

Auditing Guide

The following is a guide that will outline the 9 chronological steps to completing an audit. More detailed information is available in the Internal Auditor Training Manual, in the electronic document itself, Quality Assurance Document, www.yukonsafety.com or call NSNY for more information.

Step 1- Identify the Auditor and get approval for the audit to proceed:

The first step to completing any (SE)COR™ audit is to identify the auditor and get approval for the audit to proceed.

For internal audits: Complete the pre-audit checklist for internal audits and submit to the NSNY for approval. Once the checklist is approved, the audit can proceed. The pre-audit checklist can be found on the NSNY website: <http://www.yukonsafety.com/AuditorResources.htm>

For external audits: Complete the pre-audit checklist for external audits with your external auditor and submit to the NSNY for approval. Once the checklist is approved, the audit can proceed. The pre-audit checklist can be found on the NSNY website: <http://www.yukonsafety.com/AuditorResources.htm>

Step 2- Audit Preparation:

For internal audits: Once you have approval from the NSNY that all necessary requirements are met and the audit can proceed, you can now start preparing for the audit.

Go to the NSNY website and download the electronic (SE)COR Audit document:
<http://www.yukonsafety.com/AuditorResources.htm>

If you are having trouble downloading/viewing the document, ensure the following:

- You are using Adobe Reader 11 or higher (<https://get.adobe.com/reader/>, this is a free download). Once installed, open Adobe Reader, from there click “file” “open” and search for the audit document you downloaded from the NSNY website.
- If you are using an Apple computer, please ensure you have opened the document in Adobe Reader and not Apple’s default preview screen.

The auditor must confirm the following details with the company (check off the boxes in page 10 titled “Step 2: Audit Preparation” of the electronic audit document as you confirm each item):

- Date, time and location of the pre-audit meeting
- Names and positions of the people to be in attendance at the pre-audit meeting
- Date, time and location of the active work site(s) for the audit scope and the anticipated schedule for completion
- Availability and version of the audit document to be used
- Availability of an organizational chart for the auditor to review in advance (optional but recommended)
- Number of management/supervisors and workers for each active site in order to select potential interviewees (for example: payroll list with names, positions and date of hire)
- Name of key contact person
- Availability of a quiet area for the interviews
- Schedule and conduct a familiarization tour or a table top discussion/review of the work sites/office. Note: The auditor must make arrangements to be escorted by an owner/client representative when touring a work site
- If relevant, availability of personal protective equipment (PPE) required and special training requirements while on site
- Availability of the Health and Safety Manual for the auditor for advance review
- Availability of the documentation/records (for example: previously performed audits and their action plans, health and safety meeting minutes, inspection reports etc.)
- Complete list of active work sites currently in operation by the company

For external audits: Once you have approval from the NSNY that all necessary requirements are met and the external audit can proceed, your external auditor will now start preparing for the audit by confirming certain details with the company and will set-up a pre-audit meeting to discuss these details.

Step 3- Hold the Pre-Audit Meeting:

For internal audits: The audit begins at the pre-audit meeting with the senior manager (and/or designated employees) and yourself. You must complete page 11 of the electronic audit document titled “step 3 Pre-audit Meeting” and check off each item as it is discussed in the meeting:

- Pre-Audit Meeting Agenda
- Purpose and scope of audit
- Schedule of events (D.O.I)
- Auditor Code of Ethics
- Minimum scores for the audit
- Identification of the person designated as site escort and key contact
- Schedule/Conduct familiarization tour prior to audit
- Confirmation of location of the active work site(s)

- Confirmation of the site(s) to be toured and the number of managers/supervisors and workers to be interviewed at each site, as determined by the auditor and/or the NSNY
- Request information from company on any Yukon Occupational Health and Safety orders and penalties
- Previous External and Internal Audits documents and action plan
- How to handle non-conformance issues
- Schedule for the Close-out meeting
- Any questions or concerns

For external audits: Your external auditor will book a pre-audit meeting with the senior manager (and/or designated employees) to begin the auditing process. Your external auditor will lead this meeting and will let you know what they require in order to complete this step.

Step 4- Complete the Documentation (D) Review:

For internal audits: Now that you have held your pre-audit meeting, it is time for the Documentation (“D”) review portion of the audit. Use the “Health and Safety Manual Verification Checklist” page in the electronic audit document to confirm the necessary (SE)COR™ program components of the health and safety management system are in place- this is the initial step of your Documentation Review.

Now that you have confirmed that all the necessary components of the health & safety management system are in place, you can work through the audit questions in Elements 1-14 that require Documentation (“D”) to be reviewed. Go through each question in the audit requiring documentation verification and confirm your answer using the dropdown menu under the “D” column:

Element 1: Company Health and Safety Policy (cont'd)		Score	Technique Employed			Points Awarded
			D	O	I	
1.5	Is signed by the president, CEO, or local senior management?	3	<input type="button" value="D"/>	<input type="button" value="O"/>	<input type="button" value="I"/>	
Comments:						
1.6	Is current and dated?	2	<input type="button" value="D"/>	<input type="button" value="O"/>	<input type="button" value="I"/>	
Comments:						
1.7	Is reviewed annually by management?	2	<input type="button" value="D"/>	<input type="button" value="O"/>	<input type="button" value="I"/>	
Comments:						

For external audits: Your external auditor will ask for a copy of your current Health & Safety Program Manual and any supporting documents they may need in order to complete this step.

Step 5- Observational (O) Tour:

For internal audits: Your Documentation review is complete, and you can now move on the Observation (“O”) portion of the audit. The purpose of the work site(s) observational tour is to confirm the information gathered during documentation review and obtain additional information to confirm during interviews. Note that the office/shop/yard must be visited, as well as the largest grossing revenue site for the company. Ensure at least 1/3 of active worksites are visited!

During the observational tour, you will:

- Observe that company employees meet or exceed the requirements of the health and safety
- Note general site conditions on the observation checklist- some auditors choose to print a hardcopy of the checklist to take with them to site to make their notes and enter the results into the electronic document when they are back at their computer.

Complete the “Observation (O) Checklist” page in the electronic document now.

For external audits: Your external auditor will choose which sites they will visit to complete this portion of the audit. They may need to be escorted by an owner/client representative when touring a work site, and you may need to provide them with any basic or specialized PPE while onsite.

Step 6- Interviews (I):

For internal audits: Now that you have completed the Observational (O) Checklist, you can begin the Interview (“I”) portion of the audit. Select your interviewees and ensure you are meeting the minimum number of interviews required (see the electronic audit document, or internal auditor training manual for a chart on the minimum number of interviews required). Use the interview question sheets provided in the electronic document for Managers & Supervisors as well as the interview question sheets for Workers to record the participant answers. Some auditors choose to print a hardcopy of these pages to tally results as they perform each interview and enter the results into the electronic document when they are back at their computer.

For external audits: Your external auditor will choose which participants to interview to complete this portion of the audit.

Step 7- Comments and Auditor Executive Summary:

For internal audits: Now that you have completed the Documentation (D) review, Observation (O) and Interview (I) portion of the audit, you should have all your positive/negative/N/A responses inputted into the electronic document. Scores will be visible for each question as well as each element. The audit summary page will be filled in with all the total scores for each element, as well as your total overall audit score. It's time to go through each question in Element 1-14, and provide a written comment for each question that reflects the score. Please note that a comment is needed for every question, whether the score is positive, negative or deemed N/A. Your comment must match the score for the applicable question (i.e.: If the score for question 1.1 is positive, then your comment should be written to reflect the positive response).

Once you have provided written comments for every question, you can now summarize each element's strengths and areas for improvement in the executive summary report page in the electronic document. The executive summary should contain enough information to be useful to the company so they can develop an action plan based on the findings of the audit.

Once your comments and executive summary report are complete, go through all the remaining pages in the audit that are required to be filled out by the auditor: Audit Information Sheet, Auditor Data Page, and Assessment of Active Worksites Page. Please note that all fields are required to be filled out on these pages.

You should now have a complete audit that includes scoring, auditor comments, executive summary report, and supplementary information pages, well done!

For external audits: Your external auditor will complete this portion of the audit.

Step 8- Audit Submission to Company and Closeout Meeting:

For internal audits: Once the audit is completed, the closeout meeting must take place (usually involving the same personnel that had attended the pre-audit meeting). Complete Audit Submission Checklist to ensure that everything has been completed.

At this time the audit is reviewed in its entirety with the company personnel. Credit should be given on where they performed well and recommendations for improvement should be identified for areas that they need to address. The auditor should also recommend that the company develop an action plan based on the results of this audit.

Once the meeting is concluded, allow for questions and have the company's senior representative insert the goal for the next audit and sign off the audit summary sheet on behalf of the company. The auditor will then complete and sign-off the Audit Close-Out Meeting Form.

For external audits: Once the audit is completed, the closeout meeting must take place (usually involving the same personnel that had attended the pre-audit meeting). Your external auditor will set up this meeting and lead it. They will review the audit in its entirety and get senior management to set a

goal for the next audit as well as have them sign-off on the audit. They will also recommend an action plan be created and implemented by the company prior to audit submission to the NSNY.

Step 9- Post Audit Action Plan:

For internal audits: Using the recommendations provided by the auditor in the executive summary report, the company must now develop a written action plan and input it into the “Company Action Plan” page. The company can request that the internal auditor develops this at the end of the audit. The action plan provides the company with an opportunity to respond to the audit. A complete action plan will:

- Prioritize identified deficiencies
- Determine corrective action(s)
- Assign responsibility
- Establish implementation/completion dates
- Set a date for the next audit

Remember to sign off items in the action plan as they are completed for your records.

Once you/the company is satisfied with the written action plan, your audit is ready to be submitted to the NSNY via email. You may want to go through the electronic audit one more time to ensure you have all pages/ fields filled out as required. Audits can be emailed to: info@yukonsafety.com. Ensure your audit is submitted within 45 days of the completion of the audit and prior to the company’s audit due date (whichever comes first). NSNY recommends getting your audit in at least 30 days before your audit due date to accommodate review time.

For external audits: Using the recommendations provided by your external auditor in their executive summary report, the company must now develop a written action plan and input it into the “Company Action Plan” page.

The action plan provides the company with an opportunity to respond to the audit. A complete action plan will:

- Prioritize identified deficiencies
- Determine corrective action(s)
- Assign responsibility
- Establish implementation/completion dates
- Set a date for the next audit

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Once you/the company is satisfied with the written action plan, your audit is ready to be submitted to the NSNY via email. Audits can be emailed to: info@yukonsafety.com. Ensure your audit is submitted within 45 days of the completion of the audit and prior to the company’s audit due date (whichever comes first). NSNY recommends getting your audit in at least 30 days before your audit due date to accommodate review time.