



Revision of the Charter of the Audit Committee

Management Board Meeting
14 December 2016

CONTEXT

- Internal Audit Service of the Commission (**IAS**) = EFSA internal auditor
 - IAS Strategic Internal Audit plan always **risk based**
 - **2018-2020** Strategic Internal Audit Plan soon in preparation based on a **new in-depth risk assessment** by IAS carried out in close cooperation with EFSA management

- According to EFSA audit needs, the work of IAS to be complemented with **externally procured** assurance audit **services**
 - **assurance reinforced** thanks to the activation of additional audits with the skills/knowledge required by the area to be audited

- Upgraded and **optimal use of available resources** by strengthening ex-ante risks prevention and auditable processes by design

REVISION OF AUDIT COMMITTEE CHARTER

■ Rationale

- give account to the **modified setting** of the audit management in the context of Audit Committee responsibilities
- include **IAS** suggestions

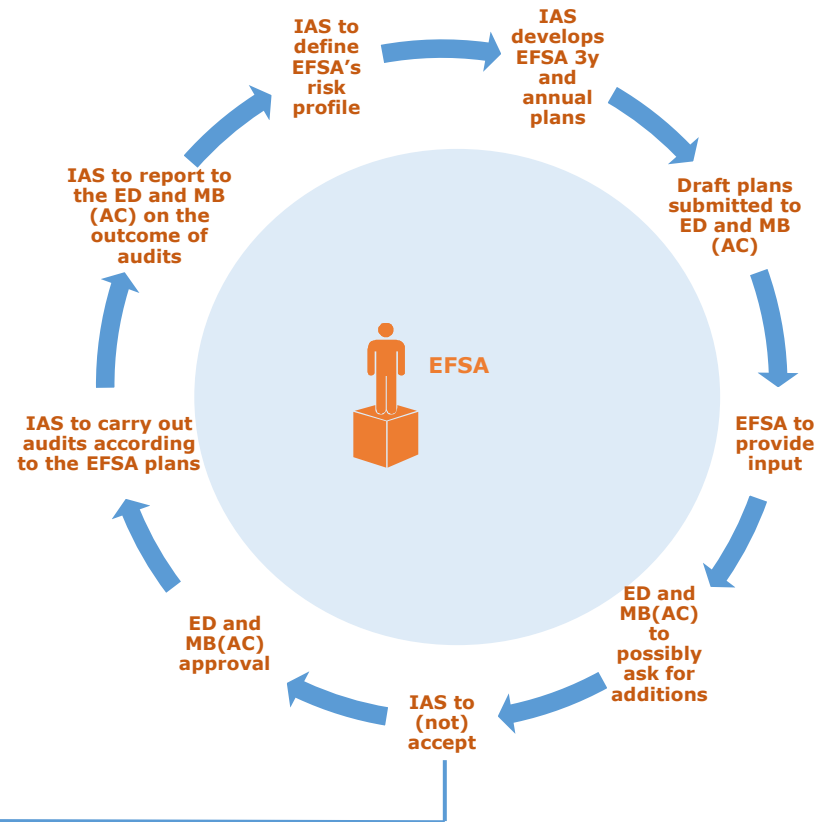
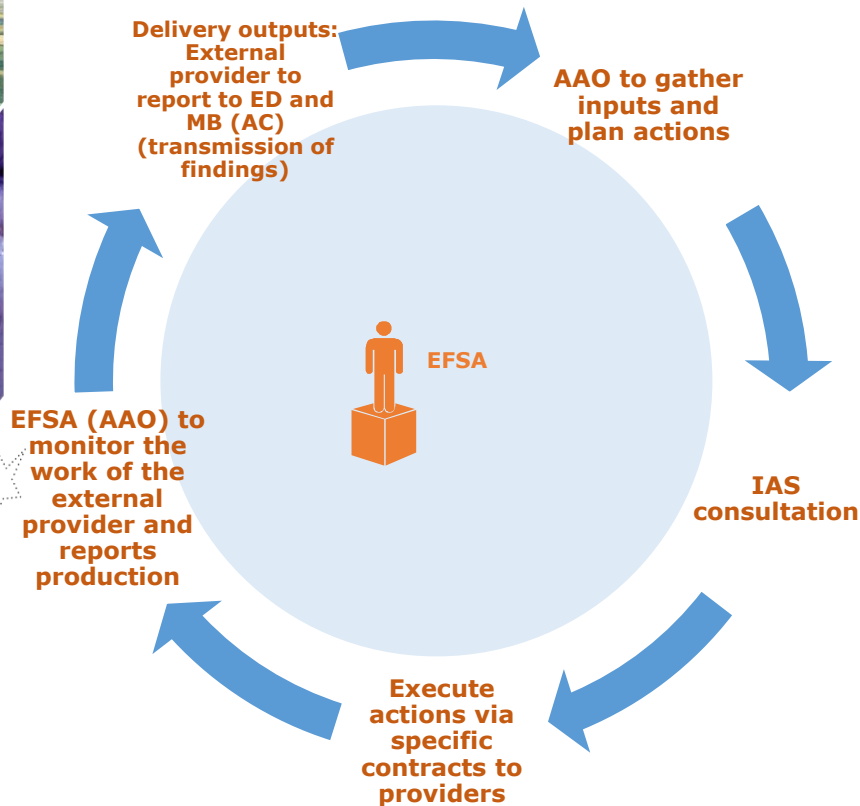
■ Main changes

- Empower the Audit Committee to request EFSA to procure external audit services to respond to additional audit needs, while ensuring that IAS is kept informed of about services requested and deliverable
- Redesign the responsibilities of the Audit Committee including its interaction with audit services external provider
- Provide for standing invitations to attend Audit Committee meetings for a representative of IAS

AUDIT MANAGEMENT NEW DESIGN

Audit not included in IAS-EFSA plan

Audit according to IAS-EFSA plans



If audit needs not addressed by IAS plans