

Review of the Site contamination: Guidelines for the site contamination audit system



EPA response to stakeholder submissions on the 2014 and 2015 draft audit guidelines

Summary

The *Guidelines for the site contamination audit system* (audit guidelines) was first published in January 2009 with a minor update in May 2010.

In 2013, a review of existing site contamination guidance was initiated by the Site Contamination Branch, to support the implementation of the 2013 amendment of the *National Environment Protection (Assessment of site contamination) Measure 1999*.

In early 2014, the EPA released the following seven draft site contamination publications for stakeholder consultation:

- Guidelines for the site contamination audit system (revised)
- Guidelines for the assessment and remediation of site contamination (new)
- Notification of site contamination that affects or threatens underground water (revised)
- Overview of the site contamination system (revised)
- Site contamination auditors (revised)
- Site contamination audit reports and audit statements (revised)
- Selecting a site contamination consultant (revised).

During the consultation period, information sessions and collaborative workshops were held with targeted stakeholders including consultants, auditors, and representatives from industry, law firms, peak bodies, local and state government.

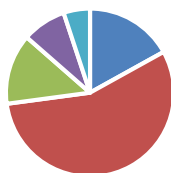
Subsequently, revised draft versions of the audit guidelines and the Guidelines for the assessment and remediation of site contamination were prepared and released for further consultation in July and August 2015.

This document provides a consolidated summary of the review process, submissions and responses to the 2014 and 2015 draft audit guidelines.

Consultation submissions

Overall, the EPA received 59 submissions on all of the 2014 draft documents across these stakeholder groups (Figure 1).

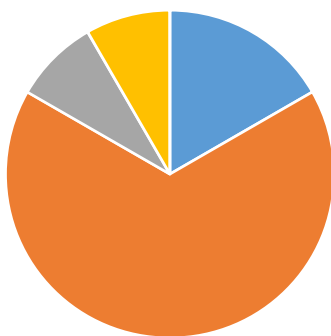
Figure 1 Distribution of submissions overall on all 2014 draft site contamination documents



■ State government agency/enterprise ■ Site contamination consultant/auditor
 ■ Industry (general) ■ Industry (peak body)
 ■ Legal

The EPA received 13 individual submissions on the 2014 draft audit guidelines, representing four main stakeholder groups (Figure 2).

Figure 2 Distribution of submissions on the 2014 draft audit guideline by stakeholder group



■ State government agency/enterprise ■ Site contamination consultant/auditor ■ Industry (general) ■ Industry (peak body) ■ Public

The EPA received nine individual submissions on the 2015 draft audit guidelines, representing three main stakeholder groups as shown in Figure 3.

Figure 3 Distribution of submissions on the 2015 draft audit guideline by stakeholder group



■ State government agency/enterprise ■ Site contamination consultant/auditor ■ Industry (general) ■ Industry (peak body) ■ Public

The detail of the submissions received by the EPA on the 2014 draft audit guidelines is summarised in Table 1, and on the 2015 draft in Table 2. The comments and the actions or responses taken in relation to the submissions are also provided. A listing of submissions showing stakeholder distribution is included in Table 3.

Overall, the submissions to both versions of the draft audit guidelines suggested additional clarifications or amendments and were generally supportive of the proposed changes.

Response to submissions

Revisions to the audit guidelines have been made in response to the submissions received and other internal considerations related to legislation and EPA policy.

Key changes include:

- clearly identified text boxes identifying mandatory guideline requirements (in addition to legislative obligations) and a summary list of these mandatory guideline requirements in an appendix
- clarification of the role and responsibilities of auditors relating to the Objects of the Act
- removal of the section on waste derived fill audits (guidance to be addressed separately through the waste derived fill review process)
- clarification of the restricted scope process and consolidation of text
- removal of references to PAN20 and streamlining of guidance in relation to development – matters relating to development and site contamination issues are currently subject to consultation in relation to a planning policy framework and it is expected separate guidance will be provided as part of that process
- clarification of the EPA review process and objectives.

As the amendments following the initial consultation resulted in substantial structural changes to the 2015 revised draft, an index comparing the structure of the 2014 initial draft and 2015 revised draft is included as Table 4.

The following tables provide further information on the submissions received:

- Table 1 2014 initial draft audit guidelines submissions and responses
- Table 2 2015 revised draft audit guidelines submissions and responses
- Table 3 Listing of all submissions showing stakeholder distribution for the audit guidelines
- Table 4 Structure comparison of the initial 2014 and revised 2015 draft audit guidelines.

The following abbreviations used in the following tables:

The Act – *Environment Protection Act 1993*

The Regulations – *Environment Protection Regulations 2009*

ASC NEPM *National Environment Protection (Assessment of site contamination) Measure 1999 (as amended in 2013)*

Audit guidelines EPA publication *Site contamination: Guidelines for the site contamination audit system*

GAR draft EPA publication *Site contamination: Guidelines for the assessment and remediation of site contamination*

WDF waste derived fill

Table 1 2014 initial draft audit guidelines submissions and responses

Note: A number has been used to track the individual submissions made and stakeholder group without identifying the persons making the submission. Refer to table 3 for a listing of the submission numbers.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated June 2015)
	Abbreviations	25	No comments.	Noted.
		26	Some missing abbreviations eg GAR, ASC NEPM, PCA – I suggest a thorough review of the document is undertaken and all abbreviations included here.	Abbreviations checked and corrected where necessary throughout document.
		26	Include ESD – ecologically sustainable development. Promotion of the principles of ESD is the object of the EP Act and should therefore form a much more important part of these guidelines than it does at present.	Abbreviation added. Further reference to the Objects of the Act in the context of the audit system included throughout document.
	Summary	25	No comments.	Noted.
		26	No comments.	Noted.
1	Introduction	2	Section 1.1: Include 1999 in the full ASC NEPM title (as it is part of the title) and note the 2013 amendment.	Reference corrected.
		2	Section 1.2: 1 st paragraph: wording 'objects' should be 'objectives'?	Section 10 of the Environment Protection Act 1993 refers to the Objects of the Act.
		26	Section 1.2: states that the aims of the audit system have been established in accordance with the objects of the EP Act which are to promote the principles of ESD. However with the exception of one reference in relation to the application of WDSE in Section 11.3, this is the first and last reference to sustainability in the guidelines. The principles of ESD involve consideration of environmental, financial and social aspects. In these guidelines and in my personal experience of the manner in which site contamination auditors generally currently operate, the focus is very much on environmental issues, with very little regard for social and financial aspects. This I believe is not consistent with the objects of the EP Act. I suggest the draft guidelines are amended to emphasise that a balance between environmental, financial and social aspects should be sought; reference could be made to SuRF-ANZ, SuRF-UK, SuRF-USA and other publications on sustainable site assessment and remediation. I suggest an additional bullet is added to section 1.2 along the lines of 'a means to facilitate sustainable development with due	Text added to section 1.2 to describe the objects of the Act and the role of the EPA and auditors in supporting ESD in the context of the audit system. Further reference to the Objects of the Act in the context of the audit system included throughout document. It is noted that the GAR describes how the objects of the Act apply to the assessment and remediation of site contamination. The EPA is also currently participating in the development of the national remediation framework being undertaken by CRC CARE. It is anticipated that once this program is developed that EPA guidance will be updated, as may be appropriate.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated June 2015)
			consideration of financial, social and environmental aspects of site contamination assessment and remediation where it exists or may exist'.	
		26	Section 1.3: Last paragraph is repeated in the third paragraph of Section 1.4. I suggest the last paragraph of Section 1.3 is deleted. Actually the rest of Section 1.3 does not really say anything and Figure 1 adds very little.	Initial 2014 draft section 1.4 deleted. Figure 1 revised to better indicate the general triggers and relationship of the stages of assessment, remediation and auditing.
		26	Section 1.4, paragraph 3: I suggest the 2nd sentence is revised when the GAR is revised (especially if my comments/suggestions on harm to water are taken on board).	Text revised to remove sentence.
		2	Section 1.6: paragraph following text box: delete, this is repeated from section 1.4.	Initial 2014 draft section 1.4 deleted. Text in section 1 revised.
		11	The document should only use 'should' or 'must' and not 'requiring' or similar non-defined wording.	Wording used further clarified in revised sections 1.5 and 1.6 and checked throughout document for consistency.
		12	Clear	Noted.
		20	The document should only use 'should' or 'must' and not 'requiring' or similar non-defined wording.	Wording used further clarified in revised sections 1.5 and 1.6 and checked throughout document for consistency.
		25	No comments	Noted.
		26	Section 1.6, paragraph 2: Apostrophe 's' on first 'auditors'.	Text corrected.
		26	Note 6 at base of pg 8: there is a closed bracket at the end but no open bracket.	Text corrected.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
2	Legislative framework and key components	2	Section 2.2: 'client' sounds odd in this context – suggest 'site owner'.	The site owner may not be the person who commissioned the audit and/or the person who has liability for the site contamination. The meaning of 'person who commissioned the audit' as being the client has been clarified in the text. Also included in the glossary.
		2	Clarify for context: 'Auditors should consult...' by adding 'particularly in relation to off-site contamination.'	Text in revised section 3.3 amended.
		26	Section 2.2: 'The client' not defined as the person who has commissioned the audit until Section 3.2. It would be better to introduce this definition earlier so that the 2nd sentence of Section 2.2 has more meaning.	Text in revised section 3.2 amended. Term also included in the glossary.
		26	Notes at base of page 9: Line spacing is variable. Notes 10, 11 and 12 are the same. Why not just have Note 10 and use '10' three times in the text?	Formatting corrected.
		11	Section 2.4: The statement 'Auditors are expected to provide leadership throughout the audit process' is contrary to the philosophy that the Audit is an independent review.	<p>The EPA expects that auditors, as persons accredited by the EPA, would be able to demonstrate leadership in promoting awareness of relevant legislation and guidelines and ensuring legislative and guideline requirements are met in the context of the audit system. Auditors are still required to maintain their independence and ensure conflict of interest provisions are being met. These are not considered to be mutually exclusive.</p> <p>It is also expected that site contamination consultants would provide similar guidance to their clients in consideration of and consistent with the objects of the Act, legislative requirements and EPA guidance.</p> <p>Text in revised sections 2.1 and 5.5 amended.</p>
		20	Section 2.4: The statement 'Auditors are expected to provide leadership throughout the audit process' is contrary to the philosophy that the Audit is an independent review.	<p>The EPA expects that auditors, as persons accredited by the EPA, would be able to demonstrate leadership in ensuring legislative and guideline requirements are met in the context of the audit system. Auditors are still required to maintain their independence and ensure conflict of interest provisions are being met. These are not considered to be mutually exclusive.</p> <p>It is also expected that site contamination consultants would provide guidance to their clients in consideration of and</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
				consistent with the objects of the Act, legislative requirements and EPA guidance. Text in revised sections 2.1 and 5.5 amended.
		20	The requirement that the auditor is to make 'an appropriately informed risk based decision' should be further clarified. The Auditor is required to follow all guidelines issued by the EPA and some of these are not defined around a risk based model. For example, the waste guidelines appear to be policy driven rather than risk based. This requirement could therefore present a conflict with other EPA guidelines.	Text added in new section 5.3 to reflect that auditors should make decisions in accordance with the risk based process described in the ASC NEPM.
		26	Section 2.4: Introduces 'auditors' as a shortened form of site contamination auditor. However the term 'auditor' by itself is used in earlier sections (Disclaimer, Sections 1.1, 1.4, 1.6 and 2.1). I suggest this abbreviation is introduced in Section 1.1.	Referencing in revised section 1.1 updated and checked throughout document.
		26	Section 2.4: I suggest the following amendment 'Auditors are expected to apply the principles of ecologically sustainable development and risk based decision making when carrying out an audit....'	Revised section 1.2 text amended to clarify the role of the EPA and the aims of the audit system in supporting the objects of the Act and principles of ESD. Additional text and cross referencing added in revised sections 5.3 and 5.4 and elsewhere in document.
		2	Section 2.5, pg 11: paragraph following Section 103U text box: This doesn't explain what a prescribed person means or how this is relevant to the Act.	A prescribed person is defined in section 3(1) of the Environment Protection Act 1999, as identified in revised footnote 13. It means where a person is prescribed in the legislation that person can be a natural person or a body corporate.
		11	The requirement that the auditor is to make 'an appropriately informed risk based decision' should be further clarified. The Auditor is required to follow all guidelines issued by the EPA and some of these are not defined around a risk based model. For example, the waste guidelines appear to be policy driven rather than risk based. This requirement could therefore present a conflict with other EPA guidelines.	Text clarified to reflect that auditors should make decisions in accordance with the risk based process described in the ASC NEPM.
		25	No comments.	Noted.
3	Audit process	2	Section 3.2: last dot point: does the commissioner just need permission to enter the site, or specifically permission to allow an	Text in revised section 3.2 amended to clarify includes reference to intrusive and/or remediation works.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
			audit to be undertaken? Eg intrusive works are generally required and this would need permission.	
		2	Figure 2: Auditor review of a risk assessment is mentioned, but it doesn't describe who prepares the risk assessment or when (eg is this part of the assessment report? Or decision whether remediation is necessary? This figure also states that EPA scope approval is required prior to EPA notification of audit commencement, whereas later in this guidance it says this can be simultaneously undertaken.	Revised Figure 3 amended to clarify these issues and ensure consistency with text.
		2	Section 3.3.2, 1 st paragraph: '... a mechanism for planning authorities TO satisfy themselves ... also provides a mechanism BY which landowners...'	Text in revised section 3.6 has been condensed. Guidance on the interactions between site contamination, planning and development to be addressed separately outside of the audit guidelines.
		16	Figure 2: this flowchart does not appear to allow for audit sign off prior to site remediation, only the issue of IAA; also acronyms should be explained if it is the first time they are used in the document.	Revised Figure 3 amended for clarification. Occurrence and listing of acronyms in the Abbreviations section and throughout document checked.
		25	Flow chart does not allow for a situation where an audit report could be completed with an SRP attached to it, whereas section 16.1 indicates that you could do this. The flow chart indicates that if remediation remains necessary you must either complete it or only issue interim audit advice.	Revised Figure 3 amended for clarification.
		26	Figure 2, Fourth auditor box: 'QA/QC' is not defined – I suggest it is actually already covered by the word 'conduct'. It may be better to combine consultant boxes 2 and 3 and auditor boxes 4 and 5; that way the auditor won't be identifying remediation requirement before he/she has read the consultant's report. EPA box 6 references Figure 17.1 – I can't find this in the document.	Revised Figure 3 amended for clarification. Reference to Figure 17.1 corrected (now refers to Figure 6).
		20	Section 3.3.2: Recommend including additional guidance on when an audit is required. For example, mixed use developments, multistorey apartments with retail/office on ground floor. Possibility of a flow chart or similar to be inserted.	Text in revised section 3.6 has been condensed. Guidance on the interactions between site contamination, planning and development to be addressed separately outside of the audit guidelines. A new section on land use descriptions (section 4.6) has been added to the audit guidelines.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
		26	Section 3.3.3, paragraph 3: I suggest another term other than 'appropriate person' is used here to save confusion with the definition in the Act.	Text in revised section 3.7 amended.
		2	Section 3.4: It may be clearer to put this section before 3.3?	Section layout has been modified and text revised overall, however the reason for the audit is a key factor in determining the audit purposes to be determined and it is considered appropriate it be discussed first.
		2	Section 3.4, last dot point: in the case of adjacent land, what is the specified land use? Is it current use or use allowed by zoning?	<p>Land use should be clearly described by its current or proposed land use and should take into account uses contemplated under current zoning. Guidance on land use is provided in the draft 'Guidelines for the assessment and remediation of site contamination'.</p> <p>A new section on land use descriptions (section 4.6) has been added to the audit guidelines.</p>
		11	Section 3.4: The nature and extent must be defined in an audit. The amount of effort necessary to define the extent is open to interpretation and it may be useful to include additional guidance on EPA's expectation of the amount of effort necessary to define the extent. Possibly as a minimum, include commentary along the lines of that the nature and extent should be defined commensurate with the level of risk.	<p>The nature and extent of any site contamination present or remaining on or below the surface of the site should be fully determined unless the audit client has limited liability for the site contamination, or a restricted scope has been developed to address specific objectives and aspects of the site contamination, based on risk based decision making.</p> <p>Refer to Table 1 and sections 3.3, 4.2, 9.3, 9.4 and 13.4 of the revised draft.</p>
		20	Section 3.4: The nature and extent must be defined in an audit. The amount of effort necessary to define the extent is open to interpretation and it may be useful to include additional guidance on EPA's expectation of the amount of effort necessary to define the extent. Possibly as a minimum, include commentary along the lines of that the nature and extent should be defined commensurate with the level of risk.	<p>The nature and extent of any site contamination present or remaining on or below the surface of the site should be fully determined unless the audit client has limited liability for the site contamination, or a restricted scope has been developed to address specific objectives and aspects of the site contamination, based on risk based decision making.</p> <p>Refer to Table 1 and sections 3.3, 4.2, 9.3, 9.4 and 13.4 of the revised draft.</p>
		2	Section 3.5, pg 19: '....The Act requires that auditors notify the EPA of the termination of the audit.'	Text in revised section 3.9 corrected.
		26	Section 3.5: Typo 'EPA' appears to be missing from the middle of the last sentence.	Text in revised section 3.9 corrected.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
4	Role and responsibilities of auditors	26	Section 4.1: It could be added that auditors also have a duty of care in relation to applying the principles of ESD.	Text amended to clarify the role of the EPA and the aims of the audit system in supporting the objects of the Act and principles of ESD in revised sections 1.2, 5.3 and 5.4.
		11	Section 4.2: How does the EPA expect Auditors to prove independence? Will a simple statement as given in Appendix 3 (Audit compliance and independence) or Section 4.3, be sufficient?	<p>Section 103X of the Act describes the requirements that auditors must comply with in relation to conflict of interest. It is the responsibility of the auditor to ensure they are complying with the legislation. Revised section 5.2 text amended to provide some further clarification.</p> <p>The statement described in Appendix 3 'Audit compliance and independence' is written confirmation by the auditor in the audit report that the requirements of section 103X have been met by the auditor in carrying out the audit.</p>
		20	Section 4.2: How does the EPA expect Auditors to prove independence? Will a simple statement as given in Appendix 3 (Audit compliance and independence) or Section 4.3, be sufficient?	<p>Section 103X of the Act describes the requirements that auditors must comply with in relation to conflict of interest. It is the responsibility of the auditor to ensure they are complying with the legislation. Revised section 5.2 text amended to provide some further clarification.</p> <p>The statement described in Appendix 3 'Audit compliance and independence' is written confirmation by the auditor in the audit report that the requirements of section 103X have been met by the auditor in carrying out the audit.</p>
		20	Section 4.5: Therefore the audit is an audit of the site rather than consultants work. For example, can the auditor determine a site is suitable for sensitive use, when the consultant believes that it is not suitable or is recommending further work?	<p>An audit is defined in the Act as a review that examines assessments or remediation carried out by another person and is for the purpose of determining any one of three specified matters.</p> <p>An auditor is not required to accept the findings of a consultant as documented in a report. An auditor may determine that work undertaken by a consultant was not in accordance with relevant guidance and/or is not considered reliable.</p> <p>Auditors are required to provide statements justifying their determinations and audit outcomes, which must be made in accordance with the relevant legislation and guidance issued by the EPA (and including the ASC NEPM).</p> <p>Revised section 5.6 text amended to provide some further clarification.</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
		26	Section 4.5 ('Must' Box): I suggest the following amendment 'Auditors must apply risk-based decision-making and promote the principles of ecologically sustainable development when carrying out audits'.	Text amended to clarify the role of the EPA and the aims of the audit system in supporting the objects of the Act and principles of ESD in revised sections 1.2, 5.3 and 5.4.
		2	Section 4.6: Can an auditor use the title on a CV or job application? Or are they only allowed to state that they have the accreditation but not use the title?	Text in revised section 5.7 revised to clarify the auditor title can be used on business cards and in CVs.
		11	Section 4.6. Should this include proposals, CVs and business cards, etc?	Auditors can use their title for correspondence including marketing materials relating to audit proposals. Text in revised section 5.7 revised to clarify title can be used on business cards and in CVs.
		20	Section 4.6. Should this include proposals, CVs and business cards, etc?	Auditors can use their title for correspondence including marketing materials relating to audit proposals. Text in revised section 5.7 revised to clarify title can be used on business cards and in CVs.
		17	We note and support the inclusion of a 'duty of care' section although it is probably in conflict with Chapter 15.3 – Soil vapour and soil gas assessment of these Guidelines with regard to CRC CARE TR 23. As a matter of overriding principle, auditors are deemed by EPA to have strict liability associated with their human health and public health risk-related decisions. The Guidance document is silent on this matter. An explicit statement on 'auditor liability' for human health outcomes would strengthen this Guidance.	The stand-alone duty of care section (revised section 5.4) was added in response to previous comments and has been amended to reflect the primary duty of care being that of human health. Auditors are required to comply with relevant legislation and guidance when acting as auditors and carrying out audits. In this context, auditors are required to ensure assessment of site contamination is carried out in accordance with the risk based framework described in the ASC NEPM, in order to provide audit determinations and outcomes in relation to human health and the environment.
		25	This is reasonable. Section 4.6 clarification is interpreted to mean that a letter from an auditor can be issued rather than another audit report – this is good.	Noted.
5	Auditor accreditation	11	Section 5.1: There needs to be a restriction on the number of Auditors accredited in South Australia, otherwise the system will become dysfunctional as several Auditors will have an insufficient number of audits to maintain an appropriate knowledge and understanding of South Australian legislation.	There is no limit to the number of auditors that can be accredited by the EPA at any time. This is consistent with other jurisdictions across Australia.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
				<p>Since the introduction of the site contamination audit system some auditors have surrendered or chosen not to renew their accreditations for commercial reasons.</p> <p>Auditors have personal responsibility for carrying out or directly supervising their audits. Auditors are expected to act professionally in managing the number and complexity of audits that they have in progress at any given time.</p>
		20	<p>Section 5.1: There needs to be a restriction on the number of Auditors accredited in South Australia, otherwise the system will become dysfunctional as several Auditors will have an insufficient number of audits to maintain an appropriate knowledge and understanding of South Australian legislation.</p>	<p>There is no limit to the number of auditors that can be accredited by the EPA at any time. This is consistent with other jurisdictions across Australia.</p> <p>Since the introduction of the site contamination audit system some auditors have surrendered or chosen not to renew their accreditations for commercial reasons.</p> <p>Auditors have personal responsibility for carrying out or directly supervising their audits. Auditors are expected to act professionally in managing the number and complexity of audits that they have in progress at any given time.</p>
		26	<p>Section 5.1, paragraph 2: I suggest the word 'to' is used instead of '-' for clarity.</p>	<p>Text in revised section 6.1 amended.</p>
		2	<p>Section 5.4.3: Suggest that risk-based site contamination assessment should be highlighted.</p>	<p>Text in dot point 3 of revised section 6.4.3 amended.</p>
		2	<p>Section 5.4.3, last dot point: What does 'It is expected this statement will address the key issues associated with the competencies' mean? Skills, knowledge gaps, something else?</p>	<p>This is intended to identify that the statement is expected to demonstrate an understanding of the key technical issues/complexities/challenges associated with the competencies. Text in revised section 6.4.3 amended.</p>
		1	<p>Section 5.4.5: 'Applicants are expected to be able to demonstrate that their experience includes the following:</p> <ul style="list-style-type: none"> • site contamination or environmental auditing experience'. <p>Clause 53 of the EP Regulations 2009 lists knowledge and understanding 'in the field of site contamination assessment and remediation'. The requirement for audit experience is not listed in Clause 53. It should be noted that audit experience would be difficult to achieve for applicants who work for organisations which do not employ auditors, ie generally the smaller consultants. Commercial realities dictate that Auditors use internal staff for</p>	<p>This relates to Clause 53(2)(d) of the Regulations which states that an applicant must have a demonstrated ability to put the knowledge and understanding referred to in paragraph (c) into practice, to a degree satisfactory to the Authority.</p> <p>This section describes the degree of knowledge and experience that would represent a demonstrated ability that would be considered satisfactory to the EPA. Applicants are expected to be able to demonstrate site contamination and/or environmental auditing experience (for example as an auditor's</p>

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			audit support purposes, eg Auditor representation and Auditor assistance.	representative or specialist team member or as a consultant for a site which has been subject to an audit). Auditing experience is not identified as a mandatory requirement in consideration of commercial practicalities. Text in revised section 6.4.5 amended to clarify this.
		1	Section 5.4.7: 'Two audit (or audit-like) environmental reports or studies on site contamination assessment and/or remediation projects authored or substantially prepared by the applicant.' This requirement conflicts with Section 14.1 which requires that 'Audit reports should be substantially prepared by the responsible auditor'. It is unclear how an applicant (ie a non-auditor) could supply two audit (or audit-like) reports 'authored or substantially prepared by the applicant.' Assuming Section 14.1 remains unchanged Section 5.4.7 Item 1 in Section 5.4.7 could be changed to 'Two environmental reports or studies on site contamination assessment and/or remediation projects authored or substantially prepared by the applicant.'	The text in revised section 6.4.7 has been amended to ensure consistency with Schedule B9 of the ASC NEPM.
		20	Section 5.4.7: This section indicates 'two audit (or audit like) environmental reports or studies' should be submitted as supporting information. This is not consistent with the equivalent requirement in Schedule B9 of the ASC NEPM which requires 'two or more relevant reports or studies on site contamination' to demonstrate the applicant's expertise in the assessment of site contamination and written communication skills'. Many potential applicants would not have had the opportunity to write audit reports previously. Amending the draft SA EPA Guidance to align it with the ASC NEPM will allow these potential applicants to be considered equally	The text in section 6.4.7 has been revised to ensure consistency with Schedule B9 of the ASC NEPM.
		26	Section 5.4.7 Point 1: I suggest this is amended to be more in line with Point 8 of Section 5 of ASC NEPM Schedule B9, ie 'Examples of two or more relevant reports or studies on site contamination'. Applicants shouldn't have authored audit reports as they will not be auditors and many applicants wouldn't have had the opportunity to work directly supporting an auditor; although they could still be very familiar with the audit process and hold all the competencies required. I suggest the terms 'audit (or audit-like)' are deleted, that will make this requirement consistent with Section 5 of the ASC NEPM Schedule B9 which does not include these terms. This will then not exclude people who have	The text in section 6.4.7 has been revised to ensure consistency with Schedule B9 of the ASC NEPM.

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			the relevant/appropriate experience but have not helped to author an audit report from applying.	
		26	Sections 5.5 and 5.6: I suggest these sections are shortened significantly as the make-up of the accreditation committee and selection process may change. Most of this information might be better posted on the EPA website when applications are called for.	<p>The EPA considers it appropriate that detailed information on the nature of the auditor accreditation application process be available to any persons with an interest in the accreditation process at any time both in the audit guidelines and the EPA website.</p> <p>If the committee membership and/or application process changes at any future time, then the guidelines would be revised and amended accordingly.</p>
		20	Section 5.9: The insurance requirements should be specified as 'in the aggregate'.	Text in revised section 6.9 amended.
		20	Section 5.10: Is a Queensland auditor able to obtain mutual accreditation given the disparity in application process?	<p>The requirements for mutual recognition in relation to equivalent occupations are specified in the Commonwealth <i>Mutual Recognition Act 1992</i> and mirrored in the <i>Mutual Recognition (South Australia) Act 1993</i>.</p> <p>In processing any applications for mutual recognition, the EPA has the ability to impose conditions on accreditations if necessary to achieve equivalence of occupation.</p>
		2	Section 5.12, pg 36 following text box: 'Auditors are to ensure THAT members of this team of PERSONS...'	Text in revised section 6.12 amended.
		2	Section 5.12, pg 36 2 nd last paragraph: 'Auditors should inform specialist team members THAT...'	Text in revised section 6.12 amended.
		17	Section 5.12: Auditor's specialist teams – the process by which auditor specialist teams are assessed lacks transparency with the exception of a series of eligibility requirements. Being eligible does not necessarily mean demonstrated competence or excellence and the lack of a transparent process for the selection of these individuals more broadly is a systemic weakness of auditor accreditation systems in Australia.	<p>Requirements for auditor specialist team members have been strengthened from the current published version of the audit guidelines and reflect the guidance provided in Schedule B9 of the ASC NEPM.</p> <p>Auditors must satisfy themselves and the EPA that the specialist team members as a minimum meet the requirements described in the audit guidelines. These requirements include demonstrated expertise and knowledge.</p> <p>Auditors are also required to ensure assessment of site contamination is carried out in accordance with the risk based</p>

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				<p>framework described in the ASC NEPM, in order to provide audit determinations and outcomes in relation to human health.</p> <p>The EPA has sought guidance from SA Health in relation to specific criteria for the competencies of human toxicology and human health risk assessment.</p> <p>Amendments to revised sections 6.4.4 and 6.12.</p>
		25	Reasonable.	Noted.
6	Renewal and maintenance of accreditation	2	Section 6.1.1, 2 nd paragraph following 1 st text box: 'Applications' should be 'Applicants'.	Text in revised section 7.1 corrected.
		26	Section 6.4, 4th bullet, third dash: Typo – delete second 'the'.	Text in revised section 7.5 deleted.
		2	Section 6.5, pg 41, 1 st dot point list: 'changes to another employer that is not the one they were employed by when (delete the) they became accredited'.	Text in revised section 7.5 deleted.
		25	Reasonable.	Noted.
7	Authorisations and notifications	2	Section 7.2, pg 46, 1 st dot point list: clarify first two points are 'or' and last point is 'and'.	Text in draft section 7.2 consolidated into revised section 8.1 and clarified.
		11	Section 7.2: Recommend that this section (Auditor involvement in assessment) is removed, as there are very limited circumstances when this section can be implemented, and it causes confusion with clients and some consultancies, and sometimes unrealistic expectations by clients wanting to save money.	The ability in certain circumstances for the auditor to act as the primary assessor subject to authorisation by the EPA was introduced by the EPA to facilitate the audit process for low risk sites. Although this approach is not regularly used, at this time the EPA does propose to remove or change this process. Text in revised section 8.1 amended to further clarify process.
		20	Section 7.2: Recommend that this section (Auditor involvement in assessment) is removed, as there are very limited circumstances when this section can be implemented, and it causes confusion with clients and some consultancies, and sometimes unrealistic expectations by clients wanting to save money.	The ability in certain circumstances for the auditor to act as the primary assessor subject to authorisation by the EPA was introduced by the EPA to facilitate the audit process for low risk sites. Although this approach is not regularly used, at this time the EPA does propose to remove or change this process. Text in revised section 8.1 amended to further clarify process.

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		11	Section 7.4: Can additional guidance be provided for audits that have gone dormant for extended periods of time?	<p>It is recognised auditors may not always be kept regularly informed and up-to-date by clients and/or consultants regarding the status of works at an audit site. This approach is considered unlikely to achieve the best outcome for the audit and will likely result in unnecessary time and cost burdens to the client.</p> <p>However, auditors have personal responsibility for carrying out or directly supervising their audits. Auditors are expected to act in a risk based manner in managing audits which are in progress.</p> <p>An auditor may terminate an audit at any time. If after reasonable enquiry, an auditor is not provided with requested information or updates or works are not being completed, the EPA would expect the auditor to terminate the audit. Information regarding the reasons for termination are provided to the EPA. Details of terminations are required to be placed by the EPA on the Public Register. If there was evidence of or reason to believe that site contamination existed that was not being appropriately managed, the EPA would initiate action with the person with liability for the site contamination.</p> <p>Text in revised sections 3.2 and 8.3 has been amended to reflect this.</p>
		20	Section 7.4: Can additional guidance be provided for audits that have gone dormant for extended periods of time?	<p>It is recognised auditors may not always be kept regularly informed and up-to-date by clients and/or consultants regarding the status of works at an audit site. This approach is considered unlikely to achieve the best outcome for the audit and will likely result in unnecessary time and cost burdens to the client.</p> <p>However, auditors have personal responsibility for carrying out or directly supervising their audits. Auditors are expected to act in a risk based manner in managing audits which are in progress.</p> <p>An auditor may terminate an audit at any time. If after reasonable enquiry, an auditor is not provided with requested information or updates or works are not being completed, the EPA would expect the auditor to terminate the audit. Information regarding the reasons for termination are provided to the EPA. Details of terminations are required to be placed by the EPA on the Public Register. If there was evidence of or reason to believe that site contamination existed that was not</p>

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				<p>being appropriately managed, the EPA would initiate action with the person with liability for the site contamination.</p> <p>Text in revised sections 3.2 and 8.3 has been amended to reflect this.</p>
		2	Section 7.6 box: 'In addition to' instead of 'Apart from'...'represent conditions WHICH may pose...'	Text in revised section 8.4 amended.
		23	Section 7.6: consider updating section to be consistent with section 79 of the GAR, or vice versa	<p>GAR revised to clarify expectations for consultants to notify the EPA in relation to human health risk associated with soil vapour.</p> <p>Text in revised section 8.4 updated to ensure consistency and clarified.</p>
		26	<p>Section 7.6: with regard to notification of Hazardous Circumstances (HC, previously Significant Hazardous Circumstances), this is a difficult area for judgment. If there are (for instance) vapours which may pose a significant risk to human health (or the environment), then under Point 2 of Section 7.6, this is a HC scenario. This includes chronic risks (that may be marginal). The issue that may arise is that the presence of deep vapours may or may not actually manifest as indoor air vapours, and the question may also be considered as to where vapours are measured. For instance, if vapours are measured adjacent to a building, and are of a very high concentration, then it may be reasonable to conclude a HC exists. However, if vapours exist in the closest monitoring point, but are not yet known to exist right up to the building for which concern is held, judging HC may be premature. The precautionary principle would suggest that erring on the side of caution would be prudent, on the other hand such a determination may result in a devaluation of the subject property before any risk is confirmed to exist. Even in the scenario where sub-surface vapours or GW concentrations right under a building are such that modelled indoor air concentrations exceed acceptable limits, it may be that actual risks are not being realised. This is not to say that the guideline is inappropriate, just that when one is actually in a situation where a HC is being contemplated, it can be very difficult to judge where the line should be drawn. Given the qualifying comment in the para following the 9 point list (noting it will be a subjective judgment and EPA is advised to be consulted), it may be prudent to include a 'may' between 'Such circumstances' and 'include:' in the introduction to the list of example HC scenarios.</p>	<p>Guidance on circumstances relating to soil vapour where the EPA would expect a hazardous circumstances notification from a site contamination consultant has been clarified in the GAR.</p> <p>Revised section 8.4 of the audit guidelines has been revised to clarify auditor requirements and ensure consistency with the GAR.</p>

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		25	Reasonable.	Noted.
8	Audit site, elements and scope	25	Elements of the environment: the requirement to consider 'ecosystems' and 'organisms' needs more clarification. This could be interpreted to mean that auditors are expected to review biodiversity consultant's reports as part of the audit scope. This would be considered to be unnecessary and not likely to be within an auditor's area of expertise as listed in 5.4.4.	Ecosystems and organisms are considered to fall within the scope of ecological risk assessment, a component of the assessment of site contamination as described in the ASC NEPM. This is considered to be supported by the technical competencies for auditors which include for example 'identification of potential human health and environmental risks', 'environmental toxicology' and 'human health and ecological risk assessment relating to site contamination'.
		2	Section 8.4: 'exercise independent and professional judgement in the adoption or endorsement of ANY approach that (delete may) significantly differs from guidelines issued or approved by the EPA'	Text in revised section 9.5 amended.
		2	Section 8.4, pg. 51: 1 st paragraph: '...and proximity OF former or current landfills'.	Text in revised section 9.5 amended.
		26	Section 8.4, 1 st , 6 th and 19th bullets: Typos – Delete full stops at end for consistency.	Specified dot points with full stops contain separate sentences.
		26	Section 8.7.2: The splitting of sites into sub-sites 8.7.2 may be problematic in some instances. Experience on one Victorian site is that undertakings may be made by one party who owns a large parcel of land (made up of multiple titles), but that on sale of some of the titles to other entities, what were considered to be undertakings made to ensure that overall remediation considerations are accounted for may become lost. It is unclear how best to guard against the pitfalls, but if at least auditors were encouraged to consider the appropriateness of the staged remediation approach given not only the currently planned staging, but also what may happen if some stage areas were sold to other entities who may not have agreed to (for instance) timing or method of remediation as originally conceived.	Issue noted. Clarification of text in last paragraph of revised section 9.8.2.
		25	Section 8.7.3: changed conditions after audit completion are stated to occur 'as a result of an activity...after completion of the audit', however 'activity' is not defined. This should be clarified to be a PCA for example. As it stands any kind of construction or development could be considered to be 'an activity' which would require another audit.	Text in revised section 9.8.2 amended.

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9	Restricted scope audits	2	Section 9.2: 'The objectives of a restricted scope audit SHOULD include...'	The sections on restricted scopes have been consolidated in revised section 9. Clarification of text in revised sections 9.3 and 9.4.
		2	Section 9.2, pg, 55, 2 nd paragraph: It would be difficult for the auditor to do risk assessment as part of initial scope definition, but it could be used to refine the scope whilst the audit was in progress. Perhaps this should be phrased more in relation to the development of a conceptual site model to help define scope? In the case of scope refinement during an audit, does the EPA need to reapprove or at least be notified?	Clarification of text in revised section 9.4 such that a conceptual site model should be used to support the proposed restricted audit objectives and scope and that risk assessment may be used to refine the components of the activity to high risk areas during the audit process.
		11	Section 9.1: Can the restricted scope audits include specific contaminants? For example petroleum hydrocarbons at a service station?	Yes, a restricted scope audit can describe specific chemical substances as part of the audit scope. Text in revised section 9.3 amended to clarify this.
		12	How can a restricted scope audit be applied to a site that had a traditional audit? (where a restricted scope audit is more appropriate)	Where an audit is currently in progress, a discussion should be held with the EPA to confirm whether a restricted scope would be appropriate, as described in the audit guidelines.
		20	Section 9.1: Can the restricted scope audits include specific contaminants? For example petroleum hydrocarbons at a service station?	Yes, a restricted scope audit can describe specific chemical substances as part of the audit scope. Text in revised section 9.3 amended to clarify this.
		22	<p>It is understood that the advice provided in section 9 of GSCAS is based on the Vic EPA 53V Guideline Publication 952.2.</p> <p>Guideline 952.2 is focused on the assessment of risks to the environment and as such sets up protocols for the development of 'audit objectives and scope' based on the consideration of risks to elements of the environment by an activity (eg an industrial process facility of some kind) within a defined segment of the environment. See Sections 6 to 10 of 952.2. This process sets up how a 53V audit should start up in terms of deciding upon objectives and scope.</p> <p>However, Guideline 952.2 also provides guidance on the closure process for a 53V audit. Sections 14.4, 14.4.1 and 14.4.2 set out the recommended assessment of risks procedures. Project closure is outlined in section 14.4.2 and also in section 15.2.</p> <p>The outcome of a 53V audit generally needs to discuss risk based recommendations that are prioritised in terms of any actions</p>	<p>Text in revised sections 9.3 and 9.4 amended to clarify guidance on how the restricted audit scope should be applied in the context of the risk based framework described in the ASC NEPM.</p> <p>Risk assessment can be used to refine the scope to focus on and/or prioritise issues of concern and/or assess the risk of harm to identified elements of the environment.</p> <p>It would be expected that appropriate and relevant guidance would be used to inform risk management practices by an organisation, as for example described in AS/NZS ISO 31000:2009, however it is not considered necessary to specify this in the audit guidelines.</p> <p>Text in revised sections 9.3 and 9.4 has been expanded to provide further guidance and clarification on the restricted scope audit process.</p>

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			<p>deemed to be necessary to protect the environment. This will flow from the application of recognised assessment of protocol.</p> <p>The choice of the risk protocol used for the project needs to be agreed with the client but ultimately the chosen method needs to be based on recognised/documented/endorsed guidelines (eg AS/NZS ISO 31000:2009).</p> <p>Reference to and use of a recognised risk protocol is critical to the providing a defensible audit process.</p> <p>Overall I would suggest that section 9.4 of GSCAS be modified regarding 'the auditor's opinion as to any risks posed by the activity'. I think that there should be some clarification in terms of how the auditor is to go about the process of assessing/prioritising any identified risks.</p>	
		26	<p>Section 9.4 is welcomed. As a general comment it is great to see it so succinct and non-prescriptive – only two pages and yet it covers all that needs to be considered.</p> <p>It is assumed that the scope agreement at notification of the audit will be waived for audits currently underway, and for which restricted scope audits are the most sensible outcome. As well, it may be better to require the scope to be submitted subsequently to the notification, for circumstances where the scope will take some time to develop, and may not have been able to be clearly determined prior to engagement of the auditor (there may be significant paid work for an auditor in developing the scope, while notification will need to be done to the 14 day timeline per Section 7.3).</p>	<p>Noted.</p> <p>Where an audit is currently in progress, a discussion should be held with the EPA to confirm whether a restricted scope would be appropriate, as described in the audit guidelines.</p> <p>Comments regarding timeframes are recognised. Text has been amended to clarify where a restricted scope audit is proposed, that the restricted scope be provided to the EPA with the commencement of notification.</p>
		25	<p>It is stated that restricted scope audits cannot be relied upon for the granting of planning and development approvals. If you had a situation however, where you had a site that did not require a site contamination audit in order to develop it for a sensitive use, but there was a landfill close by and the EPA required a restricted scope audit to assess risks from the landfill, in that situation would it not make sense that the restricted scope audit should be able to be relied upon for the granting of planning and development approvals?</p>	<p>Where an audit report is being considered by a planning authority for the purpose of granting development approval where site contamination is suspected or is known to exist and a change to a sensitive use is proposed, it is essential that the audit report address the suitability of the site for a specified use. It is not considered appropriate that auditors contemplate land use suitability when carrying out restricted scope audits due to the limitations on what is being considered.</p> <p>All audit statements are required to be provided to the local council/relevant prescribed body. If an audit was not required for the circumstances described above, these bodies may consider restricted scope audit reports or any other site</p>

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				<p>contamination report in relation to land in their decision making process.</p> <p>However only an audit report which addresses all audit purposes and includes statements on land use suitability should be relied upon by a planning authority when granting consents and final development approval where site contamination is suspected or is known to exist and a change to a sensitive use is proposed.</p> <p>Text in revised section 9.4 has been clarified about the circumstances where a restricted scope audit would be appropriate.</p>
10	Interim audit advice	25	Reasonable	Noted.
		26	Section 10.5: Typo – No full stop at end of second bullet as the sentence doesn't end here.	Dot point ends in comma to indicate sentence continues.
11	Waste derived materials and the audit process	11	Can a WDF audit be undertaken as a 'restricted use' audit?	No. An audit carried out under the WDF standard has to consider the purpose of the suitability of the receiving site for a proposed use.
		20	Can a WDF audit be undertaken as a 'restricted use' audit?	No. An audit carried out under the WDF standard has to consider the purpose of the suitability of the receiving site for a proposed use.
		26	Section 11.2.1: Refers to the WDF Standard as EPA 2010 with a note saying it came into operation in 2010. Shouldn't the reference be 'EPA 2013' to stop people using the superseded standard?	The section on waste derived fill has been removed from the audit guidelines. Guidance on the requirements for waste derived fill to be addressed separately outside of the audit guidelines.
		26	Section 11.2.1: References are made to specific Sections and Figures within the WDF Standard. Is there any need to be so specific as if/when the WDF Standard is revised these cross references will probably be out of date?	The section on waste derived fill has been removed from the audit guidelines. Guidance on the requirements for waste derived fill to be addressed separately outside of the audit guidelines.
		2	Section 11.3, pg 61, last paragraph: '... remediation at the receiving site NEEDS to be carried out...'	The section on waste derived fill has been removed from the audit guidelines. Guidance on the requirements for waste derived fill to be addressed separately outside of the audit guidelines.

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		26	Section 11.4, 1 st sentence: Should this relate to audits triggered by the WDSE Standard as well as the WDF Standard?	The section on waste derived fill has been removed from the audit guidelines. Guidance on the requirements for waste derived fill to be addressed separately outside of the audit guidelines.
		25	Reasonable.	Noted.
12	Audit determinations and outcomes	11	Section 12.3: Recommend that the definition of 'sensitive use' be consistent with the amended ASC NEPM (eg HIL A) as most audits will actually be completed as restricted use, whereby poultry and >10% home grown produce is prohibited.	<p><i>This section has been moved to Part 1 of the audit guidelines to improve the structure and flow of the document.</i></p> <p>Sensitive use is described in the Act.</p> <p>A new section on land use descriptions (section 4.6) has been added to the audit guidelines which provides guidance to auditors in relation to land use descriptions.</p> <p>The use of the terms restricted and unrestricted use have been removed from the section on statements on land use suitability in the audit guidelines.</p> <p>Revised section 4.3 has been amended to clarify how statements regarding land use suitability should be made, with reference to the generic land use scenarios described in the ASC NEPM.</p>
		20	Section 12.3: Recommend that the definition of 'sensitive use' be consistent with the amended ASC NEPM (eg HIL A) as most audits will actually be completed as restricted use, whereby poultry and >10% home grown produce is prohibited.	<p>Sensitive use is described in the Act.</p> <p>A new section on land use descriptions (section 4.6) has been added to the audit guidelines which provides guidance to auditors in relation to land use descriptions.</p> <p>The use of the terms restricted and unrestricted use have been removed from the section on statements on land use suitability in the audit guidelines.</p> <p>Revised section 4.3 has been amended to clarify how statements regarding land use suitability should be made, with reference to the generic land use scenarios described in the ASC NEPM.</p>
		26	Section 12.3, Point 1 and the first MUST box: Is this saying that if, for example, an appropriate detailed assessment has been completed and all ASC NEPM HIL A and HSL A criteria are not exceeded a site is suitable for all residential uses? If so, how can it be as the generic land uses in the ASC NEPM are based on	A new section on land use descriptions (section 4.6) has been added to the audit guidelines which provides guidance to auditors in relation to land use descriptions.

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			<p>defined exposure scenarios? What if the residents eat/keep poultry (and eat the chickens and their eggs) and grow and eat significantly more than 10% of their home grown produce? Surely auditors can only make statements on site suitability based on a whole lot of caveats that relate to the specific exposure scenarios considered in the assessment (be they generic or other) and these caveats would by definition be conditions. Please could we discuss this very important point so I can understand what is expected of auditors with their suitability statements for sensitive (or other) uses and permitted 'conditions'.</p>	<p>The use of the terms restricted and unrestricted use have been removed from the section on statements on land use suitability in the audit guidelines.</p> <p>Revised section 4.3 has been amended to clarify how statements regarding land use suitability should be made, with reference to the generic land use scenarios described in the ASC NEPM.</p> <p>Auditors need to ensure that statements in relation to site contamination are clearly qualified by the current or proposed land uses contemplated (refer to revised section 4.3 and new section 4.6). If these land uses are not consistent with the generic land uses described in the ASC NEPM then they need to be clearly described in the audit outcomes as appropriate.</p>
		26	Section 12.4, 2 nd and 4 th 'Must' boxes: Typo – Put 'must' in bold for consistency.	Formatting updated.
		26	It is assumed that EPA envisages all Restricted Scope Audits to result in outcomes per the first part of Section 9.4 (effectively a commentary on risk, which may it is inferred extend to include discussion of means to manage that risk). If that is as intended, it seems a little unclear how these Restricted Scope Audits fit into Section 12. Depending on the Restricted Scope Audit scope, the outcome cannot be covered by Section 12.3, but would not either seem necessarily to fit in sections 12.2 or 12.4.	<p>Initial 2014 draft section 12.3 is not relevant for restricted scope audits as they cannot be used to determine the suitability of a site for a proposed use.</p> <p>Revised sections 4.2 (nature & extent of site contamination) and 4.4 (what remediation is or remains necessary) would apply as appropriate based on the objectives of the restricted scope.</p>
		21	<p>The Guidelines for the NSW Site Auditor Scheme, Appendix 1, Decision-making process for assessing urban redevelopment sites, states that if the current or proposed land use is residential with substantial vegetable garden and/or poultry, OR a more sensitive land use, the Auditor must check that:</p> <ul style="list-style-type: none"> ● all site assessment, remediation and validation reports follow the Guidelines for Consultants Reporting on Contaminated Sites (1997) ● aesthetic issues have been addressed ● the consultant has undertaken a detailed site-specific human health risk assessment that satisfies all the requirements of the checklist in Appendix VII, and includes a scientifically justified analysis of food-chain exposures 	<p>Revised section 4.3 has been amended to clarify how statements regarding land use suitability should be made, with reference to the generic land use scenarios described in the ASC NEPM.</p> <p>Auditors need to ensure that statements in relation to site contamination are clearly qualified by the land uses contemplated (refer to revised section 4.5). If these land uses are not broadly equivalent to the generic exposure settings described in the ASC NEPM then the land uses need to be clearly described in the audit outcomes as appropriate.</p> <p>For proposed sensitive land uses which are not adequately described by the generic land use scenarios in the ASC NEPM, such as where the intake of home-grown produce exceeds 10%, include poultry or have not been otherwise addressed in the derivation of the HILs, these should be assessed on a case-by-case basis. This may necessitate a</p>

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			<ul style="list-style-type: none"> • the site has been assessed against the provisional phytotoxicity-based investigation levels (see column 5 in Appendix II) • any issues relating to local area background soil concentrations that exceed the site soil criteria have been adequately addressed in the site assessment report(s) • all impacts of chemical mixtures have been assessed • the site management strategy is appropriate • any evidence of, or potential for, migration of contaminants from the site has been appropriately addressed and reported to the site owner or occupier. 	<p>Tier 2/Tier 3 site specific risk assessment to be conducted as outlined in the ASC NEPM.</p> <p>Guidance on the application of the HILs to alternative land use scenarios is provided in Schedule B7 of the ASC NEPM.</p>
		25	Reasonable.	Noted.
13	Audit conditions and recommendations	17	Section 13.1.1: audit conditions being practicable, verifiable and enforceable'. A position on what this might look like particularly from an 'enforceable' perspective would aid this document.	Additional text included in revised sections 11.1 and 11.2 regarding enforceability.
		26	<p>Section 13.1.1: 'The view of the EPA is that audit reports should be issued with as few conditions as practical.' Justification of this statement is not provided in the document. Conditions are a very useful tool to achieving a sustainable outcome. They enable the auditor to consider social and economic aspects of sustainable remediation at the audit site. If auditors are encouraged to minimise conditions it means they will be focussed primarily on the environmental aspects of the audit, which would not be in keeping with the principles of ESD or the objects of the EP Act. I suggest this opening sentence is deleted together with the following 'However'. I also suggest a statement is inserted to guide the auditor in consideration of the principles of ESD and sustainable remediation and encourage them to utilise conditions to achieve a sustainable outcome for the audit</p> <p>First and second 'Must' boxes: I suggest these are reworded to reflect the principles of ESD. Ongoing management can achieve a very sustainable outcome, the minimisation of management should not be encouraged when in doing so results in excessive cost or prevents sustainable redevelopment of a site.</p>	<p>This view is based on the consideration that a large number of conditions has the effect of qualifying the audit determinations and outcomes and therefore detract from the definitive nature of the audit report. This is stated in the current audit guidelines but was omitted from the draft for external consultation. This rationale has been added back into revised section 11.1.</p> <p>An audit outcome being subject to a large number of conditions also raises the question of practicability and enforceability and whether these objectives are achievable. The EPA recognises that in some complex circumstances it may not be possible to avoid a large number of conditions however this should not be necessary for the majority of audits.</p> <p>Issues relating to ESD have been addressed in previous comments (refer to revised section 1.2).</p>

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		26	Section 13.1.3: What is if the Body Corporate doesn't exist yet?	In those circumstances the auditor should be satisfied that appropriate interim and/or contingency mechanisms are in place. Text in revised section 11.4 clarified to reflect this.
		26	Section 13.1.5: Typo – Full stop at end of last bullet.	Text corrected.
		26	Section 13.2, 1st bullet: Either there is an unacceptable risk to human health or there isn't. If there is, remediation is necessary. If there isn't then it is not necessary to place a financial burden on a party or implement negative social impacts to alter the environment and for example reduce concentrations of chemical substances. Other aspects of sustainability should be considered, but remediation for remediation's sake is not in keeping with the principles of ESD.	There may be a risk to human health from non-site contamination issues – for example due to elevated concentrations of naturally occurring substances. In such circumstances, although not site contamination, the auditor may consider it necessary to make recommendations to address any associated potential risks (refer also to revised section 13.9). Issues relating to ESD have been addressed in previous comments (refer section 1.2).
		25	Minor changes, reasonable.	Noted.
14	Site contamination audit reports and audit statements	2	Section 14.1: For how long is an auditor expected to retain audit files?	The EPA has revised its requirements for PII to include a minimum 7 years of run-off cover following the expiry of an auditor's accreditation. Auditors should retain files as long as they consider necessary. Clarification added to text in revised section 14.1.
		16	How long do auditors need to retain files for?	The EPA has revised its requirements for PII to include a minimum 7 years of run-off cover following the expiry of an auditor's accreditation. Auditors should retain files as long as they consider necessary. Clarification added to text in revised section 12.1.
		16	Section 14.1: I don't agree with the statement: 'They should contain sufficient information to enable the reader to independently reach a conclusion regarding the condition of the site'. I think this should say instead that they should contain sufficient information to enable the reader to understand the conclusions reached by the auditor.	Text in revised section 12.1 amended.

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		16	Second grey box: note that some narrative is required in the audit report to bring together the various phases of work undertaken and the results obtained etc.	Clarification to text in revised section 12.1.
		25	Minor changes from previous version. Reasonable.	Noted.
		16	Section 14.4, 1 st grey box: this implies that audit reports (not just statements) need to be sent to planning authorities/council	Clarification to text in revised section 12.4.
		26	Section 14.5, First bullet: 'the audit has identified the existence of remaining significant site contamination issues' – How could there be any issues of this kind 'remaining' following completion of an audit? If there is site contamination it means there is an unacceptable risk, if there is an unacceptable risk the audit report should require remediation is undertaken. Is it better to reword this to talk about what remediation remains necessary?	Site contamination may exist at a site following the completion of an audit but a site may be determined by the auditor to be suitable for the intended use subject to remediation (for example implementation of an ongoing site management plan). Guidance on remediation considerations in auditing has been clarified in revised section 14.
15	Assessment issues	26	Section 15.3: I suggest the terminology used in the NSW EPA Hazardous Ground Gases guidelines is adopted in this document. The NSW EPA guidelines state 'The term 'hazardous ground gas' is applied to both gases and vapours'; with 'bulk ground gases' including petroleum vapours and 'trace ground gases' including chlorinated solvents and the like.	This section has been revised to ensure consistency with the draft GAR.
		11	Section 15.6: The requirements for buffer distances is outside the scope of an audit and should sit with planning authorities. For example, do we need to consider airborne pollution from factories, such as Adelaide Brighton Cement, or explosive separation areas from Defence land? The requirement to assess for contamination from off-site sources (eg landfills) is part of the audit process and we recommend this section is reworded, possibly to restrict the buffer distance to mitigation of groundwater based contamination.	This section describes the EPA's expectation that auditors are to be aware of the EPA's policy of 500m buffer distances for landfills and have regard to potential impacts on the audit site. This is not limited to groundwater contamination as landfill gas migration in particular may result in site contamination outside the landfill site boundaries and was the primary consideration in developing the EPA's policy.
		20	Section 15.6: The requirements for buffer distances is outside the scope of an audit and should sit with planning authorities. For example, do we need to consider airborne pollution from factories, such as Adelaide Brighton Cement, or explosive separation areas from Defence land? The requirement to assess for contamination from off-site sources (eg landfills) is part of the audit process and we recommend this section is reworded, possibly to restrict the buffer distance to mitigation of ground based contamination.	This section describes the EPA's expectation that auditors are to be aware of the EPA's policy of 500m buffer distances for landfills and have regard to potential impacts on the audit site. This is not limited to groundwater contamination as landfill gas migration in particular may result in site contamination outside the landfill site boundaries and was the primary consideration in developing the EPA's policy.

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		25	15.6: it is stated that auditors should take into account separation distances from the audit site and 'other activities' as per Guidelines for Separation Distances. It isn't clear here to what extent auditors should take this into account and there is no distinction made between separation distances for air quality and noise. At present if you had a site that was within a noise separation distance for example, we would engage a noise consultant to assess the issue independently from the site contamination auditor. Is the EPA proposing that on an audit site, these types of assessments would now be within the scope of a site contamination audit and subject to auditor review? The auditor's required areas of expertise now includes air quality, but noise is not addressed.	<p>Schedule B9 of the ASC NEPM includes the competencies of air quality (volatile emissions and dust) assessment relating to site contamination, and soil gas sampling design and methodology for environmental practitioners involved in the assessment of site contamination. The eligibility requirements for initial accreditation in SA have been updated to reflect the amended ASC NEPM guidance.</p> <p>Auditors are required to consider all relevant issues that may result in site contamination at the audit site (unless subject to a restricted scope).</p> <p>Auditors are expected to give due consideration to non-site contamination issues where they may be relevant as described in revised section 13.9 and which include for example aesthetic impacts and odours. Noise is not included.</p>
		2	Section 15.8, pg 79, 3 rd paragraph: '...to remain insitu without being SUBJECT to specific...'	Text in revised section 13.9 corrected.
		11	Section 15.8: Is it possible to define the depth at which soil is to be aesthetically suitable?	Depth considerations are expected to be made by the auditor in defining the audit site as described in revised section 9.1. Guidance is provided in Schedule B1 of the ASC NEPM.
		20	Section 15.8: Is it possible to define the depth at which soil is to be aesthetically suitable?	Depth considerations are expected to be made by the auditor in defining the audit site as described in revised section 9.1. Guidance is provided in Schedule B1 of the ASC NEPM.
		2	Section 15.10: It is not possible for an auditor to quantitatively assess risk to construction workers using HILs, as none are provided (there are some screening criteria in CRC CARE (2011) report no. 10, but only for petroleum hydrocarbons. A site-specific risk assessment would be required to assess construction worker risk. Alternatively, EPA could commission a generic construction worker risk assessment to provide screening levels for this purpose.	<p>As described in Schedule B7 of the ASC NEPM, the HILs are based on long term exposures for the most sensitive receptor populations. They do not specifically address short duration exposures that may occur during construction and maintenance of a site. These exposures should be addressed on a site specific basis.</p> <p>Text in revised section 13.11 amended.</p>
		16	Section 15.10: I am not sure what the sentence beginning 'In considering possible impact on worker health....' (ie third paragraph below grey box) means.	This is intended to identify it is not appropriate to assume workers may not be subject to exposures elsewhere.
		17	Probably implied but well hidden in assessment issues chapter is the holistic EPA approach to the topic of human health.	Importance of human health is recognised in the duty of care statement for auditors in revised section 5.4.

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			I would suggest that given that human health is a key pillar of the EPA legislative and regulatory framework for site contamination a stand-alone heading with a few words describing the EPA vision on and commitment to minimizing 'human health risk' would aid the Guidance.	
16	Remediation issues	26	Section 16.3: could include a note to the effect that an Auditor's endorsement of a remediation plan does not guarantee that remediation will achieve the objectives. Many things are outside the Auditor's reasonable control or foresight. The danger of asking auditors to endorse remediation plans in a way that does not recognise the outcome may be variable in that Auditors could be considered responsible for failed attempts at remediation, or may accept only very conservative approaches (dig it all up and fill up the landfills, rather than trying something that may not work but would be a far better overall net environmental benefit if it did). As well, any Auditor who has endorsed a RAP and is considered to be responsible for it working (better than any other possible approach) may end up constrained in finding later that in fact it was not the best approach, and another of the options should after all be tried. In any such circumstance, the Auditor could be considered to have a conflict of interest. The better (more independent) approach would be one where an Auditor can reasonably consider the arguments being put forward in the RAP, and agree that they are reasonable and worth trying, but that we will review the results and determine if any change in approach is warranted based on how the site responds to the approach adopted. Doctors recommending courses of action to deal with disease are later able to decide that something else might work if the first approach didn't, without fear of this being seen to conflict with the original decision on treatment.	Issue noted and considered to be similar to limitations described for interim audit advice. Text added to revised section 14.3 to address this issue.
		17	Section 16.5, last grey box: A brief discussion on how this might be policed would strengthen this Guidance.	Related to EPA's administration of the audit system and compliance with audit conditions which is considered in revised sections 11.5 and 11.6.
		25	No comments.	Noted.
17	Administration of the audit system	11	If possible, please include a copy of the checklist EPA uses for administrative review or at least bullet points on the key items.	As the checklist is an internal EPA process that is subject to ongoing review and may be modified at any time it is not considered appropriate to include it within the guideline. The EPA has previously provided auditors with a copy of the current version of the checklist. The EPA will advise auditors of

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to a revised section of the audit guidelines refers to the revised draft version dated May 2015)
				significant changes and provide any future modified versions to auditors.
		20	If possible, please include a copy of the checklist EPA uses for administrative review or at least bullet points on the key items.	As the checklist is an internal process that is subject to ongoing review and may be modified at any time it is not considered appropriate to include it within the audit guidelines. The EPA has previously provided auditors with a copy of the current version of the checklist. The EPA will advise auditors of significant changes and provide any future modified versions to auditors.
		16	Section 17.3.2: Can the audit report checklist be included in the guideline document?	As the checklist is an internal process that is subject to ongoing review and may be modified at any time it is not considered appropriate to include it within the audit guidelines. The EPA has previously provided auditors with a copy of the current version of the checklist. The EPA will advise auditors of significant changes and provide any future modified versions to auditors.
		16	Section 17.5, footnote 97: How long does this apply to after the completion of the audit? – it shouldn't just be left open-ended	The text in revised section 16.8 has been clarified to identify the responsibility (the EPA rather than the auditor) and timeframes for notification in these circumstances.
		17	<p>Note and support section 17.2 Public health risk.</p> <p>Chapter 17.3.3: Detailed review – previous comments still stand.</p> <p>As written the section on Detailed Review (17.3.3.) is highly restrictive, may be implemented, and may only be implemented well after the fact, when something has gone terribly wrong and Government is looking for a tool to point the finger at the auditor.</p> <p>As written this Section will not provide the scope for a credible, proactive Government review of components of audits important for ensuring public health and safety (ie the human toxicology and human health risk assessment) as they become available to the auditor.</p> <p>If the aim, of Government in this space, is to ensure the health and safety of the community another approach is worth considering.</p> <p>There might be some value added in articulating there are provisions for detailed review of audits. In addition to the administrative apparatus for weeding out bad auditors, this will include detailed review of the human toxicology and human health risk assessment components of audits. Detailed reviews may be</p>	<p>Support noted.</p> <p>The detailed review as described in revised section 16.5 is a review of an audit report once the audit has been completed.</p> <p>Where a potential public health issue may be identified during the course of an audit by an auditor, this is required to be notified to the EPA. The EPA would then review the information and respond according to protocols in place at that time.</p>

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			<p>conducted on these components of audit concurrently or as they are made available to the auditor.</p> <p>The human toxicology and human health risk assessment components of audits that may undergo detailed review will prioritise those sites that pose the greatest risk to the community.</p> <p>Those sites likely to undergo a detailed review, concurrently with an audit, can be identified by qualitative indicators such as the magnitude and duration of exposure to contamination, the types of chemicals identified in the contamination, the route of exposure and numbers of nearby residential properties likely to be impacted by the contamination.</p>	
		25	No comments	Noted.
18	Audit information	25	No comments	Noted.
19	Glossary	25	No comments	Noted.
Appendix 1	Summary of fees	25	No comments	Noted.
Appendix 2	Audit references and guidance	25	No comments	Noted.
Appendix 3	Audit report and audit statement format	16	<p>Introduction and audit details: Why does the original notification form need to be included? All of the information from this form should now be in the audit report and the information on the original form may now be outdated making it incorrect and misleading. I think this requirement should be removed.</p> <p>Audit documents: correspondence between the auditor and consultant can span years and I think this section needs to make it clear that only correspondence that has not been superseded by the information provided in the audit report should be included</p> <p>Site history: PCAs should not only be those prescribed by the regulations; there are a lots of other potential PCAs that can cause contamination.</p>	<p>It is considered appropriate that a copy of the commencement form be included in the audit report as this specifies the details of the audit at the time it was commenced.</p> <p>If substantial changes to the details of the audit have been made subsequently, then updated notifications should be provided as described in revised section 8.2.</p> <p>Text clarified to refer to key correspondence which describes auditor's requirements or opinions.</p> <p>This reference is not intended to restrict the activities to those prescribed in the Regulations. Text clarified to refer to potentially contaminating land uses and/or activities.</p>
		25	No comments	Noted.
Appendix 4	Electronic format of audit reports	25	No comments	Noted.

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	and audit statements			
	General	2	<p>Where guideline titles are mentioned in report text, it would be much clearer if they were italicised or put in inverted commas. Eg sections 1.5, 3.3, 3.3.2 and 4.7 'Guideline for the assessment and remediation of site contamination'.</p> <p>The Abbreviations list is helpful, however it would be clearer to also spell out all acronyms the first time used in text, such as PCA.</p> <p>Fix page breaks throughout so as to remove isolated headings and introductions to lists which then flow over the page. Eg sections 2.6 and 5.12, and pages 21, 45 and 32.</p>	Referencing methods, use of abbreviations and formatting has been checked for consistency in the final document.
		17	<p>There may be some value in stating up front that the audit system reflects the rules and regulations and current knowledge of the time and that an audit conducted in one era and believed to be safe may not be considered safe into the future.</p> <p>Whilst we acknowledge the site contamination assessment and clean-up approval system in SA requires third party private sector endorsement from specialised auditors it is our view that decisions about public health risk assessment and management potentially involving the public or communities should remain with government.</p>	It is considered this is reflected in revised section 17.2. The text of this section has been amended to include that the EPA has a role in decision making in these circumstances.
		26	<p>On site, onsite, offsite, non-site: please be consistent in the use of these terms – one word or two (or hyphenated – which is my personal preference), choose one form and be consistent throughout the guideline.</p> <p>There is inconsistency when referring to other EPA publications. Sometimes they are written in italics, sometimes with 'xxxx' marks, sometimes with nothing. Italics looks good to me – I suggest you do a word search for the word 'publication' and 'Guideline' and amend accordingly.</p>	Terminology and referencing checked for consistency in the final document.

Table 2 2015 revised draft audit guidelines submissions and responses

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
	Abbreviations	28	Missing VSCAP and VSRPs	Abbreviations included, also in section 3.5.
		36	Some abbreviations included in Appendix 3 are missing, eg DQO, NATA, CSM.	Missing abbreviations included.
	Summary	–	–	–
Part 1 Legislative and policy framework				
1	Introduction	28	Section 1.2: One of the objects of the Act is to promote the principles of ESD then why is nothing written in the rest of the document. Would expect some basic guidance provided. Perhaps state ESD principles and assessment of such during any investigation and remediation etc. Could also quote SURF as further reference.	It is not the purpose of the audit guidelines to provide guidance on ecologically sustainable development (ESD), but to confirm that the audit system has been established and operates in the context of the Objects of the Act. Information on determining remediation goals, objectives and endpoints is provided in the GAR. However, some additional references have been added in sections 1 and 14.
		32, 35	Section 1.2: Aims of the audit system: The aims of the audit system have been supplemented in the guidelines for the site contamination audit system ('Guidelines') to include an aim of providing a 'framework to facilitate sustainable development with due consideration of financial, social and environmental aspects of site contamination assessment and remediation'. This object is commendable but it cannot justify any attempt under the Guidelines to broaden the role of an audit as defined under the Environment Protection Act 1993 ('EP Act'). In particular, the Guidelines should not confer upon the auditor a regulatory role under the EP Act.	<p>The aims of the audit system have been revised to clarify the audit system has been established and operates in the context of the Objects under the Act, which include promoting the principles of ESD.</p> <p>The aims of the audit system are also intended to support the purpose and desired environmental outcome, and the attainment of environmental outcome, described in principle 16 of the ASC NEPM (refer to the Measure).</p> <p>The functions of the EPA include to facilitate the pursuit of the Objects of the EP Act by government, the private sector and the public, by advising on and assisting with, the development of best environmental management practices. The EPA accredits expert individuals as auditors, and once accredited auditors are required to comply with relevant legislation, guidance and conditions of accreditation. In fulfilling their role and responsibilities auditors are therefore expected to consider the Objects of the EP Act.</p>
		33	Section 1.2: uses phrases such as '...seek to ensure that all reasonable and practicable measures...' and '...for the adequate protection of human health and the environment...'. The use of words such as 'reasonable' and 'adequate' are soft	The wording in section 1.2 of the audit guidelines reflects the wording in section 10(1)(b) of the EP Act. Section 1.2 has been revised.

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			and potentially open to legal challenge. Words such as 'technically justified' and 'demonstrated' are considered to imply that decisions are based on multiple lines of technically derived information/evidence rather than opinions of reasonableness or adequacy. This may leave developments exposed due to interpretation of the guidance and the differing application/viewpoint of this by consultants and councils when it comes to development approvals.	
		33	There appears to be a new concept (See Section 1.3) that needs to be further explained and understood. Section 1.3 includes Figure 1 'Relationship and stages of assessment, remediation and auditing of site contamination'. The narrative preceding the figure makes the following statement 'The assessment of site contamination may identify the need for remediation and/or for an audit to be carried out. ' Following this statement is a diagram (Figure 1) that outlines triggers for assessments and audits and infers that site assessments and remediation can occur as standalone processes and that a formal audit may or may not need to follow. The EPA's expectations regarding the assessment and remediation of contaminated sites is stated in the paragraph below Figure 1 to be contained in the publication 'Guidelines for the assessment and remediation of site contamination'. However this mentioned document has not been published and is not able to be referred to.	<p>The processes of assessment, remediation and auditing may not all be required or triggered at all sites. The extent to which they are will be influenced and/or determined by a range of factors including liability for site contamination, the specific site conditions, the presence of offsite contamination and intentions relating to land use.</p> <p>It is acknowledged that the revised draft of the <i>Guidelines for the assessment and remediation of site contamination</i> (the GAR) was not available at the same time as consultation on the audit guidelines. However, the revised draft GAR has subsequently been out for consultation. The GAR does provide information on the different triggers for assessment and remediation and EPA's expectations as to when audits would be commenced.</p>
		33	The major issue is that the proposed changes open the assessment and audit process up to interpretation which may expose developments to adverse or conflicting advice from consultants. The guidance is strong on the roles and responsibilities of auditors but without the availability of the publication 'Guidelines for the assessment and remediation of site contamination' conduct their work it is light on what regulations apply to assessment consultants other than a general expectation that they will conduct assessments in general compliance with the ASC NEPM.	<p>The purpose of the audit guidelines is to provide detailed guidance to auditors in relation to accreditation, their role and responsibilities and the carrying out of audits. It is acknowledged that the revised draft of the <i>Guidelines for the assessment and remediation of site contamination</i> (the GAR) was not available at the same time as consultation on the audit guidelines. However, the revised draft GAR has subsequently been out for consultation. The GAR provides detailed guidance on how the assessment and remediation of site contamination is expected to be carried out in South Australia. It is noted that the EPA has recently consulted on a proposal requiring the use of certified professionals. It is also noted the EPA is working on an Environment Protection Policy (EPP) under the EP Act to support the ASC NEPM.</p> <p>Issues related to the consideration of site contamination in planning and development are the subject a draft site</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
				contamination planning policy framework, which has also recently been out for consultation.
		33	The guideline is also light on the role of quantitative risk assessment inputs to the decision making process regarding residual contamination.	The process of risk assessment in relation to site contamination is to be carried out in accordance with the guidance provided in the ASC NEPM. The GAR provides guidance on how the assessment and remediation of site contamination is expected to be carried out in South Australia. This includes guidance on remediation goals and identifying remediation objectives and endpoints and the process of remediation options assessment. Guidance for auditors on the remediation (which includes management under the EP Act) of residual contamination is provided in section 14 of the audit guidelines.
		36	Section 1.3: Typo in the second sentence. I think 'of ' might be missing between 'more ' and 'these '.	Corrected.
		32, 35	Section 1.5: Mandatory Guideline requirements: We support that the Guidelines now clearly specify and summarise the mandatory guideline requirements ('MGRs') throughout the body of the Guidelines and in Appendix 5. Our concerns with these MGRs are specified throughout this submission.	Noted.
2	Key audit components	36	Typos – Full stops appear to be missing from the final sentences in the first, fourth and seventh grey boxes.	Corrected.
3	Audit process	28	Section 3.2: Can it be mentioned that a consultant cannot commission an Audit if they are carrying out any assessment work?	Pursuant to section 103X(2)(d) of the EP Act, an auditor must not undertake an audit on the instructions of, or under a contract with, a consultant involved in the assessment of site contamination at the site. A footnote has been added in this section referencing s103X(2)(d) and the regulation is quoted in section 5.2 of the audit guidelines.
		36	Section 3.2: might fit better later in this section, perhaps after 'Audit purpose ' or may be 'Other reasons ' as it would seem more logical to discuss the commissioning process after the reasons/requirements for an audit are discussed.	Noted, however the person commissioning the audit and any liability they hold for the site contamination, may influence the reason for the audit being carried out and consideration of the purposes of the audit.
		36	Section 3.2: 1st paragraph 'This 'will' improve the efficiency of the audit'. I have had experience when early commissioning of	The overall experience of the EPA is that it should improve the efficiency of the audit. On review, it should also improve the

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			<p>an audit probably hasn't improved its efficiency. Early commissioning 'should' improve it, but actually doesn't always do so. Anyway this concept is covered again in the 2nd sentence of the 2nd paragraph with 'can be beneficial in clarifying the requirements '. This statement is certainly true. I suggest, 'This will improve the efficiency of the audit ', is deleted as the concept is covered, and perhaps better expressed, in the 2nd paragraph.</p>	<p>efficiency of assessment and remediation processes. The text in section 3.2 has been revised to take these factors into account.</p>
		28	<p>Section 3.3: Should EPA involvement in the process of transfer of liability not be mentioned (prescribed form etc?)</p>	<p>Additional text added to section 3.3 referring to section 103E of the Act and the EPA information sheet <i>Site contamination: Transfer of liability</i>.</p>
		28	<p>Should mention that the nature and extent of contamination must be known so you know what you are transferring.</p>	<p>The considerations for the transfer of liability are described in the EPA information sheet <i>Site contamination: Transfer of liability</i>. Additional text and reference added to section 3.3.</p>
		32	<p>Section 3.6: Audits under the Development Act 1993:</p> <p>It is understood that a lot of the detail in section 3.6 has been removed pending finalisation of the Site Contamination Framework for the Planning System ('Framework') which will provide separate guidance about the interaction of the planning and site contamination systems.</p> <p>Section 3.6 nevertheless states that final development approval should only be granted following completion of the audit and preparation of the audit report and statement. This is considered to be too prescriptive for inclusion in the Guidelines, especially given that the Framework is currently subject to consultation. To this end, we are of the view that interim audit advices should be capable of being relied upon for the grant of full development approval in certain circumstances.</p> <p>The Guidelines should not be inconsistent with the Framework. Accordingly, either sections 3.6 and 10.2 (and any other relevant sections) need to be pared back, or the Guidelines should not be finalised until such time as the Framework has been finalised.</p>	<p>Sections 3.6 and 11.2 have been revised to provide for better alignment with the proposed site contamination planning framework.</p>
		28	<p>Section 3.8: The paragraph below Table 1 is slightly confusing and would be assisted by an example.</p>	<p>Text clarified.</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
		36	Figure 3: Typo – 4th yellow box – delete space between forward slash and ‘contractors’.	Deleted.
4	Audit determinations and outcomes	28	Sections 4.2 to 4.4: Some standardised examples would help.	Expanded example given for land use suitability statements in section 4.3. Some further clarification provided in sections 4.2 and 4.4, and Appendix 3.
		36	Section 4.4: Typo - Add full stop at end of 3rd sentence.	Added.
		36	Section 4.4, last paragraph: ‘The presence of elevated naturally occurring chemical substances can result in site contamination if disturbed by an activity undertaken at the site’. I am unclear how a naturally occurring chemical substance can be ‘elevated’? What are they elevated above? If that concentration is the natural level then isn’t that the background concentration? For site contamination to occur the chemical substances must ‘at least in part, come to be present there as a result of an activity’. If the activity results in concentration of the chemical substances at the site then that might result in site contamination, but then the concentrations aren’t naturally occurring. I suggest this statement is clarified to avoid misinterpretation. Perhaps it might instead be stated that ‘Site activities can result in mobilisation of or exposure to, naturally occurring substances that might pose a potential risk to human health and/or the environment. (Also see my comments regarding section 13.1 (last paragraph) and section 13.6).	Sentence amended.
		36	Section 4.5: I suggest the phrase ‘that is not trivial’ is added after ‘harm to water’ in the 2nd sentence of the first paragraph. The existence of site contamination should not just be determined on the basis of harm to water alone, the harm should also be determined not to be trivial (ie it poses a risk to human health and/or the environment).	Trivial relates to all aspects of harm in the context of site contamination as defined in section 5B of the EP Act. Text in section 4.5 clarified.
		28	Section 4.6: It is clear that the residential land use descriptions (low, medium, and high density) are linked to potential exposure but as density of housing is mentioned can EPA provided further guidance on distinguishing these densities. For example other EPA jurisdictions provide information on densities that makes this clearer. Or ensure all land uses are consistent with NEPM. This would also avoid confusion for council and developers.	Section 4.6 does not specifically refer to low, medium and high density. There are no standardised definitions for these terms in current planning legislation. The NEPM generic land use descriptions should be used if appropriate, as described in sections 4.3 and 4.6.

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		34	Table 1 and Section 4.6: covers sensitive use as defined by the EP Act however does not cover the Development Act where moving to a 'more' sensitive use also triggers an Audit. For example change from commercial/industrial to open space does not require an audit under the EP Act however would require one under the relevant Planning Authority Notice/Guidelines. This does not appear to be discussed in the Guidance.	Section 4.6 is intended to provide guidance to auditors for making standardised statements on audit outcomes in relation to land use suitability. Guidance on how to consider site contamination in planning and development is to be provided separately as part of the implementation of the site contamination planning framework.
		36	Section 4.6: Typo in 2nd sentence – should be 'multi-storey' with an 'e'.	Text corrected.
		36	Section 4.6: Typo in last bullet – no space between 'commercial ' and forward slash	Text corrected.
Part 2 Auditor role, responsibilities and accreditation				
5	Role and responsibilities of auditors	28	Section 5.2: If an auditor is advising council on the need for an audit, is that audit or their company conflicted out of undertaking the audit?	<p>It is understood some councils when responding to development applications may choose to seek on their behalf a 'preliminary opinion' of a consultant, who may be a person who is also an auditor. Unless that person is carrying out an audit at the site, they are providing their opinion as a consultant. In doing so, it is considered this would result in a potential conflict of interest if the intent was to then subsequently carry out an audit at the site.</p> <p>The advice of the EPA is that opinions of auditors on the suitability of land for a specified use should only be provided to support planning and development applications in the form of either Interim Audit Advice or a Site Contamination Audit Report.</p> <p>Issues/advice relating to the consideration of site contamination in planning and development are intended to be addressed/provided as part of the implementation of the site contamination planning framework, which is subject to separate consultation.</p>
		28	Section 5.3: This section will hopefully improve the efficiency in the assessment and audit process. However, it makes the Auditor responsible for commenting on over servicing by the consultant. Recommend that this section should be targeted at	<p>The intent of this section is to ensure that auditors are able to adequately demonstrate their reasoning and justification.</p> <p>An additional MGR has been included to incorporate this overall issue.</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
			significant or gross over servicing (ie that which contradicts objectives of the Act) that the Auditor is made aware of.	
		28	Section 5.3: Any risk based decisions by an Auditor need to be proved	The determinations of the auditor need to be clearly justified and demonstrated in the audit report. An additional MGR has been included on this issue.
		32, 35	<p>Section 5.3 Risk-based decision making: Auditors are expected to consider the objects of the EP Act and apply the principles of risk-based decision making when carrying out an audit. This is only an 'expectation' and is not an MGR. Adopting a risk-based approach was previously a mandatory requirement under the first draft of the Guidelines. Adopting a risk-based approach should be a mandatory requirement and clarity should be provided as to what that entails.</p> <p>The final paragraph of section 5.3 is supported. In particular, it provides that auditors should be able to explain to any person why the auditor has requested any aspect of work. This should be rephrased into a mandatory requirement that auditors 'must ' be able to explain and justify their bases for requiring specific work and such justifications 'must ' be consistent with the scope of the audit report agreed with their client.</p>	<p>An additional MGR has been included in section 5.3 in relation to the Objects of the Act and risk based decision making.</p> <p>Support noted, however it is considered the additional MGR in relation to the Objects of the Act and risk based decision making adequately provides for this. Some minor clarification to text.</p>
		32, 35	<p>Section 5.4 Duty of Care: This section focuses on auditors owing a primary duty of care to the health and safety of the people of South Australia above a duty to their clients. It also provides that auditors have a duty of care to protect the environment. The EP Act and the Environment Protection Regulations 2009 ('EP Regulations') do not expressly impose such duties on an auditor. The general environmental duty under the EP Act only applies to someone undertaking an activity (which is defined in the EP Act) and would not extend to an auditor undertaking a site contamination audit. It is acknowledged that in many cases a client may attract the general environmental duty in undertaking certain activities.</p> <p>This section should be revised to explain the source of the duty, and for the sake of completeness should state that the auditor also has a duty to their client. Regardless of their independence, it should be recognised that they are engaged by their client and owe their client contractual obligations.</p> <p>Further the intention behind the reference to section 1.2 is unclear. If it is suggesting that in exercising their duties, the Auditor has to take into account the aims of the audit system</p>	<p>An additional MGR has been included in section 5.4 in relation to the duty of care.</p> <p>Some clarification to text added on this issue.</p>

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			and the objects of the EP Act, the reference to section 1.2 is supported.	An additional MGR has been included in section 5.3 in relation to the Objects of the Act and risk based decision making. Support noted.
		28	Section 5.5: We agree with the expectation of Auditors to demonstrate leadership whilst maintaining their independence. Could an example(s) be provided on how EPA expects this to be achieved?	Guidance and leadership may be demonstrated for example by informing clients, who may be unfamiliar with site contamination issues, of the assessment, remediation and auditing processes. It may also be demonstrated by participating in discussions with stakeholders where the outcomes of the audit may need to be properly understood to inform decision making processes. It may also involve providing information to consultants where they may not be aware or relevant guidance. Clarification and examples added to text.
		32, 35	5.5 Professional conduct of an Auditor: The introductory paragraph of this section provides that auditors are expected to demonstrate leadership during the course of an audit, whilst maintaining their independence. As the primary role of an auditor is as an independent assessor of work undertaken by a consultant, the reference to leadership is puzzling. To whom are auditors required to demonstrate leadership? How are they expected to demonstrate such leadership? How is 'leadership' within the scope of their role under the definition of 'site contamination audit' under the EP Act? In light of the additional detail in section 5.6, the reference to leadership in section 5.5 should be deleted.	Guidance and leadership may be demonstrated for example by informing clients, who may be unfamiliar with site contamination issues, of the assessment, remediation and auditing processes. It may also be demonstrated by participating in discussions with stakeholders where the outcomes of the audit may need to be properly understood to inform decision making processes. It may also involve providing information to consultants where they may not be aware or relevant guidance. Clarification and examples added to text.
		34	Section 5.6: While we recognise the Auditor's role to ensure accuracy/completeness of assessments/remediation in compliance with Act/guidelines etc. we find the extent of Auditor involvement in Audits variable/inconsistent in SA. We would see the Authority provide further detailed guidance as to what level of assessment/evidence is sufficient for information to appropriately identify impact/risk and then the Auditor assess compliance against that guidance ie this is to essentially clarify the extent of investigation required. For example an exceedance of one sample for one PCOC an Auditor can request a whole new GME or even installation of additional groundwater wells where industry practice would be to resample the well which exceeds for that parameter and then investigate further if results are still elevated. As such site assessments appear to be becoming more and more complex	The risk assessment of site contamination matters should be undertaken consistent with the recommended process for assessment described in the ASC NEPM. Under the revised audit guidelines, in exercising their duties auditors have to be able to demonstrate risk based decision making, and that they have taken into account the Objects of the Act and the aims of the audit system. Additional MGRs have been included on this issue (see under sections 5.3 and 5.4). The considerations of an auditor in carrying out an audit are described in section 10 of the audit guidelines. These do not include grammatical or editorial aspects. However it is noted that some errors may result in incorrect statements of fact or have the potential to be misinterpreted, and it would be expected these would be identified and addressed by auditors. An additional MGR has been included in the audit guidelines in

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			as the Auditor looks to limit his/her liability rather than ensuring the process has been followed. In past experience Auditors are commenting on format/grammar/presentation of reports as well as non-compliance with guidance/standards. We believe this is not an Auditor's function and should be clarified in the guidance.	relation to auditor consideration of the ASC NEPM when carrying out audits (see under section 10.1).
		28	Section 5.7: Formal communications should include e-mails	The form of communication is clarified as being written and may include emails.
6	Auditor accreditation	28	Will the SA EPA be implementing an exam as part of the accreditation process so it is consistent with other states?	The national harmonisation of auditor accreditation is being considered by the jurisdictions which accredit/appoint auditors.
		28	Section 6.8: Last bold box is incomplete with missing reference and sentence. Refers to regulation 57.	Text corrected.
		28	Section 6.13: Is there an appeals process through the ERD court also?	The EP Act provides for one appeal process in relation to accreditation decisions about site contamination auditors, ie an appeal may be made to the Administrative and Disciplinary Division of the District Court (Regulation 63 provides for this). No alternative appeals process through the ERD Court is provided for in the legislative scheme.
		30	Consideration should be given to ensuring that consultants undertaking human health risk assessments are also accredited including minimum qualifications.	The EP Act only provides for the accreditation of site contamination auditors. Consultants undertaking the assessment of site contamination, including human health risk assessment, should be able to demonstrate they hold the appropriate relevant knowledge, skills and experience as described in Schedule B9 of the ASC NEPM. This then needs to be considered by the auditor. It is noted that the EPA has recently consulted on a proposal requiring the use of certified professionals.
		34	Section 5 seems limited (5 pages) compared to other larger sections of the document eg 19 pages covering the Auditor accreditation process. Perhaps this section should refer to section 9 and onwards for more detail?	Cross references to Part 3 of the audit guidelines have been included in section 5.
7	Renewal and maintenance of accreditation	-	-	-

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Part 3 Carrying out audits				
8	Authorisations and notifications	28	Section 8.1: Please define what is considered an associate of the auditor. The SA contaminated land industry is small and most locally based auditors have an association with the assessing consultant.	A definition of 'associate' is provided in section 3(2) of the EP Act. A reference to this definition has been added.
		28	Section 8.1: Please define a significant period of time.	It is noted the guidance refers to '...and the work is superseded by other more recent and relevant work'. It is considered more appropriate that if auditors have any questions that they discuss the issue with the EPA as individual specific circumstances would have to be taken into account.
		28	Section 8.1 We also recommend that the exclusion should distinguish between data used to characterise the risks to human health vs time series data. For example, we do not believe it should be a conflict of interest if the auditor was involved in a GME that is only used for time series purposes and more recent groundwater data is available to assess the risks.	A key consideration is whether the data (regardless of the purpose collected) would be relied upon by the auditor. It is considered to be more appropriate that if auditors have any questions that they discuss the issue with the EPA as individual specific circumstances would have to be taken into account.
		34	Section 8.1: 9.5 repeats/duplicates the intent of section 5 esp. re conflict of interest and role of an Auditor	The guidance in section 8.1 is intended to describe the specific requirements of section 103X of the EP Act and the considerations and process for s103X authorisations. Section 10 is intended to provide guidance on technical and process considerations in carrying out audits. Section 5 is intended to provide the overarching framework for the role and responsibilities of auditors in the context of relevant legislation and guidance. Duplication has been avoided where possible.
		34	Section 8.1: indicates an Auditor may undertake sampling if a site history report indicates no PCA has occurred onsite – in this situation we would employ a consultant to do a site history and if the risk of PCA is low no further work/Audit would be done unless we would be instructed by EPA or a Planning Authority. Is this statement in 8.1 not contrary to the whole site assessment process??	<p>If an adequate preliminary site investigation (site history) does not identify any potentially contaminating land uses or activities (PCLUA) and site contamination is otherwise not known to exist, then further assessment would not normally be expected. However, there may be instances where further assessment/remediation/audit processes may be triggered where no PCLUA has occurred at a site - for example the site may be subject to contamination arising from elsewhere.</p> <p>It is noted that issues related to the consideration of site contamination in planning and development are the subject a draft site contamination planning policy framework, which has also recently been out for consultation.</p>

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		32	<p>Section 8.3: Termination of an audit before completion: The Guidelines now include some guidance in relation to audit termination where there is delay in a client/consultant providing information or undertaking works. Whilst this is considered useful guidance for auditors there should likewise be an obligation on auditors to complete their reviews and finalise the audit report or interim audit advice in a prompt and timely manner. This should be an MGR.</p>	<p>Customer service and management of workload by auditors is considered to be an auditor's responsibility and part of the professional conduct of an auditor.</p>
		32, 35	<p>Section 8.4: Hazardous Circumstances: MGR 8 imposes on auditors a mandatory notification obligation to notify the EPA as soon as reasonably practicable of any hazardous circumstances identified in carrying out an audit. Hazardous circumstances is given a meaning in section 18 of the Guidelines.</p> <p>In particular, auditors have obligations to notify hazardous circumstances verbally as soon as possible, with formal notification to be provided in writing within 48 hours. It also imposes on auditors an obligation to update that notification if they become aware of new or additional information.</p> <p>This MGR imposes on auditor's obligations which go beyond the scope of their notification obligations under the EP Act (for example, their obligations under s.83A of the EP Act). The role of the auditor must remain within the framework of 'site contamination audit' as defined in the EP Act. Their role is to examine assessments or remediation carried out by another person in respect of known or suspected site contamination on or below the surface of a site for one or more of the three specified audit purposes. The scope of their role in any particular audit is agreed between a client and the auditor. They should not be expected to go beyond the scope of their audit.</p> <p>Notifying the EPA of hazardous circumstances is not part of the role of an auditor. Notification obligations of this nature should not be imposed on auditors through Guidelines. If the EPA wishes to impose mandatory notification of non-site contamination matters on auditors, the appropriate mechanism for doing so would be to amend the EP Act. It is also noted that notification obligations are already imposed on persons conducting a business or undertaking under provisions of the Work Health and Safety Act 2012 which relate to certain dangerous incidents.</p>	<p>The audit system has been established to support the Objects of the Act, which include to promote the disclosure of and public access to information about significant environmental incidents and hazards. The EPA considers that the requirement for auditors to notify the EPA of the hazardous circumstances described in section 8.4 is consistent with the Objects of the Act.</p> <p>The issues related to advising the client are acknowledged and section 8.4 has been amended to include reference to also notify the audit client, to ensure that persons in control of the site implement, if possible, measures to eliminate or mitigate the hazard. The text has also been amended in relation to the circumstances where verbal notification should be made.</p>

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			<p>Further, imposing a mandatory requirement on auditors to verbally notify the EPA of hazardous circumstances as soon as possible has the potential to give rise to a situation where a risk is not appropriately identified. In asking auditors to exercise their independent professional judgment in determining whether a particular situation represents a hazardous circumstance, the EPA is asking the auditors to assume a regulatory role.</p> <p>Section 8.4 and all other references to hazardous circumstances in the Guidelines should be deleted. At a minimum, it should at least be recognised that auditors have responsibility to notify their clients and/or the person in control of the site prior to providing such notification to the EPA. If it is the case that section 8.4 is justified on the grounds that auditors have a duty of care to the environment, the due exercise of that duty would necessitate that they contact the person in control of the site, so that they are able to implement any immediate measures to eliminate or mitigate the hazardous circumstances.</p>	
9 ¹	Audit site, elements and scope	34	<p>Section 9.1: Historic site contamination reports quite often do not provide clear consideration/guidance re buried services. Whilst more recent reports may consider services this is inconsistent and as such reports quite often do not consider buried services in sufficient detail. We request the guidance more clearly highlights consideration for all site services as part of ongoing site management/refer to section 13.11 of the guidance. This is of particular concern where residual contamination exists at depths beyond where property occupants may 'contact' contamination but utilities will be working to conduct maintenance/repairs/relocation of services.</p> <p>We support the implementation of a restricted scope audit within the new guideline. We would also like clarification as to how the 'Auditor protocol' in both the waste derived fill and soil enhancer standards relate to the new guidance as this is not discussed – would these now be considered as 'restricted scope' audits?</p>	<p>Potential impacts to workers, including services, would be expected to be considered by the auditor (and consultant) as part of the risk assessment process, identifying relevant sources, pathways and receptors, where relevant, as described in section 14.13. If measures are considered necessary to be implemented to be protective, these would need to be described in the audit report. Further guidance on assessment is provided in the GAR.</p> <p>Support for the restricted scope process is noted. Guidance on waste derived fill has been removed from the audit guidelines as these issues are being reviewed separately by the EPA.</p> <p>There is no requirement for the EPA to approve a restricted scope. However, it is expected that a restricted scope may more commonly be used for sites subject to regulatory requirements under the EP Act, for example voluntary proposals. Where this is the case, the EPA would review the restricted scope to ensure consistency with relevant regulatory</p>

¹ Note – section 9 has been split into two in the final guideline: Section 9 Audit site, elements and scope, and Section 10 Considerations in carrying out audits. This has affected numbering in the final audit guideline from section 9 onwards.

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			Will the EPA 'approve' restricted scope Audits or just 'note' they are being conducted?	requirements. Some further clarification has been provided in section 9.
		28	Sections 9.1 and 9.2: The inclusion of 'air' will require auditors to consider risks from air pollution, such as smog, stack emissions, etc. We consider this outside the scope of an audit and beyond the technical abilities of practitioners in the site contamination industry. We recommend including 'air' that has been impacted from known on and offsite site contamination. For example, ambient VOC concentrations in excavations, etc.	Air is defined in section 3(1) of the EP Act. Some clarification to text has been provided in relation to where adversely affected by site contamination at the site.
		32, 35	<p>Section 9.2: Elements of the Environment: Initially the Guidelines proposed that all elements of the environment should be taken into account as part of the audit scope unless a restricted scope was being applied to the site. This has been revised to 'all relevant elements of the environment should be considered as part of the audit scope unless a restricted scope is being applied'. Is the effect of the changes that whilst an auditor needs to turn their mind to all aspects of the environment, in determining the scope of an audit, the auditor in consultation with their client can determine which aspects are 'relevant'? If this is the case then this amendment is supported.</p> <p>Section 9.2 includes amenity values such as odour and aesthetics as elements of the environment. Whilst the concept of amenity value is reflected in the definition of 'environment' under the EP Act, aesthetics is not a relevant consideration for an auditor. It goes beyond their role which is to determine the nature and extent of site contamination; the suitability of the site for particular uses; or the level of remediation required. Aesthetics is, rather, a commercial matter (ie it is driven by the expectations of the market place) except to the extent it falls within the provisions of the EP Act relating to environmental nuisance or waste management. All reference to aesthetics should be deleted.</p>	<p>All elements of the environment should be considered in an audit unless a restricted scope is being applied.</p> <p>The ASC NEPM provides guidance on aesthetic considerations during the assessment of site contamination. It is expected that the assessment of site contamination will be carried out by consultants consistent with the ASC NEPM. It is considered appropriate that auditors similarly take the ASC NEPM guidance into account where aesthetic considerations are relevant to the proposed use of a site. It is acknowledged that there is a concern in the community that the lack of specific numeric guidelines may result in over conservative outcomes. However, as described in the revised draft audit guidelines, auditors must make risk based decisions consistent with the objects of the Act and must be able to justify any requirements for additional work. Some clarification has been made to the text in section 14.11 to reflect this.</p>
		28	Section 9.4: Is it possible to do a restricted scope audit on a residential development adjacent to a landfill? For example, restricting audit scope to risk from landfill gases?	<p>If the audit was required for planning and development requirements and an outcome in relation to the suitability of the site for a sensitive use or another use or range of uses is needed, a restricted scope could not be applied.</p> <p>However, a restricted scope could be applied to the landfill site if considered appropriate, for example, to consider the nature of extent of the migration of landfill gas arising from the landfill.</p>

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		32, 35	<p>Section 9.4: Identifying the objects for a restricted scope: This section includes an MGR which requires auditors to provide a copy of the restricted scope to the EPA at the time of notification of the commencement of the audit. Notably, the effect of this is to broaden the scope of notification obligations under s.103Z(1) of the EP Act which only requires the client name and audit location details to be provided.</p> <p>On page 58, the Guidelines state that the auditor should ensure that the client agrees to the proposed restricted scope and is satisfied that it meets the audit objectives. It also states that subsequent changes to the restricted scope should be documented and agreed to by the auditor and client and provided to the EPA. This should be stated as an MGR – auditors should be limited to the scope and objectives agreed with their client unless varied by agreement between those parties. Any discussion between the auditor and the EPA regarding a restricted scope should only occur once the scope and objectives have been agreed between the auditor and the client.</p>	<p>Inclusion of the restricted scope as part of the details of the notification is to ensure this information forms part of the details of the audit commencement and is available through the Public Register.</p> <p>Where a restricted scope is considered appropriate based on the reason and purposes of the audit, once agreed to by the auditor and the client, this would inform the progression of the audit. However, auditors are required to comply with relevant legislation and the audit guidelines over any contractual arrangements or obligations.</p> <p>The MGR has been amended to include reference to the variation of a restricted scope.</p>
		28	<p>MGR 10: The need for a restricted scope is based on an understanding of the CSM, appropriate person, client and community requirements, etc. This will take time to determine. An understanding of the restricted scope will typically not be known with the 2 week notification period. In addition the restricted scope should be negotiated with the EPA. We recommend including comment that if the restricted scope is not confirmed at the commencement of the audit, then the notification should note this.</p>	<p>Discussions on a restricted scope may be carried out prior to notification of the commencement of audit (& the commissioning of the audit).</p> <p>Guidance has been included where a restricted scope is proposed to be applied following audit commencement.</p> <p>It is expected that audits with a restricted scopes may most commonly be applied at sites subject to EPA regulation – where this is the case discussions with the EPA in preparing the scope would be beneficial to ensure regulatory requirements, if any, are adequately met.</p>
		32, 35	<p>Section 9.5 Carrying out an Audit: The final paragraph of this section states that auditors are expected to take into account whether the assessment and/or remediation works are consistent with relevant legislation, EPPs and relevant guidelines issued or endorsed by the EPA. The auditor is only required to comply with their obligations under the EP Act and under these Guidelines (pursuant to the definition of 'site contamination audit report', Regulation 56(2)(c) of the EP Regulations and section 1.5 of these Guidelines). It is not the role of an auditor to advise on compliance with those provisions of the EP Act not relating to site contamination. Nor</p>	<p><i>Note: Former sections 9.5 to section 9.8 have been moved into a new section (section 10), with additional sections added.</i></p> <p>It is considered appropriate that in exercising their role and responsibilities, that auditors, in providing a review of the assessment and remediation carried by others, consider the extent to which these works are consistent or complying with relevant legislation and guidance.</p>

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			should they be exercising legal judgment in relation to EPPs or other legislation. This final paragraph should be deleted.	
		28	Section 9.6: Recommend including the requirement that the Auditor/representative must attend each significant stage of site assessment and remediation undertaken during the period of the audit. This will help Auditors justify attending each stage of investigation and reduce the overall risk to the community.	It is expected that auditors would consider the need for and carry out site inspections, verification sampling etc based on site specific circumstances, the extent and reliability of available information, and as otherwise considered needed and/or appropriate. Some clarification has been provided in section 10.2.
		36	Section 9.6: 'An auditor should review any information relevant to the audit site..... 'This would involve the auditor doing the assessment. I suggest this is reworded such that the auditor reviews relevant information provided by the consultant. I also suggest the word 'any' is removed; the bullet point list in this section appears to be very comprehensive and appropriate.	The current text states 'An auditor should review any information relevant to the audit site including previous assessment, remediation or audit reports in order to satisfy the purpose of the audit. The degree of information has to be sufficient to satisfy the auditor's requirements. 'It is considered that in the context of the whole document, the issues raised are addressed.
		28	Section 9.8.1: In the current market there is the risk that clients will shop around for different opinions from auditors. This presents a risk to the community if critical information is lost from one auditor to the next (ie important site observations). To minimise the risk to the community, we recommend including a statement requiring the sharing of information (review letters, site inspection notes and photographs) between incoming and outgoing auditors.	<p>The termination of an audit by an auditor and subsequent commencement of an audit by another auditor is not an ideal situation, however may be necessary in some situations – typically where an auditor may change employment or may no longer be accredited.</p> <p>Where the audit is commissioned by the same client, this information, where it has been provided to the client, would be expected to be provided to the new auditor by the client. It is noted however an auditor is not bound by any advice provided by another.</p> <p>It is noted that information forming details of the notification of the commencement and termination of audits is recorded on the Public Register. Specifically, where an audit is terminated, the reasons for the termination are required to be identified.</p> <p>Some minor clarification to text in section 10.4.1.</p>
		34	Section 9.8.1: Where a change of Auditor has occurred this has caused significant delays and cost to SA Water in the past as in some cases the 'new' auditor has not been willing to accept previous Auditors approved investigations eg requiring further groundwater investigations where a previous Auditor has been satisfied with the consultants assessment and had endorsed decommissioning of investigation wells. We would like the guidance to clarify what should be considered where there has been previous 'valid ' investigations endorsed by a	<p>The termination of an audit by an auditor and subsequent commencement of an audit by another auditor is not an ideal situation, however may be necessary in some situations – typically where an auditor may change employment or may no longer be accredited.</p> <p>Where the audit is commissioned by the same client, this information, where it has been provided to the client, would be expected to be provided to the new auditor by the client. It is</p>

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			previous Auditor and not leave it up to the 'new ' Auditor to decide an altogether 'new ' scope of work.	noted however an auditor is not bound by any advice provided by another. Some minor clarification to text in section 10.6.1.
10 ²	Interim audit advice	32, 35	Section 10.1 Overview: states that in some instances unforeseen or unpredictable circumstances may occur following provision of the interim advice that may affect the advice. The interim audit advice therefore does not pre-empt or constrain the final outcomes of the audit or any conditions that may be placed by the auditor in the audit report. Whilst this is supported, there should be some level of responsibility on the auditor to anticipate what circumstances might affect the interim advice so that the auditor is satisfied that any concerns arising from the changed circumstances can be addressed in a reasonable and practicable manner.	<p>The decision by an auditor to issue IAA is made on information available at the time and should only be made where the auditor is satisfied that there has been sufficient adequate assessment of the nature and extent of any site contamination to form an opinion regarding what remediation is or remains necessary. Where remediation is or remains necessary, an RMP which has been reviewed and endorsed by the auditor should be provided to support the auditor's opinion.</p> <p>This determination by an auditor will be informed by the weight of evidence provided and the nature and extent and significance of any data gaps and uncertainties.</p> <p>Where IAA is supported by an RMP, then the auditor in reviewing and endorsing the RMP should ensure the RMP includes appropriately informed contingencies.</p> <p>As described in section 15.3, if circumstances arise during remediation that were unforeseen or unpredicted as part of the assessment and RMP, then revised strategies should be prepared and submitted for auditor review and endorsement. This may trigger the need for revised IAA to be prepared.</p> <p>Some clarification has been provided in section 10.4.</p>
		32, 35	Section 10.2: IAA to support planning/development: This section is somewhat contradictory to the overview provided in 10.1 in that the auditor is required to state in the interim audit advice that it should not be relied on by the planning authority for the purposes of granting final development approval. This has areas of potential concern relating to land divisions where final development approval is required for land division plans to be deposited with the Lands Titles Office to facilitate construction works to be undertaken which are necessary for the land development but also for the implementation of remediation requirements. The requirement to state the IAA cannot be relied on for full development approval should be deleted. In certain circumstances, it will be the sole purpose of	Section 11.2 .has been revised to ensure consistency with the proposed site contamination planning framework.

² Note – section 11 in the final audit guideline.

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			an IAA. Consistent with section 3.6, this section should be heavily revised given that the interrelation of the planning and site contamination systems is to be the subject of separate guidance.	
		34	MGR 14: should this refer to Interim Audit Advice to be provided to the 'relevant planning authority' rather than just Council – eg where a development is being assessed by DAC?	Text amended to include reference to any prescribed body, for consistency with section 103Z(4) of the EP Act.
11 ³	Audit conditions and recommendations	32, 35	<p>Section 11.1: Principles and objectives of audit conditions: The EPA proposes in these Guidelines that audit reports should be issued with as few audit conditions as practicable. This reasoning is supported.</p> <p>Under section 11.1, an MGR has been included to set out the objectives of audit conditions. These are considered to require significant clarification and amendment given their status as an MGR. In particular regarding</p> <ul style="list-style-type: none"> the objective of 'ensuring the adequate protection of human health and the environment': this should be amended to state 'ensuring the adequate protection of human health and the environment based on the prevailing science at the time of the audit and taking into account the current and/or proposed land uses for the site'. This is to reflect that an audit report is a report of the circumstances at a given time. It is not intended, and should not be used, to predict the future regulatory landscape or potential future use of the site (beyond those contemplated by impending development). the objectives of 'minimising the need for ongoing management and regulatory scrutiny of the site' and 'minimising the need for ongoing inspections and review relating to the implementation, management and monitoring of conditions': ongoing management and monitoring is often an appropriate and suitable remediation/management option. These objectives, given their status as a MGR, may have the effect of encouraging auditors to be unnecessarily conservative or inflexible in how they approach the formulation of conditions. Further, the references to minimising the need for regulatory scrutiny goes beyond the 	<p>Support noted.</p> <p>The wording 'ensuring the adequate protection of human health and the environment' is intended to reflect the purpose and desired environmental outcome of the ASC NEPM and definition of site contamination in the EP Act.</p> <p>It is understood that risk assessment is carried out in light of current knowledge and is based on and informed by available scientific data, and acknowledged in the audit guidelines that an audit report represents the condition of a site at the time of its completion (sections 10.1, 13.1 and 13.3).</p> <p>Section 13.3 of the audit guidelines includes the statement 'The audit report may include a section providing information about uncertainties associated with the assessment and auditing process. It should be identified that it represents the condition of the site at the time of the audit and is based on the information reviewed in completing the audit report by the auditor'. Some additional clarification has been included in section 13.1.</p> <p>Statements about site contamination have to be clearly qualified in relation to the land uses taken into account (refer to s103Za of the EP Act).</p> <p>The text of the MGR has been revised to better reflect the role and responsibilities of the EPA as well as auditors.</p>

³ Note – section 12 in the final audit guideline.

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			<p>role of an auditor. By imposing these objectives under an MGR, the EPA is asking the auditor to put too much weight on minimising the EPA's legitimate ongoing regulatory duties when balancing various considerations as to what is practicable.</p> <p>In summary, the first, second and fourth objectives need to be revisited and are not acceptable in their current form.</p>	
		28	Section 11.2: Recommend inclusion of an example on use of audit conditions to deal with uncertainty in information about the condition of the site.	One possible example where these circumstances may be encountered (an area of a site previously occupied by a building and not able to be accessed) has been added.
		32, 35	<p>Section 11.2: Considerations in specifying audit conditions: Under section 11.2, in considering the need for practicality of audit conditions, auditors are expected to consider the potential for failure of the audit condition over time and/or the non-implementation of the audit condition to effect the audit outcomes. While we agree that an auditor should be satisfied that an adequate regulatory system is in place capable of enforcing compliance with the conditions imposed, an auditor should not be made responsible for anticipating specific non-compliance with an audit condition. We would like this to be made clear within section 11.2.</p> <p>It is reiterated that an auditor should only be required to consider the science and land use relevant at the time of the audit report and should not be speculating about the potential for the audit conditions to be inapplicable in the future.</p>	<p>An audit report is relevant for the nature and extent of site contamination as documented and the land uses specified by the auditor in the audit outcomes and determinations.</p> <p>If an audit outcome is dependent on an audit condition being implemented, then it is considered critical that all parties relying on the audit report can have confidence in the condition being able to be implemented. It is not the role of the auditor to monitor or regulate compliance with the condition.</p> <p>Some clarification has been made to section 12.1.</p> <p>It is understood that risk assessment is carried out in light of current knowledge and is based on and informed by available scientific data, and acknowledged in the audit guidelines that an audit report represents the condition of a site at the time of its completion (sections 10.1, 13.1 and 13.3).</p>
		28	Section 11.4: Is it the place of the auditor to consult with council or to be provided evidence of the consultation. For example, contaminated soil is contained under a road with an EMP that council will be responsible for implementing. The client/consultant will need to provide a letter from council accepting the responsibility for implementing the EMP. Is it the place of the Auditor to undertake this consultation or the client/consultant to undertake the consultation and the auditor to review proof that sufficient consultation has been undertaken?	<p>It may be appropriate in some circumstances where audit outcomes and determinations are subject to planning and development related conditions which require implementation to ensure the suitability of the site for the intended use, that an auditor engage with the planning authority to ensure the condition(s) is appropriate. In the example given it is agreed it would be appropriate for this to be provided to the auditor by the consultant, as part of the preparation of the EMP and provision to the auditor for review.</p> <p>Audit conditions cannot place an obligation on a planning authority in relation to their decision making, which may be subject to regulatory requirements or impose requirements</p>

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				<p>upon them which may ultimately be seen as being outside their considerations.</p> <p>Some clarification has been made to section 12.4 on this issue.</p>
		32, 35	<p>Section 11.4: Consultation with third parties: An MGR has been included to provide that auditors must consult with third parties to ensure the parties accept any assigned responsibility for implementing conditions and that those conditions are reasonable and practicable. It goes on to provide that where compliance with a condition can only be ensured with the involvement of a third party then approval from that party is to be provided in the audit report and audit statement. This process creates, in effect, a referral process which is not in the EP Act.</p> <p>In particular, it is inappropriate to place on auditors an obligation to liaise with Councils to confirm whether audit conditions are capable of specific implementation. For instance, a condition requiring re-zoning cannot be guaranteed by an auditor because a Council cannot pre-empt an amendment to a Development Plan to implement a re-zoning. There is a specific consultation process set out in the Development Act 1993 for development plan amendments. Thus an auditor need only rely upon the existence of a regulatory scheme which is capable of addressing adequately the risks identified by the auditor.</p> <p>It should not be the auditor's role to liaise with Councils and other relevant third parties. Auditors should only be responsible for liaising with their clients. A third party consultation obligation on auditors will have the unreasonable effect of delaying an audit and increasing costs for clients. Nowhere in the EP Act or Regulations is an obligation placed on auditors to assume a third party consultation role.</p> <p>Our comments in relation to consultation generally are provided in response to section 15.</p>	<p>It may be appropriate in some circumstances where audit outcomes and determinations are subject to planning and development related conditions which require implementation to ensure the suitability of the site for the intended use, that an auditor engage with the planning authority to ensure the condition(s) is appropriate. In the example given it is agreed it would be appropriate for this to be provided to the auditor by the consultant, as part of the preparation of the EMP and provision to the auditor for review.</p> <p>Audit conditions cannot place an obligation on a planning authority in relation to their decision making, which may be subject to regulatory requirements or impose requirements upon them which may ultimately be seen as being outside their considerations.</p> <p>Some clarification has been made to section 12.4 on this issue.</p>
		28	Section 11.5: Recommend including details of different types of property titles/ownership which can have EMPs, etc.	An example of the EPA's expectations in relation to the requirement for EMPs to be implemented over multiple land holdings has been included in section 12.5.

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		32, 35	Section 11.5 Roles and responsibilities for audit conditions: We strongly support the statement that the auditor is not responsible for ensuring subsequent implementation or compliance with the conditions. This is consistent with our comments above relating to section 11.2. It would be useful here to reiterate that the EPA is responsible for administering the objects of the EP Act including the principles of ecologically sustainable development.	Noted. The reference to section 17 of the EP Act has been corrected to refer to section 16, in relation to the role of the EPA. References to section 13 of the EP Act and the Objects of the EP Act have been added in section 17.1, which describes the role of the EPA.
		32, 35	Section 11.7 Audit recommendations: This section should be deleted. This provides that an audit report may contain recommendations where implementation may not be mandatory and/or which may relate to actions outside the audit site and control of the client. It goes on to list particular examples. It is considered highly inappropriate and beyond the role of an auditor to suggest that auditors should be making recommendations which are not relevant to the audit site or not relevant to the scope which they have agreed with their client. Section 11.7 reflects a trend in these Guidelines whereby the EPA seeks to informally delegate its regulatory role to auditors. Sections 103S and 103P of the EP Act provide for the exercise of discretions by the EPA. The provision of audit reports to future landowners is governed by the Land and Business (Sale and Conveyancing) Act.	The inclusion of recommendations in an audit report is an opportunity for an auditor to provide additional advisory and/or informational text. Where included, recommendations would be expected to be relevant to the audit process and/or the audit at the site. Some clarification has been made to section 12.7.
		34	Section 11.7: restrictions on taking affected water would normally be an audit condition rather than a recommendation. Section 11.8 also refers to preventing extraction as an Audit condition rather than recommendation.	A condition on restricted water use can only be in relation to the land subject to the audit. If there is a risk to human health as a result of site contamination of groundwater outside the audit site, this should be addressed as a recommendation to the EPA to consider, as it is outside the control of the audit client.
		30	Section 11.8 Groundwater prohibition areas. This passive form of 'remediation' should only be considered after all options of alternate remediation is undertaken and documented. Concern remains that this will be used as a low-cost option as opposed to one that adequately protects the environment. If a prohibition area is recommended - we believe that the auditor should identify the recommended area as opposed to being left to the EPA.	A GPA is an institutional control which may be established by the EPA. In relation to issues arising from an audit site, it should follow assessment and remediation, including the preparation of an ROA and implementation of appropriate remediation strategies in accordance with EPA guidance. A GPA is not a remediation strategy or method in itself. In considering whether or not to establish a GPA, the EPA takes a range of factors into account and it is done in conjunction with engagement with the affected community. The area of an established GPA may be greater or lesser than that

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			<p>In addition, if a prohibition area is recommended, the responsible party should be required to undertake regular ongoing monitoring within the prohibition area and as such this should be an audit condition. This is another reason why an auditor should recommend the geographic boundary. A prohibition area should be regularly reviewed to ensure it is achieving its intended purpose - with the long-term view of returning the beneficial use to the community that is impacted ie reduction and removal of prohibition area.</p> <p>It is important that a distinction is made between a geographic area that is above contaminated water as opposed to being in a 'buffer area'. The geographic area should be determined on a risk basis, noting that identifying a larger area than scientifically justified may have an additional economic impact on the community in addition to the public health concerns that contamination presents.</p>	<p>indicated by an auditor in an individual audit report for the reasons identified in section 12.8 of the audit guidelines.</p> <p>Some amendment and clarification to section 12.8 has been made in relation to auditor considerations, and GPA recommendations and boundaries.</p>
		34	<p>Section 11.8: 'Auditors are advised to contact the EPA when carrying out assessment & remediation within a GPA '. Does this therefore only apply where an Auditor is collecting primary information in a GPA themselves or does this relate to assessment/remediation overseen by an Auditor in a GPA? Also is contacting the EPA mandatory or not in this case?</p>	<p>Sentence deleted. If a GPA is established, relevant information will be placed on the EPA website as indicated and is placed on the EPA Public Register.</p>
		32, 25	<p>Section 11.8 Groundwater prohibition areas: This section should be deleted. It is not appropriate, for the reasons previously provided, for an auditor to be recommending to the EPA how to exercise its statutory discretions relating to the creation of groundwater prohibition areas. It is expected that an auditor would consider limits or restrictions on the use of water relating to the site which is being audited but to provide recommendations that go beyond this is to enter into the realm of a regulator – and to pre-empt the mandatory consultation process under the EP Act.</p>	<p>In the context that auditors have a primary duty of care to human health and the environment, it is considered appropriate that auditors bring to the attention of the EPA, through audit report recommendations, where they are of the view there may be a risk to human health or safety through the taking of groundwater which cannot be managed by audit conditions and/or is outside the liability of the client. This is considered consistent with the aims of the audit system supporting the Objects of the Act.</p> <p>Such a recommendation and the accompanying information in the audit report would then be used by the EPA in determining whether or not to exercise its statutory discretion to establish a GPA.</p> <p>The text in section 12.8 has been clarified in this context.</p>
		28	<p>Section 11.9: The institutional controls could be used as a means of polluters avoiding remediation. If a resident wishes to install a basement, but they can't due to institutional controls, then they are penalised for the actions of the polluter. We</p>	<p>In relation to issues arising from an audit site, it should follow the recommended processes for assessment and remediation, including the preparation of an ROA and implementation of appropriate remediation strategies in accordance with EPA</p>

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			believe that the community will expect that the polluter will have made some effort at remediation or mitigation measures. For example, the primary source must have been removed and remediation of the secondary source at least attempted or proven to not be feasible. We also recommend that the EPA is the final approval authority for any institutional controls. There should be a time limit for the institutional controls based modelling, etc.	guidance and the ASC NEPM. Institutional controls are not a remediation strategy or method in themselves and should only be warranted where there is residual contamination following implementation of remediation strategies.
		32, 35	<p>Section 11.9: Institutional controls on third party land: For the reasons provided above, this section should be deleted. It is not considered appropriate to place on auditors an obligation (albeit not mandatory) to consider institutional or statutory controls to be implemented by a Government body, especially given that these relate to land outside of the boundary of the audit site. This is well and truly beyond the role of an auditor under the definition of 'site contamination audit' in the EP Act.</p> <p>In particular, the expectations regarding third party consultation set out in this section are onerous and will result in the audit report process being protracted as a result of recommendations which are not only beyond the role of an auditor but which do not even relate to the audit site.</p>	<p>In the context that auditors have a primary duty of care to human health and the environment, it is considered appropriate that auditors identify whether institutional controls may be necessary to mitigate risk to human health and the environment which cannot be managed by audit conditions and/or is outside the liability of the client.</p> <p>Community engagement is an integral component of the assessment and remediation of site contamination as described in Schedule A and Schedule B9 of the ASC NEPM.</p> <p>In the circumstances described in the audit guidelines ie where the client has liability for the offsite contamination (which may be where the client is the original polluter) it is considered appropriate that responsibility for engagement with communities affected by site contamination be carried out by (or on behalf of) that person.</p> <p>The text has been amended and clarified that engagement would be expected to be done by (or on behalf of) the client/person with liability rather than the auditor.</p>
12 ⁴	Site contamination audit reports and audit statements	28	Section 12.1: MGR 19, recommend that the document control only relates for the body of the SCAR/SCAS and does not apply to attachments or appendices.	Clarification added re exclusion of third party reports.
		30	Where audit conditions are required, it is critical that enhancements to communication with planning authorities occurs. There are well documented instances where current arrangements have grey areas of responsibility and monitoring has fallen through the cracks.	It is noted that issues related to the consideration of site contamination in planning and development are the subject of a draft site contamination planning policy framework, which has also recently been out for consultation.

⁴ Note – section 13 in the final audit guideline.

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				Amended and clarified guidance on the auditor's role in consultation on conditions provided in section 12.
		32, 35	Section 12.5 Notation of audit reports: It is included in this section that an audit could be noted on a title where the audit has identified the existence of remaining and significant site statements contamination issues including where residual off-site contamination has originated from the audit site remains outside the audit site boundaries. It is queried how an audit report can be noted on a title where the basis for doing so relates to contamination not within the boundaries of that title.	Section 103P(s) provides for a notation for an audit report which has been prepared in respect of the land. Clarification to text in section 13.5.
13 ⁵	Assessment considerations in auditing	32, 35	Section 13: The second paragraph of the introduction provides that auditors are expected to take into account whether assessment has been carried out in accordance with ASC NEPM and relevant guidance. It is queried why this is not an MGR.	An additional MGR has been added to address this issue - refer to section 10.1. It is noted the EPA is currently working on an EPP to support the ASC NEPM.
		28	Section 13: Recommend 'air quality' is removed or further information is included on EPAs expectation of how air quality is assessed, as noted above in Section 9.	Clarification to text provided in section 9.2.
		28	Section 13.1: This section states that potential for groundwater contamination is 'expected' to be considered. We recommend that this is changed to 'must' be considered. We believe that audits, unless excluded by a restricted scope, must consider the risk site activities present to groundwater and risk groundwater contamination presents to site use. This assessment should be based on the results of reliable groundwater sampling.	An additional MGR requiring auditors to take into account whether assessment has been carried out in accordance with the ASC NEPM has been added – refer to section 10.1. Assessment undertaken in accordance with the ASC NEPM and relevant EPA guidance should address this issue.
		32, 35	Section 13.1 Groundwater: In this section, the EPA has stated that 'the auditor is also expected to consider the potential for groundwater contamination from other sites to impact on the audit site'. This is not acceptable, unless it expressly forms part of the scope agreed between the auditor and the client (we refer you to the definition of 'site contamination audit' in the EP Act). An auditor should not be required as a matter of	As indicated in the recommended process for assessment described in the ASC NEPM, if thorough preliminary investigation shows a history of non-contaminating activities and there is no other evidence or suspicion of contamination, further investigation is not required. This guidance, in addition to the guidance provided in the GAR, is expected to be taken into account by both auditors and consultants.

⁵ Note – section 14 in the final audit guideline.

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			<p>course to consider the impact of adjacent land uses and contamination originating from other sites upon the audit site.</p> <p>We support the inclusion of the statement that where residual chemical substances remain in the groundwater but do not adversely impact land uses being considered at the audit site, the auditor is expected to clearly state this in the audit report and indicate the residual areas impacted by the chemical substances.</p>	<p>The consideration of uses of adjacent sites that could be a source of or receptor for contamination is identified in section 3.3.5 of Schedule B2 of the ASC NEPM. This guidance should be considered by the consultant as part of the preparation of a PSI and therefore is also to be considered by the auditor.</p> <p>If a restricted scope is being applied to an audit, this may influence the extent to which considered.</p> <p>Support statement noted.</p>
		34	<p>Section 13.1: does not discuss scenarios and requirements where contaminant levels may be elevated but groundwater yields do not allow for extraction therefore limiting beneficial uses. Some clarification is required for this type of scenario as to what is expected from both Consultants and Auditors.</p>	<p>Refer to the GAR for detailed guidance in relation to the assessment of groundwater and beneficial uses.</p>
		36	<p>Section 13.1: Last paragraph – see comment regarding last paragraph of section 4.4, for site contamination to occur the chemical substances must be ‘present there as a result of an activity’, I suggest the example ‘the potential for site contamination to occur when activities are undertaken.....’ is changed to ‘the potential for risks to human health and/or the environment to occur when activities are undertaken.....’.</p>	<p>Text amended.</p>
		36	<p>Section 13.1: Last sentence – cross reference to section 13.7 should be 13.8.</p>	<p>Text corrected.</p>
		36	<p>Section 13.2: Second sentence I suggest this is amended to ‘...the potential for soil vapour and hazardous gases to migrate...’ in order to include methane, carbon dioxide etc which would normally be regarded as gases rather than vapours.</p>	<p>Text amended.</p>
		32, 35	<p>Section 13.4: Offsite site contamination: The first sentence needs to be qualified by reference to the liability of a client for such off-site contamination. Where it is not the liability of the client it should not form part of the audit report. The third paragraph should be deleted. The final paragraph should be deleted on the basis that community engagement is dealt with elsewhere in these Guidelines.</p>	<p>It is considered that the final sentence – which applies to the whole first paragraph addresses this point - ‘It is assumed that the liability for the off-site contamination has been determined and is held by the audit client’. However, clarification to text has been provided.</p> <p>Third paragraph retained with the amendment of section 8.4. The fourth paragraph which describes the EPA expectations, is retained as a cross reference.</p>

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		36	Section 13.4: First paragraph, second sentence – Typo ‘of’ should be ‘or’ ranges of uses.	Text corrected.
		28	<p>Section 13.5: This section completely ignores the risk-based approach to asbestos assessment which is based on inhalation exposures. While pragmatic approaches are sensible they should be supported by suitable exposure data and assessment of inhalation risk in order to deal with the usual perceived risk issues that asbestos tends to generate within the community. By not highlighting such approaches, risk management measure may be overly conservative with resultant unnecessary excessive expenditure for the client and ultimately the community. Furthermore without adequate monitoring which is implicit in risk-based practices there is also the potential for inadequate risk management measure to be used.</p> <p>Risk-based measures are endemic internationally and tend to be supported by new applied research enabling a reduction in conservatism. The new NEPM guidelines, for example, are based on the work of Swartjes and Tromp (2008) with some added conservatism include by WA Health. In the US, behaviour-based inhalation exposures are considered as being more reflective of actual exposures and differing assessment approaches may be considered. Site-specific asbestos risk assessments need to be incorporated into this Section, with an emphasis on exposure considerations as part of the management plan.</p>	Amendments to text have been made to refer directly to Schedule B1 and B2 of the ASC NEPM and WA Health guidance documents, in addition to the GAR.
		34	Section 13.5: should this refer to relevant SA/WA guidance on management of asbestos?	Text amended to include reference to Schedule B1 and B2 of the ASC NEPM and WA Health guidance documents, in addition to the GAR.
		36	Section 13.6: First sentence - guideline title should be in italics for consistency.	Text amended.
		36	Section 13.6: Also consider changing ‘site contamination’ to ‘potential for risks to human health and/or the environment to occur’ for reasons mentioned in my comments to section 4.4 and section 13.1.	Text retained as can result in site contamination.
		36	Section 13.7: Last sentence of third paragraph – change in atmospheric pressure conditions is often a key factor in	Text in section 14.9 revised.

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			relation to risk associated with landfill gases as emission rates generally increase significantly under low and falling pressure. I suggest 'changes in atmospheric conditions' is added to the list of factors presented.	
		28	Section 13.7: We recommend that this section is restricted to site contamination issues only and not other separation distance issues (odour, noise, etc) which are the realm of planning authorities and not Auditors. For example, the Auditor should consider the risk from landfill gas migration and therefore should take into consideration the 500 m separation distance. However, the Auditor should not be required to consider windblown litter, noise, odours, etc from the landfill.	Text in section 14.9 revised to refer more specifically to separation distances from landfills in accordance with published EPA guidance.
		32	Section 13.7 Separation distances: The application of this section is very unclear. Is it intended to apply to remediation options considered acceptable by the auditor in the audit report having regard to the potential environmental impacts of those remediation options? In having regard to environmental impacts separation distances are relevant. Otherwise, separation distance would appear to be an issue for the relevant planning authority or, to the extent it constitutes an environmental nuisance, is a matter of regulation by the EPA under the EP Act.	Text in section 14.9 revised to refer more specifically to separation distances from landfills in accordance with published EPA guidance.
		28	Section 13.9: We are planning on preparing a letter on distinguishing between acceptable and unacceptable inclusions in soil following our meeting on 24 August 2015. We recommend the EPA consider the content of this letter when revising this guideline.	The text in this section has been amended to better align with the ASC NEPM and GAR.
		32, 35	<p>Section 13.9 Other issues: The scope of this section is too broad. An auditor should not be expected to consider non site contamination issues. This section should be revisited to ensure that principles relating to aesthetic impacts such as the discolouration of soil, presence of waste or other debris or proximity adjacent land uses is removed. As previously stated these are commercial issues and should not form part of the auditor's role.</p> <p>In particular, the last paragraph of section 13.9 broadens the scope of an audit report so that an auditor is required to consider all factors that do not necessarily affect the proposed</p>	The consideration of aesthetic issues is a component of the assessment of site contamination as described in Schedule B2 of the ASC NEPM. The text in this section has been amended to better align with the ASC NEPM and GAR.

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			use of a site but may be relevant to activities at the site. This is too broad.	
		34	Section 13.11: where a site has been remediated/partially remediated to protect 'occupants' it is requested this is noted in an Audit report as commonly (older) reports are silent on this and may not provide clarity on the level of risk posed to Utility workers.	Statements regarding site contamination and land use must be clearly specified under the EP Act (refer to s103ZA of the EP Act). In providing audit outcomes and determination, consideration is to be given to all sources, receptors and pathways as described in the CSM and proposed in the current/intended land use(s).
14 ⁶	Remediation considerations in auditing	36	Section 14.1: Grey Box – Typo – 'appropriate' should be 'appropriately'.	Text corrected
		34	Section 14.2: how does the statement in bold relate to sites where remediation of aesthetic impacts is requested by the Auditor but does not necessarily line up with the formal definition of Site Contamination under the Act.	Materials which pose aesthetic issues but which do not represent site contamination may still be considered unsuitable to be retained on site in order to support the reasonable intended use of the land. It is noted that the consideration of aesthetic issues is a component of the assessment of site contamination as described in Schedule B2 of the ASC NEPM. Amended guidance in relation to aesthetic issues has also been provided in section 14.11.
		34	Section 14.3: 'remediation activities may trigger legislative requirements' should this section also refer to other approval authorities? For example Council/DAC/NRM, etc.	Text amended to also refer to other legislation.
		28	Section 14.3: The requirement for consultation with the local community should only be required when there is an offsite risk. For example, the removal of a UST from a site should not require consultation with the local community.	Community engagement and risk communication are an integral component of the assessment and remediation of site contamination as described in Schedules A and B of the ASC NEPM. Specific guidance on designing, planning and implementing risk communication and community engagement in relation to site contamination is provided in Schedule B9 of the ASC NEPM. EPA guidance is provided in the GAR. The EPA is also in the process of revising and updating its approach and expectations in relation to community engagement and site contamination, will be published separately.

⁶ Note – section 15 in the final audit guideline.

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		32, 35	<p>Section 14.3: Reviewing and endorsing remediation plans: It is supported that in reviewing and endorsing remediation measures auditors are expected to take into account the objects of the EP Act.</p> <p>However, this section goes on to provide that auditors should be aware of the potential for impacts on adjoining and adjacent land uses such as air quality, odour and aesthetics in considering the appropriateness of remediation strategies. The reference to aesthetics should be removed as this goes beyond the role of an auditor.</p> <p>The final paragraph allows for review of endorsed remediation strategies. It states that reviewed strategies should be prepared and submitted for auditor review and endorsement. This is considered acceptable in circumstances where site conditions have worsened. However, where over time it becomes apparent that, for instance, a monitoring strategy is too stringent (ie it requires quarterly monitoring where there is data to support annual monitoring) or site conditions have improved, clients should be able to revise those plans without auditor involvement. As this relates more to compliance with audit report conditions, it would be appropriate in those circumstances for a client to demonstrate to the EPA with sampling data that a revision to the monitoring plan is acceptable. This balances financial and environmental considerations.</p>	<p>The consideration of aesthetic issues is a component of the assessment of site contamination as described in Schedule B2 of the ASC NEPM. Amended guidance in relation to aesthetic issues has also been provided in section 14.11.</p> <p>Remediation plans should be prepared by consultants in accordance with the GAR. Considerations in preparing remediation plans include the potential for offsite impacts (eg environmental nuisance and/or harm) and the need to implement appropriate mitigation measures. Auditors, in reviewing and endorsing remediation plans, are expected to take these issues into account.</p> <p>Guidance on remediation goals, objectives and endpoints is provided in the GAR.</p> <p>Some clarification has been made to section 15.3.</p>
		36	<p>Section 14.3: In keeping with the Objects of the EP Act, I suggest factors an auditor should also consider are: 'whether the remediation strategy is likely to create intergenerational equity issues'; and 'direct and indirect economic costs and benefits'; and 'whether the remediation strategy will result in positive or negative impacts on the local neighbourhood or region'; and 'the ability of the strategy to respond to changes in circumstances such as the discovery of additional contamination'; and 'whether impacts on air, soil, groundwater, surface water, local ecology, and natural resources are sustainable'. Perhaps these or similar statements could be added to the bullet point list of considerations to help focus auditors on promoting the principles of ecologically sustainable development.</p>	<p>An additional MGR has been included in section 5.3 in relation to risk based decision making and the Objects of the Act. A reference to this has been added in sections 15.1 and 15.3.</p>

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		28	Section 14.5: The example provided includes management of contamination is achieved through the site being fully sealed and in this circumstance an SMP or EMP should be prepared. Does this mean that any HIL B development will require an SMP or EMP?	Audit outcomes and determinations have to consider appropriate and relevant land uses. An audit outcome may be that a site is suitable for a specific sensitive use without implementation of a SMP/EMP.
		32, 35	Section 14.5: Ongoing site remediation and monitoring: The inclusion of this section is supported as on-site remediation in the form of management should be considered a viable option. The paragraph commencing 'The use of this approach is appropriate when: ...' should be amended such that it is not interpreted as an exhaustive list of circumstances where an SMP is appropriate. The penultimate paragraph should be deleted. Notation on title is at the discretion of the EPA under the EP Act, it is not appropriate for a condition requiring notation to be included in an audit report, and it is further not appropriate that the EPA use the existence of such a condition as a trigger for notation on title.	Text clarified. An audit condition cannot be included in relation to the notation of an audit report (refer section 13 of the audit guidelines). Text has been amended/clarified.
		36	Section 14.5: I suggest 'it results in an outcome commensurate with ecologically sustainable development' is added to the list of bullet points.	An additional MGR has been included in section 5.3 in relation to risk based decision making and the Objects of the Act. A reference to this has been added in section 15.3.
15 ⁷	Community engagement and risk communication	28	The second paragraph states that auditor assistance in community engagement only occurs if approved by the client. Why are the auditor's actions dictated by the client? If the Auditor considers there to be benefit assisting with the community engagement, then this should occur even if the client does not want this to occur.	Clarification has been provided on the role of the auditor in community engagement and EPA expectations.
		28	We don't think the auditor should be reviewing and approving community consultation / engagement plans – this should rest with the consultant and EPA, who will be the groups responsible for this element	Clarification has been provided on the role of the auditor in community engagement and EPA expectations - includes removal of reference to endorsing engagement plans.
		30	All reports should be published on the EPA website where site contamination exists. Engagement is more than providing information and the community, should be supported to be engaged in decisions that impact their families.	Currently information on site contamination records is available through the Site Contamination Index on the Public Register Directory of the EPA website.

⁷ Note – section 16 in the final audit guideline.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
				<p>The improvement of the access and content of online information was a recommendation of the EPA Board Site contamination review committee review and report dated February 2015. The report of the review committee included 11 recommendations addressing issues relating to working together with a whole of Government approach across state and local government, building capability within EPA and across Government, working with the community, transparency and accountability and urban renewal. The recommendations included the supplementation of the existing EPA Communications and Engagement Framework with a specific protocol concerning community engagement on site contamination. The EPA is currently progressing the remaining recommendations. The report of the review committee is available from the EPA website: http://report.epa.sa.gov.au/articles/2015/03/20/site_contamination_review</p>
		32, 35	<p>In this section, the EPA have stated that it considers it may be 'beneficial and/or expected for auditors to participate in community engagement. This is vague and does not provide a basis for clearly identifying who is responsible for what level of community engagement.</p> <p>It should be recognised that an auditor has a responsibility to liaise with his or her client and that the client may wish to deal with community engagement in a specific manner. Whilst they can assist with community engagement they should not have the role of 'identifying when community engagement should be undertaken'. The quoted sentences should be deleted.</p> <p>The reference to auditors reviewing and endorsing community engagement and risk communication plans should also be deleted. Advising in relation to community engagement is beyond the role of the auditor under the definition of 'site contamination audit' under the EP Act. The EPA should be reminded that it has the power to issue site contamination assessment and remediation orders under ss.103H and s.103J of the EP Act requiring an appropriate person to undertake specified consultation. This is the appropriate statutory mechanism for requiring third party consultation. Further, Parliament has provided an appropriate person with the benefit of a right of appeal against such orders. An auditor should not be required to thwart this Parliamentary intention.</p>	<p>The text in section 15 has been revised to reflect the role and expectations of the EPA on community engagement associated with site contamination, following the EPA Board Site contamination review committee review and report dated February 2015.</p> <p>The report of the review committee included 11 recommendations addressing issues relating to working together with a whole of Government approach across state and local government, building capability within EPA and across Government, working with the community, transparency and accountability, and urban renewal. The recommendations included the supplementation of the existing EPA Communications and Engagement Framework with a specific protocol concerning community engagement on site contamination. The EPA is currently progressing the remaining recommendations. The report of the review committee is available from the EPA website: http://report.epa.sa.gov.au/articles/2015/03/20/site_contamination_review</p> <p>Clarification on the expectations of the EPA and the role of auditors in community engagement has been made to section 15, including removal of reference to auditor's endorsing engagement plans.</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
			<p>This section should also be amended to clearly state the roles and responsibilities of the EPA in terms of community engagement. It is submitted that the EPA should be responsible for liaising with the community in relation to any decisions it makes under the EP Act (including for example the decision to create a groundwater prohibition zone). With respect to any third party engagement proposed to be undertaken by the EPA in relation to a site contamination audit, the EPA should liaise and collaborate with the auditor's client before proceeding with such engagement. This should be reflected in the Guidelines.</p> <p>Our comments above equally apply to any community engagement provisions in the draft Guidelines for the Assessment and Remediation of Site Contamination.</p>	
Part 4 EPA administration and information				
16 ⁸	Administration of the audit system	30	<p>It is concerning that public health is only afforded 2 paragraphs (16.2) in a 121 page document.</p> <p>It is important to stress that the South Australian Public Health Act 2011 is also applicable to instances of public health risk and the 'precautionary principle' is embedded in the legislation. Furthermore it is recommended that auditors are reminded of the applicability of the 'Environmental Health Risk Assessment: Guidelines for assessing human health risks from environmental hazards (2012)' and that this is expected to be applied.</p>	<p>The text in section 17.2 has been revised to refer to the current arrangements for the management of site contamination in relation to public health risk and the role and responsibilities of the EPA and SA Health, following the EPA Board Site contamination review committee review and report dated February 2015. The report of the review committee included 11 recommendations addressing issues relating to working together with a whole of Government approach across state and local government, building capability within EPA and across Government, working with the community, transparency and accountability and urban renewal. The recommendations included the finalisation of a working together agreement between EPA and SA Health in circumstances where site contamination and other forms of pollution pose a risk to public health. The working together agreement has been finalised and the EPA is currently progressing the remaining recommendations. The report of the review committee is available from the EPA website: http://report.epa.sa.gov.au/articles/2015/03/20/site_contamination_review</p>

⁸ Note – section 17 in the final audit guideline.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
		32, 35	This section should be amended in light of previous comments regarding deletion of any attempt to impose an obligation on auditors to notify the EPA of hazardous circumstances.	The requirement for auditors to notify the EPA of hazardous circumstances (section 8.4) has been retained but amended.
		28	<p>Section 16.2: While environmental assessments also consider ecological impacts, the main basis to environmental assessments is the protection of individuals, the local population or the greater population.</p> <p>It is important that this be brought out in this statement. Public health protection is based on the establishment of suitable guidelines for contaminants in air, soil or water for the population as a whole enabling future reductions in potential disease incidence. Site-specific evaluations focus on both potential on-site and off-site contaminant exposures and their mitigation at a more local level and with greater refinement as part of that process. The implications of unwarranted public health exposure of consequence may be severe and this should be stressed.</p> <p>Taking this into account, the Public Health Act, 2011 is a primary piece of legislation that should be mentioned as it contains substantial penalties to enable public health protection. Its administration by SA Health should be mentioned as the key agency to administer the Act and ensure public health risk is mitigated. This would involve collaboration with the SA EPA and other agencies that may be affected by the issue at hand. This addition to the document then places the public health risks in perspective for Auditors.</p>	<p>The text in section 17.2 has been revised to describe the current arrangements for the management of site contamination and the role and responsibilities of the EPA and SA Health, following the EPA Board Site contamination review committee review and report dated February 2015. The report of the review committee included 11 recommendations addressing issues relating to working together with a whole of Government approach across state and local government, building capability within EPA and across Government, working with the community, transparency and accountability and urban renewal. The recommendations included the finalisation of a working together agreement between EPA and SA Health in circumstances where site contamination and other forms of pollution pose a risk to public health. The working together agreement has been finalised and the EPA is currently progressing the remaining recommendations. The report of the review committee is available from the EPA website: http://report.epa.sa.gov.au/articles/2015/03/20/site_contamination_review</p>
		30	<p>Sections 16.3 and 16.4 Further detail of what an administrative review entails is required. In addition, the qualifications of those undertaking the review should be documented.</p> <p>An administrative review should include a review of the appropriateness of the public health risk assessments.</p>	<p>The administrative review is undertaken by officers of the EPA Site Contamination Branch as part of its regulatory role in administering the EP Act. The internal process is subject to ongoing review. It is not considered appropriate to provide the details of the administrative review in the audit guidelines. Broadly the review checks compliance with the EP Act, the Regulations, EPA guidance and the ASC NEPM.</p> <p>If compliance issues are identified by the EPA this would in the first instance be raised with the auditor. The response of the EPA would be to be informed by individual circumstances and the nature of the non-compliance.</p>

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
		32, 35	Section 16.4 Administrative review: If a non-complying audit report is prepared by an auditor then they open themselves up to disciplinary action immediately. In our view the fear of disciplinary action will encourage auditors to be overly conservative.	<p>Auditors have a personal responsibility for ensuring audit reports comply with relevant legislation and guidance.</p> <p>The process for how the EPA would respond to a non-complying audit report and when and whether disciplinary action would be taken is described in section 17.12 of the audit guidelines.</p>
		30	Section 16.5: Consideration should be given to establishing a peer review panel if there is insufficient expertise within Government to undertake this as a matter of course. A mechanism should be included to enable the community to seek a detailed review if there are legitimate concerns relating to off-site contamination to ensure transparency.	<p>Detailed reviews are undertaken by officers of the EPA Site Contamination Branch as part of its regulatory role in administering the EP Act. It is not considered appropriate to provide the details of the administrative review in the audit guidelines. The purpose of the review would be examine in detail compliance with the EP Act, the Regulations, EPA guidance and the ASC NEPM.</p> <p>How the EPA addresses offsite contamination issues has been considered by the EPA Board Site contamination review committee review. The findings of the review is documented in its report dated February 2015.</p> <p>The report of the review committee included 11 recommendations addressing issues relating to working together with a whole of Government approach across state and local government, building capability within EPA and across Government, working with the community, transparency and accountability, and urban renewal. The EPA is currently progressing the recommendations.</p> <p>The recommendations included the finalisation of a working together agreement between EPA and SA Health in circumstances where site contamination and other forms of pollution pose a risk to public health. The working together agreement has been finalised and describes the current arrangements for the management of site contamination and the role and responsibilities of the EPA and SA Health.</p> <p>The report of the review committee is available from the EPA website: http://report.epa.sa.gov.au/articles/2015/03/20/site_contamination_review</p>
		28	Section 16.6: Please be aware that minor amendments to audit reports represent significant costs to clients. If the minor errors	Agreed. Auditors have personal responsibility for ensuring the accuracy and quality of audit report prepared. Text has been

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
			do not impact the audit outcome or reliability, then they should not require amendments.	amended to clarify when minor amendments would be expected by EPA.
		32, 35	Section 16.8: Information which may materially affect the outcomes of a completed audit report: Whilst not imposing a mandatory obligation, this section provides that if the EPA is aware of circumstances which materially affect the outcome of an audit report, the auditor should as soon as reasonably practicable or in any case within seven days of becoming aware of the new information, inform the EPA. This is incorporating a further notification obligation on auditors outside the EP Act. It goes on to provide that the EPA may then advise other relevant parties of the new information. The audit system should encourage auditors to liaise in the first instance with their client regarding a proposal to provide the EPA with further information.	The responsibility of the auditor for a particular audit concludes with the completion of the audit report. However if the auditor subsequently becomes aware of information that would have substantially altered the outcomes of the audit if it had been available at the time, it is considered that in the context of the primary duty of care of the auditor, it appropriate that they bring this to the attention of the EPA in instances where site contamination (eg the site is not suitable for its current use) and /or hazardous circumstances may exist. Clarification has been made to the text in section 17.8 in this context.
		28	Section 16.10: The Auditor is an independent reviewer who will often be required to make determinations that are not popular with their client (ie requirement to repeat sampling, undertake further remediation, determine their proposed development is not safe, etc). Client complaints of auditor's determinations, requirements, etc are common, even if they are not formally lodged with the EPA. The EPA should be protective of their auditors, not implement investigations or disciplinary actions against Auditors for being independent and issuing unpopular determinations. We believe the EPA is protective of their auditors, but the wording in this section could better reflect these concerns.	In administering the audit system, the EPA is obliged to respond to formal complaints in a consistent and transparent manner. It is an auditor's responsibility to ensure they are complying with relevant legislation, guidance and conditions of accreditation. Auditors are made aware by the EPA of any formal complaints and given the opportunity to respond. General feedback on the audit system are taken into account by EPA and considered as part of its ongoing review and improvement of audit processes and better regulation. It is intended that some common general issues in relation to the audit system through the review of the audit guidelines. Some clarification to text in this section.
		34	Section 16.10: Historically the EPA has specified they will only receive complaints regarding Auditor non-compliance with process/guidance rather than the Auditors 'opinion'. Are there grounds for this in the new guidance under 'other reason'?	It is an auditor's responsibility to ensure they are complying with relevant legislation, guidance and conditions of accreditation. In administering the audit system, the role of the EPA includes ensuring auditors comply with these requirements. It is not the role of the EPA to question an auditor's opinion unless it had been formed subject to non-compliance issues.
		28	Section 16.11: The Auditors accreditation is their livelihood and the nature of the job results in unpopular determinations. Their accreditation should not be placed at risk from client complaints, minor issues with audit reports, or any other reason the EPA considers relevant. There should be an	It is an auditor's responsibility to ensure they are complying with relevant legislation, guidance and conditions of accreditation. In administering the audit system, the EPA is obliged to respond to formal complaints in a consistent and transparent manner.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
			independent appeals process should accreditation be removed or not renewed.	Decisions made by the Authority in relation to accreditation are subject to an appeal process as provided in Regulation 63, as described in section 6.13 of the audit guidelines. A cross reference has been included in section 17.11.
		36	Section 16.15: The following text appears to be missing from the Grey Box in the copy I downloaded from the website : <i>Regulation 60(4) – Disciplinary action against site contamination auditors and voluntary suspension</i> <i>A disqualification under this regulation may disqualify a person from obtaining accreditation—</i> <i>(a) permanently; or</i>	Text corrected.
17 ⁹	Audit information	34	Section 17.3: We commonly request documents from the public register when working near/providing services to sites identified on the public register however it appears that SMP/EMP documents which contain information/controls most pertinent to placement/movement of services are uncommon/inconsistently available. Is there a plan to make such documents more consistently available in the future to Utilities?	If SMPs/EMPs are included as part of an audit report they would be available on the EPA Public Register. If the plans are associated with other records required to be placed on the Public Register, for example s83A notifications, they would also be available. The EPA is actively considering options to improve public access to reports.
18 ¹⁰	Glossary	32, 35	The definition of hazardous circumstance should be deleted.	Guidance retained but amended as discussed previously. Definition retained.
Appendix 1	Audit references and guidance	–	–	–
Appendix 2	Penalties and fees	–	–	–
Appendix 3	Audit report and audit statement format	28	Would recommend checking S.83A at the ‘commencement’ of the Audit process rather than ‘prior to’ completing the audit report. Would be in keeping with figure 3 and avoid any surprises at the end.	Text amended.

⁹ Note – section 18 in the final audit guideline.

¹⁰ Note – section 19 in the final audit guideline.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
		28	Clients are concerned with the cost of audits and a smaller audit report could reduce costs whilst still achieving the objective of the audit system. For example the assessment review could simply discuss the scope of work, pertinent results, why the data is reliable and limitations on data reliability. The rest of the required information could be covered in appendices or cross referencing. Similarly for the remediation review. There seems to be duplication of the DQOs and assessment of data quality. (assessment/remediation sections and DQ evaluation section)	Minor modifications to further streamline structure.
		28	The structure of the audit report remains somewhat repetitive and in places out of order. For example, the auditor's assessment of the CSM comes before an assessment of the consultant's investigation reports. In our view, the audit report could be streamlined and simplified.	Minor modifications to further streamline structure.
		32, 35	Any references to obligations relating to hazardous circumstances; non-site contamination issues; audit recommendations which are of a regulatory nature; or which relate to any comments provided above should be amended.	Text amended as appropriate.
		36	Page 108 is blank in the copy I downloaded. Some sentences end with full stops, others don't, I suggest a consistent approach is adopted. Some abbreviations are missing from the Abbreviations page, eg DQO, NATA, CSM.	Issues in draft consultation copy corrected. Editorial issues to be addressed in preparation of the document for publication. Missing abbreviations added.
Appendix 4	Electronic format of audit reports and audit statements	–	–	–
Appendix 5	Mandatory guideline requirements	28	MGR24 states that a further audit or other verification of remediation must then be required to be undertaken to confirm that remediation has been appropriately addressed (based on a site condition from initial audit). Can EPA please provide further guidance on what would be acceptable to satisfy the 'other verification of remediation' would entail? Letter report?	Depend on site specific circumstances and opinion of the auditor. Guidance provided in section 5/7 that an auditor may use their title to provide correspondence confirming implementation and compliance with conditions of an auditor report (unless the condition required a subsequent audit report to be completed).
		32, 35	MGR 8 should be deleted.	MGR 8 retained but amended.

Section no	Section title	Submission no	Consultation feedback	EPA response (reference to section numbers relates to the final version of the audit guidelines)
			MGR 15 should be amended as detailed in the comments above. MGR 17 should be deleted.	MGR 15 amended. MGR17 amended.
		36	For consistency, MGR 18 title should be in blue font not black.	Formatting issues in consultation document.
		36	MGR 24: Typo – ‘appropriate’ should be ‘appropriately’ (see comment to section 14.1).	Text corrected.
	GENERAL	29	Guidelines are well structured and comprehensive.	Feedback noted.
		32, 35	This submission has been prepared in consultation with our legal providers. You will see that some of our comments question the legal basis for the broad obligations placed on auditors under the Guidelines. We are of the view that a legal review of the Guidelines should be undertaken by the EPA’s legal provider before the Guidelines are finalised.	Legal reviews have been undertaken as part of the drafting processes.
		33	The changes embodied in the 2015 draft are extensive and in general are helpful. The comments below are somewhat broadly based in that they look at the philosophy expressed in the document regarding what appear to be subtle changes that could in fact be far reaching in terms of the relationship between audits and assessments and how they are applied.	Feedback noted.
		36	The ASC NEPM is shown with a hyperlink in section 1.1. I suggest all other guidelines referenced in the document are also hyperlinked to their relevant web page.	Hyperlinks to be updated and corrected for publication.

Table 3 Structure comparison of initial 2014 and revised 2015 draft consultation documents

Initial consultation draft audit guidelines 2014		Revised consultation draft audit guidelines 2015	
Section no	Section title	Part/ section no	Section title
–	Abbreviations	–	Abbreviations
–	Summary	–	Summary
–	–	Part 1	Legislative and policy framework
1	Introduction	1	Introduction
2	Legislative framework and key components	2	Key audit components
3	Audit process	3	Audit process
4	Role and responsibilities of auditors	4	Audit determination and outcomes
5	Auditor accreditation	PART 2	Auditor role, responsibilities and accreditation
6	Renewal and maintenance of accreditation	5	Role and responsibilities of auditors
7	Authorisations and notifications	6	Auditor accreditation
8	Audit site, elements and scope	7	Renewal and maintenance of accreditation
9	Restricted scope audits	PART 3	Carrying out audits
10	Interim audit advice	8	Authorisations and notifications
11	Waste derived materials and the audit process	9	Audit site, elements and scope
12	Audit determinations and outcomes	10	Interim audit advice
13	Audit conditions and recommendations	11	Audit conditions and recommendations
14	Site contamination audit reports and audit statements	12	Site contamination audit reports and audit statements
15	Assessment	13	Assessment considerations in auditing
16	Remediation	14	Remediation considerations in auditing
17	Administration of the audit system	15	Community engagement and risk communication
18	Audit information	PART 4	EPA administration and information
19	Glossary	16	Administration of the audit system
–	–	17	Audit information
–	–	18	Glossary

Initial consultation draft audit guidelines 2014		Revised consultation draft audit guidelines 2015	
Section no	Section title	Part/ section no	Section title
Appendix 1	Summary of fees	Appendix 1	Audit references and guidance
Appendix 2	Audit references and guidance	Appendix 2	Penalties and fees
Appendix 3	Audit report and audit statement format	Appendix 3	Audit report and audit statement format
Appendix 4	Electronic format of audit reports and audit statements	Appendix 4	Electronic format of audit reports and audit statements
-	-	Appendix 5	Summary of mandatory guideline requirements

Table 4 Listing of all submissions showing stakeholder distribution for the audit guidelines

Submission number	Stakeholder group
1	Consultant
2	Consultant
3	Industry
4	Consultant
5	Consultant
6	Industry
7	Consultant
8	Law
9	Peak body
10	Consultant
11	Consultant
12	Industry
13	Consultant
14	Auditor
15	Law
16	Auditor
17	Government
18	Government
19	Industry
20	Peak body
21	Auditor
22	Auditor
23	Auditor
24	Government
25	Government
26	Consultant
27	Auditor
28	Peak Body
29	Peak Body
30	Community group

Submission number	Stakeholder group
31	Consultant
32	Industry
33	Peak body
34	Government
35	Industry
36	Consultant