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The basis for audits

The Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESST) is the body to which the Government of Québec has entrusted the administration of its occupational health and safety plan. Accordingly, it oversees the application of the following two acts: the Act respecting industrial accidents and occupational diseases (AIAOD) and the Act respecting occupational health and safety (AOHS).

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Employer audits are essential so that the CNESST can do the following:

- properly administer the occupational health and safety plan;
- fully perform its mandate by ensuring legislative compliance;
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To contact us

1 844 838-0808
cnesst.gouv.qc.ca/sst
Employer audits

Objectives
An employer audit can cover any person, legal or natural, that employs, uses or hires a worker for the purpose of operating its establishment. The purpose of an audit is as follows:

- to ensure consistency of any information provided by or obtained from the employer regarding its status, classification, assessment for workplace health and safety coverage or imputation to the employer of the costs of employment injuries that have occurred in its enterprise;
- to enable the CNESST to provide the employer with useful information so that it can properly fulfill its statutory obligations;
- to regularize the employer’s situation. Where necessary, the CNESST may make certain adjustments as the result of an audit;
- to gather information related to the assessment payment, if applicable.

The auditor’s role, powers and responsibilities

Role
The auditor is responsible for ensuring employer compliance with the laws applied by the CNESST. To do this, he must be able to understand and analyze an employer’s activities, its financial statements, its accounting and human resources management systems, its records, and so forth.

Powers
The law confers vast auditing and investigation powers on CNESST auditors. Thus, for example, a CNESST auditor can do the following:

- enter any of an employer’s workplaces or establishments at any reasonable time;
- for the purpose of examination or reproduction of extracts, require access to any pertinent book, report, contract, file, account, registration, folder or relevant document such as financial statements, minute books or declarations sent to the Registraire des entreprises du Québec;
- interview any person that he considers appropriate for the purpose of his audit;
- require that a third party produce any document pertinent to his audit.

Responsibilities
The auditor’s vast powers under the Act must, as a general rule, comply with the following rules:

- make an appointment for conducting the audit;
- identify himself upon arrival at the employer’s place of business;
- present a certificate issued by the CNESST attesting that he is an auditor;
- explain the audit exercise and how it will be conducted;
- provide information regarding the protection of information obtained in the course of the audit.

In exchange, the employer is required to cooperate in the audit by making available the documents required by the auditor and allowing the auditor to question certain workers.

Employer’s rights and the obligation to cooperate

In the interest of respecting the employer’s rights and treating it fairly, the auditor must, as a general rule, comply with the following rules:

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Sanctions imposable on an employer that fails to cooperate

Administrative sanctions
If an employer does not cooperate in the audit, the auditor may use his powers to compel compliance, as provided for in the Act respecting public inquiry commissions (C. C-37), to obtain the information necessary to perform his audit mandate. The employer would then be liable to the sanctions provided for under that Act, including prosecution for contempt of court.

Penal sanctions
In addition to various administrative sanctions, employers or their representatives are liable to fines if, by their omissions, actions, assistance, encouragement, inducements, reticence or advice, they hinder the audit.

The audit process
The auditor will generally make an appointment to meet with the employer’s representative. Usually, upon his arrival at the establishment, the auditor will identify himself and present his certificate attesting that he is an auditor.

As part of the audit process, the auditor may discuss his mandate with the employer, how the audit will be conducted and the CNESST’s decision-making process.

There are various types of audits. Thus, in addition to examining pertinent documents, some audits may necessitate an on-site visit and a meeting with some of the employer’s representatives and/or workers.

The length and extent of the audit at the employer’s establishment depend on the size of the establishment, the kind of accounting system used, the documents available, the kind of problems encountered as well as the speed with which the information requested by the auditor is provided.

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\(^1\) Section 2 of the AIAOD.
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A fair process

OCCUPATIONAL HEALTH AND SAFETY

Commission des normes, de l’équité, de la santé et de la sécurité du travail
n. Setting a standard for workplace safety

DC100-1136-2A (2017-05)
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