



Freshwater farm plans

Freshwater farm plan audit guidance



Ministry for the
Environment
Manatū Mō Te Taiao



Te Kāwanatanga o Aotearoa
New Zealand Government

Disclaimer

The information in this publication is, according to the Ministry for the Environment's best efforts, accurate at the time of publication. The Ministry will make every reasonable effort to keep it current and accurate. However, users of this publication are advised that:

- the information does not alter the laws of New Zealand, other official guidelines, or requirements
- it does not constitute legal advice, and users should take specific advice from qualified professionals before taking any action based on information in this publication
- the Ministry does not accept any responsibility or liability whatsoever whether in contract, tort, equity, or otherwise for any action taken as a result of reading, or reliance placed on this publication because of having read any part, or all, of the information in this publication or for any error, or inadequacy, deficiency, flaw in, or omission from the information in this publication
- all references to websites, organisations or people not within the Ministry are for convenience only and should not be taken as endorsement of those websites or information contained in those websites nor of organisations or people referred to.

This document may be cited as: Ministry for the Environment. 2023. *Freshwater farm plan audit guidance*. Wellington: Ministry for the Environment.

Published in June 2023 by the
Ministry for the Environment
Manatū mō te Taiao
PO Box 10362, Wellington 6143, New Zealand
environment.govt.nz

ISBN: 978-1-991077-64-6

Publication number: ME 1774

© Crown copyright New Zealand 2023

Contents

Introduction	5
1. Background	6
1.1 Legislation	7
2. The auditor's role	8
3. Auditor obligations	9
3.1 Conflict of interest	9
3.2 Compliance with specified instruments	10
4. The audit approach	11
4.1 Objective evidence	11
4.2 Audit assessment and grading method	12
4.3 Audit sampling	14
5. Audit process	16
5.1 Engagement	18
5.2 The audit	19
5.3 The audit report	21
5.4 Reporting requirements	21
Appendix 1: Glossary and definitions	23
Appendix 2: Auditor competencies	25
Appendix 3: Professional conduct standards	26
Appendix 4: Audit report	27
Appendix 5: Farm administrative information	28
Appendix 6: Conflict of interest declaration	29
Appendix 7: Audit details in the plan	30

Tables

Table 1:	Audit grades and associated timeframes for the next audit	13
Table 2:	Audit report	27
Table 3:	Conflict of interest declaration	29
Table 4:	Audit and certification details in the plan	30

Figures

Figure 1:	Audit process	17
-----------	---------------	----

Introduction

Freshwater farm plans are a regulated farm-planning process for farmers and growers that will provide a practical way to identify, manage and reduce the impact of farming on the freshwater environment. The process aims to put the health of the wai (water) and whenua (land) at the centre of decision making on farm, so farming/growing activities are in balance with the freshwater environment.

Farmers and growers will consider their local catchment and on-farm environment, alongside the impacts on freshwater from their farming/growing activities, to identify and assess risks to freshwater and develop practical actions to avoid, remedy or mitigate (manage) those risks.

The key output of the freshwater farm plan process will be a suite of actions and implementation timeframes, selected to manage identified risks to freshwater.

The auditor's role and the audit process are an important part of the freshwater farm plan system. The auditor's role is to audit a farm for compliance with its certified freshwater farm plan.

The purpose of this document is to provide freshwater farm plan auditors with information on:

- the purpose of freshwater farm plan audits
- the role of the auditor
- the audit process
- reporting requirements.

1. Background

Freshwater farm plans are a key delivery tool of the 2020 Essential Freshwater Package. The aim of the Essential Freshwater Package is to:

- stop further degradation to freshwater and freshwater ecosystems
- start making immediate improvements
- help deliver healthy freshwater ecosystems within a generation.

Freshwater farm plans are intended to work in combination with the Essential Freshwater package of regulations, which includes the:

- [National Policy Statement for Freshwater Management 2020 \(NPS-FM\)](#)
- [Resource Management \(National Environmental Standards for Freshwater\) 2020 \(NES-F\)](#)
- [Resource Management \(Stock Exclusion\) Regulations 2020.](#)

Te Mana o Te Wai (TMoTW) is the central concept in the NPS-FM for all freshwater management. Under TMoTW, protecting the health of freshwater protects the health and wellbeing of the wider environment. TMoTW prioritises the health and wellbeing of water bodies and freshwater ecosystems, then the health and needs of people, followed by the ability of people and communities to provide for their social, economic and cultural wellbeing.

Over time, the freshwater farm plans are expected to become a key tool for farmers and growers to manage their freshwater regulatory requirements.

National Policy Statement for Freshwater Management 2020

The NPS-FM provides national direction on freshwater management across Aotearoa. Regional councils need to give effect to TMoTW by working alongside tangata whenua and engaging with the local community to maintain or improve the state of freshwater in the region and, if necessary, update their regional policy statements or regional plans. Through the regional planning process, they will need to:

- set long-term visions
- identify values
- set environmental outcomes
- establish baseline and target states for a suite of water quality and ecosystem attributes.

The content of regional plans and other catchment-related information needs to be reflected in freshwater farm plans – a key way for this to happen is catchment context, challenges and values (CCCV). The farm operator/plan developer must have regard to the catchment context information when identifying and assessing risks to freshwater and selecting actions to adequately manage these risks. Undertaking the plans in this way will ensure they reflect regional planning processes, including the local approach to TMoTW.

1.1 Legislation

Part 9A of the [Resource Management Act 1991 \(RMA\)](#) sets out the requirements for the freshwater farm plan system and audit process, including:

- which farms must have a plan (that is, the thresholds)
- the duties of the farm operator, which include arranging for the farm to be audited for compliance with the certified plan
- the contents of a plan (including the action plan)
- the audit process
- the duties of the auditor.

The [Resource Management \(Freshwater Farm Plans\) Regulations 2023](#) set out supplementary requirements for the freshwater farm plan system and audit process, including:

- when a farm operator must arrange an audit
- provisions for selecting an auditor
- the process and timeframes for auditing a farm for compliance with the certified plan
- reporting requirements.

Auditors must have a detailed understanding of the freshwater farm plan regulations to perform their role.

The following sections of this document further explain the freshwater farm plan audit requirements and the duties of the auditor.

2. The auditor's role

The function of the auditor in the freshwater farm plan system is to assess whether actions in the action plan have been implemented within the required timeframes.

The auditor is also responsible for working with the farm operator to administer the audit process, and for reporting audit information to the relevant regional council.

3. Auditor obligations

An auditor must ensure they are meeting the obligations of their role as outlined in the legislation and their auditor appointment agreement. These include:

- identifying and managing any conflicts of interest
- maintaining the auditor competencies (see [appendix 2](#) of this guidance)
- adhering to the professional conduct standards (see [appendix 3](#)).

3.1 Conflict of interest

The auditor must complete a conflict of interest declaration before undertaking an audit.

They will first need to identify whether there are any conflicts present, including any:

- financial or business interest in the property (including shareholdings and financial arrangements)
- family connections to the property
- employment relationship with the property
- inconsistencies with the professional conduct standards.

A conflict of interest does not automatically disqualify an auditor from undertaking an audit, as long as the conflict of interest is managed.

When a conflict of interest is identified, the auditor must:

- determine whether they are able to mitigate or manage the risks associated with the conflict of interest sufficiently to carry out the audit
- provide a written declaration stating the identified conflict of interest and the steps they will take to ensure it is managed.

Note: an auditor cannot audit a farm for compliance with a certified freshwater farm plan if they have:

- certified the plan
- provided advice in the preparation of the plan to the farm operator in the previous two years.

The auditor must supply the farm operator a copy of their conflict of interest declaration to record in the freshwater farm plan. The auditor must also submit this declaration to the regional council with the other information requirements once they have completed their audit.

Example:

A farm operator has engaged an auditor to audit their certified plan, and the auditor has an immediate family member who is an employee of the farm operator. The auditor will state in their conflict of interest declaration:

- that their family member is an employee of the farm operator
- what their family member's role is,
- what interactions they may have with the family member during the audit
- how any potential conflict of interest is to be managed.

The auditor will set out mitigation measures – for example, through a statement such as:

I will state in the audit report which areas I assessed that my family member worked on, and I will be clear and transparent regarding each interaction through the audit process that involved my family member.

3.2 Compliance with specified instruments

When carrying out their farming/growing activities and implementing their freshwater farm plan, farm operators must ensure they are compliant with specified instruments (for example, any designation, national environmental standard, national planning standard, regulations made under [part 14](#) of the RMA, resource consent, rule in a regional plan, or water conservation order).

An auditor is not an enforcement officer and does not hold the functions and powers of an enforcement officer under the RMA. Regional councils will continue to exercise their compliance, monitoring and enforcements functions in the freshwater farm plan system. This includes the ability to issue infringement notices for non-compliance with the freshwater farm plan regulations (such as failure to arrange an audit of the farm within 12 months of having the plan recertified). See Schedule 1B of the Resource Management (Infringement Offences) Regulations 1999 for the full list of infringement offences.

If an auditor becomes aware of a significant and urgent pollution event while on farm, we suggest they alert the regional council of this as soon as possible.

4. The audit approach

The auditor's key role is to audit a farm for compliance with its certified freshwater farm plan. To do this effectively, the auditor will need to have confidence the farm operator has implemented the actions from their action plan within the required timeframes – in particular, that:

- existing actions have been implemented or continue to be implemented
- new actions have been implemented or achieved within the required timeframes.

An in-depth assessment of every action may not be necessary for the auditor to be confident in their audit of the farm, particularly for farms that have a large area and/or many actions. See [section 4.3](#) of this guidance for more information.

4.1 Objective evidence

The auditor must collect and assess objective evidence to inform their audit. Objective evidence includes (but is not limited to):

- documented evidence such as photographs, records, reports, invoices and contracts for planned work/upgrade
- analytical evidence from the analysis of farm data or records
- visual-based (demonstrated) evidence, such as on-farm observations
- inquiry-based (testimonial) evidence, such as conversations with the farm operator, employees or third parties (such as the plan developer).

The auditor must document the objective evidence sighted during the audit and the conclusions drawn from this.

The following approach can help auditors gather objective evidence to support their audit.

1. Establish the basics

- Gain an understanding of the farming or growing operation – that is:
 - activities and their management
 - procedures and processes
 - controls, including training and responsibilities.

2. Identify the following interactions for each action:

- the farming/growing activities the action relates to
- the identified risk(s) the action is intended to manage
- the land unit(s) where the action has been/is being implemented
- the 'start-from date' for existing actions (that is, actions that become an ongoing practice or procedure from the date of implementation, or which have a requirement for ongoing maintenance from the date of completion)
- the date the action must be implemented for new actions.

3. Identify the processes for each action

- How is the action currently implemented?
- What are the inputs, outputs, resource requirements and controls?
- What are the steps for implementing the action?
- What happens at each step?

Do not look for evidence until you understand the interactions and processes for each action. Use an example to gain understanding (for example, ask for an explanation on how the effluent system works, including in emergency situations).

4. Search for objective evidence

- Gather evidence that is observable and can be verified.
- Concentrate on key points, and select an appropriate sample size if you are checking records.

5. Check back

- Check interfaces between processes (for example, effluent applications and effluent storage records).
- Follow up on previous findings.
- Ensure all planned audit points are covered.

The auditor must ensure the evidence they gather is of sufficient quality to demonstrate the implementation of actions. Inquiry-based evidence should be backed up with other information or evidence (such as visual observations) where appropriate.

4.2 Audit assessment and grading method

Once the auditor has gathered enough evidence to support their audit, they will assess whether each action has been implemented within the required timeframes. The auditor will document their assessment and the reasons for their conclusions (that is, why they have determined an action has or has not been implemented) in the audit report (see [section 5.3](#) of this guidance for more information).

After the auditor has done this for each action in the action plan, they will grade the farm's compliance with the certified freshwater farm plan.

The auditor will first group all the actions by their category (regulated actions, catchment actions and supplementary actions).

Action categories

The farm operator and/or plan developer will assign each action in the action plan to one of the following categories before the audit, and this will be checked during the certification of the freshwater farm plan.

- **Regulated actions** are actions that address risks to freshwater or freshwater ecosystems and relate to a relevant requirement under a specified instrument (such as a regulation, rule or consent condition).
- **Catchment actions** are actions that address risks to freshwater or freshwater ecosystems that directly relate to the catchment context, challenges and values, but excludes regulated actions.
- **Supplementary actions** are actions that address risks to freshwater or freshwater ecosystems, but excludes catchment actions or regulated actions.

The auditor will then assign an audit grade using the method outlined in [table 1](#). The audit grade will determine the timeframe for the next audit.

Table 1: Audit grades and associated timeframes for the next audit

Audit grade	Description	Timeframe of next audit
A	All regulated actions , catchment actions and supplementary actions have been implemented within the required timeframes	3 years
B	All regulated actions and catchment actions are implemented within the required timeframes, but one or more supplementary actions have not been implemented within the required timeframes.	2 years
C	All regulated actions are implemented within the required timeframes, but one or more catchment actions have not been implemented within the required timeframes.	1 year
D	One or more regulated actions have not been implemented within the required timeframes or one or more catchment actions or supplementary actions have still not been implemented within the required timeframes, following a subsequent audit – that is, there is a repeated non-implementation of the action(s).	6 months

Example

If a farm was awarded a C-grade last audit, because a catchment action had not been implemented within the required timeframe, the farm will be awarded a D-grade at the next audit if the same action has still not been implemented.

4.3 Audit sampling

Sampling involves selecting a sample of the available information and evidence to assess, to determine the overall sufficiency and accuracy of the information and evidence provided.

The auditor can use a sampling approach while undertaking their audit in situations where it is not practical for them to examine all available information or visit every action. Sampling will be particularly useful for completing audits on larger farms such as high country or hill country stations.

When using a sampling approach, the auditor will still need to have confidence the farm operator has or has not implemented each action in their action plan within the required timeframes (that is, they will still apply the audit approach set out in section 4 of this guidance).

However, they can be more targeted in how they conduct their audit. The auditor can select a sample of actions from the action plan to assess in depth, to determine which actions the farm operator has or has not implemented within the required timeframes.

Refer to ISO standards for more information on audit sampling.

To ensure the sampling approach is effective, the auditor should select a sample proportionate to the size of the farm and the number and significance of actions.

The auditor should prioritise the following when selecting their sample:

- actions that:
 - are related to farming or growing activities that pose a significant risk to freshwater and freshwater ecosystems
 - are related to other regulatory requirements (that is, actions that relate to a requirement under another regulation, rule or consent condition)
 - address risks directly related to the catchment context
 - were not implemented within the required timeframes at the time of the previous audit
- sampling a range of action types (such as farm practices, procedures and physical mitigations)
- sampling actions across a range of land units
- the number of samples required to provide sufficient confidence each action has or has not been implemented within the required timeframes.

When using a sampling approach, the auditor needs to prioritise gathering enough evidence to inform their audit. They should request more information from the farm operator if they cannot make an assessment with confidence.

In their audit report, the auditor must state why the sampling approach was suitable and how they managed the risk of making an incorrect assessment.

Example: 300 ha Marlborough vineyard

An auditor completed a desktop assessment of the action plan and other relevant information and identified several actions to investigate further on the property.

- **A culvert (for a previously unformed stream crossing)** that was scheduled for construction last year.
- **A sample of areas along the stream** where there is strategic planting to control bank erosion (the catchment context identifies sediment as a problem contaminant for the area). Check the vegetation has been maintained.
- **The strategically planted gully** at the dam spillway. Check the vegetation has been maintained.
- **Two of the four surface drains** that are regularly maintained. Check they are clear of sediment.
- **A sample of rows and headlands** which are managed to avoid/mitigate soil erosion and sediment runoff (for example, by maintaining grass cover, driving alternate rows, and mulching grass clipping and vine prunings into under-vine strips). Check for visible signs of soil erosion and sediment deposition. Concentrate on blocks that were identified as high risk (for example, a 20 ha block with undulating land and a 30 ha block with heavy soils).
- **The fertiliser and agrichemical storage and disposal areas.** Check storage areas are weatherproof, with sealed floors.
- **Discuss the irrigation, fertiliser and agrichemical practices and procedures** with relevant staff. Make the following inquiries:
 - How is this equipment and infrastructure maintained, calibrated and monitored?
 - Have there been any major leaks or failures in the irrigation system? If so, how were they managed? If not, how would a major leak or failure be managed?
 - Have there been any chemical spills? If so, how were they managed? If not, how would a spill be managed?
 - How is excess chemical disposed of?
 - How are irrigation/fertiliser/agrichemical application rates and schedules developed (for example, using soil moisture readings, plant requirements, crop growth stage)?
 - Are there records, logs or procedural documents to support these statements?

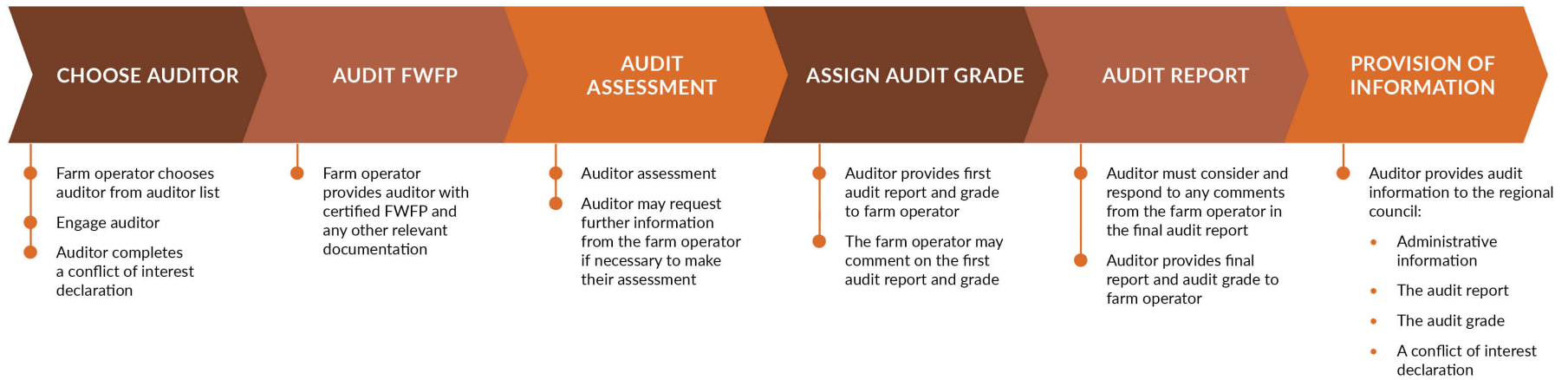
5. Audit process

The audit process follows a defined timeframe, with reporting requirements for the farm operator and auditor at each stage. The auditor must follow the process set out below. The audit process includes the following stages.

1. Engagement
2. The audit
3. The audit report
4. Reporting requirements

The auditor is expected to document each stage of the process thoroughly in case they are required to demonstrate the process they followed – for example, in the instance of an auditor performance review or complaints process.

Figure 1: Audit process



Key

- Step in process

5.1 Engagement

A farm operator must arrange for an audit in the following timeframes:

1. within **12 months** of certification or recertification of the freshwater farm plan (unless only a part of the plan has been recertified – see more information below)
2. within **12 months** of taking over a farm, if the farm operator takes over a farm and adopts the existing certified plan¹
3. within the timeframe set out in the audit grade from the previous audit (unless a farm operator submits their entire plan for recertification within this timeframe, in which case the next audit will be within 12 months of recertification).

If a farm operator submits only a part of their plan for recertification (see section 6.1 ‘Part recertification’ of the *Freshwater farm plan certification guidance*), they must continue to follow the timeframe that was set out in the most recent audit of the farm, when arranging the next audit (that is, an audit is not required within 12 months of part recertification, as the entire plan has not been recertified).

To have their farm audited, a farm operator will engage an auditor appointed by their regional council.

The auditor must supply the farm operator a copy of their conflict of interest declaration to record in their freshwater farm plan. See [section 3.1](#) of this guidance for more information.

Once they have completed this and signed an agreement, the farm operator will provide the auditor with an up-to-date copy of their action plan and any other relevant information to begin the audit. Relevant information should include:

- on-hand evidence demonstrating that the actions have been implemented within the required timeframes
- previous audit report(s) (where applicable)
- maps supporting the action plan (for example, a map of the spatial extent of the farm at the time of certification, a map of new physical works)
- any other information the auditor reasonably requests for the purpose of the audit.

Regional councils may require auditors to notify them of the date they were engaged by the farm operator to audit the farm for compliance with the certified freshwater farm plan.

Once the auditor has been engaged, they have **20 working days** to:

- undertake an audit (on farm where required)
- complete the first audit report
- provide the first audit report to the farm operator.

The auditor must ensure they plan out the next steps in advance to meet this deadline.

¹ The new farm operator is not responsible for any failure of the former operator to fulfil their duties.

5.2 The audit

The auditor must audit a farm for compliance with its certified freshwater farm plan.

The auditor should plan their audit process with the audit approach (set out in [section 4](#) of this guidance) in mind. They must ensure the audit they undertake is robust and credible.

The audit process will have two parts:

- a desktop assessment
- an on-farm assessment (where applicable).

It is recommended that the auditor follows the process below when completing their audit.

5.2.1 Desktop assessment – document review

Once the auditor has received the action plan and other relevant information from the farm operator, they should complete a desktop assessment. The aim of the desktop assessment is to determine whether actions from the action plan have been implemented within the required timeframes.

The action plan contains actions the farm operator has committed to implement over a five-year timeframe, starting from the date their freshwater farm plan was certified or last recertified. The auditor will only assess:

- whether existing actions have been implemented (or continue to be implemented)
- whether new actions have been implemented within the required timeframes (if the new actions were required to be implemented by the time of the audit).

The auditor could arrange an informal conversation with the farm operator during the desktop assessment to gain a better understanding of their farm operation, how they are tracking against the action plan (including any challenges they have encountered), and to identify key areas for the on-farm assessment (where applicable).

When completing a desktop assessment, the auditor should consider where further assessment or information may be required, including:

- whether there are any gaps in the evidence and information received from the farm operator – for example, where there is no or insufficient evidence to demonstrate a particular action has been implemented within the required timeframe
- where they may need to seek further information or evidence during an on-farm assessment – for example:
 - where they have assessed there are gaps in the evidence and information received
 - actions related to high-risk farming/growing activities
 - regulated and catchment actions
 - any actions that were not implemented within the required timeframes at the time of the previous audit (see [section 4.3](#) of this guidance).

5.2.2 On-farm assessment

It is suggested the auditor should undertake an audit on farm in most circumstances. Where a desktop assessment alone is sufficient (for example, where the auditor receives enough information to determine whether each action has been implemented within the required timeframes), the auditor should state in the audit report why a desktop assessment was suitable, and how the risk of making an incorrect assessment was managed.

The aim of the on-farm assessment is for the auditor to collect sufficient evidence (for example, visual- and inquiry-based evidence) to determine whether each action has been implemented within the required timeframes.

Having a conversation with the farm operator prior to the on-farm assessment will help the auditor understand what they can expect, and how to better structure their visit.

It is important the auditor prioritises visiting areas where key actions have been / are being implemented, to gather the necessary evidence to make their assessment. See [section 4.3](#) of this guidance for more information.

The auditor could prepare for the on-farm assessment by:

- listing the information and evidence they need to gather during the on-farm assessment
- planning how to best gather that information and evidence (for example, by identifying which actions and areas of the farm they need to visit, and documenting any questions they have for the farm operator and other staff).

The auditor could follow the process below when conducting their on-farm assessment.

1. Conduct an opening meeting to set expectations for the on-farm assessment and answer any questions from the farm operator.
2. Conduct the on-farm assessment based on the plan set out above.
3. Conduct a closing meeting to confirm the next steps of the audit process and answer any questions from the farm operator.

The auditor may request further information from the farm operator to determine whether an action has been implemented within the required timeframe.

Once the auditor has gathered enough information to audit a farm for compliance with its certified freshwater farm plan, they will:

- complete the audit assessment (see [section 4.2](#) of this guidance)
- assign the farm an audit grade
- document their findings in an audit report.

5.3 The audit report

An audit report must:

- describe whether each action in the action plan has been implemented within the required timeframes
- assign an audit grade and outline why a farm has received a particular audit grade
- record any comments the farm operator has made in response to the auditor's report.

The audit report may also include recommendations on how compliance may be achieved with the certified freshwater farm plan (for example, how to implement or demonstrate implementation of an action that was assessed by the auditor as not having been implemented within the required timeframe). A sample audit report is provided in [appendix 4](#) of this guidance.

The auditor must provide their first audit report to the farm operator within **20 working days** of being engaged, and must give the farm operator a reasonable opportunity to respond to the report. Although there is no required timeframe, we suggest 10 working days would be reasonable.

The auditor must record any comments they receive from the farm operator in the final audit report. They must consider whether the farm operator's comments provide any new information that alters the findings of the audit assessment and grade.

The auditor must provide their final audit report to the farm operator within **15 working days** of providing their first audit report. If the auditor received comments on the first audit report, the final audit report must show how the auditor has fairly considered the farm operator's comments and clearly detail the audit assessment and the reasons for the audit grade.

5.4 Reporting requirements

Once the farm has been audited for compliance with the certified freshwater farm plan, the auditor must provide the following information to the regional council within **5 working days** of providing the final audit report to the farm operator:

- the administrative information in the plan (see [appendix 5](#) of this guidance)
- the final audit report (see [appendix 4](#))
- a conflict of interest declaration (see [appendix 6](#)).

The auditor must also provide the farm operator with the relevant audit details to record in their plan (see [appendix 7](#)).

5.4.1 Record keeping

An auditor must keep all of their audit reports for seven years.

How these records are kept is not specified. This is to enable organisations to continue using their existing record-keeping methods.

These records are to be kept by auditors to ensure that there is clear evidence available in the instance of a:

- performance review of an auditor
- complaint against an auditor.

It is recommended that, alongside any documents, the following details are kept:

- communications relating to the documents
- dates the documents were produced, shared, or amended
- dates of any communications related to the documents.

A freshwater farm plan data reporting system is under development, to support the recording of this data.

Appendix 1: Glossary and definitions

The following definitions are those included in the RMA Freshwater Farm Plans Regulations 2023.

Act means the Resource Management Act 1991.

Action, in relation to an action plan,—

- (a) means the way in which a farm operator avoids, remedies, or mitigates 1 or more adverse effects on freshwater and freshwater ecosystems; and
- (b) includes (without limitation)—
 - i. a physical work (for example, fencing or planting):
 - ii. a practice (for example, how an activity is undertaken):
 - iii. a process or procedure (for example, training staff in how to undertake an activity).

Action plan means the plan set out in a certified freshwater farm plan under regulation 10 (see Appendix 3).

Catchment actions –

- (a) means actions that address risks to freshwater and freshwater ecosystems that directly relate to the catchment context, challenges, and values; but
- (b) excludes regulated actions.

Catchment context, challenges, and values includes (without limitation) the following:

- (a) existing local area information on landforms, soil data, climate data, freshwater data, freshwater bodies, contaminants, sites that are significant to the community, significant species or ecosystems:
- (b) identified cultural matters of importance to tangata whenua, including:
 - i. the cultural significance of the local area
 - ii. the traditional name(s) of freshwater bodies
 - iii. significant sites and species to tangata whenua.
- (c) any objectives, policies, rules in relevant to the management of freshwater or freshwater ecosystems in policy statements or the regional plan
- (d) any relevant freshwater matters in planning documents that are recognised by iwi authorities and lodged with the regional council
- (e) the National Policy Statement for Freshwater Management and any action plans made by the regional council
- (f) any secondary legislation made under the Act that is relevant to the management of freshwater or freshwater ecosystems (other than secondary legislation made under Part 9A of the Act).

Certification requirements means the requirements in section 217F of the Act.

Critical source area has the meaning given in regulation 3 of the Resource Management (National Environmental Standards for Freshwater) Regulations 2020.

Inherent vulnerabilities means risks to freshwater and freshwater ecosystems from the biophysical features of the land including from irrigation or drainage.

Intensive winter grazing has the meaning given in regulation 3 of the Resource Management (National Environmental Standards for Freshwater) Regulations 2020.

Land unit means an area of contiguous or non-contiguous land with similar biophysical features.

National Policy Statement for Freshwater Management means the National Policy Statement for Freshwater Management whose approval under section 52 of the Act was notified in August 2020 (as amended or replaced from time to time).

Regulated actions means actions that—

- (a) address risks to freshwater and freshwater ecosystems; and
- (b) relate to a relevant requirement under a specified instrument.

Supplementary actions—

- (a) means actions that address risks to freshwater and freshwater ecosystems; but
- (b) excludes catchment actions and regulated actions.

Stockholding area has the meaning given in regulation 3 of the Resource Management (National Environmental Standards for Freshwater) Regulations 2020.

Te Mana o Te Wai has the meaning set out in the National Policy Statement for Freshwater Management.

Appendix 2: Auditor competencies

Auditors must have an understanding of the following.

- (a) The freshwater farm plan regulations and certification requirements
- (b) Any objectives, policies and rules relevant to the management of freshwater or freshwater ecosystems in policy statements or regional plans²
- (c) Any relevant freshwater matters in planning documents that are recognised by iwi authorities and lodged with regional councils
- (d) The [National Policy Statement for Freshwater Management 2020](#) and any action plans made by regional councils
- (e) Other secondary legislation made under the [Resource Management Act 1991](#) that is relevant to the management of freshwater or freshwater ecosystems
- (f) The Treaty of Waitangi (Te Tiriti o Waitangi)
- (g) Te ao Māori
- (h) Te Mana o Te Wai
- (i) Sites or species of cultural significance as defined by tangata whenua
- (j) Actions to manage the impacts of farming on freshwater and freshwater ecosystems

To be appointed, auditors must also have an understanding of additional catchment context, challenges and values information for the local area(s) in which they operate, including:

- existing information on landforms, soil data, climate data, freshwater data, freshwater bodies, contaminants, sites that are significant to the community, and significant species or ecosystems
- identified cultural matters of importance to tangata whenua, including:
 - the cultural significance of the local area
 - the traditional names of freshwater bodies
 - sites and species that are significant to tangata whenua.

² In some instances, certain district rules may be applicable. The local regional/unitary council will inform certifiers when this is the case.

Appendix 3: Professional conduct standards

1. **Integrity:** being honest and avoiding bias and the influence of others
2. **Professional competence:** maintaining professional knowledge and skills through continuing professional development
3. **Confidentiality:** keeping personal details and information secure, private, and confidential
4. **Appropriate behaviour:** complying with the law and behaving in a professional manner
5. **Management of conflict of interest:** identifying and managing any matters that compromise the exercise of professional judgment

Appendix 4: Audit report

Table 2: Audit report

Action	Implemented in required timeframes Y/N/Partial	Evidence	Comments
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Audit grade	Explanation for audit grade

Comments from the farm operator

Appendix 5: Farm administrative information

Administrative information from the farm operator's freshwater farm plan includes:

- (a) the name, contact details, and New Zealand Business Number (if any) of the farm operator
- (b) the names and contact details of any other persons who are the owners, leaseholders, or licence-holders of land on the farm
- (c) the name of the individual who has prepared the plan
- (d) the physical address of the farm
- (e) legal land titles and parcels of the farm
- (f) the total farm area in hectares
- (g) the leased or licensed area (if any) in hectares
- (h) any current resource consents held in respect of the farm that are relevant to the preparation of the freshwater farm plan
- (i) land use.

Appendix 6: Conflict of interest declaration

Table 3: Conflict of interest declaration

Certifier and Auditor Conflict of Interest Declaration				
<i>By signing this declaration, the certifier and auditor declare that there is no actual conflict of interest, or that the potential or perceived conflict of interest risks have been assessed and managed adequately.</i>				
Certifier	Name:	ID#:	Signature:	Date:
List of actual or perceived conflicts				
Description of how any conflicts will be managed				
Auditor	Name:	ID#:	Signature:	Date:
List of actual or perceived conflicts				
Description of how any conflicts will be managed				

Appendix 7: Audit details in the plan

Table 4: Audit and certification details in the plan

Certification information	
Date the freshwater farm plan was supplied to the certifier	
Certifier name	
Certifier ID#	
Type of certification (<i>certification, second certification, recertification, part recertification</i>)	
If part recertification – what part of the plan was subject to recertification	
Certification decision (<i>certified, not certified – second certification started, not certified</i>)	
Date of final certification decision	
Date by which the plan must be submitted for recertification	
Audit information	
Date the auditor was engaged	
Auditor name	
Auditor ID#	
Date of final audit decision	
Date by which the farm operator must arrange the next audit of the farm	