§ 143-747. Council of Internal Auditing.

(a) The Council of Internal Auditing is created, consisting of the following members:
   (1) The State Controller who shall serve as Chair.
   (2) The State Budget Officer.
   (3) The Secretary of Administration.
   (4) The Attorney General.
   (5) The Secretary of Revenue.
   (6) The State Auditor who shall serve as a nonvoting member. The State Auditor may appoint a designee.

(b) The Council shall be supported by the Office of State Budget and Management.

(c) The Council shall:
   (1) Hold meetings at the call of the Chair or upon written request to the Chair by two members of the Council.
   (2) Keep minutes of all proceedings.
   (3) Promulgate guidelines for the uniformity and quality of State agency internal audit activities.
   (4) Recommend the number of internal audit employees required by each State agency.
   (5) Develop internal audit guides, technical manuals, and suggested best internal audit practices.
   (6) Administer an independent peer review system for each State agency internal audit activity; specify the frequency of such reviews consistent with applicable national standards; and assist agencies with selection of independent peer reviewers from other State agencies.
   (7) Provide central training sessions, professional development opportunities, and recognition programs for internal auditors.
   (8) Administer a program for sharing internal auditors among State agencies needing temporary assistance and assembly of interagency teams of internal auditors to conduct internal audits beyond the capacity of a single agency.
   (9) Maintain a central database of all annual internal audit plans; topics for review proposed by internal audit plans; internal audit reports issued and individual findings and recommendations from those reports.
   (10) Require reports in writing from any State agency relative to any internal audit matter.
   (11) If determined necessary by a majority vote of the council:
       a. Conduct hearings relative to any attempts to interfere with, compromise, or intimidate an internal auditor.
       b. Inquire as to the effectiveness of any internal audit unit.
       c. Authorize the Chair to issue subpoenas for the appearance of any person or internal audit working papers, report drafts, and any other pertinent document or record regardless of physical form needed for the hearing.
   (12) Issue an annual report including, but not limited to, service efforts and accomplishments of State agency internal auditors and to propose legislation for consideration by the Governor and General Assembly. (2007-424, s. 1; 2013-406, s. 1.)