

Site contamination audit reports and audit statements

Updated December 2015¹

EPA 868/15: This information sheet explains how to use site contamination audit reports and site contamination audit statements, and implementing audit conditions. It is designed to assist people using the audit system and is intended to be read in conjunction with the other information sheets in the series, [Overview of the site contamination audit system](#) and [Site contamination auditors](#). For detailed guidance on the audit system, refer to the [Guidelines for the site contamination audit system](#).

Introduction

In South Australia, the *Environment Protection Act 1993* (the Act) and *Environment Protection Regulations 2009* (the Regulations) establish the legislative framework for managing site contamination² and the site contamination audit system³ (audit system). The audit system and the accreditation and use of site contamination auditors are key strategies in the management of site contamination in South Australia. The audit system is a critical link between the site contamination status of land, the suitability of land for its current or proposed use, and planning and development processes.

The Environment Protection Authority (EPA) is responsible for the administration of the audit system, the accreditation of site contamination auditors (auditors) and ensuring that site contamination audits (audits) are carried out according to the legislation and relevant guidelines.

This information sheet provides general guidance on site contamination audit reports (audit reports) and site contamination audit statements (audit statements), implementing audit conditions and the notation of audit reports by the EPA. The general steps in the completion of an audit is shown in Figure 1.



Figure 1 Steps in an audit

¹ Issued October 2010. This update incorporates guidance previously published in the EPA Information Sheet, *Implementing conditions of a site contamination audit report* (2010).

² Site contamination is defined in section 5B of the Act. Refer to the EPA publication, [Guidelines for the assessment and remediation of site contamination](#).

³ The site contamination audit system came into operation on 1 July 2009. In South Australia, between October 1995 and the audit system coming into operation in 2009, the EPA endorsed the use of environmental auditors (contaminated land).

Site contamination audit reports

The completion of a site contamination audit⁴ (audit) occurs with the provision of a site contamination audit report (audit report) and site contamination audit statement (audit statement) by the responsible auditor⁵.

As defined in the Act⁶, a site contamination audit report (audit report):

- a sets out the findings of the audit and complies with the guidelines issued by the Authority from time to time; and
- b includes a summary of the findings of the audit certified, in the prescribed form, by the site contamination auditor who personally carried out or directly supervised the audit (the site contamination audit statement).

The audit report is a detailed report that sets out the findings, determinations and outcomes of the audit for the required audit purposes, which is prepared and provided by an auditor according to legislative requirements and guidelines issued by the EPA⁷. As far as practicable, audit reports are self-contained documents and may have several appendices which contain reports and drawings that have been relied upon by the auditor.

On completion, the auditor must provide the audit report to the person who commissioned the audit, and to the EPA at the same time. In addition, a copy of the site contamination audit statement must be provided to the relevant local council and any prescribed body⁸.

Prior to the completion of an audit, an auditor may provide interim audit advice (IAA). IAA is not itself an audit report. Refer to the EPA information sheet, [Overview of the site contamination audit system](#).

Site contamination audit statements

As defined in the Act⁹, a site contamination audit statement (audit statement) 'means a copy (that must comply with the regulations) of the summary of the findings of the audit certified, in the prescribed form¹⁰, by the site contamination auditor who personally carried out or directly supervised the audit'. The audit statement must be included in the audit report.

The audit statement can be relied upon and used separately from the audit report. The audit statement is specifically intended to be relied upon by relevant planning authorities in addition to current and future owners/occupiers of the site, and any other interested persons.

Audit conditions

In some cases, in order to support the audit outcomes, an auditor may need to specify conditions in the audit report, which require implementation to adequately protect human health and the environment taking into account the current or proposed land uses and water. Where they have been applied, audit conditions will be identified in an audit report as belonging to one of the following categories:

- planning and development issues
- site remediation and management
- environmental monitoring

⁴ Section 3(1) of the Act. Refer to the EPA Information Sheet, [Overview of the site contamination audit system](#).

⁵ Where an auditor is personally carrying out or directly supervising another person, the auditor is identified as the responsible auditor for legislative purposes – refer sections 103Y(4) and 103Z(5) of the Act.

⁶ Section 3(1) of the Act.

⁷ Refer to the [Guidelines for the site contamination audit system](#).

⁸ Refer section 103Z(4) of the Act and Regulation 68.

⁹ Section 3(1) of the EP Act.

¹⁰ The audit statement must be in the form prescribed in Schedule 3 clause 8 of the Regulations.

- water restriction issues.

This is to assist readers of audit reports and audit statements in identifying which conditions are of specific relevance/interest to them.

Audit conditions may include the requirement to, for example:

- control the use of the land (including soils, waters, paved surfaces, plantings and structures) in order to manage¹¹ chemical substances remaining on or below the audit site, to ensure its suitability for the current or proposed use
- implement one or more of the following (where included as part of the audit report):
 - groundwater monitoring plan
 - site environmental management plans.
- restrict the use of groundwater at the site, subject to appropriate testing.

Where audit conditions require actions to be implemented, the persons who are expected or required to implement them must be clearly identified. Where these persons exist at the time of audit completion, auditors must ensure that they have been consulted with and evidence is provided in the audit report they are aware of the audit conditions and are able to implement the conditions.

Reasons for implementing audit conditions

Failure to implement, or continue to implement, an audit condition may result in land no longer being suitable for its current or intended use and the existence of 'site contamination' for the purposes of the Act. As a result, the EPA may take appropriate action to ensure the protection of human health and the environment. This action may include issuing a site contamination assessment order or site remediation order to the appropriate person¹². There are significant penalties under the Act for not complying with these orders.

Audit recommendations

An audit report may also include recommendations which provide additional advice and information relevant to the site. Recommendations may address issues such as:

- EPA requirements for the importation or disposal of waste fill
- provision of the audit report to future land-owners
- testing of groundwater prior to use at the audit site to ensure its suitability
- where there may be a risk to human health and safety from site contamination of groundwater which cannot be managed by audit conditions
- institutional or statutory controls under the control of another government body on third-party land
- the notation by the EPA of the audit report against the land under section 103P of the Act.

Notation of site contamination audit reports

The EPA may apply to the Registrar-General to include a notation on the relevant certificates of title, that an audit report has been prepared in respect to the land¹³. This is intended to ensure that, where the EPA considers it appropriate based on the site contamination status of the audit site at the time of audit completion and the nature of any audit conditions, future owners are made fully aware of their responsibilities relating to the conditional use of the land.

¹¹ The management of chemical substances is included in the definition of remediation in section 3(1) of the Act

¹² Refer to the [Guidelines for the assessment and remediation of site contamination](#)

¹³ Under section 103P of the Act.

This may be necessary for example in circumstances including but not limited to:

- the audit has identified the existence of remaining significant site contamination issues including where residual offsite contamination which has originated from the audit site remains outside the audit site boundaries
- the audit site is not suitable for its current use
- the audit site is suitable for a specific proposed development subject to a particular plan of development
- onsite retention or containment of chemical substances has been implemented as part of site remediation
- audit conditions require ongoing monitoring
- audit conditions require the implementation of site or environmental management plans.

Information about audit reports

Certain information submitted to the EPA in relation to site contamination, including audits, is required to be recorded on the Public Register under section 109 of the Act. These public documents are available on request to the EPA. Contact the EPA by email (epainfo@sa.gov.au) or telephone (08) 8204 2004 or 1800 623 445 (free call for country users) to obtain audit information on the Public Register.

A list of audit information on the Public Register is also available through the [Site Contamination Index](#). Requests for copies of documents listed on the index will be provided at no charge.

It is also possible to find out if an audit report has been completed for a site of interest through the [Form 1 statement](#), required when land is sold in South Australia under section 7 of the *Land and Business (Sale and Conveyancing) Act 1994* and detailed in Schedule 1 of the *Land and Business (Sale and Conveyancing) Regulations 2010*.

Refer to the [Guidelines for the assessment and remediation of site contamination](#) for further information on how to obtain information about site contamination.

When it is identified that an audit report has been completed for a site of interest, the EPA recommends the audit statement be viewed in the first instance to identify the audit determinations and outcomes, and whether there are any audit conditions; and if so, the nature and requirements of the conditions.

Currency of audit reports and audit statements

Audit reports and audit statements are based on the information reviewed by the auditor in carrying out the audit and the condition of the site at the time the audit report is completed by the auditor. They do not represent any changes that may have occurred to the condition of the site since the date of completion of the audit.

All persons who rely on audit reports and audit statements are advised to check the currency and details of the documents. If a person is unsure of the currency of an audit report (or audit statement) they should contact the EPA for advice.

Further information

Legislation

[Online legislation](#) is freely available. Copies of legislation are available for purchase from:

Service SA Government Legislation Outlet
Adelaide Service SA Centre
108 North Terrace
Adelaide SA 5000

Telephone: 13 23 24
Facsimile: (08) 8204 1909
Website: <shop.service.sa.gov.au>
Email: <ServiceSAcustomerservice@sa.gov.au>

General information

Environment Protection Authority
GPO Box 2607
Adelaide SA 5001

Telephone: (08) 8204 2004
Facsimile: (08) 8124 4670
Freecall: 1800 623 445 (country)
Website: <www.epa.sa.gov.au>
Email: <epainfo@epa.sa.gov.au>
