



Auditor Comments

Comments are one of the tools auditors use to communicate what they saw during the audit process. The purpose of the comments is for the auditors to be able to justify why they did or did not award points for a question. Comments should be written so that the auditee can understand the rationale for the scoring for each particular question.

As an auditor, you are required to include confirmation of any and all verification techniques in your comments as well as specifics as to what was documented, observed or expressed through interviews.

The ACSA Audit Document provides guidelines for each question in the audit. The guidelines provide information regarding what the question requires for validation. These guidelines are useful for completing auditor comments. The guidelines are located on the back page of every section in the paper audit and before every question in the electronic audit.

Please Note: Boilerplating and Templating auditor comments are not acceptable practices for ACSA auditors. Audits containing boilerplated or templated comments may be subject to rejection. The auditor who submitted the audit may be subjected to disciplinary action.

Comments are required

- for all documentation and observation questions.
- only for interview questions when points **are not** awarded.

Refer to *the ACSA Writing Quality Comments* guidelines on the following pages for examples.



Writing Quality Comments

Comment Guidelines

Auditors must provide comments to clearly justify the scoring for documentation and observation audit questions.

Comments must:

- clearly identify the verification technique required,
- answer the question,
- justify the points awarded,
- give at least one company specific example, and
- be professional in style and content.

If more than one verification technique is required to score a question, the comment must indicate the results of each technique.

Comments must not:

- refer to a specific employee,
- state the auditor's personal opinion,
- restate the question justifying the score awarded,
- contradict information within the question and related questions, and
- be boilerplated or template.

Boilerplating

This practice involves copying all or a portion of an audit report from one audit and then re- using it for another audit, making few changes.

Templating

This practice involves using prewritten notes and recommendations for multiple audit reports. These notes and recommendations may include specific findings, but are for the most part unoriginal.

Definitions excerpted from Appendix N of the Partnerships Standard for Auditor Training Content.



Confirming Verification Techniques

Auditors must provide examples of the required verification techniques in comments. The boxes below show examples of acceptable comments.

Documentation:

Refer to the documents read during the audit.

Field Level Hazard Assessments (FLHAs) reviewed confirm that workers use an ongoing hazard assessment process daily. FLHAs indicate reassessment of hazards when jobs or tasks changed.

Observations:

Describe what was seen on the observation tour. Connect the observation comment to a task performed whenever possible.

Workers observed wearing high visibility vests when directing traffic and safety glasses and face shields when grinding during site tour.

Interviews:

Summarize what the interviewees said.

Workers stated during interviews that safety meetings are not taking place each morning as per the company policy.

Note: Comments are required only for interview questions when points **not** awarded.

Comments for Not Applicable (N/A) Questions

Comments are required for all questions considered Not Applicable (N/A) and must clearly identify the reason for the allocation of the N/A.

Question 2.10

Does the company have a process for evaluating and/or monitoring subcontractors?

Score: N/A

This question is not applicable to the audit. ABC Inc. does not hire subcontractors.



Comment Writing Examples

The following are examples of acceptable comments from the ACSA Audit Tool:

Question 2.7

Health and Safety Program Verification	Score	Technique Employed			Points Awarded
2. Workplace Hazard Assessment and Control – <i>continued</i>		D	O	I	
2.7 Are controls developed for these identified hazards?	3				
Comments:					

Guideline (2.7)

Once identified, hazards must be controlled. The review identified controls and confirm the use of engineering controls, administrative controls (safe work practices, safe job procedures, and rules), personal protective equipment or a combination of control measures.

Acceptable comment - Points Awarded

Project Hazard Assessments and Site-Specific Hazard Assessments reviewed indicate engineering, administrative, and PPE controls are in place.

Examples included:

- *Guards are on grinders (Engineering)*
- *Training is required to operate equipment (Administrative)*
- *Safety glasses are required in all field operations (PPE)*

Acceptable comment - Points Not Awarded

Formal and Site-Specific Hazard Assessments reviewed indicate that the required engineering, administrative, and PPE controls were not implemented.

Examples of required controls not implemented include:

- *Training required to operate equipment (Administrative)*
- *Safety glasses not identified as required on the JHA for grinding*

Best Practice

Always review the ACSA Audit Guidelines before and after writing comments



Question 10.8

Health & Safety Program Verification	Score	Technique Employed			Points Awarded
		D	O	I	
10. Investigations and Reporting – Continued					
10.8 a) Have corrective actions been identified as a result of the investigation?	3				
b) Do observations confirm that these corrective actions have been implemented?	3				
c) Have corrective actions been communicated to workers?	3				
Comments:					

Guideline (10.8)

Verify through documentation that corrective actions have been identified and implemented. Interviews should verify that corrective actions are communicated to workers. Observations should verify corrective actions have been implemented onsite.

Acceptable comment - Points Awarded

a) *12 out of 12 investigation reports reviewed identify corrective actions. Examples included: review safe work practices with employees and use of tag lines with suspended loads.*

b) *Observations confirmed corrective actions implemented. Tag lines used with a suspended load. Supervisor observed reviewing the safe work practice for rigging before work started.*

Acceptable comment - Points Not Awarded for B & C

a) *12 out of 12 investigation reports reviewed identify corrective actions. Examples include: review safe work practices with employees and use of tag lines with suspended loads.*

b) *Evidence of corrective actions not found during observations. Tag lines not used with a suspended load. Safe work practices were unavailable on site.*

c) *Interviews indicated that workers were unaware of corrective actions resulting from incident investigations.*