



## **CER/CODE/01: CODE OF CONDUCT FOR AUDIT PERSONNEL (Auditors, Technical Experts, Trainee Auditors and Observers)**

### **1.0 Introduction**

The purpose of this code is to detail the ethics and discipline of audit personnel in conformity with the Kenya Bureau of Standards - Certification Body (KEBS-CB) requirements as well as international best practice.

### **2.0 Definitions and Application**

- a) This code shall be cited as the KEBS CB code of conduct for audit personnel.
  - b) In this code, unless the context otherwise requires,
- 2.1 **KEBS CB** -The department within KEBS responsible for providing certification services.
  - 2.2 **Auditor**-Person who conducts an audit
  - 2.2 **Technical expert**-Person who provides specific knowledge or expertise to the audit team
  - 2.3 **Trainee auditor**-An auditor-in-training who accompanies the audit team but who is not yet registered as an auditor.
  - 2.4 **Observer**- Individual who accompanies the audit team but does not act as an auditor
  - 2.5 **Suspend**-Temporarily remove an auditor from the register of auditors for a period not exceeding 12 months until the issues are resolved.
  - 2.6 **De-register**-Completely remove an auditor from the register of auditors.
  - 2.7 **Gross misconduct**-Conduct that can bring the CB, the audit profession and the client's management system into disrepute, e.g. drunkenness, not showing up for an audit, disclosure of client's information to unauthorized parties, getting into physical confrontation, using abusive language, and any other conduct that acts against the KEBS CB core values.
  - 2.8 **Conflict of interest**-any form of previous contact of audit personnel with the CB's client that can act as a threat to impartiality.

### **3.0 General Code of Conduct and Ethics**

In general, Audit personnel in promoting high standards of ethical conduct **shall**:

- 1) Act solely in the best interest of the KEBS CB and its clients, in the performance of their duties;
- 2) Conduct themselves professionally, with truth, accuracy, fairness and responsibility;
- 3) Not misrepresent their qualifications, competence or experience, nor undertake assignments beyond their capabilities ;
- 4) Treat in a confidential and private manner all information gained in relation to any of the KEBS CB's identified activities of certification of specific organizations or



individuals; unless authorized in writing to disclose such information by the KEBS CB and its clients (when applicable), and will not;

- discuss such information with anyone except those who have a need to know the information for legitimate purposes of the certification processes;
  - disclose any details of audit findings, neither during nor after the audit process;
- 5) Treat in a confidential and private manner all information gained in relation to any of the CB's activities wherein such information may include, inter alia:
- any device, graphics, written material or other information in tangible or intangible form, clearly identified as "confidential", relating to the activities of the KEBS CB;
  - any device, graphics, written material or other information in tangible or intangible form, identifiable as private by the nature of its content and/or context;
- 6) Not communicate false or misleading information which may compromise the integrity of the certification processes or decisions therein.
- 7) Be able to act professionally under adverse pressure from the CB and its clients

This code shall apply to and bind all audit personnel who work under the control of KEBS CB. All audit personnel shall sign this code, and the original shall be maintained in their personal files at KEBS-CB.

#### **4.0 Audit Personnel Registration**

- 4.1 KEBS-CB shall only use registered Auditors and Technical Experts to conduct certification activities.
- 4.2 Auditors must renew their registration every three years.
- 4.3 To maintain auditor competence, all auditors must carry out at least 2 audits with a minimum total of 4 auditing days within 12 months period.
- 4.4 Any auditor who does not renew annual subscription for two consecutive years, or does not carry out audit twice a year shall stand suspension.
- 4.5 Any auditor who commits any act of gross misconduct, as determined by the KEBS-CB shall be deregistered.
- 4.6 Technical Experts must notify KEBS-CB in writing whenever they change their occupation and/or their area of expertise.

#### **5.0 Contract**

To uphold and advance the honour, dignity and integrity of the conformity assessment profession, and in keeping with high standards of ethical conduct, I acknowledge that I shall:

- 5.1 Honour all my obligations with the CB and the clients.
- 5.2 Deliver audits that meet the expected standards
- 5.3 Give factual, true and accurate information about the audit.



- 5.4 Observe punctuality at all times during audits.
- 5.5 Observe the 'no drunkenness' rule during audits.
- 5.6 Be neat, well groomed, and decently dressed.
- 5.7 Give adequate notice before withdrawal from an audit that I have been assigned to undertake.
- 5.8 Preface any public statement that I may issue by clearly indicating on whose behalf they are made
- 5.9 Inform the CB or its client of any connections, interests or affiliations which might influence my judgement or impair the equitable character of my services.
- 5.10 Not disclose information concerning the confidential affairs or technical processes of any present or former auditee, or client without proper consent.
- 5.11 Not accept any form of inducement from any party.
- 5.12 I also acknowledge that I shall be:
  - a) **ethical**, i.e. fair, truthful, sincere, honest and discreet;
  - b) **open-minded**, i.e. willing to consider alternative ideas or points of view;
  - c) **diplomatic**, i.e. tactful in dealing with individuals;
  - d) **observant**, i.e. actively observing physical surroundings and activities;
  - e) **perceptive**, i.e. aware of and able to understand situations;
  - f) **versatile**, i.e. able to readily adapt to different situations;
  - g) **tenacious**, i.e. persistent and focused on achieving objectives;
  - h) **decisive**, i.e. able to reach timely conclusions based on logical reasoning and analysis;
  - i) **self-reliant**, i.e. able to act and function independently while interacting effectively with others;
  - j) **able to act with fortitude**, i.e. able to act responsibly and ethically, even though these actions may not always be popular and may sometimes result in disagreement or confrontation;
  - k) **open to improvement**, i.e. willing to learn from situations;
  - l) **culturally sensitive**, i.e. observant and respectful to the culture of the auditee;
  - m) **collaborative**, i.e. effectively interacting with others, including audit team members and the auditee's personnel.

I, ..... agree to abide by this code of conduct and ethics in the performance of audit activities carried out on behalf KEBS-CB .

Signature: .....Date:.....

**Witnessed by;**

Name .....(CB Representative)

Signature: .....Date:.....