

1. Protocol Statement

Engagements must be performed with proficiency and due professional care.

2. Principles

2.1 IIA Standards – 1200 Proficiency and Due Professional Care

2.1.1 1210 – Proficiency

Internal Auditors must possess the knowledge, skills and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills and other competencies needed to perform its responsibilities

2.1.2 1220 – Due Professional Care

Internal Auditors must apply the care and skill expected of a reasonably prudent and competent auditor. *Note: 1220.A2 provides that internal auditors must consider the use of technology based audit and other data analysis techniques.*

2.1.3 1230 – Continuing Professional Development

Internal Auditors must enhance their knowledge, skills and other competencies through continuing professional development.

3. Objectives

The objective of this protocol is to provide guidance to internal audit staff regarding proficiency and due professional care. The standard also places an obligation on auditors to engage in continuing professional development.

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, with respect to audit activity, to manage proficiency and due professional care. That internal audit staff have the appropriate knowledge, skills and competencies to perform the assigned audit tasks and that appropriate professional development opportunities are provided to internal audit staff.

5.2 Auditors

Auditors must be prepared to undertake continuing professional development to enhance their internal audit knowledge, skills and other competencies remain contemporary.

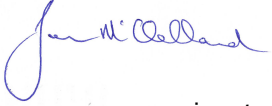
6. Authority

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 are afforded appropriate professional development opportunities.

8. Administration Data

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 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 Professional Practice Framework of Internal Audit• Risk Management International Standard (ISO 31000:2009)