

CODE OF CONDUCT FOR AUDITOR AND ASSESSING PERSONNEL

FORWARD

The rights and standards set out in this document are designed to be a central part of an auditor's behaviour. No distinction is made in this document between 'auditor' and 'assessor'. This document is designed to improve the auditor's service the business community:

Auditors shall be firmly committed to improving their service. This means a service that:

- * always puts the client first, providing services that meet clearly defined standards or contract conditions, in ways responsive to business views and needs.
- * produce clear, measurable benefits to business, with emphasis on the promotion of good practice rather than the avoidance of poor.
- * is highly efficient, representing good value for money, achieved through good management.
- * respects and values the skills and knowledge of clients.

HOW THIS AFFECTS CLIENTS

This document sets out clear client rights of service in the discharge of contracts.

THE CLIENT'S RIGHTS

1. To receive a professional level of care on the basis of business needs and desires.
2. To be given detailed information on quality services, including quality standards, project timescales and costs.
3. To receive advice at any time through the auditor or its employer if contracted to supply it.

4. To be assigned a prime point of contact, acceptable to the client, and to be assigned a second person if this is of benefit to the client.
5. To be guaranteed appointments for visits on a specific date and time.
6. To be given a clear explanation of any proposed service, including foreseeable risks and realistic alternatives, before the client decides to take action.
7. To have any complaint about the auditor's services investigated and to receive a full and prompt written reply from the Auditor or from QABCB.
8. To have access to the auditor's records, and to know that those working for the auditor are under a duty of care to keep the records confidential.
9. To choose whether or not he wishes to take part in technical research or training.
10. To be served by a person who shall observe fully the requirements of this Code of Conduct.

CLIENT STANDARDS

There are eight standards for auditors:

1. *Recommendations shall be achievable.* Client businesses should not be recommended actions or solutions beyond capability to implement.
2. *Completion of Projects.* Before the project terminates a decision should be made about any continuing relationship with the auditor or other needs the client may have. The relevant contact will agree arrangements for meeting these needs.
3. *A named qualified person responsible for each client.* The auditor should provide a named, qualified person who will be

responsible for the client business project.

4. *Appointment times.* The auditor will agree a specific appointment time and meet at that time.
5. *Cancellation of meetings.* The auditor will not cancel on the day of the meeting.
6. *Waiting time for service.* When clients call the auditor's offices, technical assistance should be provided within a specified time
7. *Arrangements to ensure clients, including those employing people with special needs, can use services.* Auditors will ensure that the employees of the client can use the services they arrange.
8. *Respect for privacy, dignity and religious and cultural beliefs.* Auditors will make provision so that proper personal consideration is shown, for example by ensuring that privacy, dignity and religious and cultural beliefs are respected.

CODE OF CONDUCT

1. Auditors shall act in a trustworthy and unbiased manner in relation to clients, and any companies involved in service by them.
2. Auditors shall not accept payment, gift, commission, discount or shall they profit in any way from companies serviced, from their representatives, or other interested person.
3. Auditors shall disclose to their clients any relevant relationships they may have with other organisations before undertaking any work.
4. Auditors shall not disclose the findings, or any part of them or any other information gained in the course of service to any third party, unless authorised in writing by the client.
5. Auditors shall not act in any way prejudicial to the reputation or the interest of clients or of companies serviced on

6. their behalf.
Auditors shall, in the event of any alleged breach of this code, co-operate fully in any formal enquiry procedure operated by ASCB, the client, or by a mutually nominated professional body.
7. Auditors shall comply with their own procedural documentation.

PERFORMANCE AND PROGRESS, ADVICE FOR CLIENTS.

Auditing and Certification and Consultancy will, not on its own, achieve anything for client businesses. Clients meet their goals themselves but with auditor assistance. An auditor is not normally expected to provide consultancy or solutions to problems they may have identified during an audit. An auditor is expected to operate in accordance with an established auditing standard e.g ISO 19011.

Allocating a sum of money to an auditing project is not enough, Clients have to allocate time as well in order to prepare for and respond to it. Often what clients want is not always what they need. Clients should therefore look for a change as the most tangible result of professional services

Clients should expect:

- Audit plans
- Clear findings based upon defined criteria
- Timely reports
- Civility
- Empathy, not sympathy
- Firm direction
- Effective project management

FEEDBACK

Clients should be encouraged to pass on their views to enable ASCB to develop these standards further.

END