



# COR Auditor Code of Ethics

## 6.5.3.1 Integrity

An auditor's integrity establishes trust and provides the basis for acceptance of, and reliance on, their judgments. Integrity requires auditors to observe both the form and spirit of auditing standards, as well as to integrate the principles of independence, objectivity, professional conduct and absolute honesty into their work.

Auditors shall:

- Follow high standards of honesty, fairness, and ethical conduct;
- Avoid acting or appearing to act in a discriminatory way toward anyone;
- Conduct themselves professionally in their actions, appearance and speech, and with everyone involved in the audit, including companies, employees, contractors and the staff and contractors at go2HR;
- Respect and act with dedication to the program's goals and vision;
- Conduct business in an honest and fair manner, without actual or apparent conflict of interest;
- Advise go2HR in writing, and with reasons, whenever the activities or conduct of an auditor appear to be in conflict with the Auditor 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 the Workers Compensation Act and the OHS Regulation, as well as all other applicable laws and regulations and company standards or requirements;

- Not represent themselves as employees or contractors for go2HR at any time unless associated with verification audit activities.

#### **6.5.3.2 Objectivity**

Auditors must exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about 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 judgments. It is essential that auditors remain independent and impartial at all times.

Auditors shall:

- Conduct audits as instructed by the audit protocol without bias, prejudice, variance or compromise;
- Remain free of any actual or perceived influence, interest or relationship that might otherwise impair professional judgment, independence or objectivity while providing auditing services;
- Not market their services at any time during the audit process;
- Disclose any actual, potential or perceived personal conflict of interest during initial contact or communication with a client. External auditors are not permitted to audit companies where they have an affiliation through family, where they have engaged in work during the previous 12 months or from whom they have received an economic benefit beyond that specified in WorkSafeBC's Certificate of Recognition: Program Standards & Guidelines.
- Maintain their independence and not accept any gifts or gratuities that could influence, compromise or threaten the ability of the auditor to act and be seen to be acting independently;
- Maintain actual and perceived political neutrality, in order to discharge their duties and responsibilities in an impartial way.

#### **6.5.3.3 Confidentiality**

Auditors must respect the value and ownership of information they receive during an audit and must not disclose information to any third party, orally or in writing, without appropriate authorization 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 using information acquired in the course of their work;
- Take all reasonable steps to protect the confidentiality of audit results, data collected and the anonymity of interviewees;

- Not use audit information for any personal gain, financial or otherwise, or in a way that would be contrary to the law, the audit process or detrimental to go2HR;
- Not share, either for profit or otherwise, any COR company process or program materials developed by or for go2HR without the written permission of go2HR.

#### **6.5.3.4 Competency**

Auditors must apply the knowledge, skills and experience required to perform auditing services.

Auditors shall:

- Engage only in those services for which they have the necessary knowledge, skills and experience and not assign or subcontract any obligation of the audit program without specific case approval from go2HR;
- Be consistent and accurate in their evaluations of data obtained through documentation, observation and interviews, both within each audit and from audit to audit;
- Strive to be complete in their evaluations and avoid any omissions that may otherwise alter the audit outcome;
- 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 professionalism and without bias or prejudice at all times when conducting audits or communicating with clients and go2HR;
- Assist clients with any post-audit questions, such as those related to recommendations or explanations of results;
- Commit to honest, thorough and straightforward communication in the performance of audit activities;
- Continually seek to maintain and improve the proficiency, effectiveness and quality of their skills;
- Willingly and openly share their collective knowledge and always be in pursuit of the truth and enhancement of health and safety in the tourism and hospitality sectors;
- Uphold the excellence of the COR program and work to improve the audit process and program.

I, the undersigned, do hereby affirm that I read, understood and agree to abide by the terms and conditions of the go2HR Auditor Code of Ethics. I have completed my self-assessment in accordance with go2HR requirements. I have reviewed my auditing practices and the go2HR COR Program [Policies and Procedures Manual](#).

Name:

Signature:

Company:

Date: