



Ref No: OISD/ADMN/COE/EA/12/2022

Dated: 16.12.2022

CODE OF ETHICS FOR EXTERNAL AUDITORS

External auditors shall follow following ethical codes.

1. Maintain Absolute Integrity.
2. Maintain Accountability and Transparency.
3. Maintain High ethical standards.
4. While carrying out audit / incident investigation etc. on behalf of OISD, he/ she shall be impartial & unbiased to auditee organization, which may be his/her parent organization or may be other than his/her parent organization.
5. Maintain courtesy and good behaviour with the Auditees, officials of OISD.
6. Perform and discharge one's duties with the highest degree of professionalism and dedication to the best of his/her abilities.
7. Shall maintain confidentiality and will not disclose, disseminate, or use confidential information acquired as part of the audit whether or not in written form.
8. Refrain from doing anything which may be contrary to any law, rules, regulations, and established practices.
9. Shall not indulge in using personal mobile phone camera or any other equipment that can capture any sensitive details while auditing an organization.
10. Shall comply with all reasonable rules established by the organization where this audit is being conducted.
11. Shall not indulge in criticism of auditee organization's policies, procedures, guidelines, safety standards etc.
12. He/she shall audit the auditee organization and give recommendation as per safety requirements in line with rules, regulations & OISD standards.
13. He/she shall promptly return all confidential information acquired in all forms to OISD upon request or at the time of completion of subject audit.
14. During auditing / incident investigation, if there is any dispute / disagreement of auditor with auditee, he/she shall not involve directly in any altercation with auditee / escalate matter to any authority other than OISD. Immediately, he/she shall bring this issue to the notice of OISD coordinator. OISD coordinator shall try to sort out the issue. If required, matter shall be sorted out by involving Director / ED OISD.
15. I confirm that neither I am employed with any organisation or nor I am regular consultant with any Oil & Gas company.

Signature

Name:

Designation: