ISO 19011:2011 sets out audit principles as guidance for an auditor conducting audit in appropriate manner. Auditing is characterized by reliance on a number of principles. These principles should help to make the audit an effective and reliable tool in support of management policies and controls, by providing information on which an organization can act in order to improve its performance. Adherence to these principles is a prerequisite for providing audit conclusions that are relevant and sufficient and for enabling auditors, working independently from one another, to reach similar conclusions in similar circumstances. An auditor should follow guidance of the audit principles as follows:

**Integrity:** the foundation of professionalism.

**Fair presentation:** the obligation to report truthfully and accurately.

**Due professional care:** the application of diligence and judgement in auditing.

**Confidentiality:** security of information.

**Independence:** the basis for the impartiality of the audit and objectivity of the audit conclusions.

**Evidence-based approach:** the rational method for reaching reliable and reproducible audit conclusions in a systematic audit process.

ISO 17021:2011 is required Certification body to manage impartiality and maintain confidentially, conflict of interest as well as responsive to complaint.

Lesson learnt based on interpretation of ISO 19011:2011 and ISO 17021:2011:

(1) How CB ensure reliable reporting to avoid wrong interpretation of reality on the ground in preventing complaints from stakeholders

(2) How CB maintain it's position to avoid conflict of interest in reporting any sensitive issues