GUIDELINE

Audit of horticulture export accredited properties

Direction to staff

You must comply with this instructional material under the Practice Statement Framework.

Direction to Industry

This guideline outlines the requirements for the audit of horticulture export accredited properties. All parties with roles and responsibilities explicit in this guideline and legislation must comply with it.

Summary of main points

This document outlines the policy and process for the audit of horticulture export accredited properties. It includes:

- audit principles
- audit types
- audit process
- audit performance standards
- non-compliance ratings
- appeals process.

In this document

This document contains the following topics.

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Purpose of this document

This guideline details the policy and process for the audit of horticulture export accredited properties.

Note: An overview of this process is in Attachment 1: Process map for audit of horticulture export accredited properties.

Definitions

The following table defines terms used in this document.

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
</table>
| Accredited property         | A property (such as a farm or packhouse) that is required to be accredited by the department to produce and/or prepare a particular commodity to meet the requirement for recognition by an importing country authority.  
Note: The recognition may be referred to as ‘registration’ or ‘export approval’ in protocol documents. |
<p>| Accreditation period        | The period the accreditation of the property remains in effect.                                                                           |
| Advisory Finding            | A notification, issued by an auditor at a pre-season audit, advising the establishment that they have not complied with the relevant performance standards. |
| Announced audit             | An audit that is arranged in advance with the auditee.                                                                                   |
| Auditor                     | An authorised officer whose functions and powers include conducting an audit under Part 1 of Chapter 9 of the Export Control Act 2020.                |
| Audit and Assurance Group (AAG) | The compliance division of the department responsible for conducting audit activities.                                                |</p>
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
</table>
| Block                                    | Any farm, grove, orchard, patch, pivot, vineyard or section of a farm, grove, orchard, patch, pivot or vineyard which can be defined by set boundaries.  
**Important:** A block must be a contiguous unit and not be separated by structures such as a building, public road or body of water. |
| Bud burst                                 | The emergence of new vegetative growth or flowers on a plant at the beginning of each growing season.  
**Note:** Bud burst is considered to have occurred when 50 per cent of plants have 50 per cent new growth or flowers of the earliest variety, where more than one variety is in a block. |
| Compliant property                       | A block that was accredited for all applied commodities and countries for the entire season.                                                                                                               |
| Corrective Action Request (CAR)           | A formal notice from the department requesting the cause of non-compliance with requirements to be eliminated, with the objective of preventing reoccurrence.                                                 |
| Critical non-compliance rating            | When there is:  
- action, inaction or contravention of department requirements that  
  - would be reasonably expected to result in the phytosanitary status of goods being compromised, or  
- a deliberate failure to comply with legislative requirements  
- a deliberate failure to follow a legal direction of an AO.  
**Note:** Critical non-compliances may lead to suspension, revocation, refusal of registration, or criminal prosecution. |
| Crop monitor                             | A person who is approved by the department to undertake pest and disease monitoring during the growing season.                                                                                              |
| Farm                                     | An area of land and its buildings used for growing crops.                                                                                                                                                  |
| Growing season (excluding citrus)        | The time period from bud burst until the completion of harvest.                                                                                                                                            |
| Growing season (citrus)                  | The time period from December to the completion of harvest.                                                                                                                                               |
| Horticulture Exports Program (HEP)       | The team based in the Department of Agriculture, Water and the Environment’s national office responsible for horticulture export policy development and market maintenance.                                           |
| Major non-compliance rating              | When there is action, inaction or contravention of departmental requirements that:  
- results in a situation that may lead to the phytosanitary status of prescribed goods to be compromised  
- may lead to export of prescribed goods that are not export compliant.                                                                                                                                     |
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
</table>
| Manager (of a property)                   | The person who is responsible for the day-to-day management of the property, and is taken to be the person who applies, and assumes legal responsibility, for the accredited property under the Export Control Act 2020.  
   **Note:** A trust may not be the manager of a property.                                                                                      |
| Minor non-compliance rating              | When there is action, inaction or contravention of departmental requirements that results in a situation that may compromise the integrity of systems, processes or premises that are designed to maintain phytosanitary status of prescribed goods. |
| New horticulture export property         | Farm and/or packhouse located at an address that was **not accredited** in the previous year.                                                                                                             |
| Non-compliant properties                 | A block that was **not accredited** for a commodity or country due to:  
   - failed pre-season audit  
   - failed in-season audit  
   - withdrawn application at audit or after applications close  
   - suspended during the previous season  
   - revoked during the previous season  
   - evidence of non-compliance during export/import inspections  
   - multiple non-compliances referred to PIAC at audit which may result in an increased audit frequency.                                      |
| Packhouse                                | A premises where horticulture produce is packed for export.  
   **Note:** This is also known as a ‘packing house’.                                                                                           |
| Performance standards                    | A benchmark derived from legislation and departmental requirements against which actual performance of third parties is measured.                                                                         |
| Plant Export Operations Manual (PEOM)    | A webpage maintained by the department that outlines the policy and processes for exporting plants and plant products from Australia. It also lists instructional material, forms and user guides related to the export certification process. |
| Previously accredited horticulture property | Farm and/or packhouse located at an address that was **accredited** in the previous season.  
   **Note:** This definition also applies to a farm that was previously accredited but has new block/s to be accredited.                        |
| Program Integration, Assurance and Capability (PIAC) | The AAG team that manages the auditor and audit framework for the department, including the provision of technical advice, auditor competency, auditor verification and mentoring and determination and management of sanctions. |
| Property                                 | Includes premises, which is defined as a building or place (whether enclosed, or built on, or not), or a part of a building or place for example a farm or packhouse.                                    |
| Unannounced audit                        | An audit that is carried out without providing advance notice to the auditee.                                                                                                                               |
Legislative framework

The following list outlines the legislation that applies to the audit of horticulture export accredited properties.

- Export Control Act 2020
- Export Control (Plant and Plant Products) Rules 2021
- Export Control (Fees) Rules 2021
- Work Health and Safety Act 2011
- Work Health and Safety Regulations 2011
- Privacy Act 1988
- Public Service Act 1999.

Roles and responsibilities

The following table outlines the roles and responsibilities undertaken in this guideline.

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accredited property manager</td>
<td>• Meeting departmental standards.</td>
</tr>
<tr>
<td></td>
<td>• Being available for audit.</td>
</tr>
<tr>
<td></td>
<td>• Providing requested documentation.</td>
</tr>
<tr>
<td></td>
<td>• Providing submission to support appeal when appropriate.</td>
</tr>
<tr>
<td>Audit and Assurance Group (AAG)</td>
<td>• Scheduling audits.</td>
</tr>
<tr>
<td></td>
<td>• Auditing properties against the departmental standards and importing country requirements.</td>
</tr>
<tr>
<td></td>
<td>• Accrediting properties.</td>
</tr>
<tr>
<td></td>
<td>• Notifying managers (applicants) of audit outcomes.</td>
</tr>
<tr>
<td></td>
<td>• Managing critical non-compliance referrals and sanctions.</td>
</tr>
<tr>
<td></td>
<td>• Overseeing the issuance of accreditation numbers.</td>
</tr>
<tr>
<td></td>
<td>• Collating the accreditation lists and providing to HEP.</td>
</tr>
<tr>
<td>Crop monitor</td>
<td>• Being available for audit.</td>
</tr>
<tr>
<td></td>
<td>• Providing requested documentation.</td>
</tr>
<tr>
<td>Horticulture Exports Program (HEP, Canberra)</td>
<td>• Policy owner.</td>
</tr>
<tr>
<td></td>
<td>• Maintaining the performance standards.</td>
</tr>
<tr>
<td></td>
<td>• Reviewing appeals and providing the outcome in a response to AAG.</td>
</tr>
<tr>
<td></td>
<td>• Advising importing country authority of current accredited property status.</td>
</tr>
</tbody>
</table>
Work health and safety

Auditors must:
- comply with applicable Commonwealth, state and territory work health and safety (WHS) legislation
- comply with the departments WHS policy and procedures
- read and be familiar with the Reference: Work health and safety in the plant export environment
- not enter work sites unless it is safe, they are wearing the required personal protective equipment (PPE) and have considered any WHS hazards
- comply with site-specific requirements, unless they assess the requirements as placing them at risk, in which case they must take reasonable action to ensure their safety
- continually assess the possible risks while performing their duties.

Personal protective equipment

Auditors must have the following PPE when it is required on site:
- hi-visibility vest
- enclosed shoes
- steel cap boots
- hearing protection
- hard hat
- long sleeve clothing
- thermal clothing for cold rooms
- safety glasses
- face mask
- portable gas detector
- first aid kit
- water
- sunscreen
- emergency communication equipment such as a phone carrier with coverage or satellite phone.
Audit principles

The overarching audit framework and principles of the Plant Export Operations branch are outlined in Volume 17: Audit policy.

Performance standards

Accredited properties and crop monitors must be audited for compliance against a set of performance standards derived from the standards outlined in the Guideline: Management of horticulture export accredited properties, relevant legislation and importing country requirements.

Performance standards are organised into groups known as activity categories. Each activity category has a number of checklist items that must be assessed for compliance.

Farm activities

The activities for farms are:
- general requirements
- pest and disease control
- harvest requirements.

Crop activities

The activities for crop monitors are:
- training
- record keeping.

Packhouse activities

The activities for packhouses are:
- general requirements
- traceability and security
- hygiene and pest control
- packaging and labelling.

Industry inspections for fresh fruit and vegetables for New Zealand

Accredited property (packhouses) approved to undertake industry inspections of fresh fruit and vegetables for New Zealand must comply with the Reference: Performance standards – Industry inspections of horticulture to New Zealand.

Any new inspectors who are not Authorised Officers (AOs) with a horticulture protocol job function must pass an initial audit to be approved to do inspections. They must meet the Reference: Performance standards – New Zealand industry inspectors.

Further information on the audit requirements for industry inspections can be found in the Export Plan for fresh produce from Australia to New Zealand.

Audit types

The following table lists audit types for accredited properties.

<table>
<thead>
<tr>
<th>Audit type</th>
<th>Conducted</th>
<th>Frequency</th>
<th>Announced/ unannounced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-season audit</td>
<td>After application</td>
<td>Once before export season</td>
<td>Announced</td>
</tr>
</tbody>
</table>
### Audit type

<table>
<thead>
<tr>
<th>Audit type</th>
<th>Conducted</th>
<th>Frequency</th>
<th>Announced/ unannounced</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-season audit</td>
<td>During the accreditation period</td>
<td>Once each export season</td>
<td>Announced or unannounced</td>
</tr>
</tbody>
</table>

**Note:** The frequency of audit may be higher, depending on non-compliance.

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### Pre-season audit

- New horticulture export properties applying for accreditation and previously accredited properties found non-compliant in the previous export season must be audited to assess their ability to comply with the performance standards and importing country requirements before accreditation is approved for the property.
- The manager of the property seeking accreditation, as well as any nominated individuals such as crop monitors, must be present at the audit.
- Accredited properties audited pre-season may be subject to a further audit once accredited in-season dependent on the outcome of the audit.

**Notes:**
- An alternative audit frequency policy is in place for New Zealand (all commodities) and citrus to Korea, China and Thailand.
- Due to logistics an existing accredited property maybe audited pre-season at the discretion of AAG.

### Advisory findings

If a non-compliance is detected during a pre-season audit, the auditor must issue an advisory finding. Each advisory finding must:
- describe the identified non-compliance
- state the due date for rectification of the non-compliance, which is no more than seven calendar days from issue of the advisory finding
- be issued in writing by auditors immediately upon completing the audit.

The following table outlines the process for conducting a pre-season audit of a property.

<table>
<thead>
<tr>
<th>Stage</th>
<th>What happens</th>
<th>Responsible party</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>An assessment and/or desk audit is conducted on the application and any applicable supporting documents to determine if an audit can occur.</td>
<td>AAG</td>
</tr>
<tr>
<td>2.</td>
<td>An entry meeting is conducted that outlines the objectives, scope and process of the audit. <strong>Note:</strong> Where there is a more appropriate representative managing horticulture export operations on the property the manager may nominate this person to represent them during the audit.</td>
<td>Manager, Auditor</td>
</tr>
<tr>
<td>3.</td>
<td>The manager provides the auditor with copies of all required documentations as per the relevant performance standards.</td>
<td>Manager</td>
</tr>
<tr>
<td>4.</td>
<td>The auditor completes a site inspection and assesses compliance against the performance standards in the audit checklists.</td>
<td>Auditor</td>
</tr>
<tr>
<td>Stage</td>
<td>What happens</td>
<td>Responsible party</td>
</tr>
<tr>
<td>-------</td>
<td>--------------</td>
<td>-------------------</td>
</tr>
</tbody>
</table>
| 5.    | An exit meeting is conducted where the audit findings are presented, non-compliances are identified and any further actions are explained. | • Manager  
• Auditor |
|       | **When non-compliances are...** | **Then...** |
|       | not identified | • the property passes the audit  
• an audit report is issued  
• **the process stops here.** |
|       | identified and can be actioned within 7 calendar days | • an advisory finding is issued  
• an audit report is issued  
• **continue to Stage 6.** |
|       | identified and cannot be actioned | • an audit report is issued with a fail result  
• a recommendation is made to the delegate to refuse the application  
• **go to Stage 8.** |

**Note:** Where a number of non-compliances are found, the auditor:

• can defer the presentation of the findings.  
• may recommend through PIAC that the accredited property is required to have an additional in-season audit.

| 6.    | The non-compliance is rectified and evidence is provided to the auditor. | Manager |
### Stage 7

The evidence provided by the manager to address the non-compliance/s is reviewed.

<table>
<thead>
<tr>
<th>When the evidence provided is...</th>
<th>Then...</th>
</tr>
</thead>
</table>
| satisfactory                     | • the advisory findings are closed out  
|                                  | • an audit report is issued with a pass result  
|                                  | • the property is accredited  
|                                  | • the process ends here. |

<table>
<thead>
<tr>
<th>When the evidence provided is...</th>
<th>Then...</th>
</tr>
</thead>
</table>
| not satisfactory                 | • the advisory findings are not closed out  
|                                  | • an audit report is issued with a fail result  
|                                  | • a recommendation is made to the delegate to refuse the application.  
|                                  | • continue to Stage 8. |

**Auditor**

### Stage 8

- A notice of refusal is provided to the applicant. The accredited property can reapply next season.

**Note:** Applicants have a right to appeal the department’s decision as per the [appeals policy](#).

- **the process stops here.**

**AAG delegate**

### In-season audit

Accredited properties who were found compliant in the previous export season will be subject to an audit in-season. Any evidence of non-compliance in the export supply chain may trigger an additional audit of the accredited property in the current export season or prior to the next export season.

**Notes:**

- An alternative audit frequency policy is in place for New Zealand (all commodities) and citrus to Korea, China and Thailand.

- Due to logistics an existing compliant property may be audited pre-season at the discretion of AAG.

### Non-compliance ratings

Checklist items in the performance standards are assigned one or more potential non-compliance ratings including minor, major and critical. Where an accredited property is deemed non-compliant against a checklist item the auditor will select a non-compliance rating from those listed, taking into account the context and extent of the non-compliance and the definition of minor, major and critical.

Where an auditor believes the non-compliance should be rated a level that is not listed for that checklist item, they may assign an alternate non-compliance rating, for example, where an item
states major and critical as the non-compliance rating options and the non-compliance identified fits with the definition of minor the auditor may list the non-compliance as minor.

**Issuing Corrective Action Requests**

- If a non-compliance is detected during an in-season audit, the auditor must issue a Corrective Action Request (CAR) per checklist item.
- A timeframe for closing out a CAR must be specified by the auditor and be no longer than
  - 28 calendar days for minor CARs
  - 14 calendar days for major CARs
  - 7 calendar days for critical CARs.
- Prior to the ‘deadline for rectification’, and at the request of the manager, deadlines for rectification can be extended twice, each for a period equal to the original timeframe.
  
  **Important:** Requests for extension must be made in writing to AAG to the attention of the auditor who conducted the audit.

**When a critical non-compliance is identified**

When an auditor identifies a critical non-compliance, the audit result must be referred to PIAC, who will determine how to escalate the issue.

Further action to address the non-compliance and audit result is for decision by PIAC and may include:

- downgrading the CAR
- imposing a timeframe for a follow-up audit or increased audit schedule
- variation, suspension or revocation of accreditation
- referral to the department’s Enforcement and Sanctions Branch.

**Suspension or revocation of the accredited property by the department**

Non-compliance may constitute grounds for the suspension or revocation of a property’s accreditation without liability to the department as outlined in the Guideline: *Management of horticulture export accredited properties*.

**Audit report**

The auditor must produce an audit report upon completion of the audit and issue this to the property within 10 working days of completion.

**Conducting an in-season audit of an accredited property**

The following table outlines the process for conducting an in-season audit of an accredited property.

<table>
<thead>
<tr>
<th>Stage</th>
<th>What happens</th>
<th>Responsible party</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Auditors are issued with a list of audits they need to complete for the quarter.</td>
<td>AAG</td>
</tr>
<tr>
<td>2.</td>
<td>It is determined whether the in-season audit will be announced or unannounced.</td>
<td>AAG</td>
</tr>
<tr>
<td></td>
<td><strong>When the audit is to be...</strong></td>
<td><strong>Then...</strong></td>
</tr>
<tr>
<td>announced</td>
<td></td>
<td>• contact the manager of the property to schedule the audit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• <strong>go to Stage 3.</strong></td>
</tr>
<tr>
<td>unannounced</td>
<td></td>
<td><strong>continue to Stage 3.</strong></td>
</tr>
<tr>
<td>Stage</td>
<td>What happens</td>
<td>Responsible party</td>
</tr>
<tr>
<td>-------</td>
<td>--------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>3.</td>
<td>Preparation for the audit is conducted, including:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• reviewing the previous audit history</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• arranging travel</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• gathering their audit tools.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Auditor</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>An entry meeting is conducted that outlines the objectives, scope and process of the audit.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Manager</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Auditor</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>The manager provides the auditor with copies of all required documentation as per the relevant performance standard.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Manager</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>The auditor completes an audit and assesses compliance against the performance standards in the audit checklists.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Auditor</td>
<td></td>
</tr>
<tr>
<td>When the property is...</td>
<td>Then...</td>
<td></td>
</tr>
<tr>
<td>compliant with all of the performance standards in a checklist item</td>
<td>• the checklist item is rated as ‘compliant’ (C)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• the auditor records evidence that supports the rating</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <strong>continue to Stage 7.</strong></td>
<td></td>
</tr>
<tr>
<td>non-compliant against any performance standard in a checklist item</td>
<td>• the checklist item is rated as ‘non-compliant’ (NC)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• the auditor records details of the non-compliance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• <strong>continue to Stage 7.</strong></td>
<td></td>
</tr>
<tr>
<td>Stage</td>
<td>What happens</td>
<td>Responsible party</td>
</tr>
<tr>
<td>-------</td>
<td>--------------</td>
<td>-------------------</td>
</tr>
</tbody>
</table>
| 7.    | An exit meeting is conducted where the audit findings are presented, non-compliances are identified and any further actions are explained. | • Manager  
• Auditor  
• PIAC |
|       | **When non-compliances are...** | **Then...** |
| major or minor | | • a corrective action request is issued  
• an audit report is issued within 10 business days  
• **continue to Stage 8.** |
| critical | | • a corrective action request is issued  
• an audit report is issued within 10 business days  
• the matter is referred to PIAC who will determine how to escalate the issue  
Refer to ‘Variations, suspensions and revocation of registration, operations or functions’ in the Guideline: *Management of horticulture export accredited properties*.  
• **the process ends here.** |
| not identified | | • the property passes the audit  
• an audit report is issued within 10 business days  
• **the process ends here.** |

**Note:** Where a number of non-compliances are found at audit the auditor can defer the presentation of the findings.

| 8.    | The non-compliance is rectified and evidence provided to the auditor. | Manager |
### Stage 9
Any evidence provided to address the non-compliance is reviewed.

<table>
<thead>
<tr>
<th>When the evidence is...</th>
<th>Then...</th>
<th>Responsible party</th>
</tr>
</thead>
</table>
| provided and meets the performance standards | • the corrective action is closed out  
• an audit report is issued with a pass result  
• the property is accredited  
• the process ends here. | Auditor |

**Note:** Evidence may be gathered via a follow-up visit to the property or where appropriate, determined remotely (for example, the manager may email evidence of their corrective action).

### Stage 10
The auditor determines whether to grant an extension to rectify the CAR.

<table>
<thead>
<tr>
<th>When an extension is...</th>
<th>Then...</th>
<th>Responsible party</th>
</tr>
</thead>
<tbody>
<tr>
<td>granted</td>
<td>return to Stage 8.</td>
<td>Auditor</td>
</tr>
</tbody>
</table>
| not granted             | • refer to PIAC who will determine how to escalate the issue  
• the process ends here. | |

### Non-compliance detected outside of an audit
Non-compliance may be detected outside of an audit by the following:

- non-compliance detected during an Authorised Officer (AO) inspection
- non-compliance detected by an importing country
- documentation issues detected by the department
- documentation issues detected by an AO
- reported non-compliance by a third-party or visiting department officer.

All non-compliances detected outside of an audit will be referred to PIAC to determine the next course of action.

**Note:** Reports of deliberate non-compliance can be confidentially made to the department’s Redline on 1800 803 006.
Fees and charges

Audits are charged at a fee-for-service rate and where a scheduled audit is cancelled charges may still apply.

**Note:** Information about the fee-for-service rate for audits is available in the department’s Charging guidelines.

Appeals policy

The department accepts that on occasion the decision to refuse to accredit, suspend or revoke the property may be subject to dispute. In accordance with part 2 of chapter 11 of *the Export Control Act 2020* the accredited property has the right to appeal the decision.

The appeals mechanism is progressive and must be considered in the following order:

- appeal to the secretary
- external review under the provisions of the *Administrative Decisions (Judicial Review) Act 1977*.

**Important:** This appeals policy does not apply where the horticulture export accredited property is subject to a department Enforcement and Sanctions investigation.

**Note:** The onus of the department appeals process is on the accredited property to provide either objective evidence or proof of extenuating circumstance as to why they believe the non-compliance or the audit result to be incorrect.

Appeal to the secretary

The following table outlines the process for an appeal to the secretary.

<table>
<thead>
<tr>
<th>Stage</th>
<th>What happens</th>
<th>Responsible party</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>A submission to the Secretary is lodged, within 30 days of the notification of refusal to accredit, suspend or revoke being received, with the Horticulture Exports Program detailing the reasons for the appeal.</td>
<td>Manager</td>
</tr>
<tr>
<td>2.</td>
<td>The submission and the findings of the appeal is reviewed.</td>
<td>HEP</td>
</tr>
<tr>
<td></td>
<td><strong>When the initial audit findings are...</strong></td>
<td><strong>Then...</strong></td>
</tr>
</tbody>
</table>
|       | agreed with | • the appeal will be rejected and the audit findings upheld  
|       |           | • **continue to Stage 3.** |
|       | not agreed with | • the accredited property has due cause to continue their appeal  
|       |           | • HEP will advise AAG of their findings and request the original decision be amended  
<p>|       |           | • <strong>continue to Stage 3.</strong> |
| 3.    | Notification is provided in writing to the accredited property manager detailing the outcome of the appeal including reasons for the decision. | HEP |</p>
<table>
<thead>
<tr>
<th>Stage</th>
<th>What happens</th>
<th>Responsible party</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.</td>
<td>The notification is received.</td>
<td>Manager</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>When the decision is...</th>
<th>Then...</th>
</tr>
</thead>
<tbody>
<tr>
<td>accepted</td>
<td>the appeals process ends.</td>
</tr>
<tr>
<td>not accepted</td>
<td>an appeal can be made beyond the department.</td>
</tr>
</tbody>
</table>

**Appeal beyond the department**

Where the accredited property feels that the department has not given their objection due consideration through the appeals process, the accredited property may seek legal redress beyond the terms of this policy.

**Record keeping**

Accredited properties, AAG and HEP must retain documentation in relation to audits, accreditation and export certification for a period of at least two years.

**Related material**

The following related material is available on the department’s website:

- Charging guidelines
- **Plant Export Operations Manual**
  - Guideline: *Management of horticulture export accredited properties*
  - Volume 17: *Audit policy*
  - Reference: *Performance standards for farms*
  - Reference: *Performance standards for crop monitors*
  - Reference: *Performance standards for packhouses*
  - Reference: *Performance standards – New Zealand industry inspectors*
  - Reference: *Performance standards – Industry inspections of horticulture to New Zealand*

The following related material is available on the IML for departmental auditors:

- Reference: *Accredited property audit for farms*
- Reference: *Accredited property audit for packhouses*
- Reference: *Corrective action request and advisory finding for accredited property.*
- Reference: *Audit checklist – industry inspections of horticulture for New Zealand*
- Reference: *Audit checklist – New Zealand industry inspectors - initial audit*

**Contact information**

- Audit and Assurance Group: [AuditServices@awe.gov.au](mailto:AuditServices@awe.gov.au)
- Horticulture Export Program: [HorticultureExports@awe.gov.au](mailto:HorticultureExports@awe.gov.au)
Document information

The following table contains administrative metadata.

<table>
<thead>
<tr>
<th>Instructional Material Library document ID</th>
<th>Instructional material owner</th>
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<tbody>
<tr>
<td>IMLS-9-3813</td>
<td>Director, Horticulture Exports Program, Export Operations Branch.</td>
</tr>
</tbody>
</table>

Version history

The following table details the published date and amendment details for this document.

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Amendment details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19/06/2018</td>
<td>First publication of this guideline.</td>
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</tbody>
</table>
| 2       | 28/03/2021 | Amendments for commencement of the Export Control Act 2020 and associated Plant Rules  
Redesign of audit process to capture pre-season audits and in-season audits |
Attachment 1: Process map for audit of horticulture export accredited properties

Audit of horticulture export accreditations

Process owner: Horticulture Exports Program

Department:
- Schedule audit
- Conduct entry meeting
- Assess entity against performance standards
- Complete audit checklist
- Conduct exit meeting including providing audit findings
- Provide audit report and letter
- Receive audit report and letter

Grower/Packhouse:
- Provide required documents for review
- Demonstrate required procedures/processes

Last updated: 23/01/2017