



MEMBER AUDITOR NUMBER **USER GUIDE**

USE OF APSCA MEMBER AUDITOR NUMBER

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

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*.

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.

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*.

A *RA/CSCA* shall only include the designation as a *RA/CSCA* and their APSCA *member* number after having fully completed an independent *Social Compliance Audit* on behalf of a *Member Firm*.

A *RA/CSCA* shall include reference to *RA/CSCA* 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*.

To the extent a *RA/CSCA* performs an audit that includes consideration of elements beyond the elements in the *Competency Framework*, the associated audit report must conspicuously include the following disclaimer if the *CSCA's* APSCA number is to be included 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.

ACCORDING TO THE AUDITOR HANDBOOK

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 Auditor (RA)* or *CSCA* who has overall responsibility for, signs the audit report puts their APSCA # and working on behalf of an APSCA *Member Firm*. If an *ASCA* signs and puts their APSCA *Member number* on an audit report without a supervising *RA/CSCA* also placing their APSCA *Member Number*, 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 which they would share with APSCA if reported to the Disciplinary Board for misuse of APSCA *Member Numbers* on an audit which does not fall within APSCA's definition of a *Social Compliance Audit*.



APSCA

ASSOCIATION OF PROFESSIONAL
SOCIAL COMPLIANCE AUDITORS