

HEALTH & SAFETY COMPLIANCE AUDIT



► HEALTH & SAFETY LEGISLATION PRESENTS A NUMBER OF CHALLENGES, WITH A WIDER SCOPE OF DUTIES & HARSHER PENALTIES

The Bill reforming New Zealand's workplace Health and Safety system, with the introduction of the new Health and Safety at Work Act, will be in force from 1 April 2015.

All organisations will be interpreting and approaching the legislation differently. Given the broad nature of the legislation, flexibility will be needed by organisations so that implementation is tailored to suit each business. Though WorkSafe New Zealand ("WSNZ") have provided guidance in some areas, where guidelines do not exist, the level of interpretation and the potential for differing practical applications is greater.

Key Risks in the new legislation include:

- New levels of accountability for health and safety management, with the requirement for "officers" (including directors, chief executives and some senior managers) of a business to exercise due diligence to ensure that the "person conducting a business or undertaking" ("PCBU") complies with the PCBU's duties under the Act.
- A tiered penalty regime with a significant increase in the maximum liability levels. The most serious offending will have a maximum penalty of \$3,000,000 for a body corporate, and \$600,000 or five years imprisonment (or both) for individuals.

Assurance for your business

Our health and Safety methodology is designed to provide a level of assurance that is appropriate for your business. We offer two levels of Assurance: Limited and Reasonable.

A Limited Assurance review will look at the robustness of your processes and controls around your H&S risk assessments and compliance programme whilst at the same time give you credible assurance that nothing has come to our attention that you do not comply with the existing legislation and any gaps with the new legislation.

A Reasonable Assurance review is a higher level of assurance and would state that the organisation has complied with the requirements of the existing legislation and gaps with the proposed legislation. The extent of work required in order to provide reasonable assurance is more than for limited assurance. Additional work would primarily relate to the evaluation of controls and the extent and detail of testing required.

► OUR TEAM



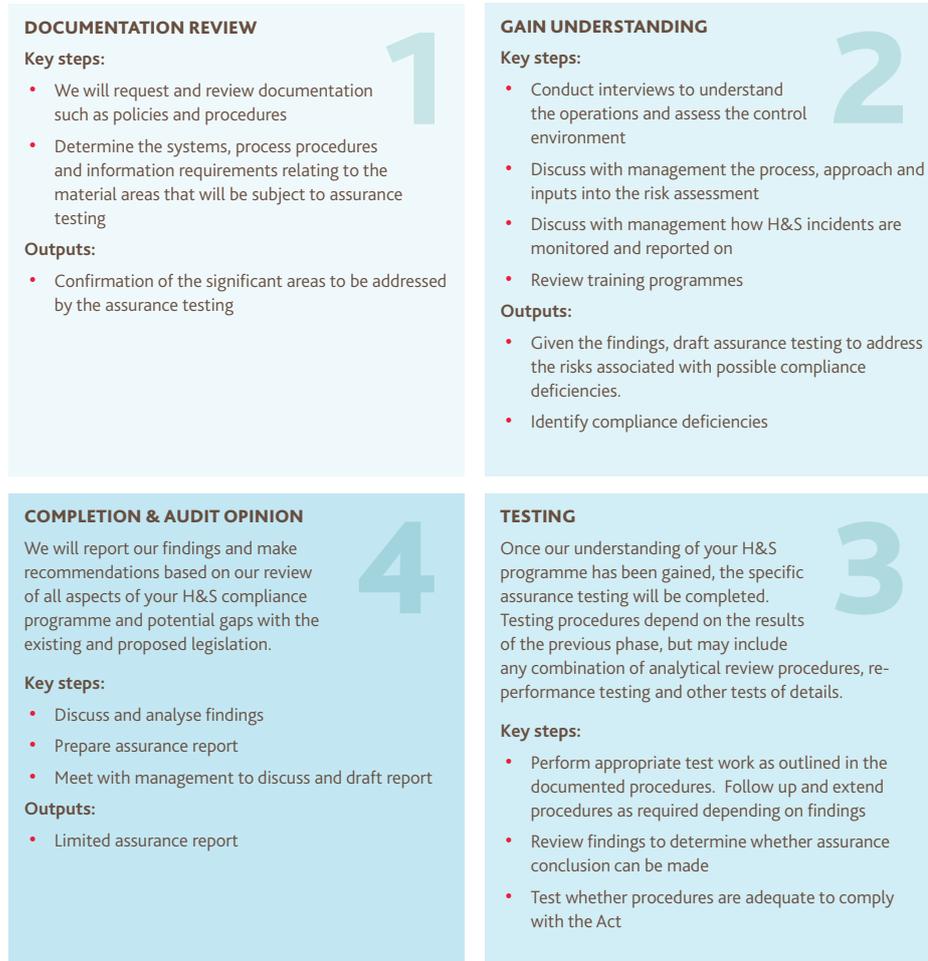
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Audit approach

As set out in the chart below the audit consists of four phases:



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Contact us

BDO has significant experience in developing and auditing workplace Health and Safety policies and systems. Working with the BDO Risk Advisory Services team, we aim to provide advice, practical solutions and the changes required to ensure your business complies with the existing and emerging Health and Safety legislation.

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