



**INTERNAL
AUDIT
CHARTER**

INTERNAL AUDIT DEPARTMENT
BRAC

TABLE OF CONTENTS

1.	INTRODUCTION	3
2.	DEFINITION OF INTERNAL AUDIT	3
3.	MISSION	3
4.	ROLE	3
5.	OBJECTIVES	3
6.	RULES OF CONDUCT (Guidelines by IIA and ISACA Audit & Assurance Guidelines)	4
7.	AUTHORITY	5
8.	ORGANISATION	5
9.	INDEPENDENCE	6
10.	SCOPE OF INTERNAL AUDIT	6
11.	AUDIT PLANNING	7
12.	RESPONSIBILITY	7
13.	ACCOUNTABILITY	8
14.	REPORTING	9
15.	INTERNAL AUDIT REVIEW MANAGEMENT COMMITTEE	9
16.	LIAISON WITH EXTERNAL AUDITOR	9
17.	RELATIONSHIP WITH THE RISK MANAGEMENT DEPARTMENT	10
18.	PEOPLE	10
19.	PROFESSIONAL STANDARDS	10
20.	SAFEGUARDING	11
21.	CONTINUITY AND IMPARTIALITY	11
22.	METHODOLOGY	12
23.	QUALITY ASSURANCE AND IMPROVEMENT PROGRAM	12
24.	INTERNAL AUDIT FUNCTIONS DURING CRISIS SITUATION	12
25.	REVIEW OF CHARTER	13
26.	EFFECTIVE DATE OF THE CHARTER	13