

UNIT CODE	PSPREG017
UNIT TITLE	Undertake compliance audits
APPLICATION	<p>This unit describes the performance outcomes, skills and knowledge required to perform comprehensive compliance audits.</p> <p>This unit applies to those working in public sector roles conducting regulatory activities. Those undertaking this unit would work independently as part of a team, performing complex tasks in a range of familiar contexts.</p> <p>The skills in this unit must be applied in accordance with Commonwealth and State or Territory legislation, Australian standards and industry codes of practice.</p> <p>No occupational licensing, certification or specific legislative or certificate requirements apply to this unit at the time of publication.</p>
PREREQUISITE UNIT	Nil
COMPETENCY FIELD	Regulatory
UNIT SECTOR	

ELEMENTS	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
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 audit documentation. 1.6 Conduct pre audit communication with the client to be audited.

2. Undertake preliminary activities	2.1 Identify concepts, systems and reports relevant to the audit. 2.2 Perform analytical checks. 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 sampling techniques to suit audit requirements and apply. 3.2 Test and assess controls in accordance with the audit plan 3.3 Conduct substantive testing. 3.4 Select and use technology to suit audit requirements. 3.5 Prepare audit documentation and working papers according to the established format.
4. Deal with 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 Deal with issues which arise during the audit in a professional manner.
5. Contribute to the reporting and presentation of audit findings	5.1 Prepare audit reports in the approved format. 5.2 Conduct discussions with the client 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	
<i>Foundation skills essential to performance in this unit, but not explicit in the performance criteria are listed here, along with a brief context statement.</i>	
SKILLS	DESCRIPTION
UNIT MAPPING INFORMATION	Release 1: Supersedes and is equivalent to PSPREG017 Undertake compliance audits.
LINKS	Companion Volume Implementation Guide

TITLE	Assessment Requirements for PSPREG017 Undertake compliance audits
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PERFORMANCE EVIDENCE	<p>Evidence of the ability to complete tasks outlined in elements and performance criteria of this unit in the context of the job role, and on at least one occasion each of the following:</p> <ul style="list-style-type: none"> ■ identify problems and solutions ■ make decisions using sound judgment ■ undertake research and analysis ■ evaluate conflicting requirements ■ use negotiation and conflict resolution techniques ■ engage in teamwork ■ adjust communication to suit different audiences ■ write ongoing and final reports, and official correspondence ■ use scanning techniques ■ read complex and formal documents using information technology for preparing written advice and reports requiring precision of expression.
KNOWLEDGE EVIDENCE	<p>Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:</p> <ul style="list-style-type: none"> ■ knowledge of principal and allied legislation, 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, natural justice, procedural fairness, respect for persons and responsible care ■ other ethics standards, including professional standards ■ public sector values/ethics and code of conduct ■ public sector legislation.

ASSESSMENT CONDITIONS	<p>Skills must be demonstrated in either:</p> <ul style="list-style-type: none">■ a workplace environment or■ a simulated environment. <p>Simulated assessment environments must simulate the real-life working environment where the skills and knowledge within this unit would be utilised, with all the relevant equipment and resources of that working environment.</p> <p>Assessment must ensure access to:</p> <ul style="list-style-type: none">■ applicable legislation, policies and procedures■ audit documentation■ equipment and resources generally found in an operational audit environment. <p>Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors.</p>
LINKS	Companion Volume Implementation Guide