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Site contamination: *Guidelines for the site contamination audit system*

Submission responses

Issued August 2019

Abbreviations used in this document

ASC NEPM	<i>National Environment Protection (Assessment of Site Contamination) Measure 1999 (as amended in 2013)</i>
GAR	EPA publication <i>Guidelines for the assessment and remediation of site contamination</i>
MGR	Mandatory guideline requirement (specified in the EPA publication <i>Guidelines for the site contamination audit system</i>)
SCRF	EPA publication <i>Regulatory and orphan site management framework</i>

Consultation feedback

Section no	Section title	Summary of changes	Consultation feedback	Action taken
–	Abbreviations	–	As the term GPA is used 10 times in the document, I suggest it is included here. Also see comment to section 14.1 below regarding the abbreviation HHRA. ERA is also used a few times and could be included here.	Both terms added.
–	Summary	a) Minor editorial updates to align with current guidance (GAR and SCRF).	Typo in fourth paragraph 'as seeking accreditation an auditor' , 'as seeking accreditation as an auditor'	Text corrected.
Part 1 Legislative and policy framework				
1	Introduction	a) Minor editorial updates throughout section 1 to align with current guidance.	1.5 Currency of this guideline Recommend the amendments to this guideline are done at the same time as the planning reform, due in Nov 19.	Work on the site contamination planning reforms remain in progress. Any subsequent amendments that may be needed to the audit guideline and any other EPA site contamination publications will be made at such time as the planning reforms are finalised/come into effect.
		b) Deletion of <i>Section 1.3 Auditing, assessment and remediation</i> from section 1 and insertion as new section 2.1. Note: This has affected the numbering of remaining subsections in section 1.	–	–
		c) <i>Section 1.3 Legislative framework</i> – revision to include reference to the SCRF.	–	–
2	Key audit components	a) Minor editorial updates throughout section 2 to align with current guidance.	–	–
		b) Insertion of former <i>Section 1.3 Auditing, assessment and remediation</i> as new section 2.1. Some text has been cut and inserted into new <i>Section 2.7 Role of auditors and consultants</i> . Note: This has affected the numbering of remaining subsections in section 2.	–	–
		c) <i>Section 2.2 Site contamination auditor</i> – additional text added.	–	–

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		d) Refresh of Figure 1.	–	–
		e) New <i>Section 2.6 Site contamination consultant</i> to align with the GAR. Refers to certification.	2.6 Site contamination consultants Recommend clarifying here if auditors can or cannot audit the work of uncertified practitioners or work done prior to the establishment of the certification scheme? If we are able to audit the work of uncertified practitioners, is there additional checks that EPA would expect to see?	This is a decision of an auditor and should be based on the checks and processes put in place by the auditor to ensure assessment and remediation reports being provided to auditors for review is reliable, representative and consistent with national and SA legislation and/or guidance. It should also be considered in the context of any current regulatory controls that may overlay a specific audit for example if reports by a recognised certified practitioner are required to be provided to the EPA through a voluntary proposal. Some clarification to this section added.
		f) New <i>Section 2.7 Role of auditors and consultants</i> – includes text cut from previous section 1.3.	–	–
3	Audit process	a) Minor editorial updates throughout section 3 to align with current guidance.	Editorial comment - suggest including Hazardous circumstances notification since it's in the flow chart above. Section 3.1: There appears to be an incorrect reference to Section 14.2 in the last sentence of red type.	Text updated to reflect figure. Reference corrected to section 4.3.
		b) Refresh of Figure 2 and inclusion of some additional text in <i>Section 3.1 Overview</i> to support Figure 2.	–	–
		c) <i>Section 3.2 commissioning an audit</i> – additional clarifying text added.	3.2 Commissioning an audit: How much effort is expected here? If the client says that have legal access from the owner is this sufficient? 3.3 Liability for site contamination: May want to include additional information here regarding responsibilities of off-site contamination and any associated limitations, etc. Section 3.2: The last part of the last sentence 'and may represent hazardous circumstances' appears to have been tacked on and is out of context/doesn't make sense.	This is considered to part of the standard procedural checks and balances an auditor would implement prior to commencing an audit. Minor amendment to text to include reference to further information provided in the GAR. Clarification to text.

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		d) <i>Section 3.5 Audits required under the Environment Protection Act 1993 – additional guidance in relation to regulatory requirements inserted.</i>	3.5 Audits required under the <i>Environment Protection Act 1993</i> : The auditor does not have control over whether they are actively engaged or if documents are provided to EPA without the auditors review or endorsement. It is recommended this section note this as the responsibility of the proponent rather than the auditors. Section 3.5: The first sentence of red type has an incorrect reference to Section 10.4 – it should be Section 10.5.	Minor clarification to text. Text corrected.
		e) Minor update to MGR1 <i>Audit reason and purpose determinations.</i>	–	–
		f) Addition of footnote 3 to Table 1.	Table 1, footnote 1: where the client does not have responsibility - what occurs then? After table: Is it possible to bring the triggers for the audit into this guideline so it's contained in a single space?	Reference to GAR included for further information. Duplication of guidance in multiple documents is not a preferred approach. Reference to GAR clarified.
		g) Update and refresh of Figure 3.	Figure 3: The bullet point 'and validation' under Consultant appears to be incomplete	Text corrected.
4	Audit determinations and outcomes	a) Minor editorial updates throughout section 4 to align with current guidance.	–	–
		b) <i>Section 4.2 Nature and extent of any site contamination present or remaining on or below the surface of the site – example audit outcome for this purpose provided.</i>	The example outcome provided does not mention the specified land use and environmental value of water considered	Example expanded.
		c) <i>MGR2 Considerations in determining the nature and extent of site contamination – revision and consolidation to better link back to section 5B of the Environment Protection Act 1993, and the GAR, and to achieve greater consistency between auditors in stating determinations.</i>	MGR 2: Reference to generic land use descriptions should reference the EP Act/ASC NEPM rather than the audit guidelines	Text updated.
		d) <i>Section 4.3 The suitability of the site for a sensitive use or another use or range of uses –</i>	MGR3: The verification of remediation - does this have to be undertaken by an auditor or are there circumstances where a consultant will be appropriate?	Refer to guideline recommendations GR1, GR2, GR3 and GR4 for EPA's expectations in this area. It is noted that requirements may also be specified through

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		minor update of example land use d) to better align with planning and development land-use descriptions.	I think it should be 'an auditor' rather than 'the auditor' (also applies to MGR4).	regulatory tools, conditions of an audit report or development approvals. Text corrected in both locations.
		e) <i>MGR3 Considerations in determining the suitability of a site for a sensitive use or another use or range of uses</i> – revision to include reference to generic land-use descriptions	MGR 3: As above for MGR2: Also second red sentence: insert 'on' after the brackets The example does not specify what remediation is necessary as mandated in MGR4 but just states that remediation is required.	Text corrected. Example expanded.
		f) <i>Section 4.4 What remediation is or remains necessary for a specified use or range of uses</i> – example audit outcome for this purpose provided.	–	–
		g) <i>MGR4 Considerations in determining what remediation is or remains necessary for a specified use or range of use</i> – revision and consolidation to better link back to the GAR and achieve greater consistency between auditors in stating determinations.	If the site requires capping (either hardstand or fill), does it need a remediation or management plan? If the condition is the implementation of a VMS – does this need to be designed, documented and appended to the audit report. What happens if the design changes and the VMS needs to be altered? As the design of a VMS is specific to each building (which may change after completion of the audit such as planning requirements), it is recommend the audit condition specify that a VMS is necessary but not necessarily include the full design.	If detailed and/or complex requirements subject to reporting or verification are necessary these would be more appropriately captured in a management plan. Where a specific management plan is required to be implemented to support current or intended land uses these must have been reviewed and endorsed by the auditor and included with the audit report.
		h) Section 4.6 Land use descriptions – minor update of commercial land-use description to better align with planning and development land uses.	Section 4.3 has these as a single line rather than two to describe the commercial use. HIL D does split between commercial and industrial and recommend this simply matches NEPM definition	Text updated to be consistent.
Part 2 Auditor role, responsibilities and accreditation				
5	Role and responsibilities of auditors	a) Minor editorial updates throughout section 5 to align with current guidance.	–	–
		b) <i>MGR5 Becoming aware of a conflict of interest when carrying out an audit</i> – revision requirement for details of any S103X authorisations to be provided in audit reports.	–	–

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		c) <i>MGR6 Statement of independence</i> – revision to include reference to statements of independence to be provided in interim audit advice in addition to audit reports.	–	–
		d) <i>MGR7 Risk-based decision making</i> – minor reference update and revision to include reference to a statement of compliance to be provided in audit reports.	–	–
		e) <i>Section 5.7 Use of the title 'site contamination auditor'</i> – inclusion of expert witness testimony and letters of auditor review and endorsement.	Is it possible to include clarification on if it is acceptable to have 'auditor' on email signatures. I would suggest that this is acceptable, except when the auditor is clearly acting in the capacity of a consultant.	Section 5.7 of the audit guideline indicates the circumstances where auditors may use their auditor title.
		f) Section 5.7 – Inclusion of a new MGR reflect the related EPA instruction note issued on 2 February 2017) as MGR9. Note: This has resulted in changes to the numbering of subsequent MGRs up to MGR17.	–	–
6	Auditor accreditation	a) Minor editorial updates throughout section 6 to align with current guidance.	–	–
		b) Minor editorial updates throughout section 6 to align with current guidance.	–	–
		c) Refresh and revision of Figure 4 to reflect the EPA's updated auditor accreditation application and assessment process.	–	–

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		d) <i>Section 6.6 Assessment of applicants for accreditation</i> (in particular sections 6.6.1 and 6.6.2) – revisions to reflect the EPA's current auditor accreditation application and assessment process.	Section 6.6.2: Suggest defining satisfactory exam results noting some jurisdictions require each section of the exam to be have a pass mark of 50% etc. Second paragraph of section 6.6.2 'do not satisfactorily met the' should this read 'do not satisfactorily meet the'? In section 6.6.2, I think it would be appropriate to include a sentence to the effect that in certain circumstances the accreditation committee and/or the EPA will take into account submissions from individual applicants when, in the applicant's view, the Stage 2 process is not an appropriate means of assessing their knowledge and understanding and their ability to put their knowledge and understanding into practice..	Amendment to text. Text updated. Additional text provided.
		e) <i>Section 6.13 Reviews of a decision by the EPA</i> – revisions to reflect the 2018 amendment of regulation 63 of the <i>Environment Protection Regulations 2009</i> which resulted in changes to the process for appeals against a decision of the EPA. A person may now seek a review from the South Australian Civil and Administrative Tribunal. References to appeals throughout the audit guideline have been updated to refer to 'reviews'.	–	–
7	Renewal and maintenance of accreditation	a) Minor editorial updates throughout section 7 to align with current guidance.	–	–
		b) Refresh of Figure 5.	–	–
		c) <i>Section 7.1 Application for renewal</i> – deletion of reference to the submission of printed copies of renewal applications.	–	–
		d) <i>Section 7.6 Continued professional development</i> – revision to describe the EPA's current expectations around the amount and type of	What verification does EPA expect to be provided? Do we need to our conference notes or enrolment receipt or do we only need to be prepared to provide some form of verification should EPA specifically request this?	Verification is not required to be provided unless requested by the EPA. Clarification to text.

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		continued professional development (CPD) to be undertaken and documented by auditors, in line with other national and peak body requirements.	Section 7.6: With respect to the second dot point 'which criteria/technical competencies the activities are relevant to', this is not always possible to state – eg auditor meetings in each state cover a range of subjects and sometimes professional courses etc. may not strictly relate to a specific technical competency. Also, to save a lot of rework for auditors who are also certified under CEnvP, I think that the same allowances/requirements should apply for auditor CPD. In the second last red dot point, should 'provided' be 'provider'?	Clarification to text made to include contributions to profession and checked for consistency with CEnvP requirements. Text updated.
Part 3 Carrying out audits				
8	Audit authorisations and notifications	a) Minor editorial updates throughout section 8 to align with current guidance.	–	–
		b) <i>Section 8.4 Hazardous circumstances</i> – revision of this section to align with the GAR and to reflect the related EPA instruction note issued on 23 February 2017.	The section expands the list of hazardous circumstances that only apply to auditors, whilst the auditor may not have awareness for many of these items due to lack of involvement. The auditor should be flagging the issue with EPA regarding the lack of their involvement, but it should be the proponent's obligation to involve the auditor. The term 'lengthy delays' is quite subjective and may be interpreted differently by auditors and EPA. Guidelines for the assessment and remediation of site contamination" – generally this is written in italics within the text of this document. Suggest this is done so here (second paragraph of section 8.4) for consistency. Also in second paragraph of section 8 and fourth paragraph of section 14.4 and section 14.5 and fifth paragraph of section 14.13 and first paragraph of section 15.4 and base of first page of Appendix 1.	Agreed however auditor's are expected to be aware of the notification and process requirements and provide appropriate guidance to their clients. This has previously been the subject of an EPA instruction to auditors. It is intended to capture situations where an off-site risk exists but action is either being delayed or is not being taken within a timeframe consistent with the SCRf and as per the auditor's requirements. Cross-references checked and updated for consistency.
		c) <i>MGR11 Notification of hazardous circumstances</i> (previously MGR10) – revision	–	–

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		and consolidation to better link back to the GAR and clarify the information to be provided when submitting hazardous circumstance notifications.		
9	Audit site, elements and scope	a) Minor editorial updates throughout section 9 to align with current guidance.	–	–
		b) <i>Section 9.3 Application of restricted scope</i> – revision to include reference to EPA where a site is subject to regulatory requirements.	–	–
		c) Refresh of Figure 6.	Figure 6 and MGR13: Although it is ideal to provide the EPA with restricted scope details at the time of audit notification, this is not always possible to achieve within 14 days of commissioning and I think there needs to be some allowance for the provision of restricted scope details to be delayed provided that this is agreed between the auditor and EPA at the time of audit notification.	Clarification to text.
		d) <i>Section 9.4 Identifying the objectives for a restricted scope</i> – auditors to consider whether scope consistent with any regulatory requirements.	–	–
		e) <i>MGR13 Provision of details of a restricted scope to the EPA</i> (previously MGR12) – update in relation to transition to a restricted scope.	–	–
		f) <i>MGR14 Details of restricted scope to be included in audit report</i> (previously MGR13) – reference to include statement that audit is consistent with restricted scope.	–	–

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10	Considerations in carrying out audits	a) Minor editorial updates throughout section 10 to align with current guidance.	–	–
		b) <i>MGR15 Consideration of the National Environment Protection (Assessment of site contamination) Measure 1999 as amended in 2013</i> (previously MGR14) – revision specifying that auditors are to include justification for the acceptance of assessment approaches which differ or vary from the ASC NEPM, and that auditor risk, outcome and determination statements to be justified by auditors through multiple lines of evidence. Statement of compliance to be provided.	–	–
		c) <i>Section 10.1 Issues for consideration</i> – inclusion of reference to audit criteria.	–	–
		d) <i>Section 10.2 Relevant information</i> – revision to align reporting references with the GAR.	–	–
		e) <i>Section 10.2 Relevant information</i> – inclusion of additional guidance in relation to the documentation of an auditor's review of specialist advice.	–	–
		f) MGR16 – revision to include reference to support members.	–	–
		g) <i>Section 10.3 Obtaining sufficient information to complete an audit</i> – revision and clarification of the EPA's expectations in relation to independent verification sampling	10.5 Auditor review and endorsement: Is there the opportunity for this to reflect the scale of work which the auditor is endorsing? The last bullet point requests whether the document can be relied upon for the specific purposes – is this necessary?	It is intended this should be a summary document and should be tailored to suit the needs as indicated by 'as applicable'. This is considered appropriate to ensure that auditor reviews and endorsements are not take out of context.

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		h) <i>Section 10.5 Auditor review and endorsement</i> – new section providing guidance on EPA’s expectations when auditors provide letters of review and/or endorsement.		
		i) <i>MGR17 Auditor review and endorsement</i> – new. Note: This has resulted in changes to the numbering of subsequent MGRs.	Second bullet point, the date should be 2013 not 20213	Text corrected.
11	Interim audit advice	a) Minor editorial updates throughout section 11 to align with current guidance.	–	–
		b) <i>Section 11.1 Overview</i> – revision to reflect the wider range of circumstances where IAA may be currently used.	–	–
		c) <i>MGR16 Interim audit advice and audit purposes</i> – deletion of this MGR as it is not considered necessary. Note: This has resulted in changes to the numbering of subsequent MGRs.	–	–
		d) <i>MGR18 Completion and provision of interim audit advice</i> (previously MGR17) – revision to address limitation on the use and/or reliance of IAA (similar to current MGR24 for audit reports) and clarify plans to be appended.	MGR 18: Last sentence implies that the IAA scope cannot be varied and binds the SCAR to a set outcome thereby pre-empting an outcome. Further, if IAA is issued based on an RMP and the RMP is changed/updated. Does the remediation have to stop until another IAA is issued and accepted by EPA?	It would be expected that documents such as a CEMP/RMP/SMP would typically include provisions for review and update. This would not be expected to generate the need for a new IAA. However, if an auditor reviewed and endorsed remediation strategy changed significantly after an IAA was produced, this may trigger the need for an updated IAA to be prepared. This decision should be made based on EPA guidance in the GAR and if appropriate, discussion with the EPA.

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12	Audit conditions and recommendations	a) Minor editorial updates throughout section 12 to align with current guidance.	–	–
		b) <i>MGR19 Objectives of audit conditions</i> (previously MGR18)	–	–
		c) <i>MGR20 Categories of audit conditions</i> (previously MGR19) – minor tidying up of category titles and inclusion of ‘other’ for use as a category where applicable.	Should clarify if councils also need to be consulted prior to issue of audit in the case where they have no specific responsibilities aside from their statutory role.	This is considered in section 12.4. Cross-reference to this section added.
		d) <i>MGR21 Consultation on audit conditions and documentation in audit report</i> (previously MGR19) – revision to amend reference to ‘third parties’ to persons to clarify this includes the audit client.	In report as MGR 21: This has expanded from management plans to all conditions and recommendations – is that intentional? If the site is a subdivision or multiple dwellings (ie residential tower) – do we need to consult with the individual landowners (if they exist at that time) or simply the developer? What does EPA expect if the developer has a pre-sold the properties, but they may not have ownership at that time? Does the Auditor need to consult with offsite landholders when recommending GW restriction off site?	Yes. All conditions that require actions by a person to support the audit outcomes should be consulted with to ensure conditions can/will be implemented and that the audit outcomes are reliable. Owners who have bought off the plan should be properly informed and engaged with by the developer/ vendor. Consultation with affected off-site land holders should be undertaken by or on behalf of the liable person / audit client. This would be expected to be generally undertaken by a consultant and appropriate documentation provided to an auditor for review.
		e) <i>Section 12.8 Groundwater prohibition areas</i> – inclusion of reference to where groundwater contamination originates from another site.	–	–
		f) <i>Section 12.9 Institutional controls to be applied to third party land</i> – revision to clarify the EPA’s expectations in relation to engagement with government bodies.	Does the auditor need to discuss these recommendations with the off-site land holder?	Consultation with affected off-site land holders should be undertaken by or on behalf of the liable person/ audit client. This would be expected to be generally undertaken by a consultant and appropriate documentation provided to an auditor for review.

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13	Site contamination audit reports and audit statements	a) Minor editorial updates throughout section 13 to align with current guidance.	Section 13.4: Does this mean that the EPA no longer requires hard copy SCAR and SCAS documents?	Yes – EPA will no longer require hard copies of SCAR and SCAS documents.
		b) <i>MGR22 Format and content of audit reports</i> (previously MGR21) – revision requiring auditors to include justification for the format and content of audit reports which are not consistent with the audit guideline and to provide a statement of compliance.	–	–
		c) <i>MGR24 Format and content of audit statements</i> (previously MGR23) – minor revision in relation to the details to be included by auditors.	The CSM description in the SCAR is typically fairly long and cross referenced to other sections of the SCAR which won't necessarily translate easily to the SCAS. It is recommended that the auditor determination section include a brief summary of the CSM (particularly complete linkages), which would then be included in the SCAS.	Noted however this is not considered to be unreasonable as similar issues may exist with the other sections to be reproduced.
		d) <i>MGR25 Limitation of audit reports</i> (previously MGR24) – revision to clarify the EPA's requirements in relation to a person's ability to use and rely on an audit report.	Why does there need to be third party reliance on IAA, when the nature of that advise is not definitive.	IAA is a report prepared by an auditor for the purpose of being relied upon by others to make informed decisions.
		e) <i>MGR26 Provision of digital copies of audit reports (and audit statements) to the EPA</i> (previously MGR25) – revision to remove reference to the need to submit paper copies to the EPA.	Typographical error in last bullet point of MGR26 'passowrds' should (presumably) be 'passwords'.	Text corrected.
		f) <i>Section 13.5 Notation of audit reports</i> – inclusion of auditor recommendations for institutional controls outside the audit site as an example.	–	–

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	Assessment considerations	a) Minor editorial updates throughout section 14 including minor update to heading to align with current guidance.	–	–
		b) <i>Section 14 Introduction</i> – revision to include specific reference for assessment to be undertaken in accordance with the ASC NEPM and GAR.	–	–
		<p><i>Section 14.1 Human health risk assessment</i> – inclusion of a new <i>MGR27 Human health risk assessment</i>. This MGR specifies the EPA's requirements in relation to the carrying out and documentation of an auditor's review of human health risk assessments. The checklist provided as Appendix E of the <i>NSW EPA Contaminated Land Management Guidelines for the NSW Auditor Scheme</i> (3rd edition) dated October 2017 is identified as a tool to assist auditors.</p> <p>Note: This has resulted in changes to the numbering of subsequent sections and MGRs.</p>	<p>MGR26 and MGR27: Is the application of 95% UCL or the CSM considered by EPA to be a site specific risk assessment?</p> <p>The abbreviation HHRA is used for the first time in the document at this point. It is not included in the Abbreviations section at the start of the document. I suggest the abbreviation HHRA in brackets is added where it is written out in full in the first sentence of section 14.1 and the term is added to the Abbreviations section.</p>	<p>Refer to Schedule B2 and B4 of the ASC NEPM and the GAR for information on SSRA.</p> <p>Noted – abbreviation included.</p>
		<p>c) <i>Section 14.2 Ecological risk assessment</i> – inclusion of a new MGR on 'Ecological risk assessment' as MGR28. This MGR specifies the EPA's requirements in relation to the carrying out and documentation of an auditor's review of ecological risk assessments.</p> <p>Note: This has resulted in changes to the numbering of subsequent MGRs.</p>	–	–

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		d) <i>Section 14.3 Groundwater</i> – revision and clarification to align with the GAR.	–	–
		e) <i>MGR26 Residual groundwater contamination</i> – removed from this section to section 14.6.	–	–
		f) <i>Section 14.4 Soil vapour and soil gas assessment</i> – revision to include guidance references for ground gas investigations to align with the GAR.	<p>Recommend including scenarios where groundwater sampling is not required?</p> <p>It is stated that further guidance on vapour and soil gas is provided in the GAR. This is not really the case. Although these issues were discussed in detail, (particular soil vapour) in previous draft versions of the GAR, there are minimal mentions of soil gas in the current published GAR and vapour is only mentioned in general terms with little information on how to undertake a soil vapour assessment. I suggest the sentence referencing the GAR is removed. Perhaps reference could be made to the relevant CRC CARE Technical Reports (eg TR23) and ASC NEPM (B2 & B7) in relation to soil vapour which would be consistent with the GAR. I support the reference to NSW guidelines in relation to ground (soil) gases.</p>	<p>Refer to Schedule B2 and B6 of the ASC NEPM and the GAR for information on groundwater investigations.</p> <p>Further information and references provided.</p>
		g) <i>Section 14.6 Offsite site contamination</i> – revision to clarify the EPA's expectations in relation to the timing and documentation in audit reports of community engagement with affected land-owners.	–	–
		h) New <i>MGR29 Residual offsite contamination</i> which considers any offsite contamination. This has resulted in changes to the numbering of subsequent MGRs.	–	–

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15	Remediation considerations	a) Minor editorial updates throughout section 15 to align with current guidance.	–	–
		b) <i>Section 15 Introduction</i> – revision to include reference to the legislative definition of remediation.	–	–
			First sentence of paragraph 6 of section 15.2 – there appears to be a superfluous word ‘the’ between ‘report’ and ‘whether’.	Text corrected.
			Third para: Sentence implies that the auditor is guarantying the remediation end point will be reached. Some remediation projects and pilot studies are necessary, but may still have a low likely of achieving the remediation end point (especially GW remediation). These remediation projects will not commence if the auditor has to guarantee the outcome. Further, how does this tie into the ‘extent reasonably practical’?	Some clarification to text.
		e) <i>Section 15.5 Ongoing site remediation and monitoring</i> – additional guidance provided.	–	–
				–
16	Community engagement and risk communication	a) Minor editorial and reference updates throughout section 16 to align with current guidance.	–	–
		b) <i>Section 16.1 EPA guidance and expectations</i> – inclusion of reference to the EPA <i>Guideline for community engagement</i> .	–	–

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		c) <i>Section 16.2 Auditor role in community engagement</i> – inclusion of guidance in relation to documentation of engagement processes within an audit report.	–	–
		d) <i>Section 16.2 Auditor role in community engagement</i> – inclusion of reference to <i>Section 12 Audit conditions and recommendations</i> for further guidance.	–	–
Part 4 EPA administration and information				
17	Administration of the audit system	a) Minor editorial updates throughout section 17.	–	–
		b) Refresh of Figure 7.	–	–
		c) <i>Section 17.5 Detailed review</i> – additional text around the EPA detailed review process.	–	–
		d) <i>Section 17.6 Minor amendments or revisions to audit report (and audit statements)</i> – additional guidance provided on process.	–	–
		e) <i>MGR30 Minor amendments or revisions to audit reports (and audit statements)</i> – revision to clarify requirements for amended audit reports.	–	–
18	Audit information	–	S18.5: it is noted that the Draft Development (Site Contamination) Variation Regulations 2018 notes that a SCAR/SCAS should not be relied upon after 3 years.	Noted.
19	Glossary	a) General formatting and minor editorial updates.	–	–
		b) Inclusion of the term ‘media’ defined as being equivalent to an element of the environment to align with the GAR.	–	–
Appendix 1	Audit references and guidance	a) Minor editorial updates and revisions to refer to current published EPA guidance.	Appendix 1: The <i>National Environment Protection (Ambient Air Quality) Measure</i> was updated in 2016.	Text corrected.

Section no	Section title	Summary of changes	Consultation feedback	Action taken
Appendix 2	Penalties and fees	–	–	–
Appendix 3	Audit report and audit statement format	a) General formatting and editorial updates and broad changes to Table A3–1 to reflect other revisions to the audit guideline.	<p>Appendix 3 (page 126): There is a typo in the top row, middle column, second last paragraph ‘what remediation...range of uses’ appears to have been accidentally tacked on at the end of the sentence. Also, I think the Community/Stakeholder Engagement section should be much earlier in the SCAR.</p> <p>Audit conditions – a potential heading of ‘other’ is noted earlier in the guideline</p> <p>Second bullet point on page 119 – brackets not closed at the end of the bullet point.</p> <p>Eighth bullet point on page 120 is incomplete, several words appear to be missing – presumably this should mirror the second bullet point on page 119.</p> <p>Clarity and consistency could be improved on page 124. The current guidelines list the three audit purposes/outcomes as bullets. This proposed revision just lists the first as a bullet and the other two as separate rows with headings (instead of bullets). Perhaps for clarity, I suggest the three outcomes are listed as bullets as in the current guidelines and then a sentence to the effect that “Requirements in relation to each outcome are set out below”. Then a row break is added followed by the heading “The nature and extent of any site contamination present or remaining on or below the surface of the site”, (as is included for the other two outcomes), followed by the requirement for opinion on actual or potential harm.</p>	<p>Text corrected.</p> <p>Earlier cross-referencing back to this section included within document (section 3.1).</p> <p>Noted.</p> <p>Text corrected.</p> <p>Text corrected.</p> <p>Clarification made.</p>
		b) Where a comment previously identified specific information and/or documents to be included, this has been transferred to the ‘information to be included’ column in Table A3–1.	Audit report: Do we still need to have the SCAS at the front of the SCAR?	The Act requires the SCAS to be included in the SCAR. Having a consistent location within an audit report and placing the SCAS at the front of the report is considered appropriate.
		c) Removal of need to append copies of audit notifications to the audit report.	–	–

Section no	Section title	Summary of changes	Consultation feedback	Action taken
		d) Inclusion of 'Community/Stakeholder engagement' as a specific consideration.	–	–
Appendix 4	Electronic format of audit reports and audit statements	–	Page numbering for large audits can be problematic due to inadequacies in pdf software. Can you please include a potential provision for not numbering appendices and/or providing separate consultants reports where pdf software fails to be able to combine into one pdf.	Where auditors may experience difficulties for very large reports, the EPA should be contacted for advice.
Appendix 5	Mandatory guideline requirements	Summary of revisions to reflect other updates made to MGRs within the audit guideline:	Assume they match those provided throughout the main text of the guideline?	Checked for consistency.
		<ul style="list-style-type: none"> • <i>MGR1 Audit reason and purpose determinations</i> – minor revision 	–	–
		<ul style="list-style-type: none"> • <i>MGR2 Considerations in determining the nature and extent of site contamination</i> – revision and clarification 	–	–
		<ul style="list-style-type: none"> • <i>MGR3 Considerations in determining the suitability of a site for a sensitive use or another use or range of uses</i> – revision and clarification 	See comments on missing words in comments to section 4.2 above.	Previously noted.
		<ul style="list-style-type: none"> • <i>MGR4 Considerations in determining what remediation is or remains necessary for a specified use or range of use</i> – revision and clarification and incorporation of previous MGR27 	–	–
		<ul style="list-style-type: none"> • <i>MGR5 Becoming aware of a conflict of interest when carrying out an audit</i> – revision 	–	–
		<ul style="list-style-type: none"> • <i>MGR6 Statement of independence</i> – revision to include interim audit advice 	–	–
		<ul style="list-style-type: none"> • <i>MGR7 Risk-based decision making</i> – minor revision 	–	–
		<ul style="list-style-type: none"> • <i>MGR9 Use of the title 'site contamination auditor'</i> – new 	–	–

Section no	Section title	Summary of changes	Consultation feedback	Action taken
		<ul style="list-style-type: none"> • <i>MGR10 Commitment to CPD – previously MGR9</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR11 Notification of hazardous circumstances – revision and clarification to align with the GAR, previously MGR10</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR12 Application of a restricted scope – previously MGR 11</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR13 Provision of details of a restricted scope to the EPA – previously MGR 12</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR14 Details of restricted scope to be included in audit report – minor revision, previously MGR13</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR15 Consideration of the National Environment Protection (Assessment of site contamination) Measure 1999 as amended in 2013 – revision and clarification, previously MGR14</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR16 Documentation on use of specialist team and support team members in audit reports – revision, previously MGR15</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR17 Interim audit advice and audit purposes – deleted</i> 	Second bullet point, the date should be 2013 not 20213	Text corrected.
		<ul style="list-style-type: none"> • <i>MGR17 Auditor review and endorsement – new</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR18 Completion and provision of interim audit advice and documentation in audit reports – revision, previously MGR16 and MGR17</i> 	–	–
		<ul style="list-style-type: none"> • <i>MGR19 Objectives of audit conditions – previously MGR18</i> 	–	–

Section no	Section title	Summary of changes	Consultation feedback	Action taken
		<ul style="list-style-type: none"> • <i>MGR20 Categories of audit conditions</i> – minor revision, previously MGR19 	–	–
		<ul style="list-style-type: none"> • <i>MGR21 Consultation on audit conditions and recommendations and documentation in audit report</i> – revision, previously MGR20 	–	–
		<ul style="list-style-type: none"> • <i>MGR22 Format and content of audit reports</i> – revision and clarification, previously MGR21 	–	–
		<ul style="list-style-type: none"> • <i>MGR23 Document control information</i> – previously MGR22 	–	–
		<ul style="list-style-type: none"> • <i>MGR24 Format and content of audit statement</i> – revision and clarification, previously MGR23 	–	–
		<ul style="list-style-type: none"> • <i>MGR25 Limitation of audit reports</i> – revision and clarification, previously MGR24 	–	–
		<ul style="list-style-type: none"> • <i>MGR25 Provision of digital copies of audit reports to the EPA</i> – revision to remove reference to paper copies 	–	–
		<ul style="list-style-type: none"> • <i>MGR26 Human health risk assessments</i> – new 	Typographical error in last bullet point of MGR26 'passowrds' should (presumably) be 'passwords'.	Text corrected.
		<ul style="list-style-type: none"> • <i>MGR27 Ecological risk assessments</i> – new 	–	–
		<ul style="list-style-type: none"> • <i>MGR28 Implementation of site management plans required following audit completion</i> – deleted (refer to MGR4) 	–	–
		<ul style="list-style-type: none"> • <i>MGR29 Residual offsite contamination</i> – new incorporating previous MGR26 	–	–
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