

Specification of Competency Standards
for the Fashion Industry
Unit of Competency

Functional Area - Quality System & Sustainability

Title	Report compliance audit results
Code	108252L4
Description	Report compliance audit results to communicate the findings of investigation for a fashion business. This applies to individuals who are required to review and finalise audit results and to prepare an audit report to guide management decisions.
Level	4
Credit	3
Competency	<p>Performance Requirements</p> <p>1. Knowledge in the subject area</p> <p style="padding-left: 40px;">Be able to:</p> <ul style="list-style-type: none"> • identify the common procedures and auditors' roles and responsibilities in audit reporting in the fashion industry • explain the differences between symptoms and causes of problems • familiarise with the terminology and structure of different types of audit reports (e.g. internal or external) • understand the reporting techniques and use of audit evidence in supporting conclusions • understand how to evaluate and report audit evidence for severity and risk of the non-compliance issues observed <p>2. Application and process</p> <p style="padding-left: 40px;">Be able to:</p> <ul style="list-style-type: none"> • confirm the audit objectives have been accomplished within the audit scope in accordance with the audit plan • evaluate the judgments made on the extent of non-compliance and prioritise non-compliance issues observed for severity and risk • support or explain each problem area with objective evidence • prepare audit conclusions and necessary follow-up actions • compile the audit report in the required format and distribute it to designated personnel <p>3. Exhibit professionalism</p> <p style="padding-left: 40px;">Be able to:</p> <ul style="list-style-type: none"> • produce reports that are complete, correct, concise, clear, categorised and confirmable • exercise caution when asked to provide solutions to avoid any possible conflict of interest
Assessment Criteria	<p>The integrated outcome requirements of this UoC are the abilities to accomplish:</p> <ul style="list-style-type: none"> • Compilation of a compliance audit report for a fashion business which is timely, accurate and complete, and which clearly concludes the extent of non-compliance and provides information to guide management decisions.
Remark	