

**16 FINANCE DEPARTMENT - INTERNAL AUDIT CAREER GRADE STRUCTURE (AN90-2006)**

Reference is made to Article IV of the minute of the meeting of this Committee of 18th August 2003 in which the Committee agreed that the Internal Audit Career Grade Structure, which has requirements in terms of qualification and experience, be revised. It is essential that the qualifications contained therein are relevant to the internal audit service provision and, as part of the ongoing monitoring of the current qualification requirements, it has become evident that the areas covered as part of the Association of Accounting Technicians (AAT) qualification are not closely aligned to the work undertaken by the Internal Audit Service. Approval is, therefore, sought to delete this qualification from the Career Grade Structure.

In addition, having taken cognisance of the breadth and depth of the syllabus for the Institute of Internal Auditor qualification, it is considered that the level of the bar for studying the Professional Level (MIIA) is too low. Approval is, therefore, sought to raise the bar for the MIIA from SCP26 (£20,169) to SCP30 (£23,034).

There are no financial implications arising from these recommendations.