



Alberta Construction
Safety Association

Auditor Code of Ethics and Conflict of Interest

COR-QA-003.03

ACSA Auditor Code of Ethics and Conflicts of Interest

Policy

1.0 Ethical Conduct

All Auditors must adhere to the following ethical requirements at all times when conducting any type of health and safety Audit. ACSA definitions and references are at the end of this agreement in section 4.

- (a) **Confidentiality:** Auditors must ensure that all Confidential Information obtained through the Audit process is treated as confidential and is not disclosed to any other person or organization, other than to the Employer and the ACSA, except where the Auditor is authorized or otherwise legally obligated to disclose the Confidential Information. Auditors must always maintain the confidentiality of the interview process.
- (b) **Professional Conduct:** Auditors shall behave in such a manner that their good faith and integrity will not be called into question. Auditors shall not misrepresent any aspect of the ACSA's operations, policies, standards, or procedures to Employers or individuals.
- (c) **Diligence:** Auditors must act in good faith, responsibly with due care and competence, and without misrepresenting material facts or allowing their independent judgment to be compromised.
- (d) **Accuracy:** Auditors must be accurate and consistent in their evaluations of data obtained through documentation, interviews and observation.
- (e) **Completeness:** Auditors must ensure their evaluations are complete and avoid any omissions that are relevant to the scope of the Audit.
- (f) **Clarity:** Auditors must ensure that both their suggestions for improvement and other notes and observations are clear, concise, reflective of the Audit findings, and written in plain language.
- (g) **Honesty:** Auditors must be honest in their assessment of the Employers' workplace health and safety management systems and in their dealings with all persons involved in the Audit.
- (h) **Objectivity:** Auditors must separate facts from personal opinion and not allow their personal feelings or prejudices to affect the objectivity of their evaluation. Evaluations must be based on objective and measurable data, not on the Auditor's subjective opinion or assumptions.
- (i) **Relevance:** Auditors must ensure their recommendations are relevant to the Employers' operations, meet the standards of the applicable Audit instrument, and add value for improving the Employer's health and safety management system.
- (j) **Timeliness:** Auditors must ensure that they comply with all timelines set by the ACSA for data gathering, audit completion, submission of the Audit instrument and Audit report to the ACSA, and the completion and submission of any required corrections to the ACSA. On any matter, Auditors must provide a response to the ACSA within the timelines set by the ACSA.



- (k) **Corporate Opportunity:** Auditors are prohibited from using either the Employer's or the ACSA's Intellectual Property or Confidential Information for personal gain, including for the gain of the Auditor's family members or friends.
- (l) **Duty to Report:** If an Auditor is aware of a situation where another Auditor(s) may have violated this Code of Ethics or engaged in unethical Audit practices, the Auditor must report this to the ACSA immediately.
- (m) **Compliance with Applicable Standards:** Auditors must follow all auditing and quality assurance standards as established by the ACSA.
- (n) **Compliance with Legislation:** Auditors must comply with all applicable laws, rules and regulations of federal, provincial and local governments, public regulatory agencies and any applicable private regulatory agencies.

2.0 Professionalism and Honesty

All Auditors certified by the ACSA must adhere to the following ethical requirements at all times when conducting any type of health and safety Audit.

- (a) The Auditor must maintain the highest standards of honesty, integrity, diligence, and professionalism in the performance of their duties, including all engagements and dealings with Employers and with the ACSA.
- (b) The Auditor must not:
 - (i) perform an Audit for which the Auditor is not competent, qualified and certified;
 - (ii) misrepresent to Employers or the ACSA the Auditor's competency, qualifications, training, past or current employment status, or certification;
 - (iii) 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;
 - (iv) allow the Audit results to be influenced by any factor other than the data collected by the Auditor through documentation, interviews, and observation;
 - (v) knowingly include false statements or data in the Audit;
 - (vi) knowingly interview fewer employees or workers than is required by the ACSA for the type of Audit being performed;
 - (vii) knowingly make fewer site visits than are required by the ACSA for the type of Audit being performed;
 - (viii) knowingly take shortcuts on the validation methods required by the ACSA for the type of Audit being performed; or
 - (ix) accept fees or gratuities for performing the Audit above that to which the Auditor and Employer agree.

3.0 Avoiding Conflicts of Interest

Auditors must avoid any and all actual or perceived Conflicts of Interest. A Conflict of Interest may influence the results of the Audit. This can lead to inaccurate Audit results, and ultimately, increase the risk of worker injury.

This part of the Code applies to all Auditors when conducting any type of health and safety Audit, but does not apply to employees who are performing Internal, Self and/or Maintenance Audits of their own Employer.

- (a) Auditors must avoid placing themselves in a Conflict of Interest when performing Audits;
- (b) The Auditor must not:
 - (i) perform an External Certification Audit for an Employer if the Auditor or a member of the Auditor's Corporate Group has helped to build, establish, implement, advise or consult upon, or maintain the Employer's health and safety management system or processes in the 12 months preceding the date of first data gathering in relation to the External Certification Audit's date;
 - (ii) perform an External Certification Audit for an Employer who, in the 12 months preceding the Audit, employed the Auditor or a member of the Auditor's Corporate Group, or had a direct contractual relationship with the Auditor or a member of the Auditor's Corporate Group, unless the nature of the employment or contractual relationship falls into the following categories:
 - (A) the Auditor or a member of the Auditor's Corporate Group has delivered standard ACSA courses for the Employer;
 - (B) the Auditor or a member of the Auditor's Corporate Group has delivered generic training courses for the Employer; or
 - (C) the Auditor or a member of the Auditor's Corporate Group has provided services to the Employer that are not directly evaluated by the Audit instrument;
 - (iii) perform an External Certification Audit for an Employer if the Auditor or a member of the Auditor's Corporate Group has a Personal Relationship with the Employer's owner, or any key employees, or members of the Employer's management group, if that Personal Relationship may be construed or perceived as a Conflict of Interest;
 - (iv) make recommendations in an External Certification Audit with the intention of using them to market or justify the purchase of additional business services from either the Auditor or members of the Auditor's Corporate Group;
 - (v) market the Auditor's services or those of the Auditor's Corporate Group to the Employer while performing the External Certification Audit;
 - (vi) perform Cross Audits; or

- (vii) perform an External Certification Audit for an Employer that has any contractual relationship with the Auditor's Employer, other than a contract for the performance of Audits or related health and safety services.

Definitions

In this ACSA Auditor Code of Ethics,

- (a) "ACSA" means the Alberta Construction Safety Association;
- (b) "Audit" means an evaluation of an organization's health and safety management system to an approved Standard, carried out by an ACSA-certified Auditor;
- (c) "Auditor" means the ACSA-certified Auditor;
- (d) "Code" means this ACSA Auditor Code of Ethics;
- (e) "COR" means a Certificate of Recognition or Small Employer Certificate of Recognition, which is a status obtained by Employers and recognized by the Alberta government;
- (f) "Employer" means an entity that contracts with the Auditor to perform an Audit on the Employer's operations;
- (g) "External Certification Audit" means an Audit performed to enable an Employer to obtain or renew a COR;
- (h) "Confidential Information" includes the identity of interviewees interviewed by the Auditor during an Audit, information identified by the Employer to the Auditor as being confidential information, the Employer's Intellectual Property and any software, documentation, data, drawings, designs, financial information, and any other proprietary information supplied by the Employer to the Auditor;
- (i) "Conflict of Interest" means a situation in which the Auditor's ability to perform an Audit objectively may be affected, or may be perceived to have been affected, and includes, but is not limited to, the situations set out in this Code;
- (j) "Corporate Group" means consulting firms, partnerships, professional corporations, sole proprietorships or other corporate entities who are affiliated or work together or individually, and are associated with the Auditor by reason of ownership or the Auditor's employment arrangements, whether the Auditor is an employee or contractor of the Corporate Group;
- (k) "Cross Audit" means a pair of audits performed within the same calendar year as follows: An Auditor who works for Company "A" performs an Audit on Company "B", and an Auditor who works for Company "B" performs an Audit on Company "A";
- (l) "Intellectual Property" means any and all intangible property protectable under patent law, copyright law, trade secret law, trademark law and any and all similar proprietary rights, in intangible property, and any and all renewals, extensions, and restorations thereof;



- (m) "Standards" means all officially signed policies, procedures and approved audit instruments that are officially adopted by the ACSA and are formally captured and made available to the Auditors, as amended from time to time; and
- (n) "Personal Relationship" means a relationship with another person or entity that will impair, or is likely to impair the Auditor's independent judgment in the performance of an Audit and could include, but is not limited to, a relationship with the Auditor's family members, close personal friends, and business associates.

Auditor Code of Ethics & Conflict of Interest Violations

The penalties for breaching the Auditor Code of Ethics and/or Conflict of Interest Declaration depend on the circumstances, previous infractions and the severity of the breach. Penalties can include suspension and/or permanent revocation of certification. If certification is suspended, all Certifying Partners will be notified. Auditors may not pursue any legal action against decision makers or their organization as a result of the application of the current Auditor Performance Management Process, COR-QA-004.