

INTERNAL AUDIT AND INVESTIGATIONS DEPARTMENT

Description of the Department's Structure	Description of Functions and Responsibilities	General description of the categories of documents (including exempt documents)	Description of all manuals and similar types of documents which contain policies, principles, rules or guidelines in accordance to which decisions or recommendations are made in respect of members of the public
<p>The Internal Audit and Investigations Department (IAID) aims to provide the Government of Malta with a functionally independent and professionally competent appraisal, consulting and investigative function established within Government to examine, evaluate, inspect, scrutinise and recommend on government activities, including the funds it may receive or be required to manage under Malta's international obligations. The IAID is independent of the activities it audits to ensure objective judgement essential to its proper conduct and impartial advice to Government. No member of the IAID shall have authority over, or responsibility for, any of the activities reviewed. The involvement of the Department in developing or implementing departmental policies, systems and procedures shall be in an advisory capacity, in adherence to any past and/or present recommendations made by the IAID itself.</p>	<p>IAID provide its services through the following four Directorates: the Internal Audit & Risk Management Directorate; Central Harmonisation Directorate; Financial Investigations Directorate; and EU Funds Audits Directorate. The IAID is fully committed to assist the Maltese Government to make the best use of public funds in order to achieve the results that the Maltese and EU citizens rightly expect to see.</p>	<p>The documents held at IAID relate to audits and other assignments (finalised/in progress), and to the administration of the Department.</p>	<p>Documents at IAID are treated in accordance with Cap 461 of the Laws of Malta, the <i>Internal Audit and Financial Investigations Act</i> .</p> <p>Link to Cap 461 of the Laws of Malta:</p> <p>http://www.justiceservices.gov.mt/LOM.aspx?pageid=27&mode=chrono&gotoID=461</p>