

# CHU Challenges - Working Group

14.12.2022 CHUPIA Romania

Mioara DIACONESCU Director CHUPIA,

Dragos NICULAE Head of Unit External Evaluation, Annual Reporting and Monitoring

# Content

- ❑ Setting up Internal Audit Committees: Legal requirements
- ❑ Levels of Audit Committees
  - ❑ Public Internal Audit Committee for CHU (CAPI)
  - ❑ Internal Audit Committees for line ministries (CAI)
- ❑ Role, members and responsibilities
  - ❑ CAPI CHU
  - ❑ CAI for line ministries

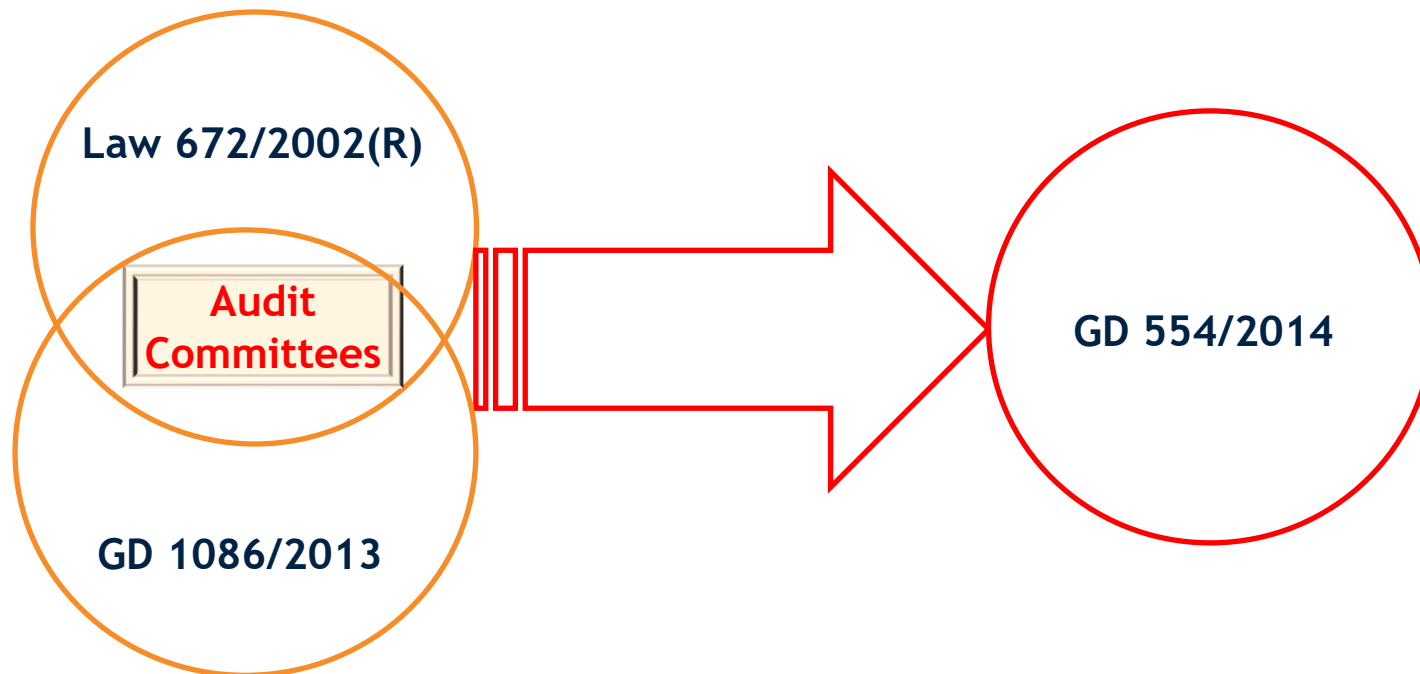


## **Section 1**

# **Setting up Internal Audit Committees: Legal requirements**

# Setting up Internal Audit Committees: Legal requirements

- ❑ Setting up the Internal Audit Committees is stipulated by the legal framework: Law of public internal audit and subsequent Methodological norms.
- ❑ There is a designated Government Decision on setting up Internal Audit Committees

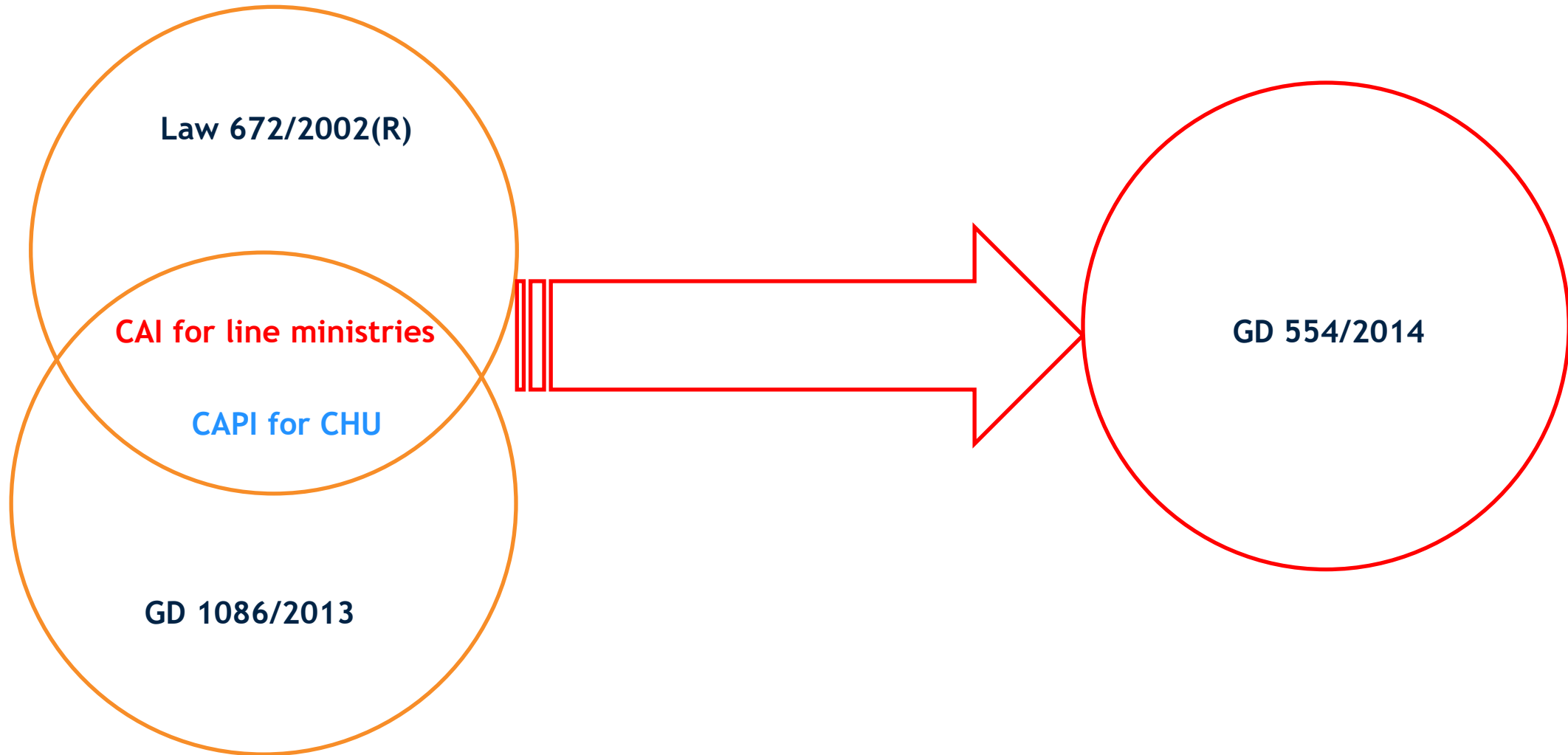




## **Section 2**

# **Levels of Audit Committees**

# Levels of Audit Committees





## **Section 3**

# **Role, members and responsibilities**

# CAPI for CHU vs. CAI for line ministries

## CAPI for CHU

- ❑ Established by law at the level of MoF
- ❑ Has an advisory role;
- ❑ Up to 11 members: head of CHU + 10 members from outside MoF;
- ❑ Technical secretariat provided by CHU services;
- ❑ CAPI members receive a meeting allowance equal to 20% of the level equivalent to the gross salary of secretaries of state;

## CAI for line ministries

- ❑ Established by law for entities with a budget over 400 mil. Euro;
- ❑ Has an advisory role;
- ❑ Up to 7 members: head of audit unit + 2 or 3 members from the public entity + 2 or 3 members from outside the public entity;
- ❑ Technical secretariat provided by internal audit;
- ❑ CAI members will receive a meeting allowance equal to 20% of the level equivalent to the gross salary of secretaries of state;



# CAPI for CHU vs. CAI for line ministries

## CAPI for CHU

- ❑ Issues an opinion on:
  - ❑ Strategic plan for internal audit development;
  - ❑ Legal provision(s) proposed by CHU;
  - ❑ Public internal audit report(s) with intersectorial implications;
- ❑ Endorses:
  - ❑ Annual report on internal audit at national level;
  - ❑ Audit plans for intersectorial engagements
  - ❑ The appointment and removal of the CHU head

## CAI for line ministries

- ❑ Issues an opinion on the recommendations made by the internal auditors, including those that were not accepted by the head of the central public institution;
- ❑ Endorses:
  - ❑ The multi-annual plan and the annual plan for the internal public audit activity
  - ❑ Internal audit Charter;
  - ❑ Annual report on internal audit activity.

**THANK YOU!**

---