

## **SQAS-AFRICA**

### **Code of Conduct: Auditor/Trainee Auditor**

I, \_\_\_\_\_ the undersigned, understand and agree to uphold the following code of conduct:

1. To act professionally, ethically and in an unbiased manner.
2. To strive to increase the competence and prestige of the auditing profession.
3. To assist colleagues or those under my supervision in developing their management, professional and auditing skills.
4. To take due professional care and not to undertake audits that I am not competent to perform.
5. To make fair presentations of audit findings based on verifiable audit evidence.
6. To disclose any conflicting or competing interests and/or relationships that may influence my judgment.
7. Not to discuss or disclose any information relating to an audit unless required by law or authorised in writing by the auditee and the auditing organisation.
8. Not to accept any inducement (commission, gift or any other benefit) from auditee organisations, their employees or any interested party.
9. Not to intentionally communicate false or misleading information that may compromise the integrity of any audit or the auditor accreditation process.
10. Not to act in any way that would prejudice the reputation of CAIA or the auditor accreditation process and to co-operate fully with an enquiry in the event of any alleged breach of this code.
11. The trainee auditor, SQAS-AFRICA auditor or training course facilitator acknowledges that information, including that regarded as confidential, contained in CAIA files relating to auditors or the training course may be made available to external individuals or organisations (e.g. accreditation bodies) as required, to further CAIA processes. Information (except as required by law) shall be provided only to such individuals or organisations that have signed a confidentiality agreement with CAIA.
12. Not to use my SQAS-AFRICA membership card, logo and/or certificate in a manner that misrepresents myself or CAIA, nor to mis-lead anyone regarding my SQAS-AFRICA auditor registration status as this can result in legal action.
13. To use the CAIA approved e-mail signature format, when communicating to SQAS-AFRICA stakeholders.
14. To use the correct CAIA authorised forms and abide by CAIA prescribed timelines.

I understand that all auditors are required to improve the standing of the auditing profession by observing this Code of Conduct and that my failure to do so may result in my suspension or withdrawal of membership. I confirm that all information provided to CAIA is correct to the best of my knowledge and accept that if I provide incorrect information or withhold relevant, requested information, I am likely to be excluded or removed from the SQAS-AFRICA register. I also understand that, once accredited, I am obliged to notify CAIA, without delay, of any changes to my circumstances which may affect my auditor certification status, including any complaints.

\_\_\_\_\_  
Signed (SQAS-AFRICA Auditor/ Trainee auditor) Date: \_\_\_\_\_