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DIRECTORATE OF MILITARY JUSTICE PERFORMANCE REVIEW

MILITARY JUSTICE PERFORMANCE AUDIT GUIDANCE MANUAL

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INTRODUCTION

1. The Directorate of Military Justice Performance Review (DMJPR) forms part of the Office of the Inspector-General of the Australian Defence Force (IGADF).

2. DMJPR conducts independent Military Justice Performance Audits (MJPAs) of Australian Defence Force (ADF) units, ships, establishments and headquarters on behalf of the IGADF.

3. This Guidance Manual provides ADF members, commanders, relevant chains of command and other interested stakeholders with a clear and consistent explanation of:

a. the purpose and authority of the MJPA program,

b. how ADF units are selected and prepared for an Audit,

c. how MJPAs are planned and conducted,

d. the evidence-gathering and evaluation methods used by IGADF Auditors,

e. how Audit outcomes, conclusions, corrective actions and suggestions are determined,

f. the quality assurance measures applying throughout the MJPA lifecycle,

g. the arrangements for procedural fairness and post-Audit reporting, and

h. the controls used to support the quality, integrity and timeliness of Audit outcomes.

4. This Guidance Manual consolidates relevant publicly suitable content from:

a. the IGADF Audit Handbook developed by DMJPR in April 2025,

b. the explanation of the MJPA process included in each MJPA Report, and

c. the information provided to unit command groups during the IGADF Audit in-brief.

5. The IGADF Audit Handbook is the comprehensive internal document governing MJPAs. It establishes the governance, standards, procedures, responsibilities and quality assurance requirements applying throughout the Audit lifecycle.

6. The Handbook is a dynamic document and is updated when required to reflect changes in:

a. legislation,

b. Defence policy,

c. assurance standards,

d. the structure and functions of DMJPR, and

e. Audit methodology and practice.

7. This publicly available Guidance Manual does not replace the IGADF Audit Handbook, applicable legislation, Defence policy, assurance standards or formal directions issued by the IGADF.

8. Operationally sensitive, security-classified, legally privileged and internal administrative information is excluded from this Guidance Manual.

Authority and assurance framework

9. Under section 110C(1)(b) of the *Defence Act 1903* (Cth), the IGADF has the function of conducting performance reviews of the military justice system, including internal audits, at the times and in the manner the IGADF considers appropriate.

10. Other relevant statutory functions of the IGADF include:

a. advising on matters concerning the military justice system, including making recommendations for improvement, and

b. promoting military justice values across the ADF.

11. Regulation 36 of the *Inspector-General of the Australian Defence Force Regulation 2016* provides that the IGADF may require an ADF member or Defence employee to give all reasonable assistance in connection with the conduct of a performance review of the military justice system, including an internal audit.

12. IGADF staff and Auditors conducting MJPAs are appointed as Assistants IGADF. This appointment enables them to perform the independent functions of the IGADF under the *Defence Act 1903*.

13. MJPAs are conducted in accordance with the Standard on Assurance Engagements ASAE 3500 *Performance Engagements* (Revised) and the relevant requirements of ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

14. ASAE 3500 applies to direct engagements in which an assurance practitioner:

a. evaluates the responsible party's performance of an activity against identified criteria,

b. obtains sufficient appropriate evidence,

c. reports the resulting evaluation and outcomes, and

d. expresses a written assurance conclusion.

15. An MJPA is a direct performance engagement because IGADF Auditors independently evaluate the unit's performance of its military justice activities against applicable criteria.

16. The key elements of an MJPA are:

ASAE 3500 element	Application to an MJPA
Assurance practitioner	The IGADF, acting through the Director Military Justice Performance Review (Director MJPR) and appointed Assistants IGADF.
Responsible party	The ADF unit, ship, establishment or headquarters responsible for the military justice activities.
Activity's performance	The unit's administration, management and implementation of military justice activities.
Identified criteria	Applicable military justice law and mandatory Defence policy identified in the published Compliance Checklists.
Intended users	The IGADF, Chief of the Defence Force (CDF), Service Chiefs, relevant commanders, the Audited unit and other authorised recipients.
Evidence	Records, data, observations, responses to enquiries, testing and other relevant information.
Assurance report	The IGADF Report of Military Justice Performance Audit.

Definitions

17. The following definitions are utilised by DMJPR:

a. ***Audit Cycle*** refers to the routine allocation of ADF units to the IGADF MJPA auditing schedule by statutory reporting period.

b. ***Audit outcome*** will be either a finding of ***satisfactory*** or ***significant variation***. An interim finding is provided during the Exit Brief. The final outcome is provided in the Audit Report.

c. ***Audit Report*** (or MJPA Report) is a written report of the MJPA on the unit. The report contains a summary of the Audit actions and procedures performed, outcomes, key focus group discussions, military justice survey responses, corrective actions and best practice suggestions.

d. ***Audit team*** is comprised of four Assistants IGADF; Team Leader, Administrative Auditor, Discipline Auditor and Focus Group Administrator. See **paragraphs 45-48** for role responsibilities.

e. ***Best practice suggestions*** made during a MJPA or in the Audit Report are discretionary actions under military justice policy or represent best/good practice drawn from IGADF experience. They are only suggestions for the unit to consider. Consequently, units may exercise a degree of discretion when deciding whether or not to implement suggestions.

f. ***Corrective actions*** are mandatory actions a unit must undertake to comply with military justice law or mandatory Defence policy requirements. Refusal to action a corrective action is by exception and only occurs where there are compelling or exceptional reasons not to implement.

g. ***Non-compliance*** is a failure to meet mandatory military justice criteria, in whole or in part. Serious non-compliance may trigger a finding of significant variation.

h. ***Satisfactory*** MJPA outcome is both a qualitative and quantitative assessment of a unit's non-compliance to be made by the Team Leader in consultation with the Auditors and the Director MJPR. There may be non-compliance with laws and Defence or Service policy, which are 'trivial' and may not reach the ***Significant Variation*** threshold.

i. ***Significant variation*** is both a qualitative and quantitative assessment of a unit's non-compliance to be made by the Team Leader in consultation with the Auditors and the Director MJPR. The variation may cover part of all areas of the MJPA. Briefly, for MJPAs, a unit has significant variations in their military justice arrangements where there is:

1. serious non-compliance that adversely impacts individual members' rights, and/or

2. a systemic break down in military justice procedures within the unit.

Purpose of Military Justice Performance Audits

18. The purpose of the MJPA program is to provide independent scrutiny and monitoring of the military justice system and to contribute to its health, integrity and effectiveness.

19. An MJPA monitors and confirms whether ADF personnel within an Audited unit know of, and comply with, current laws and mandatory Defence policies relating to the administration and management of military justice.

20. MJPAs seek to:

a. provide assurance to the Chief of the Defence Force about the overall health and effectiveness of the military justice system,

b. provide Commanding Officers with confidence and independent information about the military justice system within their units,

c. verify and confirm good practice,

d. identify lapses and non-compliance in the delivery and administration of military justice,

e. assess whether military justice processes are being applied fairly and consistently,

f. assess whether the rights and interests of ADF members are appropriately protected,

g. identify systemic or emerging military justice risks,

h. inform and educate ADF personnel about military justice,

i. recommend corrective action where mandatory requirements have not been met, and

j. contribute to improvements in the effectiveness and efficiency of the military justice system.

21. The ordinary objective of an MJPA is to determine whether the unit performed its military justice activities in accordance with applicable military justice law and mandatory Defence policy, in all significant respects, during the period under review.

Scope of the military justice system

22. For the purpose of the MJPA program, the military justice system consists of 4 principal components:

a. disciplinary investigations, prosecutions and proceedings under the *Defence Force Discipline Act 1982* (Cth),

b. Fact Finding and administrative inquiries,

c. administrative sanctions, and

d. the right of ADF members to complain.

23. Military justice supports good order and discipline while protecting the rights and interests of individual ADF members.

24. A robust military justice system:

a. underpins command and discipline,

b. supports fair and equitable treatment,

c. contributes to a safe and ordered working environment,

d. assists in retaining ADF personnel,

e. protects the reputation of the ADF, and

f. supports operational effectiveness.

Guiding principles

25. MJPAs are guided by:

a. independence,

b. integrity,

c. impartiality,

d. fairness,

e. respect,

f. professional competence,

g. due care,

h. confidentiality,

i. professional behaviour,

j. professional scepticism, and

k. professional judgement.

26. Professional scepticism involves maintaining a questioning mind, remaining alert to evidence that may be incomplete or inconsistent, and critically assessing the reliability of information obtained.

27. Professional judgement involves applying relevant training, knowledge and experience to make informed decisions appropriate to the circumstances of the Audit.

28. The Audit process is not intended to presume that a unit has failed to comply with military justice requirements. Equally, Auditors do not assume that unit records, explanations or practices are correct without appropriate evaluation.

29. Audit teams adopt a fair, balanced and measured approach that recognises:

a. the authority of commanders to maintain good order and discipline, and

b. the rights and legitimate interests of individual ADF members.

Types of Military Justice Performance Audit

Routine Audit

30. A Routine Audit examines the military justice activities of an ADF unit during the preceding 12 months.

31. Routine Audits ordinarily include:

a. examination of administrative and discipline records,

b. discussions with command and key military justice personnel,

c. focus group discussions,

d. the military justice survey,

e. an Exit Brief, and

f. a written MJPA Report.

Comprehensive Audit

32. A Comprehensive Audit examines a broader period and scope, ordinarily covering at least the preceding 24 months.

33. A Comprehensive Audit may also assess:

a. previous MJPA outcomes,

b. the implementation of previous corrective actions,

c. relevant complaints or inquiries,

d. governance and oversight arrangements, and

e. other matters directed by the IGADF.

Targeted Audit

34. A Targeted Audit examines specified military justice risks, activities, themes or periods.

35. A Targeted Audit may be conducted where:

a. a previous Audit identifies an issue requiring further examination,

b. the CDF, a Service Chief, higher headquarters or Commanding Officer requests an Audit,

c. multiple complaints indicate a possible systemic military justice problem,

d. information or data held by the Office of the IGADF indicates elevated risk, or

e. the IGADF or Deputy IGADF directs that an Audit be conducted.

Re-audit

36. A Re-audit assesses whether a unit has addressed significant variations, unresolved evidence limitations or corrective actions identified in an earlier MJPA.

37. A Re-audit will ordinarily occur within 12 months of the original Audit.

38. A Re-audit may include all aspects of a Routine Audit, or be limited to particular Audit areas, depending on the nature and significance of the matters requiring follow-up.

Audit roles and responsibilities

Director Military Justice Performance Review

39. The Director MJPR is responsible to the IGADF for the management and delivery of the MJPA program.

40. The Director MJPR ordinarily performs the role of lead assurance practitioner and is responsible for:

a. overseeing the planning, conduct and reporting of MJPAs,

b. ensuring Audit teams collectively possess appropriate competence and capability,

c. approving Audit team composition,

d. managing significant independence or ethical matters,

e. providing direction, supervision and consultation,

f. considering potential significant variations,

g. overseeing quality assurance,

h. reviewing and approving MJPA Reports under delegation from the IGADF, and

i. briefing the IGADF and Deputy IGADF as required.

Audit Operations

41. Audit Operations is responsible for:

a. maintaining the centrally controlled Audit program,

b. coordinating unit selection and scheduling,

c. liaising with units and relevant headquarters,

d. issuing Audit planning and administrative material,

e. coordinating access to Defence systems and records,

f. collecting relevant pre-Audit information,

g. coordinating Audit team appointments, and

h. supporting Audit teams during the Audit.

Audit Assurance

42. Audit Assurance is responsible for:

a. quality assuring Audit processes and Reports,

b. reviewing Audit documentation,

c. compiling draft MJPA Reports,

d. verifying that corrective actions are supported by evidence,

e. identifying and resolving evidence gaps,

f. administering command feedback,

g. verifying the actions taken by units to implement corrective measures, and

h. identifying opportunities to improve Audit quality and consistency.

Systems and Data

43. Systems and Data supports the MJPA program through:

a. military justice data analysis,

b. analysing military justice survey results,

c. identifying trends, anomalies and emerging risks, and

d. contributing to IGADF statutory and annual reporting.

Audit team

44. An Audit team ordinarily consists of:

a. a Team Leader,

b. a Discipline Auditor,

c. an Administrative Auditor, and

d. a Focus Group Administrator.

45. The Team Leader is responsible for leading the physical Audit, supervising the Audit team, conducting command and personnel focus groups, moderating proposed outcomes, conducting the Exit Brief and reviewing the draft MJPA Report.

46. The Discipline Auditor examines discipline processes and records against the published Discipline Compliance Checklist.

47. The Administrative Auditor examines administrative military justice processes and records against the published Administrative Compliance Checklist.

48. The Focus Group Administrator records key focus group information, provides the Defence Charter for Military Justice Proceedings to participants, administers the military justice survey and assists in preparing the focus group component of the MJPA Report.

AUDIT PHASES

49. An MJPA ordinarily consists of 4 phases:

a. Phase 1 – Audit planning and unit selection,

b. Phase 2 – Audit preparation,

c. Phase 3 – conduct of the physical Audit, and

d. Phase 4 – Post-Audit reporting and quality assurance.

50. Planning, evidence gathering and evaluation are iterative processes. New information obtained during an Audit may require the Audit team to reconsider its planned procedures or undertake additional work.

Phase 1 – Audit planning and unit selection

Routine Audit cycle

51. DMJPR maintains a centrally controlled rolling Audit plan.

52. Subject to IGADF direction and available resources, the Routine Audit Cycle is:

a. ab initio training establishments – every 2 years,

b. Special Operations units – every 2 years,

c. other major (50+ posted strength) ADF units – every 3 years, and

d. at least 3 non-major (<50 posted strength) units each year that would not otherwise fall within the Routine Audit Cycle.

53. ADF units may also be included in the Audit program because of:

a. a request from the CDF, a Service Chief or relevant commander,

b. information received by the Office of the IGADF,

c. significant military justice data or trends,

d. previous Audit outcomes,

e. unresolved corrective actions,

f. changes to the unit's role, structure or operating environment, or

g. a direction from the IGADF or Deputy IGADF.

Phase 2 – Audit preparation

Communication with the unit

54. DMJPR provides the unit with advance information explaining the MJPA process.

55. Information provided to the unit may include:

a. the authority and purpose of the Audit,

b. the proposed Audit dates and review period,

c. the unit's previous MJPA Report where applicable,

d. the published Administrative and Discipline Compliance Checklists,

e. planning templates,

f. an indicative Audit program,

g. information about focus groups,

h. information and system access requirements, and

i. relevant points of contact.

56. The unit is encouraged to review its own processes and records before the physical Audit and to correct any identified non-compliance.

57. Providing the Compliance Checklists in advance promotes transparency and does not prevent the Audit team from conducting additional procedures relevant to the Audit objective.

Audit scope and review period

58. The ordinary review period for a Routine Audit is the 12 months preceding the physical Audit.

59. The review period includes military justice matters initiated, completed or ongoing during that period.

60. A Comprehensive or Targeted Audit may examine a longer period.

Pre-Audit information gathering

61. Before the physical Audit, DMJPR staff obtain relevant information from Defence systems, databases, agencies and IGADF Directorates.

62. Sources may include:

a. the Defence Enterprise Resource Planning (ERP) Case Management Solution (DECMS),

b. the approved Defence records management system, *Objective*,

c. The IGADF Directorate of Military Redress and Review,

d. The IGADF Directorate of Inquiries and Investigations,

e. The IGADF Directorate of Select Incident Review;

f. Defence complaint and resolution functions,

g. the Joint Military Police Unit,

h. Service headquarters,

i. previous MJPA Reports, and

j. unit responses to previous corrective actions.

63. Audit team members must examine available unit information and undertake preliminary assessment and planning before the physical Audit.

64. This work assists the Audit team to identify:

a. significant military justice activities,

b. potential risks and variations,

c. relevant controls,

d. matters requiring clarification,

e. likely sources of evidence, and

f. appropriate lines of enquiry.

Audit team selection

65. Audit teams are selected having regard to:

a. qualifications,

b. military justice and assurance experience,

c. Service background,

d. gender,

e. unit sensitivities,

f. potential conflicts of interest,

g. security requirements, and

h. availability.

Phase 3 – Conduct of the physical Audit

Principal Audit activities

66. The physical Audit ordinarily includes:

a. an IGADF in-brief,

b. a unit brief,

c. a command focus group,

d. evaluation of military justice activities against the Compliance Checklists,

e. discussions with key unit personnel,

f. discussions with relevant support personnel,

g. focus group discussions with unit personnel,

h. administration of the military justice survey,

i. consultation and moderation by the Audit team, and

j. an Exit Brief to the unit command group.

67. A separate Exit Brief is also offered to the unit's higher headquarters.

IGADF unit in-brief

68. At the commencement of the physical Audit, the Team Leader delivers an in-brief to the unit command group.

69. The in-brief explains:

a. the IGADF's statutory authority,

b. the independence of the Audit team,

c. the purpose and objective of the Audit,

d. the scope and review period,

e. the Audit methodology,

f. expected activities,

g. focus group and survey arrangements,

h. the Exit Brief process, and

i. the expected MJPA Report and follow-up process.

70. The unit also briefs the Audit team on its:

a. role and functions,

b. command and organisational structure,

c. operating environment,

d. personnel composition,

e. military justice activities, and

f. military justice governance and support arrangements.

71. The unit brief supports the Audit team's understanding of the unit and assists in identifying risks and relevant lines of enquiry.

Audit methodology and evidence

Published Compliance Checklists

72. The Office of the IGADF has published the Administrative and Discipline Auditor Compliance Checklists on the IGADF website.

73. The Checklists promote:

a. transparency,

b. a standardised Audit approach,

c. consistent application of military justice criteria,

d. unit understanding of the Audit process, and

e. informed preparation by Audited units.

74. The Checklists contain criteria derived from military justice law and mandatory Defence policy.

75. The Checklists are mandatory Audit aids, but do not replace the knowledge, experience, professional scepticism or professional judgement of the Auditor.

Evidence-gathering procedures

76. Evidence may be obtained through:

a. enquiries and discussions,

b. observation,

c. inspection of documents and electronic records,

d. analysis of data,

e. walkthroughs,

f. testing of controls,

g. re-performance of relevant procedures, and

h. other procedures appropriate to the Audit objective.

77. Auditors review or scan all relevant military justice activity before selecting matters for detailed examination.

78. Where the volume of activity permits, Auditors select a number of matters for detailed examination. Selection of matters is informed by the military justice nexus and may include:

a. higher-risk or unusual matters,

b. matters affecting individual rights,

c. matters involving vulnerable personnel,

d. delayed or longstanding matters,

e. matters identified through focus groups,

f. matters with possible systemic characteristics, and

g. a representative selection of routine matters.

79. The population reviewed, matters selected, work performed and results obtained are documented.

80. Auditors do not describe a judgementally selected sample as statistically representative unless a valid statistical sampling method has been used.

81. Auditors apply professional scepticism and professional judgement when evaluating evidence.

Focus groups and the military justice survey

Focus groups

82. Focus group discussions form part of the Audit's enquiry procedures under the ASAE 3500 assurance framework.

83. Focus groups provide information about ADF personnel's:

a. awareness of military justice requirements,

b. experience of military justice processes,

c. perceptions of fairness and equitable treatment,

d. confidence in reporting incidents and making complaints,

e. understanding of rights and responsibilities, and

f. views about the unit's military justice culture.

84. Focus group information may identify matters requiring further examination against unit records or other evidence.

85. A focus group comment, perception or allegation will not ordinarily establish non-compliance or a significant variation without further evaluation and, where necessary, corroborating evidence.

86. Focus groups are separated by rank, gender or other appropriate cohort where practicable to encourage frank discussion.

87. At the beginning of each focus group, the Team Leader explains:

a. the purpose of the discussion,

b. how information may be used,

c. that comments are not ordinarily attributed to an individual,

d. the limits of confidentiality,

e. mandatory reporting requirements,

f. that the Audit team does not investigate individual complaints during the focus group, and

g. available complaint and support pathways.

88. Comments included in an MJPA Report are drafted to avoid identifying an individual unless identification is necessary, lawful and appropriately authorised and/or consented to.

Military justice survey

89. Command and focus group participants are asked to complete the IGADF military justice survey.

90. The survey is primarily a management tool that assists the IGADF to monitor changes in perceptions of military justice issues over time.

91. Unit survey results are compared with the relevant Service average from the previous statutory reporting period.

92. Survey results must be interpreted cautiously because they:

a. reflect views at a particular time,

b. include only participating personnel,

c. may be affected by response rates and participant composition, and

d. do not independently establish compliance or non-compliance.

93. Results that differ significantly from Service averages may indicate a matter requiring further enquiry.

Evaluation of Audit evidence

94. The Audit team evaluates whether identified variations are significant individually or in combination.

95. The evaluation considers:

a. the nature of the requirement,

b. the number of people affected,

c. the effect on individual rights and interests,

d. risks to vulnerable personnel,

e. the seriousness of the actual or potential consequences,

f. whether non-compliance was intentional or unintentional,

g. whether law or mandatory Defence policy was breached,

h. transparency and accountability,

i. recurrence or systemic characteristics,

j. underlying or root causes,

k. the length of time the variation existed,

l. previous related corrective actions,

m. corrective action already taken,

n. the unit's awareness of the issue, and

o. whether several individually minor variations collectively indicate a broader problem.

96. Clearly trivial variations do not affect the assurance conclusion, although they may be communicated to the unit as a best practice suggestion where doing so would be useful.

97. Significant professional judgements and the reasons supporting them are documented.

Significant variations

98. Under ASAE 3500:

a. ***significance*** means the relative importance of a matter, within the context in which it is being considered, that could potentially influence the decisions of intended users, and

b. a ***variation*** is an instance where actual performance varies from the identified criteria.

99. A significant variation is therefore a variation of sufficient importance that it could influence the decisions of the intended users of the MJPA Report.

100. For an MJPA, a unit will ordinarily have a significant variation where there is:

a. serious non-compliance that adversely affects, or creates a substantial risk to, individual ADF members' rights, and/or

b. a systemic breakdown in military justice procedures within the unit.

101. A significant variation may relate to:

a. a particular military justice activity,

b. several related Audit areas, or

c. the unit's military justice arrangements as a whole.

102. A proposed significant variation must be supported by sufficient appropriate evidence.

103. Focus group discussions and survey results form part of the assurance framework and may provide useful insights into a unit's military justice culture. However, they represent participants' perceptions and will not ordinarily, on their own, provide sufficient evidence to establish a significant variation.

Scope limitations and insufficient evidence

104. A scope limitation exists where the Audit team cannot obtain sufficient appropriate evidence.

105. A scope limitation may arise because:

a. relevant records do not exist,

b. records are incomplete,

c. access to records, systems or personnel is restricted,

d. critical information cannot be obtained in time, or

e. no effective alternative procedure is available.

106. Before concluding that a scope limitation exists, the Audit team attempts appropriate alternative procedures.

107. An unresolved scope limitation is considered when determining the Audit conclusion and preparing the MJPA Report.

108. Depending on its extent and significance, a scope limitation may result in:

a. an inability to conclude on a particular aspect of the unit's performance, or

b. an inability to express an overall conclusion.

109. The MJPA Report will not state that non-compliance occurred where the evidence does not support that outcome.

110. An unresolved scope limitation may nevertheless require further review or a Re-audit to obtain the evidence necessary to provide assurance.

Procedural fairness and moderation

Audit team moderation

111. Audit team members consult throughout the physical Audit and collectively consider:

a. evidence obtained,

b. non-compliance,

c. potential significant variations,

d. outstanding evidence,

e. proposed corrective actions, and

f. proposed best practice suggestions.

112. The Team Leader determines the proposed interim Audit outcome in consultation with the Administrative and Discipline Auditors and, where required, the Director MJPR.

113. A potential assessment of significant variation must be discussed with the Director MJPR before it is communicated during the Exit Brief.

Procedural fairness

114. Procedural fairness is embedded throughout the MJPA process.

115. The unit is given a reasonable opportunity to:

a. provide relevant information and records,

b. explain its processes and decisions, and

c. correct factual misunderstandings.

116. Before an interim significant variation or sensitive matter is presented to the command group, the Team Leader meets separately with the Commanding Officer.

117. The private meeting allows the Team Leader to explain:

a. the matter identified,

b. the relevant criteria,

c. the evidence supporting the proposed interim outcome, and

d. any further information required.

118. Any additional critical or adverse matter identified after the physical Audit is communicated to the Commanding Officer before the MJPA Report is finalised.

119. Relevant responses and additional evidence are objectively considered. DMJPR is not required to accept a response, but the response must be considered and the Report amended where appropriate.

Exit Briefs

120. At the conclusion of the physical Audit, the Team Leader delivers a verbal Exit Brief to the Commanding Officer and command group.

121. The Exit Brief provides:

a. the interim Audit outcome,

b. key positive observations and good practices,

c. identified non-compliance,

d. potential significant variations,

e. proposed corrective actions,

f. proposed best practice suggestions,

g. outstanding requests for information,

h. any further work required, and

i. an opportunity for command to respond.

122. The interim Audit outcome will ordinarily be:

a. satisfactory, or

b. significant variation.

123. If further work is required before an interim outcome can be determined, the Team Leader explains:

a. the outstanding matter,

b. the further procedures required, and

c. when the unit may expect the interim outcome.

124. The principle of 'no surprises' applies. A critical or adverse matter should not first appear in the final MJPA Report without the unit having been given a reasonable opportunity to respond.

125. A separate Exit Brief is offered to the unit's higher headquarters. This brief is conducted separately from the unit command group to preserve the integrity and candour of each discussion.

126. The matters communicated during each Exit Brief are documented.

Phase 4 – Post-Audit reporting and quality assurance

MJPA Report

127. Each MJPA results in a written Report that provides the Audited unit and relevant chain of command with:

a. an explanation of the MJPA process,

b. the Audit objective, scope and review period,

c. the criteria used to evaluate performance,

d. the Audit outcome and assurance conclusion,

e. the basis for the conclusion,

f. supporting evidence,

g. corrective actions and suggestions,

h. relevant focus group information, and

i. military justice survey results.

128. The explanation of the MJPA process assists users to understand the basis for the Audit outcome, assurance conclusion and corrective actions.

129. The Report clearly distinguishes:

a. Audit outcomes,

b. mandatory corrective actions,

c. discretionary best practice suggestions, and

d. other contextual or explanatory information.

130. MJPA Reports are intended to be comprehensive, accurate, timely and readily understandable.

Report quality assurance

131. Quality assurance is embedded throughout the MJPA lifecycle to promote:

a. independence,

b. consistency,

c. accuracy,

d. procedural fairness,

e. compliance with assurance standards, and

f. confidence in Audit outcomes.

132. Following the physical Audit:

a. Audit team members complete and file their Audit records and Report components,

b. Audit Quality Assurance Officers compile the draft MJPA Report,

c. Audit Quality Assurance Officers verify supporting evidence and seek to resolve evidence gaps,

d. the Team Leader reviews the draft Report for accuracy and consistency with the physical Audit,

e. the Assistant Director Audit Assurance conducts a detailed quality review, and

f. The Director MJPR conducts the final review and, under delegation from the IGADF, is authorised to approve and sign Audit Reports on the IGADF's behalf.

133. Quality review considers whether:

a. the Report is supported by the Audit file,

b. corrective actions are linked to suitable criteria,

c. sufficient appropriate evidence has been obtained,

d. significant professional judgements are documented,

e. significant variations are properly characterised,

f. scope limitations are accurately reported,

g. procedural fairness has been provided,

h. legal and policy references are current,

i. sensitive information is appropriately protected, and

j. the Report complies with applicable approval and IGADF formatting requirements.

134. An MJPA Report will not state that the Audit was conducted in accordance with ASAE 3500 unless all applicable requirements have been met.

Corrective actions and best practice suggestions

Corrective actions

135. A corrective action addresses non-compliance with military justice law or mandatory Defence policy.

136. Corrective actions are intended to:

a. rectify the identified non-compliance,

b. address its cause where practicable,

c. reduce the risk of recurrence,

d. protect the rights and interests of ADF members, and

e. improve military justice arrangements.

137. Units are expected to implement corrective actions unless compelling or exceptional reasons exist not to do so.

Best practice Suggestions

138. A suggestion may relate to:

a. discretionary policy,

b. process improvement,

c. good or better practice, or

d. an opportunity to improve effectiveness or efficiency.

139. Suggestions are discretionary and must be clearly distinguished from corrective actions.

140. Corrective actions and suggestions must follow logically from the evidence in the MJPA Report.

Audit reporting timeliness

141. The IGADF has established a formal key performance indicator requiring an MJPA Report to be finalised and delivered to the Audited unit within 4 months of the last day of the physical Audit.

142. The 4-month period is the maximum standard reporting timeframe.

143. Reporting timeliness is monitored through DMJPR's:

a. central Audit plan,

b. workflow controls,

c. Report tracking, and

d. regular reporting to the IGADF.

144. Exceptional circumstances may prevent delivery within 4 months. These may include:

a. Audit complexity,

b. the need to obtain further evidence,

c. an unresolved scope limitation,

d. procedural fairness requirements,

e. another matter affecting the reliability or completeness of the Report, or

f. other IGADF-directed priority tasks.

145. Where appropriate, the relevant chain of command is informed if exceptional circumstances prevent delivery within the 4-month period.

146. Delayed Reports are actively monitored and reported to the IGADF each week.

147. Reporting timeliness does not displace the requirements to:

a. obtain sufficient appropriate evidence,

b. undertake necessary Audit procedures,

c. provide procedural fairness, and

d. complete prescribed quality assurance reviews.

148. DMJPR actively monitors the backlog while ensuring that timeliness does not compromise evidence, procedural fairness, quality assurance or the accuracy of Audit conclusions.

Unit response

149. The Audited unit is required to advise DMJPR within 3 months of receiving the MJPA Report about action taken or proposed in response to corrective actions.

150. Audit Assurance:

a. records the unit's response,

b. assesses whether the proposed or completed action addresses the corrective action,

c. seeks clarification or evidence where necessary,

d. monitors outstanding corrective actions, and

e. escalates overdue or inadequate responses where appropriate.

151. A corrective action is closed only when sufficient information demonstrates that the required outcome has been achieved.

Command feedback

152. Shortly after the physical Audit, the unit command team is invited to complete an Audit Feedback Form.

153. The feedback process considers:

a. the professionalism of the Audit team,

b. the clarity of Audit communications,

c. the fairness and impartiality of the process,

d. the efficiency of the Audit,

e. the value of the Audit to the unit, and

f. opportunities for improvement.

154. Feedback is reviewed and used as part of DMJPR's quality monitoring, training and continuous improvement processes.

Re-audit

155. A Re-audit may be required where:

a. the unit has one or more significant variations,

b. a significant scope limitation remains unresolved,

c. previous corrective action/s has/have not been implemented,

d. evidence is required to confirm sustained remediation, or

e. the IGADF, Deputy IGADF or Director MJPR directs further Audit activity.

156. The Re-audit scope is tailored to the nature and significance of the original outcomes.

Audit documentation and records

157. Audit documentation provides evidence of:

a. the nature, timing and extent of the work performed,

b. the evidence obtained,

c. the Audit outcomes,

d. significant professional judgements,

e. procedural fairness provided,

f. quality reviews performed, and

g. the basis for the assurance conclusion.

158. Audit team members retain and file Audit records in the approved Defence records management system.

159. The Audit file may include:

a. Audit notification and planning material,

b. conflict-of-interest declarations,

c. pre-Audit information,

d. completed Compliance Checklists,

e. evidence examined,

f. interview and discussion notes,

g. focus group notes,

h. military justice surveys,

i. Exit Brief records,

j. requests for information and responses,

k. draft Report components,

l. procedural fairness communications,

m. the signed MJPA Report, and

n. unit responses to corrective actions.

160. Audit documentation records:

a. who performed the work,

b. when the work was completed,

c. who reviewed the work, and

d. when the review was completed.

161. Documentation must be sufficiently complete to allow an experienced assurance practitioner, with no previous connection to the Audit, to understand:

a. the work performed,

b. the evidence obtained,

c. the significant matters identified,

d. the professional judgements made, and

e. the basis for the Audit conclusion.

162. Audit records are managed in accordance with the *Archives Act 1983* (Cth), Defence records management requirements and applicable records authorities.

INDEPENDENCE, ETHICS AND AUDITOR COMPETENCE

Independence and ethics

163. Audit team members exercise their authority independently of the Audited unit's chain of command as Assistants IGADF.

164. Auditors must comply with the ethical principles of:

a. integrity,

b. objectivity and independence,

c. professional competence and due care,

d. confidentiality, and

e. professional behaviour.

165. Auditors must also comply with the IGADF values of:

a. respect,

b. integrity,

c. independence,

d. impartiality, and

e. fairness.

Conflicts of interest

166. IGADF personnel complete declarations of interests and must identify and disclose any actual, potential or perceived conflict of interest before an Audit.

167. Potential conflicts may include:

a. a family member posted to the unit,

b. a close personal relationship with key unit personnel,

c. a recent posting to the unit,

d. involvement in a military justice matter within the unit,

e. having provided advice about a matter under review, or

f. another interest that could reasonably affect the perception of impartiality.

168. The Director MJPR determines whether a conflict can be managed or whether the Audit team member must be replaced.

Auditor training and competence

169. New Auditors must complete DMJPR training and will ordinarily complete a supervised shadow Audit before being certified to perform an Audit role.

170. Audit team competence and currency are supported through:

a. ongoing Audit participation,

b. annual IGADF training,

c. DMJPR workshops,

d. role-specific forums,

e. professional updates to the Auditor panel,

f. quality assurance feedback,

g. mentoring, and

h. peer review.

171. Audit teams are collectively required to possess the competence, capability and time necessary to perform the engagement.

Trauma-informed practice and wellbeing

172. MJPAs may involve discussion of sensitive or distressing matters, including:

a. sexual violence,

b. unacceptable behaviour,

c. discrimination,

d. disciplinary action,

e. suicidal behaviour,

f. complaints, and

g. other traumatic experiences.

173. Audit team members adopt trauma-informed practices when engaging with unit personnel.

174. A trauma-informed approach includes:

a. promoting physical and psychological safety,

b. communicating clearly and transparently,

c. treating people with dignity and respect,

d. listening without judgement,

e. avoiding unnecessary repetition of traumatic accounts,

f. recognising that individuals respond to trauma differently,

g. avoiding language or conduct that may cause further harm, and

h. providing information about appropriate complaint or support pathways.

175. Audit team members do not investigate individual complaints during an MJPA and do not act as advocates for individuals.

176. Where a person raises a sensitive concern, the Audit team may:

a. provide information about relevant complaint pathways,

b. provide IGADF contact details,

c. encourage the person to contact their chain of command where appropriate,

d. consider whether an immediate safety issue exists, or

e. determine whether the information indicates a systemic issue requiring further Audit procedures.

177. Audit team members are also encouraged to monitor their own wellbeing and seek support where Audit work exposes them to distressing information.

Continuous improvement and public transparency

178. DMJPR continually reviews its Audit documentation, methodology and publicly available information to ensure the MJPA process remains contemporary, transparent and readily understood.

179. Continuous improvement is informed by:

a. command feedback,

b. Audit team feedback,

c. quality assurance reviews,

d. recurring observations and thematic issues,

e. changes to legislation and Defence policy,

f. changes to assurance standards,

g. developments in professional Audit practice, and

h. feedback from ADF members and other stakeholders.

180. Potential thematic or systemic issues identified across multiple MJPAs are raised with the Director MJPR and may result in:

a. additional data analysis,

b. amendment of the Compliance Checklists,

c. changes to Auditor training,

d. a Targeted Audit,

e. adjustment of the Audit program,

f. advice to the IGADF, CDF or Service Chiefs,

g. referral to another IGADF Directorate, or

h. inclusion in IGADF statutory reporting.

181. The IGADF website provides public access to:

a. the Administrative Auditor Compliance Checklist,

b. the Discipline Auditor Compliance Checklist, and

c. this DMJPR Guidance Manual.

182. Public guidance is reviewed periodically and updated where required.

MEDIA ENQUIRIES

183. Assistants IGADF and DMJPR personnel are not authorised to comment publicly on an MJPA or other Office of the IGADF matter unless expressly authorised.

184. Media enquiries concerning an MJPA are to be referred to the Office of the IGADF through the appropriate Defence media process.

Enclosures:

1. Summary of the Military Justice Performance Audit process

2. Standing instructions for Assistants IGADF conducting Military Justice Performance Audits

3. Guidance for evaluating significance and significant variations

ENCLOSURE 1 TO
IGADF/BN133879953

SUMMARY OF THE MILITARY JUSTICE PERFORMANCE AUDIT PROCESS

Audit authority

The IGADF conducts MJPAs under section 110C(1)(b) of the *Defence Act 1903*. Audit team members are appointed as Assistants IGADF and act independently of the Audited unit's chain of command.

Audit selection

Units are selected through the approved Routine Audit Cycle, previous Audit outcomes, information held by the Office of the IGADF, a request from senior command or an IGADF direction.

Unit notification and preparation

The unit is given information explaining the Audit and ordinarily receives:

- the proposed Audit dates,
- relevant planning material,
- the previous MJPA Report,
- the published Administrative and Discipline Compliance Checklists,
- an indicative program, and
- information about focus groups and records access.

Pre-Audit work

DMJPR gathers relevant information from Defence systems, agencies and IGADF Directorates. Audit team members examine the available information and plan their Audit procedures.

Unit in-brief

At the beginning of the physical Audit, the Team Leader explains:

- the IGADF's authority and independence,
- the Audit purpose and scope,
- the Audit methodology,
- the activities to be undertaken, and
- the reporting and follow-up process.

The unit then briefs the Audit team on its functions, operating environment and military justice arrangements.

Compliance examination

The Administrative and Discipline Auditors evaluate the unit's military justice activities against criteria in the published Compliance Checklists.

Evidence may be obtained through:

- enquiry,
- observation,
- inspection of documents and electronic records,
- data analysis, and
- testing of relevant controls.

Focus groups and survey

The Team Leader conducts discussions with the command group and unit personnel. Focus group responses form part of the Audit's enquiry procedures and may identify matters requiring further examination.

Participants are also asked to complete the military justice survey. Survey results are compared with relevant Service or Joint averages and used as an indicator of potential issues or trends.

Audit team moderation

The Audit team consults throughout the physical Audit and considers:

- evidence obtained,
- good practices,
- non-compliance,
- possible significant variations,
- outstanding matters,
- corrective actions, and
- best practice suggestions.

A potential significant variation is discussed with the Director MJPR before it is communicated to the unit.

Procedural fairness

Before an interim significant variation or sensitive matter is presented to the command group, the Team Leader meets separately with the Commanding Officer.

The unit is given an opportunity to:

- provide further information,
- correct factual misunderstandings,
- explain its actions, and
- respond to proposed outcomes.

Exit Brief

At the end of the physical Audit, the Team Leader briefs the command group on:

- the interim Audit outcome,
- key positive observations,
- identified non-compliance,
- proposed corrective actions,
- best practice suggestions, and
- any further work required.

A separate Exit Brief is offered to the unit's higher headquarters.

MJPA Report

Audit team members prepare their Report components and supporting documentation. The Report is then subject to several levels of quality assurance:

1. compilation and evidence verification by an Audit Quality Assurance Officer,
2. review by the Team Leader,
3. detailed review by the Assistant Director Audit Assurance, and
4. final review and approval by the Director MJPR under delegation from the IGADF.

Reporting timeframe

The maximum standard timeframe for finalising and providing the MJPA Report is 4 months from the last day of the physical Audit.

The timeframe does not displace requirements to obtain sufficient appropriate evidence, provide procedural fairness and complete required quality assurance and approval processes.

Corrective actions

The unit ordinarily reports to DMJPR within 3 months of receiving the Report on the implementation of corrective actions.

DMJPR monitors outstanding unit returns.

Re-audit

Where a significant variation exists, a Re-audit will ordinarily be conducted within 12 months to confirm that the unit has addressed the identified matters.

ENCLOSURE 2 TO
IGADF/BN133879953

STANDING INSTRUCTIONS FOR ASSISTANTS IGADF CONDUCTING MILITARY JUSTICE PERFORMANCE AUDITS

Scope

These Standing Instructions apply to Assistants IGADF appointed or tasked to perform an MJPA.

Assurance responsibilities

Assistants IGADF must:

a. comply with the approved engagement objective, scope and criteria,

b. apply professional scepticism and professional judgement,

c. obtain sufficient appropriate evidence,

d. document significant judgements,

e. identify and report actual, potential or perceived conflicts,

f. protect confidential information,

g. comply with procedural fairness requirements,

h. adopt trauma-informed practices, and

i. promptly raise difficulties with the Team Leader or Director DMJPR.

Audit team conduct

Audit team members are to:

a. act respectfully and impartially,

b. wear civilian business attire unless otherwise directed,

c. remain administratively self-sufficient where practicable,

d. decline hospitality that may compromise perceived independence,

e. avoid use of military rank to influence participants,

f. refrain from investigating individual complaints unless separately authorised, and

g. avoid expressing conclusions before evidence has been evaluated.

Significant matters

The Team Leader must immediately notify the Director DMJPR of:

a. a possible significant variation,

b. a significant scope limitation,

c. suspected intentional non-compliance,

d. possible fraud, serious misconduct or criminal conduct,

e. immediate safety or welfare risks,

f. significant disagreement within the Audit team,

g. denial of access to relevant information, or

h. any matter likely to attract significant command, parliamentary or media interest.

Suspected offences or misconduct

An MJPA is not a criminal or disciplinary investigation.

Where evidence indicates that an offence or serious misconduct may have occurred, the Audit team must:

a. avoid making a finding that an offence was committed,

b. preserve relevant evidence,

c. notify the Director DMJPR, and

d. follow any lawful reporting or referral direction.

Changes to scope

An Audit team member must not materially change the engagement objective, scope or criteria without approval from the Director DMJPR.

ENCLOSURE 3 TO
IGADF/BN133879953

GUIDANCE FOR EVALUATING SIGNIFICANCE AND SIGNIFICANT VARIATIONS

Significance is considered throughout the engagement, including when:

a. selecting matters for review,

b. evaluating evidence,

c. reporting outcomes,

d. forming the conclusion, and

e. developing recommendations.

A variation may be significant because of its:

a. nature,

b. magnitude,

c. consequence,

d. likelihood,

e. context,

f. systemic characteristics, or

g. combined effect with other variations.

Relevant indicators include:

a. adverse impact on individual rights,

b. risk to health, safety or welfare,

c. legal invalidity or denial of procedural fairness,

d. repeated or widespread non-compliance,

e. ineffective command oversight,

f. deliberate or concealed departure from Defence policy/law requirements,

g. unreliable or absent records,

h. recurring corrective actions from earlier Audits, and

i. multiple minor variations with a common root cause.