

## Impartiality Policy Statement

CoreQuality is the legal entity responsible for certification activities; reference to CoreQuality in this Policy and Public Statement refers to these legal entities.

CoreQuality its Directors, Staff and Subcontractors fully understand the importance of impartiality in undertaking its Certification Activities. CoreQuality will therefore ensure that in all its dealings with clients or potential clients, all employees or other personnel are and will remain impartial. To ensure that impartiality is both maintained and can be demonstrated the following principles have been established.

- CoreQuality Certificates are only issued following a review by an independent authorized and competent member of the management team (who has not been involved in the audit) to ensure that no interest shall predominate.
- CoreQuality does not offer (and has never offered) management system consultancy or any other form of consultancy to companies or individuals.
- CoreQuality does not offer (and has never offered) an internal audit service to its certified clients.
- CoreQuality does not own or have any interest (financial or otherwise) in any other company that offers certification or management system consultancy services.
- CoreQuality does not have (and will not form) any relationships with companies who offer consultancy or other services that can be construed as having an impact on the certification services provided by CoreQuality Any proposed relationship between CoreQuality and any other company will undergo a risk assessment by the Committee for Impartiality before that relationship being formalised. Any current relationships with companies, organisations and individuals will be risk assessed regularly to ensure that the relationship does not impact the impartiality of the certification process.
- Individuals employed by or otherwise contracted to CoreQuality are required to document and record their current and past relationships with all companies. Any situation past or present which may present a potential conflict of interest is required by CoreQuality to be declared. CoreQuality will use the information to identify any threats to impartiality and will not use that individual in any capacity unless they can demonstrate that there is no conflict of interest.
- CoreQuality will not allocate a member of staff or sub-contractor to a management system audit where any past relationship has existed. Exceptionally and at the discretion of the Technical Manager or Directors an individual or sub-contractor may be allocated to a management system audit where a past relationship has existed but there has been no relationship for a minimum of 2 years.
- CoreQuality does not and will not offer any commission, ('finders fees' or other inducements) to any individual or company in respect of referrals of clients unless:
  1. The terms and conditions of any such referral are established and can be demonstrated and it can also be demonstrated that the fee is for a referral and the fact that a commission has been paid will in no way affect the outcome of an audit.
  2. A risk assessment (to establish the potential for an unacceptable threat to impartiality) has been carried out on the process through which any such payment is made to an individual or organisation (normally a consultant) requesting the commission for referrals.
  3. All such payments are documented, recorded, traceable, and accompanied by a purchase order and invoice.
- CoreQuality does not offer specific training to any company in respect of implementing a particular standard for that company. Any training offered by CoreQuality is general in nature and available to all companies or individuals who wish to attend.

- CoreQuality will ensure that it is not linked or marketed in any way which links it with the activities of a management system consultancy and will take appropriate action should any such link be identified.
- Auditors and others involved in the certification process are not and will not be put under any pressure and will not be influenced in any way to come to a particular conclusion regarding the result of an audit.

**Core Quality's Impartiality Norms:**

- No outsourcing of Audits to Consultancy Organisations.
- No Referral Fees are to be paid to Consultancy Organisation.
- Facts-based communication to Clients/ Consultancy Organisations.
- Adherence to all Accreditation and other CoreQuality Policies.
- CoreQuality shall not carry out any other conflicting services other than its core business of Certification.
- CoreQuality shall not employ any professional conflicting with its ethical policies.
- CoreQuality shall not allow any of its auditors to market the services and conduct the audits for the same client.
- CoreQuality shall not allow any of its auditors to carry out financial transactions with clients/consultants.
- CoreQuality shall not carry out business with any consultant inducing pressures to compromise impartiality.
- All employees of CoreQuality shall disclose any situation impairing the business ethics.
- CoreQuality shall not allow any of the auditors to carry out audits for the client at least for 2 years from the date of relinquishment from their services.
- CoreQuality shall not allow any auditor to compromise on the audit timing as required as per the accreditation/ CoreQuality norms.
- CoreQuality shall not allow any auditor to conduct the audit for the client for which it has not been approved.
- CoreQuality shall maintain transparency with regard to all information.
- No auditor shall divulge any confidential information of the client to any third party without written consent from the client and approval by MD
- No auditor shall carry any client information with them after the usage period. All client information shall be returned after usage.
- Utmost care/verification to be carried out for granting the right scope of certification.
- Any unethical practice observed should be notified to the management at the earliest.
- CoreQuality shall not allow any of its auditors to accept any gifts from clients/consultants of value greater than ₦50,000.
- CoreQuality shall not allow any auditor to conduct an audit for the organization where any of its family members / close relatives are involved in a decision-making position.
- Disciplinary actions for non-adhering to impartiality policies shall be taken by the Management in consultation with Impartiality Committee.

- To supplement in-house resource **CoreQuality** employs Associate (sub-contract) auditors and sometimes has working relationships with overseas business managers. At no stage does **Core Quality** outsource its audits to management systems consultancy organisations, outsource its certification decisions, or link its marketing activities with management systems consultancy. **Core Quality** retains full control of all decision-making processes regarding granting, maintaining, renewing, extending, reducing, suspending or withdrawing certification.
- **CoreQuality** continues to evaluate the risks associated with its operations in the domestic and overseas to ensure it can meet liabilities associated with its certification activities. A comprehensive risk analysis is maintained and reviewed annually.
- Conflict of Interest and objectivity is further covered through annual training sessions and contractually binding agreements, to ensure all management system certification activities are conducted independently and impartially.
- Audit/certification staff are prohibited from PARTICIPATING in the Audit/certification of any organisation to which they have assisted, by consultancy or training (other than professionally registered auditor training), or where they have any financial or commercial interest for a minimum period of 2 years before the date of application of the organisation for registration.
- When allocated to a particular contract, Audit/certification staff shall not disclose or discuss any detail; before or after the Audit/certification; to any member of staff other than their direct Management or other members of the team, as required by the Secrecy & Non-Disclosure agreement signed on commencement of employment.
- All subcontracted Audit/certification staff or sector specialists used to support permanent staff of **CoreQuality** shall sign a Subcontractor Agreement and a Secrecy & Non-Disclosure Agreement and shall be included on the Office Potential Conflict Listing.
- **CoreQuality** direct employees are prohibited from engaging in consultancy activities, which involve the active design, generation or implementation of a Quality or Environmental Management System.
- All directly employed Management and Staff are required to declare all financial interests or business activities on commencement and during the period of employment.
- **CoreQuality** staff or subcontractors shall not suggest or imply to imply that certification would be simpler, easier or less expensive if consultancy or training services were used. In addition subcontract, staff cannot offer consultancy or training services to **CoreQuality's** clients that they have been assigned to audit, during or after the assigned task has been completed.
- Overall, the certification of companies who supply a service to **CoreQuality** is not deemed to be an unacceptable threat to conflict of interest. However, certification of a company in partnership with whom **CoreQuality** provides a direct service is deemed to be an unacceptable **Impartiality Policy**.
- **CoreQuality** recognizes that the source of revenue for a certification body is the client paying for certification and that this is a potential threat to impartiality. Therefore **CoreQuality** is a self-financed independent organisation, with a number of controls to ensure that impartiality is retained. To obtain and maintain confidence, it is essential that **CoreQuality's** certification decisions are based on objective evidence of conformity or nonconformity, and that any decisions made are not influenced by other interests or by other parties. Certification decisions are made and signed for by a competent Certification Manager who was not responsible for the audit and was not a member of the audit team **CoreQuality** recognizes that threats to impartiality include the following.
  - Self-interest threats arise from a person or body acting in their interest.
  - Self-review threats arise from a person reviewing the work that they have conducted themselves.

- Familiarity (or trust) threats arise from a person becoming too familiar with or too trusting of another, instead of seeking audit evidence.
- Intimidation threats arise from a person having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.

**Public Statement (as it appears on CoreQuality's website)**

CoreQuality, its Directors, Managers, Staff and others involved in the Certification of Organisations fully understand the importance of impartiality in undertaking its Certification Activities.

CoreQuality will therefore ensure that in its dealings with clients or potential clients, all employees or other personnel involved in Certification Activities are, and will remain, impartial.

To ensure that impartiality is both maintained and can be demonstrated, CoreQuality has identified and risk-assessed all relationships which may result in a conflict of interest or pose a threat to impartiality.

Obioma Onwukwe

*Chief Executive Officer*