

No. IASCB-002 Issue Date: 01.10.2013

Rev#0

Conflict of Interest

Certification bodies shall ensure that there is no conflict of interest in their services such as:

- They do not offer consultancy services to the same client whom audit services are being offered.
- They do not offer audit services to a client whom they already have given consultancy services during last 2 years.
- The auditors do not have personal interest with the organization being audited.
- They do not refer individual or consulting firms to the clients to obtain certification or commission/ reward from consultants or clients
- They do not give assurance of 100% reward of certification to obtain business