PROFESSIONAL STANDARDS FOR AUDITORS
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A

• Ethical Standards for Auditors (WCO)

B

• General Standards for Customs and Excise Auditors in Indonesia
ETHICAL STANDARDS FOR AUDITORS

Auditors must maintain these high professional standards:

- **Integrity**
- **Confidentiality**
- **Professional competence, due care and diligence**
- **Equity / Impartiality**
Integrity is a positive set of attitudes which foster honest and ethical behavior and work practices.
ETHICAL STANDARDS FOR AUDITORS

Confidentiality

Auditors must maintain adequate levels of confidentiality when accessing and examining auditees’ records.
Auditors are required to be objective, maintain fair and just judgment over similar cases.
ETHICAL STANDARDS FOR AUDITORS

Auditors should act diligently and in accordance with applicable technical and professional standards.

Professional competence, due care and diligence
Competencies of Auditors

- Professional skills & Knowledge
- Integrity
- Confidentiality
- Due care & Diligence
- Equity / Impartiality
THE RIGHT WAY TO BEHAVE

1. Identify
2. Explain
3. Recognize
4. Approach
5. Respect
Every auditor must meet these general standards:

1. Has passed audit education and training
   - Has fulfilled audit technical competencies
   - Has got skills of knowledge and expertise as an auditor

2. Be honest and clean from reprehensible actions
   - Always prioritize national interests

3. Use skills and competence carefully and thoroughly
THANK YOU