

L.N. 434 of 2004

**INTERNAL AUDIT AND FINANCIAL INVESTIGATIONS
ACT, 2003
(ACT NO. VI OF 2003)**

Types of Internal Audits Regulations, 2004

IN EXERCISE of the powers conferred by articles 4 and 26 of the Internal Audit and Financial Investigations Act, 2003, the Prime Minister and Minister of Finance has made the following regulations :

Title. **1.** The title of these regulations is Types of Internal Audits Regulations, 2004.

Types of internal audits. **2.** The different types of internal audits carried out by the Directorate are the following:

- (a) Financial audits;
- (b) Compliance audits;
- (c) Performance/Operational audits;
- (d) Comprehensive audits;
- (e) Value-for-money audits;
- (f) Information Technology/Information Systems audits;
- (g) Management audits;
- (h) Program audits;
- (i) European Union Joint audits;
- (j) European Union Related audits;
- (k) Follow-up audits;
- (l) Referencing;
- (m) any other types of internal audits and related assignments as may be required from time to time at the discretion of the Director.