

SOUTHERN AFRICAN AUDITOR AND TRAINING CERTIFICATION AUTHORITY (NPC)

SAATCA Impartiality Statement

*Impartiality is the actual and perceived presence of objectivity.
Objectivity means that conflicts of interest do not exist or are resolved so as not to
adversely influence the activities of SAATCA*

The SAATCA top management places the utmost importance on the integrity and impartiality in carrying out the certification process of its applicants, candidates and certificate persons. The certification process is based on objective evidence obtained through a fair, valid and reliable assessment, free from bias.

Certification shall not be restricted on the grounds of undue financial or other limiting conditions, such as membership of an association or group. SAATCA shall not use procedures to unfairly impede or inhibit access by applicants and candidates.

SAATCA recognises the following as potential threats to impartiality: Self-interest threats, subjectivity threats, familiarity (or trust) threats, intimidation threats and financial threats.

On an on-going basis SAATCA shall analyse, document and eliminate or minimize the potential conflict of interests arising from its certification activities, its related bodies, its relationships, or from the relationships of its personnel. SAATCA's aim is to have a balanced involvement of all interested parties and stakeholders. All personnel shall sign a confidentiality and impartiality agreement by which they commit themselves to comply with the SAATCA rules.

With regards to examinations and examiners, SAATCA shall undertake measures to ensure that the confidentiality and impartiality of the examinations are not compromised.

The selected recertification activities shall be adequate to ensure that there is impartial assessment to confirm the continuing competence of the certified auditor.

SAATCA is committed to ensuring that all complaints and appeals are dealt with and processed in a constructive, impartial and timely manner.

Management review shall include information related to safeguarding impartiality and demonstrating that all SAATCA processes are independent, to ensure that confidentiality, information security and impartiality are not compromised.

Signed by the Chairperson of the Board



JHB Jordaan

11 May 2019

Date