

CERTIFICATE OF RECOGNITION PROGRAM AUDITOR CODE OF ETHICS

Overview

The BC Municipal Safety Association (BCMSA) is responsible for overseeing and maintaining the integrity of the Local Government Health and Safety Audit program, which includes addressing issues around the requirements of professional responsibility. The BCMSA Auditor Code of Ethics is intended to promote an ethical and cooperative culture in the Local Government Audit program among all auditors.

The standards set forth in this document provide basic principles in auditor conduct and are the standard that is expected of all auditors. The responsibilities that the auditor has during the audit process place high ethical demands on their conduct and business practices.

The WorkSafeBC Document “Certificate of Recognition Program Standards & Guidelines” contains additional information relative to External and Internal Auditor certification requirements and not all are stated herein.

The Code of Ethics contains two components:

1. **Principles** that are relevant to the profession and the practice of auditing, and
2. **Rules of Conduct** that describe expected and acceptable behaviour of auditors. The rules will aid in interpreting the Principles and are intended to guide the ethical conduct of auditors.

This Code of Ethics applies to internal, external and student auditors, as well as all other individuals working on a Local Government COR Audit. Breaches of the Code of Ethics will be reviewed and administered by the BCMSA Executive Director and Audit and Training Services Manager, according to the BCMSA’s Infraction and Disciplinary process included in this document. If a particular unacceptable conduct is not mentioned in the Rules of Conduct, it may still be an infraction worthy of discipline.

The following are the Principles and Rules of Conduct that guide the auditor practices of the Local Government Health and Safety Audit program.

PRINCIPLES

Integrity

The integrity of auditors establishes trust and provides the basis for reliance on their judgement by both the organization being audited, and the BCMSA. Integrity requires auditors to observe both the form and spirit of auditing standards. It also requires auditors to maintain independence, objectivity, standards of professional conduct, and absolute honesty in their work.

Auditors shall:

- Follow high standards of honesty, fairness, integrity and ethical conduct;
- Conduct business in an honest and fair manner, without actual or perceived conflict of interest;
- Advise the BCMSA in writing with reasons, whenever the activities or conduct of an auditor appear to be in conflict with this Code of Ethics;
- Not be associated with any report, statement or representation known to be false or misleading;
- Respect the integrity of other auditors, recognizing their different experiences and areas of expertise;
- Comply with WorkSafeBC Occupational Health and Safety Regulation, as well as all other applicable laws and regulations;
- Not knowingly engage in acts or activities that are discreditable to the profession of auditing in the occupational health and safety field;
- Not represent themselves as employees or contractors for or of the BC Municipal Safety Association at any time.

Objectivity

Auditors must exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the audit activities. They must make a balanced assessment of all relevant circumstances and are not to be unduly influenced by their own interests or by others when forming judgements. It is essential that auditors are and at all times are perceived to be, independent and impartial.

Auditors shall:

- Conduct the audit as instructed by the Audit Protocol without bias, prejudice, variance or compromise;
- Remain free of any influence, interest or relationship that impairs professional judgement, independence or objectivity while providing auditing services;

- Disclose any potential personal or perceived conflict of interest during initial contact or communication with a potential client.
- Not make audit recommendations with the intent to market or to justify the purchase of additional business services from the auditor
- External auditors must not, within the twelve month period preceding an audit conducted for certification and recertification purposes:
 - provide specific or generic training services that would be directly evaluated by the audit instrument.
 - Have any employment or direct contractual relationship with the employer (including establishing or implementing a health and safety management system), except for a relationship that involves the following:
 - Auditing
 - Delivering standard CP-developed training courses
 - Delivering generic training courses for which they did not help develop the curriculum
 - Providing other services not directly evaluated by the audit instrument
- Protect their independence and not accept any gifts or gratuities which could influence, compromise or threaten the ability of the auditor to act and be seen to be acting independently;
- Maintain both the actual and perceived political neutrality in order to discharge their duties and responsibilities in an impartial way.

Confidentiality

Auditors must respect the value and ownership of information they receive during an audit and may not disclose information to any third party, orally or in writing, without appropriate authority, and unless there is a legal or professional obligation to do so.

Auditors shall:

- Maintain the confidentiality of information received during the audit;
- Be prudent in the use of information acquired in the course of their work;
- Take all reasonable steps to protect the confidentiality of the audit results, data collected and the anonymity of interviewees;
- Not use audit information for any personal gain, financial or otherwise that would be contrary to the law, the audit process or detrimental to the BCMSA;
- Not share, either for profit or otherwise, any BCMSA Local Government audit process or program materials to others developed by or for the BCMSA, without the written permission of the BCMSA.

Competency

Auditors must apply the knowledge, skills and experience needed in the performance of auditing services.

Auditors shall:

- Only undertake work activity that they are competent and qualified to carry out;
- Not assign or subcontract any obligation of the audit program, unless involved in a team audit;
- Be consistent and accurate in their evaluations of data obtained through documentation, observation and interviews;
- Strive to be complete in their evaluations and avoid any omissions;
- Separate fact from opinion clearly and concisely in their evaluations. Support for auditor opinions must be derived from quantitative, measurable data;
- Serve the client in a conscientious, diligent, respectful and efficient manner;
- Conduct themselves with the utmost of professionalism and without bias or prejudice at all times when conducting audits or communicating with clients and the BCMSA;
- Not knowingly engage in acts or activities that are discreditable to the profession of auditing in the occupational health and safety field;
- Assist clients with any post-audit questions, such as recommendations or explanations of results;
- Commit to honest, thorough and straightforward communication in the performance of audit activities;
- Continually seek to maintain and improve their proficiency, effectiveness and quality of their skills;
- Willingly and openly share their collective knowledge and always be in the pursuit of the enhancement of health and safety in the local government sector;
- Uphold the excellence of the BCMSA COR Audit program and work to improve the audit process and the program;
- Maintain the highest standards of honesty and integrity during the application of audits

Standards of professional conduct

Auditors are expected to act in a responsible, professional manner at all times when conducting an audit. To do otherwise will cause an immediate suspension of the auditor's licence to audit for the BCMSA, pending an internal review of the situation. The following is intended to be a guide for auditors, to avoid problems due to unacceptable behaviour.

- Auditors are to dress appropriately for the conditions encountered during the audit, and are at all times to be professional in appearance. This includes having clean, well presented clothing (e.g. no holes, rips, or tears), with no clothing showing inappropriate pictures or sayings which may be taken as offensive
- Auditors shall be professional in their conduct and speech with all persons involved with the audit, including the organization's employees, contractors, and BCMSA staff
- Auditors will not act discriminatorily in any way to any persons
- Honouring confidentiality is one of the cornerstones of the audit process, and with the exception of BCMSA staff, communications regarding the audit to outside persons is forbidden
- Auditors will strive to achieve the highest quality and effectiveness in both the process and products of their professional work
- Auditors will promote the activities and products of the BCMSA as part of their audit activities
- Auditors shall not violate the Code of Ethics

Auditor Infraction and Disciplinary Process

The Code of Ethics are the accepted practices that surround the auditor during the audit process. Violations of these are considered to be serious, and will result in swift intervention by the BCMSA. In particular, the following sanctions may be administered to the auditor for violations of the Code depending on the situation:

1. Formal letter advising the auditor of the violation, a restatement of the required standard, and a stipulation to not have this reoccur;
2. A requirement to have retraining undertaken by the auditor;
3. Suspension of the auditors certification; or
4. Permanent removal of the auditor's certification.

All sanctions against an auditor will involve a full investigation by the BCMSA Executive Director and Manager of Audit and Training Services, before any actions are taken. The BCMSA is not required to apply progressive discipline in situations which are serious in nature and warrant severe penalties up to and including permanent removal of certification.

Sanctions may include a combination of discipline, such as suspension plus a requirement to be retrained in the program.

As part of the Code of Ethics, auditors will cooperate fully with an inquiry in the event of a report of a breach of this Code of Ethics.

The fact that a particular conduct is not mentioned in this document does not prevent the conduct from being unacceptable; an auditor may still be liable for disciplinary action.

Appeal process

Should an infraction have been deemed to have occurred, the auditor shall have the right to appeal any disciplinary action taken to the BCMSA Board of Directors. Such appeal must be provided in writing and must be submitted within thirty (30) days of any action being applied against the Auditor. The findings of the Board of Directors shall be final.

The Board of Directors in its sole discretion will determine whether the appeal will be heard orally or on the basis of written submissions only, and may in its sole discretion determine any other procedural matters in connection with the appeal.

The auditor and the BCMSA will be provided a letter acknowledging receipt of the appeal, including direction regarding the dates for the exchange of written submissions and documents regarding the appeal.

The auditor will have the opportunity to provide a written submission and any documents regarding the appeal, which must be received within fourteen (14) days of the date of the letter acknowledging the appeal. The BCMSA will have the opportunity to provide a response, including the information relied on for the disciplinary action, which must be received within twenty-eight (28) days of the date of the letter acknowledging the appeal. The auditor will be provided the opportunity for a final reply, which must be received within thirty-five (35) days of the date of the letter acknowledging the appeal.

The Board of Directors may in its discretion amend the dates for the exchange of submissions and documents, upon request by the auditor or the BCMSA or on its own motion.

Copies of all written submissions and documents submitted to the Board of Directors will be provided to the auditor and the BCMSA.

If an oral hearing is held following the exchange of written submissions, the auditor and BCMSA will be informed of the date, time and place for the hearing of the appeal. The Board of Directors will determine the order of and time allotted for submissions in the hearing.

The Board of Directors may request further information from the auditor or the BCMSA regarding the appeal and may adjourn the appeal process in order that such information may be obtained.

The Board of Directors will provide its decision on the appeal in writing. The decision will be issued within thirty (30) days unless the Board of Directors determines that further time is needed to issue its decision.

As a Certificate of Recognition Program Auditor for the BC Municipal Safety Association, I agree to abide by this Code of Ethics.

Company Name

Auditor name (printed)

Date

Auditor signature