SUCON

Multidisciplinary Consultancy Services

Audit Policy

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SUCON INTERNATIONAL

Multidisciplinary Consultancy Services

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1. DOCUMENT CONTROL, APPROVAL AND REVIEW

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2. APPLICATION

This policy applies to all SUCON International directors, officers, employees, consultants, contractors, subcontractors, locally engaged personnel, agents, controlled entities and project partners. It applies throughout the full project life cycle, including business development, contracting, design, supervision, construction support, commissioning, closeout and post-project evaluation.

3. EFFECTIVE DATE 7/07/2025

This revised policy is published and effective from the above effective date. It supersedes earlier SUCON audit-policy statements to the extent of any inconsistency. Existing commitments and controls shall be brought into conformity as soon as practicable without breaching law, contract or client requirements.

4. GENERAL POLICY STATEMENT

SUCON International shall conduct its operations with integrity, accurate accountability and disciplined stewardship of all company, client and project resources. Every transaction must be lawful, properly authorised, supported by evidence, allocated to the correct project or corporate cost centre and capable of independent audit. This policy is SUCON's umbrella internal control and compliance instrument. It establishes the minimum rules that apply across the organisation and gives Internal Audit authority to test compliance with every approved SUCON policy, procedure and contractual control. No officer, manager or employee may suspend, bypass or override this policy by verbal instruction, custom, urgency, seniority or commercial pressure. Any permitted exception must be written, approved and recorded in accordance with this policy.

5. PURPOSE AND OBJECTIVES

Below is the listed purpose and objectives of this policy document:

5.1 Protect client, donor, project and corporate funds from misuse, diversion, error, fraud and unauthorised commitments.

5.2 Maintain reliable books, records and financial reports that correctly explain transactions and permit SUCON's financial position and individual project performance to be determined accurately.

5.3 Define minimum controls for project accounting, purchasing, payments, payroll, assets, statutory obligations, information and ethical conduct.

5.4 Provide an independent audit mandate over all SUCON operations, branches, projects, policies, systems and representatives.

5.5 Require timely disclosure, investigation and correction of control failures without retaliation against persons who raise concerns in good faith.

6. SCOPE

This policy applies to SUCON International, its offices and branches, directors, officers, employees, consultants, secondees, project personnel, authorised representatives and any controlled entity. It applies to joint ventures, consortiums and subcontracting arrangements to the extent that SUCON controls the activity or can impose contractual requirements. All funds and resources are covered, including client payments, mobilisation advances, reimbursements, donor or grant funds, retention money, project income, corporate revenue, loans, petty cash, credit facilities, payroll funds, digital assets, equipment, intellectual property, data and records.

7. AUTHORITY, POLICY MANDATE AND HIERARCHY

All SUCON policies are mandatory under this policy. Every Board/President approved or formally issued SUCON policy, procedure, manual, code, standard operating procedure, authority matrix, project control, contractual requirement, Board resolution and lawful management instruction is incorporated into this policy by reference and forms part of SUCON's auditable control framework. A breach of any applicable SUCON policy or procedure is therefore also a breach of this policy, even where the underlying document does not separately refer to Internal Audit. Internal Audit may examine compliance, evidence, design effectiveness and operating effectiveness across the entire framework.

Where requirements conflict, SUCON shall apply the following order: applicable law and regulatory direction; binding client, donor, lender and contract requirements; Board resolutions and approved policies; formally issued procedures and delegated instructions. Where two valid requirements can operate together, the stricter control shall apply. Uncertainty must be referred to Finance and Compliance, Internal Audit and, where necessary, legal or tax advisers before action is taken.

8. DEFINITIONS

Below are the key definitions, demonstrating the policy's intent. However, the interpretation and use of this policy should not be restricted to the definitions below:

8.1 **Project funds** means all money received, held, earned, advanced, reimbursed or allocated in connection with an identified project, contract or client engagement.

8.2 **Restricted funds** means money subject to law, contract, donor condition, trust, escrow, lending covenant, retention, statutory purpose or another limitation that prevents use outside its stated purpose.

8.3 **Uncommitted free cash** means company owned and contractually unrestricted cash remaining only after Finance has provided for all current and forecast project costs, signed commitments, wages, taxes, statutory deductions, subcontractors, suppliers, retentions, defects, contingencies and the source project's obligations for at least the next sixty calendar days.

8.4 **Temporary emergency advance** means a short duration, fully documented accounting advance between project cost centres that meets every exception criterion in this policy and is not treated as revenue or expenditure of the receiving or source project.

8.5 **Dire circumstance** means an actual, immediate and exceptional threat to safety, legal compliance, critical operations, a material asset or project continuity that cannot reasonably be addressed through ordinary budgeting, collection, credit or corporate cash management.

8.6 **Related party** includes directors, officers, shareholders, employees with decision authority, their close family members and any entity they own, control or materially influence.

9. GOVERNANCE, INDEPENDENCE AND REPORTING

Role	Minimum responsibility
Board or Audit and Risk Committee	Approves this policy, safeguards Internal Audit independence, reviews material breaches and approves any exceptional project advance.
President or Vice President and Executive Management	Sets the control culture, provides resources, enforces corrective action and ensures no management instruction overrides this policy.
Finance and Compliance	Maintains project ledgers, cash forecasts, reconciliations, statutory records, payment controls and the exception register.
Project Managers	Protect project budgets and funds, verify costs, forecast commitments, report risks and refuse unsupported or misallocated expenditure.
Internal Audit or appointed independent reviewer	Provides independent, risk based assurance; has unrestricted access to records and reports material findings directly to the Board. This role is outsourced and hired sub contractually on a needs basis.
All personnel and representatives	Follow every applicable SUCON policy and procedure, preserve evidence, disclose conflicts and promptly report suspected wrongdoing.

Internal Audit shall remain independent (through an as-need subcontract basis) of the activities it audits and shall have direct access to the Board or its appointed as needed Audit and Risk Committee. Internal Audit may advise on control design but shall not assume management responsibility for authorising transactions, keeping the accounts or operating controls that it later audits. Functionally, the Internal Audit subcontractor reports to the SUCON President, Board or its Audit and Risk Committee. Administratively, the function reports to the Vice President and Operations Manager for resources and access. The Board approves the audit mandate and risk-based plan, receives material reports and safeguards the appointment, independence and access of Internal Audit.

Internal Audit work shall be guided by the Institute of Internal Auditors' Global Internal Audit Standards and, where appropriate, ISO 19011 guidance. Auditors shall demonstrate integrity, objectivity, competence, due professional care and confidentiality and shall disclose any actual or perceived impairment before accepting an engagement.

10. CORE CONTROL PRINCIPLES

Below are the core controls principles that guide this policy document:

10.1 Legality and integrity. SUCON shall comply with applicable law, professional obligations, contracts, donor conditions and approved internal requirements.

10.2 Project accountability. Each project shall have a unique cost centre, approved budget, supporting ledger and identifiable bank or accounting trail.

10.3 Substance over form. Transactions shall be recorded according to their true purpose and beneficiary. Backdating, false descriptions, concealed liabilities and deliberate misclassification are prohibited.

10.4 Segregation of duties. No individual shall control the full cycle of requesting, approving, receiving, recording and paying a transaction.

10.5 Authorisation and evidence. Commitments and payments require delegated approval and contemporaneous supporting records.

10.6 Prudence and liquidity. SUCON shall protect wages, taxes, statutory obligations, safety, existing commitments and project completion before discretionary spending, distributions or expansion.

10.7 No self approval or management override. A person shall not approve a payment, appointment, benefit, reimbursement or contract from which that person or a related party benefits.

10.8 Transparency and escalation. Suspected errors, fraud, conflicts, control breakdowns and policy breaches shall be reported promptly and preserved for review.

11. PROJECT FUNDS AND RING-FENCING

Below are SUCON's project funds and ring fencing mechanism designed to protect the company, the project stakeholders, and the clients:

11.1 General prohibition

SUCON is forbidden from taking, borrowing, transferring, charging, redirecting or otherwise using funds of one project to accommodate another project. This prohibition applies even where the transfer is intended to be temporary, the receiving project is expected to be profitable, a client payment is anticipated or management expects the money to be replaced later. Each receipt shall be assigned promptly to the correct client, invoice, project and cost centre. Each cost shall be charged only to the project or corporate activity that actually received the benefit. Staff time, supplier invoices, equipment, travel, subcontractor costs and overhead allocations shall not be shifted to disguise overruns or improve reported performance.

Earned project margin may be released for general corporate use only after Finance certifies that the payment is company owned and contractually unrestricted and that all related costs, taxes, wages, supplier and subcontractor commitments, retention, defects exposure, contingencies and closeout obligations are adequately provided for.

11.2 Funds that may never be used for another project

11.2.1 Client, donor, grant, trust or escrow funds restricted to a stated purpose.

11.2.2 Retention money, performance security, deposits, bonds or money held on behalf of another person.

11.2.3 Taxes, payroll deductions, pension or statutory contributions, employee entitlements and insurance premiums collected or reserved for payment.

11.2.4 Mobilisation, materials or equipment advances where the contract limits their use.

11.2.5 Loan or credit proceeds subject to lender conditions.

11.2.6 Amounts required for signed commitments, current invoices, approved payroll, safety obligations, defects, warranties, contingencies or the source project's forecast obligations.

11.2.7 Any money whose transfer would breach law, contract, donor rule, fiduciary duty, financial covenant or client instruction.

11.3 Exceptional temporary project advance

EXCEPTION TEST The exception is lawful only when every criterion below is satisfied. Commercial convenience, anticipated receipts, ordinary cash pressure or poor planning do not qualify.

11.3.1 Circumstances that may qualify

i. Immediate action is necessary to protect life, health, safety, the environment or a critical site from serious harm.

ii. An urgent legal, regulatory, court ordered or statutory obligation must be met to avoid immediate noncompliance or material penalty.

iii. A sudden event threatens imminent project suspension, termination, loss of a critical asset or loss materially greater than the proposed advance.

iv. A natural disaster, cyber incident, security event or major systems failure threatens essential business continuity and no ordinary funding route is available in time.

v. Essential wages or an approved critical subcontractor payment must be met to prevent an immediate safety risk or shutdown, provided the shortfall was genuinely unforeseen and is not recurring.

11.3.2 Circumstances that do not qualify

i. Delayed invoicing, predictable collection delays, routine overhead, weak budgeting, insufficient margin or failure to maintain working capital.

ii. Starting work before contract execution, notice to proceed, approved variation or confirmed funding, except immediate safety protection.

iii. Financing a loss making project, speculative opportunity, bid, expansion, equipment purchase, dividend, director advance, related party loan or discretionary expenditure.

iv. Avoiding normal procurement, credit approval, Board oversight, client approval or contractual change control.

v. Any repeated or rolling shortage that indicates a structural cash flow problem rather than a single exceptional event.

11.3.3 Mandatory approval criteria

i. Finance confirms in writing that the source money is company owned, contractually unrestricted and not included in any absolute prohibition above.

ii. The source Project Manager and Finance jointly certify that the source project remains fully funded and able to meet all obligations for at least the next sixty calendar days and its next key milestone.

iii. The amount is limited to the lower of the minimum cash required to address the emergency, ten percent of the source project’s uncommitted free cash, or any lower threshold set by the Board or authority matrix.

iv. A written Emergency Project Advance Memorandum records the event, amount, source and receiving projects, alternative funding considered, cash forecasts, risk assessment, repayment source, repayment date and responsible owners.

v. Approval is obtained before transfer from the source and receiving Project Managers, Finance lead, President or Chief Executive, and the Board Chair or Audit and Risk Committee Chair. No beneficiary or related party may approve their own interest.

vi. The transaction is recorded on the same day as matching due from and due to balances between the project cost centres. It shall not be recorded as revenue, cost, profit, reimbursement or variation on either project.

vii. Repayment is supported by an identified and reasonably certain funding source and is completed within thirty calendar days or before the source project's next payment obligation, whichever occurs first.

viii. Finance monitors the advance at least weekly until repayment and immediately escalates any missed condition, deterioration in the source project forecast or delay in repayment.

ix. Internal Audit reviews the transaction within five business days of approval and reports any nonconformity directly to the Board Chair or Audit and Risk Committee Chair.

x. The advance is entered in the central Exception Register. No renewal, rollover, replacement transfer or second advance is permitted without a new assessment and full Board approval.

11.3.4 Immediate life or safety emergency

Where waiting for prior Board approval would create an immediate risk to life, safety or irreversible material loss, the President or Vice President and Finance lead may jointly authorise only the minimum necessary amount. The President or Audit and Risk Committee Chair must be notified on the same day, and written ratification must occur within two business days. If ratification is refused, the transaction must be reversed or repaid immediately and reviewed as a policy incident. Client, donor, lender or regulator notification or consent shall be obtained whenever required by law, contract or funding condition. Internal approval never removes an external consent requirement.

12. MINIMUM FINANCIAL AND OPERATIONAL CONTROLS

12.1 Banking, cash and reconciliations

12.1.1 All bank and payment accounts shall be held in SUCON's authorised name and recorded in the approved accounting system. Off book accounts, undisclosed wallets and personal accounts are prohibited.

12.1.2 Electronic banking credentials shall be individual, protected and never shared. Payments require the number and level of authorisers specified in the authority matrix, with at least two independent approvals for material payments.

12.1.3 Bank reconciliations shall be completed monthly and reviewed by a person independent of payment preparation. Unexplained items, stale cheques, duplicate payments and unusual transfers shall be investigated promptly.

12.1.4 Petty cash and cash withdrawals shall be minimised, supported by receipts, reconciled and subject to unannounced counts. Blank cheques and pre signed payment instruments are prohibited.

12.2 Budgets, project accounting and reporting

12.2.1 No project shall commence without an approved contract, engagement authority or documented management approval that identifies scope, budget, funding, risk and commercial responsibility.

12.2.2 Every project shall maintain an approved baseline budget, cash flow forecast, commitment register, variation register and current cost to complete forecast.

12.2.3 Actual costs, commitments, revenue, accruals and forecasts shall be reviewed monthly. Material variances and forecast losses shall be escalated with a corrective action plan.

12.2.4 Time sheets and expense allocations shall be accurate, approved and charged to the project that received the work or benefit.

12.2.5 Project managers shall not suppress liabilities, defer known costs or recognise unsupported revenue to improve reported results.

12.3 Procurement and vendors

12.3.1 Purchasing shall follow the approved procurement policy, authority matrix and any stricter client or donor requirement.

12.3.2 Competitive quotations, supplier due diligence and written purchase authority shall be obtained at the applicable thresholds. Exceptions require written justification and approval before commitment.

12.3.3 Orders shall not be split to avoid a threshold. Specifications shall not be manipulated to favour an undisclosed supplier.

12.3.4 Supplier creation, purchasing, receipt confirmation and payment shall be separated where practicable. Payments shall be supported by an approved order or contract, evidence of receipt and a valid invoice.

12.3.5 Vendor bank detail changes shall be independently verified using trusted contact information before payment.

12.4 Payments, expenses and advances

12.4.1 No person may approve their own payment, reimbursement, allowance, advance, timesheet, procurement or related party transaction.

12.4.2 Invoices and expenses require original or verifiable electronic evidence, correct project coding, budget availability, receipt confirmation and delegated approval.

12.4.3 Personal, undocumented, duplicate, inflated, backdated or fictitious expenses are prohibited.

12.4.4 Travel, salary and operational advances shall be limited to approved purposes and acquitted within the period set by the applicable procedure. Further advances shall not be issued while a prior advance is overdue unless independently approved for a documented emergency.

12.4.5 Credit notes, refunds and write offs require independent approval and a clear audit trail.

12.5 Revenue, contracts and variations

12.5.1 Invoices shall be based on an executed contract, accepted deliverable, approved milestone, authorised rate or other valid entitlement.

12.5.2 Variations and additional services shall be documented, priced and approved before work proceeds, except minimum work necessary to protect immediate safety or prevent serious damage.

12.5.3 Receipts shall be recorded promptly and applied intact to the correct customer, invoice and project.

12.5.4 Revenue recognition, accruals, write offs and provisions shall be supported, reviewed and consistent with applicable accounting and contract requirements.

12.6 Payroll and personnel

12.6.1 Appointments, pay rates, allowances, deductions, overtime, leave and termination payments require written authority and complete personnel records.

12.6.2 Payroll preparation, review, release and bank reconciliation shall be appropriately separated.

12.6.3 Statutory deductions and employee entitlements shall be calculated, protected and paid by the required due dates.

12.6.4 Ghost employees, unapproved pay changes, false time sheets and payments to substituted bank accounts are prohibited and shall be investigated immediately.

12.7 Assets, inventory and intellectual property

12.7.1 SUCON shall maintain an asset register showing description, value, location, custodian, project ownership or funding source and disposal status.

12.7.2 Assets and sensitive inventory shall be tagged where practicable, physically verified at least annually and protected from personal or unauthorised use.

12.7.3 Transfer, sale, write off, donation or disposal requires independent approval, evidence of value and removal from the register.

12.7.4 SUCON, client and third party intellectual property, software, drawings, models, data and licences shall be used only for authorised purposes and protected according to contract and policy.

12.8 Conflicts, related parties and ethical conduct

12.8.1 Directors, officers and relevant personnel shall declare conflicts and related party interests annually and whenever a matter arises.

12.8.2 A conflicted person shall not influence specifications, selection, negotiation, approval, receipt or payment and shall leave the decision to disinterested authority.

12.8.3 Related party transactions must be demonstrably arm’s length, commercially reasonable, independently benchmarked and approved by disinterested Board authority.

12.8.4 Bribery, kickbacks, secret commissions, facilitation payments, bid manipulation, coercion and the offer or acceptance of an improper benefit are prohibited.

12.8.5 Gifts and hospitality shall remain modest, transparent, lawful and within the approved policy. Cash gifts or gifts intended to influence a decision are prohibited. This must be strictly culturally in alignment with Pacific Island values as per Finance Manual.

12.9 Information, systems and records

12.9.1 Access to financial, project and personnel systems shall be role based, individually assigned, reviewed periodically and removed promptly when no longer required.

12.9.2 Material spreadsheets, estimates, approvals and reports shall have clear ownership, version control, review evidence and protected formulas or data where appropriate.

12.9.3 Confidential, personal and client information shall be collected, used, transmitted, retained and disposed of only for authorised purposes.

12.9.4 Records shall be complete, legible, retrievable and protected from alteration, deletion and unauthorised access. Tax records shall be retained for at least seven years, and all other records for the longer period required by law, contract, donor rule, insurance, litigation hold or SUCON procedure.

12.9.5 No record may be destroyed, altered or concealed after an audit, investigation, dispute, claim, legal hold or regulator request is known or reasonably anticipated.

12.10 Quality, safety, environment and safeguarding

Technical quality, occupational health and safety, environmental and social safeguards, gender and inclusion commitments, professional certification, design review and document control requirements are mandatory parts of the auditable control framework. Commercial pressure or budget difficulty shall never justify issuing unsafe, misleading, uncertified or knowingly noncompliant work.

13. LEGAL, TAX AND STATUTORY COMPLIANCE

Finance and responsible managers shall maintain a current compliance calendar covering tax, statutory contributions, company filings, licences, professional registrations, insurance, employment obligations, lender covenants, donor reports and contractual submissions. Amounts collected or reserved for these obligations shall not be used as working capital. Transactions designed to conceal tax, evade lawful deductions, misstate the identity or purpose of a payer or recipient, bypass banking controls or disguise the movement of funds are prohibited. Where a proposed transaction raises legal, tax, sanctions, anti money laundering, foreign exchange or regulatory uncertainty, SUCON shall pause the transaction and obtain competent advice before proceeding. This shall be in alignment with the Finance Manual.

14. AUDIT PLANNING, ACCESS, MONITORING AND REPORTING

The below mechanisms guide the access, monitoring and reporting component of this policy:

14.1 Each engagement shall include a documented risk assessment, objectives and scope, agreed criteria, evidence-based testing, a closing discussion, management responses, a final report and follow-up. Audit criteria include every applicable SUCON policy and procedure mandated under this policy, as well as law, contract, client and professional requirements.

14.2 Internal Audit shall maintain a risk based audit plan approved by the Board or Audit and Risk Committee and may conduct scheduled or unannounced reviews.

14.3 Internal Audit has timely and unrestricted access to personnel, projects, premises, systems, accounts, contracts, correspondence, files and third party records held for SUCON, subject to lawful confidentiality safeguards.

14.4 Management and personnel shall answer accurately, preserve evidence and cooperate. Delaying, restricting, misleading or retaliating against an audit is a serious breach.

14.5 Finance shall report project cash positions, advances, aged receivables, unpaid statutory amounts, overdue reconciliations, forecast losses, exceptions and material control incidents to management each month and to the Board at least quarterly.

14.6 Audit findings shall identify root cause, risk, accountable owner and agreed completion date. Critical risks require immediate containment and a written action plan within five business days.

14.7 Internal Audit shall validate closure. Management may not close its own audit finding without evidence and independent confirmation.

15. WHISTLEBLOWER PROTECTION AND RETALIATION PREVENTION

Any person who knows or reasonably suspects fraud, theft, bribery, fund diversion, false accounting, conflict of interest, unsafe practice, retaliation or another material breach must report it promptly to their manager, Finance and Compliance, Internal Audit, the President or Chief Executive, or directly to the Board

Chair where management may be involved. Reports shall be handled confidentially to the extent lawful and practicable. Retaliation, intimidation, discrimination or disadvantage against a person who reports or assists an inquiry in good faith is prohibited. Knowingly false or malicious allegations may be addressed through disciplinary procedures, but an allegation is not malicious merely because it is unproven.

16. NON-COMPLIANCE, INVESTIGATION AND CONSEQUENCES

Suspected misconduct shall be assessed promptly, independently and proportionately. SUCON shall preserve records, protect funds and systems, manage conflicts, obtain specialist advice where needed and notify clients, insurers, regulators, law enforcement or other authorities where legally or contractually required. Breaches may result in corrective action, withdrawal of authority, repayment, recovery of loss, disciplinary action up to termination, contract remedies, referral to professional bodies or authorities and civil or criminal proceedings. Seniority, past performance, commercial value or instruction from another person does not excuse a breach. Failure to report a known material breach, deliberate concealment, destruction of evidence and retaliation are separate breaches of this policy.

17. APPEALS, EXCEPTIONS AND WAIVERS

Management may challenge an audit fact, rating or recommendation by submitting a written appeal with supporting evidence to the consultant Internal Audit within ten business days of the draft report. Unresolved matters shall be referred to the Board, President or Audit and Risk Committee, whose decision is final within SUCON. An appeal does not delay urgent risk containment, preserve-record requirements or legally required action. Only the Board and the President may approve a waiver from this policy, and only where the waiver is lawful, does not conflict with a client, donor, lender or contractual condition, does not involve restricted funds and is supported by documented risk assessment and compensating controls. A waiver must be prospective, specific in scope and duration, entered in the Exception Register and reviewed by Internal Audit. No waiver can authorise fraud, bribery, false accounting, unsafe work, concealment, retaliation, tax or statutory misuse, or any act prohibited by law. Retrospective approval shall not convert an unauthorised transaction into compliance and may only document the remedial decision.

18. TRAINING, CERTIFICATION, REVIEW AND POLICY FEEDBACK

All managers, personnel, project managers and employees with delegated authority shall receive induction and periodic training on this policy. Relevant personnel shall certify at least annually that they understand their obligations, have disclosed conflicts and are not aware of unreported material breaches. This policy shall be reviewed at least annually and after a material incident, organisational change, audit finding, legal change or significant change in SUCON’s funding or project profile. Amendments require Board approval.

18.1 Policy feedback

Questions, improvement suggestions and feedback concerning this policy should be sent to info@sucon.ws. The Operations Manager shall maintain the controlled copy, approval evidence and change history for this document.

APPENDIX A: EMERGENCY PROJECT ADVANCE MEMORANDUM

Every request for a temporary emergency advance shall contain, at minimum, the following information and supporting evidence:

i. Date, requestor, source project, receiving project, amount and proposed transfer date.
ii. Description of the dire circumstance and the immediate harm that will occur without action.
iii. Evidence that ordinary funding routes were considered and are unavailable in time.
iv. Contract and funding restriction check for both projects.

v. Source project cash forecast, commitments, next sixty days of obligations and next milestone.

vi. Receiving project cash need and explanation of why the amount is the minimum necessary.

vii. Repayment source, repayment date and responsible owner.

viii. Risk assessment, compensating controls and any client, donor, lender or regulator consent required.

ix. Approvals required by this policy and the authority matrix.

x. Finance entry reference, bank reference, Exception Register number, monitoring record, repayment evidence and Internal Audit review.

APPENDIX B: MINIMUM COMPLIANCE REGISTER

i. Current register of all approved SUCON policies, procedures, manuals, authority matrices and responsible owners.

ii. Project register with contract value, client, funding conditions, project code, manager, budget, cash position and key compliance dates.

iii. Exception Register covering waivers, emergency advances, procurement exceptions and overdue corrective actions.

iv. Conflict and related party register.

v. Statutory and contractual compliance calendar.

vi. Delegated authority and bank signatory register.

vii. Asset, software licence and intellectual property register.

viii. Risk register, audit plan, findings register and management action tracker.

ix. Training, annual declaration and policy acknowledgement register.

APPENDIX C: EXTERNAL REFERENCE BASELINE

This policy is intended to support, and not replace, SUCON's obligations under applicable law, contract and professional requirements. The following primary references informed the control baseline. The list is not exhaustive, and competent legal, tax or professional advice should be obtained where interpretation is required.

Companies Act 2001 of Samoa. Section 129 requires accounting records that correctly record and explain company transactions, permit the financial position to be determined with reasonable accuracy and enable proper audit. Official source

Tax Administration Act 2012 of Samoa. Section 29 requires relevant tax records, including electronic records, to be maintained so liability can be readily ascertained and generally retained for seven years. Official source

Labour and Employment Relations Act 2013 of Samoa. Provides the national statutory framework for wage protection, contracts, leave, working time and employment obligations. Official source

The Institute of Internal Auditors, Global Internal Audit Standards. Issued in 2024 and effective from 9 January 2025 as the principle based professional framework for internal auditing. Official source

Where projects are delivered outside of HQ in Samoa, the applicable regulations of the host country shall stand.