Audit Service & Certification	Statement of Impartiality	REV 00 06/12/18

Audit Service & Certification aware of the importance of impartiality in independent third party certification activities makes this statement known to all interested parties.

Audit Service & Certification has carried out an analysis of the threats to its impartiality and will constantly monitor any significant changes over time.

Threats can be defined as follows:

i. Self-interest threats: threats that arise from a person or organisation acting for its own interests.

ii. Self-review (undue advice): a threat arising from a person or organisation during the certification review of the advice it has previously provided.

iii. Familiarity threat (trust): threat arising from a person or organisation being overly familiar with or trusting another person instead of detecting audit evidence. Such familiarity is a threat to impartiality.

iv. Intimidation threat: threats arising from a person or entity perceived to be in a state of coercion, whether overt or not, such as a threat of recusal or reporting to a superior.

The following methods have been implemented for the purposes of containing threats and related factors.

The following modalities have been implemented for the purposes of threat containment and related factors:

i. signing of confidentiality and absence of conflict of interest commitments by all the above-mentioned persons;
ii. annual meetings of the Committee for Safeguarding Impartiality made up of the parties involved in certification;
iii. training of all personnel not to discriminate against applicants for certification;
iv. use of auditors competent for certification activities and trained according to AS&C procedures;

publication of the Certification Rules

i. analysis of complaints and appeals as per AS&C General Rules
ii. respect for the principle of confidentiality
iii. respect of the principle of security and privacy.

Signature