



Requirement

**2**

# ***Independent Audit***

*Post Approval  
Requirements*

*June 2018*

June 2018

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# Contents

<b>1.</b>	<b>Introduction</b>	<b>1</b>
<b>2.</b>	<b>Independent Audit Program requirements</b>	<b>2</b>
2.1	Audit Schedule	2
2.2	Audit Table	3
<b>3.</b>	<b>Independent Audit methodology requirements</b>	<b>4</b>
3.1	Selection and agreement to the auditor and technical specialists	4
3.2	Scope development	5
3.3	Audit scope	5
3.4	Opening and closing meetings	6
3.5	On-site interviews	7
3.6	Site inspections	7
3.7	Evaluation of compliance	7
3.8	Compliance status descriptors	8
<b>4.</b>	<b>Independent Audit Report</b>	<b>9</b>
4.1	Version control	9
4.2	Contents	9
4.3	Proponent review and response	11
4.4	Declaration	12
4.5	Submission schedule	12
4.6	Submission	12
<b>5.</b>	<b>Glossary</b>	<b>13</b>
<b>6.</b>	<b>Appendices</b>	<b>14</b>
	Appendix A – Independent Audit Table Example	14
	Appendix B – Independent Audit Report Table of Contents Example	15
	Appendix C – Independent Audit Declaration Form Template	16

# 1. Introduction

The purpose of an Independent Audit is to obtain an independent and objective assessment of the environmental performance and compliance status of a project.

This document has been prepared by the NSW Department of Planning and Environment (the Department) to set out the minimum requirements to be met when undertaking Independent Audits in accordance with conditions of consent. These requirements apply to all State significant projects (projects) where an Independent Audit is required by the conditions of consent.

The minimum requirements are:

1. an Independent Audit Program, including an Audit Schedule and an Audit Table (refer Section 2);
2. an Independent Audit Methodology, including selection of the auditor and any technical specialists that may be required, scope development, interviews, inspections, consultation and an evaluation of compliance (refer Section 3); and
3. an Independent Audit Report (refer Section 4).

These requirements do not replace the obligation to comply with specific requirements in conditions of consent in respect of independent auditing. If there is any inconsistency between the requirements in conditions of consent and the requirements in this document, the conditions of consent prevail.

Independent Audits differ from other compliance reporting requirements that may apply as they are undertaken and reported by an independent auditor, rather than a proponent's Authorised Reporting Officer.

It is beneficial that Independent Audits are carried out in a planned and systematic manner. An Independent Audit Program ensures that Independent Audits are undertaken at appropriate intervals during the carrying out of a project and that requirements in conditions of consent and other documents set out in Section 3.3. of this document that must be complied with are identified.

The Planning Secretary may direct a proponent to undertake Independent Audits in addition to those provided for in an Independent Audit Program when considered necessary to address a particular issue, for example, following an incident.

Independent Audits must be properly documented and their outcomes reported in an Independent Audit Report. This communicates an independent evaluation of a project's environmental performance and compliance status.

Auditors may wish to have regard to *AS/NZS ISO 19011.2014 – Guidelines for Auditing Management Systems* when carrying out Independent Audits in accordance with the requirements in this document.

## 2. Independent Audit Program requirements

An Independent Audit Program which meets the requirements set out in Section 2 of this document, must be submitted to the Department, for information, no later than four (4) weeks before the commencement of the development.

An Independent Audit Program must provide:

1. an "Audit Schedule" which is a schedule of audits that are to be undertaken and reported to the Department during the carrying out of the development; and
2. an "Audit Table" which sets out the matters to be audited in each audit listed in the Audit Schedule.

### 2.1 Audit Schedule

The Independent Audit Program must contain an Audit Schedule setting out the required frequency of independent audit reporting.

The frequency of audits in the Audit Schedule must comply with any specific requirements in the conditions of consent.

If the specific frequency of Independent Audits is not stated in the conditions of consent, Independent Audits must be undertaken at least as frequently as detailed in Table 1, for the phases that apply to the development. The phases specified in Table 1 apply to a development if the conditions of consent require the proponent to notify the Department of the commencement date of those phases. If a development does not have a construction phase, the minimum frequency required for auditing is that which applies in respect of operation.

In circumstances where both construction and operation phases of a development are being carried out at the same time in respect of different parts of a development (for example, as may occur in respect of the staged construction and operation of a road), only one initial independent audit is required for the commencement of construction, and another at the commencement of operation. It is not necessary to carry out initial independent audits of the commencement of construction and operation of each stage of the development. The frequency of auditing that subsequently applies after the initial independent audit is that which is applicable to the phase of the development being carried out, for example, at least every 26 or 52 weeks for the construction phases, but every 3 years for the operational phases.

**Table 1 - Audit frequency**

Phase	Initial Independent Audit*	Ongoing Independent Audit Intervals*
Construction <52 weeks	Within 16 weeks of the commencement of construction	A subsequent Independent Audit no more than 26 weeks from the date of the initial Independent Audit
Construction >52 weeks	Within 20 weeks of the commencement of construction	At intervals, no greater than 52 weeks from the date of the initial Independent Audit
Operation	Within 52 weeks of the commencement of operation	At intervals, no greater than 3 years

\*The timeframes in Table 1 include completion of all activities required in an Independent Audit, including scope development, undertaking the audit and submitting a final Audit Report (including the proponent's response to audit findings).

If proponents have an existing Environmental Management System that provides for Independent Audits, such audits can be relied upon to wholly or partially satisfy the frequency of auditing required in Table 1, providing the audits meet the requirements of this document.

## 2.2 Audit Table

The Audit Table must contain all requirements from conditions of consents, environmental licences (excluding environmental protection licences issued under the *Protection of the Environment Operations Act 1997*), permits or approvals, that must be complied with as set out in Section 3.3 of this document.

The Audit Table must set out the following information for each requirement to be complied with (compliance requirement):

1. a unique identification number;
2. the exact wording of the compliance requirement;
3. a blank column to record the evidence used to assess and determine whether each requirement has been complied with;
4. a blank column for commentary on findings and recommendations; and
5. a blank column for recording the status of compliance.

A completed Audit Table must be appended to each Independent Audit Report.

An example of a completed Independent Audit Table is provided in Appendix A.

# 3. Independent Audit methodology requirements

Independent Audits must be undertaken in accordance with the requirements set out in Section 3 of this document.

## 3.1 Selection and agreement to the auditor and technical specialists

Independent Audits must only be undertaken by a suitably qualified, experienced and independent auditor. Conditions of consent may require Independent Audits to be undertaken by an auditor and one or more technical specialists.

### 3.1.1 Auditor competence

An auditor must be selected after assessing the type of development, the relevant industry and the potential or actual environmental risks posed by the development.

An Auditor must have both:

1. certification (or other suitable qualifications, training and experience) as a lead or principal environmental auditor with a relevant industry body (i.e. JAS-ANZ Exemplar Global or an organisation accredited by JAS-ANZ or Exemplar Global); and
2. experience in relation to developments that have been subject to environmental impact assessment, environmental management, compliance and auditing in the relevant industry.

### 3.1.2 Independence of auditors and technical specialists

Independent Audits must be impartial and objective. The auditor and any technical specialist must therefore be independent from the project and free from any actual, potential or perceived conflicts of interest.

For the purpose of independence and avoiding conflicts of interest, the auditor and any technical specialist must not:

1. be related to any proponent, owner, operator or other entity involved in the delivery of the project. Such a relationship includes that of employer/employee, a business partnership, sharing a common employer, a contractual arrangement outside an Independent Audit, or that of a spouse, partner, sibling, parent, or child
2. have any pecuniary interest in the project, proponent or related entities. Such an interest includes where there is a reasonable likelihood or expectation of financial gain (other than being reimbursed for performing the audit) or loss to the auditor, or their spouse, partner, sibling, parent, or child;
3. have provided services (not including independent reviews or auditing) to the project with the result that they audit work performed by themselves or their company, except as otherwise declared to the Department prior to the audit;
4. be an Environmental Representative for the project;

5. accept any inducement, commission, gift or any other benefit from auditee organisations, their employees or any interested party, or knowingly allow colleagues to do so.

The auditor must provide a written declaration of their independence.

Any work, other than that within the audit scope, performed by the auditor or any technical specialist (or other employees of the companies that they are employed by), in respect of an audited project or a proponent must be declared to the Department in writing. The declaration must be emailed to the Department (compliance@planning.nsw.gov.au) by the proponent as part of the submission seeking agreement to the auditor.

### **3.1.3 Agreement to the auditor**

Independent Audits must not commence until the proposed auditor has been agreed to in writing by the Planning Secretary.

The document agreeing to the auditor must be appended to the Independent Audit Report.

### **3.1.4 Technical specialists**

Conditions of consent may require the use of technical specialists in an audit where there is a need for specific skills, knowledge or experience.

Where conditions of consent require a technical specialist to be agreed to by the Planning Secretary, the audit must not commence until the proposed technical specialist has been agreed to in writing. Technical specialists must be able to demonstrate their competence, based on formal qualifications and relevant experience in the industry of the project, in writing. Technical specialists with audit experience are preferable.

The document agreeing to the proposed technical specialist must be appended to the Independent Audit Report.

## **3.2 Scope development**

The auditor must consult with the Department, and other agencies and stakeholders, including the Community Consultative Committee (if one is required for the project), to obtain their input into the scope of the audit.

Comments received during such consultation must be recorded and reported in the Independent Audit Report. Specific environmental issues raised during consultation must be investigated and findings of the investigation must be reported in the Independent Audit Report.

It is expected that the auditor, as part of scope development, will review the Audit Table against the requirements set out in Section 3.3 of this document below, and amend as necessary. If the Audit Table is revised, it is not required to be provided to the Department before the audit.

## **3.3 Audit scope**

An Independent Audit must include:

1. an assessment of compliance with:
  - a. conditions of consent applicable to the phase of the development that is being audited;



- b. all post approval documents prepared to satisfy the conditions of consent, including an assessment of the implementation of Environmental Management Plans and Sub-plans;
    - c. all environmental licences and approvals applicable to the development excluding environmental protection licences issued under the *Protection of the Environment Operations Act 1997*;
  2. an assessment of the environmental performance of the development, including but not necessarily limited to, an assessment of:
    - a. actual impacts compared to predicted impacts documented in the environmental impact assessment;
    - b. the physical extent of the development in comparison with the approved boundary, and any potential off-site impacts;
    - c. incidents, non-compliances and complaints that occurred or were made during the audit period;
    - d. the performance of the development having regard to agency policy and any particular environmental issues identified through consultation carried out when developing the scope of the audit;
    - e. feedback received from the Department, and other agencies and stakeholders, including the community or Community Consultative Committee, on the environmental performance of the project during the audit period;
  3. the status of implementation of previous Independent Audit findings, recommendations and actions (if any);
  4. a high-level review of the project's environmental management systems (if any), including assessment of any third party certification of them, the type, nature and scope of the systems having regard to the nature and scale of the development, and the implementation of the systems. It is not expected that an Independent Audit comprises a management system audit, however any key deficiencies identified in the system should be discussed;
  5. a high-level assessment of whether Environmental Management Plans and Sub-plans are adequate; and
  6. any other matters considered relevant by the auditor or the Department taking into account relevant regulatory requirements and legislation and knowledge of the development's past performance.

### 3.4 Opening and closing meetings

Audits must commence with an opening meeting and conclude with a closing meeting. The meetings must be attended by a representative of the proponent at manager level or above, the auditor and technical specialists (if any).

During the opening meeting the objectives of the audit, the scope of the audit, the resources required and methodology to be applied must be discussed. At the closing meeting, preliminary audit findings must be presented, recommendations (if appropriate) must be made, and any post-audit actions must be confirmed.

## 3.5 On-site interviews

Independent Audits must include interviews with key personnel involved in project delivery, including those with responsibility for environmental management, to assist with verifying the compliance status of the development.

Auditors must be provided with reasonable access to the key site personnel as required by an Independent Audit scope.

## 3.6 Site inspections

Independent Audits must include a physical site inspection. The site inspection must cover all development areas and environmental aspects that form part of the scope of the audit.

The proponent must provide the auditor with reasonable access to all requested development areas and activities, understanding that the inspections must be accompanied by the designated site representative and that some areas may not be physically accessible for safety or operational reasons. If the auditor considers restricted access has limited their ability to adequately undertake the audit as scoped, it must be noted in the Independent Audit Report. Recommendations to overcome the restricted access (where feasible) must be proposed for subsequent independent audits.

## 3.7 Evaluation of compliance

### 3.7.1 Evidence-based evaluation

Independent Audit findings must be based on verifiable evidence. Evidence must be collected using the following methods as appropriate in the circumstances:

1. review of relevant records, documents and reports;
2. interviews of relevant site personnel;
3. photographs;
4. GIS figures and associated shapefiles (as relevant and available); and
5. site inspections of relevant locations, activities and processes.

The evidence used to verify compliance with each requirement must be documented in the Audit Table along with any relevant observations and notes.

### 3.7.2 Post approval document evaluation

When evaluating post approval documents (such as Environmental Management Plans and Sub-plans), the auditor must assess whether:

1. they have been developed in accordance with the conditions of consent and all environmental licences and approvals applicable to the development excluding environmental protection licences issued under the *Protection of the Environment Operations Act 1997* and their content is adequate; and
2. they have been implemented in accordance with the conditions of consent and all environmental licences and approvals applicable to the development excluding environmental protection licences issued under the *Protection of the Environment Operations Act 1997*.

The adequacy of post approval documents must be determined on the basis of whether:

- 1. there are any non-compliances resulting from the implementation of the document; and
- 2. whether there are any opportunities for improvement.

### 3.8 Compliance status descriptors

The compliance status of each compliance requirement in the Audit Table must be determined using the relevant descriptors in Table 2 below, having regard to their meanings. No other terms may be used to describe the compliance status.

**Table 2: Compliance status descriptors**

Status	Description
Compliant	The auditor has collected sufficient verifiable evidence to demonstrate that all elements of the requirement have been complied with within the scope of the audit.
Non-compliant	The auditor has determined that one or more specific elements of the conditions or requirements have not been complied with within the scope of the audit.
Not triggered	A requirement has an activation or timing trigger that has not been met at the time when the audit is undertaken, therefore an assessment of compliance is not relevant.

The terms partial compliance, partial non-compliance or administrative non-compliance or other similar terms must not to be used.

In addition to the compliance status descriptors, the auditor may make such observations and notes, including identifying any opportunities for improvement, as they see fit in relation to any compliance requirement or any other aspect of the development.



# 4. Independent Audit Report

The auditor must prepare an Independent Audit Report for each audit in accordance with the requirements set out in Section 4 of this document.

## 4.1 Version control

An Independent Audit Report must clearly and prominently identify:

1. the application number of the project;
2. each version or revision number of the report;
3. the date on which the report was prepared and issued; and
4. the title and name of the person who certified the Independent Audit Report.

## 4.2 Contents

Independent Audit Reports must include the information detailed below.

### 4.2.1 Introduction

A brief overview of the audit including:

1. background of the project;
2. the audit team (including qualifications and experience);
3. the objectives of the audit;
4. the audit scope; and
5. the period covered by the audit.

### 4.2.2 Audit methodology

Details of the methodology adopted including:

1. documentation from the Planning Secretary agreeing to the auditor and any technical specialist(s);
2. how the audit scope was developed;
3. a summary of the audit process adopted to determine the compliance status and assess if post approval documents are adequate;
4. site personnel interviewed (including if access was not granted or possible with any required personnel and why);

5. details of site inspections undertaken (including any areas where access was not granted or possible and why);
6. a summary of the consultation undertaken with the Department, and other agencies and stakeholders including the community and Community Consultative Committee; and
7. meanings of compliance status descriptors used, as set out in this document.

#### **4.2.3 Audit findings**

Auditors must set out audit findings including:

1. a list of the approvals and documents audited;
2. a summary of the assessment of compliance i.e. comparison between the total number of compliance requirements and any non-compliances identified during the reporting period. Graphics can be used to summarise project performance in relation to compliance requirements;
3. a summary of any agency notices, orders, penalty notices or prosecutions issued during the audit period;
4. exception reporting of all non-compliances identified during the audit period for each approval, permit or licence. Details must include the relevant compliance requirement, its unique identification number, details of the non-compliance and the recommended actions that are proposed to be taken or have been taken to address the non-compliance;
5. a brief discussion or table of the status of actions arising from previous audits and the progress or outcomes of each action;
6. a brief discussion of whether Environmental Management Plans, Sub-plans and post approval documents are adequate and whether there are any opportunities for improvement;
7. a brief discussion of the project's environmental management systems. This may identify and discuss any key deficiencies in the project EMS;
8. a discussion of other matters considered relevant by the auditor or the Department taking into account relevant regulatory requirements and legislation and knowledge of the development's past performance;
9. documentation of any feedback received as a result of consultation undertaken with the Department, and other agencies or stakeholders including the community and Community Consultative Committee for the audit and the outcomes of this consultation;
10. a summary of complaints, and the adequacy of the response to, and management of complaints;
11. details of any incidents (including any enforcement action by any agency) and the adequacy of the response to, and management of such incidents;
12. an assessment of the compliance between actual and predicted impacts documented in environmental impact assessment, including an assessment of the physical extent of the development in comparison with the approved boundary and any potential off-site impacts of the development required under the *Environmental Planning and Assessment Act 1979*;
13. evidence collected through site inspections undertaken during the audit;
14. evidence to support compliance assessment provided by the personnel interviewed during the audit;

15. a brief description or table of actions arising from previous annual review and compliance reports (if any) including the status and progress made on addressing each action and the outcomes of each action;
16. a brief discussion of any continual environmental management improvement opportunities identified as part of the audit; and
17. key strengths of the development's environmental management and performance identified by the auditor.

#### **4.2.4 Recommendations and opportunities for improvement**

A recommended action must be proposed to address each non-compliance identified by the auditor.

Any opportunities for improvement recommended by the auditor must be based on the auditor's experience.

#### **4.2.5 Appendices**

Appendices to an Independent Audit Report must include at least:

1. a completed Independent Audit Table with all relevant conditions of consent and other approvals, permits and licences, identifying each requirement, assessing compliance status, documenting verified evidence, and providing recommendations for any non-compliance that is identified;
2. a copy of documentation from the Planning Secretary agreeing to the auditor and any technical specialist(s);
3. documentation detailing consultation with the Department, and other agencies or stakeholders including the community and Community Consultative Committee;
4. completed and signed Independent Audit Declaration Form(s);
5. any reports prepared by the agreed technical specialist(s), as required; and
6. site inspection photographs.

An indicative Independent Audit Report table of contents is provided in Appendix B as an example.

### **4.3 Proponent review and response**

#### **4.3.1 Proponent review and response to draft Independent Audit Report**

The auditor must provide a draft of the Independent Audit Report to the proponent for review and allow the proponent an opportunity to provide any additional information before finalising the Independent Audit Report. A draft report may only be revised in instances where the auditor is satisfied that the additional information or evidence provided is sufficient to determine that an error of fact or misunderstanding has taken place. Any additional information provided by a proponent in this regard must be noted in the report and the auditor's view in relation to it recorded.

#### **4.3.2 Proponent response to audit findings**

The proponent must submit their response to the audit findings to the Department in a separate document to the final Independent Audit Report.

The proponent must respond to the audit findings, including the recommendations and opportunities for improvement identified in the final Independent Audit Report. The response must clearly set out the proponent's responses to each of the audit findings.

In relation to non-compliances, the proponent's response must set out the actions and the timing of such actions that are to be taken in response to each non-compliance.

In relation to observations and opportunities identified for improvement, the proponent must provide reasons if they propose not to implement any measures, or make any changes in response.

## **4.4 Declaration**

The final Independent Audit Report provided to the Department must contain a declaration from the auditor in an Independent Audit Declaration Form, appended to the final Independent Audit Report. The form that must be used is provided in Appendix C.

## **4.5 Submission schedule**

The final Independent Audit Report and the proponent's response to audit findings must be submitted to the Department within the timeframes set out in Independent Audit Schedule.

If an auditor is unable to provide the final Independent Audit Report or the proponent is unable to provide a response to the audit findings by the due date because of circumstances beyond the auditor's or proponent's control, the auditor or proponent (as relevant) must notify the Department verbally and via email ([compliance@planning.nsw.gov.au](mailto:compliance@planning.nsw.gov.au)) as soon as practicable and no later than the due date.

An auditor or proponent (as relevant) must specify the circumstances that were beyond their control and request a new date for the submission of the final Independent Audit Report or response to audit findings.

## **4.6 Submission**

An electronic copy of the final Independent Audit Report must be emailed to the Department ([compliance@planning.nsw.gov.au](mailto:compliance@planning.nsw.gov.au)) by the proponent.

An electronic copy of the response to the audit findings must be emailed to the Department ([compliance@planning.nsw.gov.au](mailto:compliance@planning.nsw.gov.au)) by the proponent.

The subject line of the email and the electronic file name must contain the name of the relevant project and application number.

If a final Independent Audit Report or response to audit findings is too large to email, the auditor must contact the Department regarding alternative document transfer arrangements.

## 5. Glossary

Term	Definition
Approval	A regulatory approval instrument.
Authorised Reporting Officer	A director, executive, employee or officer of the proponent who is authorised by the proponent to submit formal reporting on the proponent's behalf. An Authorised Reporting Officer is not to be a contracted third party (such as a consultant).
Conditions of consent	Means conditions imposed on either of the following: <ul style="list-style-type: none"> <li>• development consents for State significant development</li> <li>• infrastructure approvals for State significant infrastructure</li> <li>• transitional Part 3A project approvals</li> <li>• other approvals or consents granted by the Minister</li> </ul> in accordance with the NSW <i>Environmental Planning and Assessment Act 1979</i> .
Development	Has the same meaning as in the conditions of consent.
Incident	An occurrence or set of circumstances that causes, or threatens to cause material harm and which may or may not be or cause a non-compliance. <i>Note: "material harm" is defined in the relevant consent.</i>
Minister	NSW Minister for Planning or delegate.
Post approval document	A document required by conditions of consent, including Environmental Management Plans and Sub-plans.
Predicted impacts	Predicted impacts described in the Environmental Impact Assessment documents that comprise the approved project.
Proponent	The person or entity that is referred as the proponent in an approval or the applicant in a consent or any other person carrying out any part of the development to which the approval or consent applies.
Planning Secretary	The Planning Secretary under the <i>Environmental Planning and Assessment Act 1979</i> or nominee.
State significant projects	Means any of the following: <ul style="list-style-type: none"> <li>• State significant development projects</li> <li>• State significant infrastructure projects (including critical State significant infrastructure projects)</li> <li>• transitional Part 3A projects</li> <li>• Part 4 projects for which the Minister is the consent authority</li> </ul> in accordance with the <i>Environmental Planning and Assessment Act 1979</i> .



# 6. Appendices

## Appendix A – Independent Audit Table Example

Approval (ID)	Requirement	Evidence collected	Independent Audit Findings and Recommendations	Compliance Status
Schedule 3 Condition XX	<p><b>Noise Management Plan</b></p> <p>The proponent must prepare a Noise Management Plan for the development to the satisfaction of the Planning Secretary. This plan must:</p> <p>(a) be submitted to the Planning Secretary for approval prior to the commencement of development under this consent, unless otherwise agreed by the Planning Secretary</p>	<p>Correspondence dated XX/XX/XX from proponent accompanying Noise Management Plan dated XX/XX/XX.</p> <p>Correspondence dated XX/XX/XX from proponent providing notification of commencement of development.</p>	Noise Management Plan and correspondence received four weeks after commencement of development.	Non-compliant
Schedule 3 Condition XX	<p><b>Blast Management</b></p> <p>The proponent may carry out a maximum of 1 blast per calendar month.</p>	Site Blast register.	Blasting not occurring on site.	Not triggered
Schedule 3 Condition XX	<p><b>Community Consultative Committee</b></p> <p>The proponent must establish a Community Consultative Committee for the development prior to the commencement of construction to the satisfaction of the Planning Secretary. The CCC must commence operation prior to the commencement of construction.</p>	<p>Minutes of CCC Meeting held on XX/XX/XX.</p> <p>Correspondence dated XX/XX/XX from proponent providing notification of commencement of construction.</p>	CCC meeting occurred on XX/XX/XX, approximately six weeks prior to commencement of construction.	Compliant

## Appendix B – Independent Audit Report Table of Contents Example

# Contents

<b>1.</b>	<b>Executive summary</b>	<b>1</b>
<b>2.</b>	<b>Introduction</b>	<b>2</b>
2.1	Background	2
2.2	Audit team	2
2.3	Audit Objectives	
2.3	Audit scope	2
2.4	Audit period	2
<b>3.</b>	<b>Audit methodology</b>	<b>3</b>
3.1	Selection and endorsement of audit team	4
3.2	Independent Audit scope development	5
3.3	Compliance evaluation	5
3.4	Site interviews	6
3.5	Site inspections	6
3.6	Consultation	7
3.7	Compliance status descriptors	7
<b>4.</b>	<b>Audit Findings</b>	<b>8</b>
4.1	Approval and document list	9
4.2	Compliance performance	9
4.3	Summary of agency notices, orders, penalty notices or prosecutions	9
4.4	Non-compliances	9
4.5	Previous audit recommendations	10
4.6	EMP, Sub-plans and post approval documents	10
4.7	EMS	10
4.8	Environmental performance	10
4.9	Consultation outcomes	11
4.10	Complaints	11
4.11	Incidents	12
4.12	Actual verses predicted environmental impacts	13
4.13	Site inspection	13
4.14	Site interviews	13
4.15	Previous Annual Review or Compliance Report recommendations	13
4.16	Improvement opportunities	13
4.17	Key strengths	14
<b>5.</b>	<b>Recommendations</b>	<b>15</b>
5.1	Non-compliances	15
5.2	Opportunities for improvement	16
<b>6.</b>	<b>Conclusion</b>	<b>18</b>
<b>7.</b>	<b>Appendixes</b>	<b>19</b>
	Appendix A – Independent Audit Table	19
	Appendix B – Planning Secretary Audit Team Agreement	20
	Appendix C –Consultation	21
	Appendix D – Independent Audit Declaration Form	22
	Appendix E – Technical Specialists Reports	23
	Appendix F – Site Inspection Photographs	24

## Appendix C – Independent Audit Declaration Form Template

Independent Audit Declaration Form

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Project Name

---

Consent Number

---

Description of Project

---

Project Address

---

Proponent

---

Title of Audit

---

Date

---

I declare that I have undertaken the Independent Audit and prepared the contents of the attached Independent Audit Report and to the best of my knowledge:

- the audit has been undertaken in accordance with relevant condition(s) of consent and the *Independent Audit Post Approval Requirements (Department 2018)*;
- the findings of the audit are reported truthfully, accurately and completely;
- I have exercised due diligence and professional judgement in conducting the audit;
- I have acted professionally, objectively and in an unbiased manner;
- I am not related to any proponent, owner or operator of the project neither as an employer, business partner, employee, or by sharing a common employer, having a contractual arrangement outside the audit, or by relationship as spouse, partner, sibling, parent, or child;
- I do not have any pecuniary interest in the audited project, including where there is a reasonable likelihood or expectation of financial gain or loss to me or spouse, partner, sibling, parent, or child;
- neither I nor my employer have provided consultancy services for the audited project that were subject to this audit except as otherwise declared to the Department prior to the audit; and
- I have not accepted, nor intend to accept any inducement, commission, gift or any other benefit (apart from payment for auditing services) from any proponent, owner or operator of the project, their employees or any interested party. I have not knowingly allowed, nor intend to allow my colleagues to do so.

Notes:

- a) Under section 10.6 of the *Environmental Planning and Assessment Act 1979* a person must not include false or misleading information (or provide information for inclusion in) in a report of monitoring data or an audit report produced to the Minister in connection with an audit if the person knows that the information is false or misleading in a material respect. The proponent of an approved project must not fail to include information in (or provide information for inclusion in) a report of monitoring data or an audit report produced to the Minister in connection with an audit if the person knows that the information is materially relevant to the monitoring or audit. The maximum penalty is, in the case of a corporation, \$1 million and for an individual, \$250,000; and
- b) The *Crimes Act 1900* contains other offences relating to false and misleading information: section 307B (giving false or misleading information – maximum penalty 2 years imprisonment or 200 penalty units, or both)

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Name of Auditor

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Signature

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Qualification

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Company

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Company Address



*For more information about post approval requirements  
visit [planning.nsw.gov.au](http://planning.nsw.gov.au)*