



isonike

Policy on Audit
Expenses, Travelling
and Accommodation

Policy on Audit Expenses, Traveling and Accommodation

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1. Preamble

- a. The purpose of this document is to communicate the Policy of **ISONIKE** for the Audit, Travelling and Accommodation Expenses.
- b. ISONIKE sends to the client a quotation which includes travelling, accommodation, lunching expense as applicable.
- c. The following principles are governing the travelling, accommodation and lunching expenses.

2. Travelling Policy

If the audit is taking place where ISONIKE has an office or local auditor:

- ISONIKE assigns the local auditor the audit and absorbs the local transportation cost.

If the audit is taking place where ISONIKE has no office or local auditor:

- The client will be charged for the travelling expenses.
- Auditor's nonproductive time when travelling away of their location is charged (on top of audit fees) as following:

Hours in Distance	Charges
2 - 5 hours	½ day rate
5 - 9 hours	1 day rate
> 9 hours	1 ½ day rate

- If an intercontinental flight or more than 5 hours flight is needed, then a business class ticket is required.

The client will undertake to make all necessary arrangements for tickets directly if possible. If this is not possible or preferable, then ISONIKE may undertake to make these arrangements and invoice the Client.

3. Accommodation Policy

Whenever hotel accommodation is needed:

- The client will be charged for the accommodation.
- Accommodation provided will need to be a 4+ or 5 stars hotel.
- The hotel should be at highest security level.

The client will undertake to make all necessary arrangements for accommodation directly if possible. If this is not possible or preferable, then ISONIKE may undertake to make these arrangements and invoice the Client.

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4. Transportation and Launching Policy

If the audit is taking place where ISONIKE has no office or local auditor, the transportation expenses (bus, taxi), launching expenses etc are charged at cost (supporting relevant receipts are provided if needed).

Lunching expenses are calculated as a minimum of 25 euro per lunch. (2 lunches per day).

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