

1. Protocol Statement

Internal Auditors must communicate the results of engagements.

2. Principles

2.1 IIA Standards – 2400 Communicating Results

2.1.1 2410 – Criteria for Communicating

Communications must include the engagements objectives, scope and results.

2.1.2 2420 – Quality of Communications

Communications must be accurate, objective, clear, concise, constructive, complete and timely.

2.1.3 2421 – Errors and Omissions

If a final communication contains a significant error or omission, the chief audit executive must communicate corrected information to all parties who received the original communication.

2.1.4 2430 – Use of “Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing”

Indicating that engagements are conducted in conformance 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.

2.1.5 2431 – Engagement Disclosure of Non-conformance

When non-conformance with the Code of Ethics or Standards impacts a specific engagement, communication of the results must disclose the:

- Principle or Rule with which full conformance was not achieved;
- Reason for non-conformance;
- Impact on the engagement and the communicated results.

2.1.6 2440 – Disseminating Results

The chief audit executive must communicate results to the appropriate parties.

2.1.7 2450 – Overall Opinions

When an overall opinion is issued, it must take into account the strategies, objectives and risks of the organisation and the expectations of senior management, the board (Audit and Risk Committee) and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant and useful information.

3. Objectives

The objective of this protocol is to provide guidance to internal audit staff regarding communicating the results of 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 communicate the results of audit engagements.

5.2 Auditors

Auditors must ensure they communicate their results accurately and objectively in a clear, concise, and constructive manner. The communication of the results must be timely and complete.

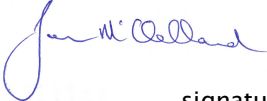
6. Authority

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 communicating results.

8. Administration Data

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 signature	
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Related policies or other documents:

- 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)