

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.

II – Implementing rules of EFSA Financial Regulation

TITLE XII

RULES APPLICABLE TO THE INTERNAL AUDITOR

(Articles 71-73 of the Financial Regulation)

Article 51

1. The internal audit shall operate in accordance with the Financial Regulation and may conduct controls by sampling and batch methods. The internal audit shall have access to the Authority's financial systems. The control shall be based on the files relating to revenue and expenditure and may, if necessary, be conducted on the spot.
2. The Executive Director, proceeding in accordance with this Article, may act to have the internal audit declared liable for its actions.
3. Measures relating to disciplinary procedures, transfers and the various kinds of interruption and termination of service shall be the subject of a reasoned decision of the Executive Director, which is sent to the European Parliament and to the Court of Auditors for information.

Article 52

1. The internal audit shall operate following a work programme submitted in advance to the Executive Director.
2. The Executive Director may ask the internal audit to carry out audits not included in the work programme referred to in paragraph 1.

Article 53

1. The internal audit shall summarise its work in an audit report to the management board and the Executive Director and in addition the internal audit reports may be presented to the management board at any time and on any subject having financial implications, especially as regards the application of Article 25 of the Financial Regulation (sound financial management).
2. The report shall indicate the number and type of internal audits carried out, the principal recommendations made and the action taken on those recommendations.
3. The Executive Director shall consider whether the recommendations made in the reports of its internal auditor are suitable for an exchange of best practices with other EU bodies.