

CLOCS-A Auditor Code of Professional Ethics, Terms and Conditions



1. Introduction:

The following outlines the code of professional conduct that CLOCS-A auditors must follow when undertaking their functions. Noncompliance to the code may lead to an auditor's registration being suspended, revoked, cancelled or not renewed.

2. Professional behaviour:

Auditors must exhibit honest and professional behaviour at all times when undertaking CLOCS-A audits. Auditors can be held accountable for unprofessional behaviour referred to the Audit Certification Committee by organisations audited if proven to be true.

3. Professional Auditor Qualities:

Qualities that auditors would exhibit and practice in their professional audit workings.

An auditor will:

- behave in a courteous and ethical manner
- be administratively savvy, organised and time-conscious
- be able to follow a report paper trail
- have report writing and spreadsheet competencies
- be a good communicator and listener
- hold a high standard of personal integrity
- be professional, and fair at all times
- keep abreast with industry developments that are relevant to the auditing process and CLOCS-A standards, and
- exhibit common sense and pay attention to detail.

4. The CLOCS-A audit report:

- The auditor is required to report the audit data through the CLOCS-A platform for each audit undertaken.
- The audit report will verify all required client information required for the CLOCS-A audit, and
- The auditor, based upon the audit results, will recommend the certification level reached by the client, based on the information put or seen before them, and the reasons for the decision given in the certification.
- The audit report can be reviewed by the CLOCS-A Audit Certification Committee if required.

5. Conflicts of interest and financial impropriety:

Conflicts of interest arise and should be flagged before the audit is accepted by the Auditor. A conflict may be:

- where the auditor has close professional or family relationships to the client,
- where the auditor has consulted to the client on their CLOCS-A supporting systems and taken fees for consulting services,
- where an auditor exhibits favouritism to one client over another based on previous audits.

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The auditor must not solicit to gain a financial benefit beyond the agreed CLOCS-A fee structure and receipted travel expenses.

- Entry, self-assessment, and re-accreditation audits have a separate specified fee structure.
- The auditor can offer general CLOCS-A advice to the client in a non-consulting capacity.

6. Audit data and confidentiality:

The audit data is entered into the CLOCS-A data platform. Client data should not be shared with other parties. The auditor will have access to their audit information through the CLOCS-A platform. The CLOCS-A administrative controller will also have access to audit data.

7. Continuing professional development (CPD):

Auditors must maintain their professional development throughout their auditing careers.

Professional development in the fields of construction, heavy vehicle transport and auditing will count towards their individual CPD points. An online CPD logbook will be made available to CLOCS-A auditors for the purpose of recording CPD activities.

8. Auditor's proof of identification:

- Auditors must carry their CLOCS-A auditor registration/ identification card when entering a client's work site.
- They must produce this identity upon request.
- If an auditor resigns or retires as a CLOCS-A auditor scheme they will be asked to return their registration card.
- Should an auditor's business/contact details change, these changes must be notified to the CLOCS-A Secretariat and their profile updated.
- Annual expiry dates of the relevant insurances are to be maintained.
- Should an auditor have a successful criminal prosecution found against them, the CLOCS-A secretariat must be immediately notified.

9. Who audits the auditors?

Our performance audits are subject to internal and external quality reviews against relevant Australian and international standards. Internal quality control review of each auditor randomly and periodically ensures compliance with Australian assurance standards.

Periodic reviews will be conducted by the CLOCS-A appointed Auditor Supervisor who tests our Auditor activities against best practice. The CLOCS-A Auditor Supervisor is also responsible for overseeing the performance of the CLOCS-A Auditors and conducts a review of the Auditor operations every four years.