



# AUDITOR NOTES

Effective Date: 2018 - 12 - 05

Owned by: Juliet Goodwin  
Manager, Safety Audits & Certifications

Approval: 

Approved By: Juliet Goodwin  
Manager, Safety Audits & Certifications

Valid Until: 2021 - 12 - 05

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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	December 05, 2018	Melissa Mass	This is the first revision of the Auditor Notes Procedure. 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 underscores the necessity of providing effective auditor notes for each audit question and clarifies expectations with respect to these notes.<sup>1</sup>

This procedure does not apply to SECOR assessors.

### 1.2 Scope

The Energy Safety Canada Certificate of Recognition (COR) and Small Employer Certificate of Recognition (SECOR) audit protocols require auditors to provide a note to justify the score assigned for each audit question. This allows the auditor to explain their rationale for the scores assigned, verifies whether the auditor followed audit guidelines in completing the audit process, and adds value to the audit report for the employer.

### 1.3 Target Audience

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

## 2.0 PROCEDURE

2.1 The auditor must write a note to justify the scoring of every audit question. These notes must:

2.1.1 Reflect that the question guidelines have been followed.

2.1.2 Address each type of validation technique required to score the question.

2.1.3 Justify the score applied to each type of validation technique. To do so, the notes for questions where scoring is based on positive or negative indicators should:

- List and/or provide examples of positive indicators (if any points have been provided)
- List and/or provide examples of negative indicators (if any points have been withheld)

2.1.4 As appropriate and wherever possible, include company specific examples. This includes, but is not limited to, what was read in documentation, what was seen during the observation tour, and what was heard during interviews. Such references should be specific to the company but not break the confidence of employees participating in the audit process.

2.1.5 Be consistent with the notes and score awarded for other related questions.

2.2 Auditor notes must be original and specific to the audited employer's health and safety systems during the period of the current audit.

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**2.3** Auditor notes in the final audit report submitted to Energy Safety Canada and the employer should not include the following:

- 2.3.1 Any direct reference to a specific employee.
- 2.3.2 Personal opinions of the auditor.
- 2.3.3 Simple restatement of the audit question as the only justification for the score awarded.
- 2.3.4 Contradictory information.
- 2.3.5 Boilerplated or templated notes.
  - “Boilerplated notes” are notes that are copied from notes prepared for previous employers or previous audit reports, which may or may not have been altered
  - “Templated notes” are pre-crafted, ready-made notes that are used as a template, which may or may not have been altered, and form the basis of the auditor’s current report

**2.4** Auditor notes will be verified during the quality assurance (QA) review process by Energy Safety Canada.

- 2.4.1 If notes are not meeting the requirements above the audit may become invalid.

### **3.0 ROLES & RESPONSIBILITIES FOR PROCEDURE**

Auditor	<ul style="list-style-type: none"> <li>○ Includes auditor notes that follow the above procedure when submitting their final audit report</li> </ul>
Energy Safety Canada	<ul style="list-style-type: none"> <li>○ Ensures compliance with the above auditor notes procedure during their audit QA review</li> <li>○ May provide specific and/or general feedback to the auditor to correct or improve auditor notes as part of the audit QA review cycle</li> </ul>

### **4.0 REFERENCE DOCUMENTS**

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<sup>1</sup> SAC-MNL-001 Department Manual  
SAC-PRO-015 COR Audit Quality Assurance Review  
Alberta Government Reference: [1.15 Auditor Notes](#)

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