

Auditors have a professional duty of confidentiality under ACCA's Code of Ethics and Conduct; voluntary disclosure of information may be necessary in certain situations.

For which TWO of the following situations should an auditor make VOLUNTARY disclosure?

- (1) If an auditor knows or suspects his client is engaged in money laundering
- (2) Where disclosure is made to non-governmental bodies
- (3) Where it is in the public interest to disclose
- (4) If an auditor suspects his client has committed terrorist offences

- A. 1 and 4**
- B. 1 and 3**
- C. 2 and 4**
- D. 2 and 3**