

## APSCA Member Auditor Disciplinary Records Policy

**Purpose:** Clarify APSCA's position on sharing/communicating to Member Firms information relating to Member Auditors and any disciplinary actions / allegations which may be known to APSCA, in accordance with Section 12 of the APSCA Disciplinary Process (<https://www.theapsca.org/ethics-integrity/>)

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**This document should be read in conjunction with the following documents:**

- APSCA Disciplinary Framework and Procedures
  - APSCA Code and Standards of Professional Conduct
  - APSCA Glossary of Terms
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### Background:

While onboarding a *Member Auditor*, a *Member Firm* may wish to check the Member Auditor's APSCA disciplinary record as part of their due diligence process. While APSCA recognizes that this information can be important to *Member Firms* as part of their recruitment process, APSCA must also consider *Member Auditors'* right to privacy and confidentiality and the purpose and scope of the sanction.

APSCA follows the below guidance when dealing with requests from *Member Firms* for information regarding *Member Auditors'* disciplinary records:

### Available to *Member Firms*:

- *Member Firms* can access a *Member Auditor's* disciplinary record of revocations via the APSCA website or by emailing the Ethics Team.
- *Member Firms* can access a *Member Auditor's* disciplinary record of past suspensions. Upon request from Members Firm and with permission from the Member Auditor, the Ethics Team will release the date and length of the suspension, and the reason for the suspension. Note: Details of the investigation will not be released.
- *Member Firms* associated with an auditor at the time of a sanction, including warning, suspension or revocation will be notified.

### NOT Available to *Member Firms*:

- Past records of informal warnings and/or reminders sent to a *Member Auditor* by the Ethics Team.
- Record of investigations conducted in relation to an allegation against a *Member Auditor*, unless substantiated.
- Record of complaints made against a *Member Auditor*.