

## **A. General Impartiality Statement**

1. GSCI Services is the legal entity responsible for certification activities; reference to GSCI Services in this Policy and Public Statement refers to these legal entities.
2. GSCI Services, its Directors, Staff and Sub-contractors fully understands the importance of impartiality in undertaking its Certification Activities. GSCI Services 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 principals have been established.
  - GSCI Services Certificates are only issued following a review by an independent authorised and competent member of the management team (who has not been involved in the audit) to ensure that no interest shall predominate
  - GSCI Services does not offer (and has never offered) management system consultancy or any other form of consultancy to companies or individuals.
  - GSCI Services does not offer (and has never offered) an internal audit service to its certified clients.
  - GSCI Services does not own or have any interest (financial or otherwise) in any other company that offers certification or management system consultancy services.
  - GSCI Services 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 GSCI Services. Any proposed relationship between GSCI Services and any other company will undergo a risk assessment by the Committee for Impartiality prior to that relationship being formalised. Any current relationships with companies, organisations and individuals will be risk assessed on a regular basis to ensure that the relationship does not impact upon the impartiality of the certification process.
  - Individuals employed by or otherwise contracted to GSCI Services 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 GSCI Services to be declared. GSCI Services 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.
  - GSCI Services 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 Head of Certification or Managing Director 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.
  - GSCI Services 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 clearly 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 effect 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, and traceable and accompanied by a purchase order and invoice.
- GSCI Services does not offer specific training to any company in respect of implementing a particular standard for that company. Any training offered by GSCI Services is general in nature and available to all companies or individuals who wish to attend.
  - GSCI Services 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.

**B. 1. GSCI Services Impartiality Norms:**

- No outsourcing of Audits to Consultancy Organisation.
- No Referral Fees to be paid to Consultancy Organisation.
- Facts based communication to Clients/ Consultancy Organisation.
- Adherence to all Accreditation and other GSCI Services policies.
- GSCI Services shall not carry out any other conflicting services other than its core business of certification.
- GSCI Services shall not employ any professional conflicting its ethical policies.
- GSCI Services shall not allow any of its auditors to market the services and conduct the audits for the same client.
- GSCI Services shall not allow any of its auditors to carry out financial transactions with clients/ consultants.
- GSCI Services shall not carry out business with any consultant inducing pressures to compromise impartiality.
- All employees of GSCI Services shall disclose any situation impairing the business ethics.
- GSCI Services 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 for the client.
- GSCI Services shall not allow any auditor to compromise on the audit timing as required as per the accreditation/ GSCI Services norms.
- GSCI Services shall not allow any auditor to conduct the audit for the client for which it has not been approved.
- GSCI Services 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 the Managing Director.

- 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.
- GSCI Services shall not allow any of its auditors to accept any gifts from client/ consultant of value greater than Euro 20 per year.
- GSCI Services shall not allow any auditor to conduct audit for the organization where any of its family members / close relatives are involved at a decision making position.
- The Management in consultation with Impartiality Committee shall take disciplinary actions for non–adhering to impartiality policies.
- To supplement in–house resource GSCI Services employs Associate (sub–contract) auditors and sometimes has working relationships with overseas business managers. At no stage does GSCI Services outsource its audits to management systems consultancy organisation, outsource its certification decisions, or link its marketing activities with management systems consultancy. GSCI Services retains full control of all decision making processes regarding granting, maintaining, renewing, extending, reducing, suspending or withdrawing certification.
- GSCI Services 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 in an independent and impartial manner.
- Audit/ certification staffs are prohibited from participating in the Audit/ certification of any organisation to which they have given assistance, 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 prior to 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 GSCI Services shall sign a Subcontractor Agreement and a Secrecy & Non Disclosure Agreement and shall be included on the Office Potential Conflict Listing.
- GSCI Services direct employees are prohibited from engaging in consultancy activities, which involve the active design, generation or implementation of a Quality or Environmental Management System.

- GSCI Services and its auditors shall be impartial and free from engagements and influences which could affect their objectivity, and in particular shall not be involved in the design, manufacture, construction, marketing, installation, servicing or supply of the medical device, or any associated parts and services.
- All directly employed Management and Staff are required to declare all financial interests or business activities on commencement and during the period of employment.
- GSCI Services 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 GSCI Services'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 GSCI Services is not deemed to be an unacceptable threat to conflict of interest. However, certification of a company in partnership with whom GSCI Services provides a direct service is deemed to be an unacceptable **Impartiality Policy**.
- GSCI Services 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 GSCI Services 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 GSCI Services 's certification decisions are based on objective evidence of conformity or non-conformity, 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 GSCI Services recognizes that threats to impartiality include the following.
- Self-interest threats arising from a person or body acting in their own interest.
- Self-review threats arising from a person reviewing the work that they have conducted themselves.
- Familiarity (or trust) threats arising from a person becoming too familiar with or too trusting of another, instead of seeking audit evidence.
- Intimidation threats arising from a person having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.
- ISMS Specific Requirements as per ISO/IEC 27006:2015

I.GSCI Services carries out the following duties without them being considered as consultancy or having a potential conflict of interest:

- a. arranging and participating as a lecturer in training courses, provided that, where these courses relate to information security management, related management systems or auditing, GSCI Services shall confine themselves to the provision of generic information and advice which is publicly available, i.e. GSCI Services shall not provide company-specific advice which contravenes the requirements of b) below;

- b. making available or publishing on request information describing GSCI Services's interpretation of the requirements of the certification audit standards (The criteria against which the ISMS of a client is audited shall be the ISMS standard ISO/IEC 27001. Other documents may be required for certification relevant to the function performed).
  - c. activities prior to audit, solely aimed at determining readiness for certification audit; however, such activities shall not result in the provision of recommendations or advice that would contravene this clause and the certification body shall be able to confirm that such activities do not contravene these requirements and that they are not used to justify a reduction in the eventual certification audit duration;
  - d. performing second and third-party audits according to standards or regulations other than those being part of the scope of accreditation;
  - e. adding value during certification audits and surveillance visits, e.g. by identifying opportunities for improvement, as they become evident during the audit, without recommending specific solutions.
- II. GSCI Services shall not provide internal information security reviews of the client's ISMS subject to certification. Furthermore, GSCI Services shall be independent from the body or bodies (including any individuals), which provide the internal ISMS audit.

**C. Public Statement (as it appears on GSCI Services's website)**

1. GSCI Services, its Directors, Managers, Staff and others involved in the Certification of Organisations fully understand the importance of impartiality in undertaking its Certification Activities.
2. GSCI Services 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.
3. To ensure that impartiality is both maintained and can be demonstrated, GSCI Services has identified and risk assessed all relationships, which may result in a conflict of interest or pose a threat to impartiality.