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.