



Office of the
Environmental Protection Authority

PAG 1

Post Assessment Guidelines

Post Assessment Guideline for Preparing an Audit Table

August 2012

Office of the Environmental Protection Authority

Western Australia

Date of version	Amendments made
25 October 2012	Added references to Statements of Compliance. Amended example audit table. Added guidance on revising the audit table.
1 April 2014	Contact details updated

Recommended reference:

Post Assessment Guideline for Preparing an Audit Table, Post Assessment Guideline No. 1, Office of the Environmental Protection Authority, August 2012

Contact us:

Queries regarding public availability or other issues of compliance relevant to a Statement may be directed to the Compliance Branch, OEPA:

Compliance Branch
Office of the Environmental Protection Authority

Postal Address:

Locked Bag 10
EAST PERTH WA 6892

Phone: (08) 6145 0800

Email: compliance@epa.wa.gov.au

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1 Introduction

If a Statement has been served under Section 45(5) of the *Environmental Protection Act 1986* (EP Act), the proponent must ensure the proposal is implemented in accordance with the implementation conditions and procedures of that Statement.

In general, Statements include an implementation condition requiring the proponent to report on compliance with the implementation conditions of the Statement. The resultant compliance reports have been referred to by a number of terms such as progress and compliance report, performance and compliance report, compliance report, annual environmental compliance report and compliance assessment report. This guideline will refer to all such reports of compliance as Compliance Assessment Reports (CAR).

Audit tables break a Statement down into audit elements and provide a framework for tracking implementation of the requirements of the Statement. Audit tables must be included in all CARs and Statements of Compliance (SoC) to clearly identify the compliance status of implementation conditions and procedures of the relevant Statement. When included in the CAR or SoC, the **status** column of the audit table must be updated with the compliance status of any implementation conditions and procedures of the Statement for the reporting period.

The audit table can also be used as a tool to assist proponents in managing the environmental impacts of the proposal as they clearly outline the requirements, timeframes and details of how and to what standard implementation shall occur.

2 Audit table structure

The audit table must list the implementation conditions and procedures of the Statement. Each implementation condition and procedure must be separated into audit elements for auditing purposes. Where an implementation condition requires implementation of commitments, each commitment must be separated into audit elements also. Each element is given an alphanumeric code and is described by a corresponding set of audit attributes. Each attribute is allocated a separate column. Please note that not all attributes are relevant for every element.

The audit attributes include the following:

Audit code: Alphanumeric code given to each implementation condition, procedure or commitment (that is, audit element);

Subject: The environmental subject/issue;

Requirement: Copy of the wording of the relevant implementation condition, procedure or commitment;

How: The way the requirement must be undertaken as outlined in the Statement. Where the Statement is not prescriptive, the proponent should indicate how it intends to achieve the requirement;

Evidence: Information or data required to be collected to verify compliance as outlined in the Statement. Where the Statement is not prescriptive, the proponent should indicate how it intends to achieve the requirement (e.g. report/letter/site inspection requirements);

Phase: Project phase applicable to the audit element;

Timeframe: Specific timing and/or location;

Status: This column is to be left blank until populated for CARs or SoCs.

Further information: This column is to be left blank until populated for CARs.

2.1 Audit code

The audit code is alphanumeric, denotes each audit element and appears in the **audit code** column. Its format is the Statement number, followed by an abbreviation to indicate whether the audit element is relevant to an implementation condition, procedure or commitment, followed by the number of the relevant implementation condition, procedure or commitment.

Abbreviations to be used are as follows:

'M' denotes an implementation condition;

'N' denotes a procedure; and

'P' denotes a commitment.

For example, the audit code for Condition 1-1 of Statement 000 would be 000:M1.1

Where an implementation condition, procedure or commitment includes a number of requirements, it may be broken down into smaller audit elements. The alphanumeric code for these will appear in the same format as outlined above, but with an additional number added at the end of the code to delineate between the requirements. The additional numbers must be consecutive.

For example, Condition 7-1 of Statement 000 requires that *"The proponent undertakes monitoring of water quality parameters including:*

1. *total suspended solids; and*
2. *light attenuation."*

This implementation condition may be broken into two audit elements and their alphanumeric codes would be 000:M7.1.1 and 000:M7.1.2

2.2 Subject

The subject captures the main theme of the implementation condition, procedure or commitment. The subject is often taken from implementation condition headings if the headings appear in the Statement.

2.3 Requirement

The wording of the relevant implementation condition, procedure or commitment is copied directly into the **requirement** column. The exception is when an implementation condition, procedure or commitment requires a number of elements or steps. In these cases it may be broken up into separate audit elements. The wording of the implementation condition, procedure or commitment may not be altered but it may be broken up and rearranged where there is preemptory text relevant to a number of elements or steps. In these instances the steps may be broken into separate audit elements, but the preemptory text must be repeated for each audit element.

For example, Condition 8-2 of Statement 000 requires that:

"In order to verify that the requirements of Condition 8-1 are met, the proponent shall:

1. *identify all sites and parameters to be monitored to the satisfaction of the Chief Executive Officer of the Office of the Environmental Protection Authority on advice from the Department of Environment and Conservation prior to the commencement of dewatering;*
2. *provide the results of baseline monitoring of water levels and native vegetation health and abundance at all sites identified by Condition 8-2(1) prior to the commencement of dewatering..."*

Condition 8-2 of Statement 000 would be broken into audit elements as outlined below.

Audit Code	Subject	Requirement
000:M8.2.1	Dewatering	<i>In order to verify that the requirements of Condition 8-1 are met, the proponent shall</i> identify all sites and parameters to be monitored to the satisfaction of the Chief Executive Officer of the Office of the Environmental Protection Authority on advice from the Department of Environment and conservation prior to the commencement of dewatering.
000:M8.2.2	Dewatering	<i>In order to verify that the requirements of Condition 8-1 are met, the proponent shall</i> provide the results of baseline monitoring of water levels and native vegetation health and abundance at all sites identified by Condition 8-2(1) prior to the commencement of dewatering.

2.4 How

Where the Statement indicates the manner in which the requirements of an audit element should be achieved, it should be noted in the **how** column.

The proponent should provide any additional information detailing how compliance with each audit element will be achieved. The additional details of how the proponent intends to achieve compliance should not directly or indirectly contradict any legal requirement specified by the Statement. The information may be presented in the **how** column of the audit table.

For example:

Audit Code	Subject	Requirement	How
000:M4.1	Compliance Reporting	The proponent shall submit to the CEO, environmental compliance reports annually reporting on the previous twelve-month period, unless required by the CEO to report more frequently.	An annual compliance report will be submitted as part of the Annual Environmental Review.
000:M4.2	Compliance Reporting	Prepare and submit an audit program approved by the CEO.	Prepare an audit program in accordance with the 'Post Assessment Guideline for Preparing an Audit Table.'
000:M5.1	Groundwater Abstraction	The proponent shall ensure that groundwater abstraction for the proposal does not adversely affect vegetation and that drawdown of groundwater does not extend beyond the co ordinates specified in Schedule 2.	Implement Groundwater Abstraction Management and Monitoring Plan. Implement Vegetation Monitoring Plan.

2.5 Evidence

The **evidence** column should list information or data required to be collected to verify compliance with an audit element, as outlined in the Statement. Where the Statement does not prescribe the evidence to be collected and submitted, the proponent should indicate how it intends to verify compliance with the audit element. It is important that any evidence collected clearly relates to any criteria set in the Statement for the “Requirement” of the audit element. Evidence may be qualitative or quantitative. Examples of common types of evidence are as follows:

- CARs;
- letters from the General Manager of the Office of the Environmental Protection Authority (OEPA) advising the requirements of an implementation condition have been satisfactorily met;
- photographs illustrating that a requirement has been completed;
- quality assurance forms signed by an authorised person;
- monitoring data and analysis;
- invoices from contractors for completion of a requirement.

For example:

Audit Code	Subject	Requirement	How	Evidence
000:M4.6	Compliance Reporting	The proponent shall notify the CEO of any potential non-compliance within seven days of such awareness.	Compliance assessment. Written correspondence.	Compliance Assessment Report. Copy of correspondence to CEO advising of non-compliance.
000:M5.1	Groundwater Abstraction	The proponent shall ensure that groundwater abstraction for the proposal does not adversely affect vegetation and that drawdown of groundwater does not extend beyond the co ordinates specified in Schedule 2.	Implement Groundwater Abstraction Management and Monitoring Plan. Implement Vegetation Monitoring Plan.	Compliance Assessment Report. Groundwater Monitoring Report. Vegetation Monitoring Report.

2.6 Phase

The **phase** column must indicate the project phase applicable to the audit element. The project phases are listed in Table 1 along with guidance notes on what would constitute each phase. The description of the proposal will influence which activities or stages fall into each phase.

Table 1: Project Phases

Phase	Description
Pre-construction	No ground disturbance has commenced. Plans may be in development or approvals are being sought prior to ground disturbance.
Construction	Ground disturbance may have commenced, no waste emission from operations has commenced, limited waste emissions may have occurred during 'commissioning' under a works approval issued under

	the <i>Environmental Protection Act 1986</i> (EP Act); proposal has substantially commenced.
Operation	The following may have occurred or may be occurring: ground disturbance; operations are producing waste emissions; 'commissioning' under a licence issued under the EP Act; development of a site; remediation activity prior to development of site; mining activity; subdivision of site.
Decommissioning	The following may occur during this phase: ground disturbance for rehabilitation purposes; post-remediation; post-reclamation; development following remediation where the main objective of the proposal was remediation; decommissioning.
Overall	This phase is used where an audit element applies during multiple phases of the project.

2.7 Timeframe

Where the Statement indicates the timing for achieving the requirements of an audit element, it should be noted in the **timeframe** column.

The proponent should provide any additional information detailing when actions will be undertaken to achieve compliance with each audit element. The additional details of when the proponent intends to achieve compliance should not directly or indirectly contradict any legal requirement specified by the Statement. The information may be presented in the **timeframe** column of the audit table.

For example:

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe
000:M4.6	Compliance Reporting	The proponent shall notify the CEO of any potential non-compliance within seven days of such awareness.	Compliance assessment. Written correspondence	Copy of correspondence to CEO advising of non-compliance. Compliance Assessment Report.	Overall	Within 7 days of awareness of any potential non-compliance.

2.8 Status

The **status** column is to be left blank until it is populated for compliance reporting purposes (e.g. for inclusion in a CAR, SoC or submission to the OEPA where it has requested advice on the compliance status of the proponent's Statement).

When the **status** column is populated for compliance reporting purposes the proponent is required use the compliance status terms detailed in Table 2 to identify the compliance status for each audit element in the **status** column of the approved audit table. The compliance status terms used should not deviate from those listed in Table 2.

Table 2: Compliance Status Terms

Compliance Status Terms	Acronym	Definition	Notes
Compliant	C	Implementation of the proposal has been carried out in accordance with the requirements of the audit element.	This term applies to audit elements with: <ul style="list-style-type: none"> ongoing requirements that have been met during the reporting period; and requirements with a finite period of application that have been met during the reporting period, but whose status has not yet been classified as 'Completed'.
Completed	CLD	A requirement with a finite period of application has been satisfactorily completed.	This term may only be used where: <ul style="list-style-type: none"> audit elements have a finite period of application (e.g. construction activities, development of a document); the requirement has been satisfactorily completed; and the Office of the Environmental Protection Authority (OEPA) has provided written acceptance of 'Completed' status for the audit element.
Not required at this stage	NR	The requirements of the audit element were not triggered during the reporting period.	This should be consistent with the 'Phase' column of the audit table.
Potentially Non-compliant	PNC	Possible or likely failure to meet the requirements of the audit element.	This term may only be used where during the reporting period the proponent has identified a potential non-compliance and has not yet finalized its investigations to determine whether non-compliance has occurred. Where this term is used, the proponent should advise when investigations will be finalized and provide follow up advice of the outcome.
Non-compliant	NC	Implementation of the proposal has not been carried out in accordance with the requirements of the audit element.	This term applies where the requirements of the audit element have not been met during the reporting period and its status is not 'Completed'.
In process	IP	Where an audit element requires a management or monitoring plan be submitted to the OEPA or another government agency for approval, that submission has been made and no further information or changes have been requested by the OEPA or the other government agency and assessment by the OEPA or other government agency for approval is still pending.	The term 'In process' must only be used for the purpose stated in the definition column. 'In process' may not be used to describe the compliance status of an implementation condition and/or procedure that requires ongoing implementation throughout the life of the project (e.g. implementation of a management plan).

Please note the terms NA = Not Audited and VR = Verification Required are for OEPA use only.

2.9 Further information

The **further information** column is to be left blank until it is populated for compliance reporting purposes (e.g. for inclusion in a CAR or submission to the OEPA where it has requested advice on the compliance status of the proponent's Statement).

When the audit table framework is populated for compliance reporting purposes the proponent may use the **further information** column to reference the location (typically within the CAR) of further information and supporting evidence relevant to the audit element. If the proponent chooses not to populate the Further Information Column it may be removed when the Audit Table Framework is populated for compliance reporting purposes.

3 Revision of Audit Table

Audit tables must be revised to reflect any changes made to the implementation conditions and/or procedures of the relevant Statement within the relevant reporting period prior to being provided within a CAR or SoC and in accordance with Section 2 of this Guideline. That is, CARs and SoCs must include an up to date audit table.

4 Submission of Audit Table

An audit table should be included as a component of Compliance Assessment Plans prepared in accordance with the *Post Assessment Guideline for Preparing a Compliance Assessment Plan*. The Compliance Assessment Plan should be submitted as outlined in the *Post Assessment Guideline for Preparing a Compliance Assessment Plan*, as amended from time to time.

Please note, Compliance Assessment Plans do not require re-approval by the OEPA in response to revisions to an audit table when undertaken in accordance with Section 3 of this Guideline.

5 Responsibilities

The proponent is responsible for:

- developing the audit table; and
- seeking approval for the audit table where required by the Statement.

Responsibility for preparation of the audit table and fulfilment of the requirements of implementation conditions is solely that of the proponent. However, the OEPA has adopted a collaborative approach for the development of audit tables and will endeavour to provide the following assistance where possible:

- a copy of this guideline; and
- an electronic copy of a draft audit table framework within 28 days of the issue of the Statement.

The proponent should note that where the OEPA provides a draft audit table framework, not all columns will be populated. In general, the **audit code**, **subject** and **requirement** columns will be populated and, where applicable, the **phase** column. Where the audit elements do not specify **how** to achieve compliance, the **evidence** required or **timeframe** to undertake requirements, the proponent is to include this information in accordance with Sections 2.4, 2.5 and 2.7 respectively.

6 Post Assessment Guidelines and Forms

Post assessment documents can be found at www.epa.wa.gov.au in the following locations:

- Post Assessment Guidelines: Home>Policies and Guidelines>Post Assessment Guidelines;
- Post Assessment Forms: Home>Post Assessment Forms.

7 Example of an audit table framework

AUDIT TABLE

Proposal Name

- Phases that apply in this table = Pre-Construction, Construction, Operation, Decommissioning, Overall (several phases).
- This audit table is a summary of the requirements applying to this proposal. Refer to the Statement issued for the proposal under Part IV of the EP Act for details/precise wording of audit elements.
- Code prefixes: M = Minister's condition, P = Proponent's commitment, N = Procedure.
- Abbreviations: CAR = Compliance Assessment Report; CEO = Chief Executive Officer of OEPA; Minister for Env = Minister for the Environment; OEPA = Office of the Environmental Protection Authority.
- Compliance Status: C = Compliant, CLD = Completed, NC = Non – compliant, NR = Not Required at this stage. Please note the terms NA = Not Audited and VR = Verification Required are only for OEPA use. IP = In Process may only be used by the proponent in circumstances outlined in Section 2.8 of the *Post Assessment Guideline for Preparing an Audit Table*.

Audit Code	Subject	Requirement	How	Evidence	Phase	Timeframe	Status	Further Information
XXX:M1.1	Proposal Implementation	When implementing the proposal, the proponent shall not exceed the authorised extent of the proposal as defined in Column 3 of Table 2 in Schedule 1, unless amendments to the proposal and the authorised extent of the Proposal has been approved under the EP Act.	Implement project in accordance with criteria outlined in Schedule 1.	Compliance Assessment Report.	Overall			
XXX:M2.1	Contact Details	The proponent shall notify the CEO of any change of its name, physical address or postal address for the serving of notices or other correspondence within 28 days of such change. Where the proponent is a corporation or an association of persons, whether incorporated or not, the postal address is that of the principal place of business or of the principal office in the State.	Notify the CEO of any change in proponent details in writing.	Copy of written notification of the CEO of any change in proponent details.	Overall	Within 28 days of such change.		
XXX:M3.1	Time Limit for Proposal Implementation	The proponent shall not commence implementation of the proposal after the expiration of 5 years from the date of this statement, and any commencement, within this 5 year period, must be substantial.			Overall	dd month year		
XXX:M3.2	Time Limit for Proposal Implementation	Any commencement of implementation of the proposal, within 5 years from the date of this statement, must be demonstrated as substantial by providing the CEO with written evidence, on or before the expiration of 5 years from the date of this statement.	Provide evidence to the CEO in writing to demonstrate the proposal has substantially commenced. Include photographs.	Copy of written notification to CEO of substantial commencement.	Overall	dd month year		
etc	etc	etc	etc	etc	etc	etc	etc	etc
"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"