

Auditor Code of Ethics

The auditor code of ethics establishes the guiding principles for all auditors in the TSCBC Certificate of Recognition program. Auditors must comply with these principles when performing audits under the TSCBC Certificate of Recognition Program.

Integrity

Auditor integrity creates credibility and trust in the auditing process by providing the assurance that auditing standards, rules and procedures are observed. Auditors shall:

- Follow the highest standards of honesty, fairness and ethical conduct.
- Respect and act with dedication to the goals of the COR program.
- Comply with all applicable regulatory requirements (e.g. Canada Labour Code, Workers' Compensation Act).
- Respect the integrity of other auditors, their different experiences and areas of expertise.
- Conduct business in a fair and honest manner, without knowingly engaging in a conflict of interest.
- Conduct and report audit findings in accordance with the requirements of audit standard without bias, prejudice, variance or compromise.
- Strive for continuous improvement in all services rendered.
- Consult with TSCBC where there is a concern about a breach of the code of ethics.
- Report to TSCBC in writing with reasons, when the activities or conduct of an auditor appear to be in conflict with this code of ethics.

Objectivity:

Auditors must demonstrate the highest level of professional objectivity in collecting, evaluating and communicating information about the audit. Auditors must make a balanced assessment of all relevant information and make independent and impartial judgements without being unduly influenced by their own interests or those of others.

External Auditors

External auditors who provide contract auditing services are not permitted to audit companies where they have a family or non-arm's length affiliation or where they have been involved in the development and / or implementation of the health and safety system within the past 12 months. External auditors shall:

- Remain free of any influence, interest or relationship that impairs professional judgment, independence or objectivity.
- Disclose any perceived or potential conflict of interest during their initial contact with a client or perspective client.
- Not perform more than two consecutive audits for the same company.
- Not market their services during the audit process.
- 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.



Internal Auditors

Internal auditors are employees of companies being audited and who may have other roles and responsibilities. While performing a maintenance audit, internal auditors must detach themselves from their regular roles and responsibilities. Internal auditors shall remain free of influence, interest or relationship that may impair their judgement or objectivity.

Confidentiality:

Auditors must respect ownership of information they receive during the audit and not disclose any confidential information to any third party, either orally or in writing, without proper authority and unless there is a legal or professional obligation to do so. Auditors shall:

- Maintain the confidentiality of information obtained during the audit process and ensure the anonymity of all individuals interviewed.
- Not use audit information obtained for personal or financial gain or a purpose that would be contrary to the law, the audit process or harmful to the TSCBC COR program.
- Be prudent in the use of information acquired during the course of their work.

Competency:

Auditors must apply their knowledge, skills and experience in the performance of an audit. Auditors shall:

- Only undertake work for which they are competent and qualified to carry out.
- Commit to honest, thorough and straightforward communication in the performance of audit activities.
- Be consistent and accurate in their evaluations and avoid omissions.
- Provide accurate reports, findings and recommendations which are supported by quantitative and measurable data.
- Continually strive to maintain and improve their proficiency, effectiveness and quality of skills and knowledge.

Auditor Conduct:

Auditors are expected to act in a responsible and professional manner at all times. Auditors shall:

- Strive to achieve the highest quality, efficiency and effectiveness in their work.
- Not act discriminatorily in any way to any person.
- Not use profanity of any kind at any time.
- Be professional in their conduct and speech and in their dealings with all parties involved in the audit process, including employees, contractors and the TSCBC staff.
- Dress appropriately for the conditions encountered during the audit and to be professional in appearance.
- Willingly and openly share their collective knowledge and always be in pursuit of the truth and enhancement of health and safety.



Auditor Disciplinary Process

Violations of the code of ethics are considered serious and action will be taken by the Trucking Safety Council of BC in response to any violation.

An auditor may be subject to the following sanctions for a violation of the code of ethics, depending on the severity:

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 be retrained.
3. Suspension of the auditor's certification.
4. Permanent removal of the auditor's certification.

Before any action is taken, a full investigation of the alleged violation will be conducted by the TSCBC. Sanctions may include a combination of discipline, such as suspension, as well as a requirement for retraining. As part of the code of ethics, auditors are expected to cooperate fully with an inquiry in the event of a breach or alleged breach of this code of ethics.

The fact that a particular conduct or restriction is not mentioned in the code of ethics does not prevent an action deemed to be unacceptable from being subject to disciplinary action.

Auditor Agreement

I have read and understood this Code of Ethics and disciplinary policy. I agree to abide by it and fulfill my obligations as an auditor in the full spirit and intent of this code.

Auditor Name

Signature

Date

