

SECTION 10

Professional Competence and Responsibilities Regarding the Use of Non-Accountants

- 10.1 Chartered Accountants in practice should refrain from agreeing to perform professional services which they are not competent to carry out unless competent advice and assistance is obtained so as to enable them to satisfactorily perform such services. If a chartered accountant does not have the competence to perform specific part of the professional service, technical advice may be sought from experts such as other chartered accountants, lawyers, actuaries, engineers, geologists, valuers.
- 10.2 In such situations, although the chartered accountant is relying on the technical competence of the expert the knowledge of the ethical requirements cannot be automatically assumed. Since the ultimate responsibility for the professional service rests with the chartered accountant, the chartered accountant should see that the requirements of ethical behavior are followed.
- 10.3 When using the services of experts, who are not chartered accountants, the chartered accountant must take steps to see that such experts are aware of ethical requirements. Primary attention should be paid to the fundamental principles in paragraph 11 of the Introduction to this Code. These principles would extend to any assignment in which such experts would participate.
- 10.4 The degree of supervision and the amount of guidance that will be needed will depend upon the individuals involved and the nature of the engagement. Examples of such guidance and supervision might include:-
 - a) Asking individuals to read the appropriate ethical codes
 - b) Requiring written confirmation of understanding of the ethical requirements, and
 - c) Providing consultation when potential conflicts arise.
- 10.5 The chartered accountant should also be alert to specific independence requirements or other risks unique to the engagement. Such situations will require special attention and guidance/supervision to see that ethical requirements are met.
- 10.6 If at any time the chartered accountant is not satisfied that proper ethical behavior can be respected or assured the engagement should not be accepted; or, if the engagement has commenced, it should be terminated.