

### 1. Purpose

The purpose of this procedure is to provide guidance to internal staff on their obligations with respect to a quality assurance and improvement program.

#### 1.1 Quality Assurance and Improvement Program

A Quality Assurance and improvement program is designed to enable an evaluation of the internal audit activity's conformance with the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The program also assess the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

#### 1.2 Process

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


- a) The Internal audit function will conduct an internal quality assessment on an annual basis.
- b) The internal quality assessment will utilise the current standard internal audit quality assessment template developed by the Institute of Internal Auditors.
- c) The Director Audit and Risk will nominate a staff member to conduct the review.
- d) If available within the audit team, the nominated staff member will have PMIIA, CIA or a Graduate Certificate in Internal Auditing certification or be in the process of obtaining one of those certifications.
- e) Where possible the nominated staff member should also be accredited in the Institute of Internal Auditors Accreditation in Internal Quality Assessment and Validation or equivalent qualification.
- f) The Director Audit and Risk will report to the UNE Audit and Risk Committee annually on the outcome of the internal quality assessment.
- g) All recommendations arising from the internal quality assessment will be considered and where agreed implemented.
- h) At least every five years the Director Audit and Risk will procure an independent external assessment of the internal audit activity.
- i) The external assessors will have the appropriate qualifications, certifications, experience and independence to conduct the review.
- j) The report arising from the external assessment will be provided to the next available Audit and Risk Committee meeting.
- k) The Director Audit and Risk will ensure that the external reviewers will be available to report in person to the Audit and Risk Committee on their report should the Audit and Risk Committee so desire.
- l) All recommendations arising from the external quality assessment will be considered and where agreed implemented.
- m) The Audit and Risk Committee will monitor the implementation of recommendations as part of the process of monitoring all audit recommendations.
- n) The use of the term "Conforms with the International Standards for the Professional Practice of Internal Auditing" is only to be used on reports where the external quality assessment validates conformance with the standards.

## ARD OPERATIONAL PROCEDURE

### 4.- Quality Assurance and Improvement Programs

- o) The Director Audit and Risk must advise the Audit and Risk committee of non-conformance with the standards and code of ethics if they believe the non-conformance will affect the overall scope of the internal audit activity.

## 2. Administration Data

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Approved by:  Signature	Mr Dave Tanner Director Audit & Risk
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Related policies or other documents:	<ul style="list-style-type: none"> <li>• International Professional Practice Framework of Internal Audit</li> <li>• IAA Implementation Guidance IG 1300: Quality Assurance and Improvement Program</li> <li>• IAA Implementation Guidance IG 1310: Requirements of the Quality Assurance and Improvement Program.</li> <li>• IAA Implementation Guidance IG 1311: Internal Assessments</li> <li>• IAA Implementation Guidance IG 1312: External Assessments</li> <li>• IAA Implementation Guidance IG 1320: Reporting on the Quality Assurance and Improvement Program.</li> <li>• IAA Implementation Guidance IG 1321: Use of Conforms with the International Standards for the Professional Practice of Internal Auditing</li> <li>• IAA Implementation Guidance IG 1322: Disclosure of Non-Conformance</li> <li>• The IIA's Code of Ethics.</li> </ul>