



February 19, 2021

### Industry Advisory – Self-audits

The Office of the BC Container Trucking Commissioner (“OBCCTC”) is issuing an industry advisory regarding licensees conducting self-audits to determine their compliance with the *Container Trucking Act*, the *Container Trucking Regulation* and/or the Container Trucking Services Licence (“CTS Licence”).

#### Undirected self-audits

Licensees intending to engage in an undirected self-audit of their payroll and remuneration processes are strongly encouraged to contact the OBCCTC prior to commencing the self-audit to ensure that the methodology is consistent with the approach used by the OBCCTC. Should a licensee choose to conduct an undirected self-audit, the OBCCTC will require the following information when reviewing the licensee’s self-audit in the event of a subsequent OBCCTC audit:

- Explanation of why the self-audit was conducted
- Self-audit calculations in electronic form (i.e. Excel spreadsheet)
- Details and/or explanations of the errors found
- Payments made to drivers with proof of payment (i.e. canceled cheques)

#### OBCCTC oversight of self-audits during OBCCTC audit

If the OBCCTC has initiated an audit, a licensee is not permitted to undertake a self-audit while the OBCCTC audit is ongoing unless directed to do so by the auditor. Payment should not be made to drivers until an OBCCTC auditor confirms that the self-audit calculations are correct. The OBCCTC auditor will determine which records the licensee must supply to verify the validity of the self-audit calculations. All records used to prepare the self-audit should be readily available upon request.

#### Record-keeping requirements and licensee cooperation

Licensees are reminded of the record-keeping requirements under the CTS Licence and the factors or circumstances the Commissioner considers when determining an appropriate penalty. These include licensee cooperation during an OBCCTC audit or investigation, including compliance with the processes set out above, and whether a licensee’s conduct has unnecessarily prolonged an audit or investigation.

Sincerely,

#### OFFICE OF THE BC CONTAINER TRUCKING COMMISSIONER

Michael Crawford  
Commissioner

Sheryl Kozyniak  
Deputy Commissioner