



# Auditing using the SAP

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# Overview

- What is an audit, and using the SAP in an audit
  - Audit scope
  - Audience/auditee
  - Objective evidence
  - Auditor role
  - Reporting and feedback



# What is an audit?

- Measures performance against a standard
  - Actual vs. expected
- Uses objective evidence against audit criteria to determine findings



# Audit Scope

- The audit scope defines what part of the organisation and/or system will be audited
- It may consist of smaller segments



# SAP Audits

- Assess performance against criteria
- Performance and process
- Score from 0 - 5

# Audit Scope

## Example:

IHA SAP, p 47- 50.

International Hydropower Association,  
Sustainability Assessment Protocol, July  
2006. Section C, C1 Governance & C2  
Economic Viability



# Audit Audience

- Know the auditee's business
- Explain the process
- Allow sufficient time for explanations
- Make the auditee feel comfortable
- Consider appropriate questioning



# Questioning

- Non biased
- Non leading
- Comprehensive



# What is objective evidence?

- Retrievable and reproducible
- Statements of fact
- Verifiable



# Auditors Role

- Remember you are assessing against a set of criteria
  - Don't be emotive or opinionated/biased
- Use the criteria
- Be thorough
- Your role is not to establish right and wrong – only what conforms or doesn't conform



# Reporting and Feedback

- Include scope and audit objectives information
- Report on audit findings – conformances and non conformances
- Discuss findings with the auditee