



IMPARTIALITY AND CONFLICT OF INTEREST POLICY AND PROCEDURES

Revision Details

Issued by:	T. Lombard
Revised by:	T. Lombard
Approved by:	W. Steyn
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1 PURPOSE

To ensure that CoZero performs validation and verification impartially, identifies and manages actual, potential and perceived threats to impartiality, and makes decisions based on objective evidence.

2 SCOPE

This procedure applies to CoZero, top management, committees, employees, contractors, outsourced providers and every validation or verification engagement, whether accredited or unaccredited.

3 APPLICABLE REQUIREMENTS AND RELATED DOCUMENTS

ISO/IEC 17029 - principles and general requirements for validation and verification bodies;
ISO 14065 - requirements for bodies validating and verifying environmental information;
ISO 14064-3 - verification and validation of greenhouse-gas statements;
ISO 14066 - competence requirements for greenhouse-gas validation and verification teams;
Applicable SANAS requirements, including F193-05, and applicable IAF mandatory documents;
and

CoZero Management System Policy, competence, document-control, record-control, corrective-action and validation/verification procedures

Where a programme, regulator or client requirement is more stringent, the more stringent applicable requirement shall be identified during pre-engagement review and applied.

4 DEFINITIONS

Term	Meaning
Impartiality	Presence of objectivity: decisions are based on evidence and are free from bias, conflict of interest or undue influence.
Threat to impartiality	A relationship, activity, pressure or circumstance capable of compromising, or



Term	Meaning
	appearing to compromise, objectivity.
Consultancy	Participation in designing, preparing or maintaining the environmental-information assertion or the underlying system/data in a manner that creates self-review.
Residual risk	Impartiality risk remaining after controls have been applied.

5 POLICY

CoZero is responsible for the impartiality of its validation and verification activities and shall not allow commercial, financial, operational or other pressures to compromise impartiality. Top management shall demonstrate commitment to impartiality, make a public statement on its importance, provide adequate resources and remain accountable for effective controls.

CoZero shall identify impartiality threats continuously from its activities, relationships, ownership, governance, personnel, finances, marketing, referrals, clients, consultants, related bodies and outsourced resources.

CoZero shall not offer or provide consultancy for the same environmental-information assertion that it validates or verifies. It shall not market its services as linked to a consultant or imply that using a particular consultant will make validation or verification simpler, faster or less expensive.

Validation or verification may proceed only when identified threats have been eliminated or reduced to an acceptable level and the rationale, controls and residual risk are documented. If this cannot be demonstrated, the engagement shall be refused, suspended or terminated.

Fees, sales targets, client importance, intimidation, familiarity or the desire to retain a client shall not influence findings, conclusions, review or the final decision.

Execution, independent review and the decision to issue a statement shall be assigned so that no person reviews or approves their own work.

6 RESPONSIBILITIES AND AUTHORITIES

Role	Responsibility
Top management	Accountable for impartiality; approves policy, risk appetite and treatments; ensures resources; reviews systemic risks and independent-oversight recommendations.
Impartiality Committee / independent oversight function	Reviews organisational and significant engagement risks; challenges controls; monitors trends and unresolved concerns; records recommendations and reports to top management. Members shall be competent, balanced and free from the matters reviewed.



Role	Responsibility
Engagement acceptance authority	Completes and approves pre-engagement impartiality assessment before contract acceptance and whenever circumstances change.
V/V Manager	Confirms team declarations, assigns independent roles, implements controls and escalates new threats.
All personnel and external resources	Disclose relevant past and present relationships before assignment and immediately when circumstances change; comply with confidentiality and impartiality controls.
Records Controller	Maintains declarations, risk assessments, registers, minutes, decisions and evidence of controls.

7 SOURCES AND TYPES OF IMPARTIALITY THREAT

- Self-interest, including financial interests, fee dependence, incentives, ownership and employment expectations.
- Self-review, including evaluating work previously designed, prepared, calculated, advised on or performed by CoZero or assigned personnel.
- Familiarity or trust arising from repeated assignments, personal relationships, former employment or excessive reliance on a client.
- Intimidation or undue pressure, including threats to replace CoZero, withhold fees, complain or influence findings.
- Advocacy, referral, marketing, consulting or related-body relationships.
- Competition between commercial, operational, review and decision responsibilities.
- Outsourcing, subcontracting or external experts with undisclosed relationships.

8 PROCEDURE

8.1 Organisational impartiality risk assessment

At least annually, and whenever a material change occurs, CoZero shall document an organisation-wide impartiality risk assessment. It shall identify the threat, source, affected activity, likelihood and impact, existing controls, treatment, owner, due date, residual risk, review date and effectiveness. Results shall be reviewed by the impartiality oversight function and top management and shall be an input to management review.

8.2 Personnel declarations

On appointment and at least annually thereafter, personnel and external resources shall sign confidentiality and impartiality declarations. Before every assignment they shall declare any



association involving the client, responsible party, consultant, intended user or subject matter. A declaration of “none” shall be recorded; silence is not evidence of review.

8.3 Pre-engagement and project-specific assessment

- Identify all relevant parties, consultants, prior services, related bodies and intended users.
- Check the Conflicts Register, Projects Register, consultancy history, personnel declarations and commercial relationships.
- Assess whether CoZero or proposed personnel assisted in designing, preparing, calculating or maintaining the assertion or its supporting system.
- Record the threat and rating, proposed controls, residual risk and acceptance decision before signing the agreement.
- Reassess when scope, team, evidence, client relationships, fees or circumstances change.

8.4 Risk evaluation and treatment

Rating	Decision rule	Examples of controls
Low	Accept when documented controls are adequate.	Routine declaration, independent review and monitoring.
Moderate	Accept only with documented approval and enhanced controls.	Remove conflicted person, rotate personnel, strengthen review, disclose where appropriate.
High	Refer to independent oversight/top management; accept only if risk can demonstrably be reduced to acceptable.	Independent external reviewer, different team, separation of commercial influence.
Unacceptable	Do not accept or discontinue.	Consultancy/self-review for same assertion; direct controlling financial interest; inability to provide independent review/decision.

8.5 Consultancy and prior services

CoZero shall not validate or verify an assertion where it provided consultancy for that assertion. Any cooling-off period used for other past services is not an automatic permission: the actual self-review and familiarity threats shall still be evaluated, documented and controlled. The existing two-year screening period may be applied as a minimum internal safeguard where relevant, but acceptance requires a current risk-based decision.

8.6 Role separation and assignment

The personnel who execute the engagement shall not perform the independent review or make the final decision on the same work. Reviewers and decision makers shall have the applicable competence, including sector, programme and team competence required by ISO 14066 for GHG engagements, and shall be free from prior involvement that threatens objectivity.



8.7 New or emerging threats

Any person identifying a threat shall stop or protect the affected activity where necessary, notify the V/V Manager immediately, update the relevant record and support reassessment. CoZero shall correct affected work, determine whether previously issued outputs require action, and initiate corrective action where a systemic failure or recurrence risk exists.

8.8 Independent oversight

The oversight function shall meet at planned intervals and at least annually. Minutes shall record attendees and independence declarations, risks reviewed, challenges raised, decisions/recommendations, dissenting views, actions, owners, due dates and follow-up. Top management shall respond formally to recommendations. If a recommendation is not accepted, the reason shall be documented.

9 RECORDS AND MONITORING

Organisation-wide Impartiality Risk Register and annual review
Project-specific impartiality assessments and acceptance decisions
Annual and engagement-specific declarations
Conflicts Register and evidence of resolution
Committee terms of reference, appointments, competence evidence and signed minutes
Evidence of reassignment, independent review, refusal, suspension or termination
Corrective actions, effectiveness checks and management-review inputs

Records shall be controlled and retained in accordance with CoZero's documented-information and record-control procedures. Effectiveness indicators include current declarations, completion of pre-engagement assessments, overdue actions, recurring threats, complaints alleging bias, and findings from internal/external audits.