<table>
<thead>
<tr>
<th>TSC Category</th>
<th>Internal Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSC</td>
<td>Internal Audit Engagement Planning</td>
</tr>
<tr>
<td>TSC Description</td>
<td>Determine priorities of the internal audit and plan the timing and scope of audit procedures</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TSC Proficiency Description</th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Level 4</th>
<th>Level 5</th>
<th>Level 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC-IAD-4005-1.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC-IAD-5005-1.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC-IAD-6005-1.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Knowledge</th>
</tr>
</thead>
<tbody>
<tr>
<td>• International Professional Practices Framework (IPPF) comprising definitions of Internal Auditing, Code of Ethics, core principles and International Standards for the Professional Practice of Internal Auditing</td>
</tr>
<tr>
<td>• Organisation's significant risks, objectives, resources, operations, businesses and structure</td>
</tr>
<tr>
<td>• Internal audit methodology and procedures of the organisation</td>
</tr>
<tr>
<td>• Risk identification and assessment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Knowledge</th>
</tr>
</thead>
<tbody>
<tr>
<td>• International Professional Practices Framework (IPPF) comprising definition of Internal Auditing, Code of Ethics, core principles and International Standards for the Professional Practice of Internal Auditing</td>
</tr>
<tr>
<td>• Organisation's risk management frameworks</td>
</tr>
<tr>
<td>• Risk appetite levels set by management and/or own judgement of risks</td>
</tr>
<tr>
<td>• Organisation audit strategies, audit universe and audit cycle</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Knowledge</th>
</tr>
</thead>
<tbody>
<tr>
<td>• International Professional Practices Framework (IPPF) comprising definition of Internal Auditing, Code of Ethics, core principles and International Standards for the Professional Practice of Internal Auditing</td>
</tr>
<tr>
<td>• Best practices in governance, risk and controls</td>
</tr>
<tr>
<td>• Enterprise risk management framework, including setting risk appetite</td>
</tr>
<tr>
<td>• Mission, vision, strategy and objectives of an organisation</td>
</tr>
<tr>
<td>• Audit strategies, audit universe and audit cycle</td>
</tr>
<tr>
<td>Abilities</td>
</tr>
<tr>
<td>----------</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

| • Conduct preliminary survey and risk assessment to understand the audit environment, including key business risks and controls |
| • Determine audit areas to address the risks identified |
| • Develop work programmes |
| • Develop and document risk-based audit plans, objectives, scope, timing and resource allocations |
| • Identify sources of potential engagements through risk framework |
| • Review audit engagement objectives and scope to ensure they address the risks identified |
| • Review and approve audit engagement plans |

| • Evaluate completeness and relevance of risk assessments |
| • Review and approve audit engagement plans |
| • Evaluate the relevance and the prioritisation or focus of the audit plans and their alignment with internal audit and organisational strategies |
| • Assess whether audit plans sufficiently cover the scope, address key risks and consider expectations of senior management and board |
| • Establish key performance indicators to measure the progress and performance of each initiative against expectations |