

Approval of Internal Audit Charter

General Statute 143-739, the North Carolina Internal Audit Act, requires that internal audits shall comply with the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors. Section 1000 of these *Standards* requires the internal audit charter to be approved by the governing board for the agency.

The attached Internal Audit Charter for UNC General Administration has been prepared based on the *Standards for the Professional Practice of Internal Auditing* and sets forth the purpose, scope, and responsibilities of the internal auditor for UNC General Administration.

It is recommended that the Board of Governors adopt the internal audit charter for the internal audit activity at the University of North Carolina – General Administration.