



**Australian Government**

# **Assessment Requirements for SFICPL401 Conduct an investigative audit**

**Release: 1**

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## Modification History

Release	Comments
Release 1	This version released with SFI Seafood Industry Training Package Version 1.0.

## Performance Evidence

An individual demonstrating competency must satisfy all of the elements and performance criteria in this unit.

There must be evidence that the individual has conducted an investigative audit for a fishery business on at least one occasion, including:

- identifying the scope of audit program
- developing an audit plan that defines objectives and required resources to conduct the audit
- documenting and assessing the business operating systems
- conducting a stocktake and testing of transactions
- developing an audit report based on validated and reliable investigative results.

## Knowledge Evidence

An individual must be able to demonstrate the knowledge required to perform the tasks outlined in the elements and performance criteria of this unit. This includes knowledge of:

- jurisdictional laws, policies and procedures relevant to fisheries management compliance
- audit procedures and techniques, including data pattern matching
- business's operating systems, including fish production records, product movement, processing, sales, purchases, receivals, inventory and financial
- evidence gathering and maintenance in accordance with rules of evidence
- fraudulent practices used within the seafood industry
- seafood industry business practices.

## Assessment Conditions

Assessment of skills must take place under the following conditions:

- physical conditions:

- skills must be demonstrated in a fishery auditing setting or an environment that accurately represents workplace conditions
- operational business to audit
- resources, equipment and materials:
  - computer and data analysis software
- specifications:
  - business-related documentation
  - access to jurisdictional laws, policies and procedures relevant to fisheries management compliance.

Assessors of this unit must satisfy the requirements for assessors in applicable vocational education and training legislation, frameworks and/or standards.

## Links

Companion Volumes, including Implementation Guides, are available at VETNet: -  
<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=e31d8c6b-1608-4d77-9f71-9ee749456273>