

## ACCREDITED PROFESSIONALS SCHEME – AUDIT PROGRAM

### *Why do I need an audit?*

Most accredited professionals must undergo an audit as part of the terms and conditions of the Accredited Professionals Scheme<sup>1</sup>.

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

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<sup>3</sup>.

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 instruments<sup>4</sup>. 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 Attorney-General's Department (or their delegate) as a qualified auditor<sup>5</sup>.

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<sup>6</sup>.

Following on from the initial audit, you are responsible for ensuring audits are completed at least once in every five years<sup>7</sup>. The audit team will provide a reminder service to notify you of your upcoming statutory audit due date.

<sup>1</sup> Regulation 27(4) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>2</sup> Regulation 27(1) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>3</sup> Section 2.3 and 3 of the Guide to the Accredited Professionals Scheme

<sup>4</sup> Regulation 27(5) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>5</sup> Regulation 27(2) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>6</sup> Regulation 27(6) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>7</sup> Regulation 27(7) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

## Where will they be conducted?

Most audits will be conducted off-site at the Planning and Land Use office from files obtained from the DAP system 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?

There are four types of audits that may be conducted under periodic audit<sup>8</sup> or directed review programs<sup>9</sup>.

### Periodic audits

#### Spot checks

Information held within the DAP system will be monitored by the audit team. Spot checks are conducted to gain comfort that Scheme members are abiding by the requirements of their accreditation and development assessment legislation.

#### Desktop compliance audits

The audits seek to obtain a general picture of administrative compliance by verifying alignment of processes and procedures with development assessment requirements within the Act and relevant regulations. It may also include closer review of accreditation application and renewal information including continuing professional development (CPD) and professional indemnity insurance.

#### Detailed audits

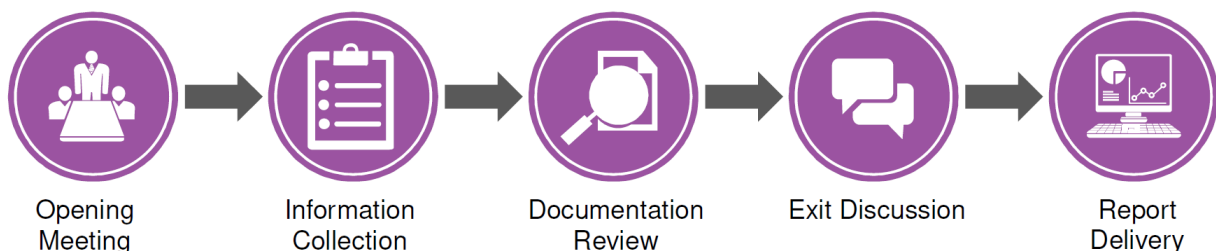
The auditor will complete a deep dive review of specific requirements, generally technical in nature. This may include reviewing a sample of development assessments for compliance with planning code and/or building code and relevant instruments, appropriate use of conditions, and correct interpretation and application of assessment pathways.

### Directed reviews

Where information (e.g. compliance history, complaint, health and life safety event) suggests that an accredited professional may be acting in contravention of the conditions of accreditation and/or development assessment legislation, the Accredited Authority may direct the auditor to undertake a review.

## What happens during an audit?

The auditor will generally conduct audits in the following manner:



<sup>8</sup> Regulation 27(4)(a) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>9</sup> Regulation 27(4)(b) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

## Opening Meeting - Initial contact

The auditor will make contact with you and 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.

You will also receive a self-assessment questionnaire to work through in your own time 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<sup>10</sup>.

Preliminary audit findings will be discussed with you throughout the engagement to validate audit conclusions.

## Exit discussion

After the fieldwork is completed, an exit discussion will be held to inform you of the audit findings. This will 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

An audit report will be issued to you after fieldwork is complete. The report will document the findings and associated corrective actions resulting from the audit and should reflect the audit exit discussion.

You will be provided with reasonable time to review the audit report and submit further information to correct any error of fact<sup>11</sup>.

The final audit report will be issued to you following the conclusion of the review period.

## Spot checks

If the auditor identifies exceptions during data monitoring activities, they may contact you to obtain further information. If a non-compliance arises, the auditor will liaise with you and provide guidance on how to ensure future compliance.

## *What happens if I fail my audit?*

There is no "passing" or "failing" an audit. 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 will need to demonstrate compliance with auditing provisions and provide evidence of corrective actions undertaken.

To help you meet this obligation the auditor will attached a self-report form to your final audit report, which you will need to complete and submit with your accreditation renewal<sup>12</sup>.

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<sup>10</sup> Regulation 27(4)(a) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>11</sup> Regulation 27(4)(b) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>12</sup> Regulation 27(11) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

## Significant audit findings

While there is no “passing” or “failing” an audit, the auditor is obligated to notify the Accreditation Authority of any audit findings of a significant nature<sup>13</sup>. Depending on the nature of the audit finding, this may result in the Accreditation Authority formally making recommendations or giving directions to you, imposing conditions on your accreditation, or altering, suspending or cancelling your accreditation<sup>14</sup>.

The auditor will discuss the process with you should audit findings of a significant nature be identified during your audit.

## *How do I prepare for my audit?*

Preparing for a compliance audit is a tedious process, but it doesn't have to be complicated and stressful.

When preparing for an audit, it is important to be aware of all compliance requirements to which you must adhere. It is also important to understand the audit scope. The auditor will provide you with an overview of what the audit will cover, and you may wish to ask further questions to clarify your understanding of requirements.

The best way to work out how your development assessment processes will fare in a compliance audit is to conduct one in-house. The auditor will ask you to undertake a self-assessment review prior to conducting the audit so that you can pre-prepare key responses and evidence supporting compliance. For example, this may include your register of applications, management of regulated fees, or the approach you take for development application verification.

You may identify through self-assessment that you haven't met some requirements - that's okay. Document any deficiencies and identify the work required to correct them. When the auditor discusses the results of the audit with you, you can advise that you have already planned for (or implemented) corrective actions.

Finally, make sure that you have set enough time aside to organise all necessary evidences and to review the audit findings. Also plan sufficient time to work on any corrective actions that may be required as a result of the audit, as you will need to demonstrate the improvements made when renewing your accreditation.

## *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 individual audit results.

## *How can I contact the auditors?*

The auditor will provide you with their direct contact details when scheduling your audit. Questions or comments relating to audits may be emailed to [DIT.APSAudit@sa.gov](mailto:DIT.APSAudit@sa.gov).

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<sup>13</sup> Regulation 27(13) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019

<sup>14</sup> Regulation 27(14) of the Planning, Development and Infrastructure (Accredited Professional) Regulations 2019