

**Audit Committee – from theory to
practice:**

Audit Committee and IAU collaboration

**PEMPAL Internal Audit Community of Practice
(IACOP)**

*Central Harmonization Unit Working Group
(CHUWG) Meeting*



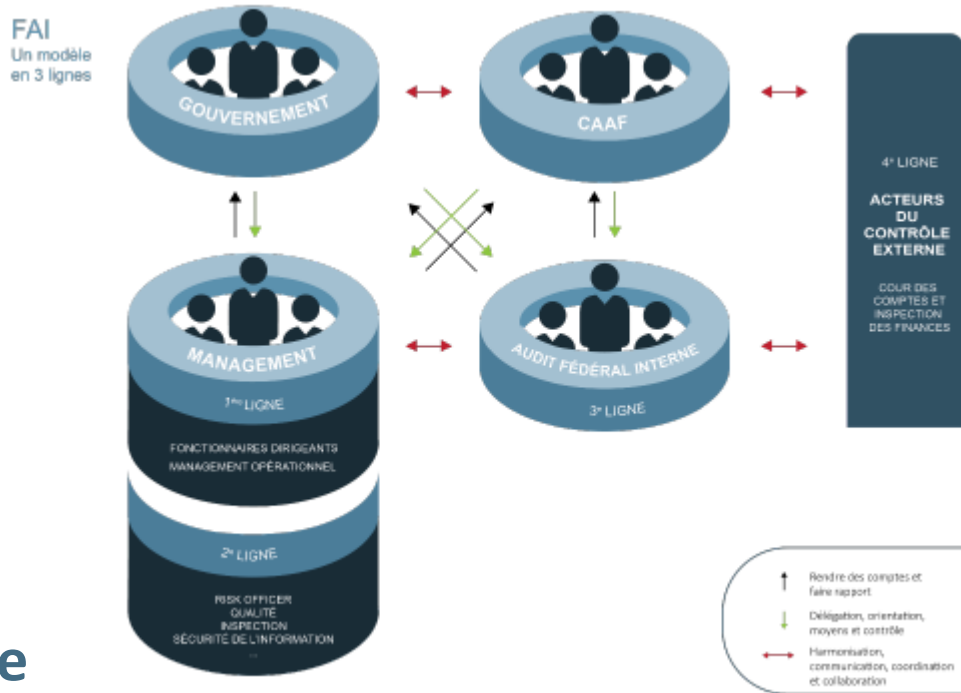
Durres, Albania, June 13-14, 2023
Kathleen Meganck, CAE FIA Belgium



**Federal Internal Audit
Belgium**



Collaboration visualised with the 3 lignes IIA model



Audit Committee = independent advisory body

Composition: 7 independent experts, no representation of management or government

2 observer/advisory members :

- Chief Audit Executive
- Head of the Inspectorate of Finance

Role

- monitors the performance and reliability of internal organisational control systems to achieve the government's objectives
- performs a signaling function towards the Council of Ministers
- monitors the independence and management of FIA
- provides, through an annual report (Art.13), opinions and recommendations to the Council of Ministers and ministers on the general functioning of the federal public services

