

**Internal Audit Charter
2012 v 2023 Comparison**

2012 CHARTER (Current)	2023 CHARTER (Proposed)
I. Mission and Scope of Work (2012) - Mission moved to Section II (2023) - Scope moved to Section VIII (2023)	I. Introduction (2023) New section to introduce Charter
II. Accountability (2012) Moved to Section V (2023)	II. Purpose and Mission (2023) - Purpose and Mission are redefined - Meets Standard 1000
III. Independence (2012) Moved to Section V and Section VI (2023)	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. Responsibility (2012) Moved to Section IX (2023)	IV. Authority (2023) - Includes Section V - Authority (2012) - Expanded to include CA Government Codes and Prior County - Meets Standards 1000
V. Authority (2012) Moved to Section IV (2023)	V. Organizational Independence (2023) - Includes Section II - Accountability (2012) - Section has been expanded to include BOS's responsibilities - Meets Standards 1110
VI. Standards of Audit Practice (2012) Moved to Section III (2023)	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