



Australian Government

PSPREG043 Undertake compliance audits

Release: 1

PSPREG043 Undertake compliance audits

Modification History

Supersedes and is not equivalent to PSPREG017 Undertake compliance audits.

Application

This unit describes the performance outcomes, skills and knowledge required to perform comprehensive compliance audits.

This unit applies to those working in public sector roles conducting regulatory activities. Those undertaking this unit work independently as part of a team, performing complex tasks in a range of familiar contexts.

The skills in this unit must be applied in accordance with Commonwealth and State or Territory legislation, Australian standards and industry codes of practice.

No occupational licensing, certification or specific legislative requirements apply to this unit at the time of publication.

Pre-requisite Unit

Nil

Competency Field

Regulatory

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes

PERFORMANCE CRITERIA

Performance criteria describe the performance needed to demonstrate achievement of the element.

1. Assist in audit planning.
 - 1.1. Identify the audit objectives, scope and focus.
 - 1.2. Identify relevant operational and information systems in the audit context.
 - 1.3. Identify audit team roles and key audit techniques.
 - 1.4. Prepare an audit plan that meets organisational requirements and the objectives of the audit.
 - 1.5. Prepare required audit documentation.
 - 1.6. Conduct pre-audit communication with the representative(s) of the regulated entity to be audited.
2. Undertake preliminary activities.
 - 2.1. Identify concepts, systems and reports relevant to the audit.
 - 2.2. Perform analytical checks in accordance with procedures.
 - 2.3. Make and consider initial assessment to ensure assessment is appropriate and accurate.
 - 2.4. Identify appropriate and significant controls and design control tests.
 - 2.5. Undertake risk assessment activities to determine risks and risk treatments.
3. Undertake audit activity as a member of a team.
 - 3.1. Identify and apply sampling techniques to suit audit requirements.
 - 3.2. Test and assess controls in accordance with the audit plan.
 - 3.3. Conduct substantive testing that reflects audit scope.
 - 3.4. Select and use technology to suit audit requirements.
 - 3.5. Prepare audit documentation and working papers in accordance with established format.
4. Address audit issues.
 - 4.1. Identify and refer situations requiring specialist input.
 - 4.2. Identify and refer situations requiring referral to other areas or agencies.
 - 4.3. Address issues which arise during the audit in a professional manner.
5. Contribute to reporting and presentation of audit findings.
 - 5.1. Prepare audit reports in the approved format.
 - 5.2. Conduct discussions with the representative(s) of the regulated entity on audit findings in a professional manner.
 - 5.3. Prepare internal reports in the required style and format.
 - 5.4. Make final recommendations on action.
 - 5.5. Receive responses to audit recommendations and finalise

the audit.

5.6. Record audit findings in information management systems.

Foundation Skills

Foundation skills essential to performance in this unit, but not explicit in the performance criteria are listed here, along with a brief context statement.

SKILLS	DESCRIPTION
Reading skills to:	interpret complex and formal documents.
Writing skills to:	- complete reports and official correspondence relating to compliance audits - prepare advice and reports requiring precision of expression.
Oral communication skills to:	adjust styles to meet the requirements of different audiences.
Problem solving skills to:	- evaluate conflicting requirements - use negotiation and conflict resolution techniques to resolve issues which arise during audits.
Technology skills to:	- access documents and prepare advice and reports in required formats - establish and maintain audit records in information management systems.

Unit Mapping Information

Supersedes and is not equivalent to PSPREG017 Undertake compliance audits.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=bebbece7-ff48-4d2c-8876-405679019623>

Assessment Requirements for PSPREG043 Undertake compliance audits

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Performance Evidence

Evidence of the ability to complete tasks outlined in elements and performance criteria of this unit in the context of the job role, and:

- prepare two different audit plans
- complete documentation on two audit activities undertaken as a member of a team
- discuss and justify two final recommendations in the audit reports.

Knowledge Evidence

Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:

- principal and allied legislation, regulations, policies and procedures, including aspects of criminal law and administrative law relating to the outcomes of compliance audits
- principles of auditing as detailed in organisational policies
- duties and responsibilities of auditors
- testing procedures and methods of inquiry
- industry knowledge
- requirements for security of documents and information
- procedures for declaring conflicts of interest
- protocols for reporting fraud, corruption and maladministration
- fundamental ethical principles in the handling of documents and information, including natural justice, procedural fairness, respect for persons and responsible care
- other ethics standards, including professional standards.

Assessment Conditions

Skills must be demonstrated in the workplace or in a simulated environment that reflects workplace conditions.

Assessment must ensure access to:

- legislation and regulations relating to compliance audits
- organisational policies and procedures for compliance audits
- audit documentation
- equipment and resources generally found in an operational audit environment.

Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors.

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