

(2) AS THE AGENCY HEAD DETERMINES TO BE NECESSARY TO IMPLEMENT AN EFFECTIVE PROGRAM OF INTERNAL AUDITS, ADDITIONAL PROFESSIONAL AND SUPPORT STAFF THAT HAVE THE TECHNICAL PROFICIENCY AND EDUCATIONAL BACKGROUND APPROPRIATE FOR THE PERFORMANCE OF THE AUDITS.

(B) THE AGENCY HEAD SHALL APPOINT THE CHIEF INTERNAL AUDITOR.

(C) THE CHIEF INTERNAL AUDITOR SHALL:

(1) BE EITHER A CERTIFIED PUBLIC ACCOUNTANT OR A CERTIFIED INTERNAL AUDITOR; AND

(2) HAVE AT LEAST 3 YEARS OF AUDITING EXPERIENCE.

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THE CHIEF INTERNAL AUDITOR OF AN AGENCY SHALL:

(1) REPORT DIRECTLY TO THE AGENCY HEAD;

(2) DEVELOP AN ANNUAL AUDIT PLAN TO CARRY OUT INTERNAL AUDITS;

(3) PROVIDE WRITTEN POLICIES AND PROCEDURES TO GUIDE THE PERFORMANCE OF INTERNAL AUDITS;

(4) ESTABLISH AND MAINTAIN AN ONGOING INTERNAL QUALITY ASSURANCE PROGRAM TO EVALUATE THE OPERATION OF INTERNAL AUDITS;

(5) PARTICIPATE IN PERIODIC EXTERNAL PEER REVIEW;

(6) BE FREE OF ALL OPERATIONAL AND MANAGEMENT RESPONSIBILITIES THAT WOULD IMPAIR THE ABILITY TO MAKE INDEPENDENT REVIEWS OF ALL ASPECTS OF THE AGENCY'S OPERATIONS;

(7) PREPARE INTERNAL AUDIT REPORTS THAT SHALL:

(I) BE SUBMITTED TO THE AGENCY HEAD; AND

(II) BE AVAILABLE TO THE LEGISLATIVE AUDITOR;

(8) CONDUCT FOLLOW-UP REVIEWS OF INTERNAL AUDIT FINDINGS TO ASCERTAIN THAT APPROPRIATE ACTION HAS BEEN TAKEN ON FINDINGS CONTAINED IN INTERNAL AUDIT REPORTS; AND

(9) MAKE AVAILABLE AND COORDINATE A CONTINUING PROFESSIONAL EDUCATION PROGRAM:

(I) TO ENSURE THAT THE AGENCY'S INTERNAL AUDITORS HAVE ACCESS TO CURRENT INFORMATION CONCERNING INTERNAL AUDIT POLICIES, PROCEDURES, AND TECHNIQUES; AND