

## **BUREAU OF INDIAN STANDARDS**



Auditor Book











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## **Chapter 38: Accommodation**

- **1.0.** As per latest provisions of BIS Management Certification Scheme, the stay arrangements are to be made by the auditee.
- **2.0.** As a number of our clients are Government (including defence) establishments, the stay arrangements are made by the auditees in their guest houses. This should be acceptable to the auditors if such guest houses provide decent accommodation.
- **3.0.** Whenever, the stay arrangements are made by the auditees in hotels, the auditors should ensure that such arrangements do not exceed their eligibility criteria. In case of BIS External auditors, the eligibility of auditors shall be considered to be equivalent to that of Scientist 'F' in BIS.
- **4.0.** At times, the auditee demands to know the eligibility of the auditors, which should invariably be told correctly by the auditors themselves/MSCO depending on from whom the information has been sought.
- **5.0. Contractual Situation** In case, the ceiling for stay arrangements has been fixed while entering into a contract/participating in a tender, MSCO shall take care to inform the auditors about the same. In case the contract provides for reimbursement of stay charges, the expenditure in such cases shall be made by the external auditor and reimbursement sought while claiming professional charges. Serving BIS auditors shall claim the same as done in case of a regular tour.