# Amendment to the Financial Regulation: separation of the internal audit from the ex ante control

2000/0135(CNS) - 24/01/2000 - Document attached to the procedure

In its opinion, the Court of Auditors proposes the introduction of amendments to the Financial Regulation to: - specify that internal auditing is an assurance and consulting activity designed to add value and improve the institution's operations, as well as helping it to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the management and control processes; - stipulate that each institution shall designate the internal auditor according to the method appropriate to its specific characteristics and requirements; - establish that the internal audit function is incompatible with all other functions; - ensure that the principle of the independence of the internal auditor vis-à-vis those who are audited is upheld; - define the scope of the internal auditor's work and adopt detailed objectives and procedures for the internal audit function, having due regard to international internal auditing standards.