

## Auditor Code of Ethics

### Professionalism and Integrity

The Auditor must maintain the highest standards of honesty, integrity, diligence and professionalism in the performance of his or her duties. The Auditor must not:

- a) knowingly engage in acts or activities that are discreditable to the profession of auditing;
- b) perform an audit for which the Auditor is not competent, qualified and certified;
- c) misrepresent to Employers or AMHSA the Auditor's competency, qualifications, training or certification;
- d) use the Employer's or AMHSA's confidential information for personal gain, or for the gain of the Auditor's family members, friends or business associates;
- e) knowingly manipulate the data collected from the Employer to influence the findings and recommendations in the Audit in a way that is inaccurate, misleading or false;
- f) allow the Audit results to be influenced by any factor other than the data collected by the Auditor through documentation, interviews, and observation;
- g) knowingly include false statements or data in the Audit;
- h) knowingly interview fewer employees than is required by AMHSA's Interview Minimums and Interview Selection;
- i) knowingly make fewer site observations than is required by AMHSA's Site Representative Sampling; and
- j) accept fees or gratuities for performing the Audit above that which the Auditor and Employer agreed to prior to the Audit being performed.

### Confidentiality

The Auditor must:

- a) ensure that all information obtained through the audit process is not disclosed to parties other than the employer and the CP, except where authorized or otherwise legally obligated to disclose the information; and
- b) always maintain the confidentiality of the interview process.

### Auditor Conduct

When performing an Audit, the Auditor must:

- a) follow all auditing and quality assurance standards as implemented by AMHSA;
- b) behave in such a manner that the auditor's good faith and integrity will not be called into question;
- c) separate facts from opinions and base the Auditor's evaluations on objective and measurable data, and not subjective opinions;
- d) be honest in the assessment of the employers' workplace health and safety management systems, and in dealings with all persons involved in the audit.;
- e) act in good faith, responsibly with due care and competence, without misrepresenting material facts or allowing their independent judgment to be compromised;
- f) ensure that the employers or Certifying Partners intellectual property or information is not used for personal gain (including for the gain of family members or friends);

- g) be accurate and consistent in evaluations of data obtained through documentation, interviews and observation.
- h) ensure completeness in performing the Audit, avoiding any omissions relevant to the scope of the Audit;
- i) ensure the recommendations are relevant to the employers' operations, meet the standards of the audit instrument, and add value to improving the employer's health and safety management system;
- j) ensure that both the suggestions for improvement and other notes and observations are clear, concise, reflective of the audit findings, and written in plain language;
- k) be timely in the performance of the audit and report writing, complying with the required time lines for Audit completion, submission, and correction as communicated to the Auditor by AMHSA.

## **Disclosure**

An auditor must disclose perceived or actual conflict of interest to AMHSA.

If an Auditor encounters a situation where another Auditor may have violated the Code of Ethics, or engaged in unethical Audit practices, this must be reported to AMHSA immediately.

AMHSA is required to disclose any auditor suspension that is six months or greater to Partnerships and all Alberta Certifying Partners.

## **Compliance**

When performing Audits, the Auditor must comply with all the Auditing and Auditing quality assurance standards, as established by AMHSA, as well as with any Partnerships Standards that are communicated to the Auditor by AMHSA.

While performing Audits, the Auditor must comply with all applicable laws, rules and regulations of the federal, provincial, and local governments.

Auditors are bound by the standards for Auditor Discipline - acknowledge that Partnerships and other Alberta Certifying Partners are notified of auditor suspensions greater than six months and agree not to pursue legal action against decision makers as a result of application of the Auditor Discipline policy.

## **For all COR Certification and Recertification Audits:**

### **Conflict of Interest**

The Auditor must avoid placing him or herself in a conflict of interest when performing an Audit. For certification and recertification audits the Auditor must not:

- a) perform an Audit for any organization if the Auditor or a member of the Auditor's corporate group has helped to build, establish, implement, advise, consult, or maintain the employer's health and safety management system and safety processes in the 12 months preceding the Audit start date;

- b) perform an Audit for any organization if the Auditor or a member of the Auditor’s corporate group has been employed by, or been in a direct contractual relationship with the employer with the 12- month period preceding the audit, except for the following:
  - i. delivering standard CP-developed training courses,
  - ii. delivering generic training courses (in either group or individual employer settings), or
  - iii. providing other services not directly evaluated by the audit instrument (e.g. audiometric testing;
- c) make recommendations in an Audit with the intention of using them to market or justify the purchase of additional business services from either the Auditor or a member of the Auditor’s corporate group;
- d) market the Auditor’s services or those of the Auditor’s corporate group to the employer while performing the Audit;
- e) have a personal relationship (e.g. family members, close personal friends) with any key employees or members of the management group of the operation being audited where that relationship may be perceived to influence the results of the audit. This also applies to the auditors corporate group;
- f) perform any cross-audits. A cross-audit situation occurs when, in the same calendar year, a certified auditor from Company A conducts an audit of Company B, and a certified auditor from Company B conducts an audit on Company A.)
- g) perform a peer audit on the principal(s) or prime contractor that their employer is working for at the time of the audit.

**For all COR Maintenance Audits:**

Auditors may both develop and audit an employer’s occupational health and safety management system.

**Yes, I understand and agree to abide by this Auditor Code of Ethics.**

\_\_\_\_\_  
*Printed Name*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Auditor Number (if applicable)*

\_\_\_\_\_  
*Date (dd/mm/yyyy)*

All auditors/assessors must sign this agreement stating they will be bound by the Auditor Code of Ethics. This agreement must be signed upon auditor certification, and at any subsequent recertification.

Sign and submit a PDF copy to [carla@amhsa.net](mailto:carla@amhsa.net). Please keep a copy for your records.