



AuditSoft

Reliable Data Saves Lives



Ethical AI-Assisted COR & OHS Auditing

A Framework for Certification
Bodies & Safety Associations



Purpose

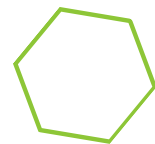
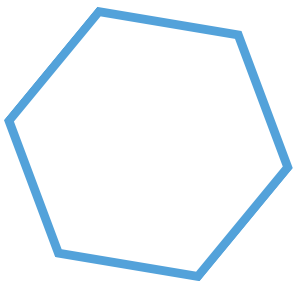
This policy establishes standards for the ethical and practical use of Artificial Intelligence (AI) in Certificate of Recognition (COR) (and ISO 45001) occupational health and safety (OHS) audits. It aims to ensure that AI is used only as an assistive tool to enhance audit efficiency and insight without replacing auditor judgment or integrity. These guidelines outline requirements for consistency, traceability, auditor accountability, data protection, and transparency in AI-assisted auditing.



Background

Advances in AI technology present opportunities to streamline audit tasks such as document review, data analysis, and report drafting. Used appropriately, AI assistance can reduce administrative workload, improve planning through trend analysis, and allow auditors to focus on deeper insights and high-value activities.

However, AI must never be used to conduct autonomous audits. Human auditors are required at every stage to interpret evidence, make decisions, and ensure findings are valid. Unregulated or improper use of AI in auditing poses significant risks, including inconsistent or indefensible findings, biased or inaccurate (“hallucinated”) outputs, and potential breaches of confidentiality or privacy. These guidelines aim to capture the benefits of AI while avoiding those risks.





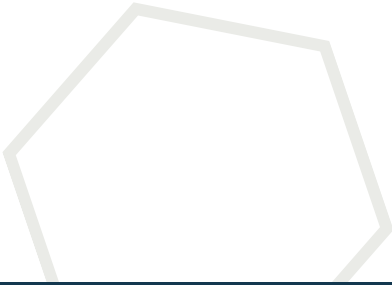

Key Guidelines

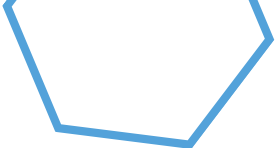
1. Auditor Accountability & Involvement: The auditor remains fully accountable for every aspect of the audit. AI tools may assist with tasks, but they must not replace the auditor's direct involvement in gathering evidence (e.g. reviewing documents, conducting interviews, making observations), scoring audit elements, or synthesizing results. The auditor is responsible for all final decisions and must be able to defend and explain the basis of each finding.

2. Human Judgment Prevails: Human judgment is paramount in all AI-assisted audits. Auditors must critically evaluate and validate any information generated by AI before using it. Never rely on AI output without verification. All final scores, conclusions, and recommendations in the audit report must be determined by the auditor, based on professional judgment and the evidence gathered.

3. Consistent and Traceable Data: AI tools may assist in data collection, analysis or rewording as long as the underlying evidence is clearly documented in the auditor's notes or working papers. This ensures traceability and consistency, making audit outcomes transparent, reliable, repeatable, and defensible. Auditors must be able to explain how evidence resulted in the findings and confirm that the same results could be reproduced under similar conditions. All audit outcomes remain the sole responsibility of the auditor and must be justifiable with evidence.

4. Disclosure: The use of AI as an assistant in any audit must be disclosed to the audited entity and Auditors must obtain permission from the audited entity prior to using AI in any capacity within the audit.





5. Confidentiality and Privacy: The use of AI must not compromise the confidentiality of audit data. Auditors are responsible for protecting all client information (including audit evidence and findings) in accordance with privacy laws and regulations. **Use only AI tools that ensure:**

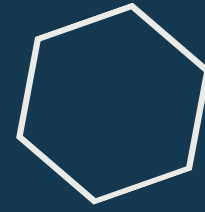
- ✓ **Canadian data residency** requirements are observed by housing data within the borders of Canada.
- ✓ **Security and privacy** safeguards that have end-to-end encryption and certify that client data for will not be used for AI model training or external sharing.

Policy Implementation

The AI usage policy must be communicated to auditors (internal and external). It should be integrated into auditor training programs, certification requirements, and the code of ethics and conduct attached to every audit conducted. Auditors must formally acknowledge and agree to these guidelines as part of their professional practice.

Finally, this policy should be reviewed and updated regularly to keep pace with evolving AI technologies and to maintain alignment with legal, ethical, and professional standards.





Reliable Audits, Actionable Insights

AuditSoft + AuditXchange is the industry's only complete audit ecosystem - built to digitize, standardize, and transform safety audits for programs like COR, ISO 45001, and Psychological Health & Safety. Following ISO 19011-based methodology, AuditSoft streamlines evidence collection, scoring, and reporting into a single audit workflow. AuditXchange acts as the quality gatekeeper and intelligence engine, ensuring secure chain of custody and turning raw audit data into actionable insights and benchmarking.

With 6,500+ audits completed annually and partnerships with 20+ Certifying Bodies and Associations, AuditSoft + AuditXchange deliver total program visibility, faster QA, and continuous improvement through defensible, actionable data.

