

1. Purpose

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

1.1 Performing the Engagement

Internal Auditors must identify, analyse, evaluate and document sufficient information to achieve the engagement's objectives.

1.2 Process

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

- a) Internal Auditors in developing the audit work program must gather sufficient information to inform the testing required as part of their audit preparation.
- b) Internal Auditors must analyse and evaluate the information gathered during the audit process before drawing any conclusions.
- c) Internal Auditors must record within the audit work program or links to the audit work program, sufficient information to evidence and support their audit findings and recommendations.
- d) The Director Audit and Risk must establish appropriate supervisory and quality assurance processes to ensure the engagement is independently reviewed internally prior to the audit report being finalised.

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 2300: Performing the Engagement • IAA Implementation Guidance IG 2310: identifying Information • IAA Implementation Guidance IG 2320:

ARD OPERATIONAL PROCEDURE 8.- Performing the Engagement

Analysis and Evaluation

- IAA Implementation Guidance IG 2330:
Documenting Information
- IAA Implementation Guidance IG 2340:
Engagement Supervision