



## *Southern African Auditor and Training Certification Authority*

### **CODE OF CONDUCT – AUDITORS and TRAINING COURSE PROVIDERS**

I, \_\_\_\_\_ the undersigned, understand and agree to uphold the following Auditor's 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 those in my employ or 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. Not to represent conflicting or competing interests and/or to disclose to any client or employer any relationships that may influence my judgement.
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 or knowingly allow colleagues to do so.
9. Not intentionally communicate false or misleading information that may compromise the integrity of any audit or the auditor certification process.
10. Not to act in any way that would prejudice the reputation of the auditor certification body or the auditor certification process and to co-operate fully with an enquiry in the event of any alleged breach of this code.
11. The applicant, auditor or training course provider acknowledges that information, including that regarded as confidential, contained in SAATCA files relating to auditors or training course providers may be made available to external individuals or organisations (e.g. accreditation bodies or evaluators) as required to further SAATCA processes. Information (except as required by law) shall be provided only to such individuals or organisations that are signatories to the SAATCA confidentiality and impartiality agreement SF 12.
12. Not to use my SAATCA card, certificate and/or logo in a manner that misrepresents myself or SAATCA, nor to mis-lead anyone regarding my SAATCA auditor certification or registration status as this can result in legal action.

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 certification.

I confirm that all information provided to SAATCA is correct the best of my knowledge and belief.

I understand and accept that if I provide incorrect information or withhold relevant, requested information, I am likely to be excluded or removed from the SAATCA register

I also understand that, once certified, I am obliged to notify SAATCA without delay of any changes to my circumstances which may affect my auditor certification status, including any complaints.

Date: \_\_\_\_\_

\_\_\_\_\_  
Signed (SAATCA Auditor/ Applicant)