

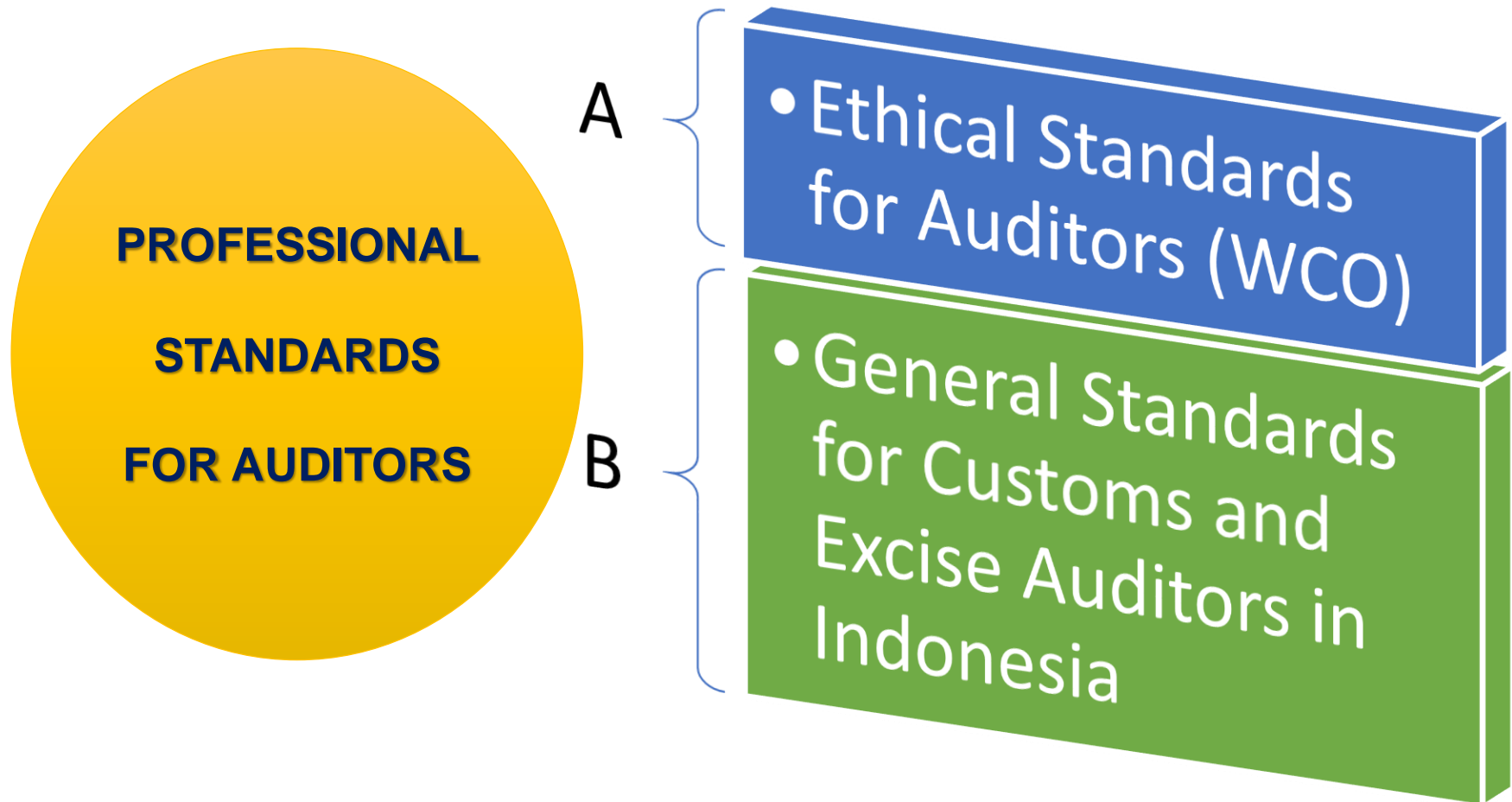


**DIRECTORATE GENERAL OF
CUSTOMS AND EXCISE**

PROFESSIONAL STANDARDS FOR AUDITORS



PROFESSIONAL STANDARDS FOR AUDITORS





ETHICAL STANDARDS FOR AUDITORS

Auditors must maintain these high professional standards:





ETHICAL STANDARDS FOR AUDITORS



Integrity

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.



ETHICAL STANDARDS FOR AUDITORS

Equity /
Impartiality

Auditors are required to be objective, maintain fair and just judgment over similar cases.



ETHICAL STANDARDS FOR AUDITORS

Professional
competence,
due care and
diligence

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





THE RIGHT WAY TO BEHAVE



1. Identify

2. Explain

3. Recognize

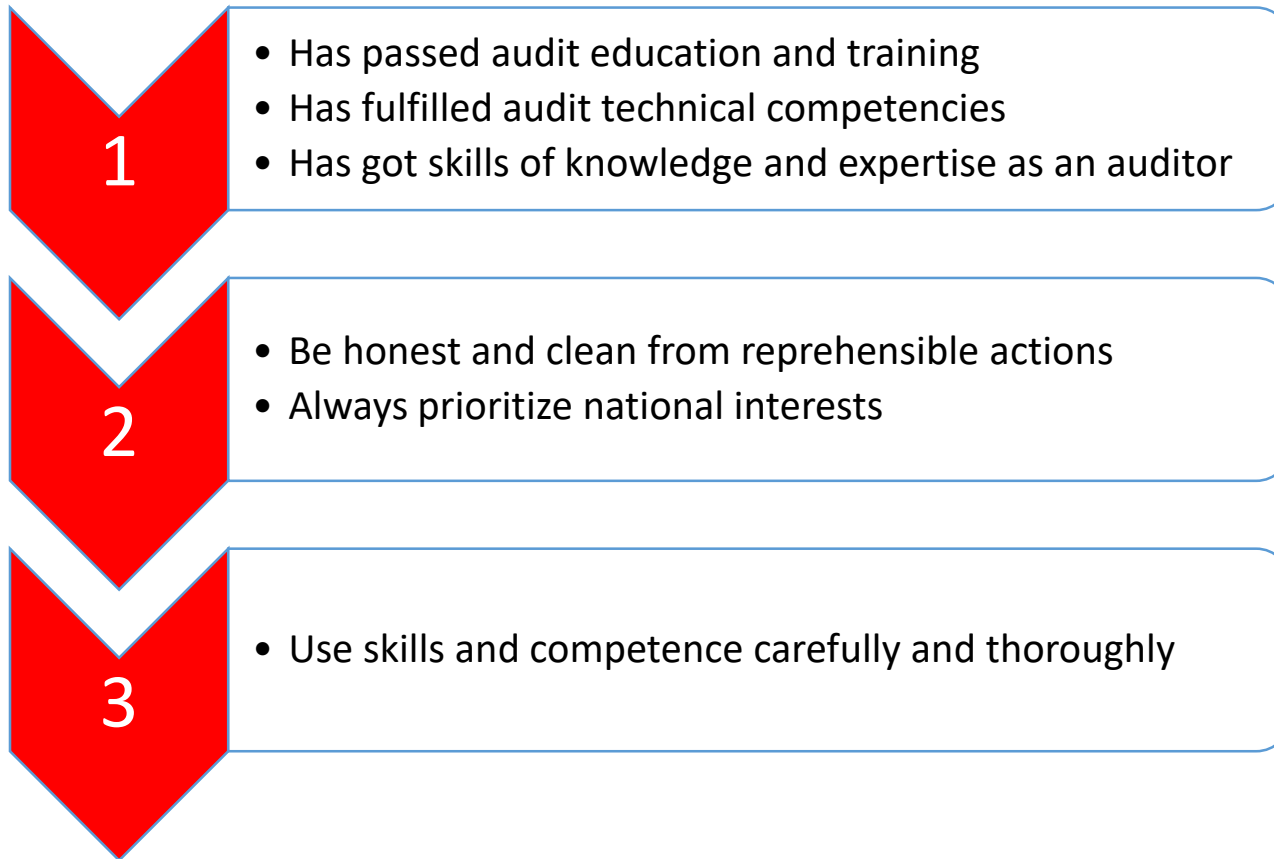
4. Approach

5. Respect



GENERAL STANDARDS FOR CUSTOMS AND EXCISE AUDITORS IN INDONESIA

Every auditor must meet these general standards:





DIRECTORATE GENERAL OF
CUSTOMS AND EXCISE

THANK YOU