

# APSCA

## PART I AND II EXAM SYLLABUS

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[APSCA's Resource Library](#)

# APSCA'S PART I AND II EXAM SYLLABUS

This Document should be read in conjunction with:

- [APSCA's Auditor Handbook](#)
- [Competency Framework](#)
- [Code and Standards of Professional Conduct](#)
- Information on APSCA's website under [Resource Library](#) e.g.
  - o Exam Guides
  - o Webinars
  - o Practice Exams

## INTRODUCTION AND OBJECTIVES

This syllabus is provided as a support to [Member Firms](#) and [Member Auditors](#) to provide greater clarity about the contents of the APSCA **Part I** and **Part II** exams. This document has not been designed as an auditor training manual, but is intended for use by:

- [Member Firms](#) wishing to assess and develop their training materials for social auditors especially in relation to preparing them for the APSCA examinations.
- [Member Auditors](#) as an additional resource when preparing for the examinations by providing further clarification on the [APSCA Competency Framework](#) and helping them understand the knowledge they are expected to be able to demonstrate.

As a reminder, all questions in the examination have been designed to test the knowledge and behavioral expectations in the [APSCA Competency Framework](#) and the APSCA [Code and Standards of Professional Conduct](#) which remain the foundation for APSCA [Members](#).

For ease of use this document follows the headings in the [APSCA Competency Framework](#).

Everything in this document is to be read as "related to an audit" and any references to "personnel", "[workers](#)" or "employees" relate to auditee/ site personnel and not to those of the [Audit Firm](#) unless specifically mentioned otherwise.

## EXAM PREPARATION

This syllabus covers the topics and expectations for the APSCA **Part I** and **Part II** exams. The **Part III** exam, which provides an opportunity for *Auditors* to demonstrate their skills in role plays covering different types of interview and communication scenarios are not expressly covered in this document.

- The Part I and Part II exams test theoretical knowledge, audit skills and the ability to base judgement on available evidence.
- Reminders:
  - Questions may be asked to identify whether the *Auditor* has the appropriate theoretical and/ or functional knowledge and/ or understands how best to gain information to assess practices and document findings
  - The selection of questions is randomized so *Auditors* do not all get the same questions. This is one of the precautions taken to protect the integrity of the examination and *Auditors* are required to support this objective by **not** sharing information about the examination questions with colleagues or third parties, in person, during trainings or via social media.
  - Correct answers might include **identifying** positive responses or **eliminating** incorrect or inapplicable responses. The number of options to be selected is stated within each question e.g. Select all that apply (2) or Select all that apply (3)
  - All questions are program, country, and legislation neutral, and *Auditors* should not base responses on their local experience but take a holistic view based on international standards and expectations. Where data is to be evaluated against specific requirements, these requirements will be provided in any pre-reading or within the question itself.

## AUDITOR COMPETENCES

A *Social Compliance Audit* at a minimum should include the following steps on site:

- opening meeting to explain the scope, process, confidentiality, integrity expectations and reporting.
- interviews with various levels of management, *workers*, and *workers'* representatives (whether Unions or other)
- site tour to assess compliance with health and safety requirements of law and/or of the auditee's client and to observe potential health and safety risks that *workers* may be exposed to
- documentary review including pay and hour records for the period required by the program (generally 12 months or local legal requirements unless the site is new and the program allows for a smaller sample to be taken)
- closing meeting to explain findings and gain agreement from site management.

It should be noted that the competences are stated against the main topics in a *Social Compliance Audit*. However, these topics overlap – for example, findings against overtime may also link to issues in relation to forced labor or discrimination, depending on the nature of these. *Auditors* are expected to assess practices holistically and be able to decide the most appropriate way to report, rate and fully reflect all impacts.

*Auditors* are expected to undertake these processes competently, triangulate evidence and assess and record findings while demonstrating a high level of interpersonal skills including:

- strategic and systems thinking
- professional and ethical behavior
- problem solving and analytical decision making
- communication, relationship management and conflict resolution
- self-management.

The [APSCA Competency Framework](#) notes the expectations in this regard, and while these are not covered in detail here as it is expected that such expectations will be developed through maturity and experience and by training provided by APSCA [Member Firms](#) and the oversight of new [Auditors](#) by experienced [CSCAs](#) and APSCA [Member Firm](#) management. [Member Firms](#) are expected to develop [Auditors](#) and only put those individuals forward for exams that are prepared and able to demonstrate a fair degree of competence and knowledge in this regard.

In addition, [Member Auditors](#) are expected to understand the main objectives of APSCA, how and when they can use their APSCA Membership Number and how auditees can interact with APSCA to be able to verify the status of [Auditors](#) membership. This is explained in the "Use of APSCA Membership Number document" which should be shared with [Auditors](#) and explained to them in detail.

The [APSCA Competency Framework](#) also defines expectations on functional knowledge areas and additional guidance on these topics and the minimum expectations of what [Auditors](#) should be able to demonstrate in this respect are given in the following sections.

## FUNCTIONAL KNOWLEDGE AREAS

### 9.1 BUSINESS LEGITIMACY AND INTEGRITY OF RECORDS

It is essential that the audit is conducted based on the principle of honesty and integrity, following the highest ethical standards so the reader of the report can trust the findings presented. This includes the actions of the auditee in presenting inaccurate documentation for the audit which may be found through:

- multiple sets of books (also known as double books)
- inconsistent records, e.g. management, [worker](#) testimony and/ or record are at variance which may be an indicator of inconsistent records
- companies without evidence of appropriate licenses and permissions to operate.
- falsified records intentionally created by the auditee to present a true picture from the real one and other methods of deception.

It is also important that the behavior of the [Auditor](#) throughout the audit process (from pre-audit preparation through to planning, execution of the audit and issue of the report) and their behavior in their dealings with the APSCA [Member Firm](#) they represent and APSCA all show a high personal standard of ethical behavior that ensures the trust of all parties is maintained.

APSCA [Member Firms](#) are expected to have established systems for training on these topics and to handle any allegations raised by [Auditors](#), the auditee and interested third parties and it is important that [Auditors](#) are aware of these systems and can demonstrate this knowledge in every scenario.

## Competency Framework

U: Understanding P: Proficiency

9.1 BUSINESS LEGITIMACY AND INTEGRITY OF RECORDS	ASCA	CSCA
Demonstrates a detailed knowledge of business integrity standards	U	P
Demonstrates ability to effectively collect data, analyze and draw conclusions in relation to:		
Business Ethics Management System	U	P
Inconsistencies between documentary records and other data	U	P

## How is this demonstrated?

Auditors presenting themselves for the exam should be able to evidence that they understand and can identify/demonstrate the following:

- next steps to take where a facility:
  - does not provide a valid business license for the activities undertaken or facility for which the audit was undertaken.
  - has multiple business licenses at the premises which may be sharing equipment and/or employees.
  - attempts to limit the scope of the audit in terms of activities, buildings or personnel.
- appropriate documents and records to review to establish the accuracy of records presented by facilities and evaluate the sporadic or system nature of inconsistencies in relation to:
  - Payroll
  - Working hours
  - Other employment records.
- appropriate course of action
  - where inconsistent records are presented by facilities
  - where *worker* testimony disagrees with other documents and evidence provided or observed during the audit.
- decide whether to raise inconsistencies in records as a finding or report as being unable to verify.
- a clear understanding of actions to be taken in the event.
  - there are suspicions that individuals assisting in the audit may be consultants.
  - that the facility offers any entertainment, gifts or inducements.
  - a threat of physical harm or detention at the site, unless audit findings are changed to suit the auditee.
- document findings clearly in a way that protects individuals and alerts report readers to the current situation and any risks.

## 9.2 UNDERAGE LABOR

Underage Labor may be found in any country and industry and can take many forms. This may be current or historical child labor through the employment of minors (below the legal age of employment), as well as employment of young *workers* (those above legal working age but below the age of 18) where additional protections may be required.

Auditors are expected to have knowledge of the applicable international conventions, local laws, and regulations as well as the most common requirements in Codes of Conduct and be able to demonstrate their understanding of the application of these in an employment context. They should also be able to evidence their understanding of appropriate methods to audit a site looking for evidence of compliance with the requirements.

### Competency Framework

U: Understanding P: Proficiency

9.2 UNDERAGE LABOR	ASCA	CSCA
Identifies young appearing <i>workers</i> , triangulates information, reports on current and / or historic underage labor	U	P
Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:		
Age verification system and records	U	P
Young <i>workers</i> – training/apprentice student <i>worker</i> /internship programs	U	P
Young <i>workers</i> – working hour limits, hazardous roles, night work	U	P
Child labor remediation	U	P
Hazardous work for young <i>workers</i>	P	P

### How is this demonstrated?

Auditors should be able to demonstrate that they understand and can identify/demonstrate the following:

- specific **documents to review** and potential **methods that include speaking to a young *worker* in an appropriate manner considering the sensitivities to identify** the presence of both current and historical underage *workers*.
- analyze and draw conclusions of the presence of both current and historical underage *workers* based on empirical (factual) evidence collected.
- if young *workers* (aged 16-18) are permitted by law, identify documents that could be reviewed to identify whether the site is complying with appropriate legislation (note: as the exams are not based on local legislation, this question would be asked regardless of the country of residence of the auditor)
- an understanding of the controls and limitations that should be in place if young *workers* are present.
- best practice in **documenting non-compliances** relating to work by underage or young *workers*.
- methods to review whether **apprenticeship programs** for secondary school age children are being conducted appropriately and whether the site has systems to monitor their compliance with legal requirements in this respect.
- **appropriate course of action**
  - if current or historical underage Labor is identified
  - if children are identified on site whether working or not.
- document findings to give a clear picture of the current situation and alert report readers where further action is required by the facility or audit requestor.

### 9.3 DISCRIMINATION AND DISCIPLINARY PRACTICES

Assessing discrimination and disciplinary practices is an important part of social audits and requires auditors to recognize best practices and potential risks and look below the surface of the documents and initial evidence presented to try and understand the real situation. Identifying the presence of these issues requires strong inter-personal skills to establish the facts and diplomatically present findings to the auditee. In this respect, it is important that auditors are aware of common forms of discrimination in the workplace and pay attention to examples of inadvertent unconscious bias that may be drivers for such behavior. Auditors should also be conscious of their own unintentional bias when auditing discrimination and disciplinary practices as this could affect the outcome of the audit.

Discrimination in the workplace may present in many forms throughout the business' operations and can relate to any part of the employment practices including, but not limited to:

- recruitment, career advancement, and termination
- treatments in communication, discipline, and evaluation
- pay and benefit
- resources and opportunities
- access to training and promotions.

and many other aspects of the employment experience. Auditors need to understand "protected [characteristics](#)" to be able to assess whether any actions taken are classed as discrimination or not. Protected characteristics (often called "protected class", "protected group", or "prohibited grounds", etc) vary depending on the country or region and countries may define and classify the protected characteristics. Certain groups are more vulnerable and are likely to be at higher risk of facing discrimination in the workplace and auditors need to evidence that they recognize this and can prioritize accordingly. In particular, auditors must be able to show that they can assess a facility's rules and whether these are appropriate or indicators of discrimination.

These are most commonly found in relation to:

- health checks
- age limits (both lower and upper)
- gender protections
- promotion
- access to training.

Discriminatory practices are often uncovered through observation of various indicators including verbal, visual and physical behaviors.

[Worker](#) interview is a key component to identify potential discrimination. Auditors should be familiar with various methods to identify and investigate discrimination, including through [worker](#) interviews by utilizing appropriate interviewing techniques with a sensitive approach and reporting in a manner that protects individuals.

Disciplinary issues may arise due to facility rules that are excessive or applied unfairly, or as a result of discrimination. Evidence may not always be available in documentary form and auditors will need to demonstrate they are alert to issues that may be implied or hidden as well as the more obvious situations.

Disciplinary practices must comply with local legal requirements and be applied fairly. Organizations must provide an effective route for access to remedy and expectations of such grievance mechanisms have been defined in the UN Guiding Principles. Auditors must be familiar both with local legal requirements and with the expected controls to be included in any grievance mechanisms.

## Additional Resources and Links

ILO Convention 111 on Discrimination in Employment and Occupation and ILO Convention 150 on Equal Remuneration are key instruments that inform many Codes of Conduct. Further reading is available on the ILO website at [this link](#).

As stated above, auditors must be aware of what constitutes protected characteristics to assess whether actions constitute discrimination. A useful international definition can be accessed [here](#).

UN Guiding Principle 31 – Access to Remedy defines the key criteria in an effective grievance mechanism. Further information on this can be found in [this link](#).

## Competency Framework

U: Understanding P: Proficiency

### 9.3 DISCRIMINATION AND DISCIPLINARY PRACTICES

ASCA CSCA

Investigate whether *worker* demographics represent industry/sector/country. Identify signs of policy implementation (e.g. signs posted in languages of all *workers*, *workers* understand their rights and the policies relating to discrimination and disciplinary practices)

U

P

Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:

Employment decisions and Employment Equality (based on ability)	U	P
Non-discrimination policy	U	P
Monetary fines and/or deductions used as a form of discipline	U	P
Grounds for termination	U	P
Fair employment practices	U	P
Labor contracts (in language understood by <i>worker</i> )	U	P
Vulnerable groups, such as women, ethnic minorities, LGBTIQ+ people and people with disabilities (including discrimination in recruiting, hiring, employment, promotion)	U	P

## How is this demonstrated?

As a minimum, auditors should be able to evidence that they understand and can identify/demonstrate the following:

- characteristics that are protected from discrimination in accordance with local laws and/or international regulations and conventions
- practices which would or would not be considered discriminatory
- ability to assess *worker* testimony to identify where negative feedback relates to discrimination
- conditions under which health checks are and are not acceptable e.g., where the checks are undertaken for valid reasons in industries and for products where specific hygiene and safety rules would apply.
- ability to review documentation and records to assess the effectiveness of the auditees discrimination processes in relation to the protected characteristics such as:
  - o employment practices, including recruitment, hiring, evaluation, promotion, demotion, discipline and termination
  - o pay and working conditions
  - o respect for freedom of speech



- o Access to training and career advancement opportunities
  - o Treatment of vulnerable groups including pregnant *workers*, migrant *workers*, *workers* with disabilities, minority groups, etc.
  - o Inclusivity and equality.
- ability to apply appropriate sampling methods to ensure discrimination and disciplinary actions are targeted appropriately that includes a representative sample of the workforce
  - assess disciplinary processes against legal requirements and consistency in the application of the process or procedure
  - identify where disciplinary practices have been applied and if these are applied consistently and fairly
  - ability to verify if [grievance mechanisms](#) meet the requirements of international standards with reference to UN Guiding Principle 31 on Access to remedy
  - assess the implementation and effectiveness of grievance mechanisms
  - apply appropriate methods for [verifying information](#) gained from *worker* testimony.
  - ability to choose appropriate additional records and next steps to [validate information](#) obtained from *worker* interviews.
  - ability to document findings clearly while protecting the identity of individuals.
  - balance the need to provide information to allow further investigation and corrective actions while maintaining the confidentiality of individuals and the documentation sampled.

## 9.4 FORCED LABOR

Forced labor is the most prevalent form of modern slavery which occurs in many parts of the world and in many international supply chains. The ILO defines forced labor as “work that is performed **involuntarily** and **under the menace of any penalty**.”

It is important to note that forced labor is different from sub-standard or exploitative work conditions. A forced labor case should consist of the following three elements according to ILO:

- work or service
- menace of any penalty
- involuntariness

Forced labor refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as manipulated debt, retention of identity papers or threats of denunciation to immigration authorities.” It is important that auditors recognize both the prevalence of forced labor and the indicators that may be found during an audit that should be investigated further to establish the status at any facility being audited and whether forced labor is actually present.

## Additional Resources and Links

Definitions on different forms of Forced Labor, modern slavery and human trafficking can found on the [ILO website](#).

## Competency Framework

U: Understanding P: Proficiency

## 9.4 FORCED LABOR

ASCA

CSCA

Understand operational indicators of forced labor; how to effectively identify these indicators during the audit process and how to record these indicators on audit reports in a manner that leads to remediation.

U

P

Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:

Freedom of movement – including third party *workers* e.g. agency, contracted, dispatch *workers*

U

P

Payment to obtain a job – including throughout the recruitment and labor supply chain

U

P

Indebted or coerced to work, including document retention and deposits

U

P

With appropriate processes to identify these practices in the different business models of forced labor, particularly:

State induced and prison labor

U

P

Employer induced, including rogue and corrupt managers and supervisors

U

P

Third party intermediary e.g. labor providers and sub-agents

U

P

Identify proactive policy implementation to deter, detect and correctly deal with suspected and actual cases of forced labor

U

P

## How is this demonstrated?

As a minimum, auditors should be able to evidence that they can identify/ demonstrate the following:

- an understanding of the conditions of Forced Labor as defined by the ILO
- spot the difference between forced overtime (OT), forced Labor and human trafficking and identify appropriate next steps in the different situations
- the presence of any of the ILO indicators of Forced Labor as defined by the ILO
- an understanding of the role third parties such as recruitment and labor agents and recruitment fees play
- assess situations which would give rise to a non-conformance (as opposed to acceptable practices) in relation to Forced Labor with reference to issues such as:
  - mandatory requirement to deposit identity documents
  - withholding of wage or personal belongings
  - restriction on freedom of movement
  - ability to leave employment
  - excessive fees and expenses
  - training bonds, inhumane *workers*' accommodation
  - physical or sexual violence,
  - bondage or fraudulent debts
  - abuse of vulnerability, deception or isolation
  - physical or sexual violence
  - intimidation or threats, either against the *worker* or family members.

- recognize expected management controls to assess the risks of Forced Labor in the facility's next tier suppliers and *subcontractors*
- an understanding of how to evaluate the *worker's* recruitment journey to assess indicators of Forced Labor
- *worker* groups that may be more vulnerable to the risks of Forced Labor and trafficking and the different types of risks faced by *workers* due to their:
  - o origin e.g., local, migrant or foreign migrant *workers*
  - o gender e.g., male, female or other
  - o vulnerability
  - o other protected characteristics.
- findings in relation to Forced Labor with reference to Prison Labor and State induced Forced Labor
- describe methods of verifying information including:
  - o appropriate sampling approaches
  - o ways to triangulate information.
- assess ambiguous situations presented as a *worker* benefit (like a monetary loan) which may be used to limit *workers'* ability to leave their employment
- processes which may limit freedom of movement in the workplace
- evaluate the roles, responsibilities and behavior of security guards in their interaction with *workers*
- document non-conformances to ensure that report recipients can understand the findings, the severity and the potential remediation.

## 9.5 WORKING HOURS AND OVERTIME (OT)

Long working hours, which may exceed local legal requirements for a standard working week are commonly found in many industries. Legal limits for overtime (OT) are also frequently exceeded and in some cases requirement to conduct such work may be required of *workers* and be involuntary. This is particularly common with migrant and foreign *workers*. Auditors must be able to accurately evaluate working hours' records that are presented by site management. This is to verify whether the site is managing compliance with local legal requirements, contract conditions, and / or any variations agreed through a Collective Bargaining Agreement that may have been defined.

It is important that auditors pay attention to detail to spot inaccuracies or potential duplicated or falsified records as well as administrative errors and that they have been trained to cross-check records for accuracy against other documents and evidence that is available to correlate findings – this could include records from production and operational areas as well as *worker* testimony obtained through interviews.

Excessive hours and involuntary overtime (OT) may be an indicator of Forced Labor and unfair working practices as well as increasing risks in relation to health & safety. As a result, findings from these areas may highlight a need for a deeper review of working hours.

The evaluation of working hours is a fundamental audit procedure, which is also used as a key component to verify the consistency of wages and remuneration against local laws, contractual agreements, a collective bargaining agreement, if any, and/or a client's codes of conduct.

## Competency Framework

U: Understanding P: Proficiency

## 9.5 WORKING HOURS AND OVERTIME

ASCA

CSCA

Investigate signs of potential non-compliances, e.g. signs of unrecorded working hours, coaching notes, cages blocking time cards

U

P

Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:

Recording of working hours. Compliance with local law and international standards.

U

P

Objective means to set and monitor working hours

U

P

Waivers

U

P

Rest days / breaks between shifts / total working hours

U

P

Working hour limits for hazardous jobs and categories of *workers*.

U

P

Transparency and accuracy of working hours records

U

P

## How is this demonstrated?

At a minimum, auditors should be able to evidence that they can identify/ demonstrate the following:

- understand local laws, international standards and client requirements in relation to working hours for:
  - a standard work-day and/or work week
  - overtime (OT) hours allowed daily, weekly monthly or for defined time periods
  - daily rest breaks
  - weekly rest days.
- review collective bargaining agreements and their role in defining acceptable working hours' practices
- identify effective methods for assessing the validity of working hours records including:
  - acceptable methods for recording of working hours which may be defined by law
  - sufficient and appropriate information in the time recordkeeping system, such as employee information, date, detailed time-in and time out, meal and rest breaks, etc.
  - what the different sampling strategies would be to ensure that the audit is targeted to cover **all** *worker* types and demographics taking into account relevant risks
  - use of records for a variety of areas and job functions to support accuracy or highlight inconsistencies.
- select appropriate next steps to validate information obtained from *worker* interviews.
- assess and balance findings using triangulation methods to document findings and decide whether these are isolated cases or systemic issues.
- use alternative documents and records to triangulate information.
- appropriate methods to verify and assess data.
- assess all forms of overtime (OT), the voluntary nature of overtime and processes in place and the ability for *workers* to refuse overtime and whether this is:
  - mandatory (contractually/CBA agreed)
  - forced (and whether linked to Forced Labor and/or modern slavery).
- Nominate the immediate next steps
  - if inconsistent records are identified
  - if discrepancies are observed in relation to working hours recording while on site.

- understand and identify the nature of inconsistent records and double-books
- be able to recognize, assess, and manage the audit process to consistently identify such incidences.
- work with facility management to persuade them to provide real working time records
- understand the point at which it is acceptable to state "records cannot be verified."
- document findings to clearly indicate whether issues are isolated or systemic so that readers can understand the situations at the site and discuss appropriate corrective actions.

## 9.6 FREEDOM OF ASSOCIATION AND EFFECTIVE RECOGNITION OF THE RIGHT TO COLLECTIVE BARGAINING

The rights of *workers* to form and join (or not) Trade Unions or other forums that represent their interests at work and can bargain collectively on their behalf is an important protection for *workers* in all sectors. It is important that auditors understand not only the legal situation in their country, but the broader international expectations on this issue and are able to evaluate how this is being applied at any site they are auditing. This is especially important in countries where Trade Unions are not permitted by law or where it is common for management to attempt to limit, control or otherwise interfere in the process for *workers* to exercise this right. This may take the form of overt threats or actions to block the work of Unions or *Workers'* representatives or in more subtle approaches to influence outcomes.

It is important that auditors are alert to any indicators where this may be happening while also maintaining a neutral position that enables *workers* to freely express their views about whether they feel that forming or joining such a representative body would be beneficial for them. In facilities that do not have a trade union, although allowed by law, local legislation may require the auditee to establish a *workers* committee. Auditors should familiarize themselves in relation to the establishment of a *worker* committee and how they are elected, e.g. democratically and if they are effective in addressing *workers* grievances which is the intent of the law.

### Competency Framework

U: Understanding P: Proficiency

9.6 FREEDOM OF ASSOCIATION AND EFFECTIVE RECOGNITION OF THE RIGHT TO COLLECTIVE BARGAINING	ASCA	CSCA
Identifies signs of compliance, such as signage relating to trade union events, space for union meetings	U	P
Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:		
Freedom to join lawful trade union without interference	U	P
Grievance procedures/ <i>worker</i> feedback on employment practices	U	P
Non-discrimination and non-retaliation	U	P
Collective Bargaining Agreement adherence	U	P

## How is this demonstrated?

As a minimum, auditors should be able to evidence that they can identify / demonstrate the following:

- understand and review documentation covering the rights of *workers* to form Unions or other representative bodies
- assess processes for electing and appointing members to represent all types of *workers* to the Union, committee or other body they have selected to represent them
- identify indicators to determine if the auditee is interfering in the operation of Unions or *workers* committees with regard to:
  - the ability of *workers* to join or not join a Union
  - the ability of *workers'* representatives to have access to workers or take part in Union activities
  - the ability of *workers* to elect their own representatives
  - the ability of *workers* to attend meetings
  - the support provided by the auditee to the Union or *worker* representative organizations
  - information shared between the Union/ *worker* representative committee and the auditee.
- select appropriate methods to verify information obtained from *workers* and their representatives during interviews that may indicate that the Union or Workers representative committee is not operating effectively or is influenced by the auditee
- select practices which are acceptable and those which may indicate a finding in a range of situations.
- identify which practices may indicate both discrimination against, or special treatment of Union/ Worker representatives
- identify methods to evaluate whether *worker* representative committees are operating effectively
- review issues being raised to *worker* representative bodies and how they are addressed with the auditee
- understand the key requirements for a Collective Bargaining Agreement (CBA) in relation to:
  - what additional elements may be agreed
  - who should be signatories and involved in the negotiation
  - what systems are in place to ensure the CBA is being adhered to
  - the scope of application of CBAs in relation to the different types of *workers* – e.g. permanent, temporary, local and migrant *workers* and the nature of their roles.
- assess grievance mechanisms and how they are operating and interact with *worker* representative bodies
- evaluate the effectiveness of informal complaints and feedback mechanisms from *workers* including suggestion boxes and "open door" policies in the absence of formalized processes
- undertake effective interviews with *workers*, and document findings and non-conformances to ensure that report recipients can understand the findings and any potential follow-up required.

## 9.7 HARASSMENT AND ABUSE PRACTICES

Harassment and abusive practices may manifest in several ways. Harassment covers a wide range of explicit and implicit behaviors of an offensive nature including verbal, physical and psychological harassment and may be expressed in different ways. In the digital era, the definition of harassment is also extended to include cyberbullying. Such behavior may be targeted at an individual or group and may be instigated or accepted at a corporate level or be initiated by an individual. Auditors must be able to show they understand all forms of harassment and abuse and can escalate findings accordingly.

Auditors must be able to evaluate the treatment of *workers* at the facility to ensure that they are working in an environment of respect including documentary checks to verify whether rules are legal, fair and being applied consistently. Auditors must apply an investigative approach to show that they can target sampling to review relevant *workers* and can undertake careful evaluation and triangulation of *workers* testimony to verify the situation at the site.

### Competency Framework

U: Understanding P: Proficiency

9.7 HARASSMENT AND ABUSE PRACTICES	ASCA	CSCA
Observes interactions between supervisors, management and <i>workers</i>	U	P
Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:		
Disciplinary procedures	U	P
Grievance mechanism	U	P
Role of security guards against abuse	U	P
Physical punishment or physical abuse	U	P
Verbal abuse, mental abuse, coercion or harassment	U	P
Application of disciplinary procedures to vulnerable groups	U	P

## How is this demonstrated?

As a minimum, auditors should be able to evidence that they can identify / demonstrate the following:

- evidence an understanding of local legislation, international regulations and International Conventions concerning Harassment and Abuse
- understand the various types of harassment in the workplace and be able to differentiate the characteristics of each. Examples of various types of harassment / abuse include, but are not limited to:
  - o discriminatory harassment
  - o physical harassment
  - o psychological harassment
  - o verbal harassment
  - o digital harassment
  - o retaliation
  - o sexual harassment
  - o hostile work environment / workplace violence.
- select appropriate policies, procedures and records to review to assess harassment and abuse practices
- understand vulnerable groups that exist at the workplace and apply a focused approach in evaluating how they are treated
- indicators of harassment and abuse in a range of potential situations
- assess situations which would give rise to a non-conformance (as opposed to acceptable practices) in relation to harassment and abuse with reference to issues such as:
  - o lack of policies and procedures in preventing, handling and mitigating harassment in the workplace
  - o lack of non-retaliation policy to protect whistleblowers
  - o lack of reporting mechanisms
  - o lack of training on harassment and abuse prevention
  - o reported cases of harassment and/or abuse in the workplace.
- characteristics of a complaints and grievance mechanism and its effective implementation (see also the definitions and further reading suggested under 9.3 Discrimination and Disciplinary Practices)
- assess the effectiveness of site mechanisms including "Open Door Policies" "Suggestion Boxes" and other internal controls
- and take appropriate next steps in the event they see indicators of harsh or abusive behavior towards any individual or group
- select appropriate sampling to ensure the focus of the audit is on "at risk" individuals and groups
- document findings in a way that prioritizes the safety of individuals and protects the identity of *workers* who may have raised concerns or allegations.



## 9.8 WAGES, BENEFITS AND TERMS OF EMPLOYMENT

Employment should begin based on Terms and Conditions that have been communicated and agreed prior to employment and where the agreed terms are applied. Remuneration which does not meet contractual terms or local legal requirements or provide *workers* with sufficient income to pay for basic needs with some discretionary income is a common finding.

Auditors must understand international expectations, local law and the client's expectations and be able to analyze and assess the situation to document findings accordingly. Auditors must show a high level of numeracy skills and keen attention to detail be able to accurately evaluate payment records that are presented by site management to verify whether the site is managing compliance with local legal requirements as well as contract conditions and any variations agreed through Collective Bargaining Agreements. This includes verifying that the remuneration is paid to *workers*' own bank accounts and that social insurance and other statutory deductions are made and paid to the relevant authorities.

It is important that auditors can spot inaccuracies or potential duplicated or falsified records as well as administrative errors and that they have been trained to cross-check payment records for accuracy against other documents and evidence that is available to correlate findings – this topic is closely linked to the Work Hours and Overtime verification, and these are normally audited together.

Remuneration that does not meet legal minimums, withheld payments and bonuses and other practices that may deter *workers* from leaving employment when they wish may be an indicator of forced labor.

### Competency Framework

U: Understanding P: Proficiency

#### 9.8 WAGES, BENEFITS AND TERMS OF EMPLOYMENT

ASCA CSCA

Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:

Responsible recruitment practices	U	P
Payroll procedures (including payslips, regular payment)	U	P
Wage calculations including piece rate	U	P
Deductions	U	P
Benefits	U	P
Seasonal/temp <i>workers</i> /migrant <i>workers</i> /labor providers	U	P
Equal remuneration	U	P
Terminations and severance	U	P
Transparency and accuracy of wages records	U	P

## How is this demonstrated?

As a minimum, auditors should be able to evidence that they can identify / demonstrate the following:

- effective [sampling techniques](#) for review of wages
- understand various types of payment system e.g. wage by hour, day, week, month, piece rate.
- analyze and cross verify information between the payroll and time records to ensure wages are accurately and appropriately calculated
- analyze records and calculate correct wages for standard hours and overtime (OT) hours of work
- understand the requirements for registration of [workers](#) for social insurances and the statutory deductions that should be made
- check that [workers](#) are being paid regularly and to an account of their own choosing
- select appropriate next steps to further investigate
  - inconsistent records
  - discrepancies between different sets of records
  - discrepancies between records and [worker](#) testimony
  - double book practices.
- identify methods to verify whether inconsistencies are isolated cases or systemic through sufficient and effective sampling and review
- understand the types of inconsistencies which might be uncovered when reviewing the different scenarios and taking account of all types of employment and payment systems
- verify that appropriate deductions are being paid to the relevant authorities in a timely manner
- assess the voluntary nature of any non-statutory deductions
- evaluate the implementation of grievance mechanisms where [workers](#) raise queries about their payment
- document findings to clearly explain the nature of any non-conformances and whether they are systemic or isolated cases
- understand the point at which it is acceptable to state "records cannot be verified".

## 9.9 SUBCONTRACTING

Facilities may subcontract parts of the manufacturing process to third parties or using homeworking (either formally or where [workers](#) are completing work off site. This could relate to specialist operations or be done to increase capacity. Such subcontracting could lead to risks of serious non-conformances taking place at sites that are involved in their supply chain. Client's commissioning audits will therefore expect to be advised of any indicators of subcontracting and whether these have been advised to them.

Facilities may hide subcontracting in cases where clients do not allow such practices or where the [subcontractors](#) are not operating to the same high standards that are expected of the auditee. It is therefore important that auditors are alert to indicators that subcontracting may be occurring by verifying that the equipment and processes are present on site and that the site has sufficient capacity to fulfil orders accepted.

During interviews auditors may consider determining the following from [workers](#), supervisors, mid-level and senior management independently:

- circumstances that may require the facility to sub contract work to other facilities, for example:
  - lack or shortage of raw material and/or untimely delivery of raw material
  - changes in styles or delays in approval of pre-production samples

- o lack of a skilled workforce that is unable to produce goods in time
- o inclement weather or other natural causes that prevent **workers** from producing the desired output
- o inadequate machinery or lack of skilled **workers** to operate certain machinery
- o seasonal illnesses that cause absenteeism at certain times of the year
- o festival holidays that may delay the shipment of goods
- o strikes at ports or other local services that can affect the shipment of goods
- o insufficient industrial engineering methods that result in miscalculation of the time and motion study to set production targets.

Companies may also use **subcontractors** and third parties to provide support services such as cleaning, catering, security services and other in-house related activities and auditors must be able to evidence that they are able to audit and verify the working conditions of **workers** deployed at the auditees site.

## Competency Framework

U: Understanding P: Proficiency

### 9.9 SUBCONTRACTING

ASCA

CSCA

Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to:

Ability to identify missing processes / ability to identify reasonable capacity	U	P
Identification of signs of homeworking	U	P

### How is this demonstrated?

As a minimum, auditors should be able to evidence that they can identify / demonstrate the following:

- identify appropriate documents to review to assess whether subcontracting is used
- pick the appropriate methods to assess records and undertake observation to identify missing elements that may indicate subcontracting with reference to:
  - o assessing production capacity
  - o verifying production processes and output
  - o identifying missing equipment and processes on site.
- detect the use of external homeworkers or homeworking undertaken by employees
- identify scope of audit with respect to inclusion of different types of **workers** on site, including:
  - o onsite **subcontractors** in production roles
  - o facilities management personnel including canteens, cleaning, warehousing and associated activities.
- take appropriate next steps to follow-up on indicators of subcontracting and investigate the situation fully
- select methods to verify activities where these are provided on-site by **subcontractors**.
- select relevant sampling approaches to ensure inclusion of on-site **subcontractors** both in production and support activities
- identify next steps required where use of **subcontractors** has/has not been shared with audit requestors
- document findings and share appropriate and sufficient information in reports to allow clients commissioning audits to make informed decisions
- conduct effective employee interviews to triangulate all of the above.

## 9.10 OCCUPATIONAL HEALTH & SAFETY

Working in a safe environment is a fundamental human right and this has been recognized with its elevation in June 2022 to the fifth pillar of the International Labor Organization's (ILO) Fundamental Principles and Right at Work. Further information on the ILO Declaration and its implementation can be found below under additional resources.

Assessing the safety of working conditions and the underlying management systems that support these is a fundamental part of social audits. Failures in occupational health and safety at facilities have resulted in several high-profile accidents where *workers* have died or been left with life-changing injuries. As a result, there is an expectation that social audits thoroughly review not only the status on the day of the audit but also the risks assessment(s) and controls in place that provide an assurance on the continuing conformance of the site to legal requirements and to good practice. It is therefore important to understand elements of an effective management system and how one is implemented using a risk-based approach that ensures continuous monitoring and evaluation of health and safety practices at the auditees site.

Auditors and audit companies must be clear on the scope of the audit, verify that the auditors have the relevant skills to conduct this and ensure that elements that are out of scope, such as structural integrity of buildings are not included in social audits.

### Competency Framework

U: Understanding P: Proficiency

#### 9.10 OCCUPATIONAL HEALTH AND SAFETY

ASCA CSCA

Demonstrates ability to effectively investigate, collect data, analyze and draw conclusions in relation to *workers* awareness and presence of:

Health and safety policies and management system	U	P
Health and safety training	U	P
Licenses and permits	U	P
Potable water (review documentation)	U	P
Accident reporting and follow up actions	U	P
Personal protective equipment (PPE)	U	P
Equipment/machine safety	U	P
Waste and chemical management program (review permits, licenses, MSDS training for <i>workers</i> )	U	U
Repetitive motion (review assessment reports, interview <i>workers</i> , observe use of PPE)	U	U
Emergency procedures, fire safety, exits, fire prevention, fire extinguishers	U	P
Air Quality Management Systems (identify system in place to manage air quality in the work environment)	U	U
First aid	U	P
Sanitation and hygiene	U	P
Dormitories	U	P
Canteen	U	P
Lighting	U	P
Noise (documentation review of medical records, interview <i>workers</i> /management, ensure noise monitoring has been completed)	U	U
Ventilation and temperature control (documentation review, interview management/ <i>workers</i> , medical records, evaluating what checks have been undertaken)	U	P
Risk mitigation/supplier assessment/root cause analysis	U	P
Occupancy Certificate	U	P
Hazardous material handling	U	P
Waste Management	U	U

## How is this demonstrated?

As a minimum, auditors should be able to evidence that they can identify / demonstrate the following:

- recognize the priority hierarchy for tackling occupational health & safety (OHS) risks
- demonstrate a clear understanding of management systems, risk assessments and development of effective controls
- identify where particular safety facilities should be found, for example in relation to:
  - o chemical risks
  - o exposure to fumes
  - o air quality
  - o fire
  - o combustible materials and explosion risks.
- understand the reasons that specific checks and controls are required
- assess the completeness and effectiveness of training
- select which controls are required **and not required** in relation to
  - o exits and evacuation routes
  - o fire detection
  - o firefighting equipment
  - o chemical handling and storage
  - o machinery safety
  - o specialist operations such as welding
  - o combustible and explosive materials
  - o personal Protective Equipment
  - o first Aid.
- identify required record keeping and actions for:
  - o accidents and injuries
  - o near misses.
- demonstrate an understanding of
  - o controls necessary for hazardous waste disposal
  - o activities and industries that pose particular risks.
- recognize operations for which operators require special licenses or permits
- identify the most appropriate documents to review and other methods to assess
  - o fire safety procedures
  - o evacuation drills
  - o implementation of risk mitigation measures.
- demonstrate methods to assess systems to prevent accidents at work
- define next steps and actions in the event that controls cannot be verified during an audit. Recognize where findings can be raised and where further evidence is required to assess conformance
- explain how issues that are identified during an audit will be documented
- select the most appropriate wording for findings for a given scenario.

## 9.11 USE OF APSCA NUMBER

Each APSCA *Member Auditor* is issued with an individual membership number which is not transferable and remains with them throughout their career. Rules relating to the use of the APSCA number are detailed in the Use of APSCA Number Auditor Member Guide available [here](#).

### Competency Framework

U: Understanding P: Proficiency

9.11 USE OF APSCA MEMBER NUMBER	ASCA	CSCA
How to write Member Number	P	P
When to use APSCA Member Number	P	P

*Auditors* will be asked questions on situations where it would be acceptable to sign off an audit report with their APSCA Member number and set out the correct format for their number depending on whether they are an *ASCA* or *CSCA*.

## GLOSSARY, DEFINITIONS AND LINKS

This document should be used to better understand the auditor competences and examination requirements. We have provided information links to external resources in the relevant sections, these will help to further clarify and deepen understanding of the topics. It is strongly recommended that *Member Firms* ensure their auditors use these links to understand the global picture rather than relying solely on local experience.

In addition, further explanation and definitions are provided to ensure a common understanding of any specific terms used.

Please note that automatic translation is available [using right click](#).

## ILO Declaration of Fundamental Principles and Rights at Work

This is the key source underpinning all social audits. The full declaration and supplement explaining how this is followed up can be found [here](#). In summary the five pillars are:

1. Freedom of association and the effective recognition of the right to collective bargaining;
2. The elimination of all forms of forced or compulsory labor;
3. The effective abolition of child labor;
4. The elimination of discrimination in respect of employment and occupation; and
5. A safe and healthy working environment.

## Discrimination

Further information on ILO Convention 111 on Discrimination in Employment and Occupation and ILO Convention 150 on Equal Remuneration is available on the ILO website at [this link](#).

## Open Door policy

An open-door policy is a management practice that encourages open communication and accessibility between employees and their supervisors or management. The term "open door" implies that employees are welcome to approach their superiors with any work-related issues or concerns at any time, without fear of retribution or negative consequences.

An open-door policy is designed to foster a positive and collaborative work environment, where employees feel heard, valued, and empowered to contribute to the success of the organization.

## Management Systems

Management systems are referenced in several areas. This refers to a program including policies and procedures or processes which are owned by a suitably qualified and senior manager and that have been implemented and communicated to all relevant individuals. In assessing management systems, it is important to ensure that the communication includes effective training to all levels and that the outcomes are being measured against the organization's stated objectives and that procedures are updated as needed to ensure continuous improvement. The level of documentation and formality required in the systems will vary depending on the size and nature of the facility being audited with small, family-run enterprises relying more on informal processes and individuals while larger organizations would be expected to have more documentation as well as more formalized organizational structures.

## Policy vs Process vs Procedure

In assessing management systems it is important to understand the difference between Policies, Procedures and Processes.

- **Policy** – this expresses the overall commitment and objectives of the organization and needs to be documented, endorsed at highest level and communicated to all relevant stakeholders – both internal (management and *workers*) and external (suppliers, customers and the wider community). Policies will often include targets that the organization is committed to meeting over a specified period.
- **Process** – A process is defined as a set of interrelated or interacting activities which transforms inputs into outputs. Processes would include the overall actions that the organization has implemented to ensure that they are meeting local legislation and any international requirements and additional client requirements. Processes may rely on the knowledge and expertise of individuals or be underpinned by procedures. Auditors need to be able to assess the effectiveness of these processes in ensuring delivery of the desired outcomes.
- **Procedure** – A procedure is a specified way to carry out an activity or a process. Procedures are created to set out a step-by-step approach to ensure that everyone does things in the same way and that the outcomes can be measured. Procedures are often documented, especially in larger organizations, although this is not always essential if it can be shown that the steps are clearly understood and are being followed. Most importantly, it should be demonstrable that following the procedures delivers outcomes to support the policies and objectives of the organization.

## Forced Labor/Human Trafficking/Modern Slavery

These terms are sometimes used interchangeably but may take different forms and have different indicators associated with them. The prevalence of different forms of forced labor varies by geography. However, in all cases it relates to work that is performed "involuntarily and under the menace of any penalty". Definitions of the different types of forced labor and the associated indicators can found on the [ILO website](#).

## Systemic vs Isolated Issues

When raising non-conformances, it is important that the frequency of occurrence and underlying reasons have been established and that these are reported so that the facility management and any readers of the report can see whether these issues are systemic or isolated. This will help report readers understand the severity of the issue and can help focus corrective and preventative actions to ensure that these are effective and sustainable.

- **Systemic Issues** are defined as those that occur with sufficient frequency or that impact multiple individuals or groups. As such they can be seen as structurally embedded either due to lack of effective processes or procedures or to a lack of effective training and implementation.
- **Isolated Issues** are defined as single events or incidents that do not recur with any frequency or that only impact a small number of people under exceptional circumstances. Sometimes corrective actions for such isolated issues cannot be verified as the specific circumstances which gave rise to the situation have not recurred.



## Root Cause Analysis

Root cause analysis (RCA) is a systematic process of identifying the underlying or fundamental causes of a problem or event, rather than just addressing the symptoms or superficial issues. The aim of RCA is to determine what went wrong, why it happened, and how to prevent it from happening again in the future.

It is not expected that auditors will conduct root cause analysis as this could lead to consultancy, but auditors must understand the main techniques and be able to assess whether the organization has followed a systematic approach to be able to assess the effectiveness of any corrective action taken.

The RCA process typically involves several steps, including:

1. Gathering data and facts related to the problem or event and defining the problem clearly.
2. Identifying the immediate, contributing, and underlying causes of the problem using various analytical tools such as 5-Why, Fishbone diagrams, Pareto charts, and fault tree analysis.
3. Testing and validating the identified root causes to ensure they are accurate and complete.
4. Developing and implementing corrective and preventive actions (CAPA) to address the root causes and prevent recurrence of the problem.
5. Monitoring and verifying the effectiveness of the CAPA to ensure they are working as intended.

RCA is widely used to improve the quality and efficiency of products and services, enhance safety and reliability, reduce costs, and increase customer satisfaction.

The audit is to ensure that sufficient evidence is gathered and reviewed. This applies both to sampling of documents and records and to the selection of *workers* to interview. Codes of Conduct and third-party programs may have specified the appropriate number of records to review and interviews to conduct. In meeting this threshold, it is essential that samples are selected using suitable approaches to ensure:

- the issues with known local prevalence are fully investigated
- any indicators uncovered during the audit are fully followed up.

It is therefore important that the auditor selects the sample including all potentially vulnerable groups and including *workers* from different backgrounds and nationalities. Auditors should not omit groups on the basis that they do not speak the relevant language or have a means to communicate directly with them, rather they should make use of appropriate translation services and interpreters to ensure that evidence can be gathered effectively (see also the information under Languages and Use of Translators).

## Languages and use of translators

It is often the case that foreign migrant *workers* are present at a site being audited and such *workers* may not be able to express themselves fluently in the language spoken by the auditor. However, it is **important** that the auditor conducts interviews with such *workers* as they may well be more vulnerable to exploitative practices. There are some key steps to follow to ensure that these interviews are effective, and that *worker* confidentiality is assured, including:

- do not use individuals nominated by the facility's management to act as interpreters in *worker* interviews. While a facility nominee might be used to explain some documents if not in local language, information obtained in this way should be treated with caution
- depending on the number of interviews to be conducted and the amount of translation required, it may be possible to use some online services but in general it is preferable for interviews to be conducted either by a qualified auditor with the necessary language skills or through an interpreter
- independent third-party translators or interpreters who may be in person or available on-line should be contracted by the *Audit Firm*. In establishing such contracts, the *Audit Firm* must ensure that they have conducted their own due diligence to verify that the interpreter does not have any conflict of interest (such as previous work with the organization or interaction with *workers* on behalf of the authorities) and that they have provided a suitable non-disclosure agreement.



## Young workers, juvenile workers, underage workers

These terms may be used interchangeably and refer to individuals over the minimum permitted age of employment but under 18 years of age. In addition to any local laws, auditors should be aware of any specific requirements in the client or third-party program they are auditing against which would be apply over and above legislative requirements.

## Discrimination and Protected Characteristics

Discrimination occurs when an action is taken on the basis of one or more "protected characteristics" which may also be called "protected class", "protected group", or "prohibited grounds". A useful international definition of protected characteristics can be accessed [here](#), but may vary locally depending on national legislation.

## Sampling Techniques

It is recognized that the length of time allowed for the audit is unlikely to allow for a 100% check of all documents or interview with all employees, therefore sampling will be needed to ensure that the audit is effective and that the outcome reflects the practices on site and highlights any relevant findings. There are several ways that sampling can be undertaken and many audit courses will highlight different approaches.

The accountancy profession has a useful paper describing different sampling techniques and the associated risks. This is available [here](#). Unlike other audits which may focus on different types of random sampling, it is important for social audits to take account of the particular risks associated with vulnerable groups of [workers](#), who may be more likely to be impacted by labour rights issues. The ILO training module on dealing with vulnerable groups of [workers](#) in labour inspections includes useful information on the risks and recommended approaches by auditors. The associated paper is available [here](#).

## Program

The term audit program is used to refer to 3rd party initiatives, 2nd party Codes of conduct and other [Social Compliance Audits](#) requested by the [Audit Firm](#)'s clients as long as these meet the APSCA definition for [Social Compliance Audit](#).

## Additional Resources and Links

The ILO Declaration on the Fundamental Principles and Rights at Work is the key source underpinning all social audits. The full declaration and supplement explaining how this is followed up can be found [here](#) but in summary the pillars are:

1. Freedom of association and the effective recognition of the right to collective bargaining;
2. The elimination of all forms of forced or compulsory labor;
3. The effective abolition of child labor;
4. The elimination of discrimination in respect of employment and occupation; and
5. A safe and healthy working environment.

## Client

As stated in the APSCA [Code and Standards of Professional Conduct](#) this is the organization that has requested the social compliance service and / or the organization that is owed the duty of care. It should be noted that the client may be a retailer, brand or customer of the entity being audited or the auditee themselves depending on the program and the commercial arrangement with the [Audit Firm](#).

## Role of Auditors in a Social Compliance Audit

APSCA defines the scope of a [Social Compliance Audit](#) in the APSCA [Code and Standards of Professional Conduct](#). It is important that auditors remember that they are expected to limit their activity to assessing, evaluating, and reporting findings and not to assist in any follow-up or corrective actions, other than to assess the effectiveness of their implementation. Where clients or auditees request additional services or to assess areas that are out of scope such as, building structural stability, remediation, and the like, it is the responsibility of the [Audit Firm](#) to ensure they have personnel who are competent to deliver this. Some service run the risk of becoming, or being perceived as, Social Compliance Consultancy and it is the responsibility of both auditors and [Audit Firms](#) to ensure they are complying with APSCA's requirements concerning independence and integrity and to avoid any activity that can create a perception, or actual conflict of interest.

