

FARM WAP AUDIT PLAN
FOR INDIVIDUAL FARM WAP AUDITS
JUNE 2024

Revision History

Version	Date	Author	Description / Changes
2.0	30 Jun 2023	Geoff Jones	Updated format. Major revisions. Added document control tables.
2.1	4 April 2024	Geoff Jones	Amended S6.2 Date. Minor updates for FY25.

Review and Approval

	Name	Position / Organisation	Signature	Date
Author	Geoff Jones	Environmental Compliance Lead	<via SharePoint>	8 May 2024
Approver	Sophie Grace	General Manager – Environment, Health and Safety	<via SharePoint>	8 May 2024

Table of Contents

1 Introduction 3

2 Context..... 3

3 Audit objectives 4

4 Audit scope 4

5 Audit criteria 4

6 Audit timing and logistics..... 5

7 Audit methodology 6

8 Roles and responsibilities 9

9 Audit reporting and distribution..... 9

10 Audit follow-up 10

11 Confidentiality and information security..... 10

1 Introduction

This Audit Plan is provided to irrigators in preparation for an audit of the Farm Water Access Plan (Farm WAP) for their property.

This Audit Plan describes the activities and arrangements for an audit consistent with the international standard adopted for environmental auditing in Australia, ISO 19011:2015 *Guidelines for auditing management systems*.

2 Context

2.1 Irrigation district establishment

To be able to deliver water to its clients, Tasmanian Irrigation must establish an irrigation district under the *Water Management Act 1999* (WMA) that encompasses all land to be irrigated with Tasmanian Irrigation water. Conditions of approval for Tasmanian Irrigation schemes under Section 176 of the WMA stipulate that:

- The Responsible Entity (Tasmanian Irrigation) must only supply water for use in accordance with a Farm Water Access Plan.
- The Responsible Entity must make By-laws that require users of water to operate in accordance with a Farm Water Access Plan.
- The Responsible Entity must ensure a random annual compliance audit of 10-15% of prepared Farm Water Access Plans is undertaken by a suitably qualified person(s) approved by the Minister.

2.2 Environmental Protection and Biodiversity Conservation Act

Tasmanian Irrigation refers projects for assessment under the Commonwealth *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act). The referral decisions for each project recognise the Farm Water Access Planning process as an essential element in managing environmental risks. Consequently, conditions outlined within Tasmanian Irrigation EPBC Act referral decisions state that a Farm Water Access Plan must be in place for a property before Tasmanian Irrigation water (TI water) can be applied. In some cases, the referral decision also states that an annual random audit of Farm WAPs must occur.

2.3 Framework

A Farm WAP Planning Framework has been developed by TI to ensure that the operation of all TI irrigation schemes have minimal impact on the environment. The Framework comprises development, operational, compliance, review and reporting.

- Farm WAP Planning Framework
 - Appendix A: Prequalification process for consultants
 - Appendix B: Farm WAP Modules
 - Appendix C: Compliance Framework
 - Appendix D: Audit Program and Protocol
 - **Audit Plan *THIS DOCUMENT***

3 Audit objectives

The audit is a minimally invasive quality assurance check to verify that the environmental management prescriptions outlined in the Farm WAP have been conformed with, to review any changed farm operations that pose potential risks to the environment and review any changed environmental aspects that may be affected or at risk from irrigation activities.

The audit process investigates activities undertaken by the auditee (landholder or delegated irrigator) to verify conformance with Farm WAP associated with the property.

The audit focuses on conformance with the management prescriptions set out in the Farm WAP. Criteria include whether water has been applied in accordance with the Farm WAP, whether land capability limitations and biodiversity have been managed, ensuring monitoring has been undertaken and required records are being kept.

The objectives of the audit are:

- To verify the auditee's conformance with management actions in the Farm WAP.
- To demonstrate Tasmanian Irrigation's compliance with the EPBC referral decisions or Strategic Assessment relevant to each irrigation scheme.

The findings of the audit are used to assess whether the management practices have been effective in reducing risk and impact on relevant natural assets that may result from activities associated with the storage and application of irrigation water.

4 Audit scope

This second party audit addresses the following aspects for conformance with the Farm WAP since the previous Farm WAP audit or three years (irrigation seasons), whichever is shorter:

- General – administrative records.
- Water – supply, storage and use.
- Soil / Land capability limitations – including irrigation and land use.
- Biodiversity management and monitoring.

The audit addresses the defined Farm WAP area and any waterways or threatened species habitat described as having potential direct or indirect impacts from Tasmanian Irrigation activities within the verified Farm WAP. The audit determines the extent of conformance with management prescriptions outlined within the Farm WAP and specifies corrective actions or penalties if required.

5 Audit criteria

Criteria for the audit are divided into four categories: general, water, soil/land capability and biodiversity (Table 1). The audit criteria address the management prescriptions outlined in every Farm WAP.

Table 1. Audit criteria

Criterion 1. General
1.1. The irrigator has a current copy of the Farm WAP for the property.
1.2. The Farm WAP is verified / signed by the landholder or irrigator.
1.3. The property details are correct and current.
1.4. The irrigator understands their responsibilities outlined in the Farm WAP.
1.5. Previous audit actions have been completed and closed out.
Criterion 2. Water
2.1. On farm water storages are correct and current.
2.2. TI water has only been stored in approved dams identified in the Farm WAP.
2.3. Water volume purchased and used during the audit period.
2.4. Total water used does not exceed the maximum potential water use for the property.
2.5. TI water has only been applied within the approved Farm WAP area.
2.6. Staff are aware that TI water is only to be stored and applied in accordance with the Farm WAP.
Criterion 3. Soil / Land Capability
3.1. Irrigation, land use and cropping frequency is consistent with the land capability for each soil type.
3.2. Any soil limitations are managed in accordance with the Farm WAP.
3.3. Any required soil management actions or monitoring is being undertaken.
Criterion 4. Biodiversity
4.1. Vegetation communities on the property have been maintained.
4.2. Habitat for threatened species or threatened ecological communities is being managed appropriately.
4.3. Waterways (including groundwater) are being managed appropriately.
4.4. Weeds are being managed appropriately.
4.5. Any required biodiversity management actions or monitoring is being undertaken.

¹In some circumstances audit criteria will not be fully assessed e.g. TI water used for stock water purposes only.

6 Audit timing and logistics

6.1 Location

The audit will take place at the following locations:

1. Opening meetings and interviews will be conducted on site or via phone/video call.
2. Site inspections will take place at the property according to site safety and biosecurity procedures.

COVID-19 precautions will be adopted as needed by government or site requirements.

6.2 Date

The audit will be scheduled to occur outside the irrigation season where possible, typically between March and September. The irrigator will be notified of the requirement for an audit via letter or email within three weeks of the audit.

6.3 Time and duration

Audits will generally be conducted during business hours on weekdays and are expected to take one to two hours each.

7 Audit methodology

7.1 Sampling

Audits by nature are a sampling exercise. As such, there is a risk that the audit evidence examined is not representative. The audit sample includes site inspections, interviews with relevant staff and observation of documents, records and operation.

7.2 Audit grades

The grades used for this audit are as follows:

Conformance Grade	Definition
Conforms (✓) C	Indicates conformance of audit findings with audit criteria. Conforms with the requirement / audit criteria.
Minor non-conformance NC (minor) (Category 3)	Does not conform , however, deficiency does not compromise the outcomes and does not compromise the ability to achieve defined objectives, e.g. little/no risk (to the environment). Non-conformance is considered minor and administrative in nature and does not correspond to increased risk or impact to the environment, including Matters of National Environmental Significance (MNES) if applicable.
Major non-conformance NC (major)	Does not conform . Deficiency compromises the outcomes, and the ability to achieve defined objectives, e.g. risk to the environment. (Category 2) Non-conformance is considered major and may correspond to increased risk or impact to the environment or non-compliance with EPBC Act conditions, e.g. MNES. (Category 1)
No requirement (N/R)	There was no requirement to meet this criterion within the audit scope.

A recommendation is provided for criteria which do not conform, that is, minor or major non-conformance.

An opportunity for improvement (OFI) is identified for activities which conform but may also be improved. This may be an opportunity for process improvement or comments that may be relevant to the next audit. An OFI may also be provided for a non-conformance grade.

7.3 Audit activities

- **Audit notification:** The landholder / irrigator (auditee) will be notified by email or post of being selected for audit.
- **Conduct opening meeting:** The Audit Team will contact the auditee to schedule the site visit at a mutually agreeable time.
- **Conduct on-site activities:** collect and verify information including interview(s), document review and site inspection.

- **Generate audit findings:** audit evidence is evaluated against the audit criteria to determine the audit findings. Audit findings can indicate conformity or non-conformity with audit criteria. Audit findings can include conformity and good practices along with their support evidence, opportunities for improvement, and any recommendations to the auditee.
- **Prepare audit conclusions:** the auditor will confer with the auditee to review audit findings (and any other appropriate information collected during the audit) against the audit objectives, agree on the audit conclusions (taking into account the uncertainty inherent in the audit process), prepare recommendations, and discuss audit follow-up if applicable.
- **Conduct closing meeting:** the auditor will present the audit findings and conclusions. The timeframe for an action plan to address audit findings will be discussed with the irrigator.
- **Audit Report:** will provide a complete, accurate, concise and clear record of the audit.
- **Conduct audit follow-up (if required):** may include corrections, or corrective, preventive or improvement actions. The completion and effectiveness of these actions are to be verified. This verification may be part of a subsequent audit.

7.3.1 Opening meeting

The opening meeting will be conducted by the audit team via a phone call. It will:

- Introduce the audit team.
- Explain the purpose of the audit.
- Explain the audit objectives, scope and criteria.
- Explain the methods and procedures used to conduct the audit.
- Explain the steps that will be taken when preparing the audit report:
 - verification methods and audit evidence assessment,
 - preparation of the draft report,
 - discussion/negotiation of any non-conformances and corrective actions,
 - auditee sign off.
- Agree to an audit time to enable the auditee or their representative to arrange for appropriate personnel to be available during the inspection.
- Ensure that the resources and facilities needed by the audit team are available.
- Determine any biosecurity, safety, emergency and security procedures relating to the property.

7.3.2 Interviews

Interviews will be conducted with the landholder, irrigator or other delegate(s) and will involve running through the audit criteria questions and review of documents.

7.3.3 Document review

Documents that may be required for reference during the audit include:

- Irrigation scheduling records / soil moisture monitoring records / rainfall records
- Crop records / paddock books
- Water / dam licences
- Soil analysis results / chemical and nutrient application records / consultant reports

7.3.4 Site inspection

The property inspection may occur with or without the irrigator or representative and involves a visual inspection of the property, dams or other auditable items. Photographs may be taken during the inspection as a record of evidence.

7.3.5 Preparing audit conclusions

Audit findings will be discussed with the irrigator prior to finalising the audit conclusions. If the audit identifies any non-conformances, reasonably practicable corrective actions and timeframes will be negotiated with the irrigator.

7.3.6 Closing meeting

The closing meeting will present the audit findings and conclusion to the irrigator and will include:

- audit evidence collected as a sample of the information available,
- the method of reporting,
- the process of handling of audit findings and possible consequences,
- presentation of the audit findings and conclusions, and
- any related post-audit activities, e.g. corrective actions, complaint handling, appeal process.

7.4 Complaint and dispute handling policy

Tasmanian Irrigation recognises that to successfully deliver outstanding customer service, we must be committed to effectively receive and handle complaints. TI aims to resolve issues at the first point of contact. If this isn't possible, the following policy provides a robust and transparent process for escalating complaints and resolving disputes:

- TI will aim to resolve any enquiry, complaint or dispute at the first point of contact.
- If a written reply is requested, TI will aim to respond within 10 business days.
- A reply to an enquiry or complaint will deal with the substance of the enquiry or complaint or, if the enquiry or complaint is complex, advise when a reply will be received.
- The reasons for the decision will be provided, including details of any applicable legislative or policy basis for the decision, if relevant.
- The complaint resolutions process will give:
 - The opportunity to refer the complaint to TI's senior leadership team (SLT) if an enquiry or complaint was not handled satisfactorily, or the outcome was not satisfactory. The SLT will not have been involved in the initial response and has the delegated authority to review TI's response.
 - The SLT can be contacted by writing to:

Tasmanian Irrigation
PO Box 54
Evandale TAS 7212
Email: enquiries@tasirrigation.com.au
Phone: (03) 6398-8433

- Information about referral to a relevant external dispute resolution forum if the response from the SLT is still not satisfactory.

7.4.1 Dispute resolution

If an irrigator wishes to dispute the findings or conclusion of an audit, a written request stating the nature of the dispute should be emailed to the Farm WAP email address (FarmWAP@tasirrigation.com.au). The manager of the Farm WAP Audit Program will try to resolve any dispute with the irrigator.

8 Roles and responsibilities

8.1 Audit team (Tasmanian Irrigation staff or consultants)

The audit team members selected for each audit are chosen due to their experience and qualifications. The audit team is expected to act with integrity, report truthfully and accurately, apply due diligence and fair judgment and to maintain confidentiality, independence and objectivity. The audit team has been approved by the Minister.

8.1.1 Audit team leader

Complete all Team Leader duties, including manage auditing procedures, review Audit Program and Protocol, review this Audit Plan, and prepare the audit program reports.

8.1.2 Auditors

Ensure that the audit is conducted and completed on time. Contact auditee/irrigator, perform the audit interview, site inspection and document review, and prepare the audit report.

8.2 Auditee (landholder / irrigator)

Provide and prepare documents for review by auditors. Answer all interview questions as fully and correctly as possible and assist auditor with site inspection.

9 Audit reporting and distribution

Reporting the findings of the Annual Farm WAP audits occurs at two levels:

1. **Individual Farm WAP Audit Reports:** Individual Farm WAP Audit Reports present the findings of each individual Farm WAP audit. These reports are controlled, confidential documents. Once approved by the Audit Team Leader, each Farm WAP Audit Report is provided to the relevant Irrigator (by post or email). Once signed by the Irrigator, these reports will be uploaded into Tasmanian Irrigation's document management system. Individual Farm WAP Audit Reports may be accessed by audit parties, Tasmanian Irrigation or relevant government regulators upon request and according to agreed procedures.
2. **Annual Farm WAP Audit Program Report:** The overall findings of the Audit Program will be presented in the Annual Farm WAP Audit Program Report. This report will be provided to the Environmental Assessment and Compliance Division of the federal Department of Climate Change, Energy, the Environment and Water (DCCEEW) and the Department of Natural Resources and Environment Tasmania (NRE Tas) according to relevant procedures. This report will be uploaded into TI's document management system.

10 Audit follow-up

10.1 Pending documents

Any required documents unavailable for review during the audit will be noted as pending. Details about when and how these documents will be provided to Tasmanian Irrigation by the auditee will be documented.

10.2 Opportunities for improvement

Improvements may be recommended where current actions could lead to future non-conformance. Opportunities for improvement (OFIs) will be noted where current management could more closely align with best management practices or where physical evidence could not be provided to show guidelines are being adhered to.

10.3 Corrective actions

Description of actions required to meet Farm WAP prescriptions will be documented within the Audit Report if non-conformance is determined. A timeframe will be set for corrective actions to occur. Verification of the completion and effectiveness of these actions will be followed up by audit team members. This may be part of a subsequent audit.

10.4 Penalties if corrective actions not undertaken

Dependent on the actions listed in 10.3, if corrective actions are required for major non-conformances, failure to meet these requirements may lead to the interruption of Tasmanian Irrigation water to this property. Non-compliance with EPBC approval conditions such as impacts to MNES may be reported to state and/or federal governments.

11 Confidentiality and information security

All documents and evidence involved in the audit process (including photographs) will be treated as commercial-in-confidence and will be stored on Tasmanian Irrigation's secure document management system. The documents will remain accessible to be reviewed in subsequent audits.

The audit process and information management follow all relevant TI policies and procedures, including the following available on the [TI website](#):

- [Privacy Policy](#)
- [Public Interests Disclosures \(Whistleblowers\) Policy](#)
- [Public Interests Disclosures Procedure](#)
- [Managing Performance and Behaviour Policy](#)
- [Workplace Bullying Discrimination and Harassment Policy](#)
- [Diversity Policy](#)
- [Irrigator Service Charter](#)
- [Charter for working on Private Land](#)