



<b>EXPORT ADVISORY NOTICE – 2017-10</b>		<b>12 September 2017</b>
<b>Title:</b>	<b>Independent auditing requirements for ESCAS</b>	
<b>Species:</b>	<b>All Livestock</b>	
<b>Country:</b>	<b>All</b>	
<b>For information:</b>	<b>Livestock exporters LiveCorp ALEC Department Live Animal Export Officers</b>	

### **Purpose**

To remind livestock exporters of the department's requirement for independent auditing of Exporter Supply Chain Assurance Systems (ESCAS).

### **Key points**

Independent auditing is a key element of ESCAS. Exporters must ensure the audit company/auditor they use complies with the department's definition of 'independent'.

EAN 2015-06 outlines the department's criteria for independence, competence and expertise of ESCAS auditors. The department defines 'independent' as 'free from outside control and not subject to another's authority'.

This means:

- There is no conflict of interest between the audit company/auditor and the audited entity.
- The audit company/auditor is not related in any way to the audited entity.
- There is no contractual obligation for the audited entity to use a audit company/auditor. For example, audit companies used to provide ESCAS audits must not be related to or required by the traceability system supplier.

The department will not accept audits from an audit company/auditors where there is a lack of independence.

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