

REGULATION**I - Financial Regulation of the European Food Safety Authority****TITLE IV - CHAPTER 7
INTERNAL AUDITOR***Article 71*

1. The Authority shall have an internal auditing function, which must be performed in compliance with the relevant international standards.
2. Without prejudice to Article 38(4) the Commission's internal auditor shall exercise the same powers with respect to the Authority as with respect to Commission departments.

Article 72

1. The internal auditor shall advise the Authority on dealing with risks, by issuing independent opinions on the quality of management and control systems and by issuing recommendations for improving the conditions of implementation of operations and promoting sound financial management.
He/she shall be responsible:
 - (a) for assessing the suitability and effectiveness of internal management systems and the performance of departments in implementing programmes and actions by reference to the risks associated with them; and
 - (b) for assessing the suitability and quality of the internal control systems applicable to every budget implementation operation.
2. The internal auditor shall perform his/her duties on all the Authority's activities and departments. He/she shall enjoy full and unlimited access to all information required to perform his/her duties.
3. The internal auditor shall report to the "Management Board" and the "Executive Director" on his/her findings and recommendations. They shall ensure that action is taken on recommendations resulting from audits.
4. The internal auditor shall submit to the Authority an annual internal audit report setting out *inter alia* the number and type of internal audits conducted, the recommendations made and the action taken on these recommendations. This annual report shall also mention any systemic problems detected by the specialised panel set up under Article 66(4) of the general Financial Regulation.
5. Each year the Authority shall send to the authority responsible for discharge and the Commission a report drawn up by its "Executive Director" summarising the number and type of internal audits conducted by the internal auditor, the recommendations made and the action taken on these recommendations.

Article 73

The responsibility of the internal auditor for action taken in the performance of his/her duties shall be determined in accordance with Article 87 of the general Financial Regulation.