

CAPI for CHU – advisory role

Technical secretariat provided by CHU
(with meeting allowance)

- 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 – advisory role

Technical secretariat provided by IAs
(with meeting allowance)

- ❖ Established by law for entities with a budget over 400 mil. Euro

- 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.