

Audit Relief: Guidance Document

EPB 625

Introduction

Section 78 of *The Environmental Management and Protection Act, 2010* authorizes Ministry of Environment representatives to conduct audits on anyone issued a permit pursuant to the act, including applicable regulations, or engaging in an activity governed by an accepted environmental protection plan, or the Saskatchewan Environmental Code and associated standards. Ministry audits follow nationally and internationally accepted audit standards, including ISO 19011:2018 (or latest) and CSA Z773-17 (or latest).

What is audit relief?

To reduce duplication between internal audit programs and the ministry's Compliance Audit Program, internal audit information can be used to substitute for all or part of a ministry-led audit. Auditees may apply to the ministry for audit relief with supporting documentation. The information must demonstrate that the internal audit program uses qualified auditors, follows standard processes and addresses the same criteria as the proposed ministry audit.

What is required for audit relief?

The auditee must show that the internal or third party audit followed a systematic process and included essential audit components:

- Defined **objective** and audit **scope** (locations, timeframe, activities/processes).
- Audit **criteria** were established and compared against audit evidence (documents, interviews, other relevant data).
- Audit **findings** indicated conformity or nonconformity for each audit criterion.
- Evidence, findings, conclusions, and details for the **correction and follow-up** of non-conformances were documented.

They must also show that the internal auditors are qualified to conduct audits. Typically, this is demonstrated through certification by a professional association such as the Canadian Environmental Certification Approvals Board (CECAB), but the ministry may also accept equivalent education and experience.

How do I apply for audit relief?

- a) Submit a letter or email to the lead auditor requesting audit relief. The ministry must receive this request before the deadline indicated in the audit initiation letter.
- b) The lead auditor will contact you to collect preliminary information about your audit program and the qualifications of your internal auditor.
- c) If the preliminary information is acceptable, the lead auditor will send you a list of documents and information required for the relief. This will include the internal audit's protocol, report, corrective action plans and any other relevant documents.
- d) The lead auditor will review the documentation against the ministry's proposed audit scope and objectives.
- e) The ministry will issue a letter with the results of the audit relief assessment:
 - If relief is not granted, the letter will explain which criteria were not met.
 - If relief is granted, the extent of the relief will be outlined (full or partial). Where only partial relief is granted, the lead auditor will provide an updated audit plan.

For more information, contact the Saskatchewan Ministry of Environment Inquiry Centre at 1-800-567-4224 (toll-free) or email centre.inquiry@gov.sk.ca.