



# ROLL UP AUDIT

Effective Date: 2019 - 02 - 01  
Owned by: Juliet Goodwin  
Manager, Safety Audits & Certifications

Approval:   
Approved By: Juliet Goodwin  
Manager, Safety Audits & Certifications

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## SUMMARY OF CHANGES

This Summary shows:

- All changes from last approved and published document
- The location within the document where the changes have been made

Version	Date	Author(s)	Revision Notes
1.0	February 1, 2019	Melissa Mass	This is the first revision of the Roll Up Audit. This revision brings the Procedure template into alignment with the templates used by the Governing Documents Framework.

 Requirements changed in the new revision will be identified with a revision triangle beside it.

## SUMMARY OF REVIEWERS

The following people were involved in the review of this Procedure.

Name	Position
Juliet Goodwin	Manager, Safety Audits and Certifications
Justin Degagne	Program Manager, Training
SA&C Team	Subject Matter Experts (SME)

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## 1.0 ABOUT THIS PROCEDURE

### 1.1 Purpose and Direction

This procedure enables employers with multiple accounts, related employers, or employers with a single account, who want to conduct individual audits on their multiple operations/sites to “Roll-Up” the individual audits into a single report for submission to Energy Safety Canada.<sup>1</sup>

### 1.2 Scope

The Roll-Up audit process allows employers to focus on their individual units and carry out a more thorough examination that would be possible in a typical company-wide audit. The resulting audit reports and recommendations would be specific to each individual unit.

The Roll-Up audit process is available to Certificate of Recognition (COR) employers for both certification and maintenance audits.

### 1.3 Target Audience

The target audience for this document is all Energy Safety Canada personnel in any work location. This includes Employers and Auditors.

## 2.0 PROCEDURE

### 2.1 To be eligible for a roll-up audit, an employer must:

- Apply to Energy Safety Canada for approval to use the roll-up audit no later than June 30 of the calendar year in which they intend to perform the roll-up audit
- Provide all the information required for the Roll-Up Audit Application Form including auditor identification, worksite sampling, and interview sampling information<sup>2</sup>
- Where applicable, develop an audit plan to include all employer work sites over a three-year cycle and ensure that certification audits cover different work sites than those used in the previous certification audit
- Where applicable, a representative sample of temporary or mobile works sites should also be included in the proposed audit plan<sup>3</sup>
- Depending on location of the audit, the provincial governing body may also be involved in the approval process.

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- 2.2** All Roll-Up Audits must be conducted by an Energy Safety Canada certified auditor. If audits are for COR certification, auditors must be external to the organization or approved as Corporate Auditors.<sup>4</sup>
- 2.3** Roll-Up Audits may be conducted by audit teams:
- The lead auditor of a Roll-Up Audit must be a certified auditor, clearly identified in the report, and responsible for the audit results, quality of the report and report sign-off
  - All other members of the audit team, along with their role in the audit process, must be certified auditors and identified in the audit report
- 2.4** If the Roll-Up Audit is conducted for COR certification, all members of the audit team must be external auditors certified by Energy Safety Canada or approved as Corporate External Auditors.
- 2.5** If the Roll-Up Audit is conducted for COR maintenance purposes, certified auditors seeking to maintain their auditor certification, or auditor candidates conducting an auditor qualification audit, may participate in the Roll-Up Audit to meet their respective requirements.
- 2.6** Participating auditor candidates must each conduct their own individual audit of a portion of the employer's operations and submit their individual report to Energy Safety Canada for review. If the candidate's audit report meets all standards, their findings could be included in the overall roll-up report. Should the candidate be unsuccessful at attaining auditor certification, their portion of the Roll-Up Audit may have to be repeated by a certified auditor to meet sampling requirements
- 2.7** All audits must be completed using the same Energy Safety Canada Audit Protocol for all sites/operations included in the Roll-Up Audit.
- 2.8** Audits eligible for inclusion in the Roll-Up Audit must be conducted in the same calendar year.
- The audit start date will be established based on the first day of on- site data gathering activities from the first audit
  - The audit end date of the Roll-Up Audit will be established based on the last day of on-site information gathering activities for the last individual audit conducted
- 2.9** The maximum time allowed for completion of the on-site data gathering activities for each individual audit included in the Roll-Up Audit Process must not exceed 45 days.

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- 2.10** Once the on-site data gathering activities have concluded for the last scheduled audit, the Auditor has 60 days to complete both the last individual audit report and the Roll-Up Audit report. Unless otherwise specified by Energy Safety Canada, only the Roll-Up Audit report must be submitted to Energy Safety Canada within this timeframe.
- 2.11** Sufficient individual audits must be conducted so that the Roll-Up Audit is representative of the overall employer operations. The individual audits can be divided along industry codes/classification units, service lines, geographical disposition, or regulatory jurisdictions (ie. provincial borders). Each individual audit must:
- Be complete and representative of the approved sampling scope
  - Meet the minimum standards for interviews sampling
  - Where applicable, ensure a representative sample of temporary/mobile work sites are included in the work site sample
  - Ensure all employer fixed sites/operations are included over the course of the employer's 3-year sampling plan. Energy Safety Canada may choose to develop a long-term sampling strategy for employers of extreme size and complexity
  - Ensure that sampling selected in Certification years include sites that are different from those used in the previous certification audit
- 2.12** The Roll-Up Audit report submitted to Energy Safety Canada must be complete and represent a summary of the reports included in the roll-up. The report must also include the following information:
- Names and roles of all auditors who participated in the process, as participation in a Roll-Up Audit can be used to maintain auditor certification
  - The start date and the last date of on-site data collection for each of the individual audits that constitute the overall report
  - Justification must be given to verify that interview and site sampling standards have been met for the overall operation represented by the Roll-Up Audit report
- 2.13** The Roll-Up Audit must meet all Energy Safety Canada audit quality review standards.
- 2.14** As part of the quality assurance (QA) process, Energy Safety Canada may require the employer to submit selected individual audit reports for QA review. Energy Safety Canada may request the individual report(s) to be submitted with the Roll-Up Audit Report or request them during the QA review process.
- 2.15** To achieve a COR, the following scoring requirements must be met:
- Each individual audit included in the Roll-Up Audit for COR certification/recertification must achieve a minimum score of 70%.
  - The Roll-Up Audit must achieve a minimum score of 80% overall, with no less than 50% in each element

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- 2.16 The employer must retain all individual audit reports until the employer’s subsequent audit is received and approved, if Energy Safety Canada or the applicable governing body requests a review of the individual audit reports.
- 2.17 Employers who elect to use the Roll-Up Audit process are not eligible to use Limited Scope Audits.<sup>5</sup>

### 3.0 ROLES AND RESPONSIBILITIES

<b>Employer</b>	<ul style="list-style-type: none"> <li>• Applies to Energy Safety Canada to conduct a roll-up audit in advance of the June 30 deadline for roll-up audit application submission</li> <li>• Provides all the necessary information as outlined above in their application submission</li> </ul>
<b>Auditor</b>	<ul style="list-style-type: none"> <li>• Registers only the final rolled up audit report prior to submission</li> <li>• Conduct(s) the proposed individual audits within the calendar year and submit(s) the final roll-up audit report within 60 days of the last day on site for the last individual audit conducted</li> </ul>
<b>Energy Safety Canada</b>	<ul style="list-style-type: none"> <li>• Provides an audit QA review on the roll-up audit that includes ensuring the that the roll-up audit has met all work site and interview sampling criteria. <ul style="list-style-type: none"> <li>○ Energy Safety Canada may request individual audits if required as part of the audit QA review process.</li> </ul> </li> <li>• When entering successful roll-up audit results into provincial COR registration systems, notation is made that the results are a roll-up audit to justify the 60 days allowance from last day on site to audit submission</li> </ul>

### 4.0 REFERENCE DOCUMENTS

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- <sup>1</sup> SAC-MNL-001 Department Manual  
Alberta Government Reference: [1.16 Roll Up Audits](#)
  - <sup>2</sup> SAC-CFT-017 Roll-Up Audit Forms
  - <sup>3</sup> SAC-PRO-051 Audit Sampling
  - <sup>4</sup> SAC-PRO-039 Use of Corporate Auditors
  - <sup>5</sup> SAC-PRO-021 Limited Scope Audit

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