

1. Protocol Statement

The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.

2. Principles

2.1 IIA Standards – 2500 Monitoring Progress

2.1.1 2500. A1

The chief audit executive must establish a follow up process to monitor and ensure management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

2.1.2 2500. C1

The internal audit activity must monitor the disposition of results from engagements to the extent agreed with the client.

3. Objectives

The objective of this protocol is to provide guidance to internal audit staff regarding the monitoring of audit engagement results.

4. Scope

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

5. Roles and Responsibilities

5.1 Director Audit and Risk (Chief Audit Executive)

Is responsible for ensuring that appropriate systems and training are in place to monitor the implementation of recommendations arising from audit engagements.

5.2 Auditors

Auditors are responsible recording audit findings and recommendation in the system and follow up outstanding audit recommendations with the business areas.

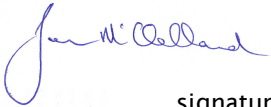
6. Authority

University Of New England Council.

7. Delegations

The Director Audit and Risk has a financial delegation, within the approved annual budget, to ensure that staff have access to systems for the monitoring of results arising from audit engagements.

8. Administration Data

Document Type:	Protocol
Document Owner:	Audit & Risk Directorate
TRIM reference:	WG10/177
Date approved:	18/04/2019
Due for review:	3 years from approval
Responsible party for review:	Director, Audit & Risk Directorate
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)