

Russell's Rules of Etiquette for Auditors

Etiquette is a code of behavior that helps people get along with one another. Etiquette is simply a set of good manners and it provides guidelines for courteous, considerate behavior.

1. Notify the auditee of your travel arrangements.
2. Arrive at the audit site on time by being there 5 minutes early.
3. Observe parking rules and park in the visitor parking, don't park in no parking zones, reserved spots, or loading areas.
4. Greet people with a smile and firm (but brief) handshake.
5. As a courtesy, introduce the auditors to auditee management. Mr. Brown (auditee), this is Bill Smith (auditor).
6. Use proper titles unless given permission not to use them (i.e. Mr., Ms., Dr.)
7. Use the words "thank you", "may I", "please", and "you are welcome" frequently
8. Ensure there are an adequate number of chairs in the meeting room for all attendees.
9. Always start the opening meeting by acknowledging the senior person and thanking him/her for making the arrangements for the audit.
10. Keep to your interview schedule; if changes must be made keep everyone informed.
11. Follow all safety and environmental rules (including smoking restrictions) at all times.
12. Don't lecture the auditee on how to do things.
13. Don't try to trap the auditee with hypothetical situations.
14. Don't purposely put yourself in a dominant position during interviews (e.g. sitting behind a desk, taking a higher level position).
15. In general, do not make special individual requests of the auditee organization that could be considered as catering to whimsical needs of the auditor. Auditors should make their own arrangements for special needs. e.g. I don't like coffee, but Earl Gray tea is okay as long as you use hot water.
16. Do not boast of special needs or preferences. This comes off as acting superior and may cause the auditee to cater to the special needs of the auditor.
17. Ask permission to use any special equipment such as a camera. Ask permission before photographing people.
18. Honor the auditee's privacy. Don't barge into offices whether the door is closed or open.
19. If you have been given the use of someone's office, thank them for allowing you to use it eventhough they were probably told to do so. While in their office or conference room, respect the auditee property and leave it in satisfactory order (don't leave a mess).
20. Don't plump your heavy brief case on the conference table. When drinking liquids, look for coasters.
21. Come prepared, don't mooch off the auditee for paper or tablets or pens.
22. Don't use offensive language or make racial, sexual or ethnic jokes or slurs, talk negatively about the auditee, other auditors, or the audit organization.
23. Be tactful when correcting auditee personnel and never correct other auditors in front of others.
24. Don't yell or shout, be sarcastic, or show zeal when objective evidence is found to support a finding. Show respect for the auditee personnel.