

1. Purpose

The purpose of this procedure is to provide guidance to internal audit staff with respect to planning audit engagements and other reviews.

1.1 Engagement Planning

Internal Auditors must develop and document a plan for each engagement, including the engagements objectives, scope, timing and resource allocations. The plan must consider the University's strategies, objectives and risks relevant to the engagement.

1.2 Process

The following Process is to be adopted by the Director Audit and Risk and other relevant Audit and Risk Staff:

- a) For each audit engagement, including management requests, internal audit staff are to prepare an audit proposal using the current approved template.
- b) The audit proposal is to include the scope, objectives, risk assessment, timing and resources and is to be approved by the Director Audit and Risk and the Audit Sponsor.
- c) Internal Auditors must properly plan the audit engagement, including the development of an appropriate audit work program.
- d) With respect to investigations, there is no need to complete an audit proposal, however the scope of the investigation, including any allegations, is to be agreed prior to commencing the investigation.
- e) The investigation report must address each of the allegations.

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
Responsible party for review:	Director, Audit & Risk Directorate
Approved by:  Signature	Mr Dave Tanner Director Audit & Risk
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Related policies or other documents:	<ul style="list-style-type: none"> • International Professional Practice Framework of Internal Audit • IAA Implementation Guidance IG 2200: Engagement Planning

- IAA Implementation Guidance IG 2201: Planning Considerations.
- IAA Implementation Guidance IG 2210: Engagement Objectives
- IAA Implementation Guidance IG 2220: Engagement Scope
- IAA Implementation Guidance IG 2230: Engagement Resource Allocation
- IAA Implementation Guidance IG 2240: Engagement Work Program