



# **COR Policies and Procedures Manual**

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## Acknowledgements

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## Disclaimer

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Although the information in this document is intended for general use, it may not apply to all circumstances. It does not cover all aspects of existing legislation and regulations and does not relieve individuals using this document from their responsibilities as prescribed under applicable legislation and regulations. go2HR does not guarantee the accuracy of or assume liability for the information presented here.

## Land Acknowledgement

go2HR's Vancouver office is located on the traditional, unceded territories of the Coast Salish peoples, including the Musqueam, Squamish and Tsleil-Waututh nations. We also acknowledge that go2HR's work across BC takes place on the traditional, unceded territories of 203 distinct Nations. We pay respect to these nations and are grateful to live, work, travel and play on these lands and waters of BC's Indigenous Peoples.

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# 1. Introduction

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go2HR is the Health & Safety Association (HSA) and Human Resources (HR) Association for BC's tourism and hospitality industry and a Certifying Partner for WorkSafeBC's Certificate of Recognition (COR) program. Our role is to drive strong workforces and safe workplaces that deliver world-class tourism and hospitality experiences in British Columbia. go2HR provides employers with labour market information, programs and resources in the areas of recruitment, retention and training. Services include a free tourism job board, labour and compensation research, health and safety initiatives, mental health initiatives, industry training, Safer Spaces, and FOODSAFE by Distance Education.

Formerly known as the Hospitality Industry Education Advisory Committee (HIEAC) and go2, go2HR has supported BC's tourism and hospitality industry since 1979. Bringing together employers, employees, government, educators and associations, we can help build the skilled workforce our industry needs to thrive.

In 2006, WorkSafeBC approached go2HR to take on the role of Health & Safety Association and Certificate of Recognition (COR) certifying partner (CP) for the tourism, hospitality and food and beverage industry. After considerable consultation, five major industry associations endorsed this concept and signed letters of support for go2HR to take on this role on behalf of the industry. The five associations are the BC Hotel Association, Restaurants Canada, BC Restaurant and Food Services Association, Canada West Ski Areas Association and the Alliance of Beverage Licensees.

go2HR signed a contract with WorkSafeBC in January 2009 and created an Industry Health and Safety Program to develop and execute a plan to deliver services. Since 2009, go2HR has implemented the Health and Safety Association and the COR Certifying Partner work by developing an internal team dedicated to these initiatives, with support and oversight from go2HR as a whole.

## 1.1 WorkSafeBC Certificate of Recognition: Program Standards & Guidelines

All COR programs in British Columbia are coordinated by WorkSafeBC; however, go2HR administers the COR program for the BC Tourism and Hospitality Industry. WorkSafeBC coordinates the activities of all the CPs to help ensure fairness across industry sectors. WorkSafeBC regulates all CP activities via the key document *Certificate of Recognition Program: Standards and Guidelines*. This document is available at <https://www.go2hr.ca/resource-library/certificate-of-recognition-program-standards-and-guidelines>. It is updated periodically under the sole control of WorkSafeBC. It defines responsibilities within the COR program of WorkSafeBC, go2HR (and all other CPs), auditors and companies. These rules define how all COR audits must be performed and administrated, but allow each CP to manage the details of the process to reach desired outcomes.

## 1.2 go2HR COR Program Policies and Procedures Manual

go2HR is recognized by WorkSafeBC as having in-depth industry knowledge and existing networks that allow the organization to effectively promote and develop workplace health and safety to tourism and hospitality employers. go2HR facilitates the delivery of the COR program to employers in tourism, hospitality and naturally aligned industries, corresponding mainly with WorkSafeBC subsector 7610 — Tourism and Hospitality. Most employers participating in the program are from the following classification units (CUs):

- 761056 — Overnight and Short-Term Accommodation (not elsewhere specified)
- 761035 — Restaurant or Other Dining Establishment
- 761034 — Pub, Bar, Night Club, or Lounge
- 761038 — Ski Hill
- 741032 — Beer, Wine or Liquor Store
- 761031 — Golf Course, Driving Range, Pitch and Putt, or Lawn Bowling Facility
- 761028 — Outdoor Sport Tour
- 761032 — Private Park, Garden, or Zoo
- 761054 — Casino or Other Gaming Operations (not elsewhere specified)

The purpose of the go2HR *COR Program Policies and Procedures Manual* is to provide a reference document for companies, auditors (internal, external and student) and those involved in the administration and review of go2HR COR audits. While every attempt has been made to include all reasonably expected information, not all circumstances can be predicted and requirements are subject to continual improvement. go2HR reserves the right to administer the COR audit process following go2HR's internal requirements and WorkSafeBC's *Certificate of Recognition: Program Standards and Guidelines*. In case of conflict between this manual and other requirements, the requirements in WorkSafeBC's *Certificate of Recognition: Program Standards and Guidelines* will have priority. As an integral part of this document, go2HR's quality assurance program is designed to ensure audits are conducted to meet the guidelines developed by industry and that the highest auditing standards are maintained. The manual was first developed in December 2009 and then revised in May 2012, April 2013, October 2014, July 2015, July 2022, and March 2024.

### Note to Auditors

Ensure you are familiar with the requirements presented in this manual. This manual applies to internal and external auditors. The *COR Program Policies and Procedures Manual* will continue to be updated as required and made available to all auditors and companies participating in the COR program.



## 2. Overview of the COR Program

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The certificate of recognition (COR), is a voluntary employer certification program intended to motivate employers to take a proactive role in occupational health and safety. The COR program recognizes and rewards employers who go beyond the current legal requirements, implement an effective occupational health and safety management system (OHSMS), and pass a certification audit to the standards set out by WorkSafeBC. The COR audit has two purposes. The first is to provide meaningful recommendations to the company to help improve worker health and safety. The second is to provide evidence that the employer is eligible for a COR incentive payment from WorkSafeBC. These two purposes are different but complementary to one another.

go2HR is the CP responsible for coordinating the program and supporting participating employers in the BC tourism and hospitality industry, as well as other naturally aligned industries. go2HR currently offers the COR program to large employers with 20 or more employees and SECOR for small employers with fewer than 20 employees.

Employers enrolled in the COR program implement comprehensive management systems in OHS. By implementing this system, as confirmed through prescribed audits, they can earn the following certificate:

- Occupational Health and Safety Certificate of Recognition (OHS COR)

The OHS COR recognizes that an employer has implemented an effective OHS management system. The implementation of such a system exceeds many regulatory requirements and ensures that there are comprehensive management systems in place to provide a safe work environment. The OHS COR certification is the foundation of the COR program.

### 2.1 Benefits

Employers who choose to participate in the COR program make a strong statement about how much they value their workers and how committed they are to ensuring that workers and workplaces are safe and secure from injury, illness and disease. The reward for this new, higher level of accountability is, first and foremost, a safer, healthier workforce.

By participating in the COR program, you can help keep your employees safe and healthy while saving your company time and money. There is a strong business case for having a well-functioning safety management system, which is well worth the investment.

### Accounts and Classification Units

A key concept in relation to COR auditing is the classification unit, or CU. WorkSafeBC, among its many other functions, is an insurance company that insures a company's workers against occupational illness and injury. Companies who engage in different risk activities pay different premiums, on the basis that a higher-risk activity has a higher probability of generating a claim cost. Every company is assigned to at least one CU. Additionally, if a single company has several logical divisions that are large and have significantly different risk levels (e.g., a ski hill, a restaurant, and a golf course), it may have multiple CUs.

WorkSafeBC provides incentive payments to COR-certified companies in good standing. Employers who earn the OHS COR receive a rebate of 10% of their WorkSafeBC base assessment. This rebate is paid in the year following COR certification. Incentive payments are calculated using a company's assessable payroll and the base rate for each CU for the incentive year. Employers who obtain the [OHS COR](#) will receive an incentive payment using the following calculation:

**Employer's reported assessable payroll x CU base rate ÷ by \$100 of assessable payroll x 10%**

#### Example

If your company's reported payroll was \$4 million and your CU base rate was \$3.96, your incentive payment would be \$15,840.

$$(\$4,000,000 \times \frac{\$3.96}{\$100}) \times 10\% = \$15,840$$

Even more significant than financial incentives, however, are the costs avoided by preventing workplace injury, illness, and disease. The successful implementation of the OHS system will contribute to a change in business culture. When employers recognize health and safety to be just as important as other critical business factors (e.g., production, quality and profit), a safer workplace will result. Over time, with reduced injuries and shorter claims duration, certified employers' experience-rated WorkSafeBC premiums will reflect additional savings.

## 2.2 Natural Alignment

The employer will apply to the CP serving the industry or CUs in which the employer is registered, or another partner for an industry sector in which they intend to work. For information about the CPs designated for particular industries, see the WorkSafeBC Certifying Partners page

<https://www.worksafebc.com/en/health-safety/create-manage/certificate-recognition/certifying-partners>

Employers that have difficulty identifying a CP in their industry sector should contact the Partners Program for help (email [partners.program@worksafebc.com](mailto:partners.program@worksafebc.com) or call 604 244-6164 or 1-866-644-6164, toll-free).

If there is no CP for the industry sector, WorkSafeBC will align the employer with an existing certifying partner in a related industry sector, on a case-by-case basis. For example, a commercial or domestic cleaning company that spends a lot of time working with the public, with similar risk factors to a hotels housekeeping department, may be aligned to go2HR for certification purposes. Likewise, a window manufacturing and installation company spending a significant amount of time on construction sites would be considered, for COR certification purposes, naturally aligned to the construction industry.

## 2.3 COR Incentive Eligibility

WorkSafeBC is responsible for managing the program and issuing COR incentive payments. If go2HR reports that a particular company's CU has passed a COR audit, WorkSafeBC will then consider that CU for a COR incentive payment. Neither the auditor nor go2HR has any influence over this process beyond accurately reporting and tracking the activities of companies, accounts and their CUs.

The COR incentive payment is only issued if the company is in good standing with WorkSafeBC.

### **Ineligibility for COR Rebate**

A participating employer may be ineligible for a COR rebate if any of the following conditions apply:

- The employer has engaged in activity which would cause WorkSafeBC to consider imposing, or has resulted in WorkSafeBC imposing, an administrative penalty (see WorkSafeBC Prevention Policy D-12-196-1).
- The employer has suppressed claims for compensation or suppressed claims costs.
- The employer has an outstanding balance related to its WorkSafeBC employer account.
- The employer has failed to register with WorkSafeBC.
- The employer has not reported payroll (for the applicable CU) to WorkSafeBC for the audit year.
- The employer has engaged in other misconduct considered by WorkSafeBC to be inconsistent with participation in the COR program.

Employers will remain ineligible for COR rebates until they have resolved the condition causing the ineligibility. Where the employer's activities have resulted in it being ineligible for the COR rebate and where an appeal process with WorkSafeBC is in place and an appeal is being pursued by the employer, the employer's eligibility for a COR rebate will not be determined until the appeal process has been completed.

If the appeal at WorkSafeBC is resolved in favour of the employer, the COR rebate will be issued. If one or more of the above conditions causing ineligibility applies, for which there has been no successful appeal by the employer, the employer will be ineligible for a COR rebate applicable to any calendar year to which the ineligibility condition relates.

To maintain the integrity of the COR program, any employer who is discovered to have provided fraudulent information at any point during the COR certification and rebate process may lose their COR status and be required to repay any previously issued rebates.

## 2.4 Incentive Timing

Incentives are paid annually, come directly from WorkSafeBC and are based on the previous year's audit and payroll for each CU. In order to be eligible for an early summer incentive, companies must have their audits performed by the end of the previous calendar year (or by the anniversary date of maintenance or recertification audits) and submit their annual payroll assessment reports to WorkSafeBC on time. For those companies who have complex CU issues or who are late in submitting their assessment information, WorkSafeBC provides a few additional opportunities (roughly one per quarter) to have an incentive credit issued.

When a company receives a successful COR audit score, go2HR recommends that WorkSafeBC issue a COR rebate (10% of the company's base assessment) for the CUs that are adequately sampled and declared in the audit. If the activities of a CU are not included in the audit documentation, observation and interviews, the company may be ineligible for a COR rebate on that CU (or, potentially, on any CU). This can have a significant economic impact on the company.

Only properly named, numbered and reported CUs are eligible for the COR incentive payment. Accordingly, the auditor must specifically identify company accounts using their full legal names, trade names (if any) and WorkSafeBC registration numbers, as well as the names and numbers of the assigned CUs. Additionally, activities in the audit need to describe activities representative of those CUs in order to be valid.

If a company adds or changes a CU from one year to another, a certification audit which includes that CU must be conducted. Similarly, if the company's ownership changes, a certification audit may be required. (Please consult go2HR for more details.)

## 3. Responsibilities

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Participation in the COR program involves many stakeholders, including the CP (go2HR), WorkSafeBC, the auditor, the employer and employees. Figure 3.1 outlines the involvement of the various stakeholders in the COR certification process.

### 3.1 go2HR

- Develop, review and update audit materials.
- Manage the quality assurance program.
- Follow the *COR Program Policies and Procedures Manual* (this document).
- Design, update and deliver the auditor training program.
- Liaise with both auditors and auditees (employers).
- Resolve conflicts relating to the audit program.
- Liaise with industry and WorkSafeBC regarding industry-related issues.
- Review audits.
- Maintain a current database on COR status.
- Ensure control and security of audit documents.

### 3.2 WorkSafeBC

- Provide assistance and guidance to go2HR on the development and implementation of the quality assurance program.
- Approve the audit tools.
- Approve and oversee go2HR's quality assurance program.
- Audit the quality assurance program.
- Provide information on the safety performance of certified companies.

### 3.3 Auditor

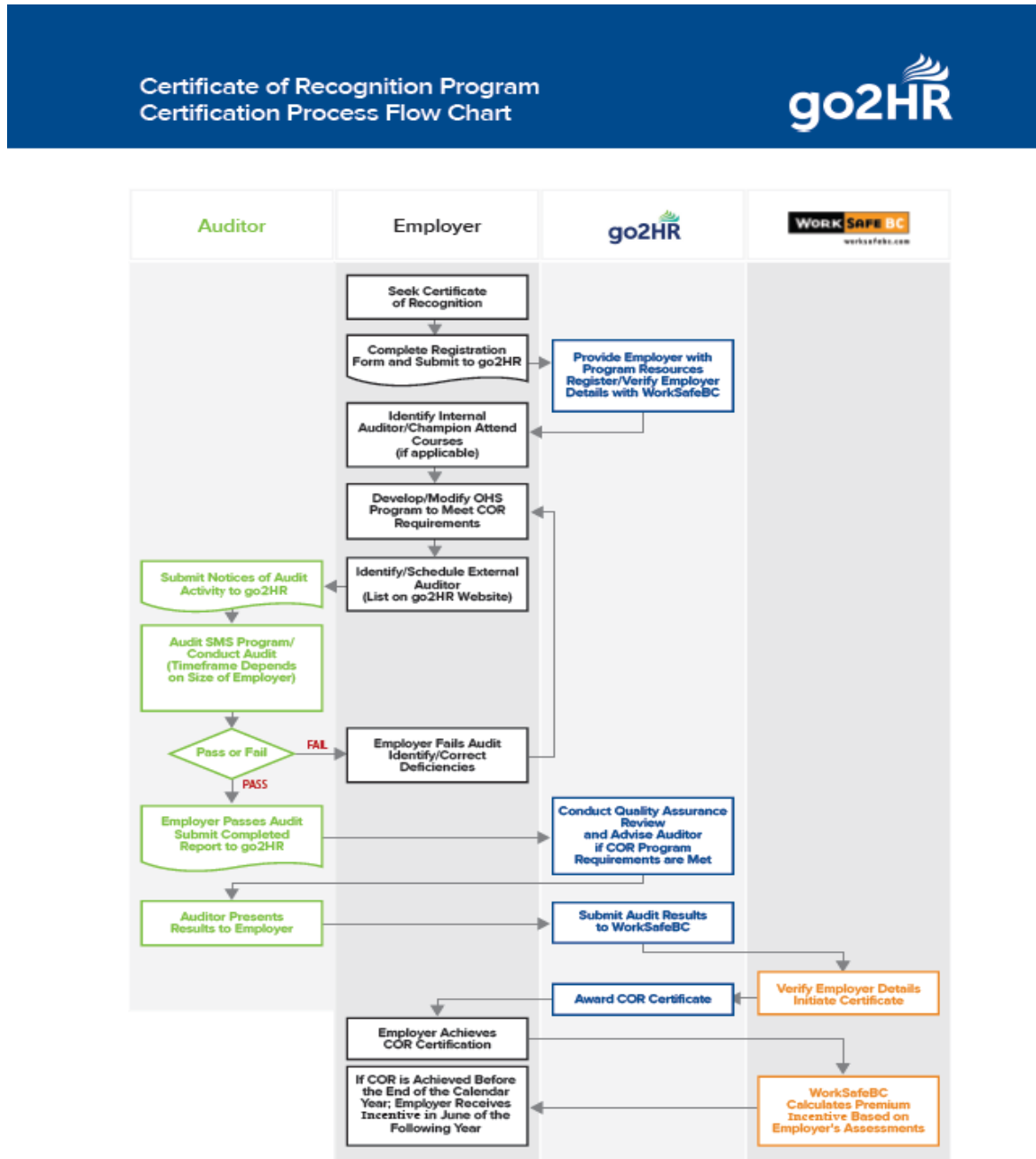
- Plan, conduct and complete the audit tool and requirements, as specified.
- Follow the *COR Program Policies and Procedures Manual* (this document).
- Conform to the *Auditor Code of Ethics*.
- Act as an ambassador of the COR program and go2HR.

### 3.4 Employer

- Follow the *COR Program Policies and Procedures Manual* (this document).
- Ensure conflicts of interest are avoided.
- Ensure audits are planned and conducted.
- Specify which areas are audited for COR certification.
- Foster a positive audit environment by assisting and co-operating with the auditor so audit objectives are met.

- Provide access to facilities and supporting information as requested by the auditor.
- Provide go2HR with feedback on the audit process to assist with continual improvement.
- Provide go2HR with information related to changes in the scope of business (e.g., adding or abandoning CUs, changes in ownership and significant mergers or acquisitions).

Figure 3.1 COR Certification Process Flow Chart



## 4. Audit process

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Regardless of the type of audit, the audit process is the same and follows a standard flow, as follows:

- Plan the audit with help from the company representative(s) and go2HR.
- Collect audit data from the company.
- Complete and submit the audit report to go2HR for review and quality assurance and complete any required revisions as requested.

go2HR will communicate with COR employers via email to remind them of their upcoming maintenance audits and recertification audits.

### 4.1 Planning the Audit

Before commencing an audit, it is important to review prior documentation, specifically any action plans from previous audits to ensure that suggested corrective actions have been made. If the corrective actions have not been implemented, it is important to determine why not and what can be done to correct audit deficiencies.

It is recommended that internal auditors review the ongoing action plan throughout the year or, at the very least, two weeks before starting a maintenance audit. Reviewing the previous audit in advance will give the internal auditor insight into the program and provide the opportunity to:

- Highlight areas of concern;
- Make required changes;
- Improve certain workplace elements;
- Ensure corrective actions have been implemented;
- Achieve continual improvement.

#### 4.1.1 Audit Plan

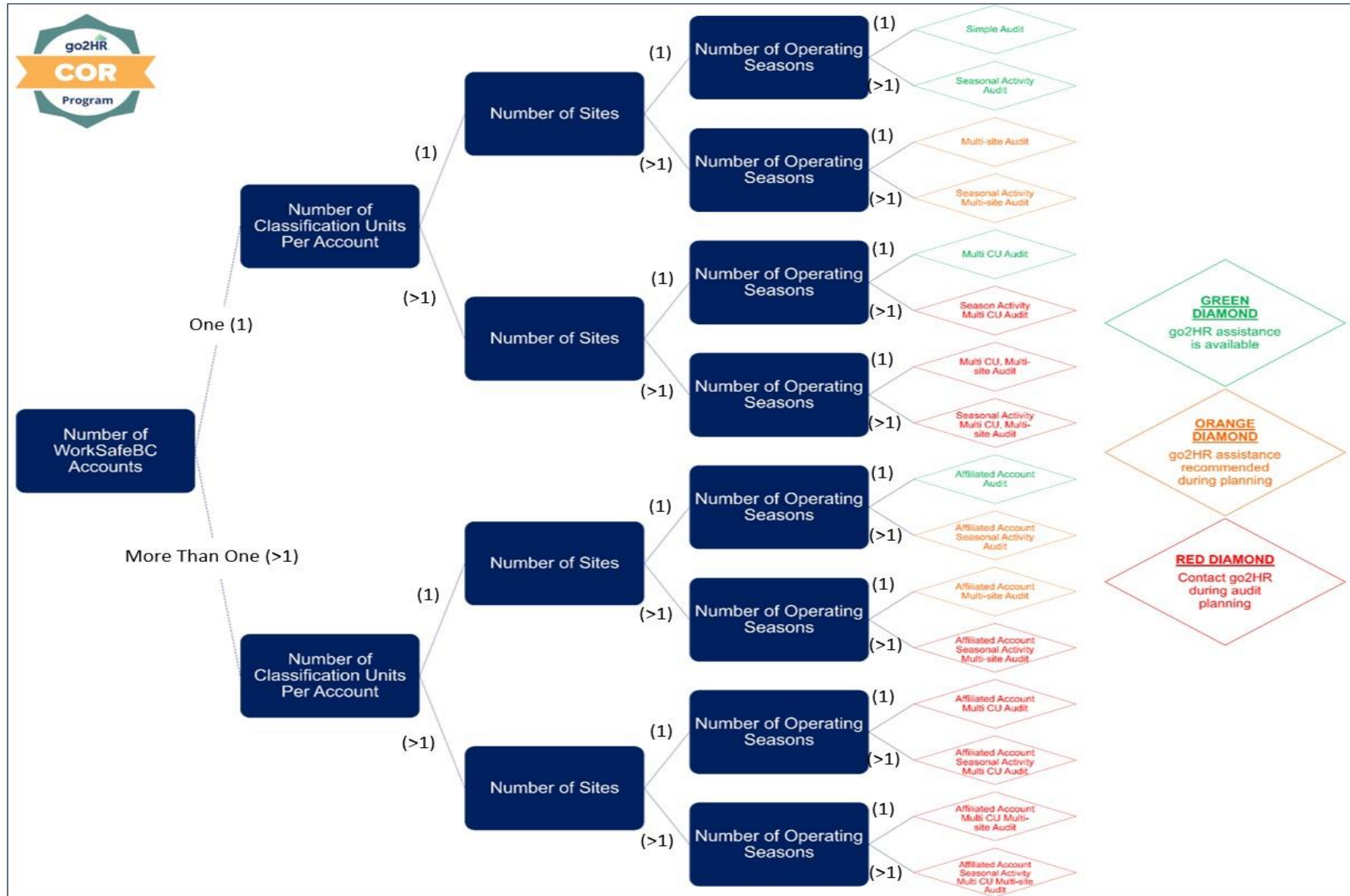
It is important to develop an audit plan to keep within the audit timeline. The plan should include a schedule, which will be reviewed and finalized during the pre-audit meeting. This is especially important for scheduling interviews, as they tend to take the most time. An audit plan helps ensure that the auditor gets a representative sampling of audit evidence to meet all audit requirements. An audit plan will also help resolve any logistical issues that arise when conducting audits requiring multiple site visits.

#### 4.1.2 Communicate to go2HR on Intended Scope

Using the Types of Audits flow chart (see Figure 4.1), determine the type of audit required and whether pre-communication with go2HR is mandatory, based on the expected scope of the audit. Even in cases where pre-communication is not mandatory, collaborating with go2HR is a valuable option to help reduce the time and effort needed to set up and conduct a successful audit.



Figure 4.1 Types of Audits





### 4.1.3 Notice of Audit Activity

When the company decides to move forward with a formal audit, the internal or external auditor will submit a Notice of Audit Activity (NOAA) form to go2HR at least two weeks before beginning on-site audit activities. The NOAA is available at <https://www.go2hr.ca/resource-library/notice-of-audit-activity-form>. Auditors should always obtain forms and documents through the go2HR website as they are amended periodically and the website always maintains the most updated version.

The auditor works with the employer representative and go2HR to complete the NOAA form, which is used to record the audit plan. It is often most practical for auditors to collect the company's details (e.g., WorkSafeBC accounts, CUs, number of sites and seasons) and then contact go2HR to decide a COR-compliant audit plan.

### 4.1.4 Audit Parameters

The scope of an organization's audit is determined by the following parameters:

- **Number of WorkSafeBC accounts** — Since the certification/re-certification and rebate are awarded to specific accounts, all accounts applying for certification/re-certification must be audited.
- **Number of Classification Units (CUs)** — Since the rebate is awarded based on applicable CUs, only CUs included in the audit are eligible to receive a rebate.
- **Number of sites** — The main office and at least one-third of the sites within each CU must be sampled every year, and all sites (including the main office) must be sampled in the three-year certification cycle. Detailed requirements are outlined in Section 4.1.5.
- **Number of operating seasons** — If different seasons have different CUs, those seasons must be adequately sampled every year. If different seasons are within the same CU, the seasons must be alternated in such a way that all seasonal activities are audited at least once during the three-year certification cycle.

#### Locations

CUs in each company have a location, or locations, defined by WorkSafeBC. These are usually the permanent BC mailing addresses of the company's operations. However, if the company has not communicated certain operational changes to WorkSafeBC, its official list of locations may not match the actual company operations. During the audit planning stage, the auditor must communicate with go2HR to help ensure all locations are correctly identified. Additionally, auditors should note that a single location may have several sites. For example, a hotel may be listed as a company's official location. Meanwhile, the restaurant across the street, at an entirely different address, is also thought to be part of the overall location. In this case, the auditor would need to cover both the hotel and restaurant, since the activities undertaken at each site are different.

## Sites

For the purposes of COR audits, a *work site* is defined as “any location where a worker is, or is likely to be, engaged in any occupation for their employer.” A location may have multiple sites (e.g., a resort that operates a restaurant, hotel and golf course).

### 4.1.4.1 Types of Audit

- **Affiliated Account (Joint) Audit** - An audit of a company with more than one WorkSafeBC account.
- **Multiple CU / Multiple Site Audit** - An audit of a company with more than one CU or site.
- **Seasonal Activity Audit** - An audit that requires sampling from more than one operating season.

As discussed earlier, an audit may also be a *team, student, internal* or *external audit*. The full description of the audit type strings together ALL of the applicable adjectives, such as a *team, affiliated account, multiple CU, multiple site, seasonal activity, internal student maintenance* audit.

### 4.1.4.2 Complexity of Audits

Most audits are simple. Typically, they cover one account with a few CUs and take place on one site. The auditor is able to review all activities within 3 to 10 days. More complex audits require more complex planning.

All audits (except for seasonal activity extended audits) must conclude their on-site activities within 45 calendar days. (On-site activities start on the date of the pre-audit meeting and end on the date of the post-audit meeting.) After that, the auditor has 14 calendar days to write and submit the audit report. Any exceptions to these timelines must be approved by go2HR.

Based on the Types of Audits flow chart (see Figure 4.1), the eight most complex audits (red diamonds) **MUST** involve consultation with go2HR during the planning phase. History has shown that these audit types frequently have planning errors, even when the most seasoned auditors develop them. This is because few auditors, with any CP, ever perform these types of audits.

It is recommended that auditors conducting a medium-complexity audit (orange diamonds) contact go2HR during the planning phase. However, veteran external auditors with significant prior experience in planning complex audits are not required to do so.

Auditors conducting a lower-complexity audit (green diamonds) do not have to contact go2HR until the plan is complete. Auditors should be aware that go2HR is always available to help, and consultation is recommended for student auditors and auditors with less experience.

#### 4.1.5 Site Visit Requirements

An organization's OHS audit must encompass a representative sample of all operations, activities and facilities within its control where permanent, casual or temporary staff may work. It is important for auditors to note which facilities were audited in previous certification/re-certification or maintenance audits so different locations can be audited. Additionally, the organization's head offices (or regional offices, if the head office is located out of province) must be included in each year's audits. During the process of gathering background information, an auditor, in consultation with the company representative(s), must list all locations and sites and determine which to include in the scope of the audit.

Work sites included in the audit must represent the overall company operations. Use the following criteria to determine which work sites will be included in the scope of an audit:

- Employers that operate under multiple CUs must ensure activities under all applicable CUs are represented in the site sampling.
- If the size of the work site or the number of employees differs greatly from site to site, the work sites sampled must represent a cross-section that reflects these differences.
- The audit must include sites where conditions vary or are not consistent with the majority of sites inside the operation.
- The main office/site must be included in all certification/re-certification and maintenance audits.

The number of work sites included in the scope of the audit must also meet the following established minimums:

Number of Sites	Number of sites to be audited
1 or 2 sites	All sites must be visited
3 or 4 sites	At least 2 sites must be visited
5 to 8 sites	At least 3 sites must be visited
9 to 30 sites	One-third of the sites must be visited. (All calculations must be rounded up to the nearest whole number.)
More than 30 sites	go2HR must be consulted before audit planning. The consultation will be a joint discussion between the auditor, the company and go2HR. This consultation will result in the completion of a Notice of Audit Activity form, indicating any necessary supplemental information that fully describes the intended audit activities.

When an employer's operation includes more than 9 fixed sites, all sites must be audited at some point during the three-year certification cycle.

Each site visit must consist of at least observations and review of site-specific documents and records (if the records were not already reviewed at the main office). Depending on the complexity of the company, it may not be necessary to perform interviews at every site.

#### 4.1.6 Seasonal Requirements

Some outdoor hospitality operations are seasonal (e.g., snow sports or golf). In these cases, seasonality must be considered and the audit must be performed when the relevant activities are running at a minimum of 70% operating capacity. This helps ensure that the audit is representative the company's operations during their "normal business" times.

For companies with activities that do not peak at the same time of the year, extended sampling during maintenance years may be required to complete a single audit report. An example of a company that would require extended season sampling is a resort operation with golf and mountain biking in summer, snow sports in winter, and a hotel and restaurant year-round. If the activities are in separate CUs, two samples may be required each maintenance year to complete one annual audit. If the activities are within the same CU, all activities must be sampled in the three-year COR certification cycle.

Each seasonal activity must include all three data collection and verification methods (observation, document review and interviews), and the auditor must apply these methods to the activities of each season in the three-year certification cycle of the audit. It is not sufficient to review documentation from summer operations in the winter season or to interview summer workers who have returned for the winter season without actually observing the summer activities. Companies with seasonal operations should consult go2HR before planning and conducting their audits.

#### 4.1.7 Interview Requirements

The interview sample within the audit scope must represent the size and complexity of the organization being audited. All business units and levels of the organization must be reflected in the sample. Depending on the nature of the operation, the audit may require sample sizes well above the suggested minimums. To be representative, the interview sample must consider all the parameters listed in Table 4.1.

*Table 4.1 Interview Parameters to Consider*

Parameter	Consideration
Seniority	Include a cross-section of employees, from new hires to experienced staff.
Department/function	Include staff from all departments.
Levels of employees	Include a cross-section of employees from every staffing level, including management and part-time and casual workers. When the audit scope encompasses more than one work site, include a sampling of staff from each work site.
Shifts	Include a sampling of employees from all shifts.
Company history	If the company has recently undergone a reorganization or other restructuring, include employees from both the "old" and "new" parts of the company.
WorkSafeBC CUs	When the scope of the audit encompasses more than one WorkSafeBC CU, include a sampling of staff from all CUs.

Sites	The number of sites included in the audit must represent the overall company operations (see criteria for determining representative site sampling). Interview sampling is always based on total employee numbers, not the total number of employees working at the sites included in the current year's audit.
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In addition, when conducting interviews include a representation of employees who are:

- Responsible for investigating workplace incidents/accidents typically supervisors, managers, and members of the Joint Health and Safety Committee (JHSC);
- Members of the JHSC (for Section 8 in the SMS audit tool) and;
- Assigned responsibilities in an emergency preparedness and response situation.

If, during the interviews, the auditor discovers that none of the interviewees have these responsibilities, the auditor must conduct additional interviews to achieve the audit results.

#### 4.1.7.1 Determining Correct Interview Numbers

**Step 1.** Determine the total number of Full Time Equivalent employees, or FTEs (see Section 4.1.8 for more information), and then determine the corresponding minimum successful interview count (see Table 4.2). To ensure the required number of interviews, increase this minimum number by approximately 10% to create an adequate range.

**Example:** A company with 200 employees must conduct a minimum of 26 interviews. Adding approximately 10%, the range becomes 26–30 interviews, the auditor should schedule 30 interviews.

**Step 2.** Divide the company into natural departments based on its organizational charts.

**Step 3.** Determine the number of employees per department.

**Step 4.** Determine the number of interviews within each department (round up to nearest even number). Consider the elements of representative sampling (see Table 4.1) to achieve fair representation.

**Step 5.** Add up totals from each department. The grand total should fall within the range determined in Step 1, taking into account the size of the organization and number of departments.

**Step 6.** If the total number of interviews does not fall within the predetermined range, add or subtract interviews from each department (based on their per cent of the total) until the total number falls within the range.

**Step 7.** Select interview staff who are managers, supervisors and workers.

To avoid confusion regarding sampling requirements, please contact go2HR for help determining a representative sample before proceeding with the audit.

At least 80% of the minimum number of interviews should be workers and the remaining 20% should be supervisors/managers.

#### 4.1.7.2 Auditor Requirements for Interviews

Auditors must observe the following requirements when carrying out interviews:

- Group interviews are not permitted.
- Auditors can hold audit meetings involving employee groups or informal group interviews for the purpose of gathering information about the overall operation processes to assist audit planning.

*Table 4.2 Minimum Interview Requirements*

Total Staff	Minimum Interviews	Total Staff	Minimum Interviews	Total Staff	Minimum Interviews
< 5	All	234–240	35	560	66
5	4	241–249	36	561–570	67
6–7	5	250–299	37	571–580	68
8	6	300–302	38	581–595	69
9	7	303–309	39	596–605	70
10–11	8	310–312	40	606–615	71
12–14	9	313–315	41	616–625	72
15–16	10	316–320	42	626–638	73
16–17	11	321–325	43	639–645	74
18–20	12	326–329	44	646–655	75
21–24	13	330–332	45	656–665	76
25–27	14	333–335	46	666–678	77
28–30	15	336–338	47	679–689	78
31–36	16	339–341	48	690–699	79
37–44	17	342–348	49	700–705	80
45–49	18	349–354	50	706–719	81
50–64	19	355–359	51	720–729	82
65–74	20	360–364	52	730–740	83
75–88	21	365–369	53	741–749	84
89–99	22	370–374	54	750–790	85
100–120	23	375–379	55	791–840	86
121–149	24	380–389	56	841–959	87
150–199	25	390–399	57	960–1000	88
200–204	26	400–475	58	1001–1499	89
205–209	27	476–499	59	1500–1800	90
210–212	28	500–509	60	1801–2500	91
213–214	29	510–519	61	2501–4000	92
215–220	30	520–529	62	4001–4999	93
221–222	31	530–539	63	5000–9999	94
223–226	32	540–549	64	10000–24999	95
227–230	33	550–559	65	25000+	96
231–233	34				

#### 4.1.8 Full-Time Equivalent Employees (FTEs)

The minimum interview requirements specified in Table 4.2 are based on FTEs. **To calculate the number of FTEs, determine total annual payroll hours and divide by 2,080 hours.** This would include temporary, permanent, part-time, full-time, seasonal, casual, etc. employees over the course of the year directly preceding the audit.

The company is responsible for providing FTE counts to external auditors. The company does not have to grant external auditors' access to payroll hours or costs at any time during the audit process.

### 4.2 Audit Categories

Audits fall into three basic categories that occur during a three-year audit cycle: **certification audits, maintenance audits and recertification audits.**

#### 4.2.1 Certification Audits

A certification audit is required in the first year of the audit cycle.

These audits will be conducted by an external auditor certified by go2HR and using go2HR's industry-specific audit tools for tourism and hospitality. Auditors must notify go2HR of their intent to conduct an audit by submitting a Notice of Audit Activity (NOAA) form at least two weeks before commencing the audit. The auditor must NOT proceed with the audit without receiving approval from go2HR.

Proceeding without prior approval will result in auditor discipline, since it can result in an invalid audit submission to WorkSafeBC.

To meet the minimum COR standards, each certification audit must:

- Attain 80% overall score;
- Attain a minimum of 50% in each element;
- Meet the established quality assurance standards of go2HR and WorkSafeBC.

Once the audit has been conducted, the auditor must submit the completed audit report to go2HR within 14 days of the last day on-site. If this is not possible, the auditor must receive go2HR's permission for an extension.

#### 4.2.2 Maintenance Audits

##### 4.2.2.1 Applicability

Once a company achieves COR certification, successful completion of maintenance audits are required in years two and three for the company to maintain its certification status. The maintenance audit has two purposes:

1. To determine that the company is maintaining the system originally audited during the certification audit; and
2. To provide an ongoing status check on the progress of recommendations made during the last



certification or recertification audit.

Maintenance audits may be conducted by certified external auditors, employees of the company who are go2HR-certified internal auditors, or student internal or external auditors. Auditors must complete the audit using the go2HR-approved audit tool and meet the quality assurance standards described in this manual. Maintenance audits can be completed any time during the calendar year, but there must be at least six months between each audit.

Certification will not be lost if the maintenance audit does not achieve a passing score, but the company must complete the audit and develop an action plan to address all deficiencies identified during the process.

Employers are required to submit their annual maintenance audits no later than two weeks before the end of the calendar year (December 31) in order to remain eligible under the COR program unless express permission is granted by go2HR.

Failure to complete the required maintenance audit within the calendar year (on or before December 31) will result in a lapse in COR certification and decertification. Any company wishing to re-enter the COR program after decertification must re-apply to the COR program and pass a certification audit.

Maintenance audits are only applicable if the company's operations have not changed since the last external audit. The company ownership, account numbers, CUs, locations, scale and scope MUST be the same as the last certification audit. Otherwise, it is likely that another recertification audit will be required. For more information, contact go2HR.

#### *4.2.2.2 Maintenance Audit Performed by Internal Auditor*

Most maintenance audits are performed by internal auditors. Only certified or student internal auditors are qualified to perform maintenance audits. If a company is large, complex, geographically diverse or is transitioning from one internal auditor to another, multiple auditors may complete the audit as a team audit.

#### *4.2.2.3 Team Audit Process and Guidelines*

Each team audit must have a plan for coordinating the activities of the various auditors. This plan must describe who will go where and how the group will combine their audit notes and data into a single complete audit report. All auditors on the team will receive credit for one annual audit as part of their auditor certification maintenance requirement. All team audits must be approved in advance by go2HR. The Notice of Audit Activity (NOAA) should reflect how the team has decided to divide the audit activities. The audit team must select one member to act as the quality assurance contact for go2HR and will indicate to go2HR during the NOAA process who that person is. The audit team must select a representative who would submit the complete COR report to go2HR. The quality assurance contact will submit the audit to go2HR and receive the quality assurance feedback. The team will determine how to manage necessary revision requests and funnel them through the quality assurance contact back to go2HR.



#### *4.2.2.4 Maintenance Audits Performed by External Auditors*

A company may choose to have an external auditor perform the maintenance audit. This often occurs when the company determines it is more cost-effective for an external auditor to conduct the maintenance audit rather than losing a critical HR or safety employee for an extended period. Some companies also value having an external set of eyes evaluate their business every year. Based on approval by go2HR and WorkSafeBC, a maintenance audit performed by an external auditor could count as a recertification audit that has been completed ahead of schedule.

### **4.2.3 Recertification Audits**

Recertification audits are performed at the end of each three-year audit cycle. A recertification audit uses the most current audit tool available and has the same requirements for success as a certification audit. It must be completed by a certified external auditor.

Upon successful completion of the audit (i.e., the company achieves an overall score of 80% or more, with no element scoring less than 50%), a new COR certificate is issued. The expiry date of the new certificate will default to three years less one day from the last day of on-site audit activities. Companies who wish to change their certification anniversary for any reason should contact go2HR. Depending on the situation, changing the certification anniversary may take up to two years and may require a recertification audit at an earlier date than would otherwise be required.

Recertification audits are also required to be submitted no later than two weeks before the end of the calendar year (December 31) unless express permission is granted by go2HR.

Failure to complete the audit within the calendar year (on or before December 31) will result in a lapse in COR certification and decertification. Any company wishing to re-enter the COR program after decertification must re-apply to the COR program and pass a certification audit.

#### *4.2.3.1 New or Changed Classification Units*

If there is a change in a company's CUs, ownership or WorkSafeBC account, or if the company undergoes significant expansion or downsizing, an early recertification audit may be required. Consult with go2HR if any of these conditions apply to your company.

Companies and internal auditors need to compare the current company operations with the operations from the last external audit to determine if an external audit is needed. While go2HR will review the company's ownership, WorkSafeBC account and CUs during approval of the audit plan, waiting until then may not provide enough lead time for the company to secure an external auditor before their anniversary date or the end of their operating season.

## 4.3 Four Main Types of Audits

There is a lot of diversity in the tourism and hospitality industry, and the type of audit required may vary, depending on your organization's number of employees, locations, and the diversity and seasonality of your operations. Completing a Notice of Audit Activity form with go2HR and your COR external auditor will help you determine the scope of the audit for your company.

There are four main types of audits, which are based on the four audit parameters described in Section 4.1.4. The main types of audits are listed in Table 4.4 and described in this section. Limited scope audits (LSAs) are also described at the end of this section.

*Table 4.4 Main Types of Audits and Corresponding Audit Parameters*

Audit Type	Audit Parameter
Affiliated Account (Joint)	WorkSafeBC accounts
Multiple CU	Classification units
Multiple site	Work sites
Seasonal Activity	Seasons

The four main types of audits can be combined in various configurations to make 16 possible types of audits, as shown in the Types of Audits flow chart (Figure 4.1). The 16 possible combinations are described in Sections 4.4 and 4.5.

### 4.3.1 Affiliated Account (Joint) Audits

An organization with multiple WorkSafeBC accounts, or group of related companies, may wish to perform their annual audits concurrently to save time. Multiple companies (related organizations with more than one WorkSafeBC account) should share the same common Occupational Health and Safety Management System (OHSMS), but do not have to be in the same CU, or share the same site. If these affiliated companies determine that they want to share an auditor to conduct their annual audits at the same time, this is referred to as an affiliated account audit.

Accounts wishing to conduct an affiliated account audit must:

- Clearly demonstrate they are using a common OHS management system. Failure to maintain the common safety management system will result in the loss of the company's joint audit status.
- The company must demonstrate that the accounts are affiliated, and receive approval through go2HR from WorkSafeBC Partners Program.

Affiliated account audit requests will be reviewed individually and must meet the following requirements:

- Accounts wishing to conduct an affiliated account audit must make a written request to go2HR who will seek WorkSafeBC Partners Program approval to conduct the audit jointly.
- All accounts must be adequately represented in the audit scope.
- All CU's included under each account to be COR certified must be represented in the audit scope.
- Accounts conducting the audit jointly during certification or recertification must remain the same for the three-year audit cycle. Any changes to the accounts will require a recertification audit.

Interview sampling for the affiliated account (joint) audit can be combined to reflect one total FTE count; however, the sample selection should be relatively proportional to the number of FTEs reported under each account.

***For example:***

Number of FTEs account A: 50 (25% of total workers)

Number of FTEs account B: 150 (75% of total workers)

Number of workers to be interviewed based on 200 FTEs: 26

% of employees selected for interview from account A: 25% (7)

% of employees selected for interview from account B: 75% (19)

Observations are expected to be different for each company included in an affiliated audit, since the activities undertaken by each may differ. However, the scores may still be the same.

An affiliated account audit may have a common executive summary, audit report and audit meeting notes, but it should have separate finding notes reflective of all sites and accounts included in the scope of the audit.

### **4.3.2 Multiple CU Audits**

CUs are a fundamental, indivisible part of the COR rebate process. The basic idea is that all activities in each CU must be sampled every year if the audit is to be considered for a COR rebate. Sampling only some of the activities is specifically prohibited. If a company has a restaurant CU and a hotel CU, an auditor must sample both the restaurant and hotel operations (through observation, document reviews and interviews) every year.

The total minimum number of interviews is based on the account and should be proportioned according to the FTE count within each CU. For example, if an account has 150 FTEs that include a hotel operation with 100 FTEs and a restaurant operation with 50 FTEs, the division of interviews should be approximately two-thirds for the hotel (17 interviews out of 25 required interviews) and one-third for the restaurant (8 interviews).

The company representative will need to determine the correct FTE breakdown and provide the breakdown and full FTE count to the auditor so that a representative sample may be selected from each CU included in the company's COR. There is no need or intent for the auditor to look at actual payroll dollar values (except in the case of internal auditors who normally perform this function). Sampling is often as easy as for a simple audit because the company's different CUs are often functionally no different than different departments in a simple audit.

WorkSafeBC requires a single safety management system operating across all CUs in a company. There must also be only one final report covering all activities. Individual auditors may produce intermediate reports for student purposes, but these must be combined for final submission to WorkSafeBC.

### **4.3.3 Multiple Site Audits**

The basic rule for site sampling is that the main office and at least one-third of all company sites must be sampled every year, and the sites must be rotated so every site is sampled during a three-year cycle. Visiting one-third of the sites in a logical sequence is usually the main planning challenge. Balancing auditor travel days with the need to see many different sizes of sites (e.g., a 4-FTE drive-through versus a 50-FTE sit-down setting), as well as adequately considering the entire multi-year plan, will often take significant consultation between the company and the auditor, whether the audit is conducted by an internal or external auditor.

See Section 4.1.5 for site sampling proportions for companies with fewer than nine sites. If there is a main or head office location, it must be included every year. As most companies only have one or two sites, sampling is usually easy to determine. However, for more complex companies, site sampling can be difficult to determine.

A site is typically the location where work is occurring. However, for dispatched or mobile companies, only the fixed depot or dispatch locations are included as sites. For example, a catering company would consider only their own kitchen locations as sites rather than all client premises. At least one-third of those kitchens would need to be sampled. Additionally, some client sites would need to be observed, since part of the company's work activities is "serving food at a client location," and not including that in the audit scope would create a meaningful gap. Large companies may have over 100 sites and therefore need to sample more than 33 sites each year.

Companies with multiple sites often require more interviews than what would be required if they had only one site. Companies with many sites may meet their minimum interview requirements before meeting the minimum site visits. In this case, the auditor may perform observations and site-specific documentation review at some sites without having to conduct any interviews beyond the minimum. Auditors may also perform more interviews than the minimum required if they feel it adds value for the client (including acknowledging workers at the site who may otherwise feel they were left out of the audit process).

Multiple site audits also demand significant travel time.

#### 4.3.4 Seasonal Activity Audit

Seasonal Activity audits are not uncommon in the outdoor hospitality industry. For example, an adventure tourism company may operate ATV tours in the summer and snowmobile tours in the winter to maintain company operations throughout the year. Audits require all activities to be sampled, so companies that have two (or more) operating seasons with different activities will need to consult with go2HR to determine the most suitable audit methodology to capture data from all seasons. Depending on the breakdown of FTEs under each CU and other operational considerations, the seasonal activity audit may be **alternating** or **extended** to capture sufficient data each year to satisfy the audit requirements.

Exceptions to variances in conducting the audit must be approved by go2HR in consultation with WorkSafeBC Partners Program. Planning with go2HR is required prior to shifting the audit methodology to select the appropriate type of seasonal activity audit based on the organization's activities.

It is important to note that both audit methodologies referenced above will require one visit from the external auditor during the certification/re-certification years, as opposed to the two visits required with the phased audit methodology previously utilized, both methods however should include data collection from all seasons and CUs.

##### 4.3.4.1 *Separate CUs for Each Season*

If a company has separate CUs for each season, each CU must be sampled adequately to satisfy the audits requirements. This will require review and planning with go2HR to determine the most suitable audit methodology to capture all CUs and activities within the employers COR.

##### 4.3.4.2 *One CU for Multiple Seasons*

If the company has two operating seasons in the same CU, the two seasons could be sampled in alternating years. Depending on the balance of FTEs between the seasons, it may still be necessary to sample both seasonal activities in a given year to meet the required interview count. For example, if the company's summer activity, golf, employs 15 FTEs but its main winter activity is a ski hill with 100 FTEs, there is no way to achieve a sufficient number of interviews in the summer. Therefore, the company would have to perform an extended season audit to capture both activities adequately. If the company also operated a hotel year-round in the same CU, there would be sufficient summer and year-round staff to enable an audit in the summer. Audits in adjacent years must be more than six months apart, which can create tight timelines if alternating seasons. When planning the current year, you will need to consider when last year's audit occurred and when next year's audit will occur.

In either case, there is only one report submitted each year. If there are two sets of data collected in a calendar year, the auditor must keep the notes from the first sampling and write the report after the second sampling, using both sets of notes. Therefore, note quality is important, and the notes need to be extremely comprehensive to refresh the auditor's memory when completing the report later. It is strongly recommended that the auditor write at least a partial report after the first activity sampling, while memory is fresh.

The four main audit types (based on the four parameters: WorkSafeBC accounts, CUs, sites and seasons) can be combined to make 16 possible types of audits, as shown in the Types of Audits flow chart (Figure 4.1, in Section 4.1). Sections 4.4 and 4.5 describe the main rules for each of these 16 types of audits.

#### **4.3.5 Limited Scope Audits (LSAs)**

Audits achieving a total score in the range of 70–79% (less than 10% below the required passing mark of 80%) may qualify for a limited scope audit (LSA).

To initiate an LSA, go2HR will send a letter to the audited company requesting that the company develop an action plan to correct the deficient areas of their health and safety program. The action plan needs to detail which audit questions will be addressed, the previously attained score and the intended score, with sufficient point gain achieved to reach success. The company is strongly advised to include a reasonable cushion of points in their plan because the LSA process may only be conducted once per calendar year. The action plan must be received by go2HR within 45 calendar days of the date the employer receives the initial audit report. Upon acceptance by go2HR, an LSA will be set up to re-evaluate the deficient areas. Where practicable, the same auditor should conduct the LSA. The LSA must take place within 90 calendar days of the original audit date, and results from the new audit must be submitted to go2HR within 45 calendar days of the start of data collection. Failure to meet any of these requirements will result in a failure of the audit and a new full audit being required.

When a Certificate of Recognition is issued after successful completion of an LSA, the date on the certificate will be the date of the original external audit. This applies even if the LSA activities occurred in a subsequent calendar year (e.g., the LSA occurs in February, following an unsuccessful December audit). Additionally, the delay caused by the LSA process may result in a delay in receiving the COR incentive payment but will not prevent an incentive payment from being issued.

### **4.4 Single Company Audits**

There are eight possible types of audits that apply to cases where there is only one company in the audit scope. A company is defined for the purposes of COR as an entity with a single WorkSafeBC account.

#### **4.4.1 Simple Audit**

A simple audit involves one account, one CU and one site. The auditor can review everything in a single visit. An example is a restaurant. As long as the rules for selecting interviewees are met, there is little else to consider beyond ensuring the audit occurs when the company is running at least at 70% of its activities.

#### **4.4.2 Seasonal Activity Audit**

A simple seasonal activity audit is one account, one CU and one site, but with two seasons. An example is an adventure tourism company that provides ATV tours in the summer and snowmobile tours in the winter. For more information on seasonal activity audits with only one CU, see Sections 4.3.4 and 4.3.4.2.

#### **4.4.3 Multiple Site Audit**

A multiple site audit is an audit of one account, one CU and one season, but with multiple sites. An example is a restaurant chain with individual sites that are corporately owned and not franchised. For more information on multiple site audits, see Section 4.3.3.

#### **4.4.4 Multiple CU Audit**

Multiple CU audits are the second most common type of audit. A common example is a hotel with an associated restaurant. The risks and injury claims costs are different at each operation, so the company benefits by splitting off the lower risk/lower insurance rate operation, rather than paying to have all workers insured at the higher risk rate. For more information on multiple CU audits, see Section 4.3.2.

#### **4.4.5 Seasonal Activity Multiple Site Audit**

A seasonal activity multiple site audit is an audit of one account and one CU, but with multiple sites and seasons. An example is a two-site restaurant, with one site on a ski hill and one next to a campground. Since there is only one CU for this type of audit, the activities in either season must be similar or WorkSafeBC would have assigned different CUs. A seasonal activity multiple site audit can usually follow the rules of a seasonal activity extended audit because each site is associated with a season. If a company has multiple summer sites and multiple winter sites, the rules regarding different seasons and multiple sites come into effect. As with a seasonal activity extended audit, the quality of notes from the first half of the audit need to be good enough to be useful when the auditor completes the data collection at the end of audit activity during the second season in maintenance years.

#### **4.4.6 Seasonal Activity Multiple CU Audit**

Seasonal Activity multiple CU audits are common among outdoor hospitality companies. An example is a company that operates a ski hill in the winter and a bike park in summer, and is associated with a hotel year-round. Having summer and winter activities in different CUs necessitates alternative audit methodology and methods of data collection to allow for sufficient sampling from all activities. As with all seasonal activity audits, the quality of notes are important because the activities in each season are completely different, and there will be no triggers from one phase of the audit to the other to help remind the auditor of previous observations if conducting an extended season audit internally for example.

#### **4.4.7 Multiple CU, Multiple Site Audit**

There are three possible configurations for multiple CU, multiple site audits. The company may have multiple CUs at each site, unique CUs at each site or a mix of CUs that may or may not be at a particular site. An example is a company that operates a hotel with restaurant in Vancouver and also in Kelowna, or a hotel near a company-owned golf course, or a large hotel chain that has restaurants at some locations and golf courses at some locations. In cases such as these, each CU must be visited every year and sites must be determined as per Section 4.1.5.

#### **4.4.8 Seasonal Activity Multiple CU, Multiple Site Audit**

This type of audit is the most complex for a single account. Having multiple CUs and multiple seasons may necessitate two audit samplings during maintenance years. With the added complexity of multiple sites, the internal auditor may have to conduct data collection at the same site in summer and winter, or different sites



in summer and winter. Interview sampling must be proportional to the season, the CU and the site FTE counts. While this audit is often well suited to a team approach, this adds a further layer of complexity to the planning and overall coordination of the audit because there is only one final report submitted.

## **4.5 Affiliated Account Audits (Joint Audits)**

Employers with more than one WorkSafeBC account, may be eligible to conduct their audit jointly. Affiliated account audits occur on related businesses sharing a common Occupational Health and Safety Management System (OHSMS). The differences between the sites and CUs for each audit must be combined. For example, if one audit is a simple audit and the other is a multiple CU seasonal activity audit, the overall report would be an affiliated account, multiple CU, seasonal activity audit. The more two (or more) companies share day-to-day business operations, the more likely it is that an affiliated account audit would be cost-effective. For more information on affiliated account audits, see Section 4.3.1.

There are eight possible types of audits that apply to cases where there are multiple WorkSafeBC accounts in the audit scope.

### **4.5.1 Affiliated Account Simple Audit**

An affiliated account simple audit is an audit where two companies have the same CU, the same site and operate during the same season. An example is a coffee shop and a burger-based fast food operation out of the same building with separate WorkSafeBC accounts. Each company must be sampled. the biggest hurdle for the auditor could be determining which employee works for which company to determine a representative interview breakdown.

### **4.5.2 Affiliated Account Seasonal Activity Audit**

An affiliated account seasonal activity audit is where there are two or more companies with the same CU but different seasons of operation. An example is a camping and guiding pair of companies. The companies provide week- long horseback trail riding in the summer and week-long cross-country ski trekking in the winter. One company manages daytime travelling for the clients, while the other looks after the food side. If the companies work together in both seasons, they could hire the same auditor for an affiliated account seasonal activity audit. An alternating season audit may work in this case, conducting in one season the first year, and the other season the second year, separated so audits do not take place more frequently than every six months from year to year. However, if one season has a small FTE count for either company, two samplings may be required during the maintenance audit.

If one company operates in a different season entirely on its own, performing two simple audits (one per company) at different times of the year is the easiest solution. This would be the case where a guiding company provides horseback riding in summer with their own staff and heli-ski trekking in the winter with an aviation company. For more information on seasonal activity audits, see Section 4.3.4.

### **4.5.3 Affiliated Account Multiple Site Audit**

An example of an affiliated account multiple site audit is a chain of coffee shops that frequently shares space with a chain of burger-based restaurants. If all the sites are affiliated, there is a large potential travel



time savings by having one auditor visit each company at each of the sites. Each company would have the same third of their sites visited each year. If some of the sites are not shared, the travel route would be slightly different. For example, if the coffee shop has 90 sites and the restaurant has 60, the auditor would visit 20 sites where both operations existed, plus 10 of the coffee-only sites.

#### **4.5.4 Affiliated Account Seasonal Activity Multiple Site Audit**

An affiliated account seasonal activity multiple site audit is unusual. This occurs when two companies share multiple sites in the same CU but with different summer and winter operations. Planning an affiliated account seasonal activity multiple site audit would require consultation with go2HR to determine the most suitable audit methodology.

#### **4.5.5 Affiliated Account Multiple CU Audit**

Affiliated account multiple CU audits are not uncommon. For example, a hotel and restaurant could be owned by one company and share a site with a golf course under a different WorkSafeBC account. Another example is a restaurant within a hotel registered under a different account number. Some observations may be common, such as those relating to a shared lunchroom or staff parking, but many will be unique. It is important to note that even if a company shares some safety management with another company, each company is still ultimately responsible for their own operations (e.g., must have their own competent supervision). For more information on multiple CU audits, see Section 4.3.2.

#### **4.5.6 Affiliated Account Seasonal Activity Multiple CU Audit**

This applies where one or both of the related companies have a summer and a winter season. An example is where one of the companies is a hotel and the other is a golf course/ski hill. The companies need to consider carefully whether or not to use an affiliated account audit because if one company operates seasonally and the other operates year-round, this may require two samplings during maintenance years. Additionally, the internal auditor will not be able to finish the audit until the second season of the golf/ski operation is sampled, potentially delaying completion of the hotel's audit. Alternatively, the internal auditor could perform a simple audit of the hotel during the first of the two samplings for the outdoor operations.

#### **4.5.7 Affiliated Account Multiple CU, Multiple Site Audit**

This case expands on the complexity of the affiliated account multiple CU audit by adding the multiple sites. The key is to ensure that each company's audit interviews and site observations cover all CUs and the appropriate number of sites every year for each account. If there are more than nine sites, one-third of the sites must be visited every year so that each site is visited every three years. If each site has the same combination of companies and CUs, the process can be efficient because only one-third of sites would need to be visited every year. However, every site that is different from the master shared model would need to be sampled in addition to the main set.

#### **4.5.8 Affiliated Account Seasonal Activity, Multiple CU, Multiple Site Audit**

This is the most complex model for sampling. As such, the mandatory consultation between go2HR, the auditor and the company may include several teleconferences and plan revisions. Planning will require organizational charts and corporate structure tables that show how many FTEs are at each site, by CU and

by company. These charts and tables must also be attached to the final audit report for quality assurance purposes. The final written plan will require joint approval from go2HR and the company and may involve WorkSafeBC sign-off as well. Each company in the affiliated account audit will need to be sampled by site, CU and season. This type of audit is not recommended for student auditors unless they have extensive prior COR auditing experience.

## **4.6 Collecting Data**

### **4.6.1 Pre-audit Meeting**

This meeting is important for fostering commitment from senior management and showing the value of the COR audit process. During the pre-audit meeting, the auditor must describe the following:

- Purpose and scope of the audit;
- Benefits of the audit for the company;
- Schedule of events (documentation reviews, observational tours, interviews and site tours);
- Minimum passing scores required for successful completion of the audit;
- Confirmation of locations of active work sites;
- Numbers of managers, supervisors and workers to be interviewed;
- Scheduled timing of the post-audit meeting (auditor executive summary presentation);
- Final report.

The auditor must also answer any concerns or questions effectively.

It is up to the management team to determine who should attend the meeting. It is imperative that senior management be made aware of and participate in the COR process. Participants should include senior managers, supervisors, worker representatives and JHSC members.

### **4.6.2 Data Collection and Verification**

During the audit, auditors must follow requirements for collecting and verifying observation, documentation and interview data. Each audit question and guideline define what audit criteria must be evaluated and how to evaluate them. If there is a question that proves challenging for an employer to establish, the auditor must immediately contact go2HR. Except where specifically noted in the guideline, an auditor is not permitted to score any question or part of a question as “not applicable.”

### **4.6.3 Last Day of On-Site Activities**

A key date of the audit process is the last day of on-site data collection activities. This is an official tracking day for the audit. If the pre-audit meeting occurs on Monday morning, documentation is reviewed on Monday afternoon, interviews and observations continue to the end of Thursday, and only the post-audit meeting occurs on Friday, then the official last day of on-site activities is Thursday.

The last day of on-site audit activities reported will be used to register the audit with WorkSafeBC. All COR certificates issued for certification and recertification audits will be issued for 3 years less one day from the last day of audit activity recorded.

#### **4.6.4 Post-audit Meeting**

This meeting serves to close the audit at the end of on-site activities before the audit report is written. The same group that attended the pre-audit meeting should be present. This is an opportunity to review positive and negative findings. The following actions are recommended:

- Give an indication of results, within the limits and ranges that the auditor is comfortable with.
- Note: Auditors must never guarantee a pass, certificate or rebate.
- Review the verification techniques (documentation, observation and interview) used during the audit.
- Include the site locations visited and the number of employees interviewed.
- Emphasize the strong elements of the OHS program.
- Make reasonable and practical recommendations for improvement in a broad sense that does not require the detailed audit report to be completed.
- Recommend the development and implementation of an action plan.
- Present an approximate timeline for creating and reviewing the report.
- Thank the company.

#### **4.7 Writing the Audit Report**

The auditor needs to allow sufficient time to prepare the audit report. External auditors have different work styles. Some spend significant time writing the report during on-site days or in the evenings of working days. Others reserve most of their writing time for after they have left the site. It is important for external auditors and companies to come to a clear understanding of expectations around report writing during the bidding process. Companies should keep this in mind during the auditor selection process when considering the overall audit quotes from several auditors.

Internal auditors should budget at least two hours of writing for every hour of data collection. This time could increase to three hours for student auditors. The more an auditor is used to writing long technical reports, the lower this ratio will be. This is the main reason for suggesting that all applicants for internal auditor training have previous report writing experience.

##### **4.7.1 Minimum Components of COR Audit Report**

The following are the minimum components of an external or internal COR audit report:

- Notice of Audit Activity form; (if any information has changed from initial NOAA)
- Title page; (included in audit tool)
- Table of contents; (optional)
- Executive summary;
- Organizational chart; (recommended)
- Scoring summary;
- COR audit tool;
- Pre and post meeting notes (must be submitted for student audits only)
- The auditor may provide additional information if they wish.

### 4.7.2 Title Page

The audit document should start with the title page included with the audit tool indicating the type of audit being conducted and audit tool used (COR Large Employer Audit Tool and Version) and the current year.

### 4.7.3 Table of Contents

A simple and correct table of contents is optional, but useful in cases with many audit documents or large combined files.

### 4.7.4 Executive Summary

The executive summary should be one to two pages long and should be clear, concise and to the point. When reading the report, most readers — from the executive to the front-line worker — are interested in three things:

- Did we pass?
- How well did we do? What was our percentage score?
- What does the company need to work on?

*Table 4.5 Executive Summary — Required Topics*

Topic	Description
Legal and trade names	The full legal name and, if applicable, trade name of the company being audited must be included in the first paragraph.
Description of company profile	In a paragraph or less, describe the business of the company. If the auditor uses content from company promotional materials, this should be noted as not being original auditor work.
Account number	The applicable WorkSafeBC account numbers to which the audit applies must be included.
CUs	The applicable WorkSafeBC CUs to which the audit applies must be included.
Outcome	The audit's outcome (success or non-success) needs to be clearly stated in the first two paragraphs. Depending on the complexity of the audit, a table of names, numbers and outcomes may be the most compact way to present this information.
OHS	The outcome needs to be described for the OHS component.
Locations	A description of the locations sampled compared to the overall company locations should be included. If this information is complex (i.e., more than 4–6 locations) an appendix is recommended.
Sites	If the WorkSafeBC locations contain several work sites, describe this as well. Complex audits should move this content to an appendix.
Dates of audit	The date range of the audit (start and end) must be presented.
Last day of on-site activities	The last day of on-site activities must be explicitly and obviously stated.
Interview count compared to minimum	The auditor needs to state the minimum number of interviews required and actual interviews completed.

Topic	Description
Major strengths	Include a list of 3–5 major areas of strength. These are typically philosophical areas rather than the names of audit elements. After performing an audit, the auditor should have a clear ability to state what the company is good at.
Major areas for improvement	Include a list or 3–5 overall areas of improvement that the company should work on for the next audit.
Obstacles encountered	Record any obstacles in the audit that could cause problems for future audits (e.g., the company has low staffing because of a slow
Areas not covered	If the audit report is for winter and next year's audit will cover the summer season, this needs to be clearly indicated.
Any unresolved	In some cases, the company may strongly disagree with a particular audit finding. If this occurs, the auditor needs to state this

#### 4.7.5 Organizational Chart

An organizational chart or table summarizing the organizational structure may be requested by the QA reviewer. It can be included with the initial submission, or submitted as required. Marking off the boundaries of accounts and CUs is necessary for complex organizations.

#### 4.7.6 Scoring Summary

The auditor must deliver the scoring summary in the Excel template provided by go2HR found on the go2HR website at <https://www.go2hr.ca/explore-all-resources/health-safety/cor-audit-scorecard>

#### 4.7.7 COR Audit Tools, Notes and Recommendations

The most recent version of the go2HR audit tool (see Section 5.1.1) must be included in full. <https://www.go2hr.ca/explore-all-resources/health-safety/occupational-health-and-safety-certificate-of-recognition-cor-large-employer-audit-tool>

#### 4.7.8 Minimum Standards for Notes

Notes are the foundation of the audit report. The following general requirements apply to all notes:

- Notes must be clear, concise and answer the questions and guidelines in full. Auditors are expected to write to the best of their abilities when completing audit reports.
- An auditor note that simply answers “yes” to a question without justification will certainly receive a reviewer comment.
- Observation, documentation and interview notes have specific standards. Within each note, the O, D and I notes should be clearly separated. Inserting a blank line between sub- notes and starting each sub-note with O-, D- or I- is a clear way of doing this.
- Auditors should round off all scores to the nearest whole number.
- Auditors should provide recommendations for questions that achieve less than full points.

#### 4.7.8.1 Observation Notes

The following requirements apply to observation notes:

- The volume of data must be sufficient to justify the score and includes a positive percentage.
- Observation data includes selected descriptive findings. Not every observation has to be recorded, but a representative sample is required to justify points awarded.
- Listed observations should include what was observed and where to commend positive and negative findings appropriately and so the company can address specific deficiencies.
- Observation data volume has to be roughly proportional to the score value. An observation out of 20 points should have twice as much content as one out of 10.
- Scoring is based upon the raw number of observations rather than the relative severity of the observation.
- List deficiencies, if any.

#### **Example:**

(O) 11 out of 11 departments, 100% of each department's workers followed the required SWPs. In total there were over 54 observations. Some examples included the following:

- Snow School — proper placement on slopes during classes, correct lifting procedures;
- Lift Operations — following establish loading procedures;
- Patrol (and other departments) — proper snowmobile use;
- Bike Park — proper loading procedures;
- Guest Services — following validation procedures;
- F&B — saying "behind you" in kitchen, following FOODSAFE procedures, proper lifting for bussing staff;
- Parking Attendants — proper placement when parking cars, operating trucks, pre-trips;
- Events — proper lifting procedures, controlling hazards during events in village;
- Retail/Rental/Repair — following correct procedures while operating shop equipment;
- All Departments — using correct PPE.

10/10 observation points awarded.

#### 4.7.8.2 Documentation Notes

The following requirements apply to documentation notes:

- Lists and describe the source document name and gives overall positive results.
- Lists the number of records reviewed when examining multiple records.
- List deficiencies, if any.

#### **Example:**

(D) The company's human resources department retains complete records of worker training, including signed and dated orientation and training documents for all new workers. An Excel document is used to track the required training and certification and expiry dates of each employee. Current records show the following certificates: WHMIS (5), FOODSAFE (3), Serving It Right (3), First Aid Level 1 certifications (5), First Aid Level 2 certifications (1), avalanche blasting certification (2).

20/20 points awarded.

### 4.7.8.3 Interview Notes

The following requirements apply to interview notes:

- Identify which employee type was interviewed (e.g., managers, supervisors and workers) and gives positive percentage results.
- Obtained interview results should be summarized but not quoted.
- The volume of data is sufficient to justify the score and includes a positive percentage.
- Interview data volume has to be roughly proportional to the score value.
- Scoring is based upon the percentage of positive interviews.
- List deficiencies, if any.

#### **Example:**

(I) 3 out of 3 supervisors interviewed provided knowledgeable responses demonstrating their understanding of the safety requirements for activities being performed. Responses from the supervisors included: WorkSafeBC OHS roles and responsibilities for supervisors, certification requirements for each occupation under their supervision, maintaining equipment logs, identifying and communicating hazards, PPE, required training, incident reporting and investigation, emergency response planning and proper first aid equipment and supplies.

10/10 points awarded for 100% positive responses.

### 4.7.9 Scoring

Scores shall be based on the audit evidence and findings in the notes, be consistent with those notes and not contradict scores in other associated audit questions. The O, D and I scores need to correctly add to the total for the question, the element and the audit.

#### 4.7.9.1 All or Nothing

There are two different types of scoring that can occur in the audit. The first is “all or nothing,” which is used to determine if the requirements of the audit standard has been met or not.

#### **Example: All or Nothing Scoring**

Question 8.1	Auditor Guideline	D	O	I	Scoring	Notes and Recommendations
Is there a JHSC?	Review documentation for a (JHSC meeting minutes) to confirm there is a joint health and safety committee.				4 points (0, 10)	

In the example above, either there is a JHSC or there is not. If there is, the employer receives 10 points. If there is not, the score is 0. There is no room for a partial score in this audit question.



#### 4.7.9.2 Range Scoring

The second type of scoring is “range scoring.” Points are awarded based on the percentage of correct findings or responses. For example, if four out of five investigation findings and recommendations are discussed with the JHSC, then 80% of the total points will be awarded (four out of five = 80%). If all five answered positively, the award will be 100% of the available score.

#### *Example: Range Scoring*

Question 5.5	Auditor Guideline	D	O	I	Scoring	Notes and Recommendations
Are investigation findings and recommendations discussed with the JHSC?	Review documentation (JHSC meeting minutes) to ensure findings and recommendations are reviewed with the committee.				20 points for documentation (0–20)	

Once scores for all questions in the audit tool have been compiled, the marks must be entered into the scoring summary spreadsheet provided by go2HR. It is a fillable Excel document that will automatically calculate the overall scores and percentage score for each element when the scores for each question are entered.

#### 4.7.10 Minimum Standards for Recommendations

Recommendations are the primary output from the audit. The overall objective of the audit process is to evaluate conformance to the audit standard and lead the company to continual improvement. Recommendations are meant to inform the company what to do and to provide reasons and appropriate methods for addressing the requirements of the questions and guidelines. Some companies and auditors choose to create an additional section of the audit that summarizes the recommendations so they can be easily extracted from the audit.

The following minimum standards apply to all audit recommendations:

- Recommendations are required for all questions that do not score full points.
- Continual improvements are acceptable when a full score is awarded, but such opportunities for improvement do not influence scoring.
- Recommendations shall be SMART (Simple, Measurable, Attainable, Realistic and Timely) and take into consideration the company’s capability to understand and implement required corrective actions.
- Recommendations must relate to the audit questions and notes.
- Recommendations are unique and self-contained for each question and do not reference other recommendations.
- Recommendations are written in full sentences using standard grammar and spelling (or bullet points or lists where appropriate).
- Recommendations deal with the system rather than the symptom. For example, a recommendation to improve site inspection checklists is preferable to a recommendation to replace three burnt-out



lights.

- Recommendations clearly demonstrate that the auditor understands his or her role of helping the company improve worker safety in a manner consistent with good business practices.
- Recommendations may include and be based on applicable current legal and regulatory requirements, standards and best practices, and should be appropriate for the company's safety management system and processes.

#### *4.7.10.1 External Audits*

External recommendations should draw from the external auditor's industry experience and be clear, useful and directive. The auditor should have good knowledge of legislative requirements and industry best practices to share with the company. The strength of an external recommendation is in the description of the final target.

#### *4.7.10.2 Internal Audits*

Internal auditors may not have the breadth of safety specialization that external auditors have, but internal auditors have a better understanding and knowledge of their company's operations. Internal recommendations can therefore be much more detailed.

#### *4.7.10.3 Previous Year Recommendations*

If there were recommendations from a previous audit, the auditor should include them into the notes for each applicable question. If the recommendation was completed, the auditor should note this in the comments. If the recommendation was not completed, the auditor should investigate why not. If the recommendation did not work last year, it is not reasonable to expect that making the same recommendation again will lead to success; the auditor should modify the recommendation or try a different approach.

#### *4.7.10.4 Company Corrective Action Plan*

The company must develop a corrective action plan after the audit is completed. Each recommendation requires a plan for how the company will address it, who in the organization (by position or name) is responsible for that action and when it is due. This is particularly simple to create if the auditor has already summarized the recommendations in a separate chapter of the audit. A corrective action plan template is available from go2HR. The complete corrective action plan must be submitted to go2HR 30 calendar days after go2HR has approved the audit report.

## **4.8 Submission of Audit for Quality Assurance**

After the audit report is written, it must be emailed to go2HR's Industry Health and Safety coordinator at [safety@go2hr.ca](mailto:safety@go2hr.ca). The report must be submitted as a Microsoft Word document (.doc or .docx format). The auditor has 14 days from the last day of on-site activities to submit the audit report for review and quality assurance. Extensions are available in special cases. Exceptions require submission of a written (email) that justifies the delay. This justification will be kept in the auditor and audit files and used for comparison with other auditors and audit reports.

Failure to submit the completed audit report within the timeline without a valid reason may result in disciplinary action. Submitting a significantly higher than average number or frequency of extension requests will trigger a disciplinary investigation. Such an investigation will not necessarily lead to discipline because some auditors specialize in complex audits that simply require more time to write.

## **4.9 Quality Assurance: Desktop Audit Review**

Once submitted to go2HR, the audit report goes through a review and quality assurance (QA) process. This is meant to be a co-operative process between the auditor and the QA reviewer, where the goal is to review and approve the audit report. The objective is a concise, clear, understandable report that answers all the audit questions and is statistically valid for the desired CUs. The audit report should pass the five-year test — it should be understandable five years into the future.

The reviewer will review each note critically to determine if it addresses the intent of the audit question, follows the guidelines and scores are assigned based on the data presented in that note. If a recommendation is required, it must address the audit findings in the note and be appropriate for the company's operations. The QA reviewer will also examine the executive summary and interview/site sampling information to ensure the reported context of the audit is appropriate for the COR certification the company is seeking. The QA reviewer will make comments directly in the audit using the review and tracking features of Word.

Once the review has been completed, the QA reviewer will email the marked-up audit report to the auditor. Depending on the time of year and number of audits received in a month, the QA reviewer will typically return the report to the auditor within two weeks from receiving the completed audit report for review. Depending on the nature and number of comments the reviewer makes, there may also be overall commentary meant to help the auditor. The auditor can also ask for additional information to help understand context, such as "What is a TLA in the context of a restaurant kitchen?" It is important for both parties to understand that since the QA reviewer was not present at the audit, they have only the report to work from. In cases needing further clarification, often the auditor may have obtained all the necessary information but may not have clearly or fully described their findings in the report.

There are two types of comments: ones where edits to the report are required and ones that are optional suggestions that would improve the current report or be useful for consideration in future audits. The auditor must address the mandatory issues but can choose how to manage the optional ones. In some cases, the reviewer may also point out issues that will become mandatory in the next report, such as specific sampling size, etc.

Auditors can address each of the mandatory issues in the following ways:

- Modify the note, score or recommendation as the reviewer suggests.
- Modify the text to support or explain the auditor's initial intent or conclusion.
- Send an email to the QA reviewer asking for clarification or providing context that the QA reviewer might be missing and which should not appear in the audit notes.

In all cases, a complete response is required from the auditor within 14 calendar days of the request for

revisions from the reviewer.

This process of revision and review continues until both parties are satisfied that the report has reached acceptable standards and further revisions are not required. The QA reviewer and auditor don't have to reach final agreement on every single issue, although this is preferable. The higher the company's score and the higher the overall note quality, the more allowance is available on disputed notes. This is because the disputed notes do not have sufficient point values to bring the company down to the 80% threshold. On the other hand, a company that scores 81% will need to have every note justified well so everyone is clear on whether the company was successful at COR or not.

Some questions may have multiple interpretations. Part of the reviewer's function is to maintain auditor consistency. The auditor may employ a readily understandable logic for scoring, but it needs to be consistent with other auditors as well.

Reviewers may be trained safety professionals, either on staff or contractors, with auditing experience.

The QA reviewer will be using a QA review checklist (See appendix E) to assist in the review process and to ensure that the report meets the necessary standards.

## **4.10 Release to Company**

After the review is concluded, go2HR will authorize the auditor to release the final approved audit report and supporting documents to the company. go2HR requires the auditor to deliver at least the executive summary, audit report and scorecard to the company, including the notes/recommendations/scores for all audit questions. Additional information may be added at the discretion of the auditor and company.

## **4.11 Certifying Partner Activities**

### **4.11.1 Successful Audits**

At the conclusion of the review process, go2HR registers the audit with WorkSafeBC by account, CU and audit type (OHS). go2HR also submits the date of the audit and the auditor's name. If the company has met all audit requirements and is in good standing with WorkSafeBC, then WorkSafeBC should issue a COR rebate in the summer of the year following the audit. WorkSafeBC creates a COR certificate on acceptance of the certification, recertification and WorkSafeBC Initiated Verification audits and sends it to go2HR, who then presents the certificate to the company.

WorkSafeBC maintains a current list of all COR-certified companies from all CPs at <https://www.worksafebc.com/en/health-safety/create-manage/certificate-recognition>

A list of go2HR COR certified employers can be found at <https://www.go2hr.ca/explore-all-resources/cor-certified-companies>

### **4.11.2 Unsuccessful Audits**

If the overall audit score is less than 70% (when rounded to a whole number) or any audit element scores less than 50%, the audit is not successful. During a certification or re-certification year, the audit will be considered unsuccessful and a COR certificate will not be awarded. go2HR will notify the company that their audit was not successful, along with an offer to work with the company to improve its safety management system. The nature of assistance offered depends on the nature and degree of the deficiencies in the company system and the capacity of go2HR to assist. The company should review their audit recommendations carefully to better understand their shortcomings and consider suggestions made by the auditor for addressing their issues. After a period of not less than 90 calendar days, the company may hire an external auditor for a complete audit. Companies have the option of changing external auditors.

Audits achieving a total score of 70–79% (less than 10% below the passing mark of 80%) may qualify for a Limited Scope Audit (see Section 4.3.5).

### **4.11.3 Auditor Performance**

go2HR may track auditor activities by the:

- Number of audits performed each year;
- Time between the last day of on-site activities and audit submission;
- Number of major and minor issues found in quality assurance and reviews;
- Timeliness of response to comments by audit reviewer;
- Number of revision cycles per audit;
- Company feedback on auditor performance via surveys.

This information helps generate auditor benchmarking data. Identifiable information about any specific auditor remains confidential.

## 5. Quality Assurance: The Audit

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Quality assurance is a critical component of the COR program. Working independently but in co-operation with WorkSafeBC, go2HR is responsible for performing review and investigation activities designed to ensure a high level of confidence in the accuracy and timeliness of COR audit results. The framework of the quality assurance program is set by the WorkSafeBC Certificate of Recognition Program: Standards and Guidelines 2011. Guided by this framework, go2HR has developed two quality assurance tools that fit the specific needs of the tourism and hospitality industry.

### 5.1 Quality Assurance of Audit Reports

go2HR will perform a detailed desktop review of all COR audits (see Section 4.9). The intent is to ensure that audit process deficiencies are resolved as required so all audits meet an acceptable standard. Reviews are performed by the go2HR COR Specialist or, in some cases, a qualified contractor as described in Section 4.9. Auditors are given the opportunity to make changes to their audit reports to meet the requirements of the evaluation standard. Auditors are expected to resubmit their reports to the audit reviewer with the required revisions for further review within 14 calendar days.

go2HR will review each audit submitted for COR status to ensure it meets the required criteria.

Maintenance audits are not required to have a passing score to remain certified, but the company must complete the audit and develop an action plan to address all deficiencies identified during the process.

#### 5.1.1 Approved Tools for Submitting Audits

Auditors shall use only the most recent go2HR issued audit tool, approved by WorkSafeBC, available on the go2HR website at <https://www.go2hr.ca/resource-library/occupational-health-and-safety-certificate-of-recognition-cor-large-employer-audit-tool>. Auditors may write directly in the Word version of the approved audit tool, use the notes column for notes and recommendations, and enter scores in the score boxes. The questions, guideline, and scoring parameters must not be altered.

### 5.2 Quality Assurance of the Audit Process

The second component of quality assurance deals with the on-site performance of audit activities. The audit report must be technically correct, and it must be a statistically valid report of company activities.

go2HR uses the following three methods of quality assurance to evaluate auditor performance:

- Statistical comparison to the work of other auditors;
- A shadow audit;
- An External Auditor Quality Assurance Audit (EAQA). (Verification audit).

A WorkSafeBC-initiated verification audit (WIVA) is the only case where company achievement is evaluated.

#### 5.2.1 Statistical Comparison

The first method of quality assurance is statistical comparison across many different audit reports. Individual

auditor evaluations of company performance, tracked by audit element, are collected over time. Long-term patterns that may indicate the need for further investigation include the following:

- Unusually high or low scores on average;
- Unusually high or low variances between scores for multiple companies;
- Significantly different scores from adjacent auditors for the same company.

This is an automatic and ongoing process with a formal check at least annually. Reports are not issued to auditors. A statistical anomaly will trigger shadow or verification activities and further investigation rather than causing specific disciplinary actions.

## **5.2.2 Shadow Audit**

The second method of quality assurance for auditor activities is the shadow audit.

### *5.2.2.1 Definition and Purpose*

A shadow audit is a “tag-along” with an experienced certified auditor or a go2HR staff member, where the auditor being shadowed is performing a regular annual audit. The process is most often used as an opportunity for coaching, mentoring and discussion rather than punitive investigation. go2HR covers the costs of the shadow auditor, and the costs of the normal auditor follow normal protocols. The shadow auditor, as the name implies, should be as invisible as possible during the audit process. The shadow auditor may attend any phase of the audit, including the pre-audit meeting; data collection through O, D and I methods (specifically sitting in on interviews with the permission of the interviewee); and the post-audit meeting.

### *5.2.2.2 Selection Method*

Selection methods for a shadow audit combine random selection, specific requests and statistical analysis.

### *5.2.2.3 Shadow Auditor Qualifications*

The person performing the shadow audit may be a:

- COR staff member from go2HR;
- COR staff member from another CP in BC;
- Certified external auditor from another CP in BC.

The shadow auditor will not be a current go2HR external auditor, in order to avoid a perception of conflict of interest between competitive auditors.

Shadow auditors will be evaluated on their auditing skills before being assigned shadow duties and will be trained on the process and the shadow audit tool.

### *5.2.2.4 Outcome*

The shadow audit does not generate a score for the company and is not comparable to a normal audit. The auditor will receive a performance report during the audit listing strengths and areas for improvement.

Depending on the outcome of the shadow audit, the auditor will be:

- Approved for continued auditing;
- Approved for continued auditing with improvement required;
- Approved for continued auditing after specific training has been completed;
- Recommended for specific training before completing additional auditing;
- Recommended for performance-based investigation.

In extreme cases, the audit results may be invalidated and the company or any other company audited by that auditor will be required to undergo a new audit. go2HR assumes no financial obligation if an audit is invalidated.

#### *5.2.2.5 Shadow Audit Tool*

The shadow audit tool is amended periodically. See appendix A for a sample.

### **5.2.3 External Auditor Quality Assurance Audit (EAQA)**

The external auditor quality assurance (verification) audit is the final method of quality assurance on auditor activities.

#### *5.2.3.1 Definition and Purpose*

The EAQA verification audit is a verification of auditor activities. It does not attempt to verify that the company has met any particular standard of legislative, regulatory or company conformance. Documentation, observation and interview activities of the verification audit are to compare against the audit report, rather than either the company system or any external requirements for performance. The verification audit occurs between one and six months after the regular annual audit of the company and typically consists of a three to 6-hour on-site visit by the verifier. For complex companies, additional days, sites and verifiers may be statistically appropriate. Compared to the invisible shadow auditor, the verification auditor is an active presence on-site, collecting observation, documentation and interview evidence.

Interview evidence will include a brief interview with workers, supervisors and managers focusing on their interactions with the auditor and evaluating auditor performance. The costs of the verification audit (beyond the soft cost of the time that interviewees spend with the auditor) are covered entirely by go2HR.

#### *5.2.3.2 Selection Method*

Selection methods for EAQA verification audits are a combination of random selection, specific requests and statistical analysis. Specific requests include notifications from WorkSafeBC that another CP has decertified an auditor for cause and that information is shared with go2HR. A minimum of 10% of certified external go2HR auditors will have their work on certification audits reviewed each year.

#### *5.2.3.3 Verifier Qualification*

The person performing the verification audit may be a:

- COR staff member from go2HR;
- COR staff member from another CP in BC;



- Certified external auditor from another CP in BC.

The verification auditor will not be a current go2HR external auditor, in order to reduce any perception of conflict of interest between competitive auditors. Verification auditors will be evaluated for their auditing skills prior to being assigned verification duties and will be trained on the process and the verification audit tool.

#### *5.2.3.4 Outcome*

The verification audit is not directly comparable to the normal audit process and does not generate a score for the company. Each question on the verification audit tool is assessed as having positive or negative outcome. Positive outcome means auditors' performance is satisfactory, negative outcome means that auditors' performance does not meet the standard or the evidence collected during verification audit does not support findings from the original audit report. The auditor will receive a report on their performance during the audit listing key strengths and areas for improvement.

Depending on the outcome of the shadow audit, the auditor will be:

- Approved for continued auditing;
- Approved for continued auditing with improvement required;
- Approved for continued auditing after specific training has been completed;
- Recommended for specific training prior to completing additional auditing;
- Recommended for performance-based investigation.

In extreme cases, the audit results may be invalidated and the company and any other company audited by that auditor required to undergo a fresh audit. go2HR assumes no financial obligation by invalidating an audit.

#### *5.2.3.5 EAQA Verification Audit Tool*

The verification audit tool is amended periodically. See Appendix C for a sample.

### **5.2.4 WorkSafeBC-Initiated Verification Audit (WIVA)**

A WIVA is initiated by WorkSafeBC to ensure validity of COR certification for employers. Indicators triggering a detailed analysis by WorkSafeBC include:

- Repeat or frequent prevention orders from WorkSafeBC officer
- Serious or fatal injuries
- WorkSafeBC penalties
- Complaints from WorkSafeBC officers, the public, other employers or auditors about specific COR-certified employers or their COR programs

go2HR will contact all employers who are selected to participate in the WIVA process. WorkSafeBC will also send a letter directly to the employer to inform them. As with all quality assurance activities, go2HR covers the WIVA audit costs.

#### *5.2.4.1 Verifier Qualifications*

The person performing the WIVA may be a:

- COR staff member from go2HR;
- COR staff member from another CP in BC;
- Certified go2HR external auditor;
- Certified external auditor from another CP in BC.

## 6. Quality Assurance: Auditors

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The go2HR COR Policies and Procedures Manual applies to internal, external and student audits and auditors where the company being audited is a large employer (i.e., having 20 or more employees). The words audit or auditor apply to all student, internal and external audits and auditors, unless specifically indicated otherwise.

### 6.1 External Auditors

The COR external auditor is an OHS professional who completes auditor training for the purpose of conducting a company's external COR certification, recertification and maintenance audits.

#### 6.1.1 Selection

The COR external auditor has formal experience in safety auditing, ideally in the tourism and hospitality industry. Figure 6.1 lists minimum auditor candidate competencies. It is highly recommended that external auditor candidates have a well-prepared business plan before applying to become a COR external auditor with go2hr.

All applicants are required to submit a copy of their resume to the Director, Industry Health and Safety outlining their education and experience in industry, health and safety, training, consulting and auditing. go2HR will consider all applicants, with priority given to those with higher scores on the competency chart (see Table 6.1). Meeting minimum scores does not guarantee acceptance to any particular training course. A go2HR representative will notify all applicants of go2HR's evaluation of their suitability for external auditor training. go2HR will provide a rationale to those applicants who are not confirmed for training and offer suggestions for professional development leading to acceptability as a student.

External auditor training will be offered in various locations across BC, depending on the need for additional auditors.

Table 6.1 External Auditor Candidate Competency Chart

Parameter	Points	Scoring	Your Score	Minimum Score	Maximum Possible
Education	1	Grade 12 equivalency		1	46
	2	Points per two-year post-secondary diploma or certificate in progress in any field <i>Max. 2 points</i>			
	4	Points per completed two-year post-secondary diploma or certificate in any field <i>Max. 8 points</i>			
	5	Points per four-year post-secondary degree in progress in any field <i>Max. 5 points</i>			
	10	Points per completed four-year post-secondary degree in any field <i>Max. 30 points</i>			
Industry Work Experience (in any role)	1	Points per whole year of industry work experience <i>Max. 10 points</i>		2	12
	1	Points per whole quarter employed by or consulting at go2HR as a reviewer or advisor <i>Max. 2 points</i>			
Consulting/ Contracting Experience	1	Points per whole year of consulting or contracting experience <i>Max. 10 points</i>		2	12
	1	Points per whole quarter employed by or consulting at go2HR as a reviewer or advisor. <i>Max. 2 points</i>			
Safety Training & Experience	1	Points per year or part thereof where safety represents at least 25% of your responsibilities <i>Max. 10 points</i>		5	46
	1	Points per day-equivalent OHS-specific training course <i>Max. 5 points</i>			
	5	Points per year-equivalent OHS-specific post-secondary education <i>Max. 20 points</i>			
	1	Current CHSC designation			
	10	Current CRSP designation			
Auditing Experience	1	Points per Small Business COR audit performed or reviewed <i>Max. 3 points</i>		5	24
	2	Points per safety audit performed (including as a team audit member) <i>Max. 10 points</i>			
	2	Points per large-employer COR audit performed for a BC CP other than go2HR <i>Max. 10 points</i>			
	2	Points per OHS course with auditing content (i.e., ISO auditor, BCIT diploma or CRSP designation) <i>Max. 2 points</i>			
Total				15	140

## 6.2 External Auditor Training and Certification

Minimum standards for external auditor training require participants to accomplish the following:

1. Attend and successfully complete an external auditor training course. The course is five days long and consists of approximately eight hours of online/self-study introductory material followed by four days of classroom training.
2. Achieve at least 70% in each of the training requirements (exam/assignment and student audit).
3. Be deemed qualified by the auditor training instructor.
4. Conduct a student audit that passes a competency and qualification review by go2HR within six months of completing the external auditor training course.
5. Sign and abide by the Auditor Code of Ethics.
6. In some cases, external auditors certified through other BC CPs may apply to go through an expedited training.

### 6.2.1 Online/Self-Study

External auditor training is organized into a combination of individual online pre-workshop assignments and a four-day in-class session, totaling approximately 35 hours. The pre-workshop assignment component provides an overview of the COR program, explains the elements and methodology of an audit process and includes a working assignment and exam. It must be completed before the in-class session. This individual workshop is designed to give workshop attendees a solid foundation of knowledge about the COR program and establish an understanding of the opportunities and challenges client organizations may face during the COR certification process.

### 6.2.2 Classroom Session

The classroom session, which may be held virtually or in-person, is organized as an interactive, educational workshop that provides an overview of the certification process, information on how to prepare for an audit, audit methodology and scoring, and how to complete an audit submission. The skills gained during in-class training will help participants conduct external certification and recertification audits, as well as regular maintenance audits and safety gap analyses.

### 6.2.3 Student Audit

Student external auditors are required to conduct their student audits, covering representative operations of the company they find to audit. Students are responsible for finding a host company for their student audit. The student audit may be a gap analysis of a registered but uncertified company, or a maintenance audit of a certified company. Student auditors are not permitted to perform certification or recertification audits.

Student auditors are prohibited from charging any day or hourly rate for their student audit. However, they may recover up to the exact, itemized costs, supported by receipts for travel and accommodation from the client, if the client agrees.

All external auditors are required to abide by go2HR's Auditor Code of Ethics and submit a signed copy to go2HR for retention in the auditor's file. Any breach of the Auditor Code of Ethics will be reviewed and assessed based on go2HR's quality assurance program.

After completing the student audit, the student submits the audit to go2HR for quality assurance and review. As with any technical document submitted for review, there will always be comments and change requests sent back to the auditor, with revisions required. The audit reviewer functions as an advisor to the auditor, with the two parties working co-operatively to create a report that meets all technical requirements of the COR program.

The final approved audit report should be a polished, professional-looking document that stands up to a “five-year test.” This means that, five years after submission, the audit report is able to stand up to a WorkSafeBC process audit as a legal document. It must be internally consistent and understandable by a reader who has no experience with the audited company and clearly define why any particular conclusion or score has been reached. The non-structural elements of spelling, grammar and language should be viewed in the context that the report is a binding, permanent legal document. As independent contractors, auditors should always be aware that they are being paid to produce a high-quality product.

#### **6.2.4 Auditor Certification**

Once the student audit has been approved, go2HR issues an external auditor certification, and the auditor officially becomes a certified go2HR external auditor.

The auditor provides contact information to go2HR, and go2HR posts it on the go2HR website for client access. The auditor is responsible for reviewing the accuracy of the contact information and providing updates to go2HR as necessary. This information is considered public and is not subject to any privacy legislation or agreements.

Auditor certification is granted with a three-year expiry date, which occurs three years after successful completion of the student audit. Certification may be removed any time during this three-year period for various performance and administrative reasons. For more information, see Section 6.5. Auditors may also request that their certification be removed prior to expiry.

#### **6.2.5 Auditor Per Diem Charges**

go2HR has established a maximum per diem rate of \$550, which auditors may charge employers for audit services. This figure was established in consultation with the Industry Health and Safety Steering Committee and by reviewing the estimated rebate for BC tourism and hospitality employers who achieve COR certification. It is based on an eight-hour work day for time on-site and does not include time to meet with clients or to complete the audit report. These activities may be billed on an hourly basis provided the time does not exceed the \$550 per diem limit (e.g., \$550 per eight-hour day = maximum \$68.75 hourly charge). Auditors may negotiate other expenses, such as travel and accommodation, with each client.

#### **6.2.6 Certification Maintenance**

Under WorkSafeBC’s Certificate of Recognition: Program Standards and Guidelines, external auditor certification is valid for three years. External auditors are required to perform a minimum of two audits and complete seven hours of auditor refresher/recertification training per three-year auditor certification cycle. This training could include auditor training provided by go2HR or another certifying partner, additional health and safety related trainings, or other industry related seminars or conferences.

Auditors are responsible for completing these requirements within three-years of their certificate date and reporting to go2HR annually using the COR External Auditor Declaration Form (Appendix B).

## **6.3 Internal Auditors**

The COR Internal Auditor is a permanent employee of a company who completes auditor training for the purpose of conducting the company's internal COR maintenance audits.

### **6.3.1 Selection**

A company may have multiple internal auditors if it is large or complex enough to support multiple auditors. This is usually limited to companies with multiple sites located around the province where travel logistics place significant hurdles or where the company's business is diverse enough that one auditor cannot have a reasonable understanding of all the company's activities.

Companies seeking an internal auditor should select a candidate who has knowledge of the company's operations and its safety system, as well as the time and ability to prepare an audit report meeting required standards.

All qualified applicants are required to review the internal auditor section of the go2HR website and register online for an upcoming training session. go2HR will consider all applicants, with priority given to those from COR-registered companies that do not have an existing internal auditor or a sufficient number of auditors, based on the size of the organization and the audit complexity. A go2HR representative will notify all applicants of go2HR's evaluation of their suitability for internal auditor training. go2HR will provide a rationale to those applicants who are not confirmed for training.

Internal auditor training will be offered online throughout the year, depending on demand.

For more information and a current schedule of training sessions, visit <https://www.go2hr.ca/health-safety/cor/cor-internal-auditor-training>

## **6.4 Internal Auditor Training and Certification**

In order to qualify for internal auditor certification, candidates must accomplish the following:

1. Complete the COR internal auditor training (online and in person), achieving a minimum passing grade of 80%.
2. Conduct a student audit that passes a qualification review by go2HR (achieving at least 80%) within 12 months of completing the training session.
3. Sign and abide by the Auditor Code of Ethics.
4. Maintain COR internal auditor certification.

Internal auditor training is organized into a combination of an online training module and exam, and a one-



day virtual-class session, totaling approximately 15 hours. Following the virtual classroom training, each internal auditor will be required to complete a student audit to become certified.

#### **6.4.1 Online/Self-Study**

The online/self-study component of the training provides an overview of the COR program, explains elements and methodology of an audit process, and includes a working assignment and exam. The work is designed to give workshop attendees a solid foundation of knowledge about the COR program and establish an understanding of the opportunities and challenges their own organizations may face during the COR certification process. The online module must be completed before the in-class session.

#### **6.4.2 Classroom Session**

The virtual-class session is organized as a one-day interactive, educational workshop that provides an overview of certification process, as well as information on how to prepare for an audit, audit methodology and scoring, and how to complete an audit submission. The skills gained during the virtual-class training will help participants conduct both internal gap analysis audits for their operations and regular maintenance audits.

#### **6.4.3 Student Audit**

Student internal auditors are required to conduct student audits that cover all operations of the company they represent. In some exceptional cases, and subject to prior approval from go2HR, the audit may be limited to one part of the company, depending on the size and complexity of the organization. If a company has more than one student auditor, the individuals may complete their student audits for selected parts of the organization. In this case, all work must be completed individually to ensure each student can demonstrate an aptitude for using the audit tool effectively and completing the audit successfully. Student audits must include all documentation identified on the audit submission checklist.

If the company is already certified, successful student audit reports covering the entire organization will function as the company's annual maintenance audit. If the company has a single student auditor, that person must perform an audit of the whole scope of the company. If the company has more than one

student auditor, the students must divide the company into logical portions and each perform a full audit on their assigned portion. After each student audit has successfully passed through the quality assurance and review process, the auditors must then combine their reports into a single report to satisfy the annual COR maintenance audit requirements.

If the company is not certified, student audits perform the function of a gap analysis. Information gained during this process will help the organization better prepare for the certification audit.

All internal auditors are required to abide by go2HR's Auditor Code of Ethics and submit a signed copy to go2HR for retention in the auditor's file. Any breach of the Auditor Code of Ethics will be reviewed and assessed based on go2HR's quality assurance program.

After completing the student audit, the student submits the audit to go2HR for quality assurance and review.

As with any technical document submitted for review, there will always be comments and change requests sent back to the auditor, with revisions required. The reviewer functions as an advisor to the auditor, with both parties working co-operatively to create a report that meets all technical requirements of the COR program.

The quality assurance process for internal auditors focuses on whether the auditor has satisfactorily answered each audit question and has used the correct sampling.

#### **6.4.4 Auditor Certification**

Once the student audit has been approved, go2HR issues an internal auditor certification, and the auditor officially becomes a certified go2HR internal auditor.

Auditor certification is granted with a three-year expiry date, which occurs three years after successful completion of the student audit. Certification may be removed at any time during this three-year period for various performance and administrative reasons. For more information, see Section 6.5. Auditors may also request that their certification be removed prior to expiry.

#### **6.4.5 Certification Maintenance**

Under WorkSafeBC's Certificate of Recognition: Program Standards and Guidelines, internal auditor certification is valid for three years. Internal auditors are required to perform a minimum of two audits per three-year auditor certification cycle. If there are multiple auditors in the company, internal auditors may meet this requirement by participating in a team audit, provided each auditor contributes meaningfully to all three types of data collection (observation, documentation and interviews).

To be eligible for auditor certification re-approval, all auditors must also complete at least seven hours of auditor training during the three-year auditor certification period. Auditors may consider relevant safety or audit-related training and education gained through go2HR training courses, or other agencies, applied toward their seven-hour requirement or apply in writing to go2HR to have additional safety-related courses considered.

go2HR is under no obligation to accept any particular request, but will apply consistent decision logic fairly to all auditors. Examples of the courses and training accepted include those organized by the Employers' Advisers Office, WorkSafeBC, BCIT OHS program and other safety associations.

Auditors are responsible for completing these requirements within three-years of their certificate date and reporting continued professional development annually using the go2HR COR Internal Auditor Declaration form (Appendix E).

## **6.5 Management for Internal and External Auditors**

### **6.5.1 Personal Certification**

Auditor certification is issued for the individual rather than the company. If the person trained as an internal auditor leaves the company, it is company's responsibility to select another employee for internal auditor training. The auditor must notify go2HR when they leave a company and if they join a new company that is either COR certified or eligible for COR certification.

### **6.5.2 Auditor Code of Ethics — Overview**

go2HR is responsible for overseeing and maintaining the integrity of the internal and external auditor program, which includes addressing issues around professional responsibility requirements.

The nature of auditors' responsibilities during an audit process places high ethical demands on their conduct and business practices. In order to provide clear guidance on expected behavior and to maintain an ethical and co-operative integrity of the COR program, go2HR has developed the Auditor Code of Ethics. The standards set forth in this document provide basic principles of auditor conduct and are expected of all auditors.

Auditors are to conduct themselves in a manner that is consistent with the promotion of co-operation and good relations between auditors and the tourism and hospitality sectors. The confidence and respect these sectors show auditors are largely the result of the cumulative accomplishments of other auditors, together with go2HR. It is therefore in the interest of all auditors to take a fair and balanced approach when dealing with members of the BC tourism and hospitality sectors.

The Auditor Code of Ethics and the go2HR COR Program Policies and Procedures Manual provide guidance to auditors certified under the COR program. If a particular conduct is not mentioned in these documents, that does not prevent such conduct from being unacceptable. Auditors and institutions may be subject to disciplinary action if it is determined they have behaved in a manner that is not in keeping with the code's standards.

#### ***6.5.2.1 Applicability and Enforcement***

The Auditor Code of Ethics is directed at internal, external and student auditors, as well as all other individuals working on a COR company audit. Breaches of the Auditor Code of Ethics will be reviewed and administered according to go2HR's auditor infraction and disciplinary process as presented in this document. As part of the Auditor Code of Ethics, auditors are expected to co-operate fully with any such inquiry.

### **6.5.3 Auditor Code of Ethics — Principles**

#### ***6.5.3.1 Integrity***

An auditor's integrity establishes trust and provides the basis for acceptance of, and reliance on, his or her 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

## 6.5.4 Auditor Discipline Process

Various situations may result in an auditor being subject to a disciplinary process, as outlined in the Auditor Code of Ethics. All auditors (internal, external and student) are subject to these standards.

The Auditor Code of Ethics defines the accepted practices to which the auditor must adhere during the audit process. Violations of these practices are considered to be serious and will result in swift intervention by go2HR. Depending on the infraction, violations of the code may result in the following sanctions:

- A formal letter advising the auditor of the violation, a restatement of the required standard and a stipulation that this behavior does not recur;
- A requirement that the auditor undertake retraining;
- Suspension of the auditor's certification;
- Permanent removal of the auditor's certification.

A full investigation will precede any sanctions against an auditor. This will provide the auditor with an opportunity to present evidence or logic as to why disciplinary measures should not be applied. go2HR is not required to apply progressive discipline in serious situations that warrant severe penalties, up to and including permanent removal of the auditor's certification. Discipline may include a combination of sanctions, such as suspension and retraining requirement.

Formal letters, retraining requirements, and suspension or removal of certification are at the discretion of go2HR's Director, Industry Health and Safety. In the event of an alleged breach of the Auditor Code of Ethics, auditors are expected to co-operate fully with an inquiry. Failure to co-operate is itself a violation that may be subject to disciplinary action.

## 6.5.5 Auditor Decertification Process

Auditors may be decertified for disciplinary reasons or for failing to meet administrative requirements. Decertification may be limited to go2HR or, in serious cases, expanded to all CPs.

### 6.5.5.1 Administrative Decertification

Auditor decertification may result from failing to meet certain administrative requirements, which include:

- A failure to attend at least seven hours of training within the three-year certification cycle;
- A failure to submit at least two eligible COR audits within the three-year certification cycle.

Auditors are responsible for maintaining their own records and staying aware of their status with respect to these requirements. The Auditor Declaration (see Appendix B) is designed as a reconciliation of requirements between go2HR and the auditor.

### 6.5.5.2 WorkSafeBC

In addition to the above-mentioned auditor discipline and decertification processes, go2HR may apply to WorkSafeBC to have an auditor's name added to a list of decertified auditors. This list is available to all CPs in the province but is not publicly accessible. WorkSafeBC controls the list and defines the standards of evidence required for auditors to have their names added to it. Requirements include significant or repeat disciplinary infractions that are fully documented. Auditors have the opportunity to appeal to go2HR and WorkSafeBC before their names are added to the list, either temporarily or permanently.

## 6.5.6 Auditor Recertification Process

### 6.5.6.1 Recertification after Administrative Loss — External Auditors

Following decertification because of an administrative deficiency, external auditors may develop an individual corrective action plan in consultation with go2HR. This plan may include:

- Specific training and mentoring;
- A specific demonstration of theory competency;
- A student audit performance;
- A specific performance as a member of a team audit;
- A specific performance on a non-go2HR audit.

Under no circumstances is an auditor permitted to resume external auditing after an administrative loss of certification without undertaking some training or completing an audit performance. Requirements will be based on actions determined appropriate to address the scope and scale of the administrative deficiency.

### 6.5.6.2 Recertification after Administrative Loss — Internal Auditors

Internal auditors who are decertified for failing to attend sufficient refresher training must attend sufficient refresher training hours within one calendar year before recertification may be granted. Any

auditor who does not attend sufficient training for four years must apply for internal auditor training as a new candidate and complete the entire course and student audit process again.

Internal auditors who are decertified for failing to submit sufficient audits but who have attended sufficient training will have their next audit considered a student audit if that audit is completed within one year of the loss of certification. Any auditor who does not submit an audit for four years must apply for internal auditor training as a new candidate and complete the entire course and student audit process again.

Internal auditors who are decertified for failing to submit sufficient audits and who have not attended sufficient training must apply for internal auditor training as a new candidate and complete the entire course and student audit process again.



#### *6.5.6.3 Recertification after Disciplinary Loss or Suspension of Certification*

Except in the case of permanent decertification penalties, each disciplinary sanction will include a clear and specific process the auditor can follow to regain certification. The process may include:

- Specific training, including repetition of the full auditor course;
- A full or partial student audit;
- Shadow auditing, with costs that may be borne by the auditor;
- Specific temporary or permanent performance requirements, which may be higher than the standards described in this or other manuals or procedures;
- Specific temporary or permanent interim audit reporting requirements;
- Permanent or temporary restrictions in the number or type of clients served or audits performed.

## 7. Dispute and Resolution Process

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Periodically, companies, auditors, WorkSafeBC and members of the public will provide feedback to go2HR about the COR program, rebates, auditors and certified employers. This feedback may be positive, negative or neutral. All parties have an obligation to pass this feedback on to go2HR, and go2HR has an obligation to collect and respond to feedback.

If there is negative feedback about the performance or activities of a COR certified employer or auditor, go2HR will investigate it. The investigation may include statistical review, auditor or company quality assurance, and direct evidence collection, as appropriate for the nature and severity of the alleged issue.

If an employer disputes the results of an audit performed by an external auditor, the matter will be resolved through a consensual process. The employer must submit a written request for a review of the audit report identifying the specific element being contested. As the CP, go2HR will review the matter to ensure the report is free from clerical errors and that the auditor has applied a consistent approach to the element in question. The target time to complete this review is two weeks.

If a discrepancy remains after two weeks, the matter will be reviewed further by go2HR representatives, which may involve a subcommittee as required (e.g., WorkSafeBC, go2HR Industry Health & Safety committee members and legal counsel). The target time for this review is six weeks.

If the subcommittee validates the employer's complaint, points will be rewarded for the audit element. This does not necessarily ensure COR certification will be awarded, as all elements of the audit must receive a minimum of 50%, with a total score of more than 80% for the entire audit. The auditor who performed the audit will receive clarification on how to interpret the disputed element in the future. If the auditor's original decision is verified, the employer will be notified in writing with reasons for the decision and supplied with instruction on how to meet the requirements of the element.

Feedback on the COR program may include the following:

- COR Auditor candidate selection;
- COR Auditor training;
- COR Student auditor online examination;
- COR Student audit performance;
- COR Quality assurance reviews;
- COR Quality assurance on-site activities;
- COR Administrative processes;
- COR Discipline issues.

If an auditor or auditor candidate makes the feedback, they will be asked to submit a written report detailing the issue and proposed remedy. go2HR will review it to determine if the go2HR COR Program Policies and Procedures Manual and WorkSafeBC's Certificate of Recognition: Program Standards & Guidelines were

followed. The target time for this review is two weeks.

The closer the auditor followed the guidance documents, the less likely it is that the complainant will achieve their desired remedy. If the review is not sufficient to meet the needs of the complainant, go2HR representatives will review the matter further. go2HR may involve other parties as required (e.g., WorkSafeBC, go2HR Industry Health & Safety committee members and legal counsel). The target time for this review is six weeks.

The subcommittee will provide a final decision in writing to the complainant with supported justification. Subcommittee decisions are not subject to appeal.

In all cases, feedback will be treated as an opportunity for program improvement. The overall objective is to find practical ways to reduce injuries and improve workplace safety in the tourism and hospitality industry in BC.

## Appendix A: Shadow Audit Form

Auditor Information		
Auditor Number		
Auditor Last Name		
Auditor First Name		
Host Company		
Dates of Shadow		
Date of Report		
	Work	Home
Street		
City		
Province		
Country		
Postal Code		
Telephone		
Email		
Reason for Shadow Audit		
<input type="checkbox"/> New auditor	<input type="checkbox"/> Triggered review	
<input type="checkbox"/> Random	<input type="checkbox"/> Other:	
Outcome of Shadow Audit		
<input type="checkbox"/> Approved for continued auditing	<input type="checkbox"/> Approved but improvement required	
<input type="checkbox"/> Approved but training required	<input type="checkbox"/> Not approved — training required	
<input type="checkbox"/> Recommend further investigation	<input type="checkbox"/> Recommend investigation of audit	
Pre-Audit Meeting		
Knowledgeable on audit topics		
Presents all applicable material		
Answers questions appropriately		
Appropriate tone and appearance		
Facility Orientation		
Knowledgeable on audit topics		
Identifies situations as required		

Asks questions appropriately	
Appropriate PPE and appearance	
<b>Post-Audit Meeting</b>	
Knowledgeable on audit topics	
Appropriate degree of depth	
Appropriate review time	
Appropriate organization skills	
<b>Interviews</b>	
Knowledgeable on audit topics	
Puts interviewee at ease	
Asks questions appropriately	
Listens more than talks	

<b>General Comments</b>

## Appendix B: COR External Auditor Declaration Form

### Instructions

Please review the [COR Program Policies and Procedures Manual](#), in particular the Auditor Code of Ethics, and submit your External Auditor Declaration [electronically](#) before the end of each reporting year, or as requested by go2HR.

Auditor Information	
Auditor Name	
Auditor Number	
Contact Address	
Email Address	
Phone Number	

Please attach your web profile, if applicable. (This document must be in PDF format)

List your valid professional designations (e.g. CHSC, CRSP, CPHR).

Designation	Province	Certifying Body

Please indicate the number of external audits completed for go2HR during the year reported: \_\_\_\_\_

List all other certifying partners in BC for which you are an external auditor.


Indicate the number of external audits completed for other certifying partners during the year reported.

Certifying Partner	Number of Audits

How many training/continuing development sessions have you attended during the reporting period? \_\_\_\_\_

List all training/continuing professional development sessions you attended during the reporting period.

Name of Course, Webinar or Event	Provider	Date Attended	Length (hours)

### **Certified Auditor Affirmation**

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.

---

Auditor Name

---

Auditor Signature

---

Date



## Appendix C: go2HR EAQA Verification Audit Tool

Host Company, Auditor and Verification Auditor Information	
Auditor Number	
Auditor Name	
Host Company Registration Number with WorkSafeBC	
Host Company Trade Name	
Original Audit Report Date	
Verification Audit Date	
Verification Auditor Name	
Verification Auditor Telephone	
Verification Auditor Email	

Reason for Verification Audit	
<input type="checkbox"/> New auditor	<input type="checkbox"/> Triggered review
<input type="checkbox"/> Random	<input type="checkbox"/> Other (please specify):

Outcome of Verification Audit	
<input type="checkbox"/> Approved for continued auditing	<input type="checkbox"/> Approved but improvement required
<input type="checkbox"/> Approved but additional training required	<input type="checkbox"/> Further investigation pending
<input type="checkbox"/> Disciplinary action recommended	<input type="checkbox"/> Evidence of auditor misrepresentation

General Notes/Justification of the Outcome of Verification Audit

**Auditor Performance on Pre-Audit Meeting — Interview company host/contact**

Question	Performance Attribute	Notes	Outcome — Positive or Negative
1	Knowledgeable on audit topics		
2	Presents all applicable material		
3	Answers questions appropriately		
4	Appropriate tone and appearance		

**Auditor Performance on Facility Orientation — Interview company host/contact**

Question	Performance Attribute	Notes	Outcome — Positive or Negative
5	Knowledgeable on audit topics		
6	Identifies situations as required		
7	Asks questions appropriately		
8	Uses appropriate PPE		

**Auditor Performance on Post-Audit Meeting — Interview company host/contact**

Question	Performance Attribute	Notes	Outcome — Positive or Negative
9	Knowledgeable on audit topics		
10	Appropriate degree of depth		
11	Appropriate review time		
12	Appropriate organizational skills		

**Auditor Performance on Interviews — Interview host/contact, one manager, one committee member and one worker interviewed during the original audit**

Question	Performance Attribute	Notes	Outcome — Positive or Negative
13	Knowledgeable on audit topics		
14	Puts interviewee at ease		
15	Asks questions appropriately		
16	Listens more than talks		

**Observation (verification auditor to perform 30- to 120-minute orientation tour of company operations) — Compare results with formal audit report findings for specific questions**

Question	Corresponding go2HR Audit Tool Question	Findings/Notes	Comparison with Original Audit Findings: Outcome — Positive or
17	2.12 Do employees wear appropriate PPE where required?		
18	3.4 Are first aid equipment and supplies available as required?		
19	8.5 Are minutes from JHSC meetings made accessible to all employees?		

### System Functionality/Documentation Review

Review documentation related to each question below and compare to original audit report findings. All the following questions are documentation based, with interviews as an alternative if documentation is not conclusive.

Question	Corresponding go2HR Audit Tool Question	Findings/Notes	Comparison to Original Audit Findings: Outcome —
20	1.2 Are the aims of the health and safety policy clearly stated?		
21	2.3 Is there a process for reporting unsafe conditions?		
22	2.11 Are employees who use PPE trained?		
23	3.6 Is there a procedure for rendering and reporting of first aid services?		
24	4.2 Are inspections being performed as per inspection policy/procedure?		
25	5.1 Does the employer have an accident/incident investigation procedure?		
26	5.5 Are investigation findings and recommendation discussed with JHSC?		
27	6.4 Does the organization have a health and safety orientation for all new employees?		
28	7.2 Are records and statistics collected and analyzed to determine incident trends?		
29	8.2 Does the JHSC have written terms of reference?		
30	8.4 Are JHSC meetings held regularly?		

## Appendix D: Notice of Audit Activity



### Notice of Audit Activity Form

#### Company

WorkSafeBC Account Number:		
Legal Name of Company (as registered with WorkSafeBC)		
Operating/Trade Name		
First & Last Name of Company Contact		Title
Company Address		City/Town
Province	Postal Code	Email
Company Phone Number		Company Website City/Town

#### Audit/Auditor Details

<input type="checkbox"/> Large Employer (20 or more FTEs)		<input type="checkbox"/> Small Employer (Fewer than 20 FTEs)		* for Joint Audit list Companies included in Audit Scope here:		
<input type="checkbox"/> Certification Audit <input type="checkbox"/> Maintenance Audit <input type="checkbox"/> Re-Certification Audit Other: <input type="text"/>		<input type="checkbox"/> Student Audit <input type="checkbox"/> Limited Scope Audit <input type="checkbox"/> Joint Audit *		Legal Name of Company	WSBC Account Number	Classification Unit(s)
Auditor Certification Number				<input type="checkbox"/> External Auditor <input type="checkbox"/> Internal Auditor <input type="checkbox"/> I have submitted my COR Internal/External Auditor Declaration Form		
First & Last Name of Auditor						
Auditor Phone Number				Auditor Email		
Audit Start Date		Audit End Date		Audit Report Submission Date		

The Return-to-Work (RTW) COR certification program has been discontinued. As a result of a thorough review of the program, WorkSafeBC has decided to focus on other return-to-work programs and initiatives that provide the best outcomes for injured workers.

Classification Unit(s) Included in Audit Activities	
<input type="checkbox"/> 761009 Campground	<input type="checkbox"/> 761038 Ski Hill
<input type="checkbox"/> 761028 Outdoor Sport Tour Concessions	<input type="checkbox"/> 761045 Coffee Shops, Ice Cream Parlours, Other Food
<input type="checkbox"/> 761031 Golf Course, Driving Range, Pitch & Putt, Lawn Bowling Facility	<input type="checkbox"/> 761049 Park, Campground or Trail Maintenance
<input type="checkbox"/> 761032 Private Park, Garden, or Zoo	<input type="checkbox"/> 761056 Overnight and Short-term Accommodation
<input type="checkbox"/> 761034 Pub, Bar, Night Club, or Lounge	<input type="checkbox"/> 741013 General Retail
<input type="checkbox"/> 761035 Restaurant or Other Dining Establishment	<input type="checkbox"/> Other <input type="text"/>

### Audit Interviews

Number of FTEs (full-time equivalent employees - calculated by dividing the total annual payroll hours by 2080)	Minimum Number of Interviews Required (as per Auditor Manual)
<input type="text"/>	<input type="text"/>

### Audit Sampling Plan

	Audit Site Name	Classification Unit(s) Represented	Sites Selected for Audit				Number of Employees Interviewed per Site during Current Audit (at least 80% of those interviewed should be workers and the remaining 20% should be supervisors/managers) (M - manager, S - supervisor, W - worker)		
			Current Audit	1 yr ago	2 yrs ago	3 yrs ago			
1.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
2.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
3.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
4.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
5.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
6.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
7.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
8.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
9.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
10.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	M	S	W
<b>TOTAL</b>							0	0	0

Please list all sites, whether sampled or not. Attach additional sheet if required.

TOTAL: 0

Useful Resources for Auditors:

[Tips for Student Auditors Infosheet](#)

[Multiple Student Auditors Infosheet](#)

[Multiple Certified Auditors Infosheet](#)

[Mixed Student and Certified Team Auditors Infosheet](#)

**Please submit this form along with other required audit report documents to:**

Email: [safety@go2hr.ca](mailto:safety@go2hr.ca)

**For go2HR Office Use Only**

☐ go2HR has verified auditor status is valid.



## Appendix E: Checklist for QA Reviewers



### Checklist – Audit Desktop Review

Organization:					
Audit Type:	Select Type ▾	Audit Start Date:		Audit End Date:	
Auditor Name (s):				Submission Date:	
Audit Reviewer:				Review Date:	

#### Note to Audit Reviewer:

This checklist serves to assist the audit reviewer when conducting the quality assurance and review of completed audit reports and associated documentation. Check relevant box based on the results of the review and provide comments for any discrepancies.

Executive Summary (includes the following)	Yes	No
Correct legal and/or trade names of organization audited. (ref. Notice of Audit Activities)	<input type="checkbox"/>	<input type="checkbox"/>
Description of the company profile.	<input type="checkbox"/>	<input type="checkbox"/>
WorkSafeBC account number.	<input type="checkbox"/>	<input type="checkbox"/>
Classification Units (CU) audited.	<input type="checkbox"/>	<input type="checkbox"/>
The outcome/results (pass or fail) of the audit.	<input type="checkbox"/>	<input type="checkbox"/>
Description of the sites and/or locations sampled in the audit (compare against NOAA)	<input type="checkbox"/>	<input type="checkbox"/>
Date(s) when audit was conducted, including the last day of on-site activities.	<input type="checkbox"/>	<input type="checkbox"/>
The actual interviews conducted versus minimum number of interviews required.	<input type="checkbox"/>	<input type="checkbox"/>
Lists 3 to 5 major strengths of the OHS program audited.	<input type="checkbox"/>	<input type="checkbox"/>
Lists 3 to 5 areas for improvements for company to work on	<input type="checkbox"/>	<input type="checkbox"/>
CLEAR		
Additional Supporting Documents Provided:	Yes	No
Organizational Chart (optional) NA <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scoring Summary	<input type="checkbox"/>	<input type="checkbox"/>
CLEAR		
Audit Report:	Yes	No
All applicable audit questions are addressed or marked "N/A", where necessary.	<input type="checkbox"/>	<input type="checkbox"/>
Reason(s) for marking questions "N/A" is provided.	<input type="checkbox"/>	<input type="checkbox"/>
Audit findings and comments are appropriate and address intent of the audit question and guidelines. <ul style="list-style-type: none"> <li>Auditor identifies (or lists) the audit evidence (documented or observed) which was reviewed to determine audit finding.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>



### Checklist – Audit Desktop Review

Audit Report: (Cont'd)	Yes	No
Comments provide clear justification and do not conflict with comments in other sections or questions in the audit report.	<input type="checkbox"/>	<input type="checkbox"/>
Points (all or nothing, range) are awarded correctly and reason(s) for deviations are provided. <ul style="list-style-type: none"><li>Percentage positive response is provided to justify score given.</li></ul>	<input type="checkbox"/>	<input type="checkbox"/>
Recommendations and conclusions arising from the audit match the auditor's notes, are clear and concise, and provide adequate information to the client to address audit findings.	<input type="checkbox"/>	<input type="checkbox"/>
Auditor's recommendations address deficiencies and are consistent with applicable legislation and best practices.	<input type="checkbox"/>	<input type="checkbox"/>
Overall, the audit report supports continuous improvement.	<input type="checkbox"/>	<input type="checkbox"/>

[CLEAR](#)

General	Yes	No
Check executive summary and audit report for grammar, punctuation and spelling errors.	<input type="checkbox"/>	<input type="checkbox"/>

Comments:

☐ All issues have been addressed

[CLEAR FORM](#)

[SAVE](#)

### For Internal Use Only

Date of Review:

Last updated: June 9, 2022

Reviewed By:

Page 2 of 2

## Appendix F: COR Internal Auditor Declaration Form

### Instructions

Please review the [COR Program Policies and Procedures Manual](#), and submit your Internal Auditor Declaration [electronically](#) annually or as requested by go2HR.

Auditor Information	
Auditor Name	
Auditor Number	
Certification Date	
Email Address	
Phone Number	
Company Information	
Company Name	
Address	

Please indicate **your participation** in audits submitted to go2HR during the three-year COR reporting period. Total Number of audits: \_\_\_\_\_

	Maintenance Audit	Student Audit	N/A (Certification/Recertification)
20____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

List all training/continuing professional development sessions you attended during the three-year COR reporting period.

Name of Course, Training or Event	Provider	Date Attended	Length (hours)

### Certified Auditor Affirmation

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*.

Auditor Name	Auditor Signature	Date
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## Appendix G: Corrective Action Plan



# Corrective Action Plan

Company: Click or tap here to enter text.

Date: Click or tap to enter a date.

Audit Question No.	Audit Finding	Risk Rating	Recommended Corrective Action	Assigned to	Target Completion date	Actual Completion date	<u>Verification</u>
	(list the details of the deficiency found during the audit)	(low, medium, high)	(specific, measurable, achievable, realistic, timely)	(single person only, not departments)	(record a specific date)	(specify date)	Name & Date  (verify the recommended corrective action has been completed and is effective)
		Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.	
		Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.	
		Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.	
		Choose an item.			Click or tap to enter a date.	Click or tap to enter a date.	