



Audit Framework

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1. Introduction

1.1 What is AMCAS?

AMCAS is a subscriber-based Master Code Auditing Service offered to entities within the Australian and New Zealand supply chain that engage in heavy vehicle related activities.

AMCAS helps parties in the Chain of Responsibility (CoR) to put in place safety management systems to support and monitor their compliance with the CoR laws, in accordance with the compliance principles and guidance set out in the Master Code for heavy vehicle safety. It is not limited to transport operators. AMCAS is designed to assist others in the supply chain – including retailers, producers, suppliers, distribution centres and logistics businesses – monitor and verify the safety of their transport activities under the Chain of Responsibility principles set out in the Heavy Vehicle National Law (HVNL).

AMCAS subscribers are able to access the AMCAS auditing tool, established by the Australian Logistics Council (ALC) and now owned and operated by CoRsafe, to capture transport-related risks.

Upon completion of an AMCAS audit, a certificate is issued to AMCAS subscribers confirming the results of the audit.

AMCAS is not an accreditation scheme. As is set out in the Master Code, completing an AMCAS audit will not necessarily amount to a defence in the event of any CoR prosecution. But measures taken in order to undergo an AMCAS audit and the corrective actions taken afterward can be advanced as evidence of the risk assessment, implementation and effectiveness of controls put in place by AMCAS subscribers in accordance with the compliance principles and guidance set out in the Master Code. Such evidence can be used by a court to determine whether AMCAS subscribers have done what is reasonably practicable to address CoR risks arising from their transport activities.

1.2 Purpose

This document (**the Audit Framework**) provides AMCAS participants with guidance on the principles, processes and audit methodology that comprise the AMCAS audit tool. The Audit Framework aims to facilitate a consistent, high quality approach to auditing and provides:

- a common set of principles for carrying out an audit and for the conduct of auditors, and
- a reference source for audit terminology and practices to help foster a common understanding by AMCAS participants.

Consistency across these areas will enhance the quality of audits overall and provide AMCAS subscribers with certainty in managing their business.

1.3 Scope

The AMCAS audit standards are aligned to the Master Code which is a Registered Industry Code of Practice under Section 706 of the HVNL. The Master Code was developed jointly by the ALC and the Australian Trucking Association (**ATA**). It provides guidance to chain of responsibility parties on how to manage risks associated with their transport activities, including the four core areas under the HVNL:

- Speed Management

- Fatigue Management
- Mass, dimension and loading
- Vehicle standards

Implementing the guidance contained within the Master Code is not mandatory. However, in the event of a prosecution, a court may refer to the Master Code:

- in considering what is known about risks and risk controls, and
- in determining what is reasonably practicable in circumstances to which the Code relates.

A duty holder may adopt a different approach to controlling a risk that is equally effective. AMCAS allows for this flexibility by not being prescriptive and by focusing on the systems in place to manage the safety of their transport activities under the HVNL.

AMCAS is designed to assess a subscriber's implementation of HVNL risk management practices against the key elements of a safety management system covering the four core areas associated with transport activities, as defined by the HVNL.

1.4 AMCAS governance and responsibilities

As the provider of AMCAS, LSS' role is to:

- Promote AMCAS and facilitate participation for parties in the supply chain
- Review and update AMCAS in line with any changes to HVNL and the Master Code
- Consult with industry stakeholders during the implementation of AMCAS with a view to continuously improving AMCAS
- Promote a nationally consistent auditing approach through this Auditing Framework
- Consider any upgrades to the online system to ensure it meets the needs of participants
- Maintain a list of approved AMCAS Auditors and provide subscribers with access to this list
- Co-ordinate communication between the Auditor and Subscriber clients
- Provide assistance to the Subscriber in tracking its audit process, including providing reminders for Entry Audits; Performance Audits, Corrective Actions and Triggered Audits
- Investigate complaints and mediate disputes between auditors and subscribers
- Maintain appropriate confidentiality about any information gained through audit activities
- Provide periodic, aggregated and deidentified reports to CoRsafe and ALC Board members with information on the:
 - Number of subscribers and their business size
 - Number of audits planned, in progress and completed
 - Number of certificates issued
 - Type of non-conformances

Amendment of the Audit Framework

The Audit Framework will be periodically revised to reflect changes in the HVNL and in audit standards, as well as feedback from AMCAS participants. Revisions may include a part or the whole of this document.

Any amendments will be issued with a release number and date reflected in the footer of the document.

Related Documents

The Audit Framework should be read in conjunction with:

- AMCAS Subscriber Terms and Conditions
- AMCAS Auditor Agreement
- AMCAS Performance Audit Guide
- AMCAS Audit Tool

2. Audit Principles

2.1 Objectives

AMCAS subscribers undergo an audit at regular intervals by an auditor on the AMCAS list of auditors to independently:

- assess evidence of the implementation and effectiveness of the HVNL safety management system practices developed by subscribers; and
- identify any corrective actions that should be taken,

in accordance with the compliance principles and guidance set out in the Master Code.

Completion of an AMCAS audit and corrective actions taken afterward can be advanced as evidence of the risk assessment, implementation and effectiveness of controls put in place by AMCAS subscribers in accordance with the compliance principles and guidance set out in the Master Code.

2.2 Types of Audit

The two main types of audits performed under AMCAS are Entry Audits and Performance Audits.

Entry Audits

An Entry Audit is the first audit undertaken of a new subscriber's implementation of HVNL risk management practices in accordance with the compliance principles and guidance set out in the Master Code and focusses on assessing the four core risk areas under the HVNL. An Entry Audit establishes a baseline for future audits.

Performance Audits

An AMCAS Performance Audit is conducted periodically to confirm that a subscriber's safety management system is operating effectively as it was designed and in accordance with the compliance principles and guidance set out in the Master Code.

Internal Audits

An Internal Audit is a self-assessment undertaken by the subscriber to determine their own performance in accordance with the in accordance with the compliance principles and guidance set out in the Master Code using the web based AMCAS Audit Tool. A subscriber may choose to conduct an internal audit by purchasing one or more audit licences in Compliance Checkpoint. Internal audits do not form part of the third-party audit process and the pre-audit self- assessment described in section 3.3 of the Audit Framework.

2.3 Timing of Audits

An Entry Audit must be undertaken within three months of submitting the AMCAS Application.

An Audit must be undertaken within 12 months of submitting the AMCAS Application

Subsequent Performance Audits should be undertaken at least every two years and within three months before the expiry of an audit certificate.

Within these timing rules, the scheduling of the audit is to be negotiated through consultation between the subscriber and the AMCAS approved auditor. Audit participants should ensure that relevant managers and staff are available on the dates arranged for the audit.

2.4 Audit location

It is the subscriber's safety management system which must be audited and certified; furthermore, by definition, a management system audit is only based on a limited sample of the information available. However, it must be demonstrated that the safety management system is capable of achieving its intended results for all sites involved.

The audit location is to be negotiated through consultation between the subscriber and the AMCAS auditor, ensuring the following outcomes:

- the audit programme provides adequate confidence that the safety management system is implemented across all sites, and
- the audit is practical both economically and operationally.

Generally, an organisation's systems, policies and procedures are maintained at the site where the central function is carried out (e.g. head office). Validation of these systems, policies and procedures is undertaken at the location or locations where transport activities are carried out.

Multi-site organisations

A multi-site organisation need not be a unique legal entity, but all sites should have a legal or contractual link with the central function of the organisation and be subject to a single management system. This means that the central function has rights to require that the sites implement corrective actions when needed in any site. Where applicable this should be set out in the formal agreement between the central function and the sites.

All sites should be subject to the organisation's internal audit programme. The central function should ensure that risk assessment data is collected and analysed from all sites to determine a risk profile for each site. This information should then be used to select which sites to audit.

Where sites operate under their own unique safety management system, each site should be subject to a Performance Audit.

Site sampling

Site sampling is only appropriate for multi-site organisations where each site is performing very similar processes or activities and has similar infrastructure in place. The sample should be partly selective based on the factors set out below and partly random and should result in a representative range of different sites being selected, ensuring all transport activities will be audited.

At least 25% of the sites should be selected at random. The remainder should be chosen so that the

differences among the sites selected is as large as possible, taking into account:

- results of internal site audits and management reviews or previous audits
- records of complaints and other relevant aspects of corrective and preventive action
- significant differences in the size and infrastructure of the sites
- variations in shift patterns and work procedures
- complexity of the management system and processes conducted at the sites
- changes since the last AMCAS audit
- maturity of the management system
- geographical dispersion, and
- whether the sites are permanent, temporary or virtual.

This selection does not have to be done at the start of the audit process. It can also be done once the audit of the central function has been completed.

Sample size

The size of the sample should be the square root of the number of sites: ($y=\sqrt{x}$), rounded up to the next whole number, where y = number of sites to be sampled and x = total number of sites.

Where the management system has proved to be effective over the certification cycle, the size of the sample could be reduced to, $y=0.8 \sqrt{x}$, rounded up to the next whole number.

As an example:

- if a business has 10 total sites ($x = 10$) then the number of sites to be sampled (y) would be the square root of 10 ($=3.16$) rounded up to the next whole number so $y=4$
- if the management system is effective then the number of sites to sample would be $0.8 * \text{square root of } 10 (= 2.53)$, rounded up to the next whole number so $y = 3$

2.5 Audit duration

The audit duration for all types of audits includes on-site time at an organisation's premises and the time spent off-site planning, reviewing documents, interacting with organisational personnel and writing the report.

Audit duration will depend on the size of a business, the maturity of its management systems and the complexity of its activities and transport-related risks. Audit duration is determined in discussion with the auditor. As a general guide:

- A Distribution Centre or manufacturing facility may take two days on-site and 1-1.5 days reporting.
- A Primary Carrier with sub-contractors may take 1 day on site and 1 day reporting.

2.6 Auditor role

The auditor is to conduct an independent evaluation of the implementation and effectiveness of the systems and processes an organisation uses to meet the AMCAS Audit Criteria which are aligned with the compliance principles and guidance set out in Master Code. The evaluation requires gathering of evidence against the Audit Criteria.

2.7 Auditor Competence

Only auditors on AMCAS list of auditors may undertake AMCAS Entry and Performance Audits. Subscribers must contact AMCAS in the first instance to establish an audit. However, the engagement and arrangements with auditors are to be made direct by subscribers only after they have contacted AMCAS in the first instance.

Auditors are not employed by agents or contractors of AMCAS. To become an AMCAS auditor, an auditor must meet a number of criteria relating to the professional qualifications, certification, experience, skills and insurance and ensure they have a current AMCAS contractor contract in place.

Whilst AMCAS makes every reasonable effort to check that auditors are appropriately qualified and skilled to conduct AMCAS audits, subscribers should make their own enquiries as to auditor qualifications, certification, experience, skills and insurance and *must* rely on their own enquiries and consideration in this respect.

2.8 Auditor Selection

The subscriber chooses an Audit Provider from the list provided by AMCAS, ensuring that the choice of auditor does not create a perceived conflict of interest or other risk to the integrity of the audit.

Auditors must not conduct an audit more than twice in succession at any one facility. This includes both Entry and Performance Audits (i.e., the Entry Audit and initial Performance Audit or two consecutive Performance Audits).

After two consecutive audits utilising the same auditor, the subscriber must choose a different auditor.

Auditors must not accept an appointment to:

- conduct an Audit for a subscriber for which the auditor has provided consultancy services within the prior two years; or
- assist or advise a subscriber in relation to Corrective Actions arising from an audit conducted by the auditor.

3. Conducting the AMCAS Audit

Auditors are required to use the Compliance Checkpoint licensed software to conduct AMCAS audits and generate audit reports. The AMCAS Audit Tool is the primary on-site assessment tool that allows auditors to systematically record evidence about the subscriber's systems and processes compliance implemented in accordance with the principles and guidance set out in the Master Code. The Audit Tool is accessible through Compliance Checkpoint when the auditor purchases an audit.

There is a separate Audit Tool for an Entry Audit. Auditors may only use the Audit Tools for the purpose of an AMCAS audit.

3.1 Audit Standards

The Audit Tool assesses performance against the following 12 standards:

1. Roles and responsibilities
2. Policies and procedures
3. Communication and consultation
4. Risk management
5. Training and competency

6. Contract management
7. Record management
8. Safety assurance and continuous improvement
9. Speed compliance
10. Fatigue and fitness for duty
11. Mass, dimension and loading
12. Vehicle standards

Each Standard is further broken down into auditable criteria. The AMCAS Audit Criteria are outcome statements against which the auditor asks a set of questions to determine satisfaction of the criteria. This allows the auditor to consider alternative ways of meeting any criterion and is consistent with the concept of “so far as is reasonably practicable” as set out in the HVNL section 26C Safety Duty.

To guide auditors and ensure consistency, the AMCAS Audit Tool includes examples of the type of evidence auditors should be looking for as well as references to the relevant regulations, sections in the Master Code, NHVR guidance, etc.

The Audit Tool in Compliance Checkpoint automatically selects the criteria that are relevant to a subscriber’s role in the chain of responsibility. As such, it is essential for the effectiveness of any audit that subscribers correctly identify and select any and all of the roles that they perform in relation to their transport activities. Incorrect or incomplete selection of roles by the subscriber may result in an incomplete audit which does not meet the objectives of the AMCAS audit tool.

3.2 Initiating an audit

Performance Audits are initiated and paid for by the subscriber who selects an Audit Provider from the list of AMCAS auditors. Once the Audit Provider and subscriber agree on the audit site, fees and audit date, the subscriber creates an audit in Compliance Checkpoint giving it “Planned” status.

3.3 Preparing for the Audit

Once selected by a subscriber, the Audit Provider assigns an auditor, pays for one licence and updates the audit status in Compliance Checkpoint to “Confirmed”.

It is important that the auditor acquires an understanding of the likely audit process before physically undertaking the site visit. This requires the auditor to assess the chain of responsibility (CoR) role of the subscriber (see [Appendix B](#)), schedule an opening meeting and liaise with the subscriber to determine:

- The scope of the audit, this must be provided to the subscriber in writing including costs associated
- that the subscriber has identified any and all roles that it performs in relation to its transport activities and informs AMCAS before the audit is loaded onto the Compliance Expert platform (see Appendix B)
- whether the subscriber wishes to undertake a pre-audit self-assessment using the AMCAS Audit Tool
- the date and time that the audit will commence, ensuring that relevant management and staff are available
- the name of the person who will meet the auditor on arrival and take overall responsibility for facilitating the audit process
- any security and WHS requirements such as site inductions and Personal Protective Equipment (safety vests, safety boots, etc) that will be needed by the auditor to enter the

work site

- a request for a person to escort the auditor around the site
- documents that the auditor will want to access
- managers and staff that the auditor will want to interview, and
- any administrative arrangements (e.g. office space, photocopier and other facilities) needed for the visit.

The auditor should confirm these arrangements with the subscriber at least seven (7) days prior to the agreed audit date. The purpose of this process is to provide structure to the audit and to allow both the subscriber and auditor to make the necessary arrangements to ensure that the audit proceeds smoothly.

In preparing for an audit, auditors may request access to the most recent AMCAS Audit Report to review previous audit results.

Pre-audit self-assessment

A pre-audit self-assessment allows a subscriber to:

1. select the criteria that are relevant to a subscriber's role in the chain of responsibility
2. It is therefore important that the subscriber correctly identifies the subscriber's transport activities and their subsequent role(s) in the chain of responsibility to prepare for the audit. This helps make the audit process more efficient and may save time spent by the auditor on site.

If a subscriber chooses to undertake a pre-audit self-assessment, the auditor updates the audit status in Compliance Checkpoint to "Self-assessment in progress." Once the subscriber has completed the self-assessment, it is submitted to the auditor who then logs in to review the information in preparation for the audit.

Note: Although subscribers may report observations in the Audit Tool during the self-assessment, auditors must overwrite the subscriber's information with their own observations or verify what has been reported. The auditor retains responsibility for all information that is recorded to assess compliance with the Audit Criteria.

Note: An auditor must not overwrite the subscriber's selection of its transport activities.

3.4 Opening Meeting

The opening meeting should include all relevant staff who may be involved in the audit, including senior management and administrative staff.

The opening meeting gives the auditor the opportunity to explain the audit's purpose, scope, information needs, the audit process and to confirm the availability of interviewees. The meeting should cover:

- **Introductions:** Enabling the auditor to learn the names and positions of the relevant staff present (including the person/s who will guide the auditor from one location to another as required) and to complete an attendance list.
- **Purpose:** Allows the auditor to explain the purpose and scope of the audit and, if necessary, to confirm the auditor's authority to conduct the audit.
- **Review of the audit program:** The auditor should confirm with the subscriber that relevant

records, information and personnel with an understanding of the management system processes are available.

- **Subscriber role(s):** Reminding the subscriber that the comprehensiveness and effectiveness of the audit is dependent on them correctly identifying and selecting any and all of the roles that they perform in relation to their transport activities.
- **Documentation:** Confirmation of the status of various documents that the auditor will need to undertake the audit.
- **Communication:** Outlining who the auditor should communicate with in the event of a serious problem during the audit, e.g. a failure by personnel to co-operate with the auditor.
- **Logistics:** Confirmation of arrangements such as a workspace for the auditor, access to photocopier and facilities, operational constraints on the audit process, transport around the site/s, and time and place for the closing meeting.

3.5 Generating Audit Findings

The findings generated by the audit (and recorded in the Audit Tool) must be based on information and other evidence gathered from the subscriber and/or persons or organisations performing functions in the subscriber's management system. This will generally require the auditor to:

- review the subscriber's policies, procedures and other records
- understand the subscriber's business processes
- test various parts of the management system to ensure that it meets the Audit Criteria
- discuss the system with the subscriber or managers and staff to ensure their commitment and understanding, and
- observe work practices and operations.

The reason for undertaking these activities is to arrive at a finding of whether each audit criterion is met, partially met or not met.

3.6 Collecting and verifying evidence

It is the subscriber's responsibility to provide appropriate and sufficient evidence to support the audit. Where the evidence presented to the auditor is insufficient, they should make further enquiries. However, if no further evidence is available, the auditor should record a non-conformance for that criterion. Some types of evidence may be relevant for more than criterion. Examples of the documents to be examined by auditors are outlined in Table 1. However, satisfaction of most criteria may also be achieved without documents in place. For a list of suggested evidence types, auditors should refer to the AMCAS Compliance Guide.

Table 1: Examples of documentary evidence

Audit standards	Documents
1. Roles and responsibilities	Register of supply chain partners, position descriptions, organisational charts, personnel records, contracts
2. Policies and procedures	WHS policy, CoR policy, Drug and alcohol policy, fatigue management policy/procedure, Safe Work Method Statements, SOPs
3. Communication and consultation	Records of toolbox talks and safety briefings, consultation procedures, stakeholder engagement plans

4. Risk management	Risk assessments, risk registers, risk management plans, workplace inspection reports, hazard/incident reports
5. Training and competency	Training needs analysis, training records, personnel records, competency assessments
6. Contract management	Pre-qualification procedures, contract documents, consignment agreements
7. Record management	Document register
8. Safety assurance and continuous improvement	Incident investigation reports, internal audit reports, safety improvement plans
9. Speed compliance	Speed management policy, GPS records
10. Fatigue and fitness for duty	Rosters, driver work diaries, self-assessment records, medical records
11. Mass, dimension and loading	Consignment notes, despatch documents, container weight declarations, journey plans, load plans, load restraint procedures,
12. Vehicle standards	Inspection and service records

3.7 Conducting interviews

Auditors must not rely solely upon documentation to confirm that a management system is operational. The veracity of documentation needs to be tested during Performance Audits using interviews with relevant staff and observation of operational activities on site (if available).

For example, where a procedure indicates that a person has responsibility for a particular activity, the person should be interviewed to determine whether they understand the process and their responsibilities within it. Similarly, where drivers are required to undertake a daily check of their vehicle, a sample of drivers should be interviewed to determine if and how they undertake this check.

Auditors should adhere to the following principles when interviewing staff during an AMCAS audit:

- Interviews should be targeted at persons performing the tasks being audited;
- The auditor should advise the interviewee of the reason for the interview and assure them that the interview is for AMCAS rather than the individual's work performance;
- The auditor should avoid asking leading questions; rather they should ask the person to describe what they do and how they do it;
- Where possible, interviews should be conducted where personnel are undertaking their work functions so that the auditor can observe how these functions are being performed.

The extent to which a finding exists (if so determined) should be tested across other parts of the organisation during subsequent interviews. This will provide auditors with a sense of whether the finding is isolated to a particular area or individual or is systemic to the organisation and its management system.

3.8 Audit Findings

Auditors must record the findings of AMCAS audits using Compliance Checkpoint to generate an Audit Report. Both positive observations and opportunities for improvement are to be identified. The auditor must record details of the evidence sighted that indicated that the subscriber's system

was functioning and that management processes were being adhered to.

The information recorded by the auditor must be sufficiently detailed to describe the activities undertaken, the evidence obtained, and the basis of the conclusions reached. Evidence should include dates and version numbers of sample documentation sighted, registration numbers of sample vehicles and the names of employees interviewed. Audit Findings are classified as shown in Table 2 below.

Table 2: Audit Findings

Met: all elements of the criterion are in place and there are no open corrective actions	No further action
Partially met : not all elements of the criterion are implemented	Corrective Action
Not met: major elements of the criterion not in place	Corrective Action – high priority
Not applicable	N/A

Once the auditor has completed their Audit Findings, they are reviewed by the approved Audit Provider who then generates the audit report and sends it to the subscriber.

3.9 Corrective Action Requests (CARs)

A Corrective Action Request (CAR) must be prepared for all partially met and not met findings. The CAR outlines the actions required to be undertaken by the subscriber and an agreed timeframe for it to be completed.

Audits are system audits and therefore need to focus on the management system used by the subscriber to ensure that the AMCAS Audit Standards are met. Where CARs are identified, they should focus on the failure in the system that led to the relevant audit standard not being met or not fully met.

Partially met and not met findings should be explained to the subscriber so that suitable corrective actions can be taken. The subscriber is responsible for taking the corrective action identified in the CAR. The subscriber and auditor must agree on a date by which the subscriber will respond to each CAR.

The subscriber will receive an email notification with a link to the CAR in Compliance Checkpoint. The subscriber opens the link and responds to the CAR recording the action being taken to address the non-conformance. Documentary evidence can also be uploaded.

3.10 Conducting the closing interview

At the completion of the audit, the auditor should conduct an interview with the nominated representative of the subscriber. The purpose of the closing interview is to:

- Summarise the Audit Findings
- Outline any non-conformances identified
- Provide the subscriber with the opportunity to query the auditor's findings, particularly non-conformances, and to clarify any misunderstandings

- Discuss the corrective actions needed to remedy non-conformances
- Explain the process from that point forward, particularly dates by which the CAR's will need to be completed.

3.11 Closing out CARs

If an auditor identifies corrective actions that must be taken by the subscriber in order to meet the AMCAS Audit Standards, the subscriber must complete those actions within the time specified by the auditor, or if no time is specified, within 28 days of the auditor's notification to the subscriber.

In some circumstances, the corrective action taken in response to the CAR may be quite simple and the non-conformance may be rectified by the subscriber at the time of the audit thus providing the necessary evidence for the auditor to close the CAR at the time of the audit.

It is the subscriber's responsibility to ensure that all action identified in CARs is completed by the dates agreed with the auditor. Once the subscriber has responded to each CAR in Compliance Checkpoint, the Audit Report is automatically updated to reflect this information.

The auditor may need to revisit the audit site to confirm completion of the corrective action, particularly if it relates to the implementation of a policy or procedure.

The auditor updates the audit status in Compliance Checkpoint to "Completed" only when satisfied that the subscriber has addressed all corrective actions. If the subscriber has not completed the corrective actions within 90 days of the audit date, the subscriber must recommence the audit process from the beginning in order to obtain a certificate.

A flow chart of the AMCAS process is attached at [Appendix C](#).

3.12 Audit certificates

On the successful completion of an audit (so all Audit Criteria met), AMCAS will issue a certificate confirming that the subscriber has met all of the AMCAS Audit Criteria and/or the sites in respect of which all Audit Criteria have been met.

3.13 Quality Review Program

Good quality management is critical to achieving strategic goals and meeting financial, stakeholder, industry and regulatory expectations. Quality Reviews (QRs) are used by AMCAS to:

- Improve quality standards across the end-to-end audit process
- Detect and address any quality issues as soon as possible
- Improve the confidence levels of subscribers senior management teams that AMCAS audits are being carried out in line with the principles outlined in this document

CoRsafe will periodically review AMCAS Audit Reports to ensure audit consistency and clarity of AMCAS audit reports, together with identifying where future improvements can be made to AMCAS as a whole.

4. Auditor Code of Conduct

Once identified on the AMCAS list of auditors, auditors are subject to the AMCAS Auditor Licence Terms and Conditions.

In addition to the terms of the Auditor Licence, this Code of Conduct outlines the principles and the

standards of behaviour expected of auditors. Auditors must ensure that the following principles are adhered to at all times when conducting AMCAS audits:

- Exercise due care, diligence and professional judgement in performing the audit functions
- Provide accurate, timely and detailed information
- Participate in any appropriate site induction processes required by subscribers, and take all safety measures as required by law
- Conduct all professional activities associated with performing audit functions including but not limited to giving information to suitably qualified persons (seconded/contracted audit assistance), their clients or other parties with an interest in the outcome of the audit function in a manner that is honest, objective and free from misrepresentation or bias
- The auditor must not and cannot provide advice before, during or after the audit process of the audited party in relation to Chain of Responsibility requirements and Heavy Vehicle National Law. An auditor cannot and must not provide consulting services to a party who they have audited in the past 2 successive audits.
- Do not accept instructions to adopt or reject a particular opinion from any person in relation to a matter relevant to the performance of an auditor function
- Give information in a way that does not conceal or omit information in circumstances where the concealment or omission of that information might serve to mislead or deceive or otherwise alter the conclusions that could be drawn from the relevant information
- Do not rely on information that the auditor knows, or should reasonably believe, contains incorrect and/or misleading information, including but not limited to relying on such information in support of the person's application for registration as an NHVAS approved auditor
- Take all necessary steps to correct any inaccurate, false or misleading information provided by an auditor to any person or entity the auditor knows, or reasonably suspects, might rely on that inaccurate, false or misleading information
- The auditor must only perform an audit function where the auditor has no direct or indirect financial interest or other interest that may, or may reasonably be perceived to, cause the auditor to perform the function with bias or with a conflict of interest. This requirement does not apply to an auditor receiving reasonable and agreed payment for undertaking the audit
- The auditor must only perform an audit function that is within the auditor's area of expertise. This requirement does not apply to the extent that an auditor is relying on a support expert's report or certification to perform a particular auditor function
- The auditor must only endorse information supplied by another person (be it a support expert, suitably qualified person or other entity relevant to the performance of the audit function) once reasonable steps have been taken by the auditor to determine the validity and accuracy of the information
- The auditor must maintain a level of professional indemnity and public liability insurances as prescribed with the potential liabilities the auditor might be exposed to in performing their approved audit functions for the period of their registration
- The auditor must comply with all applicable professional standards, codes and guidelines, including auditing standards, ethical standards, and quality control standards.
- The auditor must maintain and develop the knowledge, skills and expertise relevant to performing audit functions for which the auditor is approved by AMCAS, including but not limited to complying with all continuing professional development requirements of an auditor's registration
- Maintain appropriate confidentiality and professionalism about dealings that the auditor has with any staff of CoRsafe

- Maintain appropriate confidentiality and professionalism about any information gained through audit activities
- The auditor must complete the Executive Summary and Audit details in line with expectations. All criterion must contain all relevant information as contained in the AMCAS Performance Audit Guide.
- Avoid accepting inducement or favour that may perceived to be an attempt to influence an audit outcome, and/or a response to a non-conformance finding.

Appendix A: Definitions

Audit – means a systematic, independent and documented process for obtaining Audit Evidence and evaluating it objectively to determine the extent to which the Audit Criteria are fulfilled

Audit Criteria – means the standards that the audit will be assessing as taken from the Master Code

Audit Evidence – means records, statements of fact or other verifiable information, which are relevant to the Audit Criteria;

Audit Findings – means the results of the evaluation of the audit evidence against Audit Criteria;

Audit Scope – means the extent and boundaries of the audit;

Audit Objectives – means the intended purposes of the audit;

Audit Provider – means the entity providing auditing services that holds a valid licence and current licence to use the Audit Tool

Auditor – means the individual person assigned to conduct the audit by the Audit Provider

Audit Tool – means AMCAS confidential, proprietary and copyright documented system for the assessment of an organisation's performance against the principles of the Master Code

Facility – means a site on which a Subscriber conducts activities that are or may be subject to the HVNL

Subscriber – means an organisation that:

- holds a valid and current licence to use the Audit Tool under a Subscriber Agreement with AMCAS; and
- has engaged the Auditor to undertake an Audit.

Transport activities (section 5 HVNL) – means activities, including business practices and making decisions, associated with the use of a heavy vehicle on a road, including, for example–

- contracting, directing or employing a person to drive the vehicle or carry out another activity associated with the use of the vehicle (such as maintaining or repairing the vehicle); or
- consigning goods for transport using the vehicle; or
- scheduling the transport of goods or passengers using the vehicle; or
- packing goods for transport using the vehicle; or
- managing the loading of goods onto or unloading of goods from the vehicle; or
- loading of goods onto or unloading of goods from the vehicle; or
- receiving goods unloaded from the vehicles.

Appendix B: Chain of Responsibility roles

The AMCAS Audit Tool criteria relate to a subscriber's transport activities and their subsequent role in the chain of responsibility. It is the performance of these functions, whether exclusively or occasionally, that determines the subscriber's legal responsibilities, rather than their specific job title or contractual description. An entity or person may be a party in the chain of responsibility in more than one capacity. It is essential for the effectiveness of any audit that subscribers correctly identify and select any and all of the roles that they perform in relation to their transport activities. Incorrect or incomplete selection of roles by the subscriber may result in an incomplete audit which does not meet the objectives of the AMCAS audit tool.

If you... (Transport activity)	You are...(CoR role)
<ul style="list-style-type: none"> Control or direct the use of a heavy vehicle Employ a person to drive a heavy vehicle or carry out another activity associated with the use of a heavy vehicle (such as maintenance or repair) 	Operator
<ul style="list-style-type: none"> Engage driver/s to drive a heavy vehicle under a contract for services Engage a person to carry out another activity associated with the use of a heavy vehicle (such as maintenance or repair) 	Prime contractor
<ul style="list-style-type: none"> Request an operator of a heavy vehicle (directly, indirectly or through their representative) to transport goods by road Have possession of, or control over, goods immediately before they are transported by road 	Consignor
<ul style="list-style-type: none"> Receive goods unloaded from heavy vehicles 	Consignee
<ul style="list-style-type: none"> Supervise, manage or control the loading and unloading of goods and/or container freight Manage, or are responsible for the operation of, premises where heavy vehicles are loaded or unloaded 	Loading manager
<ul style="list-style-type: none"> Load goods onto or unload goods from a heavy vehicle 	Loader Unloader
<ul style="list-style-type: none"> Schedule the transport of goods or passengers Schedule shift rosters or the work/rest times of a heavy vehicle driver 	Scheduler
<ul style="list-style-type: none"> Place goods into packaging Prepare goods for transport (palletising mixed products) Supervise, manage or control packaging activities 	Packer

Appendix C: AMCAS Audit Workflow

