
Auditees’ “Bill of Rights”

Seven Ground Rules So Auditees Can Experience a Productive, Respectful, and Professional Audit

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I wrote this “Auditees’ Bill of Rights” to help auditees navigate the audit process.

Audits are initiated because it’s important to get something right. If policies, procedures, or controls do not support organizational objectives, that could be a problem. Better to check now than find out the hard way later. An audit is not a weapon for intimidation. It is a professional service that can help you improve.

Audits can be stressful and intimidating. Few have the full-time job of “getting audited.” The audit is important. So are you. Use your voice when needed, and get the most out of your audit.



These “rights” are my suggestions, and mine alone. They’re the result of experience leading and supporting audits, creating criteria to retain auditors, and evaluating audits done by others. I’ve been involved with financial audits [subject matter expert for CPAs], Internal Audit, management-sponsored internal audits, and audit readiness. Topics have included regulatory compliance, ISO audits, industry standards, requirements imposed by consent decrees or business contracts, company policies, content of Sustainability report. Audit experience was relevant for the Volkswagen monitor team.

One thing was constant over 40 years: auditees would rather be somewhere else.



I. The Right to Mutual Respect

We expect auditors to treat our team with courtesy, regardless of their age or experience level. Our employees juggle multiple responsibilities and deserve a tactful approach. Unprofessional conduct or disparagement is not acceptable. We respect what you bring; you respect what we bring.



II. The Right to the Resources We Were Promised

We hire firms based on what they propose: their experience; their team leader; their team; available specialists; and other resources. We were impressed with the team we saw during the proposal. We expect that leader to be present and engaged. If that was a salesperson, we have the right to know it before the audit starts. We value the growth of junior staff, but the burden of coaching them should not fall on the auditee.

III. The Right to Have All Relevant Evidence Considered

"If it's not documented, it wasn't done" is a well-worn saying. It's not always the case. Visual observations and interviews as legitimate evidence. Talk to our people. Watch how we work. Take the time to understand the context of why we do what we do. We understand that documentation is important. Please recognize that context, competency, and experience also count.





IV. The Right to Our Operational Continuity

We will respect your schedule for opening and closing meetings. We have set aside time for the audit. Nonetheless, our "day jobs" don't stop because an audit is happening. Our team includes internal staff and external resources. People may be in different time zones; some may have traveled to be here. Please respect our need to run the business. We'll do the same for you. We will provide "alone time" for your data review and team communications.



V. The Right to Findings Based on the Audit

Findings should be shared as they are identified and confirmed. This allows us to clarify misunderstandings or provide missing information immediately. The exit meeting should be a summary of known facts, not a stage for "gotcha" moments that cause unnecessary professional embarrassment. Don't "move the goalposts" without an explanation. If something was OK in the prior audit, explain why it's a problem now. If you're replacing another audit firm, don't try to outdo them with a long list of findings they missed. Provide context and explanation. Similarly, the written report should be consistent with what we experienced in the audit.



**Nobody likes surprises.
Especially in an audit.**



VI. The Right to a Balanced Perspective – Including the Positive

We look forward to improvements as a result of this audit, but don't limit the audit to a list of gaps. If auditors note a strong culture, superior and motivated program and staff, or innovations that add value, please mention that as well. A

"compliment" isn't just a nicety. It motivates our team, and helps us obtain resources we need to maintain our momentum.



VII. The Right to Enforce our Agreement

The audit contract includes a scope of work (SOW) and terms and conditions. Stick to the objectives, scope and procedures as agreed. Any expansion must be negotiated and approved by the audit sponsor. Similarly, we expect strict adherence to Non-Disclosure Agreements and the terms of our contract. Our Intellectual Property (IP) is the lifeblood of our company. Auditors must not share observations from this audit with other auditees. Do not try to obscure your observations with clever work-arounds, like describing a high-value technology company as "a certain fruit company." On the flip side, we appreciate learning better practices from your team - but please do not share things you're not supposed to.

