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### General

International Compliance Group does not currently have a certification mark and therefore publishes no instructions on their use.

### Overview of Impartiality Policy

ICG is an impartial audit body, and being perceived to be impartial is also paramount to the company's ability to deliver certification and audit reports that provide complete confidence to its customers.


To remain impartial and minimize the effect of administrative matters on audit processes, day to day audit management functions are performed by the President and financial matters are handled by the VP of Finance.

To obtain and maintain confidence, ICG decisions are strictly based on objective evidence of conformity (or nonconformity), and its decisions are not influenced by other interests or by other parties.

Along with steadfast emphasis on impartiality, managed from senior management through the organization, all ICG auditors receive clear guidelines on how to react and manage situations that may pose a threat of real and/or perceived challenges to our impartiality. Before, during and after audits, ICG auditors are instructed to avoid any fraternization with audited company personnel and are not allowed to receive any time of gift, favor, service or special treatment, whether monetary or not, from anyone associated with the audited facility or the client soliciting the audit.

ICG recognizes the following threats to impartiality and labors to mitigate them at all costs;

- Self-interest threats: arise from a person or ICG acting in their own interest. A known concern related to certification, as a threat to impartiality, is financial self-interest.
- Self-review threats: arise from a person or ICG reviewing their own work. Auditing the management systems of a client to whom ICG provided management systems consultancy would be a self-review threat.
- Familiarity (or trust) threats: arise from a person or ICG being too

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familiar with or trusting of another person instead of seeking audit evidence.

- Intimidation threats: arise from a person or ICG having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to a supervisor.

## Managing Impartiality


### 1.0 Management of impartiality

The President and all the staff at International Compliance Group are fully committed to ensuring that all management system certification recommendation activities are impartial. Any existing relationships between International Compliance Group or individuals employed by International Compliance Group or Sub Contractors to International Compliance Group with other organizations or individuals will be declared, reviewed, documented and risk assessed. ICG uses forms Impartiality Assessment Staff and Impartiality Assessment Client to document impartiality related matters. International Compliance Group has outlined the functions of the Impartiality Committee and its role in monitoring and maintaining impartiality norms.

- 1.1.1 International Compliance Group has top management commitment to impartiality in the recommendation of certification activities. ICG has no relationship (formal or informal) with any other company or organization which may result in a conflict of interest arising from its auditing activities. ICG does not offer consultancy to any audit clients or training other than general training courses.

Any conflict of interest arising from existing or past relationships between employees or sub-contractors and ICG clients (including potential clients), must be declared. All staff and sub-contractors are made aware of the need to declare any such conflict of interest. Auditors use the Impartiality Assessment Staff document for this purpose.

The President may convene, at his sole discretion, a meeting of the Impartiality Committee to review the activities of the

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company to ensure that impartiality continues to be maintained and demonstrated.

Where a possible or potential conflict of interest is declared - e.g. an Auditor has worked in the past as a consultant or employee of the client - the Auditor will not be asked to undertake an audit at that client nor will he/she be asked to undertake any work concerning that client until a minimum of 2 years has elapsed. Even if the 2-year period has passed the relationship between the company and the individual auditor will be evaluated and a decision made as to the suitability of that auditor to undertake the work.

Where the conflict of interest is not clear, it is still a requirement of the individual to declare the potential conflict. The management team will evaluate the nature of that potential conflict of interest and make a decision based upon the individual circumstance and if required, will refer the matter to the Impartiality Committee.


1.1.2 ICG has a process to identify, analyse, evaluate, treat, monitor, and document the risks related to conflict of interest arising from provisions of certification. Where any threats to impartiality are identified, ICG documents the event and identifies a mitigation process which includes documenting any residual risk. Identification of a mitigating action will cover all potential threats that are identified, whether they arise from within the ICG or from the activities of other persons, bodies or organizations. Top Management reviews any residual risk out of these exercises to determine if it is within the level of acceptable risk.

As required by ISO 17021, International Compliance Group will not certify another certification body for its management system certification.

1.1.3 As required by ISO 17021, International Compliance Group does not offer or provide management system consultancy.

1.1.4 International Compliance Group does not offer to provide Internal Audits to any of its clients and does not provide an Internal Audit service to any company or organization.

1.1.5 International Compliance Group as a company does not and has not provided a consultancy or Internal Audit service to its customers or potential customers therefore no risk to the

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impartiality of the Certification process is posed. However, individuals or sub-contractors may have provided a consultancy service, internal audit services, been employed or through other means have an association with clients of ICG. In such cases, the individual will be required to declare any such current or past relationship and will not be allowed to undertake Audits or other work with that client. At the discretion of the President the individual may be allowed to conduct an Audit or undertake other work with a client when a minimum of 2 years has elapsed since the end of the management system consultancy or other relationship.

Any such relationships or conflicts of interest will be recorded within the personnel records of the individual and the responsibility to declare any such conflicts stated in contracts of employment and sub-contractor agreements. As required by ISO 17021, International Compliance Group does not outsource Audits to a management consultancy organization.

- 1.1.6 International Compliance Group does not in its marketing, publications; website, correspondence etc. state or imply that certification would be simpler, easier, faster or less expensive if a specified consultancy organization were used. International Compliance Group has no links with any consultancy organization nor does it approve consultancy organizations. International Compliance Group does have knowledge consultants in the field and will, when asked by clients or potential clients, provide names of potential candidates. When asked for names of consultants, International Compliance Group will provide those names (minimum of three (3)), and no recommendation or guarantee of experience is provided by ICG. Should International Compliance Group become aware of any claims stating or implying that certification would be simpler, easier, faster or less expensive if a specified consultant was engaged, there will be a referral to the President for appropriate action.