

Auditing reporting guideline for an SDA approval

State development areas

Introduction

This document provides guidance to proponents and auditors in compiling audit reports for development within a State development area (SDA).

Audit reports may be required to be submitted to the Coordinator-General as a condition of an SDA approval. The requirements of the audit are prescribed in Enclosure 1 of the conditions package.

Generally, the first audit report is required following the commencement of construction and the final audit report is to be submitted when all conditions of the SDA approval have been complied with. The SDA approval conditions may specify the timing of additional interim audit reports depending on the type and scale of the development.

Contents of an audit report

Cover page

The cover page should include the following information:

- project name
- SDA approval for [insert type of approval]
- SDA reference number
- audit report number
- proponent
- consultant (if relevant) and
- date.

Contents page

A contents page should be included for ease of reference.

Project summary

Provide a description of the project and details of subject site (including its location and lot and plan number(s)).

Include the proponent's details including name, address, phone number(s) and email.

List any relevant associated development approval(s) and/or any related SDA self-assessable development.

Include details of additional documentation relevant to the project including specific undertakings or actions to be carried out by the proponent that are not conditions of the Coordinator-General.

Development approval summary

This section should include details of the SDA approval, including the SDA approval number, the date of approval and a summary of the audit reporting requirements.

Include a schedule of the dates by which audit reporting is to be provided to the Coordinator-General and clearly state which audit report is provided (e.g. first, interim (if required), final).

Status of the project

Include a summary of the project's current status at the time of the audit, such as the date construction commenced, works completed, works commissioned, use(s) commenced, and any rehabilitation undertaken.

Include details of any incidents, including safety or environmental, that relate to or impact on the project.

Provide details of any consultation with stakeholders including any complaints received during the audit period. An example of a consultation register is shown below. If a significant number of complaints are received, or if required as a condition of the SDA approval, a separate complaints register should be maintained and included as an appendix to the audit report.

Table 1 Example of a consultation register

Date	Type of consultation	Audience /attendance	Feedback received	Further action/ comments
	Include details of the type of consultation e.g. website update or information session or forum or 1800 #	Include a list of the targeted audience for this type of consultation	Include details of the number of responses to the type of consultation and the type of feedback received	Include further comments such as amendments or additions to the consultation as a result of feedback
example	1800 # provided on the website and newsletter distributed to local landowners and businesses	Number is available to the general public, local businesses, and local landowners	X no. of calls made to the 1800 number, x required further information, x were complaints regarding...	A response to a recurring question regarding x has been added to the FAQ page on the website

The auditor / The audit team

Provide details of the independent, suitably qualified person(s)¹ (the auditor(s)) responsible for preparing the audit report, including the auditor(s):

- name, position, company and contact details

¹ Suitably qualified person means a person who has professional qualifications, training, skills or experience relevant to the nominated subject matter and can give authoritative assessment, advice and analysis to performance relative to the subject matter using the relevant protocols, standards, methods or literature.

- qualifications and experience
- proof that the auditor is an independent third party unaffiliated with the proponent.

Include details of any external suitably qualified person(s) used to supplement reports/plans outside of the auditor's expertise.

Audit certification statement

Provide an auditor(s) declaration whereby the auditor:

- certifies the conditions contained in the SDA approval have been satisfactorily complied with, subject to any qualifications which the author has outlined in the audit report
- certifies that to the best of the auditor's knowledge, all information provided in the audit report is true, correct and complete, and
- acknowledges it is an offence under section 157O of the *State Development and Public Works Organisation Act 1971*, to give the Coordinator-General a document containing information the person knows is false or misleading in a material particular.

Audit methodology

This section provides a summary of the methodology used to assess each condition including terminology and any other matters or processes that have been used to perform the audit. It may be appropriate for a summary of the methodology used to assess each of the conditions is provided in this section, and further supporting information provided as an appendix.

Review of previous audits (if relevant)

Include the details of previous audit reports. This section should provide an update on the non-compliance, the corrective action(s) required or undertaken, and the current status of any corrective action(s). For example, this may include details of site remediation activities, corrective actions and revised practices (as relevant) undertaken during the audit period.

Compliance reporting (if relevant)

Include details of any compliance reporting for the purpose of complying with self-assessable components of the SDA approval. Note: this only applies to the Galilee Basin SDA and Abbot Point SDA.

Current audit

Include an audit evaluation matrix including, but not limited to:

- each condition of the SDA approval, and the status of the condition at the end of the relevant audit period
- where a condition is current or complete (to be activated, activated, complete), whether compliance has been achieved (compliant, non-compliant or not applicable), how compliance has been achieved (description of works, tasks or actions undertaken) and how the evaluation of the audit has been undertaken
- a full description of the relevant standards, practices etc. against which works have been assessed together with evidence (reports, site photographs, certification documentation) to support the evaluation of the works against the compliance standards
- the title, date, location and holder of any documentation referred to in the compliance evaluation matrix but not provided with the audit to allow the Coordinator-General to call upon these documents as required

- the date and locations of any site inspection/s conducted during the preparation of the audit report and the date and details of any employees of the proponent interviewed for the audit
- details of any non-compliances identified by any party during the current audit period and a methodology specifying how compliance has been/will be achieved and by when it will be achieved.

An audit evaluation matrix should be included in this section or provided as an appendix. An example of an audit evaluation matrix is attached below.

Include any additional evidence to support the compliance evaluation with the audit report.

Conclusion and recommendations

Include a summary of the current audit, any recommendations for non-compliance and details of future audits for those conditions that are not activated.

Appendices

The appendices must include copies of relevant correspondence from the Coordinator-General such as:

- a copy of the original SDA approval
- changes to an SDA approval and
- responses to previous audits (where relevant).

The appendices can also include any other relevant information that is required by a condition of the SDA approval or has been relied upon to complete the audit report.

Example of an audit evaluation matrix

Condition number	Condition wording	How compliance will be achieved	Progress of compliance	How compliance was evaluated	Compliance status and documentation
<i>Include condition number.</i>	<i>Include wording of condition in SDA approval.</i>	<i>Description of works, tasks or actions that will be undertaken to achieve compliance with the condition of the SDA approval.</i>	<i>Is the condition to be activated, activated or complete Where activated provide details of how far the condition has progressed e.g. Activated on [date], progress 20%.</i>	<i>Reference to any standards, practices, procedures, guidelines, etc. relied upon to evaluate compliance and any evidence such as drawings/ site inspections/ interviews/ correspondence.</i>	<i>Is the development compliant or non-compliant with the condition at the time of the audit report or n/a if to be activated? Include the title, date, location and holder of any documentation which is not provided with the audit report.</i>
Example					
Condition 5	Design and construct vehicle access, parking, internal roadways and manoeuvring for vehicles on site in accordance with AS2890.1: 2004 Parking facilities: Part 1 and AS2890.2:2002: Part 2 to include parking on site for a minimum of 20 cars and for the loading and unloading of vehicles within the site.	- Parking and manoeuvring areas designed to accommodate 22 cars and to facilitate unloading and loading of vehicles at the rear of the building to accommodate vehicles up to B-double size. Internal roadways are 8m wide to accommodate B-double size vehicles. - All minimum widths prescribed by AS2890.1 and AS2890.2 have been met by the design.	Complete	- Compared with the requirements as set out in AS2890.1: 2004 Parking facilities: Part 1 and AS2890.2:2002: Part 2. - Compared with local council requirements. - Site inspections held with SDA staff on XX date and with local council on XX date.	- All parking is compliant. - Records of site inspections attached. - Letters confirming compliance with local council parking requirements are attached. - As built drawings attached.

Condition number	Condition wording	How compliance will be achieved	Progress of compliance	How compliance was evaluated	Compliance status and documentation
				As built drawings certified by RPEQ.	RPEQ certification of drawings attached.