



## Our Management of Impartiality Policy IE

**The management of fairness, openness, confidentiality, impartiality and conflict of interest is very important to CATG. Our directors and staff are committed to ensure the good name of CATG is not harmed in any way that may lead to impeded access to customers, impartiality or conflict of interest**

CATG will:

1. Monitor all our customer audits and carry out internal audits to identify any sources of, or breaches of confidentiality, impartiality and conflict of interest with Clients.
2. Maintain a Board of Governors to oversee confidentiality, impartiality and conflict of interest.
3. Give auditors and examiners the authority to abandon or suspend an audit or examination if there is a breach of confidentiality, threat to impartiality or conflict of interest. An investigation will be carried out and if the matters are resolved, then the audit and examination will be started at a later time. Auditors and examiners and the can report any perceived infringements to UKAS, INAB and the Governors. The Governors can appeal or report infringements to UKAS or INAB.
4. Use a Client checklist and application review as the record of managing impartiality and conflicts of interests. Monitor Client business levels to ensure no threat can develop.

### Confidentiality

CATG will:

5. Set up legally enforceable contracts with staff, subcontractors, Clients and the Governors to ensure That Client confidentiality is respected at all times and no disclosures.
6. For its Clients, apply confidentiality rules to external bodies, committees and individuals acting for, or on behalf of, CATG.
7. Inform the Client in advance of the information it intends to put on an external domain or pass to others and seek their written consent.
8. Treat information about a Client from other sources (such as a complaint or a legal regulator) as confidential.

### Impartiality

CATG will:

9. Maintain impartiality to deliver certification that brings confidence.

10. Make an independent and impartial certification decision based on evidence of conformity with a standard collected during an audit or examination.
11. Change auditors or examiners if familiarity with the Client is suspected or the Client makes threats.
12. Seek objective evidence during an audit. The evidence can be records, observed or oral.
13. Seek to verify evidence with other evidence from another part of the Client's business, if possible.
14. Be resilient to intimidation threats.
15. Take steps to rectify any/all inappropriate claims by any consultancy organisation that certification with CATG would be simpler, easier, faster or less expensive if they were engaged.
16. Not provide certification when there is a threat to impartiality.
17. Not provide certification services to any other business related to CATG, its parent company(s) or subsidiary company(s).
18. Not provide internal audits or certification consultancy, design, manufacture, install, promote, sell and other services to current Client's schemes that it certifies.
19. Not provide certification services to a Client to whom we have provided internal audit or consultancy services, unless two years have passed from the end of the contract.
20. Not certify the management systems of another certification body.
21. Not allow others to influence our decisions on granting certification.
22. Not allow the same person to carry out an audit or training and examination and to review them.
23. Not subcontract audit services to a business where there is a threat to impartiality; for example, a management consultancy business, but this excludes individuals. Examiners cannot audit or assess personnel until 24 months have passed.
24. Not market our services in connection with any other management systems consultancy.
25. Recognise that threats to impartiality can come from ownership, governance, management, personnel shared resources, finances, contracts, marketing and payment of commission or inducement for new Clients.
26. Recognise that a Client will pay for certification services and that is a source of impartiality.
27. Recognise that personal self-interest is a source of impartiality.
28. Recognise that personal financial gain is a source of impartiality and review the income from Customers to ensure they do not exceed 5% of turnover. If this does occur, we will ask our Governor's to review our activities with such customers – estimate of audit time, costing, fees are no different to other customers.
29. Recognise that a person carrying out a review of an audit is a source of impartiality.
30. Not give the impression that the use of both services would provide any advantage to the applicant.
31. Not require the candidates to complete the certification body's own education or training as an exclusive prerequisite when alternative education or training with an equivalent outcome exists.

## **Conflict of Interests**

CATG will:

32. Take responsibility for demonstrating that there is no conflict of interest with a Client.
33. Ensure no CATG-related business has provided certification or consultancy services.
34. Set up a register of potential conflict of interests and impartiality.

**Last reviewed 1 January 2023**