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Directorate

Independent Audit Report

Gungahlin Strategic Assessment Biodiversity Plan

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Acronyms and abbreviations

ACT	Australian Capital Territory
APZ	Asset Protection Zone
BGW	Box Gum Woodland
CAR	Corrective action request
CEMP	Construction Environmental Management Plan
Cth	Commonwealth
DA	Development Application
CWD	Coarse woody debris
DCCEEW	Department of Climate Change, Energy, the Environment and Water
EDP	Estate Development Plan
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999</i> (Cth)
EPSSD	Environment, Planning and Sustainable Development Directorate
FY	Financial year
GSA	Gungahlin Strategic Assessment
ha	hectares
HIP	Habitat Improvement Plan
IEA	Independent environmental audit
km	kilometres
LGA	Local government area
LMA	Land Management Agreement
m	metres
MNES	Matters of national environmental significance
PIT	Plan Implementation Team
Plan, the	Gungahlin Strategic Assessment Biodiversity Plan

RFI	Request for information
SEWPaC	Department of Sustainability, Environment, Water, Population and Communities (now DCCEEW)
TEC	Threatened ecological community

1. Project background

1.1. Gungahlin Strategic Assessment

The Australian Capital Territory (ACT) and Commonwealth governments commenced the Gungahlin Strategic Assessment (GSA) under Part 10 of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) in October 2012. The Strategic Assessment was intended to determine and assess the impacts on Matters of National Environmental Significance (MNES) protected under the EPBC Act of the development of greenfield sites in Gungahlin, located at the northern extent of the ACT (the Project) (Figure 1-1). This development is outlined within the Gungahlin Strategic Assessment Biodiversity Plan (Umwelt, 2013) (the Plan), which was endorsed on 20 June 2013 under federal environmental legislation. This Plan streamlines the development process by removing the need for site by site assessment of MNES and commitments in the Plan are required to be met as a function of approval by the Commonwealth. The Plan is relevant to the following areas as they appear in the Territory Plan:

- Urban development areas of Kenny, Throsby, Moncrieff, Jacka (north) and Taylor;
- Urban development areas in the Gungahlin Town Centre (east precinct); and
- Conservation areas, including broadacre areas, additions to Goorooyarroo and Mulligans Flat Nature Reserve, Kenny Nature Reserve (now Nadjung Mada Nature Reserve), Horse Park north broadacre, Kenny broadacre and Kinlyside Nature Reserve.

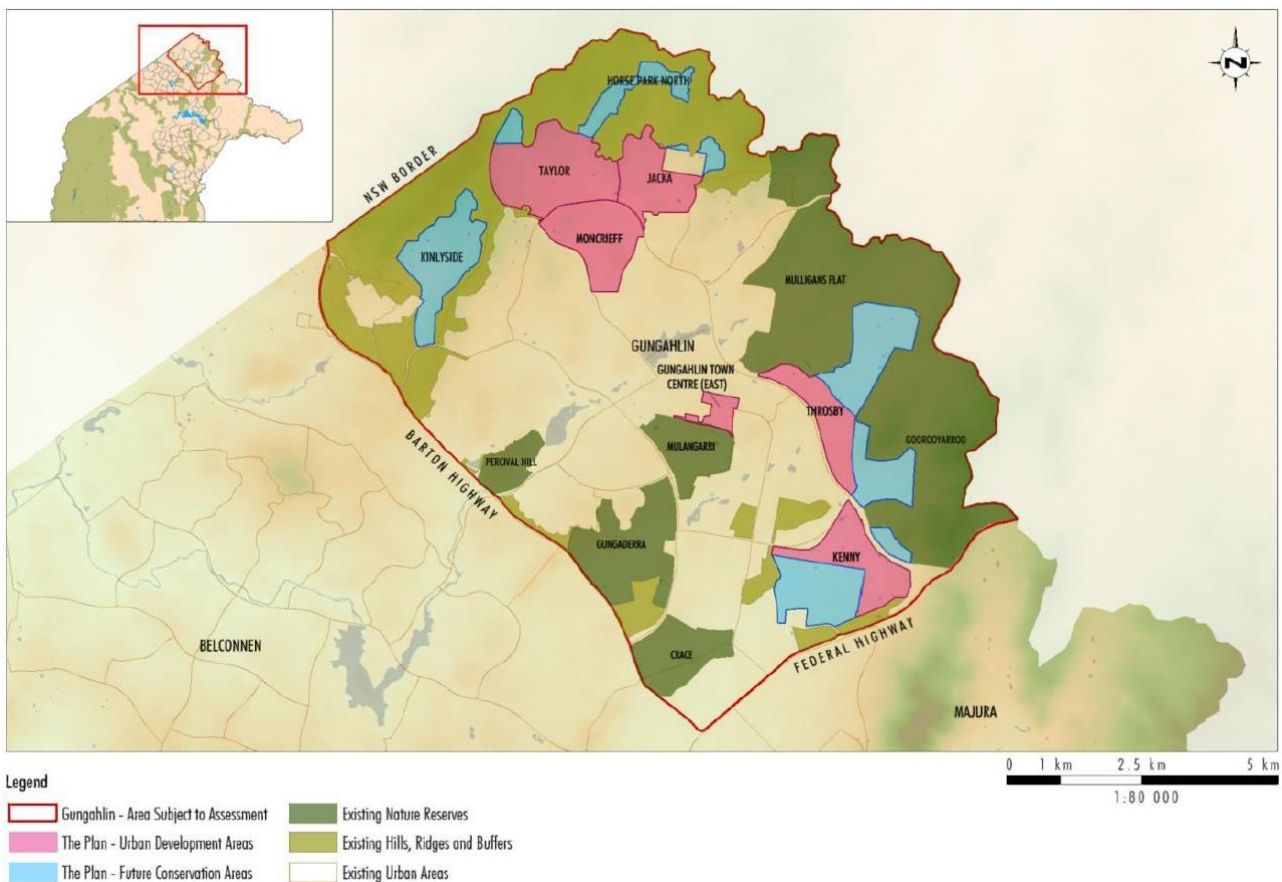


Figure 1-1 The area covered by the Gungahlin Strategic Assessment (Umwelt, 2013)

The primary function of the Plan is to demonstrate to the Australian Government that the likely impacts on MNES are both fully understood and will be appropriately addressed through avoidance, mitigation and offset measures.

The Plan Implementation Team (PIT) was developed under commitment 6 of the Plan and is responsible for all aspects of Plan implementation, including maintaining records of all activities conducted in relation to implementation of the Plan. The PIT comprises of members from various ACT Government departments, including from the Environment, Planning and Sustainable Development Directorate (EPSDD) who have been responsible for compliance monitoring and reporting under the Plan since 1 July 2016.

1.2. Matters of National Environmental Significance

The primary impacts relevant to the Project protected under the EPBC Act relate to the following four MNES:

- White Box – Yellow Box – Blakely’s Red Gum Grassy Woodlands and Derived Native Grasslands (Box Gum Woodland) (Critically Endangered Ecological Community);
- Golden Sun Moth (*Synemon plana*) (Vulnerable);
- Striped Legless Lizard (*Delma impar*) (Vulnerable); and
- Superb Parrot (*Polytelis swainsonii*) (Vulnerable).

Direct impacts on MNES have either been avoided (such as in relation to the Pink-tailed Worm-lizard (*Aprasia parapulchella*), Superb Parrot breeding sites and important migratory bird habitat) or minimised through protecting core, well connected endangered woodland, Golden Sun Moth or Striped Legless Lizard habitat.

The GSA proposes a loss of:

- 126 hectares (ha) of White Box – Yellow Box – Blakely’s Red Gum Grassy Woodlands and Derived Native Grasslands;
- 180 ha of Golden Sun Moth habitat;
- Up to 20 ha of Striped Legless Lizard habitat; and
- Potential loss of Superb Parrot habitat through indirect impacts in areas adjacent to known breeding habitat.

1.3. Overview of Project commitments

The Plan identifies a number of commitments to be achieved by the ACT Government during urban development within the Gungahlin district. The principal objective of the commitments under the Plan is to maintain and improve MNES values in the avoidance offset areas. Broadly, the commitments outlined in the Plan relate to the following matters:

- Avoidance of areas that support habitat for MNES on land designated as developable;
- Increased investment in habitat enhancement beyond the minimum level required under the Territory’s statutory obligation; and
- Increased investment in research targeted at the affected MNES and guided by action-planning objectives.

All commitments identified in the Plan are provided in Appendix A.

2. Audit methodology

2.1. Audit objectives

The objective of the audit was to conduct an independent review of compliance with the commitments set out in the Gungahlin Strategic Assessment Biodiversity Plan (Umwelt, 2013). This audit is required in accordance with commitment 19 of the Plan, which states:

“Engage a third party to undertake an Independent Audit of the Plan’s implementation (n=4) every fifth year from endorsement of the Plan.”

2.2. Audit team

This audit was led by Whitney Heiniger. Whitney has 5 years of experience as an environmental professional, including internal and external auditing, and has completed training as a Lead Auditor in Environmental Management Systems ISO 14001:2015 and ISO 19011:2018.

Beth Noel supported Whitney during the audit with a review of the audit findings. Beth is a Canberra-based Principal Ecologist with 22 years of experience in terrestrial biodiversity assessment and expertise in renewable energy, stewardship assessment and approvals.

2.3. Audit scope

This is the second Independent Environmental Audit (IEA) of the GSA. As outlined in Section 3.4 and Appendix A, a number of commitments were closed during the first IEA in 2017. Although these commitments were not required to be assessed during the second audit, they have been included in the audit criteria to ensure the commitments are represented in full and to ensure that any additional information from this reporting period relevant to these closed commitments is captured. All commitments outlined in the Plan have been reviewed as part of the scope of this audit.

2.4. Audit period

The reporting period for this audit covers the period from 1st November 2017 to 1st November 2022.

2.5. Audit process

An audit inception meeting was held online on 3rd May 2023 between NGH and EPSDD. Present at the inception meeting were:

- Representatives from Impact Assessment, EPSDD
- Tessa Innes (NGH)
- Whitney Heiniger (NGH)
- Beth Noel (NGH).

A Request for Information (RFI) was sent to EPSDD requesting documents for review on 9th May and the first round of responses was received on 19th May. Subsequent RFIs and responses were sent between NGH and EPSDD throughout the audit period, with the draft findings sent to EPSDD for review on 3rd July and this

reviewed document provided to NGH on 13th July. The final audit report was issued to EPSDD on 25th July. All documents provided were reviewed electronically.

No site inspection was undertaken during the audit process. Compliance with commitments required to be assessed during the audit process was able to be appropriately determined through a review of documentation provided by EPSDD, publicly available information and high-resolution aerial imagery.

2.6. Compliance status descriptors

The compliance status for each requirement or commitment has been assessed in accordance with the criteria in Table 2-1.

Table 2-1 Compliance status descriptors

Status	Description
Compliant (C)	The auditor has collected sufficient verifiable evidence to demonstrate that all elements of the requirement have been complied with within the scope of the audit.
Not compliant (NC)	The auditor has determined that one or more specific elements of the conditions or requirements have not been complied with within the scope of the audit.
Not triggered (NT)	A requirement has an activation or timing trigger that has not been met at the time when the audit is undertaken, therefore an assessment of compliance is not relevant.

3. Audit findings

3.1. Resources list

Documents were requested during the audit and were either provided by ACT Government representatives or sourced from publicly available websites. Documents and other resources were viewed electronically and notes were made about the resources against and regarding the Plan commitments. Resources viewed included:

- Gungahlin Strategic Assessment Biodiversity Plan (Umwelt, June 2013);
- Gungahlin Strategic Assessment - Assessment Report (Umwelt, May 2013);
- Gungahlin Strategic Assessment Annual Report 2013 – 2014 (ACT Government, November 2014);
- Gungahlin Strategic Assessment Annual Report 2017 – 2018 (ACT Government, September 2018);
- Gungahlin Strategic Assessment Annual Report 2018 – 2019 (ACT Government, 2019);
- Gungahlin Strategic Assessment Annual Report 2019 – 2020 (ACT Government, August 2020);
- Gungahlin Strategic Assessment Annual Report 2020 – 2021 (ACT Government, August 2021);
- Gungahlin Strategic Assessment Annual Report 2021 – 2022 (ACT Government, January 2023);
- Environmental Offsets Ecological Monitoring Program Report 2018 – 2019;
- Environmental Offsets Ecological Monitoring Program Report 2019 – 2020;
- Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017);
- Gungahlin Strategic Assessment Plan Review Report (ACT Government, September 2018);
- Gungahlin Strategic Assessment Plan Review Report (ACT Government, October 2022);
- Planning and Development (Plan Variation 379) Approval 2021;
- Final Draft ACT Urban Interface Development Guideline (Alluvium, January 2022);
- White Box - Yellow Box - Blakely's Red Gum Grassy Woodland and Derived Native Grassland Condition Improvement Plan (ACT Government, 2015);
- 2017 Woodland Quality and Extent Mapping - ACT Government Environmental Offsets (Capital Ecology, May 2018);
- Technical Report - Breeding ecology of the Superb Parrot *Polytelis swainsonii* in northern Canberra, Nest Monitoring Report 2015 (ANU, 2016);
- Technical Report - Breeding ecology of the Superb Parrot *Polytelis swainsonii* in northern Canberra, Nest Monitoring Report 2016 (ANU, n.d.);
- Golden Sun Moth Habitat Improvement Plan (ACT Government, March 2015);
- Kinlyside Golden Sun Moth Translocation Monitoring 2018 (Alison Rowell, May 2019);
- ACT Cat Plan 2021 - 2031 (ACT Government, 2021);
- ACT Cat Plan Implementation Plan (ACT Government, 2021);
- Domestic Animals (Cat Containment) Declaration 2019 (No 1);
- Extension to the Mulligans Flat and Goorooyaroo Nature Reserves Offset Management Plan (ACT Government, July 2015);
- Kinlyside Nature Reserve and Offset Area Offset Management Plan (ACT Government, September 2015);
- Canberra Nature Park Reserve Management Plan 2021 (ACT Government, 2021);

- Strategic Bushfire Management Plan 2019 - 2024 (ACT Government);
- Regional Fire Management Plan 2019 - 2028 Interactive Mapping (Parks and Conservation Service);
- 2020/21 Bushfire Operations Plan (EPSDD);
- 2022/23 Bushfire Operations Plan (EPSDD);
- Kenny School Site Estate Development Plan (EDP) - Bushfire Management Plan (Cardno, October 2020);
- Jacka 2 Bushfire Risk Assessment Plan – Stage 1 (Cardno, July 2018);
- Taylor 3 Bushfire Risk Assessment and Management Plan (Indesco, October 2018);
- Bushfire Management Strategy - Throsby North, Throsby East and Kenny Broadacre offset sites (Author and date unknown);
- Contractor Environmental Management Plan Taylor 3 Stage 1B (GroupOne, July 2019);
- Construction Environmental Management Plan Taylor 3 - Stage 2 (Canberra Contractors, July 2019);
- Environmental Management Plan East Gungahlin High School (Icon, November 2021);
- Mulligans Flat Education Centre Construction Environment Management Plan (Project Coordination, September 2019);
- Construction Environmental Management Plan Taylor 3 Stage 3 Subdivision (Lanterra Consulting, August 2019);
- Construction Environmental Management Plan Jacka 1C (Wodens, February 2023);
- Email correspondence Impact Assessment (EPSDD) 19/05/2023;
- Email correspondence Impact Assessment (EPSDD) 25/05/2023;
- Email correspondence Impact Assessment (EPSDD) 16/06/2023;
- DoEE correspondence 6 July 2018 SA020 - Extension of Time for 2017 - 2018 Annual Report;
- DCCEEW correspondence 22 December 2022 - Extension of Time for 2021 - 2022 Annual Report;
- <https://www.wildbark.org/>;
- <https://www.mulligansflat.org.au/>; and
- https://www.planning.act.gov.au/tools_resources/plans-registers/register/offsets-register.

3.2. Compliance performance

A total of 39 commitments under the Plan were assessed as part of the audit. The implementation of the Plan was found to be not compliant with 13 of these. Of these:

- Eight of these are non-compliant findings from a previous audit which cannot be closed out as they relate to timing;
- One is an ongoing non-compliant finding; and
- Four are new non-compliant findings.

No commitments were found to not be triggered during the audit.

Ongoing and new non-compliant findings are described in Table 3-1 and historical non-compliant findings from the 2017 independent audit are described in Table 3-2. Detailed audit findings against each commitment can be found in Appendix AAppendix A.

3.3. New and ongoing non-compliant findings

Four new and one ongoing non-compliant findings were identified during the audit, as described in Table 3-1.

Table 3-1 New and ongoing non-compliant findings assessed during the audit

Commitment	Requirement	Details of non-compliant finding	Recommended action
New non-compliant findings			
3	<p>Provide documented guidance on the development of concept plans to ensure appropriate land use planning for areas adjacent to MNES habitat and associated buffers for all urban development including specific consideration of the estate design/layout. This is inclusive of requirements for Asset Protection Zones (APZ) between the buffer zone and any residential development, prior to lodgement of EDP for each suburb.</p>	<p>It is noted that the PIT provided direct comment on the EDPs for Jacka (2018 - 19) and Moncrieff (2017 - 18) during the reporting period to ensure the achievement of commitments. Bushfire Risk Assessment Plans for Jacka 2 and Taylor 3 were provided during the audit process, displaying APZs, the GSA boundary and bushfire boundaries however no further documented guidance on appropriate land use planning was provided. It is noted that the Kenny School Site EDP was approved in September 2021 (email correspondence EPSDD) and a Bushfire Management Plan (approved November 2021) detailing the APZ required for the Kenny School Site was provided during the audit. Additionally, a final draft of the ACT Urban Interface Development Guideline was provided during the audit process. This document details general urban interface design considerations in greenfield development within the ACT, including buffer zones and APZs, however does not provide specific considerations for development within the GSA area, including specific considerations of estate designs or layouts, or information on planning in areas adjacent to MNES habitat. The Ecological Guidelines for Fire, Fuel and Access Management Operations (EPSDD, 2019) was reviewed during</p>	<p>Develop site-specific guidance documents for any future developments that indicate how the land use has considered adjacent MNES habitat</p>

Commitment	Requirement	Details of non-compliant finding	Recommended action
		<p>the audit process which considers relevant MNES. It is noted that the intent of this requirement has been addressed across multiple guideline documents prepared within the ACT however "...documented guidance on the development of concept plans" specific to GSA prior to the lodgement of individual EDPs has not been provided.</p>	
9	<p>Develop a Reserve Management Plan for all new nature reserves within 6 months of reserve creation.</p>	<p>All initial Reserve Management Plans (now Offset Management Plans as per 2017 audit) were submitted by September 2015, satisfying the initial timing requirements. As reported in both the 2020 - 21 and 2021 - 22 Annual Reports, the Territory Plan Variation (379) to rezone land within the future suburb to formally establish the Kenny Nature Reserve (now Nadjung Mada Nature Reserve) commenced during 2020-21 and was approved by the Minister for Planning and Land Management on 2 August 2021. This timeframe would require the Nadjung Mada OMP to be developed by February 2022. Email communication from EPSDD on 16/06/2023 confirmed that the Nadjung Mada OMP is in development at the time of audit and is expected to be submitted to the Commonwealth in the second half of 2023. It is noted that development of the OMP was commenced within six months of reserve creation however this is not considered compliant with the timeframe specified as part of this commitment.</p>	<p>Finish the Nadjung Mada Nature Reserve Management Plan for approval by the Commonwealth</p>
12	<p>Coordinate with TaMS – Asset Acceptance to ensure all obligations of contractors with respect to management of MNES</p>	<p>It is noted in Annual Reports for the reporting period that all Development Applications (DAs) are referred to the Impact Assessment team to ensure Plan compliance, with conditions then written into DAs and EDP approvals to ensure MNES obligations are met. Although this part of the process</p>	<p>Develop a process for contractor auditing and review of audit results.</p>

Commitment	Requirement	Details of non-compliant finding	Recommended action
	<p>in accordance with the Plan have been implemented prior to hand-over of assets to the Territory, prior to practical completion of each development contract.</p>	<p>may be satisfied, no demonstration of how contractors are implementing their obligations was provided during the audit process. A sample of contractor Construction Environmental Management Plans (CEMPs) reviewed during the audit (Taylor 3 and East Gungahlin High School) did not contain specific references to their relevant DAs or obligations under these approvals. Although MNES-management mitigation measures may be included in approvals, no evidence of a feedback loop detailing whether the contractor complied with these measures was provided during the audit.</p>	
<p>37</p>	<p>The formula for funding set out in Table 5.3 over the 20 year life of the Plan will be implemented upon endorsement of the Plan and approval of the class of actions permitting urban development of Gungahlin.</p>	<p>Within every Annual Report provided for the reporting period, a significant discrepancy between estimated and actual expenditure is presented for each offset site, with some instances of overspending and some instances of underspending noted in varying reserves and financial categories. It is noted that some discrepancies exist due to remediation works estimated in the Plan no longer being required and other discrepancies exist due to accounting reporting processes. Covid restrictions, increased rainfall due to La Nina and bushfire impacts are noted to have had a disruptive effect on spending patterns within the reporting period. Regardless, compliance with this condition was not wholly able to be met due to a variety of reasons within the reporting period. It is noted that EPSDD have indicated during the audit process that improvement activities are ongoing and will continue during 2022-23 to address these discrepancies.</p> <p>It is noted that EPSDD have indicated during the audit process that improvement activities are ongoing and will continue during 2022-23 to</p>	<p>EPSDD to prepare response to altered spending and how this may be rectified in the future to meet the intended goals of the GSA.</p>

Commitment	Requirement	Details of non-compliant finding	Recommended action
		address these discrepancies.	
Ongoing non-compliant findings			
28	<p>Fire hazard management strategies that include specific considerations for:</p> <ul style="list-style-type: none"> • box gum woodland • golden sun moth • striped legless lizard • superb parrot <p>Prior to any construction in areas adjoining the target MNES.</p>	<p>As outlined in the 2017 Audit Report, the timeframe for this condition was not met and as such remains a historical non-compliant finding. The 2017 Audit Report references a requirement for EPSDD to provide the outstanding fire hazard management strategies, separate to the Bushfire Operations Plan, by 20 February 2018. A Bushfire Management Strategy for Throsby North, Throsby East and Kenny Broadacre offset sites was provided during this audit process to satisfy development in Throsby adjoining target MNES areas.</p> <p>It is noted that the 21 - 22 Annual Report indicates that these strategies are included in the Strategic Bushfire Management Plan however a review of this plan returned no results for considerations of specific MNES.</p>	<p>Revise the Strategic Bushfire Management Plan to include MNES considerations or develop site-specific management plans that address MNES requirements</p>

3.4. Previous audit findings

Eight non-compliant findings identified during the 2017 independent audit will remain non-compliant for the lifetime of the Plan due to non-compliance with initial required timing. These non-compliant findings are described in Table 3-2.

Table 3-2 Historic non-compliant audit findings and their status as observed during this audit

Commitment	Details of non-compliant finding	Status
2	The initial timeframe for development of the investment Framework was exceeded by two weeks and as this relates to timing, this remains a historical non-compliant finding. It is noted that the delay in initial Framework was not expected to have had an impact on outcomes under the Plan.	Open – inactive No further action required
6	The initial timeframe for establishment of the PIT was exceeded by four months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that the PIT Charter was submitted within the required timeframe. The delay in the initial PIT establishment was not expected to have had an impact on outcomes under the Plan.	Open – inactive No further action required
8	The initial timeframe for submission of the Implementation Plan was exceeded by nine months and, as this relates to timing, this remains a historical non-compliant finding.	Open – inactive No further action required
23	The initial timeframe for commencement of management activities at Kinlyside was exceeded by four months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was not expected to have had an impact on outcomes under the Plan.	Open – inactive No further action required
24	The initial timeframe for commencement of management activities in the additional area was exceeded by two months and, as this relates to timing, this remains a historical non-compliant	Open – inactive No further action required

Commitment	Details of non-compliant finding	Status
	finding. It is noted that this delay was not expected to have had an impact on outcomes under the Plan.	
25	The initial timeframe for commencement of management activities in the additional area was exceeded by one month and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was not expected to have had an impact on outcomes under the Plan.	<p>Open – inactive</p> <p>No further action required</p>
27	The initial timeframe for submission of the four required Habitat Improvement Plans (HIPs) was exceeded by nine months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was expected to have an impact on outcomes under the Plan as the HIPs are critical to the protection of MNES.	<p>Open – inactive</p> <p>No further action required</p>
30	As outlined in the 2017 Audit Report, the timeframe for development of Mulligans Flat educational resources was not met, with the first land releases occurring in Throsby in February 2016, and first settlements in May 2017, and initial resources being of a promotional nature, rather than educational. Although this will remain a historical non-compliant finding due to timing, it is noted that the Wildbark Education Centre, immediately adjacent to the the Throsby North offsets, was opened in November 2022 and provides an educational hub for visitors to Mulligans Flat - Gooyooyarroo. Additionally, noted in the 2022 Plan Review Report, a number of educational guides for residents have been prepared and circulated within the community by the Woodlands and Wetlands Trust, to complement resources available on their website (https://www.mulligansflat.org.au/). It is noted that the 2022 Plan Review Report considers the ongoing issue of the provision of information to new residents within the Throsby area.	<p>Open – inactive</p> <p>No further action required</p>

The 2017 audit also raised five corrective action requests (CARs). The status of these CARs as observed during this audit is described in Table 3-3.

Table 3-3 CARs identified during the previous audit and their current status

Commitment number	Details of CAR	Status
5	Provide a plan on how to address the compliance and enforcement for cat containment. Due 20 December 2017.	Closed – the ACT Cat Plan Implementation Plan, detailing specific actions for compliance with the ACT Cat Plan, was published by the ACT Government in 2021.
11a	The PIT will review the Taylor Stage 1 CEMP, and work undertaken in relation to this CEMP, to identify whether any breaches in relation to MNES have occurred and develop an appropriate plan of action to address this if necessary. Due 20 January 2018.	Closed – it is noted by EPSDD that a plan of action was not considered necessary, as no breach of MNES was identified. It is noted that a new CEMP procedure was developed to ensure CEMPs required under the GSA are submitted and reviewed prior to construction, as described in the 2017 – 2018 Annual Report.
15	Prepare a process document outlining the steps required to document or report investigations into any real or potential breaches of commitments of the Plan. Due 20 January 2018.	Closed – as described in the 2017 – 2018 Annual Report, this procedure was developed in the 17 – 18 FY.
28	Ensure the fire hazard management strategies are completed. Due 20 February 2018.	Closed – the Bushfire Management Strategy for Throsby North, Throsby East and Kenny Broadacre offset site was provided during the audit process, as requested in the 2017 audit, however compliance with this timeframe was not

Commitment number	Details of CAR	Status
		assessed.
30	Prepare and provide educational documentation for residents moving into Throsby and for people buying the remaining blocks in the suburb. Due 20 December 2017.	Closed – compliance with this due date was not assessed during the audit process however sufficient educational documentation, including the Wildbark Education Centre, has been developed during the reporting period for current and future Throsby residents.

3.5. Key strengths

The auditor notes the following key strengths relating to implementation of the Plan as observed during the audit process:

1. Research undertaken in accordance with commitment 31, Superb Parrot research, has far exceeded the initial intent of the commitment and has played an instrumental role in informing the new National Superb Parrot Recovery Plan.
2. The reuse of site-won resources, in accordance with commitment 34, has been adapted during the reporting period to accommodate extreme rainfall while preventing ecosystem damage and still meeting the intent of the commitment.
3. The opening of Wildbark Education Centre (commitment 30) during the reporting period and the establishment of the Mulligans Flat website has provided the local community with both in-person and online educational resources regarding MNES in the Throsby area.
4. Annual reports developed each year, in accordance with commitment 16, are well presented and contain a clear summary of information regarding GSA commitment compliance for the previous financial year.

4. Recommendations

The ACT Government is at the ten year interval of a 20 year strategic assessment. A number of recommended actions for both compliant and non-compliant findings were identified during the audit process. These actions, as well as recommended timeframes for completion, are outlined in Table 4-1 and Table 4-2.

Table 4-1 Recommended actions for non-compliant findings identified during the audit process

Commitment	Recommended action	Recommended timeframe
3	Develop site-specific guidance documents for any future developments that indicate how the land use has considered adjacent MNES habitat (as required).	As required
9	Finish the Nadjung Mada Nature Reserve Management Plan for approval by the Commonwealth.	31 st October 2023
12	Develop a process for contractor auditing and review of audit results.	31 st October 2023
28	Revise the Strategic Bushfire Management Plan to include MNES considerations or develop site-specific management plans that address MNES requirements.	30 th June 2024
37	EPSDD to prepare response to altered spending and how this may be rectified in the future to meet the intended goals of the GSA.	30 th June 2024

Table 4-2 Recommended actions for compliant findings identified during the audit process

Commitment	Recommended action	Recommended timeframe
15	Provide copies of annual monitoring reports for MNES entities to Department of Climate Change, Energy, the Environment and Water (DCCEEW) when prepared to ensure DCCEEW are able to consider any negative changes observed to MNES entities on an annual basis and determine whether a breach has occurred.	31 st January annually
22	Finish the Nadjung Mada Nature Reserve Management	31 st August 2023

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Gungahlin Strategic Assessment Biodiversity Plan

Commitment	Recommended action	Recommended timeframe
	Plan for approval by the Commonwealth and implement management measures.	
26	Assess the Box Gum Woodland (BGW) areas for natural regeneration in accordance with the BGW Improvement Plan. It suggests that over 10 years natural regeneration should result in improvements, but assisted regeneration may be required (ie seeding or tube-stock planting). A repeat of the Report prepared by Capital Ecology in 2018 could be conducted to see if an increase in areas of BGW that meets EPBC listed requirements and if assisted regeneration should be implemented to meet the 20 year target.	30 th June 2024
29	Recommend that information is provided from EPSDD and Mulligans Flat Sanctuary regarding Superb Parrot nesting trees during the next Independent Audit to address this standing observation.	During next IEA
32	Although research has been conducted, it is recommended that ongoing monitoring of the research areas at Kinlyside be undertaken to help future Golden Sun Moth restoration projects.	Ongoing
33	EPSDD to clearly state the level of weed control occurring in the Annual Reports. Currently it mentions that certain weed species are "flagged" with Land Managers, which lacks clarity as to responsibility and management.	Within each annual report
35	EPSDD to assess the success of the plantings within 5 years and replant any trees that have not survived. Consider monitoring the use of the corridor by wildlife to determine future regeneration requirements. Consider addressing goals for Superb Parrot within this planted area including nest boxes when the plantings are of suitable size.	30 th June 2024
-	It is recommended that EPSDD compile a report addressing how the findings and recommendations of	Within 6 months of finalisation of each audit report.

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Gungahlin Strategic Assessment Biodiversity Plan

Commitment	Recommended action	Recommended timeframe
	each independent audit have been or will be addressed to ensure compliance. This may be included as part of the following year's annual report.	

Appendix A Audit table

Item	Commitment	Timeframe	Evidence collected 2023	Audit Finding	Compliance status	Recommendation	Timing status
1	Variation to the Territory Plan and amendment to the National Capital Plan for all proposed land use changes.	Commence variation prior to commencement of construction of any new urban areas.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2021 – 2022	At the time of this audit, all nature reserves committed to in the Plan have now been formally incorporated into the reserve system. As per the 2017 audit, all nature reserves apart from Nadjung Mada (Kenny) were established under Territory Plan Variation 319 in November 2014. Nadjung Mada Nature Reserve was formally approved in 2021, via Territory Plan Variation 379, with construction commencing in Kenny in early 2022, satisfying the timeframe for this commitment.	Compliant		Complete
2	Framework for investment in offsets, monitoring, reporting, adaptive management, compliance and enforcement: • monitoring program; • reporting requirements; • process for review, improvement, approval and incorporation of new procedures within an adaptive management framework; and • compliance and enforcement procedures associated with design, construction and operation phase activities.	Within 6 months of establishment of the PIT	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for development of the Framework was exceeded by two weeks and as this relates to timing, this remains a historical non-compliant finding. It is noted that the delay in initial Framework was not expected to have had an impact on outcomes under the Plan.	Not compliant	No further action required	Complete
3	Provide documented guidance on the development of concept plans to ensure appropriate land use planning for areas adjacent to MNES habitat and associated buffers for all urban development including specific consideration of the estate design/layout. This is inclusive of requirements for Asset Protection Zones (APZ) between the buffer zone and any residential development.	Prior to lodgement of EDP for each suburb	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Annual Report 2018 – 2019 Gungahlin Strategic Assessment Annual Report 2021 – 2022 Email correspondence EPSDD (EPSDD) 25/05/2023 Final Draft ACT Urban Interface Development Guideline (Alluvium, January 2022) Kenny School Site EDP - Bushfire Management Plan (Cardno, October 2020) Jacka 2 Bushfire Risk Assessment Plan – Stage 1 (Cardno, July 2018) Taylor 3 Bushfire Risk Assessment and Management Plan (Indesco, October 2018)	It is noted in the 2017 audit report and within each Annual Report issued during the reporting period that a guidance document for Taylor was prepared in 2014, however the 2017 audit notes that this document does not include details regarding asset protection or buffer zones, despite being endorsed by the PIT. It is noted that the PIT provided direct comment on the EDPs for Jacka (2018 - 19) and Moncrieff (2017 - 18) during the reporting period to ensure the achievement of commitments. Bushfire Risk Assessment Plans for Jacka 2 and Taylor 3 were provided during the audit process, displaying APZs, the GSA boundary and bushfire boundaries however no further documented guidance on appropriate land use planning was provided. It is noted that the Kenny School Site EDP was approved in September 2021 (email correspondence EPSDD) and a Bushfire Management Plan (approved November 2021) detailing the APZ required for the Kenny School Site was provided during the audit. Additionally, a final draft of the ACT Urban Interface Development Guideline was provided during the audit process. This document details general urban interface design considerations in greenfield development within the ACT, including buffer zones and APZs, however does not provide specific considerations for development within the GSA area, including specific considerations of estate designs or layouts, or information on planning in areas adjacent to MNES habitat. The Ecological Guidelines for Fire, Fuel and Access Management Operations (EPSDD, 2019) was reviewed during the audit process which considers relevant MNES. It is noted that the intent of this requirement has been addressed across multiple guideline documents prepared within the ACT however "...documented guidance on the development of concept plans" specific to GSA prior to the lodgement of individual EDPs has not been provided.	Not compliant	Develop site-specific guidance documents for any future developments that indicate how the land use has considered adjacent MNES habitat (as required)	Ongoing
4	Review and update Land Management Agreements or management plans for all avoided areas of NUZ3 – Hills, Ridges and Buffers.	Commence review and update of Land Management Agreements within 12 months of endorsement of the Plan.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Annual Report 2018 – 2019 Gungahlin Strategic Assessment Annual Report 2019 – 2020 Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022 Email correspondence EPSDD (EPSDD) 25/05/2023	The initial timing for this condition was met and recorded in the 2017 Audit Report. It is noted that a 'very high risk' observation was recorded against this condition during the 2017 audit, pertaining to the fact that LMAs had not been developed despite the review and update process commencing within 12 months of endorsement of the Plan. In email correspondence provided by EPSDD during the 2023 audit process, instances of development, review and update of multiple LMAs was provided for various locations within the assessment area and each Annual Report for the reporting period describes ongoing negotiations between EPSDD and rural lease holders with respect to LMAs.	Compliant		Ongoing
5	Implement cat containment policy in all urban development areas.	During detailed planning of each suburb	ACT Cat Plan 2021 - 2031 (ACT Government, 2021) ACT Cat Plan Implementation Plan (ACT Government, 2021) Domestic Animals (Cat Containment) Declaration 2019 (No 1)	The Domestic Animals (Cat Containment) Declaration 2019 (No 1) was updated during the reporting period to contain Bonner, Crace, Forde, Gungahlin Town Centre east, Jacka, Moncrieff, Taylor and Throsby as cat containment areas. Both the ACT Cat Plan and ACT Cat Plan Implementation Plan detail specific actions that are required to be implemented in the ACT and cat containment zones.	Compliant		Ongoing
6	Establishment of the 'Plan Implementation Team' (PIT) and submission of initial / indicative team membership and charter to SEWPaC for approval. This will also include a Charter to describe the governance arrangements pertaining to operation of the Team that will guide it in the discharge of its duties in addition to strategies for engagement of community groups for input on the adaptive management process and MNES as appropriate.	Establishment of PIT within 3 months of Plan endorsement Submission of Charter to SEWPaC within 12 months of Plan endorsement.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for establishment of the PIT was exceeded by four months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that the PIT Charter was submitted within the required timeframe. The delay in initial PIT establishment was not expected to have had an impact on outcomes under the Plan.	Not compliant	No further action required	Complete
7	Establishment of a suitable mechanism to enable management of funds provided to the PIT for implementation of the Plan.	Within 3 months of SEWPaC approval of the PIT structure and Charter.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial PIT Charter was approved by the Commonwealth on 3 June 2014 and the revised Charter was approved by the Commonwealth on 13 January 2017, meeting initial timeframes. This is an ongoing compliant finding as it relates to timing.	Compliant		Complete
8	Develop and submit to SEWPaC for approval a program of implementation of all of the commitments in the Plan.	Within 2 months of SEWPaC approval of the PIT structure and Charter.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for submission of the Implementation Plan was exceeded by nine months and, as this relates to timing, this remains a historical non-compliant finding.	Not compliant	No further action required	Complete
9	Develop a Reserve Management Plan for all new nature reserves.	Within 6 months of reserve creation.	https://www.planning.act.gov.au/tools_resources/plans-registers/registers/offsets-register Gungahlin Strategic Assessment Annual Report 2021 – 2022 Email communication EPSDD 16/06/2023	All initial Reserve Management Plans (now Offset Management Plans as per 2017 audit) were submitted by September 2015, satisfying the initial timing requirements. As reported in both the 2020 - 21 and 2021 - 22 Annual Reports, the Territory Plan Variation (379) to rezone land within the future suburb to formally establish the Kenny Nature Reserve (now Nadjung Mada Nature Reserve) commenced during 2020-21 and was approved by the Minister for Planning and Land Management on 2 August 2021. This timeframe would require the Nadjung Mada OMP to be developed by February 2022. Email communication from EPSDD on 16/06/2023 confirmed that the Nadjung Mada OMP is in development at the time of audit and is expected to be submitted to the Commonwealth in the second half of 2023. It is noted that development of the OMP was commenced within six months of reserve creation however this is not considered compliant with the timeframe specified as part of this commitment.	Not compliant	Finish the Nadjung Mada Nature Reserve Management Plan for approval by the Commonwealth	Ongoing
10	Develop amended Reserve Management Plans for existing reserves into which additional land is included as a result of the Plan.	Within 6 months of transfer of land into existing reserve.	Extension to the Mulligans Flat and Goorooyarroo Nature Reserves Offset Management Plan (ACT Government, July 2015) Kinlyside Nature Reserve and Offset Area Offset Management Plan (ACT Government, September 2015)	Both the Mulligans Flat and Goorooyarroo and Kinlyside Offset Management Plans were delivered in 2015. No amended plans have been required during the reporting period.	Compliant		Ongoing
11	Develop the framework for CEMPs for areas directly or indirectly affecting MNES.	Prior to approval of any CEMP within areas subject to the Plan.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The CEMP framework was submitted in December 2013, prior to the approval of any CEMPs within areas subject to the Plan. This is an ongoing compliant finding as it relates to timing.	Compliant		Complete
11a	Review and approve (subject to compliance with the Plan) CEMPs submitted for all new construction projects within the area subject to the Plan.	This is required to occur prior to the commencement of construction in areas identified for conservation in the Plan.	Email communication EPSDD 19/05/2023 Contractor Environmental Management Plan Taylor 3 Stage 1B (GroupOne, July 2019) Construction Environmental Management Plan Taylor 3 - Stage 2 (Canberra Contractors, July 2019) Environmental Management Plan East Gungahlin High School (Icon, November 2021) Mulligans Flat Education Centre Construction Environment Management Plan (Project Coordination, September 2019) Construction Environmental Management Plan Taylor 3 Stage 3 Subdivision (Lanterra Consulting, August 2019) Construction Environmental Management Plan Jacka 1C (Wodens, February 2023)	Six CEMPs from the reporting period were provided for review during the audit process. Each CEMP reviewed referenced the GSA, specific requirements for the site under the GSA reference to the approval process required of the CEMP prior to construction. It is noted that a CEMP approval procedure was developed by EPSDD in 2018 - 2019 and has been noted as implemented in each Annual Report since. Email correspondence from EPSDD during the audit process provided endorsement dates for each CEMP approved during the reporting period and all dates appeared to be prior to relevant construction.	Compliant		Ongoing

12	Coordinate with TaMS – Asset Acceptance to ensure all obligations of contractors with respect to management of MNES in accordance with the Plan have been implemented prior to hand-over of assets to the Territory.	Prior to practical completion of each development contract.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2021 – 2022 Email correspondence EPSDD (EPSDD) 25/05/2023 Construction Environmental Management Plan Taylor 3 - Stage 2 (Canberra Contractors, July 2019) Environmental Management Plan East Gungahlin High School (Icon, November 2021)	It is noted in Annual Reports for the reporting period that all DAs are referred to the Impact Assessment team to ensure Plan compliance, with conditions then written into DAs and EDP approvals to ensure MNES obligations are met. Although this part of the process may be satisfied, no demonstration of how contractors are implementing their obligations was provided during the audit process. A sample of contractor CEMPs reviewed during the audit (Taylor 3 and East Gungahlin High School) did not contain specific references to their relevant DAs or obligations under these approvals. Although MNES-management mitigation measures may be included in approvals, no evidence of a feedback loop detailing whether the contractor complied with these measures was provided during the audit.	Not compliant	Develop a process for contractor auditing and review of audit results	Ongoing
13	Collection of baseline ecological information for all new reserve areas.	Prior to dedication as nature reserve.	Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022 Environmental Offsets Ecological Monitoring Program Report 2018 - 2019 (ACT Government) Environmental Offsets Ecological Monitoring Program Report 2019 - 2020 (ACT Government) Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The only new nature reserve created within the reporting period is Nadjung Mada Nature Reserve and as reported in both the 2020 - 21 and 2021 - 22 Annual Reports, the Territory Plan Variation (379) to rezone land within the future suburb to formally establish the Kenny Nature Reserve (now Nadjung Mada Nature Reserve) commenced during 2020-21 and was approved by the Minister for Planning and Land Management on 2 August 2021. Monitoring results for Nadjung Mada Reserve (previously known as Kenny) are included in both the 2018 - 2019 and 2019 - 2020 Ecological Monitoring Program Reports, prior to its dedication as a nature reserve in 2021. All previously dedicated reserves satisfied this condition in the 2017 audit.	Compliant		Ongoing
14	Ongoing collection of key ecological information for monitoring and reporting requirements.	As required to inform annual report.	Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Annual Report 2018 – 2019 Gungahlin Strategic Assessment Annual Report 2019 – 2020 Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022	Detailed monitoring has occurred during each year of the reporting period. Monitoring has comprised habitat condition monitoring, population monitoring, nest monitoring and presence monitoring of the Golden Sun Moth, Striped Legless Lizard, Superb Parrot, Box Gum Woodland, Pink-tailed Worm-lizard and woodland birds, with detailed data included in a variety of monitoring reports and summarised in each annual report. It is noted that this commitment does not specify locations in which monitoring must be undertaken but monitoring has occurred at all offset sites for the GSM, the SLL has been monitored in Kenny Broadacre and Nadjung Mada, SP breeding was monitored at Throsby East and Throsby North and BGW condition was monitored at all offset sites during the reporting period.	Compliant		Ongoing
15	Any action that results in a breach of commitments of the Plan and adversely affects MNES values will be investigated and reported to SEWPaC with identified recommendations for rectification, remediation or additional compensation. Remedial actions or additional compensation will be undertaken for controllable or avoidable actions which lead to a decline in MNES values with respect to the stated outcomes of the Plan.	Breaches to be investigated and SEWPaC notified immediately. Investigation report to be finalised and submitted to SEWPaC within 2 weeks of the incident coming to the attention of the PIT; Decline in MNES values as determined by trend analysis to be investigated upon identification of trend in the Plan Review Report. Report to SEWPaC with recommended course of action to be submitted within 2 months.	Email communication EPSDD 19/05/2023 Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Annual Report 2018 – 2019 Gungahlin Strategic Assessment Annual Report 2019 – 2020 Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022	No direct breaches of plan commitments affecting MNES have been recorded by EPSDD during the reporting period. It is noted that monitoring activities during the reporting period at Kinlyside and Nadjung Mada have indicated potential long-term decline of some MNES, resulting in a potential breach of the Plan. The ACT Government reported this to the Commonwealth in August 2020 and presented a proposed management strategy, which has been accepted by the Commonwealth. Monitoring at Kinlyside and Nadjung Mada to inform management activities is ongoing.	Compliant	Provide copies of annual monitoring reports for MNES entities to DCCEE when prepared to ensure DCCEE are able to consider any negative changes observed to MNES entities on an annual basis and determine whether a breach has occurred.	Ongoing
16	Prepare and submit Annual Reports (n=20). All reports, in addition to any research related to the Plan will be published on the internet in a central location.	Every financial year (within 2 months of the end of the financial year).	Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Annual Report 2018 – 2019 Gungahlin Strategic Assessment Annual Report 2019 – 2020 Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022 https://www.planning.act.gov.au/tools_resources/plans-registers/register/offsets-register DoEE correspondence 6 July 2018 SA020 - Extension of Time for 2017 - 2018 Annual Report DCCEE correspondence 22 December 2022 - Extension of Time for 2021 - 2022 Annual Report	All Annual Reports for the reporting period are published on the ACT Planning Offsets Register website (https://www.planning.act.gov.au/tools_resources/plans-registers/register/offsets-register). Annual Reports for 2017 - 2018 and 2021 - 2022 were published in September 2018 and January 2023 respectively, which is outside of the required timeframe of within 2 months of the end of the financial year, however an extension of time granted by DAWE for each report was provided by EPSDD. All annual reports were published within either the specified timeframe or within the timeframe of extensions granted by DAWE. Additional research reports are published in this location and also on the Gungahlin Strategic Assessment website (https://www.environment.act.gov.au/ACT-parks-conservation/environmental-offsets/strategic-assessments/gungahlin-strategic-assessment).	Compliant		Ongoing
17	Prepare and submit Plan Review Report (n=5). The final Plan Review Report will include a summarised synthesis of all knowledge gained over the life of the Plan in order that it represent a complete description of actions taken under the Plan, requirements for ongoing management and opportunities for future enhancement beyond the life of the Plan.	Every fourth year from endorsement of the Plan (within 6 months of the end of financial year).	Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Plan Review Report (ACT Government, September 2018) Gungahlin Strategic Assessment Plan Review Report (ACT Government, October 2022)	Two Plan Review Reports have been prepared by the ACT Government during the reporting period, in September 2018 and October 2022. Both reports have been prepared within the required timeframe of within 6 months of the end of financial year, at four-year intervals, noting an extension granted by the Commonwealth for the submission of the first Plan Review Report to 30 September 2018.	Compliant		Ongoing
18	Engage a third party to undertake an annual audit of financial management under the Plan. Findings of the audit are to be included in the annual report.	To coincide with annual reporting.	Gungahlin Strategic Assessment Annual Report 2017 – 2018 Gungahlin Strategic Assessment Annual Report 2018 – 2019 Gungahlin Strategic Assessment Annual Report 2019 – 2020 Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022	The EPSDD Strategic Finance team have undertaken an annual financial audit, noted as 'financial summaries' in 20 - 21 and 21 - 22, of the Plan's financial management during each year of the reporting period. The findings of each year's financial audit are summarised in their respective Annual Reports.	Compliant		Ongoing
19	Engage a third party to undertake an Independent Audit of the Plan's implementation (n=4).	Every fifth year from endorsement of the Plan.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Independent Audit of the Gungahlin Strategic Assessment (NGH, 2023) (This document forms part of the 10 year Audit)	The first audit was carried out by NGH, independent Environmental Consultants, in collaboration with the Commissioner for Sustainability and the Environment, in 2017. This timeframe was four years from endorsement of the Plan, one year early. This audit was initiated in May 2023, ten years from endorsement of the Plan, within the required timeframe.	Compliant		Ongoing
20	Creation of new nature reserves in Kinlyside, Goorooyaroo and Mulligan's Flat.	Upon completion of variation to Territory Plan.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The <i>Planning and Development (Plan Variation No. 319) Notice 2014</i> came into effect on 21 October 2014, with appropriate areas rezoned as nature reserve. This is an ongoing compliant finding as it relates to timing.	Compliant		Complete
21	Creation of nature reserve in Kenny.	Prior to commencement of construction in Kenny.	Gungahlin Strategic Assessment Annual Report 2020 – 2021 Gungahlin Strategic Assessment Annual Report 2021 – 2022 MetroMap aerial imagery	As reported in both the 2020 - 21 and 2021 - 22 Annual Reports, the Territory Plan Variation (379) to rezone land within the future suburb to formally establish the Kenny Nature Reserve (now Nadjung Mada Nature Reserve) commenced during 2020-21 and was approved by the Minister for Planning and Land Management on 2 August 2021. This rezoning is considered to comprise the 'creation' of a nature reserve in Kenny. Construction of the Kenny High School (East Gungahlin High School) commenced in early 2022 and was the first land to be developed within Kenny. The timeframe for this condition is considered to have been met.	Compliant		Complete
22	Commence management of a nature reserve in Kenny (160 hectares).	Prior to commencement of construction in Kenny	Gungahlin Strategic Assessment Annual Report 2021 – 2022 Planning and Development (Plan Variation 379) Approval 2021 MetroMap aerial imagery	The Territory Plan Variation (379) to rezone land in order to formally establish the Nadjung Mada Nature Reserve was approved by the Minister on 2 August 2021. As detailed in the 2021 - 2022 Annual Report, management of Nadjung Mada was commenced by PCS in the 2020 - 21 FY, prior to the commencement of construction. Details of weed control, ecological surveys, translocation plans and altered grazing regimes by PCS are included in the 21 - 22 Annual Report In accordance with the finding of commitment 9 during this audit process, the management of Nadjung Mada Nature Reserve is difficult to benchmark against as no Reserve Management Plan exists. This finding is considered compliant as management measures have been commenced by PCS within the required timeframe however it is noted formal management measures for Nadjung Mada have not yet been confirmed.	Compliant	Finish the Nadjung Mada Nature Reserve Management Plan for approval by the Commonwealth and implement management measures	Complete
23	Commence management of a nature reserve in Kinlyside (201 hectares).	Within 2 years of Plan endorsement.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for commencement of management activities at Kinlyside was exceeded by four months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was not expected to have had an impact on outcomes under the Plan.	Not compliant	No further action required	Complete
24	Commence management of additional 300 hectares to the Mulligan's Flat – Goorooyaroo nature reserve complex.	Prior to commencement of construction in Throsby.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for commencement of management activities in the additional area was exceeded by two months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was not expected to have had an impact on outcomes under the Plan.	Not compliant	No further action required	Complete

25	Commence management of additional 120 hectares to the north-western Hills, Ridges and buffers zone from the urban areas of Taylor and Jacka in addition to the entire area of the north Horse Park broadacre area.	Prior to commencement of construction in Taylor.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for commencement of management activities in the additional area was exceeded by one month and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was not expected to have had an impact on outcomes under the Plan.	Not compliant	No further action required	Complete
26	Improvement in the understorey diversity of 104 hectares of box gum woodlands that presently do not meet the definition of the listed community. Areas subject to this action will include those that are presently in nature reserves in addition to areas that will become nature reserve as a result of implementing the Plan.	Within 20 years of endorsement of the Plan.	White Box - Yellow Box - Blakely's Red Gum Grassy Woodland and Derived Native Grassland Condition Improvement Plan (ACT Government, 2015) 2017 Woodland Quality and Extent Mapping - ACT Government Environmental Offsets (Capital Ecology, May 2018) Gungahlin Strategic Assessment Annual Report 2019 - 2020 Gungahlin Strategic Assessment Annual Report 2020 - 2021 Gungahlin Strategic Assessment Annual Report 2021 - 2022 Environmental Offsets Ecological Monitoring Program Report 2019 - 2020 (ACT Government, October 2021)	Compliance with this commitment was reported in the 2017 audit, accompanied by an observation regarding the HIP not providing prescriptive management actions for improving vegetation condition or benchmarks for achieving the objective within the 20 year timeframe. The three most recent Annual Reports describe specific actions undertaken in the previous year to improve understorey diversity within BGW sites. Additionally, updated BGW mapping was undertaken across GSA offset sites in 2017, which provides accurate baseline for informing future management activities. Table 1 of the Environmental Offsets Ecological Monitoring Program Report 2019 - 2020 describes benchmark values for BGW ecological condition metrics, providing context for ongoing improvement of BGW habitat within the GSA area. It is noted that it is difficult to state that understorey diversity improvements are occurring without monitoring results assessing understorey diversity being provided during the audit process. This finding is currently compliant due to the 20 year timeframe not having occurred yet however no clear process or benchmarks currently exist to ensure this timeframe will be met.	Compliant	Assess the BGW areas for natural regeneration in accordance with the BGW Improvement Plan. It suggests that over 10 years natural regeneration should result in improvements, but assisted regeneration may be required (ie seeding or tube-stock planting). A repeat of the Report prepared by Capital Ecology in 2018 could be conducted to see if an increase in areas of BGW that meets EPBC listed requirements and if assisted regeneration should be implemented to meet the 20 year target.	Ongoing
27	Habitat improvement plans for: • box gum woodland (approx. 104 hectares of habitat) • golden sun moth (up to 140 hectares of habitat) • striped legless lizard (up to 111 hectares of habitat) • superb parrot	12 months of endorsement of the Plan.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017)	The initial timeframe for submission of the four required Habitat Improvement Plans was exceeded by nine months and, as this relates to timing, this remains a historical non-compliant finding. It is noted that this delay was expected to have an impact on outcomes under the Plan as the HITs are critical to the protection of MNES.	Not compliant	No further action required	Complete
28	Fire hazard management strategies that include specific considerations for: • box gum woodland • golden sun moth • striped legless lizard • superb parrot	Prior to any construction in areas adjoining the target MNES.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2021 - 2022 Strategic Bushfire Management Plan 2019 - 2024 (ACT Government) Bushfire Management Strategy - Throsby North, Throsby East and Kenny Broadacre offset sites (Author and date unknown)	As outlined in the 2017 Audit Report, the timeframe for this condition was not met and as such remains a historical non-compliant finding. The 2017 Audit Report references a requirement for EPSDD to provide the outstanding fire hazard management strategies, separate to the Bushfire Operations Plan, by 20 February 2018. A Bushfire Management Strategy for Throsby North, Throsby East and Kenny Broadacre offset sites was provided during this audit process to satisfy development in Throsby adjoining target MNES areas. It is noted that the 21 - 22 Annual Report indicates that these strategies are included in the Strategic Bushfire Management Plan however a review of this plan returned no results for considerations of specific MNES.	Not compliant	Revise the Strategic Bushfire Management Plan to include MNES considerations or develop site-specific management plans that address MNES requirements	Ongoing
29	Protect known superb parrot nesting trees including exclusion fencing of the interface between Throsby East Reserve and the future urban area to limit pedestrian access points.	Prior to construction commencing in Throsby.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2018 - 2019 https://www.mulligansflat.org.au/	As outlined in the 2017 Audit Report, the timeframe for this condition has been met through the installation of a 12km fence to ensure that Superb Parrot nesting trees are protected from pedestrian impacts. This compliant finding was accompanied by an observation that the location of walking tracks within Mulligans Flat Sanctuary had not been considered in relation to Superb Parrot nesting trees. The now-open Mulligans Flat Sanctuary provides online resources regarding the installation of predator-proof fences and a sanctuary map however no information was provided during the audit process to address this previous observation. The commitment has been met within the required timeframe however the previous observation regarding walking tracks remains relevant.	Compliant	Recommend that information is provided from EPSDD and Mulligans Flat Sanctuary regarding Superb Parrot nesting trees to address this standing observation.	Complete
30	Establish educational resources including signage and guidelines for residents of east Throsby, including: • Description of ecological values and significance of the Mulligans Flat - Goorooyarroo nature reserve complex; • No domestic animals in reserves; • Management of pest species along the urban edge.	Prior to sale of land to prospective residents.	https://www.wildbark.org/ https://www.mulligansflat.org.au/ Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Plan Review Report (ACT Government, October 2022)	As outlined in the 2017 Audit Report, the timeframe for development of Mulligans Flat educational resources was not met, with the first land releases occurring in Throsby in February 2016, and first settlements in May 2017, and initial resources being of a promotional, rather than educational, nature. Although this will remain a historical non-compliant finding due to timing, it is noted that the Wildbark Education Centre, immediately adjacent to the Throsby North offsets, was opened in November 2022 and provides an educational hub for visitors to Mulligans Flat - Goorooyarroo. Additionally, noted in the 2022 Plan Review Report, a number of educational guides for residents have been prepared and circulated within the community by the Woodlands and Wetlands Trust, to complement resources available on their website (https://www.mulligansflat.org.au/). It is noted that the 2022 Plan Review Report considers the ongoing issue of the provision of information to new residents within the Throsby area.	Not compliant	No further action required	Complete
31	Commence planning for implementation of focused research on superb parrot habitat requirements: • Research focusing on nest site selection, nest site fidelity, fecundity, population dynamics and methods of reducing or eliminating nest hollow competition from aggressive native species or exotic pests such as common myna and European honeybee. • Assisted natural regeneration to facilitate future hollow formation will be undertaken in areas likely to be suitable as future nesting sites. • Removal of stock leading to a reduction in localised compaction and concentration of nutrients, improving long term tree survival.	12 months of endorsement of Plan.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Plan Review Report (ACT Government, October 2022 Technical Report - Breeding ecology of the superb parrot <i>Polytelis swainsonii</i> in northern Canberra, Nest Monitoring Report 2015 (ANU, 2016) Technical Report - Breeding ecology of the superb parrot <i>Polytelis swainsonii</i> in northern Canberra, Nest Monitoring Report 2016 (ANU, n.d.) Gungahlin Strategic Assessment Annual Report 2013 - 2014	Compliance with this commitment, including timing, was reported in the 2017 audit and recorded in the 2013 - 2014 Annual Report through the development of the proposed research undertaken between 2015 - 2017. Following the 2017 audit, an ecologist was engaged by EPSDD to carry out a single-species research agenda on the Superb Parrot, which has provided a strong basis on which to inform further research and rally funding for the SP. It is noted in the 2022 Plan Review Report that this research has played an instrumental role in informing the new National Superb Parrot Recovery Plan and has far exceeded the initial intent of this commitment.	Compliant		Complete
32	Research golden sun moth habitat requirements: • may include research into translocation of golden sun moths • fragmentation and proximity to urban areas	As determined by project prioritisation planning process.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Golden Sun Moth Habitat Improvement Plan (ACT Government, March 2015) Kinlyside Golden Sun Moth Translocation Monitoring 2018 (Alison Rowell, May 2019)	Compliance with this commitment was reported in the 2017 audit, accompanied by an observation regarding a lack of process for identifying and justifying what research will be (or has been) undertaken on the GSM. Following the 2017 audit, GSM Translocation Monitoring was undertaken by an ecologist on behalf of EPSDD within Kinlyside in 2018.	Compliant	Although research has been conducted, it is recommended that ongoing monitoring of the research areas at Kinlyside be undertaken to help future GSM restoration projects.	Ongoing
33	Undertake control programs of ruderal species.	As required indicated by monitoring program.	Gungahlin Strategic Assessment Annual Report 2021 - 2022 Environmental Offsets Ecological Monitoring Program Report 2019 - 2020 (ACT Government) Gungahlin Strategic Assessment - Assessment Report (Umwelt, May 2013)	Ruderal species include invasive flora species that are often the first to colonise disturbed lands. Annual weed control actions have been undertaken and are reported upon in the GSA Annual Reports. No specific reference to the targeting of ruderal species has been stated. However it is likely to be seasonal and based on the pest flora species that occurs in specific locations. Mentions of controlling Pattersons Curse, Serrated Tussock and St Johns Wort by Land Managers through spraying, grazing and controlled burning. It is noted that the impact of pest fauna species within the GSA is being monitored by EPSDD, particularly in relation to Superb Parrot breeding habitat, with ongoing scientific and ethical research playing a large role in the determination of appropriate fauna control programs.	Compliant	EPSDD to clearly state the level of weed control occurring in the Annual Reports. Currently it mentions that certain weed species are "flagged" with Land Managers, which lacks clarity as to responsibility and management.	Ongoing
34	Undertake salvage and relocation of structural habitat elements such as rocks and logs.	During construction, as specified in CEMP.	Construction Environmental Management Plan Taylor 3 - Stage 2 (Canberra Contractors, July 2019) Email communication EPSDD 19/05/2023 Gungahlin Strategic Assessment Annual Report 2017 - 2018 Gungahlin Strategic Assessment Annual Report 2018 - 2019 Gungahlin Strategic Assessment Annual Report 2019 - 2020 Gungahlin Strategic Assessment Annual Report 2020 - 2021 Gungahlin Strategic Assessment Annual Report 2021 - 2022	Instances of re-use of rocks and logs have been recorded in each Annual Report during the reporting period. Woody debris, stags and rocks from Throsby development area was relocated to the Throsby reserve, Molonglo offset site and engineered log jam at Tharwa in 2018 - 2019. Extensive rainfall delayed woody debris placement in Taylor between 2020 - 2022 however dam habitat enhancement works and were carried out with rock and coarse woody debris, as well as rock placement to address erosion and habitat loss in Kinlyside. CWD from the Jacka development site was relocated to Horse Park North and Nadjung Mada in May/June 2023, as per email communication from EPSDD.	Compliant		Ongoing
35	Undertake plantings to improve connectivity and wildlife movement along Gungahlin and Sullivan's creeks, targeting in particular superb parrot movement corridors.	As determined by project prioritisation planning process.	Independent Audit of the Gungahlin Strategic Assessment (NGH, 2017) Gungahlin Strategic Assessment Annual Report 2017 - 2018 Gungahlin Strategic Assessment Plan Review Report (ACT Government, October 2022)	As noted in the 2017 audit and the 2017 - 2018 Annual Report, 6000 plantings (trees and shrubs) were completed over three community planting days in 2017 and observed during the June 2017 site visit undertaken as part of the 2017 audit. Although these plantings satisfied the commitment in 2017, an observation was raised that no evidence was able to be provided as to how these plantings considered Superb Parrot movement corridors. As outlined in the 2022 Plan Review Report, this observation from 2017 has not been actioned, as progress under Commitment 35 has been limited to the monitoring of vegetation and erosion in planting locations.	Compliant	EPSDD to assess the success of the plantings within 5 years and replant any trees that have not survived. Consider monitoring the use of the corridor by wildlife to determine future regeneration requirements. Consider addressing goals for Superb Parrot within this planted area including nest boxes when the plantings are of suitable size.	Ongoing

36	Undertake all bushfire management activities in line with ACT Government's Ecological Guidelines for Fuel and Fire Management Operations.	As required.	Strategic Bushfire Management Plan 2019 - 2024 (ACT Government) Regional Fire Management Plan 2019 - 2028 Interactive Mapping (Parks and Conservation Service) Email communication EPSDD 16/06/2023 2022/23 Bushfire Operations Plan (EPSDD) 2020/21 Bushfire Operations Plan (EPSDD)	Parks and Conservation Service's Regional Fire Management Plan 2019 - 2028 (ArcGIS online interactive mapping service) provides overarching information regarding burn areas within the ACT. The Bushfire Operations Plans (BOP) for 2022 - 23 and 20 - 21, based on information from the RFMP, detail specific Ecological Guidelines from the Ecological Guidelines for Fuel and Fire Management Operations to be implemented during prescribed burns for the relevant periods.	Compliant		Ongoing
37	The formula for funding set out in Table 5.3 over the 20 year life of the Plan will be implemented.	Upon endorsement of the Plan and approval of the class of actions permitting urban development of Gungahlin.	Gungahlin Strategic Assessment Annual Report 2017 - 2018 Gungahlin Strategic Assessment Annual Report 2018 - 2019 Gungahlin Strategic Assessment Annual Report 2019 - 2020 Gungahlin Strategic Assessment Annual Report 2020 - 2021 Gungahlin Strategic Assessment Annual Report 2021 - 2022	Within every Annual Report provided for the reporting period, a significant discrepancy between estimated and actual expenditure is presented for each offset site, with some instances of overspending and some instances of underspending noted in varying reserves and financial categories. It is noted that some discrepancies exist due to remediation works estimated in the Plan no longer being required and other discrepancies exist due to accounting reporting processes. Covid restrictions, increased rainfall due to La Nina and bushfire impacts are noted to have had a disruptive effect on spending patterns within the reporting period. Regardless, compliance with this condition was not wholly able to be met due to a variety of reasons within the reporting period. It is noted that EPSDD have indicated during the audit process that improvement activities are ongoing and will continue during 2022-23 to address these discrepancies.	Not compliant	EPSDD to prepare response to altered spending and how this may be rectified in the future to meet the intended goals of the GSA.	Ongoing
38	Review the funding arrangements to ensure the Plan commitments are being met in the event of total expenditure variations of more than 5 per cent over the 20 year period (+/- \$1.325 million over the 20 year period).	As part of the Plan Review Report process.	Gungahlin Strategic Assessment Plan Review Report (ACT Government, September 2018) Gungahlin Strategic Assessment Annual Report 2017 - 2018 Gungahlin Strategic Assessment Plan Review Report (ACT Government, October 2022) Gungahlin Strategic Assessment Annual Report 2021 - 2022	From the 2022 Plan Review Report (Appendix A), it is apparent that costs for general on-ground and restoration works have generally increased since original estimates were calculated in the Plan. Recurrent funding, from multiple separate budget initiatives, is expected to continue to manage GSA sites and EPSDD have noted in the 2022 Plan Review Report that a combination of expected recurrent funding and additional budget bids (as required) will be utilised to fulfill the commitments of the Plan. Both the 2018 and 2022 Plan Review Reports have reviewed funding arrangements in the event of expenditure variation as part of the Annual Financial Report and this is considered compliant for this reporting period.	Compliant		Ongoing

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