



SERI COP Advisory 13

Advisory No. 13: R2 Auditor Code of Conduct

Reference Document: R2 Code of Practices, Section 5B2

Date of Release: October 4 2018

Effective Date: Immediately

Purpose of Advisory:

This Advisory is intended to communicate the new R2 Auditor Code of Conduct and add the requirement for auditor compliance. This applies to any auditor conducting R2 audits on behalf of an accredited R2 Certification Body (CB). The Code of Conduct describes the behavioral norms expected of R2 auditors by SERI.

The principles of the R2 Auditor Code of Conduct are:

1. R2 auditors must be honest, impartial and ethical and conduct the audits with objectivity.
2. R2 auditors are prohibited from accepting any hospitality, entertainment and gifts in cash of any kind from the recycler subject to the audit or its vendors that could impair their professional judgments. Reasonable meals onsite during the audit are acceptable.
3. R2 auditors must maintain confidentiality of all the R2 recycler's information. The auditor shall not disclose information acquired in the process of auditing to any other parties not authorized within the R2 Certification process.
4. R2 auditors shall not engage in a professional relationship with consultants working for the recycler before, during or after the audit in a way that jeopardizes their judgment and impartiality.
5. R2 auditors must fulfill the audit time requirements as prescribed by the CB for the assigned audit. The auditor must neither arrive late to an audit nor leave early from an audit unless prior permission from the CB is acquired and recorded.
6. R2 auditors should not audit any organization that they provided paid services for in the past.



7. R2 auditors shall be thorough and provide straightforward communication in the performance of audit activities.
8. R2 auditors shall not copy information between audits and audit reports.
9. R2 auditors shall not copy statements from the recycler's written processes as evidence to meet requirements where evidence of implementation and performance is required. An excerpt from written processes is appropriate only where the standard requires a written document.

If SERI learns that an auditor may have violated any of the principles in this Code of Conduct, SERI will report the issue to the CB they work for, for further investigation and disciplinary action.