

USE OF APSCA MEMBER AUDITOR NUMBER GUIDE

USE OF APSCA MEMBER AUDITOR NUMBER GUIDE



APSCA Member Auditors may only sign off on a Social Compliance Audit if they are a RA/CSCA.

ACCORDING TO THE CODE AND STANDARDS OF PROFESSIONAL CONDUCT SECTION 4

4.1 Audit Team: Each audit team shall have a minimum of one *RA/CSCA*. Audit teams may include *ASCA(s)* who support the audit under supervision of the *RA/CSCA*.

- 4.1.1 In assigning auditors to perform a *Social Compliance Audit*, *Member Firms* shall ensure sufficient resources are deployed to complete all work required for the *client* or scheme for whom the audit is to be performed.
 - 4.1.1.1. To the extent the audit team includes an *ASCA(s)*, the *Member Firm* shall ensure assigned resources are sufficient to provide for appropriate supervision by the assigned *RA/CSCA*.

WHEN CAN I INCLUDE MY APSCA MEMBER NUMBER?

After completing an independent Social Compliance Audit on behalf of a *Member Firm*, a *RA/CSCA* can include their APSCA Member Number, and their accreditation e.g. '*RA*'/'*CSCA*' on an audit report.

- 4.1.3.1. A *RA/CSCA* shall include reference to their status and/or their *APSCA Member Number* only where the scope of work is a *Social Compliance Audit*, and where the work is performed on behalf of a *Member Firm*.
- 4.1.3.2. To the extent an *ASCA*, with a *RA/CSCA* performs an audit that includes consideration of components beyond the elements in the Competency Framework, the associated audit report must CLEARLY include the following disclaimer if the *APSCA Member is to include their APSCA number* in the audit report:

This audit includes elements beyond the scope of a Social Compliance Audit as defined by the APSCA Competency Framework. The association of the auditor's APSCA number with this report is limited to those elements outlined in the APSCA Competency Framework. APSCA makes no representations with respect to the auditor's competency to professionally evaluate compliance with any other audit elements.

HOW DO I WRITE MY APSCA MEMBER NUMBER?

An *APSCA Member Auditor*, who is noted as "In Good Standing" within *APSCA*'s data base will write their Membership Number on a *Social Compliance Audit* report as follows:

Member Level	How to write Number on audit report
Associate Social Compliance Auditor (ASCA)	ASCA 21714569
Registered Level (RA)	RA 21745678
Certified Social Compliance Auditor (CSCA)	CSCA 21745678

APSCA ASCA: Can sign a *social compliance audit* report using their APSCA *ASCA* number if they are present at the facility being audited and working under the supervision of an APSCA *Registered Level Auditor (RA)* or *CSCA*. *The RA/CSCA present at the audit must have:*

- ✓ Overall responsibility for the audit
- ✓ Put their APSCA # on the report
- ✓ State what **Member Firm** they are working on behalf of
- ✓ Sign the audit report

Please note, if an *ASCA* signs and puts their APSCA *Member Number* on an audit report without a supervising *RA/CSCA* also being present and placing their APSCA *Member Number* on the report, this will be considered an ethical violation and will be reported to APSCA's Integrity Team. If an audit contains less than APSCA's definition of a *Social Compliance Audit*, an APSCA *Member Number* can **NOT** be used.

It is the responsibility of each *Member Firm* to develop a process to identify why they did or did not use an APSCA *Member Number* on a report. If reported to the Disciplinary Board for misuse of APSCA *Member Number*, the *Member Firm* will need to communicate why their auditors used an APSCA Number on an audit which does not fall within APSCA's definition of a Social Compliance Audit.

APSCA issues Membership Certificates and Cards to *Auditors* upon achieving *CSCA* status. Your card should be presented to management upon arrival at an audit. Advise management they can log onto APSCA's website to validate your identity as an *APSCA Member Auditor*, which includes your photo, auditor level, and membership status within *APSCA*. Anyone who checks the APSCA auditor verification page will need to input the Auditor's Member Number (8 digits only e.g. 21745678 - no prefix is required) and surname to access information.

Note: *APSCA* Member Numbers are personal to the individual auditor and will remain with the auditor throughout their Membership with *APSCA*. If an auditor begins working with another Member Firm, the number remains unchanged. However, it is both the Member Firm and Member Auditor's collective responsibility to alert *APSCA* to any change in the employment relationship. Please contact: data.administrator@theapsca.org to report updates.

If an Auditor is asked to include their *APSCA Membership Number* inappropriately,

- remind them of *APSCA*'s rules and expectations, referring them to the Use of APSCA Member Number guide and the Auditor Handbook.
- report the incident immediately to APSCA, along with relevant details by emailing: director@theapsca.org

If an Auditor uses their *APSCA Membership Number* inappropriately, whether voluntarily or otherwise, this will be considered a violation of *APSCA's Code and Standard of Professional Conduct* and will be subject to sanctions imposed by *APSCA*'s Ethics & Integrity Program.



APSCA

ASSOCIATION OF PROFESSIONAL
SOCIAL COMPLIANCE AUDITORS