



Water
Stewardship
Asia Pacific

Water Stewards Verification Programme

Auditor Information

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Water Stewardship Australia Ltd (trading as Water Stewardship Asia Pacific, WSAP) is a member-based organisation with a mission to empower organisations and individuals to take collective action for a sustainable and equitable water future through water stewardship.

Introduction

Water stewardship means the responsible use of water that is:

- (a) **environmentally sustainable** - in that it maintains and improves biodiversity and ecological processes at the catchment level; and
- (b) **socially equitable** - in that it recognises basic human needs and ensures long-term benefits (including economic benefits) for local people and society at large; and
- (c) **culturally sensitive** – in that it recognises and provides for the importance of freshwater to local indigenous peoples and communities, and
- (d) **economically beneficial** - in that it minimises corporate risk while ensuring that water is available for a multitude of economic benefits and uses over the long-term.

The concept of water stewardship as an objective, measurable target or standard was developed in response to shared water challenges in Australia, which became critical and urgent during the Millennium Drought. Water Stewardship Australia Ltd, now trading as Water Stewardship Asia Pacific, was founded as an organisation as a means of increasing uptake of water stewardship activities and processes.

The work of Water Stewardship Australia was fundamental to the development of the International Water Stewardship Standard (“the Standard”). The Standard is overseen by the Alliance for Water Stewardship. It is a programme developed within the ISEAL framework (International Social and Environmental Accreditation and Labelling) that allows water users to be audited against the Standard’s requirements to become accredited water stewards. It is a credible and robust foundation for the delivery of water stewardship outcomes.

The Programme utilises the Standard, but is designed to be scalable, affordable, flexible, and ambitious yet attainable – all whilst leading to quantitative improvements in outcomes for water dependent ecosystems and communities. Water stewards participating in the Programme move through five main stages of participation: Member, Commit, Implement, Verify, and Advanced Verify (Four-Star and Five-Star).

This document sets out WSAP’s requirements for Audits, Auditors, and Auditing.

Scope

This document provides information for those individuals and organisations who have been appointed, or are seeking appointment as, Water Stewards Programme Independent Auditors.

This document forms part of Programme requirements. It should not be read in isolation of other WSAP policy documents or the Standard, which are available through the WSAP website.

Authorised auditors

Authorised Auditors are those auditors who have been approved for the purpose by WSAP. Applications for authorised auditor status are encouraged from suitably qualified and experienced professionals (see below).

To become an Authorised Auditor, an Auditor must also be a financial independent or organisational member of WSAP, have an approved application and completed the required WSAP Advanced Training.

Functions of authorised auditors

Authorised Auditors are required to audit organisations and sites for compliance with the requirements of various stages of the Programme.

Auditors are responsible for:

- Audit planning
- Auditing
- Writing audit reports
- Making verification recommendations to WSAP, consistent with WSAP's *Water Stewards Verification Programme Verification and Audit Requirements*.

Specific information about the audit process is provided in the *Water Stewards Verification Programme Verification and Audit Requirements* document.

Audit principles

Auditors should follow the seven principles of auditing:

1. Integrity

The auditor must:

- be ethical, honest, and responsible
- be suitably qualified
- be fair and unbiased
- exercise sound judgement

2. Fair presentation

The auditor must report truthfully and accurately the audit findings and audit conclusions in the audit report. This includes any obstacles, disagreements with other auditors, or difficulties faced during the audit process. All communication should be truthful, timely, rational, clear, and complete.

3. Due professional care

The auditor must apply due diligence and professional care and judgement in auditing. The auditor must have the ability to make reasoned judgements.

4. Confidentiality

The auditor must exercise discretion on the use and protection of information (including the proper handling of sensitive or confidential information). Audit information shouldn't be used inappropriately or in a manner that damages the legitimate business of the auditee.

5. Independence

Independence of the auditor is the basis for the impartiality of audit and the objectivity of audit conclusions. Auditors should be independent of the audited activity wherever possible. Every effort should be made to remove bias and encourage objectivity.

6. Evidence-based approach

Audit conclusions should be reliable and reproducible. There should be an appropriate use of sampling and audit evidence should be traceable and verifiable to make it reliable.

7. Risk-based approach

Audits should focus on risks and opportunities that are significant for the audit client.

Conflicts of interest

Auditors are required to manage their conflicts of interest relating to their auditing, such as:

- Financial interests
- Family or relationship connection
- Involvement in works or services including consultancy or internal audits carried out in the previous 24-month period

Auditor skills and experience requirements

Authorised Auditors must have the following qualifications and experience:

1. A tertiary qualification in a relevant discipline (e.g. natural resource management, engineering, hydrology, earth sciences etc); and
2. Five years of professional experience in a relevant discipline;

OR

1. Secondary education (high school certificate); and
2. Ten years professional experience in a relevant discipline.

Applicants for the role of Authorised Auditor will be asked to provide evidence of their qualifications and experience with their application.

As well as the above qualifications and experience, authorised auditors must possess the following skills and attributes:

1. A technical and working knowledge of health and safety and biosecurity risk management when undertaking site visits.
2. The ability to understand and assess a range of data, observational insights, evidence and qualitative information (to align with the criteria and indicators set out in the International Water Stewardship Standard and *Water Stewards Verification Programme Verification and Audit Requirements*).
3. Ability to communicate effectively with Programme Participants and auditees.
4. Ability to act in an ethical and professional manner and to implement the principles of auditing (set out above).
5. Ability to follow site-specific practices related to health and safety and biosecurity at all times.
6. Ability to relate well to a range of stakeholders and communities, and act in ways that are culturally appropriate and sensitive.

Audit teams

Audits may be undertaken by audit teams. The number of auditors in a team shall be sufficient to complete the audit against all criteria requirements in the Standard. The audit team shall include:

- A team leader or lead auditor who must be authorised by WSAP
- If required, a technical expert relevant to the site's operations.

Although only the audit team leader must be authorised by WSAP, other auditors in the audit team are required to meet the following competencies:

- Have completed education sufficient to acquire the knowledge and skills of quality management systems.
- Have had work experience (minimum of two years) to develop the knowledge and skills in the quality management field.
- Have had work experience (minimum of five years) in the relevant field if acting as the technical expert in the audit team or two years with a relevant post graduate qualification.
- Have completed auditor training that contributes to the development of the knowledge and skills in quality management systems.
- Have had audit experience in the above activities.

Where an audit is being performed by a team of two or more it is not necessary for each team member to meet all of the competence criteria for the area of activity involved. However, the team as a whole must meet all competence criteria above. The requirements for audit team competence apply to all types of audits. Auditors shall have procedures in place for determining the ongoing competence of people in their audit teams and any technical experts. This includes:

- Orientation / induction with review following the induction period.
- A process to review the performance of each auditor/clinical technical expert. After two years in the role, and with meeting expected performance, this is a two-yearly review.
- Periodic observations of each auditor's performance on-site. The frequency of such observations shall be based on the need determined from all monitoring information available.

Professional institute membership

Authorised auditors must be members of a professional institute that prescribes a code of ethics for its members, which includes procedures to deal with any complaints made against members.

Specifically, the professional institute must:

1. Have a code of ethics ensuring members carry out their functions with integrity, competence and confidentiality, and free from conflicts of interest.
2. Have a complaints process allowing the professional institute to investigate complaints without financial assistance from WSAP.

Relevant evidence of membership of an appropriate professional institute must be provided upon application to the role of Authorised Auditor.

Authorisation expiry

Auditor authorisations expire after a period of five years, at which point all Auditors must reapply for authorisation

Application process

Prospective auditors must complete the required Authorised Auditor Application Form, which can be found in the Water Stewardship Asia Pacific Members' Platform.

Applicants will receive an acknowledgment of receipt from WSAP along with a time estimate for assessment of the application.

Applications must be accompanied by a current CV, appropriate evidence of qualifications and professional membership, and letters of recommendation from two referees.

Applications will be checked for completeness by a staff member and then assessed by the Chief Executive Officer and two Board Members of WSAP. The assessment will include:

- Review of this application form
- Review of current CV, including checking of information included
- Review of letters from referees, including contacting referees to discuss the application and the applicant's suitability for the role of auditor.

Fees

Upon completion of the authorisation assessment, WSAP will invoice the applicant for staff time taken to process and assess the application. This will be a fee set by WSAP and may be reviewed at any at their discretion – current fee available upon request.

Training

After an application for auditor authorisation has been approved, Auditors must complete the training requirements prescribed by WSAP, at the auditor's cost, to become an Authorised Auditor.

Claims and Labelling

After WSAP has Authorised an Auditor, the Auditor may use the Authorised auditor logo (shown below). And are able to make the claim

"XXXX is a WSAP Authorised Auditor of the Water Stewards Verification"

