

AMHSA Auditor Investigation and Governance Process

Purpose

Certified Auditors are required to maintain high standards in their auditing role and adhere to the Auditor Code of Ethics. The Auditor Investigation and Governance Process provides an outline of AMHSA's investigation, decisions, challenges, and appeals of decisions processes related to ethical and/or audit Quality Assurance (QA) issues and concerns.

Concerns regarding auditor performance and/or breaches of the Auditor Code of Ethics may come to AMHSA's attention through various avenues, including:

- Observations and investigations carried out as part of Quality Assurance process
- Complaints or reports from COR-holders or AMHSA-certified auditors
- The results of a Partnerships On-Site Audit Review (OSAR) or through an AMHSA Field Review
- Results of AMHSA's pre-QA Screening, which includes ensuring no fatal flaws are present plus use of AI analysis for original audit notes which identifies boilerplating, templating, and use of AI to generate audit reports.

Scope

The scope includes all AMHSA employees, and third parties involved in the COR. This includes Employers, Qualifying Auditors, Certified Auditors, Arbitrators and applicable governing body.

Quality Concerns

The following outlines steps to be followed for any serious, unaddressed, or repeated deficiencies in audit quality by the auditor.

If recurring QA concerns are observed, or if an audit is of such poor quality that it fails to meet the standards of the QA Review process, AMHSA will initiate the Quality Issues process:

- AMHSA will consider whether the nature of the QA issue is a Minor QA Issue, in which case the Auditor will be provided with written notice to that effect and AMHSA may take additional actions, as set out in the table below.
- The auditor is required to apply learnings from the received written notice into future audit reports.
- The auditor will be informed that if the requirements are not fulfilled, the audit may not meet the necessary standards for acceptance, which could impact on the employer's COR status or their obtaining certification as an AMHSA auditor.
- The auditor will be advised that not meeting the outlined expectations may lead to a review under the Auditor Code of Ethics, which could potentially result in further steps being considered.
- When determining if the audit has minor quality issues or repeated quality issues, AMHSA may refer to documented disciplinary measures on the Auditor's file that have occurred within the past three years.
- If the Auditor has committed quality assurance infractions in relation to multiple audits, each audit affected may be treated as a single infraction and may be deemed to have occurred sequentially, based on the date and time of each audit's registration.
- Any reoccurrences in future audit reports submitted may lead to escalation under the Auditor Code of Ethics branch of this process.

The following [Table 1: Quality Issues Discipline Table](#) outlines the classification, Description and possible discipline actions related to quality concerns.

Classification	Description	Appropriate Actions
Minor Quality Issues	<ul style="list-style-type: none"> This category includes issues that are administrative and/or correctable audit quality deficiencies Addressed via ongoing Audit QA processes Investigation will be initiated as per process 	<p>Written feedback to the Auditor on the first review</p> <ul style="list-style-type: none"> Communication with Auditor with an Education Letter. Any failure on the Auditor's subsequent submissions of the audit may result in the audit not being approved and, as such, the QA issue will then be considered a "Repeated Quality Issue".
Repeated Quality Issues	<p>Repeated Minor QA Issues or any QA issue(s) that result in an audit not being approved.</p> <ul style="list-style-type: none"> Investigated will be initiated as per process <p>NOTE: Subsequent repeated quality issues become an ethical infraction in the Ethical Issues Discipline Table</p>	<p>AMHSA will initiate a Teams meeting or phone call with the Auditor to discuss and issue a Warning Letter to the Auditor.</p> <p>Warning Letter may include one or more of the following requirements:</p> <ul style="list-style-type: none"> Refresher Training Repeat Auditor Training and qualification audit <p>NOTE: AMHSA may require the auditor to complete additional training deemed appropriate over and above the training identified above.</p>

Table 1 – Quality Issues Discipline Table

Ethical Concerns

The following outlines steps to be followed for any breach or potential breach of the AMHSA Auditor Code of Ethics by the auditor.

Interim Suspension

It may be determined that due to an alleged breach of ethics concern the auditor will be placed on immediate interim suspension.

- Examples of concerns which trigger an immediate interim suspension include (but are not limited to):
 - A potential serious ethical infraction
 - Where it appears a member's COR is at risk
 - Possible Boilerplating or Templating
- An Interim Suspension Letter will be issued to the auditor within 7 calendar days of AMHSA determining through screening that a breach of ethics concern may exist.
- The auditor under Interim Suspension is not able to register any new audits with AMHSA.
- AMHSA will notify the auditor if any existing registered audits may be completed during the interim suspension.
- The interim suspension will be in effect from the time it is imposed for a maximum of 90 calendar days, or until AMHSA issues a decision regarding the file, whichever is earlier.

Sensitivity Level: Public

Current approved documents are maintained online. Printed copies are uncontrolled.

- If the auditor is a consultant auditor, the auditor will be removed from AMHSA's approved consultant auditor list published on AMHSA's website.
- Digital credentials (Credly Badge) will be revoked.
- Any audits that are already registered by the auditor must be submitted, reviewed and approved prior to any further audit registrations being submitted.

Investigation Process

Upon initiation of the investigation, AMHSA will explain the concern and request information from the auditor to assist AMHSA in its investigation.

- A reply to the Request for Information must be received within 7 calendar days from the auditor
- If a response is not received, AMHSA will try to contact the auditor by email and phone.
- If AMHSA does not receive a response from the auditor within 7 calendar days of the second attempt, they will proceed with the investigation without the auditor's response.
- The auditor may apply for an extension of time in cases where more time is needed due to extenuating circumstances. An extension of time application must be emailed and acknowledged by AMHSA prior to the deadline to be considered.

When the response is received from the auditor, AMHSA will coordinate a phone or virtual meeting with the auditor within 7 calendar days. The meeting will allow for the following:

- AMHSA and the auditor to discuss the concerns and required next steps.
- The auditor must inform AMHSA prior to the meeting if any additional representatives related to the matter at hand will be attending.
- If the auditor requires assistance due to a disability, they are to inform AMHSA who will strive to provide the necessary accommodation.

If AMHSA determines that the concern is unsubstantiated based on review of evidence, the auditor will be notified within 14 calendar days of the meeting and the interim suspension will be removed, as applicable.

Disciplinary Decisions

If AMHSA determines that the concern is substantiated based on review of evidence, the severity of penalties for an auditor will depend upon the following factors:

- whether the audit can be approved;
- the nature and severity of the infraction; and
- the number of occurrences where the auditor has been disciplined or received warnings for similar matter(s) over the previous three-year period.

If AMHSA determines that the auditor's actions have impacted multiple audits, AMHSA may determine whether the matter will be treated as a single occurrence or whether each compromised audit will be considered as a separate occurrence for disciplinary purposes.

- At AMHSA's discretion, auditors who breach the Auditor Code of Ethics may receive up to and including the most significant disciplinary penalty (permanent revocation of auditor certification) without previous occurrences.
- Penalties for auditor performance or breaches of the Auditor Code of Ethics will be selected from the [Table 2 – Ethical Issues Discipline Table](#).
- All Certifying Partners will be advised if an auditor is suspended for six months or more.

- If an auditor is suspended, their name will be removed from the AMHSA's list of approved auditors
- The digital credential (Credly Badge) will be revoked until the auditor is reinstated.
- AMHSA will communicate the Decision Letter with appropriate penalties and rationale to the auditor within 14 calendar days of the meeting through registered mail. The auditor will have the opportunity to challenge the decision.
- If the Decision outlined is not challenged, AMHSA will send a Confirmation of AMHSA Disciplinary Action letter to the auditor by registered mail.

Decision Challenges

The auditor will have the opportunity to challenge the decision and may also request a formal meeting with AMHSA. The request to challenge a decision must:

- be in writing,
- outline whether they are also requesting a formal meeting,
- be received by AMHSA within 14 calendar days of being notified of the discipline decision,
- only deal with the evidence, findings, conclusions and proposed discipline set out in the discipline letter that the auditor wishes to challenge,
- include the auditor's reasons for challenging each part,
- include contrary information (details, documents and witnesses) to support the auditor's position on each part they challenge,
- indicate representatives of the auditor or any witnesses that will be attending the challenge meeting, and
- include if any individual with the intent of attending the meeting has a disability which may require accommodation by AMHSA.

The auditor may apply for an extension of time to challenge the decision in cases where more time is needed due to extenuating circumstances. A request for an extension of time must be emailed and acknowledged by AMHSA prior to the deadline to be considered.

If the auditor does not request a Formal Meeting, AMHSA will review the written challenge and the input of the auditor on the record and make a decision to uphold, modify, increase, substitute or cancel the disciplinary actions originally imposed.

- AMHSA will send the auditor a Confirmation of Auditor Disciplinary Action outlining the decision and rationale within 14 calendar days of receiving the written Decision Challenge from the auditor.
- The auditor will be advised of the opportunity to follow the Appeals process and will have no longer than 14 calendar days after being notified of the discipline decision(s) to appeal.

Formal Meeting

If the Auditor requested a Formal Meeting, AMHSA will arrange for the meeting to occur within 30 calendar days of the request.

Following this meeting, AMHSA will decide to uphold, modify, increase, substitute or cancel the disciplinary actions originally imposed.

- AMHSA will send the auditor a Confirmation of Auditor Disciplinary Action outlining the decision and rationale within 14 calendar days of the Formal Meeting.

- The auditor will be advised of the opportunity to follow the Appeals process and will have no longer than 14 calendar days after being notified of the discipline decision(s) to appeal.

Table 2 – Ethical Issues Discipline Table

Classification	Description	Appropriate Actions
Note to File	Unsubstantiated / Unable to verify	A note will be placed on the Auditor's file, including outcome of investigation.
Minor Infraction	<ul style="list-style-type: none"> This category includes issues that are relatively minor in nature, where the audit findings are basically unaffected, and the audit can be approved after required corrections; however aspects of the auditor's conduct or performance is contrary to the Partnerships Standards. First time occurrence of auditor performance issues or breach of the Auditor Code of Ethics. <p>Note ethical issues involving a compromise of the integrity of the audit findings, confidentiality of the audit, or where the auditor has made unauthorized use of the intellectual property of the employer or AMHSA must automatically be considered as either a Significant or Serious infraction.</p>	<p>AMHSA will choose one of the following actions:</p> <p>An Education Letter will be sent to the auditor with no disciplinary action in situations where AMHSA deems the concern correctable without suspension or retraining (example: one audit note impacted or a qualification audit).</p> <p>A Warning Letter will be sent to the auditor when AMHSA chooses one or more of the following actions that must be taken for the auditor to maintain/re-obtain Certified Auditor status:</p> <ul style="list-style-type: none"> Complete training deemed appropriate by AMHSA, before conducting further audits. Repeat auditor training and submit a new qualification audit before conducting further audits. Observe an auditor certification suspension specified by AMHSA (up to six months)
Significant Infraction	<ul style="list-style-type: none"> This category includes issues that impacts the ability to approve the audit (requiring extensive rewriting/rewording and/or additional data gathering), but where the audit can ultimately be approved after required corrections. Second occurrence of an auditor performance issues or breach of the Auditor Code of Ethics. Notes: this may be counted by including any previous infractions (including Minor, Significant, or Serious); and AMHSA may allow up to two infractions in this category. Depending upon the seriousness of the issue, a first time breach of the Auditor Code of Ethics may also be considered as a Serious Infraction (even if the auditor had no previous infractions). 	<p>A Decision Letter will be sent to the auditor.</p> <p>AMHSA will choose one or more of the following actions that must be taken for the auditor to maintain/re-obtain Certified Auditor status:</p> <ul style="list-style-type: none"> Repeat auditor training and submit a new qualification audit before conducting further audits. Observe an auditor certification suspension specified by AMHSA: <ul style="list-style-type: none"> up to six months for the first infraction in this category at least six months but not more than a year for the second infraction in this category <p>* AMHSA may require the auditor to complete additional training deemed appropriate over and above the training identified above.</p>

Table 2 – Ethical Issues Discipline Table (Cont'd)

Classification	Description	Appropriate Actions
Serious Infraction	<ul style="list-style-type: none"> This category includes issues that result in the audit being rejected. Third occurrence of an auditor performance issue or breach of the Auditor Code of Ethics. <i>Notes: this may be counted by including any previous infractions (including Minor, Significant, or Serious); and AMHSA may allow up to three infractions in this category.</i> Depending upon the seriousness of the issue, a first-time violation of the Auditor Code of Ethics may also be considered as a serious infraction (even if the auditor had no previous infractions). 	<p>A Decision Letter will be sent to the auditor.</p> <p>The auditor must complete the following actions to maintain/re-obtain Certified Auditor status:</p> <ul style="list-style-type: none"> Repeat auditor training and submit a new qualification audit before conducting further audits. Observe a certification suspension specified by AMHSA: <ul style="list-style-type: none"> for at least six months but not more than a year for a first infraction in this category for at least one year but not more than two years for a second infraction in this category for a third infraction in this category, AMHSA must permanently revoke the auditor's certification (note retraining is not applicable in this situation). <p>* AMHSA may require the auditor to complete additional training deemed appropriate over and above the training identified above.</p>

Certification Reinstatement

Prior to being considered for reinstatement the auditor must satisfy all the conditions and requirements outlined in the discipline letter.

Once all conditions and requirements have been satisfied, AMHSA will reinstate the Auditor's certification by:

- Sending the Auditor a notification outlining the reinstatement of the Auditor's certification.
- Allowing the Auditor to register and start audits as applicable to his or her auditor certification.
- Returning the auditor's information to the Certified Consultant Auditors list, if applicable.
- Reinstating the auditor's Credly badge.

Document Retention

Documentation generated as a result of auditor concerns and investigations will be retained by AMHSA indefinitely.

Roles & Responsibilities

AMSHA

- Provide a fair process for the investigation of any perceived or real breaches of the Auditor Code of Ethics.
- Investigate according to this process any reports of violations of the Auditor Code of Ethics.
- Inform Partnerships and other Certifying Partners of any suspensions longer than 6 months.

Auditors

- Conduct audits to the highest standard and in accordance with the Auditor Code of Ethics.
- Participate in the investigation process and provide any required information as required in the process.
- Complete any and all requirements outlined in any discipline issued.

Related Documents

- Auditor Investigation and Governance Appeal Process
- Auditor Code of Ethics