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Audit Sampling Procedure

Purpose

This procedure sets out the information that must be considered in developing representative samples for audit interviews and work site sampling. An audit cannot pass AMHSA's audit QA process if the minimum Audit Sampling has not been met.

Scope

This Procedure applies to the following audit types:

- COR Certification Audits
- COR Maintenance Audits
- Site or Department-Specific Audits
- Qualification Audits
- PHS Audits

Audit sampling within the audit scope must be representative of both the size and the complexity of the organization being audited. All business units and levels of the organization must be reflected in the sample. Depending on the nature of the operation, sample sizes above the suggested minimums may be required.

Responsibilities

Auditor

- Determine representative sampling for interviews and worksites according to [Appendix A](#) and [Appendix B](#)
- Contact AMHSA for guidance and submits a sampling plan for approval
- Conduct sufficient employee interviews and work site sampling as per this procedure
- Communicate any changes to the approved sampling plan with AMHSA
- Includes justification of representative sampling when submitted the audit report to AMHSA

AMHSA

- Provides guidance to auditors on submitted sampling plans and reviews to ensure it meets the standards outlined
- Provides support for large and complex sampling or other requests related to sampling
- May provide feedback to auditors to correct sampling justification as part of the audit QA

Employer

- Provide the auditor with the most recent employer numbers and worksite locations to assist with determining representative sampling.
- Provide the most recent organizational chart to the auditor in the pre-planning phase of the audit

- Remain engaged in the audit process to ensure the audit is conducted and submitted within allowable timeframes.

Interview Sampling

Auditors must use representative sampling that reflects both the size and complexity of the audited organization. To be representative, the interview sample must include personnel from:

- all departments,
- all shifts,
- all active sites,
- all employee levels (workers, supervisors, managers, senior managers),
- all levels of experience (new hires, experienced workers), and
- all types of work (as dictated by both the WCB accounts and industry codes inside the audit scope).

Audits used for issuing 3-year CORs must be conducted on active work sites, and the employer's health and safety management system must have been functional for the preceding 12 months.

- Audits must be conducted during typically high/medium times of activity for the calendar year.
- For employers experiencing fluctuating activity levels due to changes in general economic conditions, AMHSA may determine sampling requirements based on the employer's best estimate of their "high/medium" times of activity for the current year, provided the employer has at least one active work site.
- Interview sampling must meet the minimum requirements (see [Appendix A](#)), and these minimums must be exceeded when required, to ensure sampling is representative.
- Interviewees must be selected by the auditor.
- Fire Department volunteers (or Paid-on-call) are not be included in the employee count for determining interviews to be conducted
- A representative sampling of Permanent Fire Department employees must be included in the interview process.

Remote Interviews

Remote interviews using virtual platforms (Teams, Skype, WebEx, etc.) and/or telephone are permitted. The auditor must maintain confidentiality and interview only one person at a time.

Interview Questionnaires

Occasionally, Interview Questionnaires for employers with a workforce over 200 employees are approved to be used instead of individual interviews (to a maximum of half of the worker interviews). Approval from AMHSA is required for use. Auditors can request approval at time of audit sampling approval or by sending an email to audits@amhsa.net prior to the audit starting.

Worksite Sampling (Observation Tours)

Work site sampling must be representative of the operations covered by the scope of the audit (see [Appendix B](#)). To determine representative work site sampling auditors must, as a minimum, consider the following criteria:

- All activities under applicable WCB account(s) and industry code(s) or classification unit(s).

- Work site size differences.
- The diversity of work conditions from one work site to another.
- The location of the work sites.
- The main office and shop must be included in all COR Maintenance and COR Certification audits.
- A representative sampling of Fire Halls must be included in worksite sampling

Auditors must include all work sites as part of the audit scope over the course of the three-year audit cycle, where employees are stationed on an on-going basis, and where there are 3 to 30 employer-owned or controlled work sites.

Unless they are including all work sites as part of their certification audit, an employer with more than 2 sites cannot use the same combination of sites for COR certification that were audited for the previous certification.

Audits may need to exceed the minimum number of required sites to be representative. Auditors may consult with AMHSA to determine adequate site selection.

Work sites that are intermittently visited/serviced by workers, are not subject to work site sampling requirements for the purpose of auditing, however some should be included if possible.

An employer that operates temporary work sites and/or utilizes mobile equipment out of the province must apply to AMHSA for approval to include these operations under the scope of their current audit.

Complex Sampling

If an employer's audit scope is larger than 30 sites, the auditor must consult with AMHSA to determine representative sampling. AMHSA may consult with Partnerships to determine appropriate sampling methodology for these employers.

Remote Observations of Worksites

Remote observations are permitted with approval from AMHSA. Auditors can request remote observations at time of audit sampling approval or by sending an email to audits@amhsa.net prior to the audit starting.

Home-Based Worksites

Employers whose operations are conducted entirely from home-based worksites are subject to worksite sampling requirements.

- Employers who operate from both home-based worksite(s) as well as any other employer location(s) are not considered home-based.
- A sample of employees who work from home-based worksites must be included in the interview sample.
- Remote observations, when applicable, will be conducted in line with the employer's established policies and procedures for work-from-home activities.

Mobile Equipment and Vehicles

Mobile equipment and vehicles are not subject to work site sampling requirements; however, some should be included if possible.

- A sample of employees who operate mobile equipment and vehicles must be included in the interview sample.

Related Documents

[Appendix A – Criteria for Determining Representative Interview Sampling](#)

[Appendix B – Criteria for Determining Representative Worksite Sampling](#)

Appendix A – Criteria for Determining Representative Interview Sampling

The interview sample contained within the audit scope must be representative of both the size and the complexity of the organization being audited. All business units and levels of the organization must be reflected in the sample. **Depending on the nature of the operation, sample sizes above the suggested minimums may be required.**

To be “representative” the interview sample must consider all of the following variables:

- **Number of years employees have been with the company** – include a cross-section of everyone from new hires to experienced personnel.
- **Department** – include personnel from **all** departments.
- **Levels of Personnel** – include a cross-section of personnel from every staffing level, management to workers, including part-time and casual. When the audit scope encompasses more than one work site, include a sampling of personnel from each work site included in the scope of the audit.
- **Shifts** – include a sampling of employees from **all** shifts.
- **Company History** – if the company has recently undergone reorganization or other restructuring, include personnel from both the “old” and the “new” parts of the company.
- **WCB Account/Industry Codes** – when the scope of the audit encompasses more than one WCB account and/or industry code, include a sampling of personnel from all WCB industry codes.
- **Sites** – The number of sites included in the audit must be representative of the overall company operations (see Criteria for Determining Representative Site Sampling). Interview sampling is always based on total employee numbers, not the total number of employees working at the sites included in the current year’s audit.

Total Staff	Minimum Interviews	Total Staff	Minimum Interviews	Total Staff	Minimum Interviews
<5	all	234-240	35	560	66
5	4	241-249	36	561-570	67
6-7	5	250-299	37	571-580	68
8	6	300-302	38	581-595	69
9	7	303-309	39	596-605	70
10-11	8	310-312	40	606-615	71
12-14	9	313-315	41	616-625	72
15-16	10	316-320	42	626-638	73
17	11	321-325	43	639-645	74
18-20	12	326-329	44	646-655	75
21-24	13	330-332	45	656-665	76
25-27	14	333-335	46	666-678	77
28-30	15	336-338	47	679-689	78
31-36	16	339-341	48	690-699	79
37-44	17	342-348	49	700-705	80
45-49	18	349-354	50	706-719	81
50-64	19	355-359	51	720-729	82
65-74	20	360-364	52	730-740	83
75-88	21	365-369	53	741-749	84
89-99	22	370-374	54	750-790	85
100-120	23	375-379	55	791-840	86
121-149	24	380-389	56	841-959	87
150-199	25	390-399	57	960-1000	88
200-204	26	400-475	58	1001-1499	89
205-209	27	476-499	59	1500-1800	90
210-212	28	500-510	60	1801-2500	91
213-214	29	511-519	61	2501-4000	92
215-220	30	520-529	62	4001-4999	93
221-222	31	530-539	63	5000-9999	94

223-226	32	540-549	64	10000-24999	95
227-230	33	550-559	65	25000+	96
231-233	34				

Important Interview Sampling Requirements:

1. Interview subjects must be selected by the Auditor.
2. The Auditor must demonstrate within the audit report or audit summary that the sample size used for the number of interviews is in agreement with the criteria presented in this document.
3. To ensure the intended interview sampling is being met, auditors must ask all interviewees all of the questions required by the audit document, regardless of trends in interview results.

Appendix B – Criteria for Determining Representative Work Site Sampling

Work sites included in the audit must be representative of the overall company operations. To determine what work sites to include in the scope of an audit, the following criteria must be used:

- Where multiple accounts/industry codes are being included in the scope of the audit, activities under all applicable accounts and industries must be represented in the site sampling.
- The main office or equivalent must be included in the scope of audit in certification/recertification years. If two main offices exist, alternate site visits from one main site to the next on a rotating basis.
- The number of work sites included in the scope of the audit must also meet established minimums. If the scope of the audit includes:
 - 2 sites – all sites must be visited.
 - 3-4 sites – at least 2 sites must be visited.
 - 5-8 sites – at least 3 sites must be visited.
 - 9-30 sites – a third of the sites must be visited (calculations must be rounded *up* to the nearest whole number).
 - Vehicles and mobile equipment are considered work sites and should be included in the audit if possible. They are not counted towards the minimum sites required. Observations must take into account the different types of vehicles and mobile equipment in use. Details must be documented in the audit report.
- Where an employer's operation is composed of 3-30 fixed sites, all sites must be included in an audit at some point during the 3-year audit cycle.
- If an employer's audit scope is larger than 30 sites, the auditor must consult AMHSA to determine representative sampling for the audit.
- An employer with 3 or more sites cannot use the same combination of sites for COR recertification that were used as the scope of the audit conducted for the last certification.

The numbers above are suggested minimum guidelines. It is important to ensure the above noted criteria is met, which may result in additional site sampling.