

Auditor Justification Notes Procedure

Purpose

This procedure establishes AMHSA's requirements for clear, complete, and employer-specific auditor justification notes for every audit question. It outlines the expectations auditors must follow to ensure their notes:

- Accurately support the scoring
- Demonstrate proper use of required validation techniques
- Provide the level of detail necessary for AMHSA's quality assurance review, and
- For organizations to understand and act on their audit results.

Scope

The Alberta Municipal Health and Safety Association (AMHSA) requires all auditors conducting COR and SECOR evaluations using AMHSA-approved audit tools to document clear, defensible justification notes for every scored audit question. These notes provide the evidence behind:

- The score assigned
- Confirm that the auditor applied the appropriate validation techniques in alignment with AMHSA requirements and Partnerships standards,
- And demonstrate that AMHSA's audit guidelines, sampling requirements, and processes were followed.

Complete and employer-specific justification notes enhance the quality and transparency of the audit and ensure the final report delivers meaningful value to the organization being evaluated. They also assist when On Site Audit Reviews are required by Partnerships.

Definitions

Auditor Justification Notes – The written rationale for each audit question's score, recorded in the audit tool, meeting AMHSA QA expectations.

Validation Techniques – Documentation review (D), Interviews (I), Observations (O)

Quantification – Numerator/denominator evidence (e.g., 8/12 policies, 10/15 controls observed), and interview % auto-calculated by the tool.

Responsibilities

Employer

- Provide documentation/access needed to enable complete, verifiable notes.

Auditor

- Produce original, employer-specific justification notes for every question
- Apply correct validation methods; quantify results; avoid prohibited content
- Ensure representativeness of samples and adherence to timelines

Sensitivity Level: Public

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

AMHSA Quality Assurance Analyst

- Verify Auditor Justification Notes meet Partnerships and AMHSA standards
- Provide feedback to auditors in areas requiring revisions
- Communicate revisions required and timeframe allowed for revisions to the auditor

Mandatory Content of Auditor Justification Notes

Scoring Justification

For every audit question, the Auditor's formal justification note must include:

- Answer the audit question and reflect that the question guidelines are followed.
- Be consistent with the notes and score awarded for other related questions.
- Indicate the validation method(s) used to score the question.
- Indicate the results for each technique, if more than one validation technique is required to score a question (i.e. examples of positive or negative indicators).
- Indicate what documentation was reviewed, what observations were completed, and interview results. Include references to company specific examples for each.
- For questions that require a percentage of positive indicators for scoring, include quantification (e.g. 8/12) to support the note.
- Provide a full Justification Note for each part of a multi-part question.
- When questions have all-or-nothing or threshold rules, the tool enforces them—your note must still show method and evidence.
- N/A rationale – When applicable, explicitly state why the part/question is not applicable per the tool's rules.

Justification notes should:

- ✓ Reflect that the guidelines have been followed
- ✓ Indicate validation methods used and results for each
- ✓ Include specific examples of what was found
- ✓ Quantify the number of positive indicators

Content Not Appropriate for Auditor Notes

Ensure confidentiality

For each Justification Note, ensure that confidentiality is maintained. For example:

- Do not include specific names or titles that can identify a specific person (i.e. Manager of Arena South).
- Do not quote specific interview responses; summarize the positive responses.
- Personal opinion

Do not include:

- ✗ Employee names
- ✗ Personal opinion
- ✗ Restatement of the question
- ✗ Contradictory information
- ✗ Boilerplated or templated information

Auditor Justification Note Quality

Auditor justification notes must be original and specific to the audited employer's health and safety systems during the period of the current audit. Auditors should not reference previous audits to write notes but formulate notes based on answering the audit question using collected data from the audit process.

Negative findings are not required but may be included if they provide valuable insight for the employer. For example it is not necessary to say that 1 employee could not describe the general content of the health and safety policy. However, in a situation where many employees confused the health and safety policy with the health and safety manual, it might be helpful for the employer to know that half of the employees could describe the manual but not the policy.

- Documentation Notes Quality – identify specific documents reviewed, the span of records, site/department sources, and quantify positives (i.e., "16/20 minutes included a manager..."). Cite concrete examples that link to the question criteria.
- Interview Notes Quality: summarize clear, representative examples of positive responses; quantification comes from the tool's calculated % positive; include the levels interviewed, for example "employees" or specific levels as appropriate such as workers /supervisors /managers /senior manager(s)/Councillors. It is a best practice to include the quantification of positive responses for interview questions (i.e., 17/20 employees).
- Observation Notes Quality: list sites visited, what you saw, and quantify (i.e., 3/5 sites).

Quality Assurance Review

Auditor justification notes are evaluated as part of AMHSA's Quality Assurance (QA) review to confirm they meet the requirements of the Partnerships Standard and AMHSA's auditing expectations. This includes verifying that notes fully justify the scores assigned, reflect proper use of validation techniques, and are original and specific to the employer's health and safety management system. Audit reports that do not meet these requirements may be returned for revision.

Spelling and grammar are also reviewed to confirm readability and understanding for the end users. Minor issues may not be mentioned in QA but significant issues with spelling and/or grammar will be noted.

Ongoing or significant deficiencies may result in review under AMHSA's Auditor Performance Management and Governance processes.

Related Documents

- [Auditor Code of Ethics](#)
- [Auditor Investigation and Governance Process](#)