

ARD OPERATIONAL PROCEDURE

1.- Purpose, Authority and Responsibility

1. Purpose

The purpose, authority and responsibility of the internal audit activity must be formally defined in the internal audit charter.

The internal audit charter is a formal document that defines the internal activity's purpose, authority, responsibility and scope. The charter also defines the nature of the chief audit executives reporting relationships and authorises access to records, personnel and physical properties relevant to the performance of engagements.

1.1 Process

- a) An Internal Audit Charter is to be prepared based on the requirements of the IIA International Professional Practice Framework
- b) The Internal Audit Charter is approved by the Audit and Risk Committee of the University of New England Council.
- c) The Charter is required to be reviewed annually and approved by the Audit and Risk Committee of the University of New England Council.
- d) The Charter must define the nature of assurance activities and consulting services and embed and recognise the core principles of the Professional Practice of Internal Auditing.

2. Administration Data

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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 IG1000: Purpose Authority and Responsibility • UNE Internal Audit Charter