



Transport
Roads & Maritime
Services

Code of Conduct for Auditors

Bus Operator Accreditation Scheme

November 2015

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1 Introduction

The Code of Conduct for Auditors clarifies the standards of behaviour that are expected of Bus Operator Accreditation Scheme auditors in the performance of their duties. It gives guidance in areas where auditors need to make personal and ethical decisions.

Under the Passenger Transport Act 1990, Roads and Maritime Services require accredited bus operators to undergo an independent accreditation audit at least once every three years to ensure their compliance with the Bus Operator Accreditation Scheme, and to improve the safety of the NSW bus industry.

This requires accredited bus operators to engage the services of an Exemplar Global certified auditor (at the operator's expense). The certified auditor must be practically assessed as being competent by a Roads and Maritime Services Skills Examiner before undertaking a Bus Operator Accreditation Scheme audit.

An Exemplar Global certified auditor must demonstrate attained competency in the following units:

- Management Systems Auditing (Exemplar Global -AU)
- Leading Management System Audit Teams (Exemplar Global -TL)
- Bus Operator Accreditation Scheme Auditing (Exemplar Global -BA)

and at least one of the following:

- Auditing Quality Management Systems (Exemplar Global -QM)
- Auditing OHS Management Systems (Exemplar Global -OH)
- Auditing Environmental Management Systems (Exemplar Global -EM).

Audits are to be conducted using the Roads and Maritime Services Audit Tool and in line with the guidelines contained in the Roads and Maritime Services Auditors Handbook.

Bus Operator Accreditation Scheme auditors are not employees or contractors of Roads and Maritime.

Roads and Maritime retains the right to revoke an auditor's authority at any time.

2 Code of conduct

This Code of Conduct (the Code) outlines the responsibilities and standards of behaviour expected of Bus Operator Accreditation Scheme auditors. It applies to all Roads and Maritime approved Bus Operator Accreditation Scheme auditors and persons employed or otherwise engaged by a Bus Operator Accreditation Scheme auditor for undertaking audits.

Understanding of and adherence to the Code of Conduct is treated seriously by Roads and Maritime. An approved Roads and Maritime Bus Operator Accreditation Scheme auditor will be required to read the Code, and to certify that they will abide by the conditions and obligations set out in the Code.

A breach of this code may be grounds for suspension or revocation of an auditor's approval to undertake Bus Operator Accreditation Scheme audits. Some breaches may also be an offence and lead to legal proceedings.

3 Ethical principles

This Code of Conduct has been developed in accordance with the principles of ethical and responsible decision making that embodies the following values:

- Respect for the law
- Respect for the community and persons
- Diligence
- Accountability.

3.1 Respect for the law

Bus Operator Accreditation Scheme auditors shall uphold the laws of New South Wales and of Australia and shall not be a party to their breach, evasion or subversion.

3.2 Respect for the community and persons

Bus Operator Accreditation Scheme auditors shall treat accredited bus operators, members of the public and persons they work with, or have dealings with, in an honest and fair manner, with courtesy and sensitivity and demonstrated integrity. They shall respect the rights, entitlements, duties and obligations of all stakeholders in Bus Operator Accreditation Scheme.

3.3 Diligence

Bus Operator Accreditation Scheme auditors shall exercise a duty of care, be attentive and always strive for the highest standard of performance. They shall keep up-to-date with legislative and policy changes affecting their work, document their decisions and keep accurate records.

Roads and Maritime will provide Bus Operator Accreditation Scheme auditors with information on the conduct of Bus Operator Accreditation Scheme audits, including updates as required.

3.4 Accountability

Bus Operator Accreditation Scheme auditors shall be willing and prepared to account to Roads and Maritime, Exemplar Global, accredited bus operators (who are their clients), and the community for the performance of their official duties.

4 Condition of approval

4.1 Legal status

A Bus Operator Accreditation Scheme auditor may be sole trader, a partnership or a company and must have an Australian Business Number (ABN).

Clause 90 (3) of the Passenger Transport Regulation 2007 allows for audits to be carried out by an auditor, or by an auditor from a class, approved by Roads and Maritime.

A Bus Operator Accreditation Scheme auditor who has met the Exemplar Global competency requirements outlined in Section 1, and has been practically assessed by Roads and Maritime may

be approved as an auditor pursuant to CI 90 (3) of the Passenger Transport Regulation 2007 to undertake bus operator accreditation audits.

A Bus Operator Accreditation Scheme auditor who has not been approved or has had their approval revoked or suspended, cannot undertake Roads and Maritime Services Bus Operator Accreditation Scheme audits.

4.2 Responsibilities

An auditor approved by Roads and Maritime under the NSW Bus Operator Accreditation Scheme is authorised to:

- Audit an accredited bus operator's systems to determine their compliance with Roads and Maritime Bus Operator Accreditation Scheme standards and requirements and
- Negotiate an 'agreed' audit price with an accredited bus operator prior to undertaking a Bus Operator Accreditation Scheme audit. This price should be fair and reasonable and agreed in writing.

Note: Under no circumstances is an auditor to act as a consultant to the bus operator either during or after an audit. If an auditor consults, or provides advice to an operator prior to the conduct of an audit, then that auditor (or an associate) cannot conduct a Bus Operator Accreditation Scheme audit of that operator (refer to 4.6 Conflict of Interest).

4.3 Notification by the bus operator accreditation scheme auditor

Approved Bus Operator Accreditation Scheme auditors MUST provide:

- A copy of the Audit Report to the accredited bus operator (for whom they are performing the audit), and to Roads and Maritime.

Audit Reports must be provided in a timely manner and in the form required by Roads and Maritime.

4.4 Audit reports

The Bus Operator Accreditation Scheme auditor must retain a report of each audit undertaken on behalf of an accredited bus operator. This includes audits where the operator has met Roads and Maritime benchmarks and those where the operator has failed to meet the benchmarks.

Audit Reports need to be signed off by both the operator and Bus Operator Accreditation Scheme auditor following the conduct of an audit and be kept for a period of five years from the date of the audit.

The Bus Operator Accreditation Scheme auditor is required to produce and administer three copies of the signed Audit report as follows:

- A copy is to be retained by the bus operator
- A copy is to be submitted to Roads and Maritime
- A copy is to be retained by the auditor for a period of five years from the date of the audit.

4.5 Collusion with an accredited bus operator

An auditor must not provide an accredited bus operator with an Audit Report unless an audit has carried out by the Bus Operator Accreditation Scheme auditor.

The audit shall be conducted in accordance with the audit tool and audit guidelines provided by Roads and Maritime.

The result of the audit is a matter for Roads and Maritime alone. An auditor must not be influenced by, or otherwise collude with an accredited bus operator in relation to the satisfaction of the benchmarks or the verification of a Bus Operator Accreditation Scheme audit.

4.6 Conflict of interest

Where a real or perceived conflict of interest arises auditors must refrain from acting as a Bus Operator Accreditation Scheme auditor for that operator.

If an auditor consults, or provides advice to an operator prior to the conduct of an audit then that auditor (or an associate) cannot conduct a Bus Operator Accreditation Scheme audit of that operator as the auditor might experience a conflict of interest.

An auditor must refrain from offering their services to an immediate family member, close relative or close personal friend or to a business managed by or employing an immediate family member, close relative or close personal friend.

Auditors must confirm that they will not act for an accredited operator if a conflict of interest exists. Examples of conflicts of interest include:

- Where the auditor has previously provided consultancy services to the operator with regard to their Bus Operator Accreditation Scheme audit
- Where the auditor has a financial relationship with the accredited operator which relates to the operation of the accredited operator's bus service or some other association
- Where the auditor's decision will affect a family member or friend
- Where the auditor has a direct interest (other than the negotiated auditor's fee) in the client's business.

4.7 Competence

All Bus Operator Accreditation Scheme auditors must be competent to undertake Bus Operator Accreditation Scheme audits.

The skills required by Exemplar Global and Roads and Maritime must be maintained by the Bus Operator Accreditation Scheme auditors throughout their term of Exemplar Global certification.

All persons certified as Bus Operator Accreditation Scheme auditors must use Roads and Maritime Services Audit Tool and attend briefing sessions, as required, by Roads and Maritime.

4.8 Integrity

Auditors must behave professionally and ethically at all times. Auditors must act with propriety and be able to demonstrate this in relation to any service or advice they provide.

Roads and Maritime may refuse to appoint (or may revoke the appointment of) an auditor due to the person's proven offence record or other misconduct relevant to this appointment. Examples include convictions for dishonesty or a poor traffic record. Roads and Maritime may also suspend an appointment while a criminal charge against an auditor is awaiting finalisation.

The behaviour of individuals in the Bus Operator Accreditation Scheme will be monitored by Roads and Maritime and Exemplar Global.

Bus operators are able to complain in writing to Roads and Maritime if they consider that the auditor is, or has acted in a fraudulent, dishonest or delinquent manner.

Persons approved as a Bus Operator Accreditation Scheme auditor (or providing services on behalf of a Bus Operator Accreditation Scheme auditor), shall not have previously had their approval as a Bus Operator Accreditation Scheme auditor removed by Roads and Maritime.

4.9 Health and safety obligations

An approved auditor must abide by all relevant health and safety, injury management and workers compensation legislation. This includes providing workers compensation insurance coverage for employees and developing safe work policies and procedures.

An approved auditor must not breach or assist an accredited bus operator or other Transport Safety Employee to breach work health and safety, workers compensation or injury management legislation or obligations under any other law in New South Wales or Australia.

4.10 Professional indemnity

Professional Indemnity insurance and other insurance shall be maintained for all Bus Operator Accreditation Scheme auditors at their own expense.

4.11 False declarations

An auditor must not make a false declaration to Roads and Maritime, an accredited bus operator or any other person associated with the Bus Operator Accreditation Scheme.

4.12 Confidentiality

Auditors must ensure that all information provided to them by an accredited bus operator is protected and is not disclosed to any unauthorised person. Roads and Maritime staff are authorised persons.

4.13 Willingness to be evaluated

To ensure that auditors abide by the conditions in this Code of Conduct, Roads and Maritime will monitor the behaviour and performance of approved auditors. Roads and Maritime will also investigate or review any written complaint made against an auditor in relation to fraudulent behaviour, or dishonest or delinquent conduct under this Scheme.

It is a requirement of this Code that all auditors must agree to be reviewed and investigated by Roads and Maritime when required. Roads and Maritime may audit or inspect the auditor as it sees fit. Approved auditors must allow Roads and Maritime full access to their premises and documents for this purpose.

Roads and Maritime will also ask operators to provide feedback on their audit. In particular, operators will be requested to provide feedback on the cost and time taken to perform the audit.

5 Advice and assistance

5.1 Limits of code of conduct

This Code of Conduct provides guidance to assist auditors in deciding on the appropriate course of action in a variety of situations.

From time to time problematic situations may arise which are not addressed in the Code. In such situations auditors should be able to reach an ethical decision by referring to the principles underlying the Code (page four) and by responding to the series of questions outlined in 5.2.

5.2 Self assessment

If faced with a difficult situation in the course of work as an approved auditor, the following questions may assist auditors in coming to a decision consistent with the spirit and intention of the Code of Conduct:

- Is the decision lawful?
- Is the decision consistent with the spirit and intent of this Code of Conduct?
- Is the decision consistent with the spirit and intent of the Bus Operator Accreditation System?
- What are the consequences of the decision for the public, the accredited bus operator, Roads and Maritime, other auditors and yourself?
- Can the decision be justified to Roads and Maritime and an independent person?

5.3 Further help

Roads and Maritime may be able to assist you to resolve professional and ethical dilemmas which arise in the course of your work as a Bus Operator Accreditation Scheme auditor.

Should you need advice or assistance on such issues, contact Third Party Inspection Officers by emailing boas@rms.nsw.gov.au or calling 02 6732 9101 or by mail out to:

Third Party Inspection Officers
Roads and Maritime Services
PO Box 3035
PARRAMATTA NSW 2124.

6 Review

6.1 Roads and Maritime evaluation

The Bus Operator Accreditation Scheme plays a vital part in providing the NSW travelling public with safe reliable bus transport services. The competence and integrity of auditors operating under the Bus Operator Accreditation Scheme is essential to the success of the Scheme.

Roads and Maritime will periodically review the behaviour and performance of approved auditors. This review process may include random monitoring, audits or other measures.

Bus Operator Accreditation Scheme auditors must agree to be reviewed by Roads and Maritime as required. Auditors must allow Roads and Maritime full access to their premises and documents for this purpose.

Roads and Maritime may also investigate any complaints made against the auditor in relation to their performance and/or behaviour.

6.2 Reporting breaches

As an auditor approved by Roads and Maritime you are responsible for reporting any known or suspected breach of the Code or corrupt conduct. Any instances of corruption or breaches of the code should be reported to Roads and Maritime at boas@rms.nsw.gov.au.

Auditors are also encouraged to identify situations where corruption could potentially occur, and to assist Roads and Maritime to eliminate these situations.

6.3 Action by Roads and Maritime Services

Where Roads and Maritime is satisfied that the auditor has breached the Code of Conduct, Roads and Maritime may suspend, revoke or impose conditions on the approval to be a Bus Operator Accreditation Scheme auditor. In such circumstance, Roads and Maritime will inform the auditor in writing of Roads and Maritime action and reasons for its decision.

6.4 Fraud

Where the auditor has found to be acting fraudulently Roads and Maritime may institute criminal proceedings.

Further information

If you need assistance or advice relating to any of the issues outlined in this code of conduct, contact Roads and Maritime by emailing boas@rms.nsw.gov.au or calling 02 6732 9101 or by mail out to:

Third Party Inspection Officers
Roads and Maritime Services
PO Box 3035
PARRAMATTA NSW 2124.

No representation as to engagement

Neither Exemplar Global nor Roads and Maritime represent that certified auditors will be engaged to undertake any audit during the certification period.

Roads and Maritime is not liable to the auditor for any representation or other inducement made by Exemplar Global or any other party to the auditor, before, during or after the certification of the auditor as to the likely engagement of the auditor to perform audits.

Certified auditors should be aware that Roads and Maritime may at any time at its sole discretion suspend or terminate the audit scheme without any notice to the auditor and without any liability for compensation to the auditor.

Bus Operator Accreditation Scheme Code of Conduct for Auditors – Agreement



Bus Operator Accreditation Scheme (BOAS) Code of Conduct for Auditors

I, _____

of, _____

hereby state that I have read, and agree to abide with the Roads and Maritime Services Code of Conduct for Bus Operator Accreditation Scheme (BOAS) Auditors.

I also agree to:

- Submit to performance evaluation as required
- Any periodic review by Roads and Maritime of my performance as a BOAS Auditor and will provide all reasonable assistance and abide by any reasonable request made to facilitate such review.

I further understand that any breach of the Code may result in Roads and Maritime suspending or revoking my approval to perform BOAS audits.

Signature: _____ Date: _____

Roads and Maritime

Witness name: _____

Signature: _____ Date: _____

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rms.nsw.gov.au
contactus@rms.nsw.gov.au
Customer feedback
Roads and Maritime
Locked Bag 928,
North Sydney NSW 2059

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