



Ministry of Women, Community and Social Development

Government of Samoa

Internal Audit Charter

Internal Audit Functions - Government of Samoa

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Internal Audit Function - Government of Sindh

Role of the Ministry of Women, Community and Social Development

The role of the Ministry of Women, Community and Social Development (“MWCSO”) “is to provide strategic policy advice on community development matters to achieve social and economic development for the community, including women, men, children, youth and persons with disabilities to the Government through the Minister of MWCSO and Cabinet. This ongoing advice supports and contributes to the achievement of medium-term objectives as well as long-term sustainable development, which will ultimately lead to the advancement of the national vision of ‘fostering social harmony, safety and freedom for all.’”¹

Purpose and Mission

The purpose of MWCSO’s Internal Audit Function is to provide independent, objective assurance and consulting activity designed to add value and improve the Ministry and Government’s operations. The mission of internal audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. The internal audit division helps MWCSO and Government accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes².

Standards for the Professional Practice of Internal Auditing

The internal audit will govern itself by complying with the mandatory elements of The Institute of Internal Auditor’s International Professional Practices Framework (“The Standards”). Conformance with the Core Principles for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing as in the Standards as well as Code of Ethics as stipulated in regulation 20 of the Public Finance Management (Internal Audit) Regulations 2020 (“Internal Audit Regulations 2020”).

Independence and Objectivity

Internal auditors are independent of the management and staff of the MWCSO. They report to the Audit Committee for functional oversight and report to the CEO for administrative purpose pursuant to regulation 3 of the Internal Audit Regulations 2020.

The Head of the internal audit will ensure that the internal audit remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. This permits internal auditors to render the impartial and unbiased judgments essential to the proper conduct of audit assignments.

Internal auditors will have no direct operational responsibility over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgement, including:

¹ Retrieved from Strategic Corporate Plan 2021-2026

² In line with definition of internal audit as per regulation 3 of the Internal Audit Regulations 2020

- Assessing specific operations for which they had responsibility within the previous year;
- Performing any operational duties for MWCSO or its affiliates;
- Initiating or approving transactions external to the internal audit activity;
- Directing the activities of any MWCSO employee not employed by the internal audit division, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the Head of the Internal Audit has roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Authority

The internal audit unit report to the audit committee for functional oversight (including monitoring and evaluation) and report administratively (i.e. day to day operations) to the CEO. To establish, maintain and assure that MWCSO internal audit unit has sufficient authority to fulfil its duties, the audit committee provides the following functions:

- Approve the internal audit charter;
- Review and endorse the annual internal audit plan prepared by the internal auditor upon approval by the CEO;
- Recommend resourcing or funding of internal audit and resource plan;
- Review and follow up report from the Head of the Internal Audit on the internal audit division's performance relative to its plan and related matters; and
- All other duties as stipulated in regulation 15 and/or 16 of the Internal Audit Regulations 2020

The Head of the Internal Audit will have unrestricted access to, and communicate and interact directly with, the audit committee, including in private meetings without management present.

Internal audit access

For the purpose of carrying out an internal audit of the Ministry, an internal audit functions³:

- must, at reasonable time have reasonable unrestricted access to buildings, offices, places and stores controlled or used by the department or public body, including places where evidence is expected to be kept and personnel relating to an audit; and
- may require a department or public body to produce for inspection, or make copies of, any document, record, information or data (including any computer data) in hardcopy;
- may ask questions to, or enquire from, an employee of the department or public body regarding any loss to public money or public property;
- may request from an employee of the department or public body any information or explanation relevant to the audit to be provided;
- must have access to personnel files and records;
- may, in consideration of privacy and surveillance safeguards, examine, photograph or film anything in premises being audited;

³ pursuant to regulation 5 of the Internal Audit Regulations 2022

- require any person in the place relating to where an audit takes place or subject of audit (including an inquiry made to a third party) to give reasonable assistance in relation to the exercise of any powers under these Regulations and provided that it is in relation to Government business and with due regard to reasonableness.

Confidentiality

Pursuant to regulation 22 of the Internal Audit Regulations 2020, unless there is a legal or professional obligation to disclose information, any information provided by a department or public body during the course of any internal audit must, at all times, be treated as confidential and used solely for the purpose of carrying out the internal audit. Internal auditors must:

- be prudent in the use and protection of information acquired in the course of their duties;
- not use information for any personal gain or in any manner that would be contrary to these regulations or detrimental to the legitimate and ethical objectives of the Ministry or department or public body.

The Chief Executive Officer, must treat an internal audit report received as strictly confidential, except when either is required to disclose the contents of the report for the purpose of:

- an investigation involving a suspected irregularity or fraud (which includes disclosing the report to the Audit Committee); or
- a criminal investigation or prosecution.

Scope of Internal Audit functions

The scope of work of the internal auditing function is to determine whether MWCS network of risk management, control and governance processes, as designed and represented by management, is adequate and functioning effectively in a manner to ensure:

- Risks relating to the achievement of MWCS strategic objectives are appropriately identified and managed;
- Significant financial, managerial, and operating information is accurate, reliable, and timely;
- Employee's actions are in compliance with policies, standards, procedures, and applicable laws and regulations
- Resources and assets are acquired economically, used efficiently, and adequately protected. Programs, plans, and objectives are achieved;
- Quality and continuous improvement are fostered in the control processes in MWCS.
- Significant legislative or regulatory issues impacting the ministry, Government and associated entities are recognized and addressed properly.

Opportunities for improving management control, profitability, and the image of and Government, may be identified during audits. They will be communicated to the appropriate level of management.

Accountability

The Head of the Internal Audit division, in the discharge of his/her duties, shall be accountable to management and the audit committee to:

- Provide annually an assessment on the adequacy and effectiveness of MWCS D processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Report significant issues related to the processes for controlling the activities of MWCS D including potential improvements to those processes, and provide information concerning such issues through resolution.
- Provide information periodically on the status and results of the annual audit plan and the sufficiency of internal audit resources.
- Coordinate with and provide oversight of other control and monitoring functions (risk management, compliance, security, legal, ethics, and environmental, external audit) where appropriate and/or necessary.
- Provide Internal Audit reports to the CEO and Audit Committee as required under regulation 8.

Role and Responsibility

Pursuant to regulation 3 of the Internal Audit Regulations 2020, the Internal Audit Function shall have the following roles and responsibilities:

- to carry out objective examinations of evidence for the purpose of providing independent assessments⁴ to the audit committee and management and relevant stakeholders in regards to governance, risk management, and control processes of MWCS D; and
- to carry out risk based audits and any other audit required by the CEO and audit committee (provided it is in line with the Standards); and
- to provide advisory services; and
- to assist in improving internal control systems and processes;
- to evaluate control efficiency and effectiveness and provide the relevant management or board reasonable assurance that the controls in place are adequate to respond to the risks that threaten the Ministry;
- to work with management to identify the risks in MWCS D ;
- to contribute to improving operations of MWCS D;
- to promote and abide by the Code of Ethics applying to the Internal Audit Forum to maintain the principles of integrity, independence, objectivity, confidentiality, and competency;
- to raise red flags upon discovering any improper conduct;
- to provide insight and advice on strategic risks, while management has the ultimate responsibility in considering any such advice;
- to ensure financial statement accuracy, in particular, to examine the reliability and integrity of financial and operational information.

To carry out Cross Government audit of MWCS D as required under regulation 19.

If, during the conduct of an audit, an internal auditor becomes concerned, discovers or suspects that there is an irregularity or problem arising from or involving an issue or area that is not covered under the current audit, he or she shall extend the audit to that issue or area,

⁴ Independent assessments to be in accordance to the Standards as per regulation 3 (5)

and report the same to the CEO of the Ministry of Finance as Financial Secretary and also as chairperson of Audit Committee, Controller and Auditor General, Public Service Commission or Ministry of Police where relevant under their investigation jurisdictions.

In order to complete an assignment the internal audit, subject to availability of funding and resourcing may also obtain assistance from either:

- the Ministry of Finance; or
- an expert (other than an internal auditor) co-sourced; or
- any other person or specialised services within or outside MOF outsourced.

Quality Assurance and Improvement Program

The internal audit will maintain a quality assurance and improvement program (“QAIP”) that covers all aspects of the internal audit division and its functions. The program will include and evaluation of the internal audit function’s conformance with the Standards as well as the Internal Audit Regulations and an evaluation of whether internal auditors apply the respective IIA and the IAF’s Code of Ethics⁵. The program will also assess the efficiency and effectiveness of the internal audit function and identify opportunities for improvement.

The Head of the internal audit will communicate to senior management and the audit committee on the internal audit function’s QAIP.

Internal Audit Forum

The Internal Auditor is obligated to attend meetings and participate in all activities of the Internal Audit Forum.⁶

Approval Signatures



Internal Auditor

13/04/23

Date



Chief Executive Officer

13/4/23

Date

⁵ Regulation 20 of the Internal Audit Regulations 2020

⁶ Regulation 17 of the Internal Audit Regulations 2020