



INTERNAL AUDIT

(Part of the Senior Vice-Principal's Management Group)

1. Role

As part of the University's governance framework, Internal Audit provides independent assurance to Council via Audit and Risk Committee and to the University's senior management that:

- Key business processes and associated risks are being appropriately managed; and
- University's systems and processes are producing outcomes congruent with the achievement of the University's strategic and operational objectives.

Internal Audit provides assessments as to the efficiency and effectiveness of the internal control environment and risk management processes. It assists management at all levels in achieving objectives consistent with the University's strategic plan through providing:

- Detailed assessments as to the efficiency, effectiveness, economy, compliance and financial regularity of the University's operations; and
- Guidance and advice on operational processes and activities.

2. Powers

- The right of access to all premises of the University and the right to inspect all correspondence, files, records, accounts and all other forms of information held by the University as are necessary for the performance of audit duties; and

- The right to require all officers of the University to supply such information and explanations as are necessary for the performance of audit duties.

3. Interaction with Faculties and Departments

3.1 Initiated by Faculty/Department

- Advice on various financial and administrative matters such as those relating to travel, use of corporate card, asset disposals, contracts, outside work etc.
- Requests for audit opinions of various grant/program acquittals.
- Investigation into matters of possible fraud or impropriety.

3.2 Initiated by Internal Audit Office

The Office maintains a continuous review of activities of Faculties and Departments by utilising Continuous Monitoring Routines (CMRs) to interrogate the Themis Financial database for dollar value and type of expenditure. Areas of particular focus include expenditure charged to purchasing cards, travel, entertainment, reimbursements, equipment acquisitions and receipting. This background information is used along with our Audit Resource Management System (ARMS) - a risk assessment profile and weighting to prioritise particular departments for review.

4. Areas of management/audit focus

- Risk Management practices and processes
- Any activity where there is a high level of discretionary activity/expenditure such as those mentioned above.

- Research management – research centres, CRCs, conflict of interest, reporting etc.
- Departmental business activities.
- Off campus activities.
- Leave management.

5. IT Audit

The following are the three main IT audit issues that Heads & DMs should consider:

- Access controls to local systems, eg password management, user account management, physical access and remote access.
- Offsite storage and regular restore testing of backup media.
- Disaster Recovery Plan for local high risk systems that is aligned with the University's Business Continuity Plan.

6. Responsibilities of University Staff

The values and standards of behaviour that Council have adopted are covered in the Responsibilities of University Staff Policy in Section 10.14 of the Personnel Policy & Procedures (PPP) <http://www.unimelb.edu.au/ppp/docs/10.html#10.10>.

Key elements of this policy cover the following areas of staff behaviour:

- Personal behaviour, outside work and conflict of interest;
- University finances;
- University equipment including computer equipment and software;
- Staffing decisions and equity; and
- Health and safety.

7. Fraud and Corrupt Conduct

The University of Melbourne is strongly committed to creating a workplace free of fraud and corrupt conduct and other serious wrongdoings. The University has a Fraud & Corruption Policy and a range of regulations, policies and procedures designed to guide and protect staff as they go about their daily activities.

For more information on Fraud and Corruption, please refer to our Fraud Brochure in Internal Audit Website <http://www.unimelb.edu.au/audit/advice/General%20Info%20-%20Fraud%20v4.pdf>

8. EHS Internal Audit

The University's internal EHS audit program is the responsibility of Internal Audit.

Further advice can be sought from Internal Audit

<http://www.unimelb.edu.au/audit/services/index%20EHS.html>

or Property & Campus Services EHS Unit, EHS Advisors.

<http://www.pb.unimelb.edu.au/ehs/>

9. Staff

Peter McGrath

Director Internal Audit: Telephone:
40846
E-mail: mcgrath@unimelb.edu.au

Peter Chuah

Senior Financial/Operational Auditor
Telephone: 49393
E-mail: pchuah@unimelb.edu.au

Louise Fastuca

Senior Auditor:
Telephone: 40840
E-mail: louiseme@unimelb.edu.au

Rafael Villanueva

Information Technology (IT) Auditor
Telephone: 40845
E-mail: rvill@unimelb.edu.au

John Taylor

Audit Officer
Telephone: 40843
E-mail: johnnt@unimelb.edu.au

Karen Gadd

Audit Officer
Telephone: 40841
E-mail: karenag@unimelb.edu.au

Rhodelia Raganit

Audit Officer
Telephone: 40842
E-mail: draganit@unimelb.edu.au

Matthew Ladner

Audit Officer
Telephone: 40839
E-mail: mladner@unimelb.edu.au

Michael Barry

EHS Auditor
Telephone: 49386
E-mail: mwbarry@unimelb.edu.au

Amanda Summers

EHS Quality Assurance Auditor
(Part time)
E-mail: asummers@unimelb.edu.au

Lynn Grey

Admin Support Officer
(Monday to Wednesday)
Telephone: 40844
E-mail: lynnmg@unimelb.edu.au

723 Swanston Street

(downstairs from the Staff Development training rooms)

11. Web site: <http://www.unimelb.edu.au/audit/>

(PDF version of this brochure is available on the Internal Audit web site.)

10. Location - Ground Floor

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