

Explain the auditor's ethical responsibilities with regard to client confidentiality and when they have an:

- (i) obligatory responsibility; and
- (ii) voluntary responsibility to disclose client information. (5 marks)

### **Examiners Report**

Part (c) for 5 marks required an explanation of the auditor's ethical responsibilities in relation to client confidentiality and when there is an obligatory or voluntary responsibility to disclose information. Candidates performed well on this question.

A majority of candidates were able to provide sufficient examples of when an auditor can disclose client information. However, some candidates confused these examples and gave obligatory examples for voluntary and vice versa. In addition a significant number did not answer the first part of the question which was to "explain the auditor's ethical responsibilities"; many just went straight into the examples when information can be disclosed.

This was due to a failure to read the question carefully.