



*REQUIREMENT 2*

## **Independent Audit**

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POST APPROVAL REQUIREMENTS

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# 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, Industry 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. Audit frequency (refer to Section 2);
2. an Independent Audit Methodology, including the selection of the auditor and any technical specialists that may be required, scope development, interviews, inspections, consultation and an evaluation of compliance (refer to Section 3);
3. an Independent Audit Report (refer Section 4); and
4. proponent's response to the Independent Audit findings (Section 4.3).

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. The timing of Independent Audits in accordance with the relevant condition of consent (or Table 1 if not conditioned) ensures that Independent Audits are undertaken at appropriate intervals during the construction and operation 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 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 Frequency

The frequency of audits 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 the 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 weeks for the construction phase, but every 3 years for the operational phases.

**Table 1 - Audit frequency**

Phase	Initial Independent Audit	Ongoing Independent Audit Intervals
Construction	Within 12 weeks of the commencement of construction	At intervals, no greater than 26 weeks from the date of the initial Independent Audit or as otherwise agreed by the Secretary.
Operation	Within 26 weeks of the commencement of operation	At intervals, no greater than 3 years or as otherwise agreed by the Secretary.
Closure / Rehabilitation	Within 52 weeks from notifying of suspension/ceasing of operations	At intervals no greater than 1 year or as otherwise agreed by the Secretary.

The timeframes in Table 1 include completion of all activities required in undertaking an Independent Audit.

Submission of the Independent Audit Report and the proponent's response to the audit findings is required to be submitted to the Department no later than 2 months of undertaking the independent audit site inspection in accordance with the frequency in Table 1 or as otherwise outlined in the project's conditions of consent.

## **2.1 Submission**

An electronic copy of the Independent Audit (including the proponent's response) must be submitted to the Department via the Major Projects portal.

# 3. Independent Audit Methodology Requirements

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

The typical timing and sequence of events for each audit is as follows:

- proponent seeks the Planning Secretary's agreement in writing of the audit team 2 weeks following commencement of construction;
- the Auditor is to consult with other stakeholders to refine the Independent Audit scope;
- Independent Audit (including a site inspection); and
- Independent Audit Report and the proponent's response to the Independent Audit recommendations to be submitted by the proponent to the Department within 2 months of undertaking the independent audit site inspection (in accordance with the frequency outlined in Table 1 or the project's conditions of consent).

## 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. The independent lead auditor may be supported by a provisional auditor subject to the Planning Secretary's agreement.

Conditions of consent may require Independent Audits to be undertaken by an auditor and one or more technical specialists. The appointment of the auditor and technical experts must be agreed in writing by the Planning Secretary before each audit is commissioned. Each member of the audit team must receive the Department's agreement.

Every audit will require the audit team to be endorsed, unless otherwise agreed by the Planning Secretary ie – this is not a one-off approval.



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

### 3.1.1 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:

2. 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;
3. 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;
4. have provided services (not including independent reviews or auditing) to the project with the result that the audit work performed by themselves or their company, except as otherwise declared to, and agreed by, the Planning Secretary prior to the audit;
5. be an Environmental Representative for the project; and
6. 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. An example of a Declaration of Independence, is provided at **Appendix A**.

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 must be declared to the Planning Secretary in writing to [compliance@planning.nsw.gov.au](mailto:compliance@planning.nsw.gov.au) (or any modified address nominated by the Planning Secretary) by the proponent as part of the declaration of independence attached to the submission seeking agreement to the auditor.

### 3.1.2 Agreement to the auditor

Independent Audits must not commence until the proposed auditor and/or audit team has been agreed to in writing by the Planning Secretary.

Proponents must make a submission, no later than 2 weeks following commencement of construction, to the Planning Secretary seeking agreement to the auditor (via the Major Projects portal). The application must include:

- the curriculum vitae of the proposed auditor and any proposed audit team members, which must include details of how the competence requirements detailed at 3.1.1 are met; and
- a written declaration from the proposed auditor and any proposed audit team members establishing how they meet the independence requirements detailed at 3.1.2.

The Department's response agreeing to the auditor/audit team must be appended to the Independent Audit Report.

Note: auditor and technical expert agreement is provided for an individual/s, not a company.

### 3.1.3 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 in writing their competence, based on formal qualifications and relevant experience in the industry of the project. Technical specialists with audit experience are preferable. The technical specialist is required to provide technical advice to the lead auditor and their findings should be presented in a consolidated audit report.

The Planning Secretary's agreement to the proposed technical specialist must be appended to the Independent Audit Report.

## 3.2 Scope development

The auditor must consult with the Department, who may request that other parties or agencies are consulted, including the Community Consultative Committee chairperson (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 should be investigated and findings of the investigation must be reported in the Independent Audit Report. There may be instances where the consulted parties requests are not reasonable and are outside of scope. In these situations, the auditor must provide justification of how they have considered the matters raised during consultation in the audit report. This justification may be provided in a table format.

## 3.3 Audit scope

An Independent Audit must include:

1. an assessment of compliance with:
  - a. all conditions of consent applicable to the phase of the development that is being audited. Should there be any uncertainty to which conditions are to be audited, the auditor can seek clarification during the consultation as per Section 3.2;
  - b. all post approval and compliance documents prepared to satisfy the conditions of consent, including an assessment of the implementation of Environmental Management Plans and Sub-plans; and
2. a review 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;
  - 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; and
  - 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 assessment of whether Environmental Management Plans and Sub-plans are adequate; and
  5. any other matters considered relevant by the auditor or the Department, taking into account relevant regulatory requirements and legislation, knowledge of the development's past performance and comparison to industry best practices.

### 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.

A register of attendees (including their name and position title) for the opening and closing meetings is to be recorded and a copy of the registers provided with the audit report.

## 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. However, note that interviews are generally not sufficient evidence to verify compliance with a condition of consent and additional supporting evidence should be provided.

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:

2. review of relevant records, documents and reports (including details such as any relevant document reference, the date of the document, revision number and author);
3. interviews of relevant site personnel;
4. photographs (including the date the photograph was taken);

5. GIS figures and associated shapefiles (as relevant and available);
6. site inspections of relevant locations, activities and processes;
7. monitoring data and analysis including the period covered by the monitoring data; and
8. delivery records, invoices and receipts including the record date and reference number.

The evidence used to verify the compliance status descriptor chosen with respect to each condition must be documented in the Audit Table along with any relevant observations and notes, including any opportunities for improvement, as they see fit in relation to any compliance requirement or any other aspect of the development.

An example of an Independent Audit Table, is provided at **Appendix B**.

### 3.7.2 Document evaluation

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

2. they have been developed in accordance with the conditions of consent and approvals applicable to the development and their content is adequate; and
3. they have been implemented in accordance with the conditions of consent for the development.

The adequacy of 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
--------	-------------

<b>Compliant</b>	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.
<b>Non-compliant</b>	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.
<b>Not triggered</b>	A requirement has an activation or timing trigger that has not been met during the temporal scope of the audit being undertaken (may be a retrospective or future requirement), therefore an assessment of compliance is not relevant.

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

As part of the Audit evaluation, the auditor may make observations, including identifying any opportunities for improvement in relation to any compliance requirement or any other aspect of the project. Any observations or notes are in addition to the compliance status descriptor assigned to each compliance requirement, limited to the descriptors listed in Table 2.

## 4. Independent Audit Report

The auditor must prepare an Independent Audit Report for each independent 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 to the Department; 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 temporal 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 documents are adequate;
4. site personnel interviewed including their name and position title (and 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; and
7. meanings of compliance status descriptors used, as set out in this document.

#### 4.2.3 Audit findings

Auditors must set out in the body of the audit report the 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 notices, orders, penalty notices or prosecutions issued in relation to the consent during the audit period;
4. exception reporting of all non-compliances identified during the audit period. Details must include the relevant consent condition, the condition reference number, a unique non-compliance identification number, details of the non-compliance and the auditor's 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. Details must include the source of the action, reference (condition number), action proposed, proposed completion date, the status (date completed, if relevant) and the action complete.
6. a brief discussion of whether the Environmental Management Plans, Sub-plans and compliance documents are adequate, implemented and whether there are any opportunities for improvement;

7. 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;
8. 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;
9. a summary of complaints, and the adequacy of the response to, and management of complaints;
10. details of any incidents (including any enforcement action by any agency) and the adequacy of the response to, and management of such incidents;
11. 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*;
12. evidence collected through site inspections undertaken during the audit;
13. evidence to support compliance assessment provided by the personnel interviewed during the audit;
14. a brief discussion of any continual environmental management improvement opportunities identified as part of the audit; and
15. 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 and/or incident identified by the auditor.

#### 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, identifying each requirement, compliance status assessed, 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 Independent Audit Report Table of Contents Example is provided in **Appendix C**.

## 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 Independent Audit 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 Independent Audit 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.

An example of a Proponent's Response to Audit Findings, is provided at **Appendix D**.

The proponent must respond to all 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. It is accepted that there may be instances where an action may address multiple non-compliance findings. Each proposed action should cross-reference the relevant non-compliance condition number(s).

In relation to non-compliances, the proponent's response must set out the actions and the completion timing (dd/mm/yyyy) 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.

The proponent's response to the audit findings must be submitted to the Department with the Independent Audit Report.

## 4.4 Declaration

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

## 4.5 Submission

The final Independent Audit Report and the proponent's response to audit findings must be submitted to the Department within 2 months of undertaking the independent audit site inspection, unless otherwise agreed by the Department.

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 (where possible) and in writing via the Major Projects portal as soon as practicable and no later than the due date, to seek approval for an extension. Should the submission not be able to be lodged through the Major Projects portal then it can be made via [compliance@planning.nsw.gov.au](mailto:compliance@planning.nsw.gov.au).

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 Format

An electronic copy of the final Independent Audit Report and the proponent's response to the audit findings must be submitted to the Department by the proponent via the Major Projects portal. These two documents must be submitted concurrently.

Any revised reports/documents submitted to the Department must include a track changed version and a clean copy.

## 4.7 Review

If the independent audit report and proponent response to audit findings does not adequately address the requirements in the conditions of consent, or meet the requirements in this document, the proponent will be required to work with the auditor to revise and resubmit these documents.

The proponent remains responsible for ensuring that the development is carried out in compliance with all the conditions of consent. The Department's review of an Audit Report does not and is not to be construed as absolving the proponent of its responsibility to comply with the conditions of consent.

Non-compliances will be reviewed, and the Department will respond to identified non-compliances in accordance with the processes outlined in the Department's Compliance Policy and powers under the *Environmental Planning & Assessment Act 1979*.

## 5. Glossary

Term	Definition
Approval	A regulatory approval instrument.
Authorised Reporting Officer	A person who is authorised by the proponent to submit formal reporting on the proponent's behalf
Conditions of consent	<p>Means conditions imposed on either of the following:</p> <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> <p>in accordance with the NSW <i>Environmental Planning and Assessment Act 1979</i>.</p>
Construction	As defined within the relevant consent/approval.
Development	Has the same meaning as in the conditions of consent.
Incident	As defined within the relevant consent/approval.
Minister	NSW Minister for Planning or delegate.
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	<p>Means any of the following:</p> <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> <p>in accordance with the <i>Environmental Planning and Assessment Act 1979</i>.</p>

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# 6. Appendices

## Appendix A – Declaration of Independence Form Template

Declaration of Independence - Auditor
Project Name
Consent Number
Description of Project
Project Address
Proponent
Date

I declare that:

- i. I am not 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;
- ii. I do not 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;
- iii. I have not provided services (not including independent reviews or auditing) to the project with the result that the audit work performed by themselves or their company, except as otherwise declared to the Department prior to the audit;
- iv. I am not an Environmental Representative for the project; and
- v. I will not 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.

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

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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 Proposed Auditor

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Signature

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Qualification

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Company



## Appendix B – Independent Audit Table Example

Note: All requirements/conditions of consent are to be addressed

Condition of Consent	Requirement ( <i>exact wording</i> )	Evidence collected	Independent Audit Findings and Recommendations	Compliance Status	Unique Identification Noncompliance - \$#
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	NC1
Condition XX	Within 12 months of commencement of vegetation clearance works, unless otherwise approved by the Planning Secretary, the proponent must submit evidence to the Planning Secretary that the Biodiversity offset Strategy has been implemented	Correspondence dated XX/XX/XX from the proponent to DPIE providing notification of commencement of clearing activity subject to the approved Biodiversity Offset Strategy.	<p>12 month period not yet lapsed from date of clearing commencing.</p> <p>Due by xx/xx/xxx</p> <p>Recommend progression of .....</p>	Not triggered	

Condition of Consent	Requirement ( <i>exact wording</i> )	Evidence collected	Independent Audit Findings and Recommendations	Compliance Status	Unique Identification Noncompliance - \$#
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>Correspondence from DPIE to proponent, approval provided regarding establishment of CCC.</p> <p>Minutes of CCC Meeting held on XX/XX/XX.</p> <p>Correspondence dated XX/XX/XX from the proponent providing notification of commencement of construction.</p>	<p>CCC meeting occurred on XX/XX/XX, approximately six weeks prior to commencement of construction.</p>	Compliant	

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

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## Appendix D – Proponent Response to Audit Findings Example

### Non-Compliances

Condition Number (ID)	Compliance Requirement	Independent Audit Finding	Independent Audit Recommendation	Proponent's Proposed Action/Action taken/Response (as applicable)	Proposed Action Due Date
Condition B1	The Department must be notified in writing of the date of commencement of construction	Non-compliant – written notification of commencement of physical works was not provided to DPIE	Proponent to provide written notification to DPIE of the commencement of construction	Written notification provided by the proponent to DPIE on (insert date) advising the date of commencement of construction	XX/XX/XXXX

### Observations & Opportunities for Improvement

Condition Number (ID)	Compliance Requirement	Independent Audit Observation/Opportunity for Improvement	Proponent's Proposed Action or reason to not implement measures/changes	Proposed Action Due Date (if applicable)

## Appendix E – Independent Audit Report Declaration Form Template

### Independent Audit Report Declaration Form

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:

- i. the audit has been undertaken in accordance with relevant condition(s) of consent and the *Independent Audit Compliance Requirements (Department 2019)*;
- ii. the findings of the audit are reported truthfully, accurately and completely;
- iii. I have exercised due diligence and professional judgement in conducting the audit;
- iv. I have acted professionally, objectively and in an unbiased manner;
- v. 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;
- vi. 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;
- vii. 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
- viii. 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)

Name of Auditor

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Signature

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Qualification

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Company

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Company Address



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