

FARM WAP AUDIT PLAN
FOR INDIVIDUAL FARM WAP AUDITS
V2.3

Document history and approvals

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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 19011:2018 *Guidelines for auditing management systems*.

2 Context

2.1 Governance and legislative context

Farm Water Access Plans (Farm WAPs) operate within a defined governance framework established to ensure that the storage and application of Tasmanian Irrigation (TI) scheme water is environmentally sustainable and compliant with applicable Commonwealth and State legislation. The Farm WAP **Audit Program** forms a core component of this governance framework and provides assurance that Farm WAPs are being implemented in accordance with approved requirements.

The primary legislation governing Farm WAPs includes:

- *Environment Protection and Biodiversity Conservation Act 1999* (Cth) (EPBC Act)
- *Water Management Act 1999* (Tas)
- *Irrigation Clauses Act 1973* (Tas)

Together, these instruments establish the legal basis for the operation of irrigation districts, the regulation of scheme water use, and the requirement for Farm WAPs to manage environmental risks associated with irrigation activities.

2.2 Commonwealth environmental approvals

For most Tasmanian Irrigation schemes, implementing a Farm WAP Program is a condition of approval under the EPBC Act. Irrigation schemes have been assessed through referral decisions or strategic assessments, with approval outcomes including “not a controlled action”, “not a controlled action if undertaken in a particular manner”, or “controlled action”. In each case, Farm WAPs are used to manage risks to Matters of National Environmental Significance (MNES), including threatened species, ecological communities, wetlands of international importance, and other protected values.

EPBC Act approval conditions commonly require that:

- TI scheme water is only supplied to properties with an approved and verified Farm WAP,
- Farm WAPs identify and manage direct and indirect environmental risks associated with irrigation,
- Farm WAPs are subject to compliance auditing, and
- non-compliances or environmental incidents are reported to regulators where required.

The Farm WAP Audit Program supports TI’s obligation to demonstrate ongoing compliance with these Commonwealth approval conditions.

2.3 State legislative framework

Under the *Water Management Act 1999* (Tas), Tasmanian Irrigation is a declared water entity and is authorised to establish irrigation districts. The *Irrigation Clauses Act 1973* (Tas) enables Tasmanian Irrigation to make by-laws for each irrigation district that regulate the use of scheme water. These by-laws mandate the preparation, approval and implementation of Farm WAPs for properties receiving scheme water and provide Tasmanian Irrigation with enforcement powers, including the ability to cease water supply in cases of non-compliance.

The Farm WAP Audit Program operates as a compliance mechanism within this statutory framework, verifying that irrigators are meeting the obligations imposed by irrigation district by-laws and associated Farm WAP requirements.

2.4 Tasmanian Irrigation governance arrangements

Tasmanian Irrigation is responsible for overseeing the Farm WAP Program, including approving Farm WAPs, managing amendments, and auditing their implementation. Farm WAPs are prepared and assessed in accordance with the Farm WAP Framework, using qualified ecological experts and standardised modules addressing water, soil and biodiversity risks.

Auditing is a key element of the governance framework and provides:

- assurance that Farm WAP management actions are being implemented as approved,
- verification that environmental risks to MNES and other protected values are being appropriately managed,
- evidence to regulators that approval conditions and legislative requirements are being met, and
- a mechanism for identifying non-conformances, corrective actions and continuous improvement opportunities.

2.5 Relationship to the Farm WAP Framework

This Audit Plan has been developed to align with and give effect to the governance, compliance monitoring and auditing provisions of the Farm WAP Framework. The audit process supports the Framework's objectives by independently assessing conformance with approved Farm WAPs and contributing to Tasmanian Irrigation's broader environmental compliance and reporting obligations.

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 to, 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 the auditee's (landholder or delegated irrigator) activities to verify conformance with the 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 according to the Farm WAP, whether land capability limitations and biodiversity have been managed, ensuring monitoring has been undertaken, and whether 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 audit findings are used to assess whether management practices were effective in reducing the risk and impact on relevant natural assets arising 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/TI irrigation area and any waterways, threatened species, or ecological communities that are 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 the management prescriptions outlined in 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 scheme 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 scheme water has only been applied within the approved Farm WAP area.
2.6. Staff are aware that TI scheme water is only to be stored and applied according to the Farm WAP.
Criterion 3. Soil / Land Capability
3.1. Irrigation, land use and cropping frequency are consistent with the land capability for each soil type.
3.2. Any soil limitations are managed according to 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 scheme 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 audit requirement via letter or email within three weeks of the audit.

6.3 Time and duration

Audits will generally be conducted on weekdays during business hours 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 operations.

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 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 on 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 that do not conform, that is, minor or major non-conformance.

An opportunity for improvement (OFI) is identified for activities that conform but may also be improved. This may be an opportunity to improve the process or to provide comments 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 findings. Audit findings can indicate conformity or non-conformity with audit criteria. Audit findings can include conformity and adherence to good practices, supporting evidence, opportunities for improvement, and recommendations for 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 on 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 restating the audit criteria questions and reviewing documents.

7.3.3 Document review

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

- Irrigation scheduling records, soil moisture monitoring records, and rainfall records
- Crop records, paddock books
- Water allocations, 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 evidence.

7.3.5 Preparing audit conclusions

Audit findings will be discussed with the irrigator before 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 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 receiving and handling 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 aims 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 resolution process will give:
 - The opportunity to refer the complaint to TI's management team if an enquiry or complaint was not handled satisfactorily, or the outcome was not satisfactory. The management team will not have been involved in the initial response and has the delegated authority to review TI's response.
 - The management team can be contacted by writing to:

Tasmanian Irrigation
PO Box 416
Newstead TAS 7250
Email: enquiries@tasirrigation.com.au
Phone: (03) 6398-8433

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

7.4.1 Dispute resolution

If an irrigator wishes to dispute the findings or conclusions 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 Farm WAP Audit Program manager 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 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 managing auditing procedures, reviewing the Audit Program, reviewing this Audit Plan, and preparing the audit program reports.

8.1.2 Auditors

Ensure that the audit is conducted and completed on time. Contact the 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 auditor review. Answer all interview questions as fully and accurately as possible, and assist the auditor with the 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 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 in accordance with 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) in accordance with relevant procedures. This report will be uploaded to TI's document management system.

10 Audit follow-up

10.1 Pending documents

Any required documents unavailable 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 cannot be provided to demonstrate adherence to guidelines.

10.3 Corrective actions

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

10.4 Penalties if corrective actions are 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 regulators.

11 Confidentiality and information security

All documents and evidence involved in the audit process (including photographs) will be treated as confidential and stored on Tasmanian Irrigation's secure document management system. The documents will remain accessible for review 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](#)