



SAFE Companies

BASE Auditor Manual

June 2016 Edition

BASE Auditor Manual

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Section 1 Background

Preamble

The information presented in this document is intended for general use and may not apply to all circumstances. It does not cover all aspects of existing legislation, regulation, policy procedure or guideline and does not relieve individuals using this document from their responsibilities as prescribed under applicable legislation and regulation. The BC Forest Safety Council (BCFSC) does not guarantee the accuracy or assume liability for the information presented here.

Communications

The primary method for the BCFSC to communicate with auditors on audit, auditor or program topics is email. Auditors are responsible for providing and updating email addresses and for monitoring those addresses. There is no obligation for BCFSC to use any other method of communication.

Confidentiality, Privacy and Security Policy

Information Collected and Generated

In the course of administering SAFE Companies and the Certificate of Recognition program the BCFSC will collect or generate information about organizations and individuals who are participating in programs. This will include general information about organizations covered by the programs as well as information regarding the safety programs of specific organizations. General information regarding auditors, and specific information regarding their auditor training and auditing performance, will be collected and generated through BCFSC activities. Consent for the BCFSC to retain this information is implicit in the participation of the organizations and individuals in SAFE Companies and/or the COR program.

All such information collected for the purpose of supporting the programs is only to be used for the purposes of the program or related programs administered by the BCFSC.

Confidential Content

With the exception of the information identified in this policy as not being of a confidential nature all information regarding organizations and individuals collected by the BCFSC, its contractors or external auditors in the administration of the programs is considered confidential.

Information which is considered confidential is not to be disclosed to anyone who is not the subject of the information or is not acting within the scope of BCFSC or WorkSafeBC business.

This specifically includes any details about an audit, including who performed that audit and the outcome.

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Non-Confidential Content

The following items of information regarding the programs are not confidential, and are publicly available:

- Whether or not an organization or part thereof is currently SAFE-certified and at what level. This is publicly available at:
www.bcforestsafe.org/other/who_is_SAFE/SAFE_Certified_Companies.pdf
- Whether or not an organization holds a current Certificate of Recognition. This is publicly available at:
https://online.worksafebc.com/Anonymous/wcb.CORCP.web/EmployerCU.aspx?_ga=1.22204283.1921198216.1439932020
- Whether or not a person is an external auditor in good standing. This is publicly available at:
www.bcforestsafe.org/files/files/SAFE_Companies/external_auditors/External%20Auditor%20Stated%20Experience%20Matrix.pdf.

Disclosure

The information collected and retained by the BCFSC in the administration of the programs will be disclosed if the BCFSC receives a legal order for such disclosure. In addition, such information will be disclosed following a written request from:

- The person or organization who is the subject of the information. BCFSC has a confidential information release form that may be used for this purpose.
- The Workers' Compensation Board of British Columbia (WorkSafeBC or WSBC).

Scope

This privacy policy applies to staff of the BCFSC, external contractors of BCFSC, and external auditors certified by BCFSC.

This policy applies to information in the custody or control of BCFSC and/or anyone working on behalf of the BCFSC.

This policy applies to information gathered in the course of administering SAFE Companies or the Certificate of Recognition program. This may include information gathered during the training and education of program participants, the participation of organizations in the program, and the auditing of organizations via review of documentation, observation of activities and/or interviews with staff and/or contractors working for the organization being audited.

This policy is governed by the Freedom of Information and Protection of Privacy Act (RSBC 1996).

In addition to our confidentiality, privacy and security policy, the BCFSC also has a specific website privacy policy. Our website privacy policy is located at: www.bcforestsafe.org/privacy.html.

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Code of Ethics and Conflict of Interest

The BC Forest Safety Council's Auditor Code of Ethics describes recognized principles for evaluating and verifying basic safety program activities when conducting BASE (and SEBASE, ISEBASE and IOO) Audits. The Code is designed to deter misconduct and to promote:

- Honest and ethical conduct
- Avoidance of conflicts of interest
- Compliance with applicable governmental laws, rules and regulations
- Prompt internal reporting to the (BCFSC) BC Forest Safety Council of violations of the code
- Accountability for adherence to the code.

Overview

The BCFSC is responsible for overseeing and maintaining the integrity of the auditors program, which includes addressing issues around the requirements of professional responsibility. The BCFSC Auditor Code of Ethics is intended to promote an ethical and cooperative culture in the SAFE Companies program amongst all auditors.

The standards set forth in this document provide the basic principles of an auditor's conduct. The responsibilities of the auditor during the audit process places a high ethical demand on their conduct and business practices.

Applicability and Enforcement

This Code of Ethics is directed at internal, external and student auditors, as well as all other individuals working on a SAFE Companies audit, regardless of the size or version of that audit. All auditors must agree to abide by the Council's Auditor Code of Ethics on each audit submission.

Breaches of the Code of Ethics will be reviewed and sanctions are administered according to the Council's Auditor Infraction and Disciplinary process. Even though a particular conduct is not mentioned in the Code of Ethics it does not prevent it from being unacceptable or discreditable. The Code of Ethics consists of Guiding Concepts on Conflict of Interest, Conflict of Interest Rules and Ethical Principles of Auditing.

Guiding Concepts on Conflict of Interest

- As an external auditor, you will not audit your own work
- Internal auditors are permanent employees of an organization, whether BASE or smaller
- Only external auditors may submit audits of any size for multiple companies/organizations per year, except when the multiple companies/organizations perform a single audit
- Perception is as important as reality
 - *"Auditors must refrain from entering into any activity that may be construed as a conflict of interest and/or might impair their ability to conduct their duties objectively."* - COR Standards and Guidelines 2011.

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Conflict of Interest Rules

1. External auditors must not have derived personal or corporate profit or tangible gain, directly or indirectly by reason of his or her activities or influence, from a company/organization, including through intermediaries, that they externally audit (whether BASE, SEBASE, ISEBASE or IOO) for at least 36 months prior to the audit. There are three standard exceptions:
 - a. Purely performing any audits to any standard for any certification body is exempt. For example, performing an Environmental Management System (EMS) audit for a company is not a conflict and performing an EMS and BASE audit simultaneously may even add efficiency to the processes
 - b. Pure gap analyses (where the auditor is compensated) and student audits (where the auditor only recoups expenses) are exempt. There is no prohibition on the auditor returning for a full audit after doing a gap analysis or student audit and this may even add efficiency to the full audit
 - c. Regular SAFE Companies certification, maintenance and recertification audits for any size are exempt regardless of time frame. Companies may choose to externally audit in whole or part more frequently than every 36 months and may use the same auditor if they wish, subject to rules on verification audits located elsewhere in this manual.
2. BASE external auditors must not perform BASE (or SEBASE, ISEBASE or IOO) internal audits, except for:
 - a. Only one company/organization (a collection of legal entities and WorkSafeBC accounts that performs one audit in total) per 12-month period where they are the permanent safety coordinator, an owner or in any other position, including on a part time consulting basis OR
 - b. Only two separate companies/organizations per 12-month period if one company is seasonal and the auditor's non-auditing functions transfer wholly to the seasonal company during its operating season
3. Internal auditors for any sized companies/organizations must be permanent employees of that company/organization, except for Rule 2 above
4. External auditors must not make audit recommendations with the intent to market or to justify the purchase of additional business services from the auditor
5. A conflict of interest exists where the auditor and/or a partner, an employee, a subcontractor, a business associate or immediate family member of the auditor:
 - a. are a party to a material contract¹ or a proposed material contract with the organization being audited
 - b. are a director or officer of another organization or have a material interest in any company or person who is a party to a material contract or proposed material contract with the audited organization

¹ Material contract: an agreement to provide specific goods or services at a specific price and time.

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- c. are directly involved in an issue under discussion, or associated with an issue under discussion in a substantive way and stand to benefit or personally/corporately gain from the decision made, OR
- d. assists a third party in its dealings with the audited organization, where such assistance could result in favourable or preferential treatment being accorded to that third party by the audited organization. This specifically includes consulting to one part of an organization while auditing another part, even if the parts have different WorkSafeBC accounts and/or Classification Units.

Ethical Principles of Auditing

There are four main ethical principles of auditing; Integrity, Objectivity, Confidentiality and Competency.

Integrity

Auditors shall:

1. Not knowingly engage in acts or activities that are discreditable to the profession of auditing in the occupational health and safety field, regardless of whether that act or activity occurs in the performance of an audit or not
2. Respect and act with dedication to the program goals and vision
3. Be professional in their appearance, actions, conduct and speech with all persons involved with the audit, including the company employees, contractors, and the Council staff
4. Respect the integrity of other auditors, recognizing their different experiences and areas of expertise
5. Comply with Workers Compensation Act and the Occupational Health and Safety Regulations, as well as all other applicable laws and regulations as well as company and professional body obligations.

Objectivity

Auditors shall:

1. Remain free of any influence, interest or relationship that impairs professional judgment, independence or objectivity while providing auditing services
2. Refrain from marketing their services at any time during the audit process or making recommendations with the intent or perceived intent to market or justify the purchase of additional business services from the auditor
3. Protect their independence and not accept any gifts or gratuities other than incidental gifts, customary hospitality, or other benefits of nominal value which could influence, compromise or threaten the ability of the auditor to act independently.

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Confidentiality

Auditors shall:

1. Take all reasonable steps to protect the confidentiality of the audit results, data collected and the anonymity of interviewees
2. Not use audit information for any personal gain, financial or otherwise that would be contrary to the law, the audit process or detrimental to the BCFSC
3. Not share with others, either for profit or otherwise, any SAFE Companies process or program materials developed by or for the BCFSC without the written permission of the BCFSC unless the information is provided on the BCFSC web site for public consumption.

Competency

Auditors shall:

1. 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
2. Be consistent, complete and accurate in their evaluations of data obtained through objective review of documentation, interviews and observation
3. Serve the client in a conscientious, diligent, respectful, efficient and cost-effective manner using honest, thorough and straightforward communication
4. Apply a continuous improvement methodology in all services rendered
5. Retain personal responsibility for managing all aspects of their certification
6. Willingly and openly share their collective knowledge and always be in the pursuit of the truth and the enhancement of health and safety.

Note: BASE external auditors are in no way barred from becoming SAFE Certified as companies or individuals. Successful BASE theory training and refresher training results in standing being granted in SEOHS and IOO training and refresher courses. SAFE Certification is not a requirement for being a BASE auditor, but may be a marketing or other advantage.

Section 2 SAFE and COR

Comparison

In BC, the SAFE Companies program administered by the BC Forest Safety Council is one of several COR (Certificate of Recognition) programs approved by WorkSafeBC. As such, if the company is seeking COR, the WorkSafeBC COR Standards and Guidelines apply to the BCFSC, the company being audited, and the auditor.

The auditor must always follow the highest standard of:

- COR Standards and Guidelines
 - www.worksafebc.com/insurance/partners_program/default.asp
 - only if the company is seeking COR
- This auditor manual, the auditor training course and any BCFSC programs
- SAFE Companies Guidelines
- Any client company requirement(s)
- Any requirement(s) of the jurisdiction(s) where the audit is taking place
- Any professional code(s) of conduct that the auditor may subscribe to.

In BC, during program registration with the BCFSC for the SAFE Companies program, the company indicates if they wish to apply to the COR program. If they indicate that they wish COR, then the BCFSC automatically forwards the results of all the company's annual audits to WorkSafeBC for evaluation for a COR certificate and incentive. If successful, eligible for a COR incentive and the account is in good standing, the incentive cheque is issued directly by WorkSafeBC in the summer after the year of the audit. For example, the incentive for a March 2017 audit would be paid in summer 2018.

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Both programs share a focus on recognizing good safety performance:

What's the **difference** between SAFE Certification and Certificate of Recognition?

<p>SAFE Companies Certification</p> 	<p>Certificate of Recognition (COR)</p> 
<p>What is SAFE Companies Certification?</p> <p>The SAFE Companies program is a safety initiative developed by the BC forest sector and is administered by the BC Forest Safety Council. It is a prequalification process, as recommended in the Final Report of the Forest Safety Task Force, designed to assist companies in improving their safety performance and to evaluate company safety programs using industry recognized audit protocols. The majority of BC forest tenure holders support the SAFE Companies program and require certification as a prequalification to bid on forestry contracts.</p>	<p>What is the Certificate of Recognition (COR)?</p> <p>COR is a voluntary WorkSafeBC initiative that recognizes and rewards employers who go beyond the legal requirements of the Workers Compensation Act and the Occupational Health and Safety Regulation by taking a best practices approach to implementing health, safety, and return-to-work (RTW) programs.</p>
 <p>Your company receives a SAFE Certification number and certificate from BC Forest Safety Council (BCFSC). Your company is listed on the BCFSC website so that licensees (and others) can see if your company meets the industry prequalification standard and may be considered for forestry contracts.</p>	 <p>Your company receives an incentive payment from WorkSafeBC (WSBC). The amount is equal to 10% of your Classification Unit's base rate for total assessable payroll and is paid out the following year. Your company is listed on the WSBC website as COR certified. Some contracts for multi-provincial work may require this.</p>
<p>You need to register with the BCFSC. You or one of your permanent employees must successfully complete internal auditor training.</p> <p>You submit a passing audit tailored to your size of company as follows:</p> <ul style="list-style-type: none"> • BASE (more than 19 workers) • SEBASE (6 to 19 workers) • ISEBASE (5 or fewer workers) • IOO (One owner with one admin) 	<p>The BCFSC is one of WSBC's COR Certifying Partners.</p> <p>This means when you become SAFE Certified, the BCFSC will automatically determine if your company meets WSBC's COR requirements. WSBC applies additional requirements based on your WSBC account status to determine if your company is eligible to receive the incentive payment.</p>
<p>SAFE Certification is maintained by passing annual audit submissions on time and/or having verification audits carried out by BCFSC safety advisors.</p>	<p>The annual audit must be completed by an approved auditor. Your internal auditor must complete refresher training every three years and complete two audits in three years to remain approved. Or, you may use a qualified external BASE auditor.</p>

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SAFE

SAFE (Safety Accord Forestry Enterprise) Companies is a safety initiative developed by the BC forest sector. It is designed to assist organizations in improving their safety performance to at least a minimum industry standard and to evaluate company safety programs using industry recognized audit protocols. All types and sizes of companies can be evaluated using one of three different audit tools. The BASE audit (Basic Audit Safety Evaluation) is for organizations that have 20 or more workers, the SEBASE audit (Small Employer BASE) is for organizations that have between 3 and 19 workers, and Independent Owner Operator SAFE program is for independent operators of 1-2 person companies.

Benefits

There is a great deal of information showing that safe organizations are reliable, predictable and efficient. Preventing incidents ensures an organization is in control of its processes thus improving reliability, quality and competitiveness as well as reducing injuries. Safety is not only the right thing to do, it is also good business. The BCFSC is in a unique position to help set the standard across the province since we are one of the only cross-province organizations working in forestry.

The prevention of incidents and injuries on worksites should be a priority, and if a company institutes the audit standards into their program, they will have a good foundation to provide a safe working environment for their workers. There are no guarantees, but if the foundation work is there and running well, incidents should be prevented or reduced.

Who can be SAFE Certified

Any operation in the forestry sector or that works in forestry can be SAFE Certified. The forestry sector includes operations that have a sustained presence on a harvesting worksite². This includes companies with WorkSafeBC's classification unit (CU) in the following areas:

703002	Brushing and Weeding or Tree Thinning or Spacing
703003	Cable or High Lead Logging
703004	Dry Land Sort
703005	Forest Fire Fighting
703006	Ground Skidding, Horse Logging, or Log Loading
703008	Integrated Forest Management
703009	Log Booming
703011	Log Processing
703012	Logging Road Construction or Maintenance
703013	Manual Tree Falling and Bucking
703014	Mechanized Tree Falling
703015	Shake Block Cutting
703016	Tree Planting and Cone Picking
703019	Helicopter Logging
732044	Log Hauling
763022	Log Scaling

² This means that an employer is on a harvesting worksite (pre-harvest, active harvest, post-harvest), regularly and/or for an extended period of time.

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It also includes:

companies whose prime business may not be forestry but from time to time work with harvesting related activities or on a harvesting worksite. For example, this could include companies in manufacturing, construction, oil and gas, etc. who require SAFE certification to work in the forest industry in BC.

By including the above group of companies, this allows companies registered with WorkSafeBC outside the sector to still be eligible for bidding on work from forestry employers that have required all their contractors to be SAFE Certified.

SAFE Certification Cycle

- Year 1 – Certification Audit
- Year 2 – Maintenance Audit
- Year 3 – Maintenance Audit
- Year 4 – Recertification Audit
- Year 5 – Maintenance Audit
- Year 6 – Maintenance Audit
- Year 7 onward – repeat years 4-6

SAFE Certification is maintained as long as organizations continue to submit successful audits each year as outlined in the cycle above, and the company applies the spirit and intent of SAFE Certification to their activities.

SAFE Companies Terms and Conditions

The terms and conditions of participating SAFE Companies are located at: [www.bcforestsafe.org/other/newsletters/2010-11-15/SAFE Companies Guidelines 2010Oct07.pdf](http://www.bcforestsafe.org/other/newsletters/2010-11-15/SAFE_Companies_Guidelines_2010Oct07.pdf).

COR

The COR program is a voluntary program for employers in BC. Employers enrolled in the COR program implement comprehensive management systems in occupational health and safety and return-to-work. By implementing these systems, as confirmed through prescribed audits, they can earn one or both of the following certificates:

- the Occupational Health and Safety Certificate of Recognition (OHS COR) which is the first level of COR certification
- the Injury Management/Return-to-Work Certificate of Recognition (RTW COR) which may be earned subsequent to, or concurrently with, the OHS COR.

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

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The RTW COR is awarded to employers who have incorporated injury management/return-to-work (IMRTW) programs into their health and safety management systems. Return-to-work programs are a proactive way for employers to help injured workers stay at work or return to productive and safe employment as soon as physically possible. They are based on the fact that many injured workers can safely perform productive work during the process of recovery. Returning to work is part of the workers' therapy and recovery. Note that the RTW COR is currently 'frozen' by WorkSafeBC and is not currently available to employers who do not already have it.

Financial incentives are paid to employers who achieve COR certification and are in good standing with WorkSafeBC. Employers who earn the OHS COR receive an incentive of 10% of their WorkSafeBC base assessment. Employers who earn the RTW COR receive an additional incentive of 5% of their WorkSafeBC base assessment. These incentives are paid in the year following COR certification.

COR Standards and Guidelines

The Certificate of Recognition program is governed by WorkSafeBC's COR Standards and Guidelines, as amended from time to time. It applies to all BC employers, Certifying Partners who administer COR programs and COR auditors, regardless of which industry they represent. This is publicly available at: www.worksafebc.com/insurance/partners_program/assets/standards_guidelines.pdf.

COR Status and Incentives

Eligibility

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

A participating employer may be ineligible for a COR incentive when 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 be ineligible for COR incentives until the condition creating the ineligibility has been resolved. Where the employer's activities have indicated that the employer is ineligible for the COR incentive 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 incentive will not be determined until the appeal process is completed.

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If the appeal at WorkSafeBC is resolved in favor of the employer, the COR incentive will be granted. 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 the COR incentive 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 in the COR certification and incentive process, may lose COR certification and be required to repay previously issued incentives.

Amount

The COR incentive cheque is calculated as 10% of a company's base assessment, before any surcharge or discount is applied. For very small companies, the incentive is equal to 50% of total assessments paid, up to a maximum of \$500 incentive.

Base Assessment	Incentive
<\$1000	50% of total assessment
\$1000-\$5000	\$500
>\$5000	10% of base assessment for OHS certification OR 15% of base assessment for OHS and IMRTW certification

Timing

Incentives are paid annually by WorkSafeBC, and are based on the previous year's audit and payroll for each CU. In order to be eligible for a summer incentive cheque, companies must have their audits performed by the end of previous calendar year (or by the due date for maintenance or recertification audits) and submit their annual payroll assessment reports to WorkSafeBC on time. An incentive payment may be delayed if a company's WorkSafeBC account has changes (including the company turning on or off the account or CUs), has a complex account or classification unit structure or if the employer does not report their assessable payroll on time. For these companies, WorkSafeBC may consider them for the COR incentive several times each year.

Tracking

After each audit successfully completes quality assurance, BCFSC submits information to WorkSafeBC to allow them to process incentive payments. WorkSafeBC provides BCFSC a list after each incentive cheque run of which companies received an incentive for which year, account, classification unit and program (OHS or IMRTW).

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Maintaining SAFE Certification

SAFE Certification is valid for three years from the date of certification, providing that all requirements of the SAFE Companies guidelines are met, specifically including an annual audit.

To maintain SAFE certification, a large company is required to conduct a maintenance BASE audit during each calendar year (and in the same half-year as the expiry date) after the original SAFE certification date, with a recertification audit due before the SAFE certification expiry date. The maintenance audits for companies that have anniversary dates in the first half of the year must be performed by June 30th each maintenance year. Extensions to the June deadline are possible in extenuating circumstances. The maintenance audits for companies that have anniversary dates in the second half of the year must be performed by December 31st each maintenance year. Extensions to the December 31st deadline are NOT possible in any circumstances.

SAFE certification will be removed from companies that fail to submit maintenance audits on or before their required date. Those companies WILL NOT be eligible for the WorkSafeBC COR incentive for that year and their name will be removed from the SAFE certified list. Upon submission of a successful recertification audit, certification will be achieved and the company recommended for COR if eligible.

Maintenance audits may be undertaken by an internal (company-based) auditor or a certified external auditor. There is no restriction on the number of times that an external auditor may consecutively audit or recertify a company.

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Section 3 Performing a BASE Audit

Audit Process Overview

The process of performing a BASE audit is outlined in the following chart. The next sections of the manual are presented in the same order as the overview for ease of reference.

Audit Process Overview	
Phase 1 - Pre-Audit Activities (2 weeks to 6 months or more)	
1	Identify the company or companies to be audited
2	Scope the audit <ul style="list-style-type: none"> • Organizational Chart
3	Notice of Audit Activities (NOAA) creation <ul style="list-style-type: none"> • Sites – total and proposed to visit • Interviews – total population and proposed minimum sample size
4	Optional – Agreement with company to conduct audit <ul style="list-style-type: none"> • External audits – proposal and contract highly recommended
5	Optional – Pre-audit letter to company
6	Submit NOAA at least 2 weeks in advance (at least 4 weeks for complex or multi-company audits)
Phase 2 - Conducting the Audit (45 days maximum)	
7	Document review – may begin remotely before pre-audit meeting
8	Orientation for external auditors Pre-audit meeting
9	Corporate document review (standards and major records not already covered) <ul style="list-style-type: none"> • Possible corporate-level interviews
10	Site visits with orientation to each site <ul style="list-style-type: none"> • Documentation (mostly records) • Interviews (Manager, Supervisors, Workers) • Observations
11	Corporate level interviews if not already done
12	Corporate follow-up documents for any site findings, if necessary
13	Ensure all data has been collected for all questions
14	Initial analysis <ul style="list-style-type: none"> • 3-5 major strengths • 3-5 major items to improve before final report • Rough score or achievement
15	Post-audit meeting

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Phase 3 - Report Writing (14 days maximum)	
16	Write final notes based on field notes and/or workbooks
17	Score
18	Add recommendations for every question that did not get a full score
19	Add Continual Improvements where appropriate (usually cases for full score but <90% positive data)
20	Executive Summary
Phase 4 - Report Processing (1 to 60 days)	
21	Email report to audit@bcforestsafe.org within 14 days of last day of data collection
22	Quality Assurance review at BCFSC
23	Edits and revisions by auditor <ul style="list-style-type: none"> • Up to three cycles at maximum two weeks per cycle
24	Final agreed-on PDF of report for company, auditor and BCFSC
25	Approval from BCFSC for auditor to release report to company
25a	<ul style="list-style-type: none"> • Student success if applicable
26	Auditor sends final version to company (PDF, Word and/or hard copy)
Phase 5 - Financial Issues (1 to 90 days or more)	
27	BCFSC submits audit outcome to WorkSafeBC for COR incentive payment if applicable
28	Expenses, invoices and other financial matters between auditor and company if not already done.

Planning the Audit

The planning process starts the audit. It can take hours to months to successfully plan an audit, depending on the complexity of the audit and this planning is critical to the success of the project. For internal auditors the planning should also include realistic allocations of availability between regular job duties and auditing time. There is nothing wrong with internal auditors allocating specific hours of a week to auditing out of their regular schedule. It is almost impossible to over-plan an audit.

Identify the Company or Companies to be Audited

1	Identify the company or companies to be audited
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The first step in the planning process is to identify and define the company or companies to be audited. Companies must be registered with the BCFSC SAFE Companies program in order to be audited. The company is responsible for registration activities and payment of applicable registration fee. Assisting a company with registration is not a conflict of interest for the auditor provided no fee is charged. The key parameters of interest are WorkSafeBC Account(s) and Classification Unit(s). An audit may consist of one or more accounts and one or more CUs. If the audit consists of less than one whole CU, then the audit cannot be COR eligible.

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There is currently no requirement for all CUs in an account to certify. Unless approved prior to 2012, all the COR certified CUs in a company must be audited each year using the same audit standard and tool in a single final audit report compiled by a single lead auditor (with or without team member assistance). An organization may also have the auditor perform and deliver sub-reports about specific areas of the operation, as long as an overall report is created. If the organization does not wish COR certification and only wishes SAFE certification, then individual SAFE companies audits appropriate to the size and scope of each part of the organization may be permitted.

Whether or not any part of the organization is certified to any other standard by any other Certifying Partner has no bearing on the planning or execution of the audit, however a company cannot receive more than one COR incentive payment per CU (i.e. performing BCFSC, Enform and BC Construction Safety Alliance (BCCSA) audits on the same company with one CU does not generate a 30% incentive payment but performing an independent audit for each Certifying Partner for each one of the company's three CU's would be allowed and would generate three individual incentive payments that total 10% over the organization).

Only the BC assessable payroll is of interest in the audit. BC COR certification is geographically limited to BC, although SAFE-certification may be granted to companies outside of BC. This affects the whole scope of the audit process, including interviews, observations and documentation. An exception may be made for BC senior management that may not be paid on BC payroll. Usually audits should take place when the organization is operating with at least 70% of its usual annual BC peak payroll.

The regulatory regime of the company needs to be clearly understood by the auditor. While most companies in BC are provincially regulated, some are federally regulated. Trucking companies that transport across any provincial or federal border, most aircraft/helicopter companies and some salt-water transportation companies are common examples in forestry of federally-regulated companies.

An organization chart is often a key tool for the auditor in developing an audit plan. The more complex the company, the more useful this is. Very complex plans may require an organizational chart be submitted to the Council to validate the sampling plan.

The auditor is invited to contact the BCFSC for information on account and CU for any particular registered organization. The more complex the company appears, the more strongly the auditor is encouraged to reach out to the BCFSC in addition to the normal process of directly contacting the company for necessary background information.

The agreed-on definition of the audited accounts and CUs needs to be included in all planning and execution documents about the audit since this is the basis for the COR incentive cheque.

Scope the Audit

2	Scope the audit <ul style="list-style-type: none">• Contact BCFSC• Prices, quotes, advice• Organizational Chart• Joint, phased, team, targeted and all others on the NOAA cases
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Council Advice

Before committing to a contract, the auditor needs to have the audit well-planned. Please contact the BCFSC to assist in planning. The company may also contact the Council for assistance in developing terms for requests for proposals or in evaluating technical proposals for acceptability.

Council will treat all audit scoping inquiries and discussions as confidential and assume that multiple auditors may be preparing competitive audit plans. Unless given at least verbal permission by the auditor, the Council will not disclose to the company that a specific auditor is collecting non-proprietary background information. All reasonable attempts will be made by the BCFSC to provide identical information to every inquiry, but there is no obligation on the BCFSC to spontaneously provide information that has not been specifically requested. For example if Auditor 1 asks questions A, B and C and gets answers, then Auditor 2 asks questions A, B, D and E, there is no obligation to provide answer C to Auditor 2 or to go back and provide answers D and E to the first auditor.

Note: The following types of audit reference the list on the NOAA. It may be beneficial to review the list while having a NOAA open as a cross reference.

Types of Audits

The basic parameters affecting an audit are the WorkSafeBC account, the Classification Units (CUs), and the number of non-simultaneous operations (phases) that a company business runs that cannot be captured in a single audit visit (within a six week period). A non-simultaneous operation example would be tree planting in the spring and cone-picking in the fall. A company may have one or more accounts, CUs and/or phases, in any combination. All three parameters must be addressed in the audit, along with site sampling and interview quota requirements. In addition, the audit may be performed by one or more auditors, either simultaneously or consecutively.

Accounts and Classification Units

All accounts and CUs in the scope of the audit must be sampled (i.e. have documentation, interview and observation evidence specific to the account and CU collected and recorded). Where practical the focus of the evidence collection should target higher risk activities and activities that involve many people.

Phased Audits

Companies with different divisions that cannot conduct a full audit due to seasonal conditions or other business reasons, may initially complete a phased audit to have a specific division or activity SAFE certified. There is only one NOAA required for a phased audit, not one per phase.

At that point the auditor can:

1. Submit the phased audit for certification and if successful in achieving the partial operation certification, the company can be issued a partial operation SAFE Companies certificate (i.e. a targeted audit).

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2. After conducting the first phase of the audit (documentation review, observation and interview) on one type of the operation (CU), when the other operation (CU) becomes active, the auditor would conduct the other phase specifically focusing on the remaining activities. Audit results would be integrated and submitted together. The scale and scope of audit activities would need to adhere to BCFSC protocol. The client would then be issued certification for the full operation.

The client will not be eligible for the WorkSafeBC COR incentive for a particular CU until all divisions or business operations within that CU are certified. The certification audits of all remaining divisions or business operations in the CU must be completed the same calendar year in order to qualify for the WorkSafeBC COR incentives. Phased audit activities need to be identified on the NOAA, indicating start and end date for each phase, and estimated submission date.

Team Audit

Team auditing is a method of conducting a large audit where the time required to complete the audit would be too significant to be effectively managed by one auditor alone and/or requires the consultation of an industry expert. A team audit is two or more persons collecting data, regardless of the location of the persons.

If person A is in the field with the company and person B is back at the auditor's office reviewing company files transmitted electronically to them, this is a team audit.

If person A collects all the data and prepares notes, recommendations and other documents for person B to format, type and/or otherwise enter into required forms, this does not constitute a team audit.

The primary applications of the team audit are to:

- Allow the auditor to utilize assistance in the collection of audit data due to:
 - Large volume of interviews
 - Large geographic dispersion of operations or
 - Different phases (months) of operation for parts of the organization.
- Ensure appropriate industry expertise in niche audit environments, such as:
 - Audit for a company that is primarily a harvesting operation and conducts heli-logging activities which the auditor requires an industry expert to advise on heli-logging process.
- Provide training opportunities:
 - Pairing a junior auditor with a more senior auditor for general training
 - Gaining experience in different specialties (e.g. pellet mills, etc.)
 - A company wishing multiple internal auditors in order to positively impact their safety program outside of the audit process.

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Process and Guidelines

Team auditing is permitted under the SAFE Companies program if the following standards and procedures are followed:

- All auditors must be listed on the NOAA. Approval of the NOAA will include an evaluation of the capacity of the proposed Lead Auditor to manage the team audit in a manner similar to determining the capacity of a Prime Contractor
- The Lead Auditor must be recognized as a Certified Auditor by the BCFSC
 - If a company has multiple student auditors, they may each perform a phased audit as each one's student audit and then after completing their auditor certification, one auditor may use the collected student data to prepare the final company audit
- All assistant team auditors must have relevant safety and operational background appropriate to the audit activities being conducted
- The Lead Auditor must ensure that the assistant team auditors receive clear orientation on what they can and cannot do during audit activities
- The Lead Auditor is responsible for the conduct, activities and output of the team auditors at all times during the audit
- During the audit activities, the Lead Auditor must be on site and available for questions from the team auditors unless the team auditors are also certified auditors of a rating appropriate for the audit (internal or external). At no time may the Lead Auditor leave the audit unattended or the uncertified team auditors unsupervised
- Assistant team auditors who are recognized as Certified External Auditors will not receive credit for the audit they are assisting on
- Assistant team auditors who are recognized as Certified Internal Auditors will receive credit for the audit, since they are working at a level similar to a standard internal audit
- Student auditors are considered uncertified until they have successfully completed their own independent audit, but are still valid for consideration as uncertified team members.

Assistant Team Auditor Permitted Tasks

The following are tasks which assistant (uncertified) auditors are permitted to perform during a team audit under the supervision of the Lead Auditor:

- Organize documentation required for review, including the determination of missing documentation or gaps in reporting, but excluding analysis of documentation contents (unless the assistant team member is a technical specialist in the particular area)
- Conduct task and site observations which are routine in nature, such as reviewing bulletin boards, checking fire extinguishers, checking PPE usage and looking at facility maintenance, etc.
- Provide relevant specialist information and interpretation to the lead auditor.

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Assistant team auditors who are recognized as SAFE Companies Certified Auditors (to the standard required by the particular audit; internal for internal audits and external for external audits) are permitted to visit worksites and to conduct audit activities while not under the active supervision of the Lead Auditor (e.g. a company with multiple worksites). It is highly recommended that an external team consisting of multiple certified auditors have clear contractual agreements on duties and payments between the members of the team.

Assistant Team Auditor Prohibited Tasks

There are some activities which are not appropriate for assistant team auditors unless the auditor is a certified internal or external BASE auditor:

- Conducting audit activities without the Lead Auditor available nearby in-person for consultation or verification
- Conducting the pre-audit or post-audit meetings
 - Team members are encouraged to be present and may speak, but must not lead the meeting
- Performing interviews
 - Except for as a subject matter expert observing in the presence of the lead auditor and only for external audits with the permission of the company and of each specific interviewee. This is an exception to the general confidentiality rule
 - Except for training or evaluation purposes in the presence of the lead auditor with the permission of the company and each specific interviewee. This is an exception to the general confidentiality rule
- Writing the audit notes, recommendations or Executive Summary for the audit report.

Team Auditor Orientation

Any Lead Auditor who is using assistant team auditors must ensure that as a minimum, the following topics are discussed with the assistant team auditors before being permitted to access work sites to conduct the audit:

- The BCFSC Auditor Code of Ethics
 - For uncertified auditors only
- Audit plan and scope
- Site hazard and safety orientation to the standard of the host company
- Required PPE for the worksites
- Tasks to be performed by assistant auditors
- Prohibited tasks for assistant auditors.

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Verification

A verification audit is performed at a heightened level of rigor to verify a company's performance or status. There are two types of verification audits. Partner Initiated Verification Audits (PIVAs) are selected by the Certifying Partner (BCFSC in this case) and WorkSafeBC Initiated Verification Audits (WIVAs) are selected by WorkSafeBC.

PIVA

A company may be selected for a PIVA by BCFSC on a random, complaint driven or certification timing basis. The audit tool used is the standard tool applicable to the company, but might not include all questions or all verification methods, depending on the reason and scope of the PIVA. There is no charge to the company for a PIVA. The auditor is selected by BCFSC and may be a certified external auditor or BCFSC staff trained to that level. If the audit uses the standard tool and the full scope, it might be considered for the company's annual maintenance audit. It cannot be considered for a recertification audit for COR eligible companies. Notwithstanding other sections of this manual on ownership of reports, a PIVA report is the property of the BCFSC, but is provided to the company by BCFSC.

WIVA

WorkSafeBC may select a company for a WIVA on a complaint basis, orders from an OSO, performance or injury data, or other parameters as published from time to time on the WorkSafeBC web site. There is no charge to a company for a WIVA. The auditor is assigned by BCFSC and paid by BCFSC at no cost to the company and cannot be any auditor used within the last four years by the company. The WIVA audit is considered a replacement for the company's normal maintenance or recertification audit for the year. Notwithstanding other sections of this manual on ownership of reports, a WIVA report is the property of the BCFSC, but is provided to WorkSafeBC and the company by BCFSC.

AMAP

An Alternative Maintenance Action Plan (AMAP) is available only to BASE Companies that do not wish COR certification and have normally completed a full certification cycle (i.e. are starting in at least their fourth audit year). To be explicit, an AMAP audit is NOT COR eligible. In the AMAP stream, a company performs a normal BASE certification or recertification audit in the first year of the three year AMAP process. In the second and third years, instead of the normal maintenance audit, an alternative maintenance process is used. Essentially, the company provides actions plans and annual progress reports against those action plans directly to the BCFSC, without requiring an internal or external auditor. A separate document on the AMAP process is available on request by companies. If an internal auditor participates in preparing the AMAP or the evidence for the AMAP, they can receive credit for one audit performed annually towards their personal auditor recertification. This auditor credit does not apply to external auditors.

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Administrative

An Administrative audit assesses the documented capacity of the company to start or resume work safely. It does not include observations of work or worker interviews. The Administrative Audit exists in order to solve a logical issue of a company requiring SAFE certification in order to work, but requiring active work in order to be audited for SAFE certification. An Administrative audit is **not** COR eligible. An Administrative audit applies to companies that are not working at the time of the audit. It is also used if, for reasons beyond the company's reasonable control, the normal audit could not be performed for the year. Examples would be a planting company that failed to win any planting contracts for the year, or a harvesting company that was planning a December audit, but had the only local mill buyer suddenly shut down for the winter in November, leaving no working months for the company's annual audit.

Targeted / SAFE-only

Targeted or SAFE only audits are not COR eligible by definition. Either the company is not auditing a whole CU's activities, is not eligible for COR due to not paying into the normal WorkSafeBC Classification Unit structure (i.e. they are self-funded, deposit accounts or do not have operations in BC), or has other prohibitions (are a COR Certifying Partner). There is no structural difference in how the audit is performed beyond needing to remove positive references to COR and incentive payments from any and all summaries, whether verbal or written. The applicable references to account and CU, or portions thereof are still required to correctly define the scope of the audit.

Once the account, classification unit, location and phase details and the makeup of the audit team (if any) have been determined, then the audit needs to be scoped properly.

Notice of Audit Activities (NOAA)

3	Notice of Audit Activities (NOAA) creation <ul style="list-style-type: none">• Sites – total and proposed to visit• Interviews – total population and proposed minimum sample size
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Auditors are required to register their audit activities with the BCFSC prior to conducting an audit, by submitting a Notification of Audit Activities Company Profile Form. Auditors must always use the most current version from the web site:

www.bcforestsafesafe.companies/large_companies/resources.html.

The NOAA includes the description of the company's activities and a proposal for site visits and interview sampling. This information must be completed before the NOAA is forwarded to the Council as a plan and again with the completed audit submission as a record of what was actually audited. All fields in the form that are not marked as 'post-audit' are required to be completed prior to submitting to the Council. The auditor will likely need to consult the company and the Council in order to develop a valid audit plan and complete the NOAA. Completion of the NOAA is the auditor's responsibility.

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Interview Sample Sizes

Overview

The interview sample size for the large employer BASE Audit must be representative of the size of the company at its maximum over the last 12 months, the type(s) of the business, the Classification Unit(s), and ultimately allow the auditor to get a defensible sample from which to draw conclusions and score the company.

The following criteria must be considered when determining the proper representative sample:

- A cross sample of employees, based on their years of service. This should include new hires, young workers, short term employees, long term employees, and contract workers
- A cross sample of employees, based on their occupations. This should include field or facility workers, office staff, front line supervisors, department managers, middle managers, and executive management
- A cross sample of shift workers, to ensure that there is an adequate sample from all active shifts
- A cross sample of work sites that are covered under the same WorkSafeBC Classification Unit, including remote sites
- A necessary sample of specialists to answer specific questions, such as OHS coordinators, first aid attendants, emergency wardens, senior managers, purchasers, record clerks, trainers, those in charge of hiring and/or managing contractors, those with oversight of multi-employer workplaces.

Interview Requirements

Auditors must observe the following mandatory requirements when carrying out interviews:

- Group interviews are not permitted
- Audit meetings involving employee groups or informal group interviews for the purpose of gathering information on the overall operation processes to assist audit planning can be carried out during the audit, but no group meeting or informal interview results can be used to meet interview sample requirements or for scoring purposes in the BASE audit report
- When a third party is in attendance during individual interviews, such as for the purpose of translation or if it is not reasonable to exclude them due to health and safety reasons (e.g. keeping an employee out of the shelter in inclement weather), prior consent should be obtained from the interviewee. The third party in attendance cannot be included in the interview counts or interviewed for the audit after having observed an interview
- A third party may also be present in an interview to assist the auditor as a subject matter expert or for general training (of the auditor or of the third party) or Quality Assurance purposes, but specific permission is required by the host company and each specific interviewee
- Where union or other labour agreements are in place and the interviewee has the contractual right to representation at any time of the worker's choosing, they may have a representative present as an observer during interviews. The representative may not be interviewed as part of the audit after having observed any other interview, but can be interviewed prior to their observing. Management specifically does not have the right to be present during any interviews

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- All interviews by internal or student auditors must be in-person. External auditors may apply for up to 10% of worker interviews to be by telephone or video link in extenuating circumstances. Extenuating circumstances include overwhelming cost and logistic concerns. Examples include avoiding a 2.5 hour one-way helicopter flight to drop an auditor onto an ocean-going tug two weeks from port for two interviews or avoiding three days of travel/site time for three interviews at a remote camp. The remote interviews must have a reasonable expectation of privacy for the interviewee, so radio interviews are not permitted.

Auditors must use the following rules when calculating the number of interviews required:

- The minimum number of total interviews required must meet the specified requirement of the Minimum Interview Requirements Chart. The chart is on the following page and on the NOAA and as an appendix to this manual
- The 'Total Staff' value is to be the maximum monthly value of people on BC payroll for the company during the last 12 months. People are counted as individual humans in that two part time people are to be counted as 2, rather than considering $0.5 + 0.5 = 1$. However, if a worker ends employment and a new worker is hired to replace them, then this is only a count of 1 in the month. Senior management or safety specialists with jurisdiction over multiple provinces including BC but not on BC payroll may be included in the pool by special permission, since interviewing them is usually necessary
- The minimum worker contribution to the total interview pool is 80%. If more than 20% non-worker (e.g. supervisors, managers and owners) interviews are proposed or performed, then additional workers must be interviewed in order to re-balance the pool, even if this exceeds the minimum total sample requirements
 - The tolerance on the 20% maximum is rounded to the nearest whole number of interviews, since a partial interview is not a valid concept
 - For 20 total interviews, a maximum four managers/supervisors is allowed (20% of 20 is exactly 4)
 - For 19 total interviews, a maximum of four managers/supervisors is allowed (20% of 19 is 3.8, which rounds to 4)
- The minimum representation of managers and supervisors in the interview pool is one each (plus any necessary specialists) except for very small companies with only one manager/supervisor, where the minimum is one total
- Some questions require contractor interviews. Interviews with non-dependent contractors do not count towards the total interview quota. Interviews with dependent contractors count as staff interviews (manager, supervisor or worker, depending on the function of the dependent contractor). There is no specific quota for contractor interviews beyond 'representative sampling' and 'reasonably available', however, the auditor must comment on and explain their non-dependent contractor interview counts in the audit report.

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Minimum Interview Chart

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 to 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 to 11	8	310-312	40	606-615	71
12 to 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				

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Site Visit Requirements

There are two classes of considerations for planning audit site visits. These are the annual considerations for what must be visited in a year and the cycle-based considerations over the three year audit cycle of external plus two internal audits and the nine year super-cycle of three external audits with internal maintenance audits. Both sets of criteria must be met. The criteria are determined by the auditors and by the place in the audit cycle. Only the first-ever auditor has complete freedom and even then, they may be constrained by competitive bidding issues to present a low-cost option. In addition, all accounts and CUs must be included (as described in previous section of this manual).

Annual Requirements

The following annual criteria must be used to determine what work sites, at a minimum, to include in the visit plan of an audit:

- A minimum of 1/3 rounded UP to the nearest whole number of a company's WorkSafeBC fixed locations (i.e. the brick-and-mortar locations) must be included in the visit plan of all audits (certification, maintenance and re-certification)
- The auditor must select the operating locations associated with the WorkSafeBC fixed work sites to be included in the Audit Sampling Plan section of the NOAA. Auditors must include justification if sampling over the minimum requirements
- If the company has mobile or temporary sites, a sufficient range of those sites must be visited in order to obtain representative sampling. The auditor must justify their selection
- Where multiple CUs are being included in the scope of the audit, activities under all CUs must be represented in the site sampling
- If the size of the work sites or the number of workers at each site differs greatly from one site to another, the work sites included in the audit must include a cross section of sites that represent these differences
- If the conditions, hazards or activities vary significantly from site to site, then the work sites included in the audit must include a cross section of sites that represent these differences. Specific location in the province is not a variable in and of itself. Otherwise similar operations in varying locations in the province do not necessarily require visiting in any particular year
- The main office/shop complex (if one exists) must be included in the scope of every audit (certification, maintenance and re-certification). The minimum number of sites required for each annual audit must include the main office/shop complex
- If a company has an administrative, sales, executive or head office that does not directly control or direct the operational sites, the head, administrative or sales office counts as a normal fixed location and is visited once every three years unless key records are located there and a visit is required for logistics reasons
- Where an employer's operation consists of multiple dispatched workers or multiple small work locations coordinated by a central station(s), then the central station(s) should be considered the work sites, rather than the individual work locations. Examples are dispatched trucks or security guard stations. Please contact the BCFSC prior to finalizing site selections

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- Where an employer's operation is not consistent across sites in regard to location, working conditions, type of work, number of employees, and work site sizes then a multi-site audit is required. The sampling may require more than the minimum number of sites to be included in order to be representative. Please contact the BCFSC prior to finalizing the site selections
- If an employer's active operation is larger than 30 sites, the company/auditor must consult with the BCFSC to determine a representative sampling for the audit before a NOAA is submitted and should consult before any contract with a company is entered into.

Cycle-Based Requirements

The following cycle-based criteria must be used to determine what work sites, at a minimum, to include in the audit visit plan:

- During a normal three year audit cycle (consisting of a certification and two maintenance audits) all WorkSafeBC fixed sites must be visited
- Over the course of three consecutive external audits, all WorkSafeBC fixed sites must be visited. The external auditing requirements over-ride the internal requirements if a company uses a mixed cycle (i.e. an early external audit before the three year time frame)
- A different 1/3 of sites than the previous audit must be selected for visiting if this is not an initial audit for a company
- A different 1/3 than both the previous audits must be selected for visiting, if this is the second consecutive maintenance audit for a company.

Minimum Site Visit Cycle Requirements for 3-30 Sites

At the beginning of the cycle, the auditor will divide the company sites into 3 thirds as per the 'annual' requirements section and denote each third as A, B or C. Each third may include head office as applicable. Each third is then visited in the following pattern. For a company that is consistent over nine years, this is the only pattern that meets requirements. The pattern holds true over various auditors, so the first auditor effectively determines what the subsequent auditors must do, at least insofar as the thirds of the company. The auditors in years 3-9 are almost completely constrained by the choices of the auditors in years 1 and 2. The table below and in the Appendix displays this in chart form.

Year	Audit Type	Visited Third
1	Certification	A
2	Maintenance 1	B
3	Maintenance 2	C
4	Recertification 1	B
5	Maintenance 1	C
6	Maintenance 2	A
7	Recertification 2	C
8	Maintenance 1	A
9	Maintenance 2	B
10 – Repeat year 1	Recertification 3	A - Repeat year 1

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Additional sites beyond the minimum may need to be audited in order to be representative. Sites outside of BC may be visited in extenuating circumstances by special permission. Example cases include visiting a head office in Alberta to interview management applicable to all western provinces and view corporate records at their normal location or to observe and interview a silviculture crew that travels between BC and Alberta depending on local short term market conditions. Note that BASE 4 requires the company to meet the applicable local regulatory standards rather than apply BC standards outside of BC.

NOAA Submission

The completed NOAA (in Microsoft Word) must be sent at least two weeks before the start of any external or internal audit to the Audit Administrator <mailto:audit@bcforestsafe.org>. If the audit is a multi-employer, team or phased audit or otherwise complex, at least four weeks lead time is required. Under extenuating circumstances that must be clearly explained by the auditor, shorter timeframes may be accommodated.

Notwithstanding all the NOAA, interview and site criteria above, there may be unique audits that are not able to fit into the stated ranges and requirements. In these cases, the BCFSC must be contacted and justification must be provided by the auditor, possibly including input from the company. Approval for deviations from the requirements may be granted based on precedents, parallels and general best auditing practices. Approval by WorkSafeBC may also be required.

Agreement with Company to Conduct Audit

4	Optional – Agreement with company to conduct audit <ul style="list-style-type: none">• External audits – proposal and contract highly recommended
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Business Arrangements

The fundamental audit business arrangement is that the auditor works for the company being audited while performing work to the standard mandated by the BCFSC in order for the company to receive a SAFE certificate from the BCFSC and where applicable a COR incentive payment from WorkSafeBC. The auditor may be employed by the company in the case of an internal auditor, or on a specific auditing contract in the case of an external auditor. In no case is the BCFSC an employer of the auditor for normal external audits. In cases of verification audits (see page 27), the BCFSC may hire an auditor to perform a directed audit of a company as a verification activity.

Contracts

This fundamental business arrangement needs to be reflected in all contract agreements between external auditors and companies being audited. The BCFSC is not a party to these contracts and only enforces Code of Ethics requirements. The BCFSC does not 'own' an audit report, other than for verification audits, nor does it set minimum or maximum rates that auditors may charge or how contracts may be structured.

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External auditing contracts should include:

- Clear definitions of the parties in the contract (the auditor(s) and organization(s) being audited) and the scope of audit activities
- Timelines and logistics
- Site sampling and interview requirements numbers
- Deliverables
- Insurance requirements
- PPE and other safety requirements
- Data collection requirements for observations, documentation and interviews
 - Privacy and confidentiality of interview and other data collected
- Auditing Principles
 - An audit is a snapshot in time of company activities and is a best faith effort by both the contractor and the company to provide an accurate report of the company. A successful audit does not guarantee a lack of any legal or regulatory non-compliance issues
- Company contact(s)/host(s)
 - Any orientation requirements
- Estimated quote, proposal or cost
 - This may be broken down or all-in
- Terms and conditions (whether included or excluded and any applicable rate) for
 - Travel
 - Accommodation
 - Food
 - Other expenses
- Payment terms
 - Trigger for invoicing
 - Signing contract, arriving on site, last day on site, submission of report to BCFSC, completion of report Quality Assurance (QA) or other
 - Retainers, up-front payments and/or payment schedules as applicable
- Conflict of interest
- Taxes
- Legal jurisdiction
 - BC by default
- Method and timing of document destruction or return for any documents obtained by the auditor
- Dates and signatures.

The creation of the contract and the development of the NOAA are essentially parallel activities.

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Pre-Audit Letter to the Company

5	Optional – Pre-audit letter to company
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Some auditors and companies may find a formal pre-audit letter to the company appropriate. The more formal and complex the company is, the more this may be useful. Covering the same contents as the contract, but in common language and without financial details, the letter can be a useful foundation document for establishing clarity and trust between the company and auditor, particularly for external auditors. The pre-audit letter is not a mandatory step in the auditing process.

Submit NOAA at Least 2 Weeks in Advance

6	Submit NOAA at least 2 weeks in advance (at least 4 weeks for complex/joint)
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Once the sampling plan and contract and/or other agreement to conduct the audit are set, the auditor needs to submit the completed NOAA (in Microsoft Word 2010/.docx format only) to BCFSC at audit@bcforestsafe.org.

It needs to be submitted at least 2 weeks before the audit starts for simple audits and at least four weeks for any audit with 2 or more accounts or a complex sampling arrangement.

Registration of audit activities is required to ensure:

- The audit being conducted is the appropriate type of audit for the client's situation (e.g. certification, recertification, maintenance, limited scope).
- Audit sampling plans are appropriate for the CU(s), location(s), activities and personnel counts.
- The auditor is eligible to perform the audit.
- The BCFSC can plan for audit review activities.
- Any necessary WorkSafeBC approvals for complex cases are obtained.

The NOAA may be submitted multiple months before the audit, but a NOAA can only cover one audit period. (e.g. submitting the 2020 audit NOAA before the 2019 audit is completed is not permitted).

BCFSC will acknowledge receiving the NOAA within one business day. The acknowledgement of receipt is NOT approval to proceed. If the auditor does not receive acknowledgement via return email within one day, they must contact the BCFSC by phone to confirm receipt.

The NOAA will be reviewed to determine applicable CUs, auditor validity, company validity, sampling plan validity and other details. Complex audits may require WorkSafeBC approval. NOAA's cannot be approved with any blank cells. The review often includes discussions with the auditor and revisions of the NOAA to meet guidelines.

If the auditor has not received approval, requests for clarification or a status report within five days, the auditor must contact the BCFSC to check on their NOAA.

The auditor must not proceed without explicit approval from the BCFSC. Proceeding without approval will result in disciplinary steps being applied, which may range up to auditor decertification.

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Approval will be sent by email to the auditor and to the company contact indicated on the NOAA, once all details are resolved in the plan.

The auditor should retain a copy of the completed NOAA for their own records and for ease of discussion during the NOAA review process. Auditors are required to notify audit@bcforestsafe.org as soon as practicable if there is a change in their audit dates (start, last day, submission date) of more than three days, a substantial change in sampling, a cancellation or other significant changes in the audit process.

The BCFSC will review the Notification of Audit Activities form and respond both to the auditor and to the company at the conclusion of processing, by either approving or rejecting the NOAA. Processing the NOAA may require several iterative discussions between the auditor and the BCFSC. Audits may NOT proceed without authorization from the Council. Proceeding without approval will result in disciplinary actions being taken. For external auditors, this may result in breach of contract with the client and significant financial consequences.

Conducting the Audit

Phase 2 - Conducting the Audit – 45 days maximum

7	Document review – may begin remotely before pre-audit meeting
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The auditor or audit team has 45 days to conduct the data collection for the audit. For exceptional cases, extensions can be arranged.

Documentation Review

There are three methods of gathering data: observation, documentation and interview (ODI). Documentation review may be started before the opening meeting, and if the company is agreeable and the documentation is electronic, may even proceed before the auditor arrives on site. Each auditor is encouraged to develop their own documentation checklist to facilitate the review process. A template is available as a 'documentation workbook':

www.bcforestsafe.org/safe_companies/large_companies/resources.html.

There is no requirement to use a checklist or to request documentation in advance. Many companies with experience in hosting audits have prepared packages to send to the auditor or to have them ready to review on site. Some companies will not permit their documentation, even electronic, to leave their site.

Auditors should note that all documentation received from the company, specifically including electronic transmission, is confidential. It may not be used for any purpose other than data collection for that one audit. Using it for any other purpose including for research, comparison, marketing or product/service development is prohibited by law and the auditor code of ethics. The auditor and company must have an agreement on the method and timing of document destruction after the audit.

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Orientation and Pre-Audit Meeting

8	Orientation for external auditors Pre-audit meeting
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Orientation

On arrival at each site where they are not normally present, auditors need to receive a safety orientation. This topic is part of the audit observation evaluation process, so the auditor needs to avoid prompting the company to provide an orientation until it is 'too late' and the company has obviously omitted this step. However, for their own safety the auditor must prompt the company before leaving an office environment. Some orientations may occur immediately after an opening meeting and still be acceptable.

Pre-Audit Meeting

The auditor needs to have a pre-audit meeting to start the audit process. This will help

- Ensure company management understanding of the audit process
- Refine logistics and interview schedules
- Ensure company staff understanding of the audit process and reduce their stress levels
- Set the tone of the audit as being a professional review of the company systems.

Attendees

Attendees at the opening meeting need to include at least one company representative and the auditor, even for internal audits. Date, time, place and names/signatures of attendees should be retained by the auditor as supporting documentation, but are not required to be submitted with the audit report. Meetings can range from a discussion across a desk between the repeat external auditor and the company host to a formal presentation with PowerPoint to a senior leadership team and JOHSC worker members with video conferencing to multiple remote sites and full multi-media recording.

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Agenda

The pre-audit/opening meeting agenda should include:

- Introductions if necessary
- Purpose and scope of the audit
 - To create practical recommendations to lead to a further reduction in the frequency of serious injuries and fatalities that fit in with the company business and corporate culture
 - Certification, recertification, maintenance, internal, external
 - Any other parameters from NOAA if applicable
 - Included/excluded CUs or business areas
 - SAFE and/or COR
 - OHS only or OHS and IMRTW
- Minimum performance standard
 - 80% overall and 50% per question for OHS
 - 80% overall and 50% per section for IMRTW
- Data collection – Observation, documentation and interview
 - Confidentiality
 - Privacy
 - Working space
 - PPE
 - Interview scheduling mechanism
- Major logistic plan milestones
 - When and where the auditor will be
 - Minimum number of interviews
 - Rough scheduling of post-audit/closing meeting
 - Closing meeting is a thematic debrief, not a score presentation
- Site contact people
- Company questions and/or concerns
 - Auditor to address to best of their abilities in the meeting
 - Record the issues and solutions
- Opportunity to schedule senior management while management is present with the auditor and host.

Note: Information gained during the meeting cannot be used as interview evidence, unless the opening meeting consisted of only the host and the auditor.

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Corporate Documentation Review

9	Corporate document review (standards and major records not already covered) <ul style="list-style-type: none">• Possible corporate-level interviews
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Documentation review is usually the first data collection method in the audit. Documentation can be divided into standards and records. Standards are the policies, procedures and directive of the company and could be considered as ‘input’ into a work process. Records are the proof that work was done according to the requirements of the standard. They are the ‘output’ of the work process. Audit questions are very specific as to whether a standard or a record is requested to be evaluated. An important consideration is that the presence of records does not mean that a standard exists. A company could easily have very high quality vehicle inspection records completed diligently, yet lack any written policy for doing so.

Documents Required

Each audit documentation question has a specific type of documentation required to be reviewed. The auditor must follow those guidelines in performing the audit; however, the exact name of the document is not intended to be part of the guidance. For example, a company’s “Discipline Policy” may have a title of “Personal Coaching Corrective Action Plan Process” and be a chapter in the overall company quality manual rather than a standalone policy. This in and of itself would not be a negative finding.

Where documents are located also impacts the logistics of the audit. If every document is electronic, then as long as the auditor has access (or has a company host who brings up documents on an as-needed basis), there is no travel issue. If physical documents are at different locations, then travel comes into play. Typically, master system documents (standards and major records) are located at head office and site-specific (minor) records are located in the field or at remote sites.

Scope

The scope of the audit is a snapshot in time. Standards for consideration are to be the current released version of each standard. While obsolete and/or draft standard contents may be useful in guiding recommendations (“release the planned draft version” or “put back clause 46B from the last revision into your Safe Work Procedure”), they do not count for points. Records for consideration are ‘since the last audit’ by default. For initial certification audits, 12 months of records is the default. The records should be representative of the current status of the company, but if the company has recently evolved their management system to a new level, the scope of records reviewed should go at least three months back unless an audit question specifies otherwise (such as number of safety meetings in the operating months of the last 12 calendar months). If the scope of records is not ‘since last audit’ or ‘last 12 months’, the auditor will need to clearly explain in the audit report what selection criteria was used and why. Justification must be acceptable to BCFSC and WorkSafeBC in order for the audit to be acceptable, so auditors are strongly encouraged to contact BCFSC as soon as they realize that a non-standard scope may be requested.

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For high-volume records, such as daily pre-use inspection of mobile equipment in a large company, it is not practical to review every record. The auditor must develop a sampling mechanism that is representative and provides sufficiently reliable evidence to answer and score the particular audit question. One objective of any auditor is for a follow-up visit by any other random auditor to find the same score outcome, within normal statistical variation. Records can be selected based on risk exposure, pattern sampling or random sampling provided the method and justification are presented and are acceptable. Risk exposure sampling focuses on high risk activities. Pattern sampling selects every third (for example) investigation in the filing cabinet or looks for training records for people that are scheduled for interviews. Random sampling (which is actually rarely truly random) is better described as arbitrary pattern-less sampling. Examples include picking a few thick folders from the drawer because the thin ones likely have less content to review or the 17th, 19th and 27th rows in a training matrix because those are the birthdays of children or selecting records for the next person to walk by the window. The number of samples selected depends on the criticality of the risk of the topic, any specific guidance of the audit question and the uniformity of results sampled. Records from lower risk tasks that were very uniform would justify a lower sample percentage than records from high risk tasks that were highly variable in the absence of specific instructions in the audit.

Methodology

The purpose of the audit is a management system audit, so the inter-relationship between records is as important as the records themselves in isolation. Therefore following information through the company is often very effective auditing. For example, an incident of significance should generate a first aid record that leads to an investigation that goes to corrective actions, external agencies, the JOHSC, changes in procedures, crew meetings. Having otherwise high quality paper JOHSC meeting minutes that never mention critical investigations is a negative from a system perspective.

Timing

Reviewing documentation, particularly standards, first during the audit process allows the auditor to determine 'what should be happening' and have a better basis for understanding interview responses. For example, knowing the written company discipline process has five steps is pretty much the only way to validate interview responses that range from three to five steps of discipline. Finding five first aid records per week for the last two months for a department all dealing with moderate cuts to the hand and supervision of the area not having a plan for managing hand injuries would be a negative system finding that could not be detected as efficiently if the auditor did not read the records first.

The auditor typically reviews standards and major records at the main office at the start of the audit. Depending on availability, the next step is either main office interviews or site visits.

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Site Visits for Data Collection

10	Site visits with orientation to each site <ul style="list-style-type: none">• Documentation (mostly records)• Interviews (managers, supervisors, workers, safety specialists)• Observations<ul style="list-style-type: none">○ Imminent danger○ CU-specific ('but I can't observe the fire fighters?')
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After the main office visit is complete, the auditor visits the required sites as described on the pre-approved NOAA. If minor site adjustments are required, the auditor may record this on the post-audit NOAA without pre-approval from the BCFSC. If major changes are required, the auditor must contact the BCFSC as soon as they realize the issue. The auditor should develop and use standard data collection tools. Workbooks for observations, documentation review and interviews are available on the BCFSC web site. www.bcforestsafe.org/safe_companies/large_companies/resources.html.

Interview workbooks are also available broken down by interviewee type; one each for managers, supervisors and workers, with possible script suggestions for each.

Documentation

Site specific documentation is reviewed at each site and added to the data collection.

Interviews

Interviews of managers, supervisors, workers and safety specialists are performed to meet the necessary quotas. Interviews, as described in the planning section, must be one-on-one and private face-to-face interactions without electronic recording media. While the auditor is attempting to gain evidence to answer specifically phrased audit questions, the questions as written are NOT to be used as scripts for interviewing, except possibly for safety specialists being interviewed. The auditor must paraphrase the content of the question into language appropriate for the interviewee. Interview workbooks provide possible starter script questions that may work in some cases. Auditors are strongly encouraged to build their own scripts. Even with scripts, auditors are encouraged to have a safety discussion with the interviewee. While the auditor may ask question 3, they may get answers for 3, 7 and 19. They should not re-ask 7 or 19 if possible. Some auditors use an interview script sheet to record responses. Some type directly on a keyboard and some take notes after the interviewee has left the room. All methods are acceptable, provided that potential future auditor and/or company quality assurance verification is successful. The auditors are cautioned not to hide behind the computer screen if using data entry devices. Interacting with the interviewee is critical.

Interviews are the most time-consuming portion of the audit, both for the company and for the auditor. The auditor needs to be mindful of the timing and sequencing of their interviews. An experienced external auditor should be able to conduct a standard worker interview in the 20 minute range. Experienced internal auditors should be in the 30 minute range and rookies may take up to 45 minutes for their first experiences. Suggested spacing of interviews is every half hour for experienced auditors and every hour for rookies, in order not to keep the next interviewee waiting. The auditor also needs to be aware that interviewing a key person in a process may suspend the entire process and idle

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potentially a dozen workers. While key people are often key interviews, smart scheduling of their interviews can save thousands of dollars of production loss.

Interviews need to be in a private location. Depending on the activity, this could be anything from an office, to a corner of a mill or the middle of a planting block a hundred metres from the nearest person. How the auditor moves from interview to interview is also of interest. Sometimes arranging to visit the workers is more effective than having the interviewees come to a central location. Sometimes the reverse is true.

Observations

Observations are made to verify the documentation and interview findings and sometimes to provide case-study examples to look for documentation and interview evidence (e.g. “Do you have an incident report for that damaged pickup?”)

Corporate-Level Interviews

11	Corporate-level interviews if not already done
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If not already done, the corporate-level and/or head office interviews are completed while at head office and before the closing meeting. The interview with the safety coordinator/host may occur over several days and occupy many hours without being specifically scheduled time.

Corporate Follow-Up Documentation Review

12	Corporate follow-up documents for any site findings, if necessary
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Some site findings may result in a need for follow-up documentation. Examples include training records of interviewed workers that gave interesting responses in some interview questions or a follow up of investigation records to match site first aid records.

Data Review

13	Ensure all data has been collected for all questions
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Before wrapping up the audit data collection, the auditor needs to ensure that every audit question has data for every required method in each question. This is often done in conjunction with the next step, initial analysis. The auditor should go through their notes in a quiet location for an hour or two to check that they have everything that they need to not only complete the audit tool, but also to provide meaningful advice for the company.

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Data Analysis

14	Initial analysis <ul style="list-style-type: none">• 3-5 major strengths• 3-5 major items to improve before final report• Rough score or achievement
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The initial analysis of the audit process is to provide 3-5 major strengths and 3-5 major items for the company to either work on immediately or to promptly start to plan for complex issues before the final report is finished and reviewed. This is where superior auditors deliver value to the client that average auditors do not. The areas for improvement need to mesh with company business plans and capacity as well as being culturally relevant to the organization while leading to a further reduction in the risk of serious injuries and fatalities in a cost-effective manner.

The auditor is free to disclose as much or as little about their scoring estimates as they feel comfortable doing. Note that Quality Assurance (QA) review can and does change scoring, sometimes significantly. It is a very negative experience for the company to be told that they pass and then after QA find out that is incorrect. The more experienced an auditor is, the better the company scored and the longer the company's history with BASE auditing, the lower the risk of discussing scoring before QA.

Post-Audit Meeting

15	Post-audit meeting
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Attendees

At the end of the last on site day, the auditor and company have a post-audit meeting. The attendees are typically similar to the pre-audit meeting. Depending on the company, geography and auditor, the closing meeting may be a presentation to the executive while the opening was just with the designated host, or vice versa.

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Agenda

The post-audit/closing meeting agenda should include:

- Introductions if necessary
- Refresh on purpose and scope of the audit
 - To create practical recommendations to lead to a further reduction in the frequency of serious injuries and fatalities that fit in with the company business and corporate culture
 - Certification, recertification, maintenance, internal, external
 - Any other parameters from NOAA if applicable
 - Included/excluded CUs or business areas
 - SAFE and/or COR
 - OHS only or OHS and IMRTW
- Minimum performance standard
 - 80% overall and 50% per question for OHS
 - 80% overall and 50% per section for IMRTW
 - If the auditor is comfortable with their pre-QA findings, an estimate of success or probable score range
 - 3-5 major strengths
 - 3-5 themes for the company to work on
 - Reference to facts of the audit rather than scores is recommended
- Data collection – ODI requirements were met (or if not, why and how this was mitigated)
 - Confidentiality
 - Privacy
- Major logistic plan milestones
 - When and where the auditor was
 - Minimum number of interviews targeted and actual achievement
- Company questions and/or concerns
 - Auditor to address to best of their abilities in the meeting
 - Record the issues and solutions
- Timeline for final report
 - 14 days to write
 - 2-8 weeks to QA.

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Report Writing

Report writing is the third phase of the project. Junior auditors should budget equal time to writing the audit as they used to collect the audit data. While there are many factors that can significantly impact writing time, experienced external auditors usually take 2-3 days to prepare a high quality audit report for a typical company while novice or student auditors should allow at least 5 days.

Writing final notes

Phase 3 - Report Writing – 14 days after last day of data collection

16	Write final notes based on field notes and/or workbooks
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The auditor has 14 calendar days from the last day of on site data collection to write the report and submit it to audit@bcforestsafe.org.

Mandatory Template Requirements

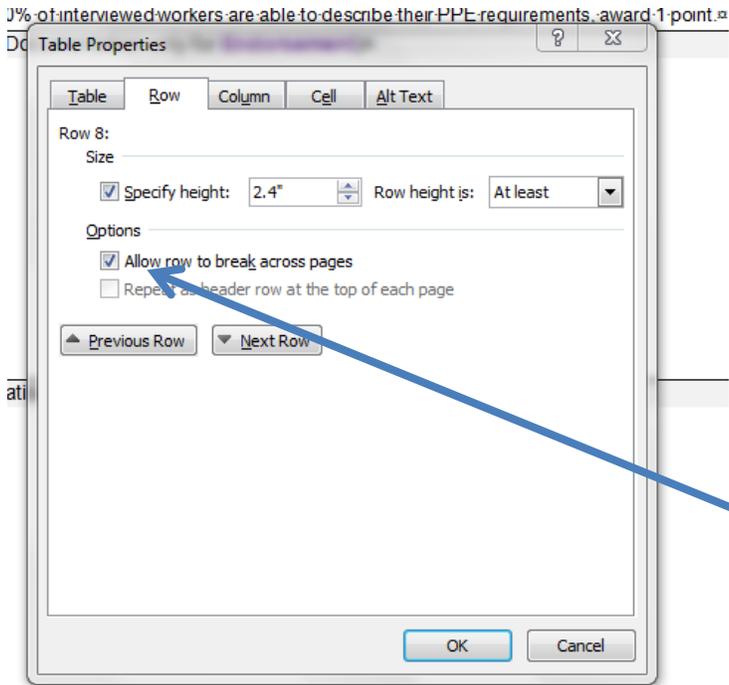
Audit reports must use the specified template and be written in MS Word 2010 or higher using .docx format. External auditors (only) may create their own templates to submit for pre-approval. All templates must:

- Be one single document in .docx or .xlsx format
- Meet criteria for Executive Summary
- Contain all words from the questions, guidelines, intent exactly as written for each question
- Contain the stock definitions
- Contain a CAL with at least the minimum contents as specified in the stock template
- Have a company profile and conclusion section exactly matching the stock template in the same location
- Have automatic math at least as good as the stock template
- Print on letter sized paper.

Instructions for Stock Template Use

General instructions for use of the stock template include 'write in the white'. Coloured, barred or hashed areas are not for writing in. Formulas and bookmarks are embedded in this template. They are not visible to most users. Do not attempt to change document formulas, table locations or overwrite cells with coloured backgrounds. Doing so will destroy the automatic scoring functions of the audit tool, likely with no ability to recover. Deleting the question, intent or guideline text is not only prohibited structurally by the above rules of the audit template but will break formulas or bookmarks. Splitting or merging tables or rows will likewise usually cause significant problems. Lengthy notes or recommendations may appear to vanish of the end of a page. This can be fixed by selecting the row of the table with the long text and changing it to 'allow row to break across pages'. Right click in the cell, select 'Table Properties.' The following pop up will appear. Select 'row' in the line of tabs at the top of the pop up. Check the box for 'allow row to break across pages' and then 'OK.'

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Check this box and select 'OK' at the bottom of the pop-up

To shrink a note or recommendation cell to reduce white space, use the mouse and drag up the bottom border of the applicable row. The objective is to start each page with a new question unless the entire question, through to the recommendation can be included on the page.

Writing Requirements

Note (and recommendation) writing is the auditor skill that has the widest range of display and is therefore highly critical. An auditor could collect fantastic field data and make highly insightful interpretations leading to significant reductions in risk, but if the auditor cannot completely and compactly record those notes and recommendations, their effectiveness almost vanishes.

General Note Requirements for All Data Types

- Data includes positive percentage or fraction or uses concrete words such as 'all' or 'none'. Words such as 'most', 'many', 'a few of' are inappropriate due to being imprecise. Avoid using negative percentage in order to reduce the risk of incorrectly scoring the question
- Data includes selected examples of content (positive and/or negative depending on the situation) sufficient to justify the score and be representative of the actual activities of the last year
- Data includes content on the high risk activities from the company profile
- Data includes content on the activities of the CU, if the audit is for COR purposes
- Data volume should be high for high point-value components (e.g. a 10 point observation section should have more text than a 1 point documentation question)

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- Note volume is whatever is necessary to justify the concept behind the score. “The last 12 safety and JOHSC meetings were posted in the lunchroom where the entire company visited three times per day therefore full points are awarded.”, is a perfectly acceptable note volume for a simple question. At the other end of the acceptable spectrum, an analysis of the company’s safe work procedures for range and completeness might take multiple pages and a day to write. Auditors have both the freedom and the responsibility to allocate their time to reduce company risk while completing the audit tool
- Data includes sufficient details for the company to address any noted deficiencies on both a system and symptom level
- The question, intent and guideline contents are all explicitly addressed
- A clear logic, consistent with the guidelines, for scoring the question must be included
- A clear logic, consistent with the guidelines, for declaring any portion of any question as ‘not applicable’ must be included
- The note needs to pass a ‘5-year test’. In 5 years, someone unfamiliar with the company needs to be able to understand the note and scoring logic
- Where there is more than one part to the note, the O, D and I sections need to be clearly separated and each section must only present its particular evidence type
 - Methods of separation may include paragraphs; headers; O, D or I lead characters or other methods that are the personal style of the auditor
- Photographs may be included where they are appropriate, but are not required
 - Ensure all photographs are approved by the company
 - Ensure any person in each photograph has given explicit permission for their specific photograph to be used in the audit report in the manner it is used
 - Avoid showing personnel infractions
 - Photographs are to be used to support the written note, not to replace it
 - Ensure photographs do not significantly impact file size
- Each note is self-contained and complete. Linking to other notes thematically is appropriate, but the note must not depend on another note (such as writing simply ‘see D3.1’ as a note)
- Auditor judgement and opinion are critical parts of the audit process. Where the auditor is interpreting data, there must be a clear indication of what is the auditor’s conclusion compared to what is concrete data. Conclusions (such as ‘the company has a solid computer-based maintenance system’) need to be supported by factual evidence
- Notes are written in full sentences with standard professional grammar and spelling
 - Bullet points, tables and other non-sentence constructs are acceptable additions to full sentence notes, but cannot be the whole note except where it is a table of complete sentences and logic
- Where applicable, the notes should reference achievements, or lack thereof, compared to the previous audit

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- While boilerplates and stock templates are permitted for each individual auditor as a valid efficiency tool, each audit is required to be the individual work of the author(s) for each specific audit report. Plagiarism of other auditors is a violation of the Code of Ethics
- Colours, fonts, styles and other formatting opportunities are highly encouraged for each auditor to develop their own particular style, with the overall goal of creating emphasis and enhancing readability
- Intelligent use of page feeds and cell sizes in the notes to ensure that the score and note appear on the same page is required for external auditors and recommended for internal auditors. See previous section on the mechanics of formatting the document without breaking the internal links.

Observation-Specific Notes

Requirements:

- Observational data includes selected descriptive findings (positive, lack of negative and/or negative findings). There is no intention that every observation be recorded but a representative sample is required to justify points awarded
- The listed observations should state what was observed and where, in order for the company to address the specific deficiencies or to commend positive findings appropriately.

Documentation-Specific Notes

Requirements:

- Data defines the source document name(s) and/or locations so that follow-up activities can verify consistently
- Lists the number of records reviewed when multiple records are examined.

Interview-Specific Notes

Requirements:

- Data identifies the interviewee class(es) (managers, supervisors, workers, and/or First Aid Attendants, etc.)
- Obtained interview results should be summarized but not quoted.

Note Examples

(O) Observations identified sufficient signage and labeling (8 out of 9 positive observations). Signage observed in the office, workshop and logging sites were No Smoking, flammable storage, emergency equipment (spill control kit/PPE), appropriate WHMIS placards, active logging/hauling signage, location of first aid, visitor reporting, signage for eye protection, and signage for hearing protection. Prime Contractor sign and contact information was missing at the Bluffer logging site. 88.8% positive findings, therefore 9/10 points awarded.

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- (D) The company retains complete records of worker training. An excel document is used to track the required certification and expiry dates of each employee. Current records show WHMIS (21), Articulated Rock Truck (3), Blasting (3), Class 1 with air ticket (4), FA I certifications (5) FA III certifications (1), Wildlife danger tree (2), Supervisor training (1), RADAR Risk Awareness (21), TDG (19), and S100 (21). The list represents a workforce of 84% with appropriate training points awarded. 84% of 7 points is 5.88 rounded to 6 points out of 7.
- (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.

Scoring

17	Score
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The audit is based on a points system, so scoring each note must be done in a standardized way in order to be able to compare reports.

Scoring Requirements:

- Score awarded is justified (including mathematically when other than zero or full scores) by notes and fully explained
- If the question has a scoring threshold, this must be referenced in the note and used to justify the score
- Scoring must be rounded off to the nearest whole number (using generally accepted formal math and accounting principles)
 - 5.499999 rounds down to 5
 - 7.500000 rounds up to 8.

Score Data Entry Mechanics

“Write in the white” is particularly important for scoring. The scores go in the white fields, not the colored or hash marked fields. There is no automatic error checking for scores, so auditors must be diligent about their keystrokes. For example, there is nothing mechanically stopping an auditor entering a score of 99.3 out of 8 in the following example. That invalid score will carry through the audit report and result in a mathematically correct, but invalid, score of 117%.

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Correct:

D. DOING THE WORK WELL					
D1.2	Have general safety responsibilities been written and communicated to employees?	O	D	I	Total
		1	7	0	0
		0	0-2	0-8	/10
Intent: Company leadership sets the tone and culture in terms of safety expectations.					
D – Award up to 2 points based on % of employees with general safety responsibilities (i.e. not job-specific safe					

Wrong:

D. DOING THE WORK WELL					
D1.2	Have general safety responsibilities been written and communicated to employees?	O	D	I	Total
		0	1/2	7/8	/10
		0	1/2	7/8	/10
Intent: Company leadership sets the tone and culture in terms of safety expectations.					
D – Award up to 2 points based on % of employees with general safety responsibilities (i.e. not job-specific safe					

Scores should automatically sum using a complex series of embedded bookmarks and hyperlinks. To update math, the auditor needs to select all data in the audit using <Ctrl-A> (the entire audit report will become highlighted) and then hit the <F9> key (or right-click inside a highlighted area and select 'update field' from the drop down menu). Select 'update all fields' rather than 'page numbers only' if a pop-up choice box is presented. This method applies to Windows PC's (running Windows 7, 8 or 10) and in native MS Word. This instruction is duplicated in the overall scoring table in the master audit template. Other methods are known to exist for Mac and/or Google Docs and are the responsibility of the auditor to determine. Do not write in the 'total' box. If the automatic math is broken, the auditor will have to manually enter ALL totals and then perform all math calculations manually.

Wrong - writing in the 'total' box

D. DOING THE WORK WELL					
D1.2	Have general safety responsibilities been written and communicated to employees?	O	D	I	Total
		0	0-2	0-8	/10
		0	0-2	0-8	/10
Intent: Company leadership sets the tone and culture in terms of safety expectations.					
D – Award up to 2 points based on % of employees with general safety responsibilities (i.e. not job-specific safe					

Wrong – manual entry and in wrong location

D. DOING THE WORK WELL					
D1.2	Have general safety responsibilities been written and communicated to employees?	O	D	I	Total
		0	0-2	0-8	0
		0	0-2	0-8	9/10
Intent: Company leadership sets the tone and culture in terms of safety expectations.					
D – Award up to 2 points based on % of employees with general safety responsibilities (i.e. not job-specific safe					

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Correct final appearance:

D. DOING THE WORK WELL		Manual data entry			
D1.2	Have general safety responsibilities been written and communicated to employees?	O	D	I	Total
		1	7		8
		0	0-2	0-8	/10
Intent: Company leadership sets the tone and culture in terms of safety expectations.					
D – Award up to 2 points based on % of employees with general safety responsibilities (i.e. not job-specific safe work procedures). Examples could include					

Calculated via <Ctrl-A>, <F9>

If any question's total is manually filled in erroneously, the entire math for the element and audit will not work correctly. Going back to a good blank template and copy/paste-ing the entire block of 12 cells (O, D, I and total) may correct the issue (because the bookmarks and formulas are hidden/embedded into the cell block), but no guarantees are made. If an auditor is having trouble with the template, please contact a BASE Safety Advisor. Limited debugging assistance is available, so the earlier in the writing process that a bug is solved; the less work may be lost.

It should not be necessary to touch any element scoring or overall scoring table. They should all automatically update with <Ctrl-A><F9>.

Writing Recommendations

18	Add recommendations for every question that did not get a full score
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Creating useful recommendations is the immediate purpose of the audit (reducing serious injuries and fatalities being the root purpose). Recommendations must meet the same general writing standards as the notes. If a guidance instruction from the auditor to the company results from a loss of points, it is a 'Recommendation'. If it did not result from a loss of points, then it is either a 'Continual Improvement', a 'Continual Improvement Opportunity' or an 'Opportunity for Improvement', subject to the auditor's own personal style, but consistent within the report. As with other sections, 'write in the white' applies to the template.

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Recommendation Requirements:

- Recommendations are required for any questions not scoring full points
- Recommendations are to inform the company on what to do and to provide reason(s) and appropriate method(s) for addressing the requirements of the questions and guidelines
- Recommendations are SMART (Simple Measurable Attainable Realistic Timely) and take into consideration the company's capacity both to understand and to implement them
- Recommendations relate to the question and the notes
- Recommendations are unique and self-contained for each question and do not reference other recommendations but may form a series of linked recommendations such as the sample recommendation. This would be an entirely appropriate recommendation for the 'investigation training' question in a case where the 'investigation policy' question was already found to be deficient and a recommendation made there
- Recommendations are consistent with applicable current legal or regulatory requirements, standards and best practices, and appropriate to the nature of the company's safety management system and processes and the overall goal of effectively reducing the risk of serious injuries and fatalities
- Recommendations must not introduce new evidence not already present in the applicable note or a preceding note in the audit report
- Intelligent use of page feed and cell size adjustments to rationalize page break locations are required for external auditors and suggested for internal auditors.

Recommendation Example:

After the company has revised their investigation policy, form and procedure, they need to train their investigators and potential investigators (all supervisors, managers, First Aid Attendants and JOHSC members) in that new policy so that the company can meet its legal and regulatory obligations. Training should include both theory and practical examples as well as include a written demonstration of competency that is retained on file in the company training records management system. Given the company resources, internal training would likely be adequate provided clear records of the syllabus used are retained on file. While the Employers Advisors Office does offer free investigation training, the current level of company investigation sophistication is above the 'entry level' sophistication of that course.

Corrective Action Log – Recommendations

After each recommendation is drafted, the auditor must copy it to the Corrective Action Log for the company (third column) along with the question number (second column). The first column is retained for any index system that the auditor wishes to use (numeric, alphabetic, ranked importance, etc.). The CAL is a normal Word Table. Hitting <Tab> in the final cell of the table will create a new row with the correct formatting. Deleting excess unused rows from the template after transferring all recommendations and continual improvement opportunities (CIs) is strongly preferred. If the full text of the recommendation is very long and would result in multiple pages per CAL entry, it can be condensed and/or summarized at the auditor's discretion, provided a reference to the existence of the full text in the particular question is provided.

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Writing Continual Improvement Opportunities

19	Add Continual Improvements (CIs) where appropriate
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Continual Improvement Opportunities (CIs) are usually required, even when full points were scored in the question, if

- the company had less than 90% conformance
 - Conformance refers to following the company system or contractual obligations
 - Compliance refers to following laws and regulations
- or had a significant risk exposure or
- had a significant inefficiency or
- had significant non-compliance with a law or regulation
- the particular question or method or high risk activity was not applicable during the current audit, but a future applicability is reasonable. An example would be that the company has no capacity for supervising manual fallers, but intends to get into projects that would reasonably be expected to involve manual tree falling. These types of CIs should be clearly identified as conditional or forward-looking.

They may also be added at any time the auditor believes that it is useful to do so. The capacity of the company to process all the findings of the audit should be considered when creating additional CIs.

Corrective Action Log – CIs

All the same rules as for Recommendations apply in the construction and tracking of CIs. They transfer to the Corrective Action Log in the same manner. This requires that Recommendations and CI's are somehow delineated on the Corrective Action Log to help the company prioritize actions. The first column of the CAL can be used to identify the topic as a CI or Recommendation.

BASE Auditor Manual

Example CAL and potential wording

Consolidated Corrective Action Log

Overall, there were **XX** recommendations and **YY** continual improvement suggestions from the audit.

The auditor will complete the first three columns when writing the report, extracting one line for each Recommendation or Continual Improvement Opportunity. The company will complete the remaining columns and actions.

#	Audit Question	Recommendation / Continual Improvement Suggestion	Company Action Plan	Assigned To	Due Date	Date Closed	Verified By
Rec 1	P 1.1	Recommendation: the company needs to...					
Rec 2	D 3.2	Recommendation: The company needs to...					
CI 1	C 3.2	Continual Improvement Opportunity: The company should consider...					
CI 2	A 4.1	Continual Improvement Opportunity: The company should consider...					

The auditor needs to fill in the red **XX** and **YY** at the top of the CAL with the actual number of recommendations and CIs and also must remove the blue instruction text.

Note that only the first three columns are used by the auditor. The remaining columns are used by the company AFTER the QA process is completed. Columns 4, 5, and 6 are used to make a plan for each item. Columns 7 and 8 are used by the company to track closure. Each CAL is reviewed by the next auditor, with points being awarded for % on-time closure of line items. Recommendations MUST be addressed. Continual Improvement Opportunities MAY be addressed at the company's discretion.

Consolidated Corrective Action Log

Overall, there were **XX** recommendations and **YY** continual improve

Complete these with actual numbers

The auditor will complete the first three columns when writing the Opportunity. The company will complete the remaining columns an

Remove blue instructions

#	Audit Question	Recommendation / Continual Improvement Sugg
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Note that during the creation of the CAL, the auditor should consider the overall burden of the volume of CIs to determine if CIs should be written for the more optional end of the spectrum. Overwhelming a company that struggled to reach 80% with concepts to move it from 99.8% to 99.9% is counter-productive.

BASE Auditor Manual

Executive Summary

20	Executive Summary
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Target Audience

The Executive Summary is exactly what it is titled. It is a summary of the entire audit, designed to be read by a busy executive. As such, it needs to be limited to two minutes/two pages of contents and cover the highlights (and lowlights) of the audit in a crisp presentation. It also serves as the technical summary of the audit for SAFE and COR purposes, so has several formulaic technical details of the audit process that must be included. It is read by the company, BCFSC, WorkSafeBC COR staff, WorkSafeBC forestry and/or safety specialists and by WorkSafeBC administrative staff that may not be forestry or safety specialists. The language must be appropriate for all those audiences.

Requirements of Executive Summary

The following requirements must be presented in the following order:

- Clearly state whether company meets requirements (or would, in gap analysis case)
- State the type(s) of audit (Student, Certification, Maintenance, Joint, Phased, Gap Analysis, external, internal, etc.)
- Give actual score and score of lowest question (both to the nearest whole %) and state the requirements of achieving >80% overall and >50% in every question (or element for IMRTW)
- Give bullet list of major (3-5) strengths that logically flow from the notes
- Give bullet list of major (3-5) areas for improvement that logically flow from the notes
- Give company legal name, trade name if any and WorkSafeBC account if any
- List all the CUs the company has and all the CUs included in the audit activities (if any)
- State when and where audit occurred and number of site days
- Ensure the last day of data collection activities is clearly stated
- Provide a brief statement of the audit process covering documentation review, site observation and confidential interviews
- Include a statement that there are more recommendations included in the audit report that gives the company further guidance to improve on their health and safety program.

This bullet list is duplicated in the audit submission form as a construction aid. The auditor must delete the stock list during writing the audit.

The summary is to be written in full sentences with standard professional grammar and spelling.

- Bullet points, tables, photographs and other non-sentence constructs are acceptable additions to full sentences, but cannot be the whole summary. See rules on photographs from the 'notes' section on page 48.

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Report Processing

Processing or reviewing the report is the fourth of the five phases in the audit process. It can take as little as one day or as long as two months depending on the complexity of the company, the quality of writing, how many other reports are submitted to the BCFSC in the same week and the availability and response time of the reviewer and auditor.

Phase 4 - Report Processing – 1-60 days

21	Email report to audit@bcforestsafe.org within 14 days of last day of data collection
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Email the Report to BCFSC

Email is the default method of submitting audits. The web upload tool is also available but only for cases where email is proving problematic. The default may shift to web upload as Council systems evolve. Audit reports should be uniquely named. They should include the word BASE, the year (either 2 or 4 digits) and the company name or an abbreviation of the company name. Submissions must be in Word with .docx formatting. While reasonable attempts will be made to contact auditors over delinquent audits, it is ultimately the auditor's responsibility to submit the report on time. If the auditor experiences delay, extensions on a case-by-case basis may be granted. Please contact the BCFSC as soon as the delay is predicted.

Audit submission emails need to be uniquely named. They must include the word BASE, the year (either 2 or 4 digits) and the company name or an abbreviation of the company name.

The auditor will receive a confirmation of receipt by return email within one business day. A copy of the receipt is also sent by the BCFSC to the company contact email on the company profile as validation that the auditor has delivered a report. If the auditor does not receive a receipt message, they must contact the Council by phone.

Quality Assurance Review

22	Quality Assurance review at BCFSC
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Timeline

The target review time frame is four weeks. Some expedited reviews have occurred when a company has urgent needs for certification or recertification. During the year-end rush of audits, processing time may exceed eight weeks. Companies and auditors are requested to avoid December audits where possible for this reason.

Administrative Review

The audit report first undergoes an administrative review. This review covers non-safety aspects of the report, such as auditor training, company registration and an actual file being attached to the submission email that can be opened and has contents. The auditor will be contacted if administrative issues arise. The company is not contacted.

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Content Review

The audit report then undergoes a detailed content review for both safety and COR incentive purposes. BASE audits are reviewed by BCFSC staff members (BASE Safety Advisors) that have passed all the requirements of BASE external auditors but do not commercially audit for BCFSC. In case of work overload, contractors who are inactive BASE auditors may also be used. Current, active BASE auditors will not be used as reviewers to avoid conflict of interest between external auditors who may also be potential competitors.

Review Method

The report review uses the review features of MS Office. Comments and tracked changes are used to indicate issues and potentially solutions. Simple, obvious changes may be made with tracked changes if there are a small number of such issues. An original of the report as submitted is also retained for archival purposes.

The BASE audit reviewers attempt to be consistent with their review output by ongoing communications and comparative test cases, but it is recognized that individual reviewers cannot be identical. In addition, the review body of knowledge is constantly expanding, so review comments will evolve over time. This is particularly true early in the audit version's life cycle.

The overall review process is intended to be a collaborative process between the report's author and the reviewer that leads to superior results for the company, auditor and Council. Spirited debate on interpretations is perfectly acceptable. While the primary communication method is email, sometimes a phone call can quickly solve misunderstandings.

The review standard for internal auditors is more variable and on average lower than for external auditors. Reviewers attempt to gauge the desired level of detail and formality of reports. For example, an internal audit for a multi-national corporation where the report will most likely be reviewed at head office by someone four levels above the auditor will be reviewed at the same level as an external auditor as a courtesy to the author and their apparent needs. A report by the owner on a small local company will be reviewed to a standard consistent with the apparent culture of the company, subject to the audit questions being fully answered in an understandable way as a courtesy to that author and their apparent needs.

During review, each note is critically read to determine if it addresses the question, follows the guideline and correctly assigns a score based on the data presented in that note. If a recommendation is required, it must match the note and be appropriate for the company's issue. The Executive Summary and interview/site sampling information (from the post-audit NOAA and cross checked against the report's text) are also reviewed to ensure that the reported context of the audit is appropriate for the certification being sought by the company. The review standard is different for internal and external auditors. While the external report is aiming for professional report quality with zero spelling, grammar, typographic issues, an internal report review focuses on the clarity of the content.

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Once the initial QA review is complete, the reviewer emails the marked-up report back to the auditor, or lead auditor in the case of a team audit. Depending on the nature and number of comments the reviewer makes, overall commentary intended to assist the auditor may also be made, or the auditor may ask for some side information to help understand context, such as “What is an RTD in the context of road construction?”(RTD is an arbitrary collection of letters made to prove the point). It is important for both parties to understand that the reviewer was not present at the audit so only has the report to work from. Usually, the auditor has obtained all the necessary information but has not clearly and/or fully described his or her findings in the report.

Comments will be of two types: ones where edits are required to the current report and ones which are optional suggestions that would improve the current report or would be useful for consideration in future reports. 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 requiring specific sampling, etc.

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

Edits and Revisions by the Auditor

23	Edits and revisions by auditor <ul style="list-style-type: none">• Up to three cycles at maximum two weeks per cycle
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The reviewer then sends the marked up report back to the auditor by email for revisions. A copy of the marked-up report (with a file name modified slightly from the original file) is retained in the BCFSC data system for archival purposes. 97% of submitted reports require revisions of some type. Only 3% do not require revisions. The degree of revisions can range from a few key strokes to, in rare circumstances, complete re-write.

Timeline per Revision

The author has two weeks (14 days) to make revisions and send the revised report back to the specific reviewer. Completing the revisions as fast as practicable is recommended and is an auditor assessment parameter. Failure to complete timely revisions is a code of ethics violation and can result in auditor decertification and may affect the company’s certification as well.

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Method

The author must work from the file sent back from the reviewer and must leave comments and tracked changes on, in order to allow the reviewer to readily detect changes and revisions. This is essential for review efficiency and accuracy. Failure to comply can result in discipline, up to and including auditor desertification.

The auditor can address each of the mandatory issues in several ways:

- The auditor can modify the note, score or recommendation in the manner that the reviewer suggests
- The auditor can modify the text to support or explain their initial intent or conclusion
- Reply with additional side-bar logic refuting the reviewer's comment
- The auditor can directly send an email to the reviewer asking for clarification of the issue or providing context that the reviewer might be missing and which should not appear in the audit note
- Any combination of the above.

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

After any points are clarified and the edits are made, the file is sent by email directly to the particular reviewer. The auditor must work in the revised file sent by the reviewer and not start a new file from their own work. If the author has not altered the file name to indicate that it has been edited, the reviewer will do so using a standard protocol.

The revised file is then re-reviewed, but only for the issues already identified or any other issues that changes may now reveal. The auditor sequentially clears off comments and issues. This process of revision and review continues until both parties are satisfied that the report has reached minimum acceptable standards and that further revisions are either not required or are of no benefit. It is not necessary for the reviewer and auditor to reach final agreement on every single issue, although this is preferable. The higher the company score and the higher the overall note quality, the more allowance is available on disputed notes. This is because the disputed notes will not have sufficient point value to alter the company's score down to the 80% threshold. Conversely, a company with a nominal score of 80.1% will need to have every note extremely well-justified so that all parties are clear on whether the company was successful or not.

If all comments and issues are addressed successfully, then the review process concludes. If not all issues are resolved, the working file is again re-named and sent back to the author for further revisions.

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Timeline per Audit

The maximum number of revision cycles permitted is three, but the last cycle must have five or less outstanding issues. The maximum review process is therefore:

1. Full submission
2. QA 1 review
3. Revision 1 – substantially revised submission
4. QA 2 review
5. Revision 2 – 2nd substantially revised submission
6. QA 3 review finding 5 or less issues
7. Revision 3 – submission with only minor revisions needed.

In order to expedite reviews, reviewers prioritize reviewing revisions over new full submissions.

Dispute Resolution

During the review process, the complaint/dispute resolution mechanism (see page 76) is available as needed and may be initiated by the auditor, reviewer or company.

Conclusion

If the review concludes successfully, the next step is for the reviewer to add their approval to the report. If the review does not conclude successfully, all the following occur:

- The auditor is subject to discipline
 - Retraining and recertification may or may not be available
- The incomplete audit is evaluated by a panel of reviewers to determine if the company has sufficient audit contents to pass the audit
 - If the company passes, then the reviewer adds their content approval to the technically deficient report with comments
 - If the company does not pass then the reviewer signs off on the report, rejecting the report
 - The company must undergo a replacement audit for a rejected audit
 - An LSA option may be available
- WorkSafeBC is notified of the ‘failure of desktop QA’ for that auditor and company.

Final Clean Report

24	Final agreed-on PDF of report for company, auditor and BCFSC
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The reviewer completes the technical commentary at the end of the audit process, indicating SAFE and/or COR status(es) of the organization(s) being audited. The reviewer makes a final clean PDF of the audit report for archival purposes.

BASE Auditor Manual

Approval for Release

25	Approval from BCFSC for auditor to release report to company
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The reviewer releases the final PDF to the auditor with a message indicating that QA has been completed and the report is (or is not) approved for release to the company. It is the responsibility of the auditor to release the report to the company because it is most likely a significant term of the contract between the auditor and the company. The BCFSC does not release the report to the company.

The BCFSC prepares a summary letter to the company stating that they have (or have not) met the various requirements that they were attempting, including COR and what score they achieved. The certificate expiry date, next audit due date(s) and other technical account details are included. The auditor is not sent a copy of this letter unless the auditor is an internal auditor and the company representative.

Student Auditor Evaluation

25a	Student success if applicable
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If the auditor was a student, then the student audit report undergoes a scored evaluation. This evaluation is separate and independent from the determination of whether the company was successful or not. Students may be successful regardless of the company outcome. Companies may be successful regardless of the student outcome if the report contains sufficient contents to be validated.

Auditor Sends Clean Report to Company

26	Auditor sends final version to company (PDF, Word and/or hard copy)
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Whether and how the auditor releases the report is defined by the contract between the auditor and the company. When the auditor releases the report, it must include:

- The final QA-approved clean PDF
- A writable copy of the CAL in either Word or Excel for the company to add their contents to for the next annual audit
- Anything else that the contract has specified.

The auditor may submit this electronically or via hard copy. A final copy in Word may also be submitted as long as the PDF is also submitted.

At no time is the BCFSC considered to be the owner of the audit report.

BASE Auditor Manual

Financial Matters

Phase 5 - Financial Matters

27	BCFSC submits audit outcome to WorkSafeBC for COR incentive payment if applicable
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The fifth and final phase of the audit process is the closing of financial issues.

COR Data Entry

The BCFSC submits audit outcome to WorkSafeBC for COR incentive payment if applicable. If there have been no changes to the WorkSafeBC account since the audit date, then this process requires no further input from the company or auditor at this stage. Changes to the company legal name, ownership, WorkSafeBC account, classification unit(s) or locations may have an impact on COR eligibility and may require further information from the auditor and/or company. WorkSafeBC may at any time request a copy of the audit report, including any draft reports, from the BCFSC. BCFSC automatically complies with these requests and is under no obligation to report the request to the company or auditor.

28	Expenses, invoices and other financial matters
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Expenses, Invoices and Other Financial Matters

Money Issues

Final financial matters of the audit process are the fifth and final step. All terms of the contract between the auditor and the company should now be fulfilled. The company receives an audit report. The auditor receives payment and/or has their expenses reimbursed, depending on whether they are external, internal or student auditors. This step can take hours to months to process. The BCFSC is not party to those details and does not act in an enforcement position for contracts. Disputes over contracts should be settled in a court of law and only after the issue is no longer before the courts and the auditor is found to be at fault would a complaint/dispute resolution mechanism be appropriate.

Document Retention

The auditor MUST retain all their field notes and rough findings at least until the closure of the QA process. They may be needed during revisions. If the auditor belongs to a professional association with document retention rules, they will be required to retain copies of their notes as professional work. Examples include RPFs. The auditor may choose to retain copies or all notes notwithstanding having no external requirement to do so. If the auditor is permitted to dispose of rough notes, they should do so in a secure manner, subject to all the confidentiality requirements.

Any company documents obtained during the audit should be returned or destroyed as stated in the audit contract, including electronic copies and emails, unless explicit permission is approved (and the permission is retained with the documents in question).

BASE Auditor Manual

Limited Scope Audits (LSAs)

29	Limited scope processes
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A limited scope audit is a loop back to the second phase in the five phase process and is an audit in miniature for the rare cases that the company is slightly short of success in the audit.

Limited Scope Eligibility

A Limited Scope Audit (LSA) may be performed when the certification, maintenance or recertification audit (including Administrative audits, WIVAs and PIVAs)

- received an overall OHS score of 70% to 79%, regardless of question or element scores, OR
- received an overall IMRTW score of 70% to 79% with no element less than 50%, OR
- received a score on any OHS question less than 50%, regardless of overall score, OR
- found evidence of an uncertified faller manually falling trees for, or on behalf of, the company during the scope of the audit, OR
- any combination of the above.

The following conditions result in a company not being eligible for an LSA:

- Overall OHS score less than 70%
- Overall IMRTW score less than 70% or IMRTW Element score less than 50%
 - Only affects the IMRTW audit eligible
 - Not a barrier for an OHS LSA
- Company cannot complete sufficient actions to reach the passing threshold within 90 days after the original audit completed QA
 - Seasonal companies are typical examples
- Original auditor (or any team member in the case of team audits) is not available within the 90-day window after the original audit report completed QA
 - Exceptions may be available in extenuating circumstances. The company must contact the BCFSC for application
- The previous audit was already an LSA
 - Only one formal LSA per standard is permitted per year
 - The OHS and IMRTW LSAs can be independent of each other in the same year.

Limited Scope Auditor

The Limited Scope Audit is performed by the same auditor (or in the case of a team audit, at least one of the same auditors) as the previous audit. The limited scope audit only covers the necessary questions needed to gain sufficient points to reach a passing threshold, although additional questions and/or thresholds should be factored in to provide a cushion of points in planning the LSA.

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Limited Scope Data Collection

There is no particular requirement for the auditor to perform observations or interviews as part of the LSA process, unless there is no other way to obtain the necessary points. There is no particular requirement for an auditor to visit the company if the necessary documentation evidence can be evaluated remotely. Cost-effective methods of addressing audit score deficiencies are recommended.

Limited Scope Methods

There are two methods of performing Limited Scope Audits, fast and formal.

Fast LSA

The fast LSA is managed by the auditor and all actions and reports must be completed and incorporated into the final audit report due 14 days after the last date of on site activities and is designed for very fast and very small technical deficiencies.

Fast LSAs do not require a NOAA.

Formal LSA

The formal LSA gives the company 90 days after the closure of the audit report Quality Assurance (QA) and involves BCFSC in the active management of the corrective action process.

Formal LSA's require the auditor to submit a new NOAA that details their plans for re-auditing. The sampling plan section of the NOAA needs to detail which questions will be addressed and the reasonably attempted score outcome that the BCFSC can determine if the overall LSA plan would reasonably result in success. The LSA NOAA is handled and tracked the same as a regular audit (other than it appends to the original audit database record, rather than creating a new record).

LSA Reports

The report for an LSA (regardless of the method being fast or formal) is a modification of the regular audit report. The applicable question(s) have two notes (normal and LSA) with the LSA portion somehow delineated (highlight, inset, italics, colour, etc. as the auditor's personal style dictates) and the question score is based on the LSA outcome. An example would be a single question issue of the company not holding a drill (BASE 4, A3.1). The company holds a fire evacuation drill two days after the auditor leaves the site, documents it and changes the ERP based on the drill, recording that change in the JOHSC minutes (where the meeting was three days after the drill) and a re-issue of the ERP. The company then sends electronic versions of the drill documentation, JOHSC minutes and revised ERP to the auditor via email five days after the auditor wraps up on site (and before the auditor had submitted the report to the BCFSC). As part of the evacuation drill, an injury scenario was included as a First Aid practice. Possible (and partial for the purposes of compactness) notes would be (assuming the company does not work from heights, water or have confined spaces).

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LSA Note Example

A3.1

Documentation:

Based on interview with the OHS Coordinator, the company did not hold any drills; therefore no points are awardable for documentation or interview.

LSA:

Two days after the auditor left the site, the company held a fire evacuation drill at their main shop which included a first aid drill for the attendants. This was documented on the drill review form of October 12th and the JOHSC minutes three days after the drill included content about the drill. Specific improvements recorded in the minutes were the need to give all Attendants keys to the first aid room and to add a responsibility to Reception to evacuate with the visitor sign-in binder. The company sent the auditor the revised ERP with the new duty listed under 'Reception' on page 32. 2 points are now awarded for having the first drill and a further 1 point for the inclusion of the first aid scenario. 2 more points are awarded for showing JOHSC review and ERP amendment. 5 total documentation points are awarded.

No interviews were performed since the company already met the 5/10 point threshold. 0 interview points are still awarded by default although the actual interview scores would most likely be higher.

Executive Summary Handling

The Executive Summary also needs to reflect that the LSA happened.

LSA Executive Summary Example

An example would be:

For the successful external recertification audit, initially the company scored 88% but did not achieve the 50% threshold in only one question. The company held and documented an evacuation drill two days after the audit data collection was completed, resulting in a revised score of 89% with at least 50% achieved in every question.

LSA Administrative Issues

The company's official audit date is not modified by a successful LSA. It is still indexed to the last day of on site data collection of the original audit, even if the LSA occurs in the subsequent calendar year. Therefore an ultimately successful December 17, 2018 audit might have the LSA concluding in early May 2019.

Section 4 Auditor Support

External and Internal Auditor Overview

Certified auditors are divided into two different levels of certification.

External

External auditors are required to have more stringent and robust education and training backgrounds, and typically work as consultants in the industry.

Internal

Internal auditors require a lesser amount of formal occupational health and safety training with emphasis on their forestry experience and knowledge, in the development and implementation of their employer's safety management system. Internal auditors **MUST** be an employee or dependent contractor of the company and are only permitted to perform maintenance audits for that company. If an internal auditor moves companies, they are responsible to notify the BCFSC of that change. The BCFSC strongly recommends that internal auditors provide a personal email address in addition to the employer email so that communication can be maintained if auditors change employers.

Personal Certification

Auditor certification is issued to an individual, rather than to a company. This is particularly relevant for internal auditors. If the person trained as an internal auditor leaves the company, it is the company's responsibility to select a new person for internal auditor training. The company must notify the BCFSC that they no longer have a trained person on staff.

As a personal certification, it is the responsibility of the auditor to manage all aspects of obtaining, maintaining and advising others of their auditor certification.

Transportable

The auditor is to notify BCFSC when they leave a company and if they join a new company that is either certified or eligible for certification.

Scope of Certification

External

An external auditor is certified to perform audits for multiple companies provided they are not in conflict of interest. A certified external auditor may also perform an internal audit of their own auditing company. See Conflict of Interest section at the front of this manual for more details.

BASE Auditor Manual

Internal

An internal auditor is only certified to perform internal audits for the one company that they are a permanent employee of (i.e. receives an annual T4 as an employee for tax purposes). In some cases, multiple companies that are related in a single corporate entity may share a common internal auditor. Approval is required on a case-by-case basis from BCFSC and may require WorkSafeBC approval.

Internal auditors are specifically prohibited from performing audits on multiple unrelated companies.

Hierarchical

Subject to conflict of interest rules, a person with a specific level of training is also permitted to audit to any audit standard less complex than the one they are trained in. For example, a BASE internal auditor may also perform SEBASE and IOO audits, but only for companies that they are employed by or are in the same corporate entity. A BASE external auditor may also submit a SEBASE internal audit for their own auditing company or submit small employer audits for any company subject to conflict of interest requirements.

Hierarchy of auditor qualifications	
High ↑ Low	BASE External – certified
	BASE Internal – certified
	BASE auditor – student or has passed classroom theory only
	SEBASE / ISEBASE
	IOO

Training Process Overview

Candidates must

- Apply
- Meet minimum criteria
- Be accepted
- Attend classroom training successfully
- Perform a student qualifying audit at no cost to the host company

BASE Auditor Manual

Application

Auditors apply to be accepted into Auditor training. The 'Auditor Candidacy Competency Matrix' on the following page and in the Appendix to the manual gives the points-based minimum acceptable background for new candidates. Meeting minimum standards does not guarantee that a candidate will be accepted in to any particular course.

Note that the entire external auditor certification process will consume approximately three weeks over the period of several months and when combining course costs, transportation and lost business consulting time costs, end up costing the candidate up to \$15,000. There are approximately 50 external auditors established in the program and approximately 100 auditing contracts issued by clients per year for the province. Furthermore, due to the restriction on not providing auditing services to existing consulting clients of that auditor, the potential business opportunities require careful evaluation by the candidate before committing to the process.

All candidates must submit

- A completed copy of the 'Auditor Candidacy Competency Matrix' with any necessary supporting information.
- A completed Auditor Application form (internal or external, as appropriate) found at: www.bcforestsafe.org/training.html
 - Professional reference for external candidates only: Two professional references including current contact information and description of relationship with auditor applicant.

A BCFSC representative will contact all applicants to confirm receipt of application via email or letter.

Screening

The BCFSC will review and evaluate applications based on the established criteria of education, occupational health and safety training, experience, auditing and relevant forestry experience. An interview by telephone or in person may be conducted by BCFSC staff with all short-listed applicants to evaluate communication, interpersonal and other soft skills. Meeting minimum standards does not guarantee seating in general or in any particular course. All courses are operated on a cost-recovery basis and are subject to minimum enrollment criteria.

The BCFSC will notify all applicants whether they were accepted/not accepted into the Auditor Training Program. Applicants who are accepted into the training program will receive a formal notification of acceptance into the Auditor Training Program. Applicants who are not accepted will receive a formal notification of non-acceptance to the Auditor Training Program which will include reasons why they were not accepted. In addition, information on professional development opportunities will be offered as appropriate. The auditor candidacy competency matrix is on the following page.

BASE Auditor Manual

Auditor Candidacy Competency Matrix

Parameter	Pts	Scoring	Your Score	Minimum for Internal	Minimum for External	Maximum Possible
Education	1	Grade 12 Equivalency		1	1	46
	2	Points per two-year post-secondary diploma or certificate in progress In any field Max 2 points				
	4	Points per completed two-year post-secondary diploma or certificate In any field Max 8 points				
	5	Points per four-year post-secondary degree in progress In any field Max 5 points				
	10	Points per completed four-year post-secondary degree In any field Max 30 points				
Industry Work Experience (in any role)	1	Points per whole year Max 10 points		2	2	12
	1	Points per whole quarter employed by or consulting at BCFSC as a reviewer and/ or advisor. Max 2 points				
Experience in Current Company (including consulting company / owner)	1	Points per whole year Max 10 points		1	2	12
	1	Points per whole quarter employed by or consulting at BCFSC as a reviewer and/ or advisor. Max 2 points				
Safety Training and Experience	1	Points per year or part thereof where safety is >49% of your responsibilities Max 10 points		2	5	46
	1	Points per week-equivalent OHS specific training course. Max 5 points.				
	5	Points per year-equivalent OHS-specific post-secondary education Max 20 points				
	1	Current CHSC designation				
	10	Current CRSP designation				
Auditing Experience	0.1	Points per SEBASE / ISEBASE audit performed or reviewed Max 3 points		0	5	24
	1	Points per BASE audit performed Including as a team member Including full and verification Excluding Administrative audits Max 5 points				
	1	Points per large employer COR audit performed for a BC Certifying Partner other than BCFSC Max 5 points				
	1	Points per OHSAS18001 audit lead Max 5 points				
	1	Points per ISO14001 audit lead Max 3 points				
	1	Points per ISO9001 audit lead Max 1 points				
	2	Points per OHS course with auditing content (i.e. ISO auditor, BCIT diploma, CRSP designation). Max 2 points				
Minimum Total				10	20	140

BASE Auditor Manual

Course Contents

Both internal and external auditor training classroom sessions will include lectures, class discussions, group exercises, training in the audit instrument, and instruction regarding the auditor Code of Ethics.

Auditor classroom sessions will cover the following topics over three days:

- Overview of Safety Auditing /Auditor Code of Ethics
- Defining audit scope
- How to organize audit activities at a basic level
- Review of audit documentation
- How to conduct audit interviews
- How to conduct worksite observations
- How to process audit data
- Generating an audit report at a basic level
- Presenting audit findings to the BCFSC
- Maintaining professional competence.

External students will cover the following additional topics over two 2 additional days:

- Conflict of Interest as applicable to external auditing
- The business of external auditing
- How to organize audit activities at an advanced level
- Generating an audit report at an advanced level.

Students will receive:

- A student manual
- A BASE audit document
- A BASE Auditor Manual
- Other data relevant to the task of auditing as required to complete the task.

Fees

Student auditors will be notified of the cost of the course prior to registration. Payment can be made via credit card, cheque or money order. Travel, meals (other than lunches on class days), and accommodation are the responsibility of the student.

BASE Auditor Manual

Training Course Evaluation/Assessment

All students must complete classroom sessions and achieve a passing grade of 80% on the written exam.

Students who are not successful in the classroom portion have the following options:

Students who receive a mark between 70%-80%.

Provisional Pass: students can proceed to the certification audit, but must score higher than 80% on the audit report to pass the required standard in order to achieve 80% overall on the combination of theory and practical work.

Students who receive a mark < 70%:

Internal applicants will be required to reapply to take the course, and will receive information on development opportunities. These students are required to obtain approval from the course instructor to proceed with the student qualification audit and cannot become certified auditors until retaking the course.

Student Qualification Audit

Following successful completion of the course and exam, a student qualifying audit must be conducted within 36 months of completing the theory course. Students will be responsible for the arrangement to conduct a student certifying audit. Each student must conduct an entire audit, but depending on the scope of the company, the audit may be for only part of the company, subject to BCFSC approval.

Internal student auditors audit their own company. External student auditors must audit a company that they do not work for and are not in conflict of interest with. The BCFSC will notify registered companies on the availability of external student auditors and will notify external student auditors when there is a request for a student audit. External student certifying audit must be conducted in the area of expertise of the student auditor. External student auditors are required to choose a company that is not yet certified to conduct a gap analysis as their student certifying audits or may perform a maintenance audit for a certified company. The gap analysis may be performed on a SEBASE certified company that is intending to grow to BASE size with case-specific approval from BCFSC. The audit report must meet company certification/recertification standards, but will only count as a maintenance audit or gap analysis for the company, as applicable. BASE Gap analyses for SEBASE companies may be acceptable as an alternate to the company's regular annual audit requirement subject to BCFSC and/or WorkSafeBC approval.

Student External Audit Costs

The external student audit must be performed free of charge since the candidate will not yet be a certified auditor. The audit will not be eligible for SAFE Company certification or recertification. The external student auditor may ask the company being audited to reimburse for expenses such as travel, meals, accommodation, fuel, etc.

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Student Audit Evaluation/Assessment

All student audit reports are required to be submitted to the BCFSC within 14 calendar days from the last day of audit activities. Student audits must include all documentation identified on the submission checklist. If the auditor wishes to be recognized for IMRTW auditing, IMRTW must be included in the audit report. Student audits will be evaluated based on the requirements of the standardized Student Audit Evaluation Tool. To be deemed successful, student audit evaluations must receive a passing mark of at least 80%. The actual company score in the audit report has no bearing on student success.

Auditor certification is achieved through a combined passing mark of 80% on the final exam and student audit:

The written exam is 40% and

The student audit is 60% of the total score.

Students who are not successful will have an individual action plan developed. This may include specific achievements and/or retaking the entire course and/or a full student audit. Students may only attempt the course twice without special permission.

The responsibility of ensuring that the auditor remains current with their certification lies with the auditor. Failure to maintain certification means that the person must start the auditor certification process at application again. No cost relief is available and there is no guarantee that they will meet current auditor candidacy acceptability standards or that a particular course will be held.

Duration of Certification

All certified auditor certificates will be valid for three years and certified auditors are required to be recertified every three years.

Maintaining Certification

Students successful in passing the classroom component and student audit will receive a notification from the BCFSC stating that they have passed. All auditors are assigned an auditor number to use on the NOAA. A newly certified external auditor is also required to complete an auditor competency matrix entry and should submit an auditor profile detailing their professional data. The external auditor profile and matrix will be posted on the BCFSC website.

www.bcforestsafe.org/safe_companies/large_companies/find_auditor.html.

The auditor is responsible for checking the accuracy of the posted profile and associated contact information, including embedded hyperlinks.

Internal auditors are not required to submit their auditor profile as they are only permitted to conduct maintenance audits for companies where they are employed.

BASE Auditor Manual

Training

All auditors must attend at least seven hours of BCFSC provided training every three year auditor certification cycle. Auditors not meeting these requirements must apply to the BCFSC for an extension to maintain auditor certification status. Extensions will be considered on a case-by-case basis and acceptance of the extension is not automatic. If no extension is requested, certification may be removed.

Activity

All certified auditors are to complete at least two audits over the three year certification period to remain certified. Failing to meet requirements means that the person must start the process at application again. No cost relief is available.

Progression from Internal to External Auditor

There may be circumstances where an internal auditor wishes to become certified as an external auditor. This process is conducted in the following manner:

- Meet the education and training requirements for an external auditor and be accepted to attend the course.
- Attend the external auditor's course or attend only the additional lessons not covered by the internal auditor course and take the exam of the external auditor course.
- Submit a Student External Audit to the BCFSC within 36 months of completion of the course.
- Achieve at least 80% of the combined score from the course exam and student audit (course exam worth 40% and student audit worth 60% of the total score).

Maintaining Auditor Certification

Auditors must meet administrative and quality assurance requirements in order to maintain their auditor certification.

Administrative Requirements

Internal and external auditors can have their certification suspended by the certifying partner if, in the BCFSC's opinion, there are circumstances which would support such an action. Reasons for suspending certification would include, but not be limited to:

- Failure to submit audits, NOAAs or revisions within specified timelines
- Failure to complete an audit to the required standards, including timeliness
- Failure to follow the auditor Code of Ethics
- An auditor conducting themselves in a manner inconsistent with good audit practices or processes
- Failure to comply with timely document submission requirements
- Failure to complete the necessary minimum number of audits
- Failure to attend sufficient training hours.

BASE Auditor Manual

Auditor Quality Assurance (AQA) Requirements

BASE external auditors are required by WorkSafeBC to be subject to on site quality assurance visits. At least 1/3 of all active external auditors are visited each year. The 1/3 is selected based on

- Complaints from the public, employers, a WorkSafeBC officer, or auditors about the external auditor
- QA review deficiencies
- Alert from WorkSafeBC that the auditor has had their certification suspended or terminated/revoked by another Certifying Partner
- More than one employer audited by a particular auditor has been identified for a WIVA
 - The auditor's clients have safety management system issues identified by WorkSafeBC. An auditor's client's performance is required by WorkSafeBC to be used to measure auditors.
- Statistical comparison to auditor pool to identify outliers
- High volume auditors
- All auditors who were active in the last year that have not gone through the Auditor Quality Assurance (AQA) process in three active years previous to last year.

There are two types of on site quality assurance visits: shadow audits and post-audit verification. Shadow audits follow the auditor during at least part of the audit and provide feedback on auditor activities and practices as well as third party commentary on the verification of facts presented in the auditor's report. Post-audit verification is a visit within three months after the audit that provides verification of facts presented in the auditor's report. In each case, structured feedback is provided to the auditor.

The outcome of the on site quality assurance visit ranges from commendation of the auditor's practices through coaching discussions to the steps of the discipline process. The auditor will receive a written report of the visit. The BCFSC is required to provide at least statistical reports on auditor quality assurance and WorkSafeBC may request any specific full report. The BCFSC is under no obligation to inform any auditor that WorkSafeBC has requested a quality assurance report about that auditor.

Section 5 Dispute Resolution, Discipline and Appeals

From time to time, companies, auditors, WorkSafeBC and members of the public will provide feedback to BCFSC about the SAFE Companies or COR program, incentives, auditors and/or certified employers. Any individual has the right and responsibility to complain to the BCFSC if they perceive:

- being treated unfairly by the BCFSC as an individual, whether trainee, auditor or other
- being treated unfairly by the BCFSC as a company, whether registered or certified or seeking to be either
- a BCFSC auditor has not followed the auditor manual and/or code of ethics
- BCFSC audit results do not represent reality
- Other audit irregularities are alleged to have occurred.

Feedback may be positive, negative or neutral. The BCFSC has an obligation to collect and respond to each item of feedback. The coordinator of this process is the Director of SAFE Companies.

If the feedback is negative about the performance or activities of a certified company or certified auditor, the BCFSC will investigate further. Investigation steps may include statistical review, auditor or company quality assurance and direct evidence collection, as appropriate for the nature and severity of the alleged issue.

In the event that 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 that is being contested. As the certifying partner, the BCFSC will initially review the matter and ensure the report is free from clerical errors and that the auditor has applied a consistent approach to the question or element of interest. The target time to complete this review is two weeks.

If a discrepancy remains after that, the matter will be reviewed further by the BCFSC and may involve other parties (a sub-committee) as required (e.g. WorkSafeBC, legal counsel, etc.) The target time for that review is six weeks.

If the employer's complaint is validated by the sub-committee, points will be awarded for the audit question (this does not necessarily ensure that SAFE and/or COR certification will be awarded, as all OHS questions of the audit must receive a minimum of 50%, with a total score of over 80% achieved for the entire audit). The auditor that performed the audit will receive clarification on how to interpret the topic of interest 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(s) and/or question(s).

The final outcome of dispute resolution is not subject to appeal unless significant new evidence is presented.

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Feedback Management

Feedback may be on the SAFE Companies and/or COR program, specifically including but not limited to:

- Auditor candidate selection
- Auditor training
- Auditor student evaluation
- Student audit performance
- Company performance
- Quality assurance reviews
- Quality assurance on site activities
- Audit irregularities
- Administrative requirements
- Discipline issues.

If the feedback is made by an auditor or auditor candidate, then the auditor/candidate will be asked to submit a written report detailing their issue and proposed remedy. The BCFSC will review the issue to determine if the BCFSC Policies and Procedures and COR Standards and Guidelines were followed. The target time for that review is two weeks. The closer that these guidance documents were followed, 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, the matter will be reviewed further by the BCFSC and may involve other parties as required (e.g. WorkSafeBC, legal counsel, etc.) The target time for that review is six weeks. The sub-committee will provide a final decision on the issue in writing to the complainant with supported justification. The decision of the sub-committee is not subject to appeal.

In all cases, feedback (positive, negative or neutral) will be treated as an opportunity for program improvement. The overall objective is always to find practical ways to reduce serious injuries and fatalities in the forest industry in British Columbia.

Any complaint or any appeal of a BCFSC decision can only be made by the person, including a management representative of a company, where the complainant is a company, directly enrolled, registered, certified, reviewed or otherwise directly impacted by the issue.

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Complaint and Appeal Process

1. The complainant must contact the BCFSC and describe:
 - a. What result or action is being appealed or what situation is of concern
 - b. What is the basis of the appeal or concern
 - (i) In general, the complainant must describe:
 - how the BCFSC did not follow its own (or COR's Standards and Guidelines) procedures or policies, or
 - how the procedures or policies are technically or legally incorrect or
 - how there was a factual or technical error leading to the incorrect outcome being appealed
 - what corrective action(s) the complainant believe(s) is/are needed
- Contact options include:
- Director, SAFE Companies, BCFSC, 420 Albert Street, Nanaimo, BC, V9R 2V7
 - Safeco@bcforestsafe.org
 - Telephone 1-877-741-1060
 - Staff will record the information and forward to the Director
2. The letter will be reviewed by the Director of SAFE Companies
 - a. The Director will collect materials held by the BCFSC related to the appeal, and they will contact the complainant to make sure they have access to all the relevant material
 - b. They will speak with the complainant and review possible options for resolution
 - c. As a final step, the Director will complete a report on the issue, either recommending a mutually agreeable resolution, or, if one has not been found, adjudicating the issue based on the facts. This will happen within 45 calendar days of the date the appeal communication was received
 3. If the Director's findings do not satisfy the appeal, the complainant must notify the BCFSC of this within 30 days of the receipt of the report from the Director
 4. The BCFSC will receive the information reviewed by the Director and will request that the complainant attend a meeting, including telepresence options
 5. The BCFSC will review the policies, procedures and outcomes of the file, and make a final decision.
 - a. This will happen within 60 days of the BCFSC receiving the notification of appeal
 6. Records of each dispute or concern and its resolution are retained in the corresponding company's and/or person's file
 7. Final outcomes of disputes, complaints and appeals are not re-appealable unless significant new evidence is brought forward.

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Discipline Process

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

The 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 in nature, and will result in swift intervention by the BCFSC. 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 reoccur
- A requirement that the auditor undertake retraining
- Suspension of the auditor's certification
- Permanent removal of the auditor's certification.

All sanctions against an auditor will be preceded by a full investigation. This will provide the auditor with an opportunity to present evidence or logic as to why disciplinary measures should not be applied. The BCFSC is not required to apply progressive discipline in situations which are serious in nature and which 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 training.

Formal letters and retraining requirements are issued at the discretion of the Director SAFE Companies. Removal of certification also require the approval of BCFSC's CEO. In the event of an alleged breach of the Code of Ethics, auditors will cooperate fully with an inquiry. Failure to cooperate is itself a violation subject to disciplinary action.

Auditor Decertification Process

Auditors may be decertified for disciplinary reasons (as described above) or for failing to meet administrative requirements. Decertification may be limited to the BCFSC or, in serious cases, expanded to all include all Certifying Partners through WorkSafeBC.

Administrative Decertification

Auditor decertification may result from failing to meet certain administrative requirements. These include:

- A failure to attend at least seven hours of training in the three year certification cycle
- A failure to participate in at least two eligible audits in the three year certification cycle.

Auditors are responsible for maintaining their own records and staying aware of their status with respect to these requirements.

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At the end of the three year auditor certification cycle, the BCFSC will issue either a new certification with a three year expiry, or a formal letter to the auditor advising them that they have lost their certification for administrative reasons.

WorkSafeBC

In addition to the above-mentioned auditor discipline and decertification processes, the BCFSC may apply to WorkSafeBC to have an auditor's name added to a list of decertified auditors. This list is available to all Certifying Partners in the province, but is not publically accessible.

WorkSafeBC controls the list and defines the standards of evidence required for auditor's names to be added to it. Requirements include a significant and/or repeat disciplinary infraction(s) that are fully documented, with auditors given the opportunity to appeal to the Certifying Partner and WorkSafeBC before their name is listed, either temporarily or permanently.

Auditor Recertification Process

Recertification after Administrative Loss

External Auditors

Following decertification due to an administrative deficiency, external auditors may develop an individual corrective action plan in consultation with the BCFSC. These plans may include:

- Specific training and or 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-BCFSC audit.

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

Internal Auditors

Internal auditors who are decertified only 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.

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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.

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 which the auditor may 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.

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Section 6 Appendices

Interview Sample Size

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 to 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 to 11	8	310-312	40	606-615	71
12 to 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				

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Site Selection Cycle Rules

Year	Audit Type	Visited Third
1	Certification	A
2	Maintenance 1	B
3	Maintenance 2	C
4	Recertification 1	B
5	Maintenance 1	C
6	Maintenance 2	A
7	Recertification 2	C
8	Maintenance 1	A
9	Maintenance 2	B
10 – Repeat year 1	Recertification 3	A - Repeat year 1

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Auditor Candidacy Competency Matrix

Parameter	Pts	Scoring	Your Score	Minimum for Internal	Minimum for External	Maximum Possible
Education	1	Grade 12 Equivalency		1	1	46
	2	Points per two-year post-secondary diploma or certificate in progress In any field Max 2 points				
	4	Points per completed two-year post-secondary diploma or certificate In any field Max 8 points				
	5	Points per four-year post-secondary degree in progress In any field Max 5 points				
	10	Points per completed four-year post-secondary degree In any field Max 30 points				
Industry Work Experience (in any role)	1	Points per whole year Max 10 points		2	2	12
	1	Points per whole quarter employed by or consulting at BCFSC as a reviewer and/ or advisor. Max 2 points				
Experience in Current Company (including consulting company / owner)	1	Points per whole year Max 10 points		1	2	12
	1	Points per whole quarter employed by or consulting at BCFSC as a reviewer and/ or advisor. Max 2 points				
Safety Training and Experience	1	Points per year or part thereof where safety is >49% of your responsibilities Max 10 points		2	5	46
	1	Points per week-equivalent OHS specific training course. Max 5 points.				
	5	Points per year-equivalent OHS-specific post-secondary education Max 20 points				
	1	Current CHSC designation				
	10	Current CRSP designation				
Auditing Experience	0.1	Points per SEBASE / ISEBASE audit performed or reviewed Max 3 points		0	5	24
	1	Points per BASE audit performed Including as a team member Including full and verification Excluding Administrative audits Max 5 points				
	1	Points per large employer COR audit performed for a BC Certifying Partner other than BCFSC Max 5 points				
	1	Points per OHSAS18001 audit lead Max 5 points				
	1	Points per ISO14001 audit lead Max 3 points				
	1	Points per ISO9001 audit lead Max 1 points				
	2	Points per OHS course with auditing content (i.e. ISO auditor, BCIT diploma, CRSP designation). Max 2 points				
Minimum Total				10	20	140

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Definitions

Term	Definition
Company	<p>The organization being audited.</p> <p>The company may have clients, licensees and/or Prime Contractors above them in the responsibility structure. To those organizations, the company would be a contractor (or subcontractor).</p> <p>The company may have contractors and sub-contractors below them in the responsibility structure. To those organizations, the company would be a client, Prime and/or licensee.</p> <p>The audit report is to be about the company being audited and the areas that they have control over. The actions of a company under the audited company in the contractor chain only impact the audit report in how the audited company should be managing the activities, and not deal with issues that are internal to the contractor (i.e. failure of the subcontractor to maintain equipment is not a deficiency in the maintenance program of the company, but may be a weakness in contractor selection or oversight). Similarly, if the deficiencies that impact the company are caused by a company above them in the responsibility pyramid, they only impact the company audit in so far as the company has control over the issue (i.e. reporting needed road maintenance to the Prime is the maximum expectation if the company being audited has no road maintenance responsibility.)</p>
Contractor	<p>A company or a person other than an employee, that the company pays (including indirectly via a contractor chain) AND is present on the company-controlled worksite.</p> <p>Contractor, for the purposes of the audit, is a relative term that applies to an organizational level UNDER the company being audited. It is not an absolute term, since most companies are also contractors to the company above them in the responsibility pyramid. External auditors are contractors .</p>
Documentation only for Endorsement	<p>Some questions in the BASE 4 tool are marked 'documentation only for endorsement'. The company submits the required policy, procedure, standard or other guidance document for the applicable topic to the auditor, who prepares a condensed report using only the indicated questions.</p>
Endorsement	<p>The company requires certification in order to work, but cannot be audited until they have work. An endorsement is a successful review of the company's policies and procedures to help ensure that they are ready to work. Once the endorsed company is working, they must undergo a full certification audit, which may use the auditor used for endorsement if the company and auditor wish. This may also be referred to as an 'Administrative audit'.</p>
IOO	<p>A company with no more than one field worker other than IOO-exempt personnel, AND no contractors other than IOO-exempt personnel AND with no more than one office support person who does NOT supervise, direct or dispatch the field worker.</p>

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Term	Definition
IOO-Exempt Personnel	<p>One person for a safety watch for an unlimited number of days per year per IOO.</p> <p>An additional field employee for no more than 10 person-days per calendar year per IOO for vacation, relief or additional special project labour.</p>
ISEBASE	<p>An ISEBASE company has a peak company size of 2-5 workers (not including one worker who works for only 10 working days or less in the year), that is not an IOO.</p>
Multi-person IOO	<p>A company with no more than 3 field workers other than IOO-exempt personnel AND</p> <p>no contractors other than IOO-exempt personnel AND</p> <p>with no more than one office support person who does NOT supervise, direct or dispatch any field workers AND</p> <p>the up to 3 field workers are all self-contained and do not rely on each other for daily support.</p> <p>A multi-person IOO may not exceed 4 field workers other than safety watch, including temporary workers, at any point in the year.</p> <p>While a multi-person IOO can be awarded SAFE certification, it is on a per-person basis rather than per-company and is therefore not COR-eligible.</p>
New Worker	<p>means any worker who is:</p> <ol style="list-style-type: none"> a. new to the workplace b. returning to a workplace where the hazards in that workplace have changed during the worker's absence c. affected by a change in the hazards of a workplace d. relocated to a new workplace if the hazards in that workplace are different from the hazards in the worker's previous workplace.
SEBASE	<p>A SEBASE company has</p> <ul style="list-style-type: none"> • An average size in its operating* months for the year of 6 to 19.99 • A peak size for any month of the year of 6 to 24. <p>*an operating month is any month that the company is at least 25% of its peak size. Companies at 19.99 average and 24 peak are still SEBASE.</p>
Small	<p>Any company that is IOO, ISEBASE or SEBASE company.</p> <p>A company that is not a BASE company.</p>
Visitor	<p>A person or company who is not paid by the company AND</p> <p>is present on the company-controlled worksite and is never left unchaperoned on that worksite.</p>
Young Worker	<p>Any worker, including a supervisor, under 25 years of age.</p>

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Links

COR Program with Standards and Guidelines (with addendums)

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

SAFE Companies Standards and Guidelines

www.bcforestsafe.org/other/newsletters/2010-11-15/SAFE%20Companies%20Guidelines%202010Oct07.pdf

BASE Audit Resource Page

www.bcforestsafe.org/safe_companies/large_companies/resources.html

Current NOAA for a single company

www.bcforestsafe.org/files/NOAAVersion17.docx

Current BASE Audit

www.bcforestsafe.org/files/frm_xBASE4AuditSubmission.docx

Training Application Page

Internal Auditors

www.bcforestsafe.org/training/safe_companies/internal_auditors.html

External Auditors

www.bcforestsafe.org/training/safe_companies/external_auditors.html

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