

RESCUE

COST INNOVATION GRANT

19113

Auditors' Code of Ethics

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<https://cost-rescue.eu/>

RESCUE AUDITORS' CODE OF ETHICS

This Code of Ethics outlines the fundamental principles guiding RESCUE auditors' conduct and aligns with international best practices, including ISO 19011:2018.

01

Principle of Independence

Auditors shall act with complete independence in their judgment, decisions, and actions during all activities.

They must abstain from conducting audits in cases where there is any conflict of interest or incompatibility that could compromise their impartiality.

Auditors must disclose any potential conflicts of interest before accepting an audit assignment.

02

Principle of Autonomy and Responsibility

Auditors are accountable for their decisions and outcomes, acting autonomously while applying professional judgment in line with RESCUE's certification standards and procedures.

Their actions must strictly adhere to RESCUE's certification standards and specific procedures, while allowing for professional discretion in complex situations.



03

Principle of Quality and Continuous Improvement

Auditors commit to performing their duties with the utmost dedication, diligence, and professionalism, ensuring a rigorous and high-quality auditing process.

They will foster continuous improvement through ongoing learning, structured feedback mechanisms, and regular competency assessments.

RESCUE will establish periodic performance evaluations and peer reviews to maintain high audit quality standards.

04

Principles of Competence, Objectivity, and Rigor

Auditors must possess and maintain the necessary technical and scientific skills to meet RESCUE standards.

They shall act with objectivity, professional rigor, and impartiality throughout all stages of the audit.

Competence shall be regularly updated and demonstrated through training, audit experience, and competency assessments.

05

Principle of Confidentiality

Auditors shall strictly respect the confidentiality of all data, approaches, and results obtained during the audit.

They must maintain professional secrecy and refrain from providing third parties access to software applications, databases, or documentation related to the audit.

Upon completing the audit, all documentation and data in their possession must be either securely archived as per RESCUE's data retention policy or destroyed.

Auditors are prohibited from using any information obtained during the audit for personal or external gain.

06

Principles of Financial Independence and Objectivity

RESCUE auditors will carry out their work with complete independence, impartiality, and professional rigor. Their financial compensation will be managed exclusively by RESCUE, with direct financial relationship with the audited centers. While audited centers may cover logistic expenses such as travel and accommodation, under no circumstances will there be a contractual or financial agreement between the auditor and the audited center.

This ensures the objectivity and integrity of the evaluation process, preventing any potential conflicts of interest.

07

Prohibition of Gifts and Incentives

Auditors shall not accept, receive, or solicit any gifts, benefits, or favors that could influence their performance or compromise the integrity of the process.

Any attempts to influence an audit process must be reported immediately.

08

Integrity and Prestige of RESCUE

Auditors must safeguard the integrity and reputation of RESCUE at all times, acting as responsible representatives of the organization's values.

Any conduct that undermines RESCUE's credibility may result in disciplinary action.

Limitations on Interactions

During the audit, auditors must refrain from providing prescriptive solutions or advisory services to the audited entity.

However, auditors may engage in factual discussions to clarify audit criteria, findings, and observed nonconformities while maintaining objectivity.

This Code of Ethics represents an explicit commitment by RESCUE auditors and serves as a reference framework to ensure a transparent, ethical, and professional process. Non-compliance with this Code may result in the auditor's exclusion from future certification processes.