



# Policy and Procedure: Impartiality

## Policy Statement

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Platinum Certification AQA Pty Ltd is committed to ensuring that all certification activities are conducted impartially, objectively, and without bias. The organisation recognises that impartiality is fundamental to the credibility of certification and will actively identify, assess, and manage all risks to impartiality on an ongoing basis.

Platinum Certification AQA acknowledges that its revenue is derived from certification activities and recognises this as a potential source of commercial or financial pressure. The organisation ensures that such pressures do not compromise impartiality through the implementation of robust governance, independent review processes, and oversight by senior management and the Impartiality Committee.

All personnel, contractors, and decision-makers are required to act in the public interest and uphold the integrity of the certification process. Where impartiality cannot be assured, certification activities will not proceed

## Purpose

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Platinum Certification AQA Pty Ltd is the legal entity responsible for certification activities. Platinum Certification AQA aims to provide confidence to certified organisations and their clients by ensuring certification activities are conducted with independence, impartiality, and competence.

Platinum Certification AQA accepts full responsibility for the impartiality of its certification activities and ensures that it is not compromised by any internal or external pressures.

Senior management is fully committed to safeguarding impartiality in all certification activities and ensures that commercial, financial, or other pressures do not compromise objectivity.

## Scope

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This Policy and Procedure applies to all certification activities undertaken by Platinum Certification AQA Pty Ltd. It covers all personnel and parties involved in the delivery and oversight of certification services, including but not limited to:



- Employees, contractors, and auditors
- Technical reviewers and certification decision-makers
- Members of the Impartiality Committee
- External service providers and outsourced auditors

This Policy applies across all stages of the certification process, including application, audit planning, audit delivery, technical review, certification decision-making, and ongoing surveillance activities.

It also applies to all activities, relationships, and circumstances that may pose a risk to impartiality, including financial, commercial, organisational, and personal interests.

## Impartiality Principles

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Platinum Certification AQA recognises that threats to impartiality may arise from activities, relationships, or personal interests of personnel involved in certification. These threats may impact the objectivity of audit findings, conclusions, and certification decisions.

To address this, Platinum Certification AQA ensures all certification activities are:

- Independent and free from conflict of interest
- Evidence-based and objective
- Consistently applied across all clients

## Impartiality Risk Management Process

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Platinum Certification AQA has an established process to identify, analyse, evaluate, treat, monitor, and document risks related to conflicts of interest arising from certification activities.

This process includes:

- Identification of risks during onboarding, audit allocation, and ongoing operations
- Documentation of risks in the Conflict of Interest Register and Corporate Risk Register
- Assessment of risks using a defined methodology

Risks are assessed using a defined risk matrix considering likelihood and consequence, and categorised (e.g. low, medium, high, extreme).

- Implementation of controls to eliminate or minimise identified risks
- Determination and documentation of residual risk after controls are applied

Residual risks are formally reviewed and accepted or rejected by senior management, with decisions recorded.



- Ongoing monitoring through management reviews, internal audits, and operational oversight

All identified risks to impartiality will be addressed promptly upon identification. Platinum Certification AQA will document and demonstrate how identified threats to impartiality are eliminated or minimised, including the justification of any residual risk.

Where a risk to impartiality cannot be reduced to an acceptable level, certification activities shall not be undertaken or continued.

Risks to impartiality may arise from ownership, governance, management, personnel, shared resources, financial arrangements, contracts, marketing activities (including branding), and referral or commission arrangements.

Platinum Certification AQA recognises that its primary source of revenue is derived from certification audit activities. This creates a potential risk of commercial or financial pressure that could impact impartiality. The organisation manages this risk through governance controls, separation of roles, independent review processes, and oversight by top management and the Impartiality Committee to ensure that all certification decisions remain objective and evidence-based.

## Conflict of Interest Management

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All personnel, including employees, contractors, and committee members, are required to declare any actual, perceived, or potential conflicts of interest:

- At engagement/onboarding
- Prior to each audit
- As situations arise

All declarations are:

- Recorded on individual files
- Logged in the Conflict of Interest Register
- Reviewed by the EMT

Where a conflict is identified:

- A management plan is developed
- Senior Management reviews and approves the plan
- High or extreme risks are escalated to the Corporate Risk Register

Auditors who have had a professional relationship with a client within the previous two years shall not be allocated to audit that client unless a risk assessment determines impartiality can be assured.

Conflicts of interest may include financial interests, personal relationships, prior employment, consultancy arrangements, or any circumstance that may influence objectivity.



All conflicts of interest declarations will be saved to the individual's file. All identified and/or perceived conflicts of interest are recorded on the Conflict of Interest Register.

## Safeguards to Impartiality

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Platinum Certification AQA maintains safeguards to eliminate or minimise threats, including:

- Prohibition of consultancy services to certification clients
- Separation of audit, technical review, and certification decision-making roles
- Rotation and allocation controls for auditors
- Ethical codes and contractual obligations
- Independent oversight structures

Auditors involved in an audit cannot:

- Conduct Technical Review and Quality Review on the same audit
- Make certification decisions for audits they conducted

Platinum Certification AQA does not offer or provide management system consultancy or internal auditing to its certification clients and does not certify another certification body. It does not imply that certification would be simpler, easier, faster, or less expensive if a specific consultancy organisation were used.

## Impartiality Committee

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An independent Impartiality Committee (IC) is established to safeguard the impartiality and integrity of Platinum Certification AQA's certification activities. The IC is responsible for reviewing risks to impartiality, including the outcomes of risk assessments, and providing input into risk treatment and the acceptance of residual risk. It also advises on matters affecting confidence in certification and ensures that no single interest predominates.

The IC has the authority to access all relevant information, require action to mitigate identified risks, and escalate concerns to relevant authorities where impartiality is not adequately addressed. Where necessary, the IC may take independent action, including notifying accreditation bodies or other relevant stakeholders if top management does not appropriately address identified risks.

The Committee consists of a minimum of three independent members, with a quorum of two members required. Members must not be current employees of Platinum Certification AQA and are selected based on their competence, including working knowledge of quality management systems, relevant normative standards, Platinum Certification AQA's certification processes, and a minimum of five years' experience at a senior management level within commerce, industry, or government. Members may be drawn from trade associations, clients, regulatory bodies, consumer organisations, or other relevant sectors to ensure a balanced representation of interests.



The IC operates independently of Platinum Certification AQA management. While members of the Senior Management Team (SMT) or other personnel may attend meetings by invitation, they do not have decision-making authority or voting rights. Decisions of the IC are made by majority, and where a quorum is not fully represented, additional members will be consulted or decisions deferred. Once appointed, IC members may only be removed by agreement of the committee. New members are approved by the IC, with support from management where required.

The IC meets at least annually, with additional meetings convened as required. Members are not remunerated but may be reimbursed for reasonable expenses.

The IC is responsible for evaluating and ensuring that all potential threats to impartiality, including financial and commercial pressures, are identified and appropriately managed. This includes reviewing impartiality-related policies, procedures, and practices, and providing recommendations to the SMT. The IC may require management to undertake risk assessments or investigations into any area where a perceived threat to impartiality exists and has the authority to require actions to eliminate or minimise such risks.

To support its function, the IC is provided with relevant organisational information, including Management Review outputs, internal audit results, complaints, and other data necessary to assess the effectiveness and credibility of certification activities. Members may also participate in internal audits where appropriate.

Recommendations made by the IC are considered by the SMT, and where accepted, are implemented and monitored for effectiveness. Where recommendations are not adopted, the rationale must be documented, and the IC retains the authority to escalate concerns if required.

The CEO and/or Director will maintain regular communication with Impartiality Committee (IC) members, ensuring there is at least one formal meeting held annually, with additional meetings convened by the Senior Management Team (SMT) as required. The CEO is responsible for the management and maintenance of all documentation and records relating to the IC.

IC members are required to be available for consultation with the SMT and other relevant personnel and must inform the SMT of any information that may impact Platinum Certification AQA's operations, including matters relating to how certification services are delivered within their respective industry sectors. Members are expected to maintain familiarity with Platinum Certification AQA's documented Quality Management System (QMS) and remain informed of any updates or changes, with the SMT responsible for ensuring members are kept up to date as the quality management landscape evolves.

All IC members are required to complete confidentiality, impartiality, and competency declarations at the time of appointment and on an annual basis thereafter.

## Consultation with Interested Parties

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Platinum Certification AQA engages with relevant interested parties (e.g. clients, industry representatives, auditors, regulators) to understand and manage impartiality risks.



Consultation outcomes are documented and considered in risk assessments and decision-making, ensuring balanced input with no single interest predominating.

## Outsourcing and External Resources

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All outsourced auditors are subject to:

- Competency assessment
- Conflict of interest declarations
- Contractual obligations regarding impartiality

Platinum Certification AQA retains full responsibility for all outsourced activities and ensures risks are identified and managed prior to engagement.

Clients will be informed in advance of any outsourced auditing activities and provided the opportunity to object or request an alternative auditor.

## Referrals and Relationships

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Referrals are managed transparently and must not:

- Involve financial incentives
- Compromise impartiality

Where referrals involve auditors, all actual, potential, or perceived conflicts of interest must be declared through the Work Order or Conflict of Interest Declaration Form.

Platinum Certification AQA Pty Ltd adopts a structured and compliant approach to the management of referrals, ensuring all referrals are handled transparently, ethically, and in accordance with applicable legislation, standards, and ethical requirements. The organisation is committed to upholding the principles of transparency, impartiality, and confidentiality, while supporting informed choice and access to appropriate certification services.

All referrals, regardless of source, including those from consultants, employees, or Contract Auditors, are subject to screening to identify any actual, potential, or perceived conflicts of interest or undue influence that may compromise the impartiality or independence of certification activities. Referrals must not involve financial incentives or any arrangements that could compromise impartiality.

All personnel are required to declare any real or perceived conflicts of interest associated with referrals. Where a referral involves an employee or Contract Auditor, the nature of the relationship and level of professional involvement with the provider must be disclosed. Where the referring auditor is involved in the audit in any capacity, a Conflict of Interest Declaration and/or Work Order must be completed to capture and assess any potential or perceived risks.



Conflicts of interest could refer to past, present or future involvement and/ or relationships and include:

- Having worked with, or been a consumer of, or consulted to the client and/or consultant in the last two years, or reasonable prospects of such work in the next two years;
- Any financial interest in the client or their relatives, friends or consultant;
- Being in competition with the client and/or consultant;
- Any other commercial or voluntary arrangement or directorship with the client and/or consultant;
- Having immediate family members employed by the client and/or consultant, or in any of the above situations;
- Any personal bias, obligation, loyalty or inclination which would affect decisions in relation to the client and/or consultant.

All referrals must be documented within the Platinum Suite, including details of the referring party, date, and any identified conflicts of interest. It is recognised that clients may request a specific auditor based on prior engagement; however, such requests are subject to conflict of interest assessment and allocation controls to ensure impartiality is maintained.

Restrictions apply to repeated audit involvement to safeguard impartiality. A Lead Auditor may only undertake one full certification cycle for a provider while engaged with Platinum Certification AQA, including Initial (Stage 1 and Stage 2), Conditional Stage 2, or Midterm audits. The same auditor may participate in a subsequent certification cycle, such as a Renewal audit, as a member of the audit team; however, they must not undertake the role of Lead Auditor for that provider.

Where Platinum Certification AQA refers a client to another provider, this will only occur where certification services cannot be provided due to resource constraints, a conflict of interest exists, or the required services fall outside the organisation's scope. All outward referrals are made in line with approved referral guidance, with referral options selected based on competence, reputation, and suitability. Providers are given sufficient information to make an informed decision and are responsible for undertaking their own due diligence when engaging external services.

## Identification of Threats

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Threats to impartiality may arise from a range of circumstances that have the potential to influence objectivity and decision-making. These include, but are not limited to, self-interest threats (arising from financial or personal interests), self-review threats (where individuals assess their own work or that of close colleagues), familiarity threats (resulting from close or longstanding relationships), intimidation threats (arising from perceived or actual pressure), advocacy threats (where the organisation or its personnel act in support of a client's position), and competition threats (where competing interests may impact independence).

All identified threats are systematically assessed using the organisation's risk management framework and are subject to appropriate controls and safeguards to eliminate or minimise their impact. Where risks to impartiality cannot be reduced to an acceptable level, certification activities will not proceed.



## Monitoring and Review

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Impartiality is monitored through:

- Risk registers
- Internal audits
- Technical and quality review processes
- Management reviews
- Impartiality Committee oversight

Records demonstrating implementation include conflict of interest declarations, risk registers, audit allocation decisions, and Impartiality Committee meeting minutes.

## Culture and Accountability

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Platinum Certification AQA promotes a culture of:

- Ethical behaviour
- Transparency
- Accountability
- Continuous improvement

All personnel are responsible for identifying and reporting risks to impartiality.