

ACCREDITED PROFESSIONALS SCHEME – AUDIT PROGRAM

Why do I need an audit?

Most accredited professionals must undergo an audit as part of holding accreditation under the Accredited Professionals Scheme.

Some exceptions apply. Planning Level 2 accredited professionals, along with accredited professionals employed by State or local government, are excluded from Scheme audits.

There are benefits to being audited. Audits help to ensure quality and consistency in development assessment services is achieved and maintained, providing confidence in the system. Audits can also improve your operational efficiencies and help to keep your processes aligned with regulatory requirements, promoting good reputation and industry trust while potentially avoiding legal issues and consequences.

Aren't accredited professionals audited when the Accreditation Authority checks initial applications or accreditation renewals?

Information accompanying initial and annual continuation of accreditation applications is evaluated to verify key criteria for accreditation are met and continue to be maintained.

Audits delve deeper into the processes, procedures and systems used by accredited professionals to confirm development assessment compliance with requirements of the *Planning, Development and Infrastructure Act 2016* (the Act) and associated regulations, practice directions and instrument. This may also include closer review of the information provided to the Accreditation Authority throughout application and renewal processes.

Who conducts the audit?

All audits will be conducted by an approved auditor. The auditor must be recognised by the Chief Executive of the Department (or their delegate) as a qualified auditor.

Auditors have demonstrated competency in conducting audit and compliance activities. They are bound by the South Australian Public Sector Code of Ethics, and must conduct audits with integrity, objectivity and confidentiality.

How often will I be audited?

You must undergo an audit within five years of first becoming accredited and then at least once every five years.

In some instances, you may not be aware that you have been audited. For example, you will not be notified of compliant Spot Check Audit results. The audit team will monitor completed audits to ensure you meet your statutory audit obligations.

Where will the audit be conducted?

Audits will be conducted at the Planning and Land Use Services office using documentation obtained from the PlanSA portal and information you send electronically to the auditor. The auditor may conduct on-site audits in response to risk indicators, if an off-site audit reveals matters needing further investigation, or through random selection.

What type of audits are there?

Spot check audits

Spot Check Audits are the key compliance and performance monitoring tool. They are used by the Accreditation Authority to encourage quality in accredited professional work through flagging non-compliances, identifying opportunities for education and awareness, and issuing improvement action requests.

Spot Check Audits are unannounced and random checks of compliance with specific legislated procedures or requirements. Several accredited professionals will be audited at the same time to ensure all professionals are complying with the specific requirement and ensure that corrective actions (where required) are consistent and implemented across the profession at the same time.

Spot Check Audits are conducted by reviewing information held within the PlanSA portal for compliance with the Act and relevant regulations, Practice Directions, Code of Conduct and other Ministerial Instruments. Checks may include reviewing a sample of development assessments for compliance with planning code and/or building rules and relevant instruments, appropriate use of conditions, and correct interpretation and application of assessment pathways.

All auditable accredited professionals will be subject to a continuing professional development (CPD) spot check audit once every five years.

Individual audit

Where information (e.g. compliance history, audit results, complaint, health and life safety event) suggests that an accredited professional may be acting in contravention of the conditions of accreditation and/or planning and development legislation, the Accredited Authority may undertake a review of the individual accredited professional's processes and procedures.

A directed review may also be in the form of a follow up audit conducted at the request of the Accreditation Authority and as a result of the identification of significant audit findings.

What happens during an audit?

Spot check audits

If the auditor identifies exceptions during data monitoring activities, they may contact you to obtain further information. If a non-compliance is identified, the auditor will notify you in writing and you will be required to provide a corrective action plan. Repeated non-compliance may result in a significant audit finding (further detailed below).



Individual audits

Initial contact

The auditor will make contact with you via telephone or email to discuss the audit's objectives, scope, commencement date, likely duration and process. You will receive an audit engagement letter confirming the details of the discussion along with a self-assessment questionnaire to work through to identify key responses and evidence required to support the audit.

Information Collection and Document Review

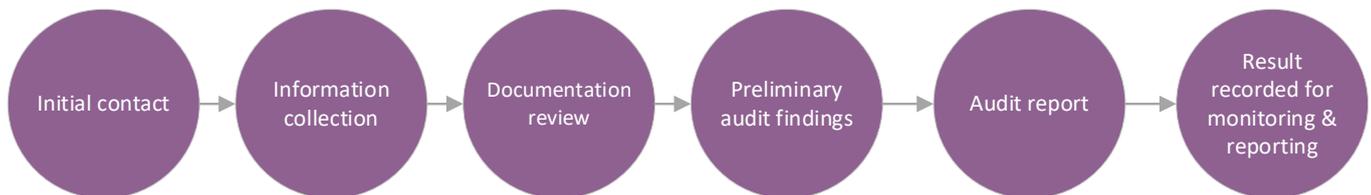
All audit works will be scheduled in discussion with you in an effort to minimise disruption to your day-to-day business operations. The auditor will gather evidence using data collection, sampling and computer- assisted audit techniques, interviewing key personnel, reviewing processes, procedures, policies and documentation, and where appropriate seeking expert advice.

Preliminary audit findings

After the fieldwork is completed, preliminary findings will be emailed to you for your review and comment including provision of further information to correct any error of fact. The preliminary findings include the audit issues, identify any legislative requirement that has been breached, provide links to PlanSA procedures and guidelines and include any urgent corrective actions that may require your attention. You may wish to discuss any disputed findings or corrective actions with the auditor at this time.

Audit report

The final audit report will be issued to you following your receipt, review and response to the preliminary findings. The report will document the findings and associated corrective actions resulting from the audit.



What happens if I have audit findings?

If non-compliance is identified, you will need to develop an appropriate corrective action plan. The auditor will be able to guide you if you are unsure what to include within the corrective action plan. If you are unable to address an issue raised, the auditor will discuss this with you along with the potential implications for your accreditation.

When applying to continue your accreditation you may need to demonstrate compliance with auditing provisions and provide evidence of corrective actions undertaken. To help you meet this obligation the auditor may attach a self-report form to your final audit report, which you will need to complete and submit with your accreditation renewal.

What types of audit findings can be made?

There are two types of audit findings that can be made. They are 'Audit Findings' and 'Significant Audit Findings'. The auditor will also indicate whether any minor issues have been identified.

'Significant audit findings' differ from 'audit findings' in their nature and the degree of severity, which turns on their departure from compliance with relevant legislation and the consequences for the accredited professional affected by the findings.

The auditor must report any significant contravention or failure of an accredited professional to comply with the requirements of the Act or any regulations under the Act, or any relevant code or other instrument to the Accreditation Authority. You will be notified within the preliminary audit findings and your final audit report whether the issue raised is considered a significant audit finding.

Can a sanction be imposed on my accreditation because of an audit?

Yes. The Accreditation Authority may take action under the *Planning, Development and Infrastructure (Accredited Professionals) Regulations 2019* to impose sanctions upon an accreditation.

For example, it is grounds for cancellation of an accreditation if an accredited professional fails, or refuses, to engage in the audit process. Otherwise, sanctions may be imposed following Accreditation Authority receipt of a significant audit report from the qualified auditor.

What happens when a qualified auditor reports significant audit findings to the Accreditation Authority?

Five options are open to the Accreditation Authority following an auditors' report of significant audit findings. The nature and severity of the audit finding along with the behaviour associated with the conduct of the accredited professional are considered in determining which option is appropriate. These options include:

- a. making recommendations to the accredited professional; or
- b. directing the accredited professional to rectify any matter, or to take any other action, with a view to preventing the recurrence of any act, failure or irregularity; or
- c. imposing conditions on the accreditation of the accredited professional; or
- d. altering the accreditation of the accredited professional to a lower level of accreditation; or
- e. cancelling or suspending the accredited professional's accreditation.

The Accreditation Authority will notify you in writing of any actions required as a result of receiving a significant audit finding report from the auditor.

Where appropriate, the Accreditation Authority's initial approach to audit findings may be to promote continuous improvement and recommend you implement your corrective action plan to address the non-compliances identified during the audit.

If the Accreditation Authority identifies that you did not take appropriate steps in view of the recommendation, you may receive a written direction to take immediate action to remedy the issue. The Accreditation Authority may determine to suspend or cancel your accreditation if you do not implement the corrective action.

Will the outcomes of audits be published?

A summary of outcomes from all audits completed will be published on the PlanSA portal. Information presented on the audit dashboard will be de-identified to safeguard the confidentiality of individual audit results.

How can I contact the auditors?

The auditor will provide you with their direct contact details when scheduling your audit. Other questions or comments relating to audits may be emailed to DHUD.APSAudit@sa.gov.au.