

2.4.1 Assignment of professional staff to audit and assurance engagements

Introduction

This section provides policies and guidance for assigning professional staff to assurance engagements. It aims to ensure that professional staff assigned to audit and assurance engagements have the appropriate degree of competence and that assignments give staff diverse experiences and opportunities for professional development.

Policies and guidance

1. **The Deputy Auditor-General and Assistant Auditors-General (AA-G) are responsible for providing sufficient personnel to ensure engagements meet statutory, professional and quality requirements to conduct audit and assurance engagements. Where the Audit Office has engaged Audit Service Providers to provide audit and assurance services, please refer to the [Audit Service Providers Manual](#) for the applicable arrangements.**
2. **Resource allocations are made:**
 - **for financial audits, by the financial audit executive by allocating engagements to Engagement Controllers (ECs) and staff to neighbourhoods**
 - **for performance audits, by the performance audit executive.**
3. **ECs in both financial audit and performance audit are responsible for staffing individual engagements within their portfolios and ensuring staff:**
 - **do not have independence and/or conflicts of interest issues where appropriate safeguards cannot be applied**
 - **have the appropriate degree of competence and proficiency for their role and responsibilities**
 - **are appropriately supervised**
 - **are provided with varied experience and opportunities for continuing professional development.**
4. ECs must consider the following factors when assigning staff to audit and assurance engagements:
 - applicable independence considerations, including auditor rotation and possible conflicts of interest
 - the size, complexity and risk profile of the engagement
 - the need for industry or other expertise
 - expectations regarding the timing of the work, reporting dates, and other relevant matters
 - the qualifications, capability, competence and experience of staff
 - individual preferences of staff and the professional development opportunities the engagement may provide
 - the availability of staff and their effective and efficient use
 - continuity of staff on a particular audit or assurance engagement.

Effective date

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