
Post approval requirements for state-significant projects

Fact sheet

March 2026

Independent Audits

Outline

This fact sheet will help stakeholders and the community understand the revised process for independent auditing of state-significant projects.

The Independent Audit Post Approval Requirements (PAR) is one of a suite of documents prepared by NSW Department of Planning, Housing and Infrastructure (the Department) that set out requirements on proponents¹ of State significant projects, where required by conditions of consent or approval.

The Independent Audit PAR 2026 sets out the requirements for:

- The process, content, and frequency of independent audits.
- The selection of the auditor/audit team and technical specialists (if required).
- Independent audit reports.
- Addressing the findings of an independent audit.

Updates to the Independent Audit PAR

The Independent Audit PAR, originally released in 2018 and updated in 2020, has been revised as part of the Department's continual improvement process. The revised Independent Audit PAR (2026) includes the following updates:

- Whole document – Minor wording changes to provide clarity.

¹ The proponent is the person or entity referred to as the proponent in an approval or the applicant in a consent. This includes any person carrying out any part of the development to which the approval or consent applies.

- Section 2 – Addition of a minimum period from the commencement of construction or operation, before the initial audit for that period can commence. Also added flexibility in frequency and timing of audits subject to Planning Secretary approval.
- Section 2.2 – Additional detail on audits during concurrent construction and operational phases.
- Section 2.3 – Additional detail on audits during the transition of projects from construction to operation.
- Section 3 – Additional detail on typical timing and sequence of events for audits, including a requirement for auditor/audit team endorsement request to be submitted no less than 8 weeks prior to the end of the audit period.
- Section 3 – Additional detail on the role and responsibilities of Technical Specialists.
- Section 3.1 – Additional detail on approval of auditors/audit teams for multiple audits.
- Section 3.1.2, 4.2.5, 4.4 – Additional detail on who signs the pre and post audit Declarations of Independence.
- Section 3.4.1 – Requirement for register of attendees at opening and closing meetings, and copies of registers to be provided in the audit report.
- Section 3.6 – Additional detail to clarify that the site inspection must be conducted within the audit period, and the last site inspection day marks the end of the audit period.
- Section 3 and Section 4 – Additional detail on a Lead Auditor’s:
 - Required skills, experience, and qualifications.
 - Roles and responsibilities during the audit.
 - Presence at opening and closing meetings, and site inspections.
 - Performance – should the Department identify that an endorsed Lead Auditor’s Independent Audit Reports are consistently not meeting the requirements of the Independent Audit PAR or the requirements in the conditions of consent.
- Section 4.6 – The provision of an additional redacted version of audit reports and responses to audit recommendations where original documents may contain personal or sensitive information.
- Section 5 – Updated glossary.
- Section 6 – Updated Independence Declarations.

Implementation and compliance

From March 2026, a revised standard condition will be included on consents and approvals of new projects requiring proponents to undertake independent audits in accordance with the Independent Audit PAR (2026).

This means that proponents must comply with the Independent Audit PAR (2026) unless the conditions require otherwise.

Transitional arrangements

Projects approved prior to the release of the Independent Audit PAR (December 2018) that have existing conditions requiring independent auditing will not have to undertake independent audits in line with either the revised Independent Audit PAR (2018, 2020 or 2026 versions). These projects will continue to undertake independent audits in accordance with the requirements of their conditions.

Proponents may elect to voluntarily comply with the revised Independent Audit PAR (2026); however, they must still comply with their existing conditions (including approvals subject to the Compliance Reporting PAR (2018 and 2020)).

Proponents can modify their conditions to require compliance with the revised Independent Audit PAR (2026) in consultation with the Department.

The Integrated Mining Policy documents may continue to apply to new mining projects.

Audit frequency

The Independent Audit PAR (2026) establishes minimum timeframes for undertaking independent audits. These timeframes are:

- Within 4 to 12 weeks of the commencement of construction, and at intervals no greater than 26 weeks or as otherwise agreed to, or directed by, the Planning Secretary.
- Within 12 to 26 weeks of the commencement of operations, and at intervals no greater than 3 years or as otherwise agreed to, or directed by, the Planning Secretary.
- Within 52 weeks from notifying of suspension/cessation of operations, and at intervals no greater than 1 year or as otherwise agreed to, or directed by, the Planning Secretary.

Independent audits must be undertaken in accordance with the minimum timeframes specified in the Independent Audit PAR (2026) unless the conditions specify alternative time frames.

Selection of independent auditors

The Independent Audit PAR (2026) requires the proposed Lead Auditor/s and Technical Specialist/s to have suitable qualifications, training and experience and be independent of the project. Support Auditors must also be independent of the project.

The proposed Lead Auditor/s, Support Auditor/s and any Technical Specialist/s must provide a pre-audit Declaration of Independence Form. Their appointment must be agreed to by the Planning Secretary prior to commencing the audit. Lead Auditor must also include a post-audit Independent Audit Report Declaration Form in the audit report.

Audit methodology and report

The Independent Audit PAR (2026) sets out requirements for evaluating compliance with conditions. Compliance status can be identified as 'compliant,' 'non-compliant' or 'not triggered.'

The Independent Audit PAR (2026) also sets out the requirements for the content of independent audit reports, including audit findings.

Proponent's obligations

The proponent's obligations under the Independent Audit PAR (2026) include:

- Proposing the Lead/Support Auditor/s and Technical Specialist/s and ensuring the audit team has reasonable access to key site personnel.
 - Providing the audit team with reasonable access to all requested development areas, activities, and documentation.
 - Reviewing the draft audit report and supplying additional information or evidence (if required).
 - Submitting the final audit report and their response to audit recommendations to the Department.
 - Making the final audit report and their response to audit recommendations publicly available (if required by the conditions).
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Lead Auditor's tasks

The Lead Auditor under the Independent Audit PAR (2026) is required to:

- Consult with agencies, the community consultative committee (if one is in place) and the Department in relation to the audit scope.
 - Prepare the audit scope.
 - Undertake the audit.
 - Provide a draft audit report to the proponent.
 - Submit the final audit report to the proponent.
 - Sign an Independent Audit Report Declaration Form.
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Department's functions

In administering the Independent Audit PAR (2026), the Department will:

- Provide written agreement to the appointment of Lead/Support Auditor/s and Technical Specialist/s (if require) and provide input into the scope of the audit.
 - Review the final audit report and the proponent's response to audit recommendations.
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More information

- Visit the Independent Audit Post Approval Requirements webpage.

- Phone: 1300 305 695
- Email: compliance@planning.nsw.gov.au
- If English is not your first language, call 131 450. Ask for an interpreter in your language and then request to be connected to our Information Centre on 1300 305 695

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