



**Australian Government**  
**Department of Agriculture,  
 Fisheries and Forestry**

# Exports policy

## Audit of plant export operations

### Direction to staff

This is official instructional material of the Department of Agriculture, Fisheries and Forestry (the department). Failure to comply with it may result in a breach of relevant legislation and/or the code of conduct under section 13(5) of the *Public Service Act 1999*.

### Purpose of this document

The purpose of this document is to provide a statement on the policy position of the department on the audit of plant export operations.

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## Policy statement

The department regulates the export of plants and plant products to meet its international obligations to protect plant health and manage phytosanitary risks associated with international trade. This maintains the integrity of exported products and Australia's reputation internationally as a reliable exporter.

The department is responsible for providing assurance that plants and plant products are prepared in accordance with the *Export Control Act 2020* (the Act) and Export Control (Plant and Plant Products) Rules 2021 (the Plant Rules) and importing country requirements.

The department provides assurance to importing countries that it is maintaining its international obligations by appropriately regulating biosecurity concerns associated with the export of plants and plant products through the:

- registration of establishments
- accreditation of properties
- authorisation of authorised officers (AOs)
- audit of registered establishments (REs), accredited properties and AOs
- inspection of goods as required, intended for export.

## Objective of this policy

This policy establishes the internal guidelines for auditing REs, accredited properties and AOs to ensure their compliance with regulatory responsibilities in exporting plants and plant products. The audit framework and activities are governed by the following principles:

- Ensuring accountability, transparency, consistency and fairness in all dealings with export auditees.
- Maintaining full compliance with legislative requirements under the Act and the Plant Rules.
- Creating an environment that is responsive to changing risks and capable of minimising regulatory impacts on compliant auditees.
- Promoting a philosophy of 'shared responsibility' with auditees to achieve desired outcomes.
- Actively engaging with auditees to encourage compliance with export regulations.
- Implementing regulatory response measures that are proportionate to the degree of non-compliance.
- Ensuring that all department employees involved in the audit process adhere to the Australian Public Service (APS) Code of Conduct and all relevant legislation.

## Roles and responsibilities

Role	Responsibility
Auditor (Audit and Assurance Branch (AAB))	<ul style="list-style-type: none"> <li>Conduct audits of REs, accredited properties and AOs.</li> <li>Prepare audit reports.</li> <li>Issue and follow-up on non-compliances.</li> </ul>
Plant Exports Branch (PEB)	<ul style="list-style-type: none"> <li>Owner of this policy and related instructional material.</li> <li>Make decisions to suspend, vary and/or revoke REs, accredited properties and AOs.</li> <li>Review appeals on decisions to suspend, vary and revoke REs, accredited properties and AO.</li> </ul>
Technical and Response team, (AAB)	<ul style="list-style-type: none"> <li>Oversee audit processes.</li> <li>Conduct verification and review of audits.</li> <li>Provide recommendations and submit findings on future actions to address audit non-compliances, which may include recommendations to suspend, revoke or vary the registration of an establishment, the accreditation of a property or the authorisation of an AO.</li> </ul>
Auditee (RE, accredited property, or AO)	Comply with Australian export laws, instructional material and importing country requirements.
Investigations Branch	Respond to serious or repeated noncompliance with regulatory responses, civil sanctions or criminal sanctions.

## Audit framework

### Audit System

Audit activities support the department's objective in managing export risk by providing objective and relevant assurance information. This contributes to the overall effectiveness and efficiency of our governance, risk management, and regulatory controls.

The management of audit programs must involve processes that facilitate continuous improvement through verification, analysis and performance review.

### Managing risks

A risk management plan must be developed in line with the department's [Enterprise Risk Management Framework and Policy](#) and the [Internal Control Framework](#).

It is recommended to use a documented risk assessment approach when making key decisions, including:

- planning and scheduling audits based on risk
- allocating auditors with the necessary skills and expertise
- designing and developing audit training programs.

## Planning

The Audit and Assurance Branch (AAB) are responsible for developing a risk-based audit plan considering the organisation's risk management framework, including using risk appetite levels for the different activities. Additionally, a poor compliance history (consisting of audit failures) will increase the audit schedule that applies to the auditee.

AAB must review and adjust the plan, as necessary, in response to changes in the auditee's business, risks, operations, programs, systems and controls, and the number and nature of non-compliances detected during the implementation of the audit plan

## Audit schedule and frequency

AAB must schedule RE and AO periodic audits prior to each quarter of a financial year. Horticulture export accredited properties must be scheduled seasonally.

The frequency of periodic audits is stipulated within the relevant audit guidelines for REs and AOs.

### Initial audits

Initial audits must be announced with the auditee.

### Pre-season audits

New horticulture export property accreditation and previously accredited properties found non-compliant in the previous export season must be audited prior to accreditation.

### Periodic and in-season audits

Periodic and in-season audits may be conducted with or without prior notification to the auditee as either announced or unannounced audits. Unannounced audits will be scheduled by AAB based on the compliance model.

## Audit activities

### In-person and Remote audits

Audits may be conducted in-person, remotely, or through a combination of in-person and remote audit methods, including virtual or desktop reviews.

Where it is not possible to conduct in-person audits, remote audit activities may be used for verifying compliance of a RE, accredited property or AO. Remote audit activities complement, but do not replace physical/in-person audits. Remote audit activities include, but are not limited to:

- live video-streaming
- pre-recorded video
- desktop review of documentation
- remote collection of measurement information
- and virtual interview.

### Authorisation and Accreditation

Department auditors are authorised to perform audits under Part 1 Chapter 9 of the Act. Auditors must undertake training to ensure effective and consistent practices as detailed in the Audit and Assurance Auditor Management Framework and the Audit Activity Competency Guideline.

## Performance Standards

During audits, entities are assessed for compliance against a defined set of performance standards. Performance standards are derived from requirements outlined in relevant legislation, instructional material and importing country requirements.

### Elements

Performance standards are organised into a set of elements and sub-elements. Elements are the specific areas an auditor will focus on within an audit. All elements where applicable must be covered during an audit to ensure that entities are assessed comprehensively and consistently for compliance.

### Sub-elements

Elements are further arranged into sub-elements. Some or all sub-elements must be covered during an audit to ensure that entities are assessed comprehensively and consistently.

### Audit results

An audit result must be determined at the end of each audit. The audit result must be determined by the severity and total number of instances of non-compliance detected by the audit.

### Audit reports

The auditor(s) must produce a written report upon completion of the audit. The written report must:

- document the audit findings
- be discussed with the auditee at the audit exit meeting
- be provided to the auditee at the end of the audit or within 10 business days
- include details of evidence and associated findings of compliance and/or non-compliance
- include all non-compliance notices and issues raised.

## Record keeping

The department and auditees must retain documentation relating to audits for a period of at least 2 years.

## Fee for service

The audit of REs, horticulture export accredited properties and AOs is subject to fee for service. For further information about these fees please refer to the Departmental [Charging Guidelines](#).

Where a scheduled audit is cancelled charges may still apply.

## Document management

To ensure consistency and contingency purposes Plant Exports must maintain controlled templates of the following documents:

- audit checklists for REs, accredited properties and AOs
- performance standards
- non-compliance notices
- advisory finding notices
- audit reports.

## Verification and Reporting

### Verification

AAB must undertake verification and review of audits to ensure the audit process is conducted thoroughly, accurately and in compliance with performance standards, regulatory requirements and departmental instructional material.

The verification and review of process provides reliable and actionable insights for decision-making and improvement of audit policies, instructional material, performance and risk management.

### Reporting

Quarterly reports must be developed based on an agreed framework established with the policy owner, plant export programs and AAB. Reports must provide relevant information about the audit programs, including assurance that these activities are effectively mitigating risks associated with REs, accredited properties and AOs in the exportation of plant and plant products.

### Related material

This section includes links to related materials referred to in this document.

The following related materials are available on the [Plant Export Operations Manual](#):

- Exports Policy: *Management of plant export registered establishments*
- Departmental Policy: *Management of third-party plant exports authorised officers*
- Exports process instruction: *Audit of plant export registered establishments*
- Exports process instruction: *Maintenance of phytosanitary security for horticulture exports*
- Exports process instruction: *Quality System Recognition of highly processed plant products for export*
- Exports process instruction: *Audit of plant export authorised officers*
- Exports process instruction: *Management of horticulture export accredited properties*
- Exports process instruction: *Audit of horticulture export accredited properties*
- Methyl bromide fumigation methodology
- Exports reference: *Performance standards - plant export registered establishments*
- Exports reference: *Performance standards for farms*
- Exports reference: *Performance standards for packhouses*
- Exports reference: *Performance standards for crop monitors*
- Exports reference: *Performance standards for the packhouse grower supplier model*
- Exports reference: *Performance standards for handling fruit fly PFA outside of a PFA*
- Exports reference: *Performance standards – washing potatoes for export to the Republic of Korea*
- Exports reference: *Performance standards – onshore cold treatment – horticulture exports*
- Exports reference: *Performance standards – methyl bromide fumigation – horticulture exports*
- Exports reference: *Performance standards – sulfur dioxide/carbon dioxide fumigation – horticulture exports*
- Exports reference: *Performance standards – irradiation treatment – horticulture exports*
- Exports reference: *Performance standards – vapour heat treatment – horticulture exports*
- Exports reference: *Performance standards – dimethoate dipping – horticulture exports*

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- Exports reference: *Performance standards – plant export authorised officers*
- Exports reference: *Performance standards – Export compliant goods storage*
- Exports reference: *Performance standards – Quality system recognition*
- Exports reference: *Performance standards – Mobile bulk loading*
- Exports reference: *Performance standards – Establishment initial audits for log exports*

The following related materials are available on the department intranet:

- [Enterprise Risk Management Framework and Policy](#)
- [Internal Control Framework](#)

The following related materials are on the department external website:

- [Manual of Importing Country Requirements \(Micor\)](#)
  - Importing country requirements including Protocols
- the [International Plant Protection Convention](#)
- [Charging Guidelines](#).

## Contact information

- Audit and Assurance Branch: [AuditServices@aff.gov.au](mailto:AuditServices@aff.gov.au)
- Authorised Officer Program: [PlantExportTraining@aff.gov.au](mailto:PlantExportTraining@aff.gov.au)
- Business Systems Program: [PlantExportsFinanceandAssurance@aff.gov.au](mailto:PlantExportsFinanceandAssurance@aff.gov.au)
- Grain Exports Program: [Grain.Export@aff.gov.au](mailto:Grain.Export@aff.gov.au)
- Horticulture Exports Program: [HorticultureExports@aff.gov.au](mailto:HorticultureExports@aff.gov.au)
- Investigations Branch: [CEDRegulatoryEnforcement@aff.gov.au](mailto:CEDRegulatoryEnforcement@aff.gov.au)

## Document information

The following table contains administrative metadata.

<b>Instructional Material Library document ID</b>	IMLS-9-7744
<b>Instructional material owner</b>	Plant Exports Branch
<b>Risk rating</b>	Medium
<b>Review period</b>	Due for review within 3 years of the most recent approved date.

## Version history

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

Version	Date published	Date last approved	Review type	Summary of review
1.0	20/12/2016	20/12/20216	New document	First publication of this document.
2.0	April 2012	April 2012	Major change	Major changes to replace references to AQIS, AAOs and to include Auditor rotation and Quality Assurance Panel sections.
2.1	August 2012	August 2012	Major change	Include AOs in policy.
2.2	February 2013	February 2013	Minor change	Update CAR descriptions, Insert appendix C.
2.3	May 2013	May 2013	Minor change	Include updates from Hay and Straw working group, update Appendix A to reflect new activity list, inserting score for critical activity failures,
2.4	June 2013	June 2013	Minor change	Alter scoring and ratings and other minor updates
2.5	August 2013	August 2013	Minor change	Minor grammar corrections, inserted paragraph for critical activity failures, substituted Surveillance audits with Unannounced audits. Inserted sentence re audit frequency for seasonal establishments.
3.0	February 2014	February 2014	Major change	Major changes to align policy and performance standards
4.0	December 2016	December 2016	Major change	Minor changes to align policy with new Authorised Officer audit terminology, include protocol entities and reflect formation and new responsibilities of the audit services group.
5.0	28/03/2021	28/03/2021	Major change	Updated for the commencement of the <i>Export Control Act 2020</i> and associated Export Control (Plants and Plant Products) Rules 2021.
6	22/04/2025	22/04/2025	Major change	Major changes to align Registered Establishment, Accredited Property and Authorised Officer audit polices.

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## Appendix A: Definitions

The following table defines terms used in this document.

Term	Definition
Accredited property	<p>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.</p> <p><b>Note:</b> The recognition may be referred to as 'registration' or 'export approval' in protocol documents.</p>
Announced audit	An audit where the auditee is given advance notice of the audit date and time.
Auditee	Person, company or partnership being audited.
Audit schedule	The frequency with which a registered establishment, accredited property or authorised officer is audited by a departmental auditor.
Auditor	An authorised officer whose functions and powers include conducting an audit under Part 1 of Chapter 9 of the <i>Export Control Act 2020</i> .
Authorised Officer (AO)	<p>A person authorised under section 291 of the <i>Export Control Act 2020</i> to be an AO. The AO may exercise powers and functions conferred on them through an instrument of appointment.</p> <p><b>Note:</b> An AO may be a Commonwealth, State or Territory government officer, or third-party individual. Examples of third-party individuals include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• employees of REs</li> <li>• employees of an exporter</li> <li>• self-employed individuals/sole traders.</li> </ul>
Checklist	A list of requirements under each element category that has been grouped by function and assigned a compliance rating/s.
Closed out	When evidence has been provided to the department demonstrating that a non-compliance notice has been satisfactorily addressed, it will be considered closed out.
Compliant	Meeting a requirement.

Term	Definition
Critical non-compliance rating	<p>When there is:</p> <ul style="list-style-type: none"> <li>• action, inaction or contravention of department requirements that: <ul style="list-style-type: none"> <li>○ would be reasonably expected to result in the phytosanitary status of goods being compromised, or</li> <li>○ results in a breach of the <i>Export Control Act 2020</i> or the <i>Export Control (Plants and Plant Products) Rules 2021</i>.</li> </ul> </li> <li>• a deliberate failure to comply with legislative requirements</li> <li>• a deliberate failure to follow a legal direction of an AO.</li> </ul> <p><b>Note:</b> Critical non-compliances may lead to suspension, revocation, refusal of registration, or criminal prosecution.</p>
Element	Performance standards are organised into a set of 'elements and sub-elements. The element represents the performance standard.
Registered Function	<p>Export registered function(s) carried out within a registered establishment in relation to prescribed goods for export that has policy requirements that must be met and unique procedures to follow.</p> <p>For example, horticulture treatments and quality systems recognition are registered functions.</p>
Initial audit	An audit of a premises, after an application or variation is received, to ensure the premises meets all structural, documentary and other regulatory requirements of the performance standards. Under the <i>Export Control Act 2020</i> and for the purpose of associated Fees Rules these are activities carried out in dealing with applications under s 379 of the Act.
In-season audit	A scheduled audit (announced or unannounced) for existing accredited properties who have been compliant in previous export seasons. An in-season audit occurs during the horticultural commodities export season, often when the product is being picked, prepared and packed for export. In-season audits allow auditors to verify requirements are being met during the export season.
Job function	A group of powers and functions an AO may have conferred on them through an instrument of authorisation. Some job functions also have commodity group or inspection technique attachments.
Major non-compliance rating	<p>When there is action, inaction or contravention of departmental requirements that:</p> <ul style="list-style-type: none"> <li>• results in a situation that may lead to the phytosanitary status of prescribed goods to be compromised</li> <li>• may lead to export of prescribed goods that are not export compliant.</li> </ul>

Term	Definition
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 the phytosanitary status of prescribed goods.
Non-compliance notice	A formal notice from the department requesting the cause of non-compliance with requirements to be eliminated, with the objective of preventing reoccurrence.
Non-compliance rating	Ratings of minor, major and critical applied to a non-compliance to indicate the degree of seriousness.
Non-compliant	Not meeting a requirement.
Registered Operation	Registered operation(s) carried out within a registered establishment in relation to prescribed goods for export with basic policy requirements and procedures, including packing and inspecting different commodities.
Performance standards	A benchmark derived from legislation and departmental requirements against which actual performance of third parties is measured.
Periodic audit	A scheduled audit (announced or unannounced) of an establishment, accredited property or AO against the relevant requirements, conducted at a frequency based on performance.
Pre-season audit	Audits are required for all new accredited property applicants, or existing accredited properties who's previously detected non-compliance raised concerns. A pre-season audit will occur prior to the horticultural commodities export season commencing to ensure applicants are compliant and meet the requirements to be accredited for the upcoming export season.
Protocol	A government-to-government document that specifies import requirements and is bilaterally agreed to by Australia and the importing country authority.
Unannounced audit	An audit that is carried out without providing advance notice to the auditee.
Registered establishment (RE)	An establishment that is registered for a kind of export operations in relation to a kind of prescribed plants or plant products.
Revocation	A written notice used to remove the registration of an establishment, accreditation of a property or authorisation of an authorised officer.
Suspension	A written notice used to remove either all or some of the registered operations and functions an establishment is registered for, accreditation of a property or authorisation of an authorised officer, for a set period of time.  <b>Note:</b> A suspension may come in the form of a partial or full suspension.

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Term	Definition
Variation	A written notice used to vary an aspect or conditions of registration, accreditation, or authorisation of a registered establishment, accredited property, or authorised officer.
Serious and Urgent	A category which is used to immediately impose an administrative sanction or consequence to a registered establishment, accredited property or authorised officer, where the Secretary reasonably believes that the current registration, accreditation or authorisation may adversely affect trade if there is any delay to the administrative sanction or consequence being taken.

## Appendix B: Legislative and related policy frameworks

### Related legislation

The following list outlines the legislation that applies to auditing of export plant operations.

- *Export Control Act 2020*
- Export Control (Plants and Plant Products) Rules 2021.
- Export Control (Fees and Payments) Rules 2021
- Export Charges (Imposition – General) Act 2015
- Export Charges (Imposition – General) Regulations 2021
- *Administrative Review Tribunal Act 2024*
- *Work Health and Safety Act 2011*
- Work Health and Safety Regulations 2011
- *Privacy Act 1988*
- *Public Service Act 1999*.

### Related policy frameworks

#### Regulatory Practice Statement

This policy has been developed in line with the department's [Regulatory Practice Statement](#), which sets out the principles and way we approach our regulatory responsibilities.

#### Compliance Policy

This policy has been developed in line with the department's [Compliance Policy](#), which sets out the principles to be followed when carrying out compliance activities, including the strategies and tools for managing compliance. The compliance model assumes that most stakeholders will comply, or try to comply, with their obligations.