



ENVIRONMENTAL AUDITOR GUIDELINES – PROVISION OF ENVIRONMENTAL AUDIT REPORTS, CERTIFICATES AND STATEMENTS

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1. INTRODUCTION

The Environment Protection Authority (EPA Victoria or the Authority) is increasingly doing business electronically and, since 2005, has asked environmental auditors to provide electronic and paper versions of audit reports. Audit reports provided to EPA by environmental auditors are regarded as public documents¹ and therefore must be stored and managed like other public records.

To facilitate access to audit reports, EPA is developing an electronic library of all audit reports. Access to electronic reports will initially be through EPA's main library, where audit reports, certificates and statements will be available for viewing.

Electronic audit reports must be provided in a format that conforms to the Victorian Government standard, is suitable for long-term preservation and enables ready access. Hardcopy reports received prior to 1 January 2006 have been converted into the required digital format. All new audit reports provided must conform to this new format.

1.1 Purpose of these guidelines

These guidelines provide guidance on the provision of paper and electronic versions of completed environmental audit reports, statements and certificates to EPA.

These guidelines will focus primarily on the specific requirements for lodgement of electronic documents (completed audit reports, certificates and statements) based on the Victorian Government's 'Long Term Preservation Formats' specifications.

1.2 Overview of audit system

These guidelines apply to the administrative and notification requirements surrounding statutory environmental audits, that is, environmental audits conducted pursuant to any Victorian Statute and in accordance with Part IXD of the *Environment Protection Act 1970* (the Act).

EPA administers Victoria's environmental audit system. Environmental auditors are appointed pursuant to the Act and are bound by legislation to perform robust, objective and accurate audits.

The functions of an environmental auditor are:

- to conduct environmental audits
- to prepare environmental audit reports;
- if requested, to issue certificates of environmental audit or statements of environmental audit²
- to perform any other function conferred on an environmental auditor under any Act.

The Act requires that environmental auditors have regard to these and other EPA guidelines when undertaking their duties as environmental auditors³. These guidelines may be replaced, amended or updated periodically.

2. SUBMISSION OF AUDIT REPORTS, CERTIFICATES AND STATEMENTS

A copy of all environmental audit reports prepared by environmental auditors under relevant provisions of the Act must be provided to the Manager Environmental Audit within 7 days of completion.

This includes all audits undertaken pursuant to:

- section 53V or 53X

or

- any certificate or statement of environmental audit issued under sections 53Y or 53Z.

Where an environmental audit has been required through statutory provision, or undertaken as part of a works approval application, a requirement still exists for the environmental auditor to provide a copy of the completed audit report to EPA's Manager Environmental Audit in addition to any requirement to

¹ Refer section 2 of Public Records Act 1973.

² To date, certificates and statements of environmental audit have predominantly been requested in relation to potentially contaminated land.

³ Refer section 53S(6) of the Act and section 5 of this document.

provide the report to the Authority's requesting delegate (EPA officer or Regional Manager).

Failure to comply with these requirements will be documented and taken into account when EPA considers any subsequent appointment.

EPA's enforcement policy will be applied in considering any enforcement action that may be taken against an Auditor under section 53ZB(2) of the Act.

2.1 Submission of digital copies

Electronic copies of audit reports, certificates and statements must be provided on CD in the format prescribed by this guideline.

Audit reports not conforming to these guidelines will not be accepted and will need to be resubmitted.

2.2 Submission of hard copies

In addition to provision of electronic copies of audit reports, signed certificates and statements in line with these guidelines, a hard copy must also be provided.

A double-sided hard copy of the audit report, executive summary tables (see appendix A), certificate or statement where relevant, and key maps, tables and figures must be provided.

Appendices such as assessors' reports may be provided in digital format only as part of the CARMS_b.pdf file requirements outlined in section 3 of this guideline.

3. REQUIREMENTS FOR ELECTRONIC COPIES OF AUDIT REPORTS, CERTIFICATES AND STATEMENTS

Since 2005, environmental audit reports have been provided to EPA in electronic format on CD. To ensure that electronic files can be accessible in future years and to enable consistency and compliance with the whole of the Victorian government approach, files must be provided in accordance with the specifications in this document.

Digital files must be searchable and represent an accurate copy of the paper original, including the environmental auditor's signature.

An information sheet will be added as the first page to each scanned file that will provide an outline of the environmental audit system and limitations on searchability. The sheet reiterates the need to read the audit report, appendices or any executive summary or statement or certificate of environmental audit collectively.

3.1 File type and format

All files should be in Portable Document Format (PDF). The PDF must be saved/compatible with PDF version

1.4, which is generated by Acrobat 5.x (Acrobat 4.x generated PDF 1.3, and Acrobat 3.x generated PDF 1.2).

All pages within the PDF should be numbered and the page size set to the ISO A-series standard e.g. A4, A3, A0 etc. In addition, the resolution of the file should not be any lower than 300 dots per inch (DPI). Any secondary attachments, such as photos, figures, maps etc should also be submitted as a PDF according to the following guidelines.

3.2 File naming structure

File name conventions ensure that audit reports can be stored and retrieved in an efficient manner. All notified audits are stored and managed by EPA according to an administrative number, known as a CARMS number. The CARMS number is unique to a specific environmental audit and included in return correspondence to auditors when they notify EPA of a planned audit. EPA will confirm the CARMS number for notified audits to the auditor in writing. All electronic audit reports submitted to EPA must follow the naming convention outlined below using the CARMS number assigned to the audit.

Audit reports must be provided to EPA in three separate PDF files. Separation of audit report information will enable easier retrieval and access to this information by EPA, other government agencies, environmental auditors and the general public.

The first PDF must be named using the CARMS number followed by '_a.pdf', the second '_b.pdf' and the third '_c.pdf'. Auditors must attach the one-page information sheet as the first page in each of the three PDF documents.

CARMS_a.pdf

The first PDF (CARMS_a.pdf) will contain a copy of the audit report including key figures, maps and tables. It will also include a signed copy of the certificate or statement of environmental audit. A certificate or statement may not be required in all instances and traditionally only applies to audits of potentially contaminated sites.

CARMS_b.pdf

The second PDF (CARMS_b.pdf) will contain all relevant appendices and attachments that support the audit report, including remediation and monitoring plans, assessors' reports, CUTEP reports, any bore/pit data etc.

CARMS_c.pdf

The third PDF (CARMS_c.pdf) will contain an additional extract copy of the signed environmental audit certificate or statement and an executive summary. This document must not be copy protected (see prohibited file features in section 4.3), as information will be extracted into a database to enable searching for audit information. The executive summary must

include a copy of the populated tables (one and two) outlined in Appendix A of this document.

For example, an auditor notifies EPA of a contaminated land audit in Clifton Hill. EPA acknowledges the notification and provides a CARMS reference number of '51234-1'. When the auditor has completed the audit report they notify EPA and provide an electronic PDF copy of:

- audit report 51234-1_a.pdf
- report appendices 51234-1_b.pdf
- certificate/statement + ES⁴ 51234-1_c.pdf

3.3 Searchability

There is an inherent conflict between a document being open and accessible, and also being secure. The priority of these specifications is accessibility in the first instance, not security. All submitted files must be text searchable.

A PDF file composed of formatted text and graphics is likely to be more accessible than one composed of images. Therefore, auditors must ensure that appendices in CARMS_b.pdf, are not image-only PDFs, but rather a PDF based on an original text document (e.g., Word, Excel), which provides searchable and copiable text.

Where auditors receive files from third parties that are scanned, optical character recognition (OCR) functions within Adobe Acrobat software can be used to ensure that documents provided to EPA are, to the limitations of the OCR software and quality of the original, searchable.

3.4 Prohibited file features

Prohibited features are those which may make it difficult to display PDF files in the future or limit the ability to use the information contained within audit reports. EPA will not accept any file that uses any of the listed prohibited features below.

3.4.1 Encryption, passwords, and copy protection

All PDF files submitted to EPA must not be locked with any form of password.

Encryption, passwords, and copy protection are used to secure the contents of a file from unauthorised access. All three mechanisms are designed to prevent unauthorised access. The use of encryption and password protection opens the possibility of losing the audit report if the decryption key or password is lost. Long-term preservation increases this risk. EPA will not accept audit reports that are encrypted or require passwords to access, display, search or print them.

Audit reports, certificates and statements cannot be altered by anyone other than the environmental

auditor who authored the document. EPA will ensure that PDF versions of audit reports made available to the public will not be editable.

3.4.2 Printing and rendering options

All fonts must be embedded within the PDF file. Not including the font definitions makes the PDF file smaller, but means that the file cannot be accurately displayed. In addition, fonts and font sizes should be set such that the report content is legible.

PDF files must include 'printing permissions' that allow printing. Features that limit printing to specific output devices are prohibited because they limit the ability of the file to be reproduced in the future.

3.4.3 Other prohibited features

Any file attachments, sound files, movie files, plug-in extensions or Javascript actions should be removed or disabled. Such features are difficult to preserve in the long term and may alter how the file is displayed in the future.

PDF files must be self-contained. There are several options in the PDF specification that allow components of a PDF document to be external to the PDF file. Such components are most likely to be lost during long-term preservation, so externally linked objects or referenced content should be removed or included/embedded in the PDF file.

4. PROVISION OF INFORMATION TO THE AUTHORITY

Under section 53ZB of the Act there is a requirement that all environmental audit reports undertaken by an environmental auditor under section 53V or 53X, and any certificates or statements of environmental audit issued under sections 53Y or 53Z, be sent to the Authority (via the Manager of Environmental Audit).

Audit reports, statements and certificates are provided to EPA for a number reasons, including:

- use as part of EPA's quality assurance program to ensure environmental auditors comply with the Act and guidance issued by the authority⁵
- central storage of audit reports for access by other environmental auditors to assist in site and background environmental assessments
- storage and access for members of the public as part of responsibilities under the *Public Records Act 1973*
- development of long-term information and trends on environmental conditions for use by Victorian Government agencies, academic institutions and the general public.

⁴ Executive summary and associated tables (one and two) outlined in Appendix A of this document.

⁵ Refer section 10 of EPA Publication 865 - *Environmental auditors guidelines for appointment and conduct*.

4.1 Victorian Electronic Records Strategy

Under section 12 of the *Public Records Act 1973*, the Public Record Office of Victoria has the ability to 'establish standards for the efficient management of public records'. The Victorian Electronic Records Strategy (VERS)⁶ was originally developed by the Public Record Office of Victoria in 2000 to preserve the records of the State for the long term. The strategy specifies a standard format for all public records in all formats, including electronic records.

VERS was developed in collaboration with the objectives of the Australasian Digital Record Keeping Initiative, established by the Council of Australasian Archives and Records Authorities, the peak body of government archives and records institutions in Australia and New Zealand. Consideration was also given to the Australian Standard on Records Management (AS 4390).

4.2 Long-term preservation of audit report information

Environmental audit reports provide information useful to existing environmental auditors, their clients, government agencies and the general public. Audit reports contain information relating to environmental conditions and site management, and provide a history of contamination and redevelopment.

The level of information available in environmental audit reports is unlikely to be replicated in other public documents and therefore represents a key source of current and historical information. As such, environmental audit reports require long-term preservation to support access and use over time.

Long-term preservation of electronic records is covered in specification four (99/007) of VERS and lists required data formats suitable for preserving documents for a significant period. The majority of electronic audit reports held by EPA have been provided in PDF (Portable Document Format), which is regarded as suitable for long-term record preservation.

The ability of PDF to precisely describe and identically reproduce pages irrespective of the printer used is a key benefit in preserving record content. Unlike other representations (e.g. Word) a new version of the PDF reader will not result in text or other objects moving around a page or between pages, or changing font size or colour.

For this reason, in addition to double-sided paper copies, EPA will only accept electronic versions of completed audit reports, statements and certificates as PDF files.

5. RELATED DOCUMENTS

Where the provisions of this guideline are inconsistent with any of the provisions in any other guidance issues by the Authority, the requirements of this guideline shall prevail.

These guidelines should be read in conjunction with, and the auditor must have regard to:

- a) the Act, in particular Part IXD – Environmental Audits
- b) *Environmental auditor guidelines for appointment and conduct* (EPA publication 865)
- c) *Environmental auditor guidelines for conducting environmental audits* (EPA publication 953)
- d) *Environmental auditor guidelines for the preparation of environmental audit reports on risk to the environment* (EPA publication 952)
- e) *Guidelines for Issue of certificates and statements of environmental audit* (EPA publication 759)
- f) Victorian Electronic Records Strategy (VERS) - Specification 4: VERS Long Term Preservation Formats
- g) any other guidelines prepared by the Authority for the purposes of Part IXD of the Act.

6. APPENDIX A – TEMPLATE FOR AUDIT REPORT EXECUTIVE SUMMARY

All submitted audit reports must contain an executive summary that includes a copy of Tables 1 and 2 in Appendix A. Mandatory fields for columns headed '53V' and '53X' must be populated for the appropriate audit type.

6.1 Supporting Information

Street address information

Where the audit site covers multiple streets, or is better described by a reference to the corner of street x and y, the street name reported in the table should be that which borders the longer side of the audit site.

Standard parcel identifier – lot on plan

Where the audit site is comprised of multiple titles or parts, the largest part or whole single title should be provided in the first 'Dominant' title field. Any additional or remaining lots should be recorded in the 'Additional' title field. Detailed lot on plan information is available in Customer Information Bulletin Edition 82 available from the Department of Sustainability and Environment's website.

⁶ Refer to www.prov.vic.gov.au/vers/standard/

APPENDIX A – TEMPLATE FOR AUDIT REPORT EXECUTIVE SUMMARY

Table 1: Summary of audit information

Summary information required		53V	53X
EPA file reference no.	----- -__	✓	✓
Auditor	First_name Last_name	✓	✓
Auditor term of appointment	Day Month Year – Day Month Year	✓	✓
Name of person requesting audit	First_name Last_name	✓	✓
Relationship to premises/location	E.g., Owner/manager Wade Enterprises Pty Ltd	✓	✓
Date of request	--/__/20__	✓	✓
Date EPA notified of audit	--/__/20__	✓	✓
Completion date of the audit	--/__/20__	✓	✓
Reason for audit	E.g. Notice No. xxxxx, License xxxxx, Environmental audit overlay	✓	✓
Description of activity		✓	
Current land use zoning			✓
EPA region		✓	✓
Municipality			✓
Dominant – Lot on plan	E.g., Lot 1 TP102965	✓	✓
Additional – Lot on plan(s)	E.g., Lot 2 TP102964, Lot 3 TP102966	✓	✓
Site/premises name	E.g., Wade Enterprises	✓	
o Building/complex sub-unit No.		✓	
o Street/Lot – Lower No.	182	✓	✓
o Street/Lot – Upper No.	186	✓	✓
o Street Name	St Franks	✓	✓
o Street type (road, court, etc)	Street	✓	✓
o Street suffix (North, South etc)	South	✓	✓
o Suburb	Fitzroy North	✓	✓
o Postcode	3068	✓	✓
GIS coordinate of site centroid ⁷	E.g., GDA94 – Latitude/longitude in decimal degrees ⁸	✓	✓
o Latitude (GDA94)	37.784666		
o Longitude (GDA94)	144.982890	✓	✓
Site area (hectares)	x,xxx.x ha		✓
Members and categories of support team utilised	First_name Last_name (expertise)	✓	✓
Outcome of the audit	E.g., Statement, Certificate, reissued, further audit	✓	✓
Further work or requirements	E.g., Ongoing monitoring of groundwater etc	✓	✓
Nature and extent of continuing risk			✓

✓ = Mandatory information requirement

⁷ Longitude and latitude (decimal degrees) coordinates in the 1994 Geocentric Datum of Australia (GDA94) is required to six decimal places.

⁸ The following equation can be used to convert Degrees° Minutes' Second' (D°M'S'') into Decimal Degrees (DD°):

$$DD^{\circ} = \text{Degrees} + ((\text{Minutes} * 60 + \text{Seconds}) / 3600)$$



Table 2: Physical site information

Summary Information Required		53V	53X
Site aquifer formation			✓
Average depth to groundwater	__ . __ m		✓
Groundwater segment	<i>i.e. A1, A2, B, C, D</i>	✓	✓
Groundwater flow direction	E.g. <i>NE</i>		✓
Past use/site history	E.g. <i>Industry type</i>		✓
Surrounding land use	E.g., <i>Receptor North: Residential; South: Industrial; East: Open Space; West: Commercial/mixed use</i>	✓	✓
Proposed future use	E.g., High-density residential		✓

✓ = Mandatory information requirement