



Alberta Motor  
Transport Association

## Auditor Code of Ethics and Conflict of Interest



# CERTIFIED AUDITORS CODE OF ETHICS AND CONFLICT OF INTEREST

## Table of Contents

<b>1. DEFINITIONS.....</b>	<b>2</b>
<b>2. PROFESSIONAL CONDUCT AND FAIR REPRESENTATION.....</b>	<b>4</b>
<b>3. AUDITOR CODE OF ETHICS .....</b>	<b>6</b>
<b>4. CONFLICT OF INTEREST .....</b>	<b>7</b>
<b>5. ETHICS VIOLATIONS .....</b>	<b>8</b>
<b>6. AUDITOR ACKNOWLEDGEMENT.....</b>	<b>9</b>

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# 1. DEFINITIONS

- a. **“Audit”** means an evaluation of an organization’s management system(s) against an approved standard, with an approved audit instrument, and carried out by an AMTA certified Auditor;
- b. **"Auditor"** means the Alberta Motor Transport Association Certified Auditor;
- c. **“AMTA Auditor Code of Ethics”** means the Code of Ethics developed by the AMTA with which the Auditor must comply, as amended from time to time;
- d. **“AMTA Quality Assurance Standards”** means any standard developed, or adopted, to provide guidance in the development, administration, and management of the AMTA’s Auditing Program;
- e. **“Contractor”** means an individual or employer that is not covered under the scope of the hiring employer’s WCB account number, contracted to provide materials or services on a non-exclusive basis;
- f. **“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 Employers Intellectual Property and any software, documentation, data, drawings, designs, financial information, and any other proprietary information supplied by the Employer to the Auditor;
- g. **"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;
- h. **“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 Auditors employment arrangements, whether the Auditor is an employee or contractor of the Corporate Group;
- i. **“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 Auditor who works for Company “B” performs an Audit on Company “A”;
- j. **“Disciplinary Process”** means the entire process of receiving and investigating complaints, imposing disciplinary measures, and providing appeals, in accordance with the Auditor Performance Management Policy, for any complaint or allegation of Auditor conduct that is

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prohibited by the AMTA Auditor Code of Ethics or serious, unaddressed, or repeated shortcomings in audit quality as identified within the AMTA program Standards;

- k. **"Employer"** means an entity that contracts with the Auditor to perform an Audit on the Employer's operation and any employees, agents or representatives of that entity;
- 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. **"Integrity"** means a consistent reliance on principles of sound judgment and truthfulness;
- n. **"Perform an Audit"** means commencing, carrying out, or completing the activities required to audit an Employer;
- o. **"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;
- p. **"Professionalism"** means the skill, sound judgment and courteous and respectful behavior that is expected of a person who is trained to do a job well;
- q. **"Review Committee"** means the Chair and committee members who are chosen and function as an appeals committee in accordance with the Auditor Performance Management Policy, whether past, present, or future members.

<b>Document Number</b> AMTA-QA-ST-001	<b>Document Classification:</b> <b>Controlled</b>	<b>Document Level:</b> 2	<b>Revision NO.</b> 1.0	<b>Revision Date</b> 30-May-2019	<b>Approval</b>
					<b>President</b>



## 2. PROFESSIONAL CONDUCT AND FAIR REPRESENTATION

AMTA Certified Auditors are required to maintain a high degree of professionalism. Auditors are required to ensure adherence to the following characteristics throughout their interactions with individuals and employers.

- 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 AMTA, 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 the AMTA, its operations or their relationship with the association.
- 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.

Document Number AMTA-QA-ST-001	Document Classification: Controlled	Document Level: 2	Revision NO. 1.0	Revision Date 30-May-2019	Approval
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- j. Timeliness:** Auditors must ensure that they comply with all timelines set by the AMTA for data gathering, audit completion, submission of the Audit instrument and Audit report to the AMTA, and the completion and submission of any required corrections to the AMTA. On any matter, Auditors must provide a response to the AMTA within the timelines set by the association.
- k. Corporate Opportunity:** Auditors are prohibited from using either the Employer's or the AMTA'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 AMTA immediately.
- m. Compliance with Applicable Standards:** Auditors must follow all auditing and quality assurance standards as established by the AMTA and applicable governing bodies.
- 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.

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### 3. AUDITOR CODE OF ETHICS

- 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 AMTA.
- 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 AMTA 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 AMTA for the type of Audit being performed;
  - vii. knowingly make fewer site visits than are required by the AMTA for the type of Audit being performed;
  - viii. knowingly take shortcuts on the validation methods required by the AMTA 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.
  - x. Knowingly act in any manner that would violate any of the conditions found within the reviewed and acknowledged Auditor Code of Ethics and Conflict of Interest.

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## 4. CONFLICT 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.

- a. Auditors must exercise due diligence in their effort to avoid placing themselves in a Conflict of Interest when performing Audits;
- b. The Auditor must not:
  - i. With exception to Internal Auditors; perform an External Certification Audit for an Employer if the Consultant Auditor or a member of the Consultant 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 36 months preceding the date of first data gathering in relation to the Certification Audit's date;
  - ii. With exception to Internal Auditors; perform an External Certification Audit for an Employer who, in the 36 months preceding the Audit, employed the Consultant Auditor or a member of the Consultant 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 AMTA 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. With exception to Internal Auditors; perform an External Certification Audit for an Employer if the Consultant Auditor or a member of the Consultant 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;

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- 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 Auditors Employer, other than a contract for services rendered within the scope of the audit.

## 5. ETHICS 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 revoked without opportunity for recertification, all Certifying Partners will be notified.

While Auditors are free to appeal the actions taken within application of the AMTA's Auditor Performance Management Process; Auditors are not entitled to pursue legal action against the AMTA or its employees for temporary or permanent loss of income relating to their role as an AMTA Certified Auditor.

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## 6. AUDITOR ACKNOWLEDGEMENT

**This is a legal document** identifying the required conduct and practices of AMTA Certified Auditors. In signing this agreement, the Auditor is acknowledging that they will conduct themselves as identified herein.

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<b>Auditors Name</b>	<b>Auditors Signature</b>	<b>Date</b>
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<b>Witness Name</b>	<b>Witness Signature</b>	<b>Date</b>
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