

## Link-up Audit Code of Practice for Auditors

Throughout the Audit process the auditor is acting as an ambassador for Achilles and for the Link-up scheme. Scheme and company knowledge, audit preparation and behaviour all contribute to providing a service which supports the aims of the scheme, the perceptions of the scheme and of Achilles and to satisfying the expectations of the customer.

This Code of Practice will apply to all auditors, whether Achilles employees or external suppliers and is a minimum expectation of professionalism and behaviour.

### General

The auditor will, at all times, strive to recognize personal issues that may impair, conflict, or interfere with audit performance or audit relationships. Whenever the facts and circumstances necessitate, the auditor will promptly advise Achilles and seek assistance to determine the action to be taken, including whether it is appropriate to suspend or terminate the audit arrangements at whatever stage.

The auditor will seek to avoid conflicts of interest and potential conflicts of interest and openly disclose any such conflicts (See below).

### Audit Arrangement

#### Contact

- Audit dates are controlled centrally through Assessment Services Operations team. Initial contact is made via this route and these are recorded.
- Subsequent detailed arrangements are made via the auditor and the auditor should record all contacts and attempts to contact the auditee.

#### Audit Dates

- The auditor should always be aware of the audit expiry date and should wherever possible arrange the audit delivery date before the current expiry. If this is not possible due to auditor's commitments this should be clearly recorded. Equally if the customer is unable to receive the audit prior to the expiry date for their reasons this should also be recorded.

#### Multi Site/Multi Auditor

- With these complex audits the arrangements need to be made clear to the Client. This should include which areas of the audit will be conducted where, when and by whom. Also, any particular requirement for attendance from the Client and needs for specific documentation in relation to the locations and dates should be made clear to the Client and to all auditors concerned. The lead auditor should produce and circulate to all involved, including the client, a written audit plan and this should be monitored and confirmed at the start and end of each day/location of the audit.

## Audit Delivery

### Preparation

- The auditor will have prepared for the audit and will have, as a minimum reviewed the current supplier questionnaire and previous audit reports of the company to be audited. The auditor should aim to have a working knowledge of the scope of supply of the auditee and of any structural arrangements affecting the audit – subsidiary company, Network Rail Licence Holder, etc.

### Arrival

- Auditors should always arrive on time and should not have prior commitments which may restrict, impose or disrupt the normal course of the audit delivery.
- Auditors should dress appropriately and should carry necessary PPE to enable any parts of the Client's premises to be visited.
- All business cards, PPE, e mail and other stationary should only be Achilles branded.
- Auditors need to be sensitive to the current economic conditions and the effect these are having on our clients. Auditors should avoid portraying the wrong image of the scheme and of Achilles.

### Audit Opening Meeting

- A recorded audit opening meeting will always be held. The auditor will record all attendees and start-time of the meeting.
- The auditor will carefully explain and strive to ensure that, prior to starting the audit the client understands the nature of the audit, the nature and limits of confidentiality, financial arrangements, and the position around adding/subtraction of product codes and the issues around non-applicable questions.
- The Opening meeting should be used to confirm the audit itinerary and the auditor should strive to accommodate specific requirements to reflect the demands on different attendees during the course of the audit
- The auditor will be responsible for identifying and setting clear, appropriate, and culturally sensitive boundaries that govern the audit delivery.

### The Audit

- During the audit the auditor will maintain a professional attitude.
- The auditor should refrain from offering comment or advice about the Client's selection of Product Codes. These are a business decision by the auditee.

### Client Questions

- It is important that responses to questions about process, Achilles and the scheme are answered consistently across the audit team. If in doubt as to what the response should be always seek advice from the audit management team.

## Audit Close Out

- An audit close out meeting will always be held and minuted. Any issues arising about non-conformances and observations should be resolved. On multi day audits a daily "daily review meeting" should be held and recorded to keep the Client aware of the auditors view around specific areas covered and any issues raised so far.

Agreement should always be reached over any further information to be provided and timescales for this provision and resolution of any outstanding issues. This should be clearly recorded and signed as agreed by both parties.

## Feedback Questionnaires

- The auditor will always remind the auditee of the existence of the audit feedback process and how it works and will encourage the client to take part.

## Other Activities

### Consultancy

- We recognise that some organisations who provide audit services also provide consultancy services to the rail industry. However, to prevent conflict of interest the following must be adhered to:
  - Under normal circumstances no audit may be conducted by an auditor from a company which has provided consultancy services to that Client within the last 3 years.
  - No customer will be audited by the individual who has provided any consultancy to that organisation.

### Audit Support

- Where an organisation is providing audit support, technical or attendance services to a Link-up auditee the auditor should not be from the same organisation as that individual.
- Where an external consultant or technical advisor is present during the audit the auditor should be clear that it is the Client which is being audited not the consultant and that knowledge, procedures, records and systems are required to rest with the Client not with the consultant.

### Advertising/Seeking Work

- Any Link-up auditor is expressly forbidden from offering any further consultancy, technical or other services during the course of any Achilles audit process.
- Organisations that conduct both audits and deliver consultancy services will not at any stage use Link-up Audit contacts as a means for business development. Audit providers are provided with "buyer access" to the Link-Up portal to enable delivery of the required audit service. This privilege must be used solely in the delivery of audits allocated and must not be abused in any way.

## Confidentiality

- All of our clients are entitled to a degree of confidentiality. Information or knowledge gained during an audit which falls outside of the scope of the audit should be treated as confidential.
- The auditor will maintain, store, and dispose of any records created during the audit process in a manner that promotes confidentiality, security, and privacy, and complies with any applicable laws and agreements

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