising the efficiency and effectiveness of the audit process. This does not, in any way, restrict the statutory right of the C&AG to pursue any matter as he/she sees fit.

4.1 External Audits Carried Out by the C & AG

The Audit Committee will, in relation to external audit carried out by the C&AG:

- ▶ oversee the HSE's relations with the C&AG;
- ▶ review the terms of engagement in respect of audit services provided;
- ▶ discuss with the C&AG the staffing of the annual audit;
- ▶ discuss with the C&AG, before the audit commences, the nature and scope of the audit, including the nature of Value for Money auditing;
- ▶ review with the C&AG, the findings of their work, including any major issues that arose during the course of the audit which have subsequently been resolved and those issues that have been left unresolved; key accounting and audit assumptions underlying the audit; levels of errors identified during the audit, obtaining explanations from management and, where necessary other external auditors, as to why certain errors might remain unadjusted;
- ▶ review the audit representation letters before consideration by the Directorate, giving particular consideration to matters that relate to non-standard issues;
- ▶ assess, at the end of the audit cycle, the level of assurance provided to the HSE Directorate by the C&AG audit process;
- ▶ review and monitor the content of the C&AG's management letter, in order to assess whether it is based on a good understanding of the HSE's role and establish whether recommendations have been acted upon and, if not, the reasons why they have not been acted upon;
- ▶ evaluate the cooperation received by the C&AG, including access to records, data and information;
- ▶ obtain feedback about the conduct of the audit from key personnel involved.

4.2 External Audits Carried Out by Audit Firms

As and when required, the HSE appoints external auditors to audit monies other than public monies (e.g. Patient Private Property accounts) and the Audit Committee will:

- ▶ oversee the HSE's relations with the external auditor;
- ▶ consider, and make recommendations on the appointment, reappointment and removal of the external auditor;
- ▶ approve the terms of engagement and the remuneration to be paid to the external auditor in respect of audit services provided;
- ▶ assess the qualification, expertise, resources, effectiveness and independence of the external auditors annually by:
 - ▼ seeking reassurance that the auditors and their employees have no family, financial, employment, investment or business relationship with the HSE (other than in the normal course of business);
 - ▼ seeking from the audit firm, on an annual basis, information about policies and processes for maintaining independence and monitoring compliance with relevant requirements, including current requirements regarding the rotation of audit partners and employees;

- ▼ monitoring the external audit firm's compliance with applicable ethical guidance relating to the rotation of audit partners, the level of fees that the company pays in proportion to the overall fee income of the firm, office and partner and other related regulatory requirements;
- ▶ discuss with the external auditor, before the audit commences, the nature and scope of the audit, including the nature of Value for Money auditing expected by the Audit Committee;
- ▶ review with the external auditors, the findings of their work, including, any major issues that arose during the course of the audit and have subsequently been resolved and those issues that have been left unresolved; key accounting and audit judgements; levels of errors identified during the audit, obtaining explanations from management and, where necessary the external auditors, as to why certain errors might remain unadjusted;
- ▶ review the audit representation letters before consideration by the Directorate, giving particular consideration to matters that relate to non-standard issues; assess, at the end of the audit cycle, the effectiveness of the audit process by:
 - ▼ reviewing whether the auditor has met the agreed audit plan and understanding the reasons for any changes to the audit plan, including changes in perceived audit risks and the work undertaken by the external auditors to address those risks;
 - ▼ consideration of the robustness and perceptiveness of the auditors in their handling of the key accounting and audit judgements identified and in responding to questions from the Audit Committee, and in their commentary, where appropriate, on the systems of internal control;
- ▶ obtain feedback about the conduct of the audit from key people involved;
- ▶ review and monitor the content of the external auditor's management letter and establish whether recommendations have been acted upon and, if not, the reasons why they have not been acted upon;
- ▶ develop and recommend to the Directorate the HSE's policy in relation to the provision of non-audit services by the auditor and ensure that the provision of such services does not impair the external auditor's independence or objectivity. In doing so, the Audit Committee should:
 - ▼ consider whether the skills and experience of the audit firm make it a suitable supplier of the non audit services;
 - ▼ consider whether there are safeguards in place to ensure that there is no threat to objectivity and independence in the conduct of the audit resulting from the provision of such services by the external auditor;
 - ▼ consider the nature of the non-audit services, the related fee levels, and the fee levels individually and in aggregate relative to the audit fee;
 - ▼ consider the criteria that govern the compensation of the individuals performing the audit; and
 - ▼ set and apply a formal policy specifying the types of non-audit work: from which the external auditors are excluded; for which the external auditors can be engaged without referral to the Audit Committee; and for which a case-by-case decision is necessary.

Charter of the Audit Committee – Appendix A

Internal Audit Division

1. Preamble

These terms of reference are based on the Institute of Internal Auditors, guidelines and endeavours to follow best practice. It is the policy of the HSE to support a strong, appropriately resourced internal audit function and to act promptly on implementing audit recommendations. Internal Audit will maintain its own operating procedures.

2. Terms of Reference for the Internal Audit Division

2.1 Mission

The role of internal audit is:

“to provide an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes” (The Institute of Internal Auditors).

2.3 Objectives of Internal Audit

- ▶ To provide assurance on the adequacy of control within the HSE's internal control systems and activities: that is, to comment on and recommend changes to the systems and activities; to follow up the implementation of agreed actions; and to bring deficiencies therein to the notice of the operating management and ultimately the Audit Committee.
- ▶ To facilitate the HSE in the corporate governance reporting process.
- ▶ To carry out such audit, investigation and review work as may be requested by the Audit Committee.
- ▶ To liaise with the Comptroller & Auditor General (C&AG) and external auditors to ensure that efficient and effective audit coverage is achieved.
- ▶ To review and advise management on cost effective controls for new systems and activities.
- ▶ To highlight opportunities to reduce costs through greater economy and efficiency within systems and activities.
- ▶ To carry out a programme of Value for Money (VFM) audits as appropriate.

2.4 Scope of work

Audit work will cover all systems and activities in all departments and locations throughout the HSE, both currently existing and under development and bodies totally or partially funded by the HSE and public monies held in trust by HSE or bodies totally or partially funded by the HSE. Work will be prioritised according to risk, the judgement of the National Director of Internal Audit, requests from senior management and the direction of the Audit Committee. Audits may range from compliance work (including compliance with procurement and disposal procedures) to operational auditing reviews as appropriate.

2.5 Independence

The National Director of Internal Audit has an administrative reporting relationship to the CEO and a functional reporting relationship to the Audit Committee.

The National Director of Internal Audit reports directly to the Chairperson of the Audit Committee and shall have right of direct access to the Director General of the HSE. The Internal Audit function will have no executive or managerial responsibilities except those relating to the internal audit function and has no authority over, or responsibility for, the activities audited.

Members of management shall not amend internal audit reports nor cause them to be amended before they are presented to the Chairperson of the Audit Committee. Management will be afforded the opportunity of responding to audit findings.

2.6 Access

Internal Audit shall have free and unfettered access to all management information needed to carry out its work. A holder of highly confidential or sensitive information is entitled to allow access to the National Director of Internal Audit alone.

Internal Audit shall have full right of access to all Appointed Directors (including the CEO), employees, contractors, suppliers, customers, and external auditors all of whom will be required to co-operate fully with the Internal Audit function.

3. National Director of Internal Audit

3.1 General Summary

The National Director of Internal Audit will manage and direct in an efficient manner, the activities of the internal audit function. Those activities are concerned with independent internal audits of the HSE and audits of company vendors, contractors, licensees, and others as required. The work of the National Director of Internal Audit is conducted independently within established HSE policies and procedures and within professional guidelines for internal auditing and financial and management accounting.

3.2 Principal Duties and Responsibilities

- ▶ Determines, plans, and supervises the work of auditing professionals and other employees in the performance of internal audits and regularly reports to the Audit Committee on the outcomes of this work.
- ▶ Confers with HSE management and the Audit Committee of the Directorate on policies, programmes, and activities of the Internal Audit Department; makes recommendations regarding specific areas of responsibility.
- ▶ Develops and updates audit programs and checklists; plans and monitors audit work schedules; develops and recommends implementation of forms, systems, and procedures to carry out responsibilities and accomplish goals of the Internal Audit Department.
- ▶ Ensures that any accounting standards specified by the Minister are met and audit principles and policies are followed, and evaluates the adequacy and effectiveness of internal accounting procedures and operating systems and controls.
- ▶ Meets with HSE management at all levels and the Audit Committee of the Directorate, as necessary, to discuss audit plans and results and make recommendations to resolve audit findings requiring corrective action
- ▶ Plans, supervises, reviews, and participates in the training of Internal Audit Department personnel.
- ▶ Performs special audit-related projects as assigned. Directs the preparation of the Department's budget requests.
- ▶ Performs other duties as assigned.
- ▶ Agrees and periodically updates an Internal Audit Charter in consultation with the Audit Committee.