

**Internal Audit Charter
2012 v 2023 Comparison**

2012 CHARTER (Current)

I. Mission and Scope of Work (2012)

- *Mission moved to Section II (2023)*
- *Scope moved to Section VIII (2023)*

II. Accountability (2012)

- *Moved to Section V (2023)*

III. Independence (2012)

- *Moved to Section V and Section VI (2023)*

IV. Responsibility (2012)

- *Moved to Section IX (2023)*

V. Authority (2012)

- *Moved to Section IV (2023)*

VI. Standards of Audit Practice (2012)

- *Moved to Section III (2023)*

2023 CHARTER (Proposed)

I. Introduction (2023)

- *New section to introduce Charter*

II. Purpose and Mission (2023)

- *Purpose and Mission are redefined*
- *Meets Standard 1000*

III. Standards for the Professional Practice of Internal Auditing (2023)

- *Includes Section VI - Standards of Audit Practice (2012)*
- *Section has been expanded to include CA Government Code*
- *Meets Standards 1010, 1320*

IV. Authority (2023)

- *Includes Section V - Authority (2012)*
- *Expanded to include CA Government Codes and Prior County*
- *Meets Standards 1000*

V. Organizational Independence (2023)

- *Includes Section II - Accountability (2012)*
- *Section has been expanded to include BOS's responsibilities*
- *Meets Standards 1110*

VI. Independence and Objectivity (2023)

- *Includes key elements of Section IV - Authority (2012)*
- *Section has been expanded with more details*
- *Meets Standards 1112, 1120, 1130*

VII. Nature of Audit Work (2023)

- *New Section that describes work Internal Audit performs*
- *Meets Standard 2100*

VIII. Scope of Internal Audit Activities (2023)

- *Includes key elements of Section I - Mission and Scope (2012)*
- *Section has been expanded with more details*
- *Meets Standards 2050, 2100, 2110, 2120, 2130*

IX. Responsibility (2023)

- *Includes key elements of Section IV - Responsibility (2012)*
- *Section has been expanded with more details*
- *Meets Standards 1210, 2040*

X. Internal Audit Plan (2023)

- *New section that describes development of internal audit plan*
- *Meets Standards 2010, 2020*

XI. Reporting and Monitoring (2023)

- *New section that describes follow up procedures*
- *Meets Standards 2060, 2400, 2410, 2500*

XII. Quality Assurance and Improvement Program (2023)

- *New section that describes quality control review*
- *Meets Standards 1300, 1311, 1312, 1320*