

Impartiality

TAS Audit and Assurance personnel (including contractors) conduct themselves with integrity, objectivity and scepticism, free of conflicts of interest. They bring an unbiased state of mind to professional relationships and report writing relaying only neutral facts not opinions through professional and ethical conduct.

Achieving objectivity and independence requires alertness and vigilance for actual and potential conflicts of interest and observance of methodologies and procedures for managing conflicts. This protocol provides guidance on types of conflict of interest as well as the methods of identifying and assessing them as indicated below:

- TAS defines impartiality as not favouring one more than another, treating all alike, unprejudiced, unbiased, fair, just and equitable.
- TAS requires all employees and contractors to remain impartial at all times and should a matter arise where the employee or contractor sees that their impartiality may be compromised in anyway including conflict of interest this will be declared.
- Prior to any audit the names of all auditors on the audit team are to be provided to *The Client*, in order that they may identify any perceived or potential conflicts of interest.
- Impartiality and management of conflicts of interests apply to all audits which are outsourced or may be outsourced in the future.
- In order to safeguard impartiality it is generally considered that staff/auditors are in conflict if they have provided any consultancy, other than in their capacity as a TAS auditor, within two years.