

ARD PROTOCOL STATEMENT

1. Purpose, Authority and Responsibility

1. Protocol Statement

The Mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

2. Principles

2.1 IIA Standards – 1000 Purpose, Authority and Responsibility

- 2.1.1 1000. A1** – The nature of assurance services provided to the organisation must be defined in the internal audit charter. If assurances are to be provided to parties outside the organisation, the nature of the assurances must also be defined in the internal audit charter.
- 2.1.2 1000. C1**- The nature of consulting services must be defined in the internal audit charter.
- 2.1.3 1010** – The mandatory nature of the Core Principles for the Professional Practice of Internal Auditing must be recognised in the internal audit charter. The chief audit executive should discuss the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework with senior management and the Board.

3. Objective of Protocol

The purpose, authority and responsibility of the internal audit activity must be formally defined within an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework.

4. Scope

This protocol applies to all the activities of the Internal Audit function at UNE, as defined in the Internal Audit Charter.

5. Roles and Responsibilities

Director Audit and Risk (Chief Audit Executive)

Is responsible for developing an internal audit charter, based on the principles set out in the International Professional Practices Framework as promulgated by the Institute of Internal Auditors. The Director is also responsible for ensuring the internal audit charter is presented to the UNE Audit and Risk Committee for approval.

6. Authority

University Of New England Council.

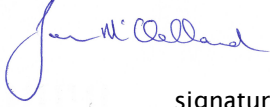
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7. Delegations

The Director Audit and Risk has the financial delegation, within the approved annual budget, to fulfill the requirements of the internal audit charter, as defined by the approved annual audit and risk plan.

8. Administration Data

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Approved by:	Ms Jan McClelland Chair, UNE Audit and Risk Committee For and on behalf of the UNE Audit and Risk Committee
 signature	
Help Contact	Director, Audit & Risk Directorate - 6773 2124
Related policies or other documents:	<ul style="list-style-type: none">• TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector• International Standards for the Professional Practice of Internal Audit• Risk Management International Standard (ISO 31000:2009)