

### 1. Protocol Statement

Internal Auditors must develop and document a plan for each engagement, including the engagements objectives, scope, timing, and resource allocations. The plan must consider the organisations strategies, objectives and risks relevant to the engagement.

### 2. Principles

#### 2.1 IIA Standards – 2200 Engagement Planning

##### 2.1.1 2201 – Planning Considerations

In planning the engagement auditors must consider:

- Strategies and objectives of the activity being reviewed and how they control their performance;
- Significant risks to the activities objectives, resources and operations;
- Adequacy and effectiveness of the activities governance, risk management and control processes;
- Opportunities for making significant improvement in governance, risk management and control processes.

##### 2.1.2 2210 – Engagement Objectives

Objectives must be established for each engagement.

##### 2.1.3 2220 – Engagement Scope

The established scope must be sufficient to achieve the objectives of the engagement.

##### 2.1.4 2230 – Engagement Resource Allocation

Internal Auditors must determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints and available resources.

##### 2.1.5 2240 - Engagement Work Program

Internal Auditors must develop and document work programs that achieve the engagement objectives.

### 3. Objectives

The objective of this protocol is to provide guidance to internal audit staff regarding planning for audit engagements.

### 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 documented processes and training are in place to ensure auditors prepare appropriately for audit engagements.

#### 5.2 Auditors

Auditors must ensure they utilise the documented processes when preparing for audit engagements.


### 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 sufficient resources when preparing for audit engagements.

### 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"> <li>• TPP 15-03 Internal Audit and Risk Management Policy for the NSW Public Sector</li> <li>• International Standards for the Professional Practice of Internal Audit</li> <li>• Risk Management International Standard (ISO 31000:2009)</li> </ul>