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# HKAS Supplementary Criteria No. 6

## Code of Conduct

### 1 INTRODUCTION

- 1.1 Clause 5.7 of HKAS 002 Regulations for HKAS Accreditation stipulates that an accredited organisation shall maintain complete integrity and impartiality in all circumstances. The accredited organisation shall issue and implement a pertinent code of conduct for all personnel including its directors, officers, employees and other personnel involved in its operation. Clause 5.12 requires an applicant or accredited organisation to have a clear policy in writing concerning the offering, solicitation and acceptance of advantages as stipulated in the Prevention of Bribery Ordinance (Cap. 201) by its personnel. The policy document shall contain a statement notifying its personnel of the law under Section 9 of the Prevention of Bribery Ordinance (Cap. 201). The accredited organisation shall further ensure that the policy is made known to all its personnel.
- 1.2 In order to ensure that an accredited organisation meets the above regulations, it shall document and implement a code of conduct in accordance with the requirements stated in this document.
- 1.3 In accordance with Clause 6.7 of HKAS 002, suspension or termination of accreditation may be imposed by HKAS Executive when an accredited organisation is, in the opinion of HKAS Executive, involved in any impropriety, corrupt practice or other activities which is prejudicial to the good reputation of HKAS.

### 2 ESSENTIAL REQUIREMENTS FOR THE CODE OF CONDUCT

- 2.1 The code of conduct of an accredited organisation shall be documented within its management system for stating its policies on impartiality, confidentiality, professionalism, integrity, conflict of interest, and the organisation's commitment to complying with the Prevention of Bribery Ordinance (Cap. 201) of Hong Kong or applicable laws and regulations of the country where the accredited organisation is located.
- 2.2 The code of conduct shall be as extensive as necessary and the Corruption Prevention Guide for Testing and Certification Industry (the Guide) prepared by the Independent Commission Against Corruption (the ICAC)

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should be followed as far as practicable. The code of conduct shall cover at least the following aspects:

- (a) Solicitation and acceptance of advantage;
- (b) Offer of advantage;
- (c) Entertainment;
- (d) Compliance with laws of Hong Kong or of relevant jurisdictions;
- (e) Conformity with relevant requirements of applicable professional standards  
(Examples of such standards are ISO/IEC 17025, ISO 15189, ISO/IEC 17043, ISO 17034, ISO/IEC 17021-1, ISO/IEC 17065, ISO/IEC 17029 and ISO/IEC 17020);
- (f) Conflict of interest;
- (g) Use of company assets;
- (h) Confidentiality of company information;
- (i) Outside employment;
- (j) Relationship with customers, suppliers and contractors;
- (k) Procedures for reporting suspected violation and established mechanism for the prompt and fair adjudication of alleged violations; and
- (l) Disciplinary actions to be taken against violations.

NOTE: For item (e), if the accredited organisation has documented its policies and procedures for conformity with applicable professional standards in a separate management system document, the code of conduct shall provide a cross-reference to that document.

- 2.3 The contents of the code of conduct shall be determined by the organisation in accordance with its circumstances to ensure that all personnel working for it act lawfully, ethically, professionally, and honestly and protect the impartiality, independence and integrity of the organisation. Accredited organisations should consult the Sample Code of Conduct as given in the Guide and seek professional advice from the ICAC.

### **3 IMPLEMENTATION OF THE CODE OF CONDUCT**

- 3.1 The organisation shall ensure that all personnel including its directors, staff and other personnel working for it understand and implement the code of conduct.
- 3.2 Training shall be provided to all personnel as part of the orientation training when they join the organisation and refresher training shall be provided to all personnel periodically thereafter. The organisation should

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arrange all personnel to attend integrity management training courses organised by the ICAC as far as possible.

- 3.3 The organisation shall periodically remind all personnel working for it the code of conduct.
- 3.4 The code of conduct shall be accessible to all personnel working for the organisation.
- 3.5 The authorised representative shall report any impropriety or unlawful act of the organisation or any iniquitous management and/or personnel to HKAS Executive in accordance with Clause 5.7 of HKAS 002. Failure of doing so would render imposed suspension of the organisation by HKAS.
- 3.6 The organisation shall periodically review the code's suitability and adequacy; and implement improvement as appropriate.

#### **4 HKAS ASSESSMENT**

- 4.1 HKAS Executive will evaluate the effective implementation of the code of conduct in assessment visits. Ineffective implementation of the code of conduct is a nonconformity against Clause 1.2 of this document.
- 4.2 HKAS may, at its discretion, withdraw the approval (e.g. approval for signing HKAS endorsed reports, approved operators, etc.) granted to a person working for an accredited organisation if that person is confirmed to have violated the code of conduct of that organisation.

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### **Annex**

The following is a list of references which contains useful information on the code of conduct:

1. Cap. 201 Prevention of Bribery Ordinance ([www.elegislation.gov.hk](http://www.elegislation.gov.hk))
2. Corruption Prevention Guide for Testing and Certification Industry, Independent Commission Against Corruption, the HKSAR Government (<http://cpas.icac.hk/>)