



International Organization for Standardization  
Forum



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## *ISO 9001 Auditing Practices Group* *Guidance on:*

### **Code of Conduct and Ethics**

#### **1. Introduction**

There can be no doubting the fact that Auditors are often seen to be in a very powerful and privileged position.

This document provides guidance on the points which need to be kept in mind and which if overlooked, might adversely affect an auditor's conduct and ethical behavior. This paper is especially relevant to all auditors when a code of conduct has not been specified under terms and conditions of contract with an employer. A typical Code of Ethics is also included.

#### **2. General Statement**

Auditors in promoting high standards of ethical conduct, **shall:**

- 1) act solely in the best interest of the employing organization, 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 organization's identified activities of accreditation and certification of specific organizations or

individuals; unless authorized in writing to disclose such information by the organization, and the organization's client (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 accreditation, registration or certification processes;
  - will not 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 above entities' 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 organization;
  - 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) Treat in a confidential and private manner all information which may be considered "confidential" when the prudent judgment of an organization could determine that such information is private and confidential to the organization, and recognize that the organization may receive information that is not identified clearly as confidential but which may be perceived as confidential.
- 7) Not intentionally communicate false or misleading information which may compromise the integrity of the accreditation, registration and certification processes or decisions therein.
- 8) Be able to act professionally under adverse pressure from their employer and organizations being audited

### **3. Example of a typical Code of Ethics**

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

#### a) General issues

- 1) Will be honest and impartial, and will serve with devotion my employer, my clients, the public, and my identified organization.
- 2) Will strive to increase the competence and prestige of the auditing profession.
- 3) Will use my knowledge and skill for the advancement of human welfare, and in promoting the safety and reliability of products and services for public use.
- 4) Will earnestly endeavor to aid the work of my organization.

#### b) Relations with the Public

- 5) Will endeavor to aggressively extend public knowledge of the work of each organization and of its members that relate to the public welfare.
- 6) Will be dignified and modest in explaining my work and merit.
- 7) Will preface any public statements that I may issue by clearly indicating on whose behalf they are made.

#### c) Relations with Organization, Employer and Clients

- 8) Will act as a trustee for each organization, employer and/or client.
- 9) Will inform each organization, employer or client of any business connections, interests or affiliations which might influence my judgment or impair the equitable character of my services.
- 10) Will not disclose information concerning the confidential business affairs or technical processes of any present or former organization, employer or client without its proper consent.
- 11) Will not accept compensation from more than one party for the same service without the consent of all parties. If employed, I will engage in supplementary employment or consulting practice only with the consent of my employer.

#### d) Relations with peers (when applicable)

- 12) Will take care that credit for the work of others is given to those to whom it is due.
- 13) Will endeavor to aid the professional development and advancement of those in my employ or under my supervision.
- 14) Will not compete unfairly with others; will extend my friendship and confidence to all associates and those with whom I have business relations.
- 15) Will respect my peers opinion and conduct to ensure that honesty and openness is demonstrated within an audit team
- 16) Will react openly and professionally in the event of non-ethical behavior of my peers

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For further information on the ISO 9001 Auditing Practices Group, please refer to the paper:

*Introduction to the ISO 9001 Auditing Practices Group*

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Comments on the papers or presentations can be sent to the following email address: [charles.corrie@bsigroup.com](mailto:charles.corrie@bsigroup.com) .

The other ISO 9001 Auditing Practices Group papers and presentations may be downloaded from the web sites:

[www.iaf.nu](http://www.iaf.nu)

[www.iso.org/tc176/ISO9001AuditingPracticesGroup](http://www.iso.org/tc176/ISO9001AuditingPracticesGroup)

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