

1. Purpose

The purpose of this procedure is to provide guidance to internal staff on their obligations with respect to proficiency and due professional care when performing audit activities.

1.1 Proficiency

Proficiency is usually developed via education, experience, professional development opportunities and professional qualifications and certifications.

1.2 Due Professional Care

Due Professional Care requires understanding the International Professional Practice Framework's (IPPF) systemic and disciplined approach to internal auditing, which is supplemented by organisational-specific policies and procedures.

1.3 Process

The following Process is to be adopted by Internal Audit Staff:

- a) All internal audit staff are required to undertake at least one professional development activity each year or where required by their professional associations, to complete the mandated professional development requirements set by the professional body.
- b) The Director Audit and Risk is to discuss with staff their professional development requirements as part of the University's Performance Planning Development Review (PPDR) process each year. The annual PPDR process should map out the development of an appropriate set of audit skills for individual auditors over their careers.
- c) The PPDR process should also include a review by the Director of the quality of the auditors work performance, including their engagement plans, work programs and workpapers.
- d) All internal audit staff are required to consider and discuss with the Director their ongoing professional development requirements for the coming year and beyond.
- e) Internal Audit staff are required to maintain a professional development register detailing their own professional development activity.
- f) Internal Audit staff are encouraged to obtain professional certifications such as the Graduate Certificate in Internal Auditing, CIA or CISA.
- g) All internal audit staff are obligated to continue their professional learning to ensure their approach to the audit process is contemporary.
- h) Internal Auditors are encouraged to belong to appropriate professional bodies, but must belong to the Institute of Internal Auditors.

2. Administration Data

Document Type:	Procedure
Document Owner:	Audit & Risk Directorate
TRIM reference:	WG10/177
Date approved:	21 March 2019
Due for review:	3 years from approval

ARD OPERATIONAL PROCEDURE 3.- Proficiency and Due Professional Care

Responsible party for review:	Director, Audit & Risk Directorate
Approved by: 	Mr Dave Tanner Director Audit & Risk
Signature	
Help Contact	Director, Audit & Risk Directorate - 6773 2124
Related policies or other documents:	<ul style="list-style-type: none"> • International Professional Practice Framework of Internal Audit • IAA Implementation Guidance IG 1200: Proficiency and Due Professional Care • IAA Implementation Guidance IG 1210: Proficiency. • IAA Implementation Guidance IG 1220: Due Professional Care • IAA Implementation Guidance IG 1230: Continuing Professional Development