

### 1. Protocol Statement

The internal audit activity must be independent, and internal auditors must objective in performing their work.

### 2. Principles

#### 2.1 IIA Standards – 1100 Independence and Objectivity

##### 2.1.1 1110 – Organisational Independence

The Chief Audit Executive must report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities. The Chief audit Executive must confirm to the Board (Audit and Risk Committee), at least annually, the organisational independence of the internal audit activity. *Organisational independence is effectively achieved when the chief audit executive reports functional to the board (Audit and Risk Committee (ARC) at UNE).*

##### 2.1.2 1111 – Direct Interaction with the Board (Audit and Risk Committee)

The Chief Audit Executive must communicate and interact directly with the Board (Audit and Risk Committee).

##### 2.1.3 1112 – Chief Audit Executive Roles Beyond Internal Auditing

Where the Chief Audit Executive has or is expected to have roles and or responsibilities other than internal auditing then safeguards must be in place to limit impairments to independence and objectivity.

##### 2.1.4 1120 – Individual Objectivity

Internal Auditors must have an impartial, unbiased attitude and avoid any conflict of interest.

##### 2.1.5 Impairment to Independence or Objectivity

If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties.

### 3. Objectives

The objective of this protocol is to provide guidance to internal audit staff regarding individual objectivity and organisational independence.

### 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

#### 5.1 Director Audit and Risk (Chief Audit Executive)

Is responsible for ensuring that appropriate systems are in place to capture and manage any instances where objectivity and/or independence may be impaired.

#### 5.2 Auditors

Auditors must declare any potential impairments to their independence and objectively before undertaking internal audit assignments.

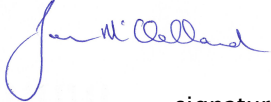
### 6. Authority

University Of New England Council.

### 7. Delegations

The Director Audit and Risk has a financial delegation, within the approved annual budget, to ensure that objectivity and independence impairment issues are able to be managed with respect to internal audit activity.

### 8. Administration Data

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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"> <li>• TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector</li> <li>• International Professional Practice Framework of Internal Audit</li> <li>• Risk Management International Standard (ISO 31000:2009)</li> <li>• IAA Implementation Guidance IG1110 - IG 1130:</li> </ul>