

1. Protocol Statement

The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.

2. Principles

2.1 IIA Standards – 1300 Quality Assurance and Improvement Program

2.1.1.1 1310 - Requirements of the Quality Assurance and Improvement Program

The quality assurance and improvement program must include both internal and external assessments.

2.1.1.2 1311 – Internal Assessments

Internal assessments must include:

- Ongoing monitoring of the performance of the internal audit activity; and
- Periodic self-assessment or assessments by other persons within the organisation with sufficient knowledge of internal audit practices.

2.1.1.3 1312 – External Assessments

External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

2.1.1.4 1320 Reporting on the Quality Assurance and Improvement Program

The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board (Audit and Risk Committee), including the scope and frequency of reviews and the qualifications and independence of the assessment team, including any potential conflicts of interest.

2.1.1.5 1321 Use of “Conforms with the International Standards for the Professional Practice of Internal Auditing”

Indicating that the internal audit activity conforms with the International Standards for the Professional Practice of Internal Auditing is appropriate only if supported by the results of the quality assurance and improvement program.

2.1.1.6 1322 Disclosure of Non-Conformance

When non-conformance with the Code of Ethics or standards impacts the overall scope or operation of the internal audit activity, the chief audit executive must disclose the non-conformance and the impact with senior management and the board (Audit and Risk Committee).

3. Objectives

The objective of this protocol is to provide guidance and authority to staff to enable an evaluation of the internal audit activity's conformance with the Code of Ethics and the Standards. The protocol will also provide an assessment of the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement.

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 a Quality Assurance and Improvement program, both internal and external, is in place covering all aspects of the internal audit activity. The Director Audit and Risk must also ensure that a Quality Assurance and Improvement program is maintained throughout the audit process.

5.2 Auditors

Are responsible for ensuring that Quality Assurance and Improvement principles are adhered to whilst conducting audits in the field.

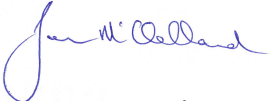
6. Authority

University Of New England Council.

7. Delegations

The Director Audit and Risk has the financial delegation required to ensure appropriate quality assurance processes are undertaken.

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	

ARD PROTOCOL STATEMENT

4.- Quality Assurance and Improvement Program

Help Contact

Related policies or other documents:

Director, Audit & Risk Directorate - 6773 2124

- TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector
- International Standards for the Professional Practice of Internal Audit