

# DISPUTE OF AUDIT FINDINGS

Effective: 1 January 2026

Version: 01-26

## Purpose

The Dispute of Audit Findings Policy explains the circumstances under which applicants/WA registered providers may dispute the findings of an audit against the Registration Standards 2025 (2025 Standards) and how disputes are handled. The policy reflects the Training Accreditation Council's (TAC or the Council) commitment to the principles of fairness and transparency.

## Scope

This policy applies to applicants seeking initial registration and WA providers registered with the Council.

The TAC undertakes a range of audits to ascertain providers compliance with the 2025 Standards, including initial, renewal or amendment to registration audits; and TAC initiated audits such as monitoring, complaints, compliance monitoring or strategic industry audits.

On the completion of an audit, an applicant/registered provider can dispute an audit finding if they believe that the audit finding does not accurately reflect the evidence presented for audit. The dispute must relate specifically to the findings as specified in the audit report and must be based on the evidence provided for the audit.

## Definitions

<b>Audit</b>	An inquiry conducted under section 58D of the Act may be in the form of an audit to establish whether a provider is complying with the Act, VET quality framework or conditions of registration for the provider.
<b>Compliance</b>	The requirements of the audited Registration Standards 2025 have been met, based on the evidence reviewed for the audit.
<b>Non-compliance</b>	The requirements of the audited Registration Standards 2025 have <u>not</u> been met based on the evidence reviewed for the audit. There are three categories of non-compliance including minor, significant and critical.
<b>Minor Non-Compliance</b>	The requirements of the Registration Standards 2025 have not been met, based on the evidence reviewed, but there is no (or minor adverse) impact on learners and/or other consumers of goods and services produced in the training environment or the current (or future) workplace.
<b>Significant Non-Compliance</b>	The requirements of the Registration Standards 2025 have not been met, based on the evidence reviewed, and there are indications of significant adverse impact on learners and/or other consumers of goods and services produced in the training environment or the current (or future) workplace.
<b>Critical Non-Compliance</b>	The requirements of the Registration Standards 2025 have not been met, based on the evidence reviewed, and there are critical adverse impacts on learners and/or other consumers of goods and services produced in the training environment or the current (or future) workplace.

<b>Registered Training Organisation (RTO)</b>	A training organisation listed on the National Register as a registered training organisation.
<b>Registration Standards 2025</b>	2025 The compliance standards and the outcome standards
<b>TAC/ The Council</b>	Training Accreditation Council of Western Australia.
<b>VET</b>	Vocational Education and Training
<b>WA registered provider</b>	Means a training provider that is registered by the Council under Part 7A of the Act.

## Policy Principles

Following an audit, an applicant/WA registered provider will receive an audit report detailing findings of compliance with the audited 2025 Standards. The audit report specifies the evidence on which the findings are based and where non-compliances are identified, the findings are assigned an overall category of minor, significant or critical non-compliance.

If a provider decides to submit a dispute, the dispute must relate specifically to the findings as specified in the audit report and must be based on the evidence provided for the audit. Evidence submitted by the applicant/registered provider in justification of the dispute must also clearly demonstrate the inaccuracy of the audit finding.

Disputes based on evidence that was not presented for the audit, or evidence that was subsequently amended after the audit, will be deemed out of scope of the dispute and will not be reviewed.

Applicants/registered providers have an opportunity to submit additional or new evidence to demonstrate compliance with the 2025 Standards during approved evidence review periods during the audit process. Information about TAC's audit process is available on the website at [www.tac.wa.gov.au](http://www.tac.wa.gov.au).

To dispute an audit finding applicants/registered providers are required to follow the process by completing and submitting the [Dispute of Audit Findings Application](#) by email to [tac@dtwd.wa.gov.au](mailto:tac@dtwd.wa.gov.au), for the attention of the Manager Regulation.

An applicant/registered provider has five working days from issuance of an audit report to dispute the audit findings. A dispute cannot be lodged after this time.

If an applicant/registered provider chooses to lodge a dispute, an investigation will be undertaken by the TAC Secretariat. On completion of the investigation, a report with recommendations is submitted to the Director Training Regulation for consideration. The Director Training Regulation considers the recommendations and makes a decision regarding the dispute.

That decision is provided to Council.

The applicant/registered provider will be advised in writing of the outcome and final decision of the dispute investigation within two working days of the decision.

## Related Policies, Legislation and Other Relevant Documents

*Vocational Education and Training Act 1996*

*Vocational Education and Training (General) Regulations 2009*

Standards for VET Regulators 2015

Registration Standards 2025

TAC Service Standards

Dispute of Audit Findings Application

## Policy Review and Approval

Council approval is required for this policy.

The policy will be reviewed annually from the date of endorsement.

Where amendments following a review are significant and change the overall intent of the policy, the policy will be submitted to the Council for endorsement.