

## Department of Planning, Housing and Infrastructure

Our ref: SSI-663-PA-77 & SSI-9364-PA-301

Rikard Smit  
A/Project Director  
M12 Motorway (East) and M7 Widening  
Transport for NSW  
via Major Projects Portal

13 May 2024

---

**Subject:** M12 Motorway (East) and M7 Widening – Independent auditing requests

Dear Rikard

I refer to your letter dated 19 April 2024 (SSI-663-PA-77 & SSI-9364-PA-301) regarding the independent auditing for the M12 Motorway (East) (**SSI-9364**) and the M7 Widening (**SSI-663**) projects, together known as the M7-M12 Integration Project (**the Project**). Your letter requested the agreement/approval of the Planning Secretary for the:

- nomination of independent auditors
- alignment of the audit schedule
- extension for the submission of aligned audit reports.

NSW Planning has reviewed the information provided and is satisfied there is sufficient information and justification for each of the requests. As such, the Planning Secretary has agreed to the nominated independent auditors and has approved the alignment of the audit schedule and the extension for the submission of aligned audit reports. Further detail regarding each of the matters is set out below.

### Nomination of independent auditors

Transport for NSW (**TfNSW**) requested the Planning Secretary's agreement to suitably qualified, experienced, and independent persons as independent auditors for the Project.

NSW Planning has reviewed the independent auditor nominations and the information you have provided against the *Independent Audit Post Approval Requirements (2020) (IPARs)* and is satisfied the proposed persons are suitably qualified, experienced, and independent.

Consequently, I can advise that under Condition A38 of SSI-9364 and Condition A26 of SSI-663, the Planning Secretary has agreed to the following auditors:

- Mr Richard Peterson, Trigalana Environmental, as lead auditor
- Ms Josephine Heltborg, Morasey Environment Pty Ltd, as alternate lead auditor

## Department of Planning, Housing and Infrastructure

Please ensure this correspondence is appended to the Independent Audit Report. This agreement supersedes any previous agreement under Condition A38 of SSI-9364 and Condition A26 of SSI-663.

The Independent Audit must be prepared, undertaken, and finalised in accordance with the IPARs. Failure to meet these requirements will require revision and resubmission.

Please note that a further auditor nomination must be made and written agreement from the Planning Secretary provided prior to undertaking any subsequent independent audits. NSW Planning will not consider further auditor nominations until the first aligned audit report for the Project has been submitted and reviewed. NSW Planning also reserves the right to request an alternate auditor or audit team for future audits.

### Alignment of the audit schedule

TfNSW has proposed the timing and reporting of all future construction audits for the M12 Motorway (East) and the M7 Widening be aligned due to the integrated nature of the Project.

NSW Planning notes the initial construction audit for the Project was undertaken as two separate audits. One audit was conducted on 29 November 2023 and limited to the M12 Motorway (East) and the other on 9 February 2024 and limited to the M7 Widening. NSW Planning understands this occurred due to the amount of time which elapsed between the commencement of construction for M12 Motorway (East), which commenced on 3 August 2023, and the M7 Widening, which commenced on 6 November 2023.

You have proposed bringing forward the M7 Widening audit to align with the current audit schedule for the M12 (East) with the first aligned audit for the Project to be undertaken by 29 May 2024. As such, the first aligned audit (and future audits) will be conducted within six months of the initial audit of the M12 Motorway (East) and the M7 Widening in compliance with the requirements of SSI-9364, SSI-663 and the IPARs.

Consequently, as nominee of the Planning Secretary, I approve the alignment of future construction audits for the Project under Condition A8 of SSI-9364 and Condition 1I of SSI-663.

NSW Planning understands one audit report is intended to be prepared and submitted for the future aligned audits. Please ensure that the audit report meets all relevant conditions of SSI-9364 and SSI-663 and that all relevant sections of the audit report clearly delineate SSI-9364 and SSI-663. Further, there must be two separate independent audit tables in the audit report for SSI-9364 and SSI-663. NSW Planning reserves the right to review the appropriateness of the submission of a

## Department of Planning, Housing and Infrastructure

single audit report for the Project and request separate audit reports for future independent audits on the Project.

### Extension for the submission of aligned audit reports

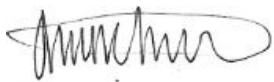
TfNSW requested the approval of the Planning Secretary for an extension of time for the submission of future aligned audit reports as additional time will be required to undertake and prepare the reports given, they will incorporate both SSI-9364 and SSI-663.

Condition A43 of SSI-9364, Condition A30 of SSI-663 and the IPARs require independent audit reports and the Proponent's response to audit findings to be submitted to the Planning Secretary within two months of undertaking the independent audit site inspection. The extension request is for an additional 30 days for the provision of these documents.

Accordingly, as nominee of the Planning Secretary, I approve an extension of 30 days for the submission of all future aligned construction audit reports and the Proponent's response to audit findings for the Project. The extension is approved under Condition A8 of SSI-9364 and Condition 11 of SSI-663.

Should you wish to discuss any of these matters further, please contact Alex Sands, Senior Compliance Officer, or email [compliance@planning.nsw.gov.au](mailto:compliance@planning.nsw.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read "Minchin".

Thomas Minchin  
**A/Team Leader Compliance – Government Projects**  
Development Assessment & Sustainability

*As nominee of the Planning Secretary*