ENERGY
SAFETY
CANADA

AUDITOR & SECOR ASSESSOR CODE OF ETHICS

1.0 PURPOSE

This Auditor and SECOR Assessor Code of Ethics identifies the values and principles of conduct expected of Energy Safety Canada Certified Auditors and SECOR Assessors, as deemed necessary by Energy Safety Canada. Competent and ethical Auditors and SECOR Assessors are essential for the achievement of Energy Safety Canada's mission to improve the health and safety of workers through driving safety standardization.

The purpose of the Energy Safety Canada Auditor/ SECOR Assessor Code of Ethics is threefold:

- To inform Auditors and SECOR Assessors of their ethical responsibilities and the Energy Safety Canada standard of professional conduct;
- To provide assurance to all employers that all Energy Safety Canada Certified Auditors and SECOR Assessors meet the established performance standards; and
- To establish clear criteria regarding misconduct allegations.

2.0 TERMS AND DEFINITIONS

- "Audit" means an evaluation of an organization's health and safety management system to an approved standard, carried out by an Energy Safety Canada-certified Auditor or SECOR Assessor.
- "Auditing" means performing an Audit.
- "Auditor" means the Energy Safety Canada-certified Auditor.
- "Code" means this Energy Safety Canada Auditor/SECOR Assessor Code of Ethics.
- "COR" means a Certificate of Recognition or Small Employer Certificate of Recognition, which is a status obtained by Employers and recognized by the Governing Bodies that have responsibility for the administration of the COR program in their jurisdiction.
- "Employer" means an entity that contracts with the Auditor to perform an Audit on the Employer's operation and any employees, agents, or representatives of that entity.
- "SECOR" means Small Employer Certificate of Recognition, which is a status obtained by Employers with 10 or less employees and recognized by the Governing Bodies that have responsibility for the administration of the SECOR program in their jurisdiction.
- "SECOR Assessor" means the employer or key employee responsible for taking the required training and completing the SECOR Audit report.

- "Energy Safety Canada" means Energy Safety Canada and any of its employees, agents, or representatives.
- "Energy Safety Canada Safety Audits and Certifications Manual" means all officially signed policies, procedures and other guidelines officially adopted by Energy Safety Canada and formally captured and made available under this document title, as amended from time to time.
- "External Certification Audit" means an Audit performed to enable an Employer to obtain or renew a COR.
- "Confidential Information" includes the identity of interviewees interviewed by the Auditor during an Audit, information identified by the Employer to the Auditor as being Confidential Information, the Employer's Intellectual Property and any software, hardware, firmware, documentation, data, drawings, designs, benchmark tests, specifications, trade secrets, object code and machine readable copies of software, source code, financial information, know-how and any other proprietary information supplied by the Employer to the Auditor.
- "Conflict of Interest" means a situation in which the Auditor's ability to perform an Audit objectively may be affected, or may be perceived to have been affected, and includes, but is not limited to, the situations set out in section 4.0 of this Code.
- "Corporate Group" means consulting firms, professional corporations, or other corporate entities who work together or individually by reason of the Auditor's employment arrangements, whether the Auditor is an employee or contractor of the Corporate Group.
- "Cross Audit" means a pair of audits performed within the same calendar year as follows: An Auditor who works for Company "A" performs an Audit on Company "B", and an Auditor who works for Company "B" performs an Audit on Company "A".
- "Governing Bodies" means all government departments or bodies in Alberta or British Columbia that have responsibility for the administration of the COR program in their jurisdiction, including Alberta Employment, Immigration and Industry, the Workers' Compensation Board of Alberta, and the Workers' Compensation Board of British Columbia, doing business as WorkSafe BC.
- "Intellectual Property" means all intangible property protectable under patent law, copyright law, trade secret law, trademark law and all similar proprietary rights, in intangible property, and all renewals, extensions, and restorations thereof.
- "Integrity" means a consistent reliance on principles of sound judgment and truthfulness.
- "Government Standards" means standards that are established by the Governing Bodies.
- “Perform an Audit” means commencing, carrying out, or completing the activities required to audit an Employer.
- "Personal Relationship" means a relationship with another person or entity that will impair or is likely to impair the Auditor's independent judgment in the performance of

an Audit and could include, but is not limited to, a relationship with the Auditor's family members, close personal friends, and business associates.

- "Professionalism" means the skill, sound judgment and courteous and respectful behavior that is expected of a person who is trained to do a job well.

3.0 PROFESSIONALISM AND INTEGRITY

a) The Auditor or SECOR Assessor are expected to hold themselves to the highest standards of honesty, integrity, diligence, and professionalism in the performance of his or her duties, including all engagements and dealings with Employers and with Energy Safety Canada.

b) The Auditor must not:

i. knowingly engage in acts or activities that are discreditable to the profession of auditing;

ii. perform an Audit for which the Auditor is not competent, qualified, and certified;

iii. misrepresent to Employers or Energy Safety Canada the Auditor's competency, qualifications, training, past or current employment status, or certification;

iv. use the Employer's or Energy Safety Canada's Confidential Information for personal gain, or for the gain of the Auditor's family members, friends, business associates, or the Auditor's Corporate Group;

v. knowingly manipulate the data collected from the Employer to influence the findings and recommendations in the Audit in a way that is inaccurate, misleading, or false;

vi. allow the Audit results to be influenced by any factor other than the data collected by the Auditor through documentation, interviews, and observation;

vii. knowingly include false statements or data in the Audit;

viii. knowingly interview fewer employees or workers than is required by the Safety Audits and Certifications Manual for the type of Audit being performed;

ix. knowingly make fewer site visits than is required by the Safety Audits and Certifications Manual for the type of Audit being performed;

x. knowingly take shortcuts on the validation methods required by the Safety Audits and Certifications Manual for the type of Audit being performed;

xi. copy, with or without alteration, an Audit report written for one Employer and submit it on behalf of a different Employer;

xii. copy, with or without alteration, an Audit report written for an Employer in a previous year and submit it on behalf of the Employer in the current year or in future years;

xiii. generate an Audit report based on notes that are not original and specific to the Employer at the time of the Audit;

xiv. generate an Audit report based on a pre-crafted template report that is not original and specific to the Employer at the time of the Audit; or

xv. accept fees or gratuities for performing the Audit above that which the Auditor and Employer agreed to prior to the Audit being performed.

4.0 CONFIDENTIALITY

a) The Auditor must actively protect against unauthorized disclosure the Confidential Information that is obtained from the Employer during an Audit;

b) The Auditor must not disclose the contents or existence of an Employer's Confidential Information without the express permission of the Employer;

c) The Auditor may disclose the Employer's Confidential Information to Energy Safety Canada as far as is necessary to perform the Audit and provide a copy of the Audit to Energy Safety Canada without the express permission of the Employer;

d) The Auditor may disclose an Employer's Confidential Information without the Employer's express permission only when the Auditor is legally obligated to do so, in which case the Auditor shall disclose only that portion of the Confidential Information that the Auditor is legally obligated to disclose; and

e) The Auditor must ensure the anonymity of all individuals contacted and/or interviewed by the Auditor to perform the Audit.

5.0 CONFLICT OF INTEREST

a) The Auditor must avoid placing him or herself in a Conflict of Interest when performing an Audit;

b) The Auditor must not:

i. perform an External Certification Audit for an Employer if the Auditor or a member of the Auditor's Corporate Group has helped to build, establish, implement, advise, or consult upon, or maintain the Employer’s health and safety management system or processes in the 12 months preceding the External Certification Audit's date;

ii. perform an External Certification Audit for an Employer who, in the 12 months preceding the Audit, employed the Auditor or a member of the Auditor's Corporate Group, or had a direct contractual relationship with the Auditor or a member of the Auditor's Corporate Group, unless the nature of the employment or contractual relationship falls into the following categories:

iii. the Auditor or a member of the Auditor's Corporate Group has delivered standard Energy Safety Canada courses for the Employer;

iv. the Auditor or a member of the Auditor's Corporate Group has delivered generic training courses for the Employer; or

v. the Auditor or a member of the Auditor's Corporate Group has provided services to the Employer that are not directly evaluated by the Audit instrument;

vi. perform an External Certification Audit for an Employer if the Auditor or a member of the Auditor's Corporate Group has a Personal Relationship with the

Employer's owner, or any key employees, or members of the Employer's management group, if that Personal Relationship may be construed or perceived as a Conflict of Interest;

vii. make recommendations in an External Certification Audit with the intention of using them to market or justify the purchase of additional business services from either the Auditor or members of the Auditor's Corporate Group;

viii. market the Auditor's services or those of the Auditor's Corporate Group to the Employer while performing the External Certification Audit;

ix. perform Cross Audits; and

x. perform an External Certification Audit for an Employer that has any contractual relationship with the Auditor's employer, other than a contract for the performance of Audits or related health and safety services.

6.0 AUDITOR AND SECOR ASSESSOR CONDUCT

While performing an Audit, the Auditor/SECOR Assessor must:

a) be objective in performing the Audit:

   i. the Auditor must separate facts from opinions and base the Auditor's evaluations on objective and measurable data, not subjective opinions, unfounded assumptions, or personal bias;

b) be honest in performing the Audit:

   i. the Auditor must be honest in the assessment of the Employers' workplace health and safety management systems and in the Auditor's dealings with each person who is contacted or involved in the collection of data for the Audit;

   ii. the SECOR Assessor must be honest in their assessor notes and the provision of supporting documentation and not knowingly make statements or provide documents known to be false or misleading;

c) be diligent in performing the Audit:

   i. the Auditor must act in good faith, with due care and competence, without misrepresenting material facts or allowing the Auditor's independent judgment to be compromised;

   ii. the SECOR Assessor must act with due care and competence, without misrepresenting material facts in their notes or supporting documentation;

d) be accurate in performing the Audit:

   i. the Auditor must strive for accuracy and consistency in the collection and evaluation of data obtained through documentation, interviews and observation;

   ii. the SECOR Assessor must strive for accuracy and consistency in the collection and presentation of supporting documentation;

e) be complete in performing the Audit:
   i. the Auditor must ensure that the Auditor's evaluations are complete and avoid any omissions relevant to the scope of the Audit;
   ii. the SECOR Assessors must ensure their evaluations are complete and avoid any omissions relevant to the scope of the Audit;

f) be original and specific in reporting Audit results:
   i. the Auditor must generate notes and recommendations that are original and specific to the Employer who has contracted with the Auditor to perform the Audit;

g) be clear in communicating the Audit results:
   i. the Auditor must ensure that the Auditor's notes, observations, and especially the Auditor's recommendations to Employers are clear, concise, and written in plain language;
   ii. the SECOR Assessor must ensure their notes and documentation are clear, concise, reflect their findings, and written in plain language;

h) be relevant:
   i. the Auditor must ensure that the Auditor's recommendations are relevant to the Employer's operations and add value to improving the Employer's health and safety management system;
   ii. the SECOR Assessor must ensure their action items and suggestions for improvement in the SECOR audit report are relevant and are intended to improve the health and safety management system; and

i) be timely in the performance of the Audit:
   i. the Auditor and SECOR Assessor must comply with the required timelines for Audit completion, submission, and correction, as communicated to the Auditor by the Employer and/or Energy Safety Canada.

j) be responsible in the use of artificial intelligence applications (AI) to support audit activities:
   i. the Auditors and SECOR Assessors must review and verify all AI-generated content against applicable standards, regulations, and professional judgment, and remain fully accountable for all audit statements and conclusions.
   ii. the Auditor and SECOR Assessor must maintain confidentiality by ensuring Employer and audit information is not disclosed through AI tools and by complying with all Employer and Energy Safety Canada privacy and security requirements.

7.0 COMPLIANCE

a) When performing Audits, the Auditor must comply with all the Auditing and Auditing quality assurance standards, as established by Energy Safety Canada and communicated to the Auditor, as well as with any Government Standards that are communicated to the Auditor by Energy Safety Canada; and

b) While performing Audits, the Auditor must comply with all applicable laws, rules, and regulations of the federal, provincial, and local governments, including all appropriate private and public regulatory agencies.

c) The SECOR Assessor must follow all the audit quality assurance standards as established by Energy Safety Canada and its provincial partners, and any applicable legislated requirements while conducting and completing the audit.

8.0 CONTINUOUS IMPROVEMENT

Auditors and assessors shall uphold the Energy Safety Canada (ESC) Code of Ethics by demonstrating a commitment to continuous improvement, professional competence, and excellence in all services provided. They are expected to actively seek, reflect upon, and apply feedback to enhance the quality, accuracy, consistency, and value of their audit activities, reports, and professional practices.

Auditors shall pursue continuous improvement in all aspects of their audit services by:

a) a) Incorporating relevant feedback and corrective actions arising from Energy Safety Canada quality assurance activities into future audits and reporting practices;

b) b) Seeking, considering, and appropriately integrating feedback from Employers and other stakeholders regarding the effectiveness and quality of audit activities; and

c) c) Participating in ongoing professional development, including training, conferences, research, industry engagement, and mentoring opportunities, to maintain current knowledge of health and safety management systems, auditing practices, regulatory requirements, and industry best practices.

Auditors are accountable for the quality and integrity of their work and shall take responsibility for addressing identified deficiencies, applying lessons learned, and implementing improvements where appropriate. By embracing constructive feedback and continuous learning, auditors strengthen the credibility, consistency, and effectiveness of the audit process, support confidence in audit outcomes, and contribute to the continual improvement of workplace health and safety performance.

9.0 DUTY TO REPORT

d) If the Auditor knows or has a reasonable, honest belief that an Auditor may have violated this Code, the Auditor, acting in good faith, must report that knowledge or belief in writing to Energy Safety Canada immediately.

e) The SECOR Assessor must report to Energy Safety Canada a situation where an auditor or another assessor may have violated the Code of Ethics or engaged in unethical audit practices.