

Comment	EPA response
There is a lack of clarity of what is and isn't audit evidence.	As the audit is being conducted in accordance with part IXD of the <i>Environment Protection Act</i> , the conduct of the audit is supported by the Environmental Audit system and the guidance provided to auditors. EPA guideline 952.1 provides guidance around audit evidence.
The audit recommendations are too prescriptive.	The project brief requires the audit to assess previous implementation of recommendations. Therefore to some degree, recommendations need to be measurable to determine if they have been implemented.
Will future audits consider Environmental Management Systems and the role of internal auditing?	The 2007 Program Review will consider implications of the implementation of Environmental Management Systems, which would require their own audits.
The audit should include measures of statistical significance.	The current coupe selection and audit methodology is designed to draw out systematic issues affecting compliance based on a representative sample of code parameters, as such is it more risk than statistically focused.
The audit scoring system allows logging breaches in the majority of coupes, and even those with serious consequences to receive a compliance score above 90%.	The auditor through the workbooks has developed an objective, verifiable mechanism to measure the performance of logging operations against the requirements of the code. EPA supports as fundamental to audit function the use of clearly defined objective verifiable evidence, on which to base conclusions. This permits interested parties, to determine how conclusions were arrived upon, whether they support those conclusions or otherwise. It also permits the identification of things that may not have been considered. With ongoing audits this permits the consideration and potential incorporation of improved methods in future audits.
The way the audit interprets 'may' and 'where possible' in relation to the Code is not acceptable.	The auditor's methodology has always adopted the view that 'should' within the code is interpreted within the context of this audit as being a specific requirement of the code - this is reflected in the audit criteria in the workbook.
The audit report should include recommendations for real actions and enforce compliance with the code.	The independent auditor makes recommendations on areas of practice where compliance with the code can be improved and systems changed to avoid non-compliance. EPA also requires the auditor to review and report on the implementation of previous years' audit recommendations. DSE as the land manager is charged with implementing these recommendations.
The audit methodology should tighten up the way the auditor defines compliance with the Code.	Compliance with the Code is determined using the criteria derived from the Code and contained in the workbook. EPA would welcome further feedback on areas where audit criteria can be further refined.
The audit should take more notice of those areas that the NGOs identify as warranting close examination	Input is requested from stakeholders in order to select FMA/OAs for audit each year. In addition, EPA asks the auditor to include coupes containing specific issues that have been highlighted by stakeholders eg, fire-salvage harvesting, rainforest, water catchments.
The coupes to be audited and audit timing should not be pre-announced.	Some period of notification is necessary for logistical purposes. Active coupes are selected and audited within the same week. EPA will be looking at notification arrangements for completed coupes as part of the 2007 Program Review in light of the revised Code of Forest Practice.
The audit should include more pre-logging auditing and auditing while the harvesting is actually occurring.	The audit assesses coupes at a number of stages, active, completed and, pre and post burning. Active coupes allow assessment of pre logging conditions on that part of the coupe not yet harvested.
Are fire salvage coupes going to be included as part of the 2007 audit?	Yes if available, EPA will ask the auditor to include a sample of fire-salvage coupes in the FMA/OAs selected as part of the 2007 audit.

Comment	EPA response
Are there any moves around promoting the value of environmental audits into the area of plantation forestry?	Due to an increasing requirement for Environmental Auditors to undertake works within the Natural Resources sector, EPA has recently appointed Auditors in the Natural Resources area. These auditors are available to interested companies, agencies and individuals to undertake a range of audits.
I found being able to attend the audit as an observer a very interesting and informative experience. It helped me gain insight into environmental impacts that I had not previously considered. It was fantastic to look at environmental factors more closely and I would greatly appreciate the opportunity again, should it arise.	EPA will ensure future audits continue to contribute to providing the community with independent information regarding compliance with the code. We will contact all stakeholders with details of the observation days to be held during this years' field program.
Don't provide electronic copies of the audit report file to stakeholders by email due to the large file size.	EPA will not send out an electronic copy of the 2007 audit report. Alternatively we will send an email to all stakeholders containing a link to the 2007 report when available for download from EPA's website.
Will the 2007 audit be looking at firebreaks from the 2006/07 fires?	Firebreaks constructed as part of wildfire management are more appropriately dealt with by the Code of Practice for Fire Management on Public Land. The Code of Forest Practices only deals with the use of fire as part of regeneration activities. EPA will refer this comment to DSE.
Will the 2007 audit be auditing coupes within water catchments for Melbourne?	EPA has again required that at least 2 coupes be audited from within one of the Thomson, Yarra Tributaries or Tarago catchments during the 2007 audit program.
The audit did not examine the Yorta Yorta Cooperative Management Agreement.	<p>The Yorta Yorta agreement provides for the establishment of a joint body that provides advice to the Minister for Environment.</p> <p>The audit program focuses on compliance with the Code of Forest Practices as supported by DSE timber harvesting procedures. Aspects of the Yorta Yorta agreement were therefore examined and reported on as they relate to the Code and DSE's statewide management procedures.</p>
The audit process did not appear to adequately cover matters of Cultural Heritage.	<p>The Environment Auditor confirmed that the appropriate advice was sought around the identification and verification of cultural sites through examination of the cultural heritage consultant's report. The auditor also assessed if sites had been recorded on the coupe plan and given adequate protection, and as per Code requirements, if the WUP had been made available to YYNAC and the public.</p> <p>Details regarding the auditor's investigation around cultural heritage are outlined in s4.4.1 - Coupe Planning in the 2006 Audit Report.</p>