

1. Protocol Statement

Internal Auditors must identify, analyse, evaluate and document sufficient information to achieve the engagements objectives.

2. Principles

2.1 IIA Standards – 2300 Performing the Engagement

2.1.1 2310 – Identifying Information

Internal Auditors must identify sufficient, reliable, relevant and useful information to achieve the engagements objectives.

2.1.2 2320 – Analysis and Evaluation

Internal Auditors must base conclusions and engagement results on appropriate analyses and evaluations.

2.1.3 2330 – Documenting Information

Internal Auditors must document sufficient, reliable, relevant and useful information to support the engagement results and conclusions.

2.1.4 2230 – Engagement Supervision

Engagements must be properly supervised to ensure objectives are achieved, quality is assured and staff are developed.

3. Objectives

The objective of this protocol is to provide guidance to internal audit staff regarding performing 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 appropriately prepare and perform audit engagements.

5.2 Auditors

Auditors must ensure they sufficiently document the work performed, including analyse and evaluations made, to ensure it supports the audit findings and recommendations.

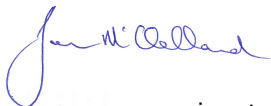
6. Authority

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 performing 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">• 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)