

1. Introduction

Submission from Viridis Consultants Pty Ltd (Viridis) on the Draft WIC Audit Guideline – July 2018 review.

2. Submission

2.8 Conflict of interest

Last dot point – “The auditor has performed an advisory or technical function for the licensee in relation to the particular project being audited”.

Suggestion: Include a timeframe for this e.g. “in the past two years” (which is often the timeframe for such cases).

2.9 Quality – Auditor Feedback

“Where we consider that an audit or auditor has failed to apply the required level of professionalism or rigour, we will provide the auditor with feedback and ask them to take steps to address any inadequacies”.

It is understood that the Regulator should maintain some oversight, but this sentence feels very subjective. Professionalism can be judged by conduct. How is rigour going to be assessed by IPART?

2.10 Audit grades

The wording of Non-compliant (material). It says:

“Sufficient evidence is not available to confirm the requirements have been met and the deficiency does adversely impact the ability of the licensee to achieve defined objectives or assure controlled processes, products or outcomes”.

Suggestion: It is a risk-based approach and perhaps non-compliance (material) should encompass it. E.g. “Sufficient evidence is not available to confirm the requirements have been met and the deficiency has a high potential for a risk, likely to compromise public or environment health”.

Box 4.1 – What is an audit proposal?

Suggestions: In RED font.

“Where relevant, the **proposed types of** facilities to be visited by the auditors during the audit, including details of the activities to be audited (**this is too prescriptive, no element of surprise? Perhaps should be – the audit areas/elements to be looked at**), the key personnel who will be interviewed, and the **types of** documents to be examined”.

Under 4.2 – Close out meeting

When is the timeframe for this? Straight after the field audit while onsite or after a few days when the audit team has had the chance to consider evidence? It says that the close out meeting should “outline the audit findings and grades, identify areas of concern and discuss ways of achieving compliance”.