

Recommendations made by the ACCREDIA Steering and Guarantee Committee relating to the definition of harmonized criteria for the verification of some requirements of the standard ISO/IEC 17065:2012 for the assessment and surveillance activities of Accredited Certification Bodies for products/processes/services.

The following paragraphs concerning the standard ISO/IEC 17065:2012 briefly highlight the main references and definitions to be related to the recommendations made by the ACCREDIA Steering and Guarantee Committee.

Note: although some elements listed in the following table are already clearly defined by the standard ISO/IEC 17065:2012, they are also referred to here as being of particular significance with respect to the issue of impartiality.

The requirements of the reference standard, accompanied by the notes taken from it, refer mainly to the issue of conflicts of interest with respect to accredited parties.

This document integrates the EA-2/20 Guideline G - *Consultancy, and the Independence of Conformity Assessment Bodies*. In particular, the examples of conflicts of interest described in the EA-2/20 G Guideline are included in the attachment to this document.

Below are some definitions and paragraphs of ISO/IEC 17065:2012, which refer specifically to the topics covered in the document.

<p>3.2 Consultancy</p>	<p>Participation in:</p> <ul style="list-style-type: none"> a) the designing, manufacturing, installing, maintaining or distributing of a certified product or a product to be certified, or b) the designing, implementing, operating or maintaining of a certified process or a process to be certified, or c) the designing, implementing, providing or maintaining of a certified service or a service to be certified <p>Note: In this International Standard, the term "consultancy" is used in relation to activities of certification bodies, personnel of certification bodies and organizations related or linked to certification bodies.</p>
<p>3.13 Impartiality: Presence of objectivity.</p>	<p>NOTE 1 Objectivity is understood to mean that conflicts of interest do not exist, or are resolved so as not to adversely influence the activities of the body.</p>

	NOTE 2 Other terms that are useful in conveying the element of impartiality are independence, freedom from conflicts of interest, freedom from bias, freedom from prejudice, neutrality, fairness, open-mindedness, even-handedness, detachment and balance.
4.2.1 Management of impartiality	Certification activities shall be undertaken impartially.
4.2.2	The Certification Body shall be responsible for the impartiality of its certification activities and shall not allow commercial, financial or other pressures to compromise impartiality.
4.2.3	<p>The certification body shall identify risks to its impartiality on an ongoing basis. This shall include those risks that arise from its activities, from its relationships, or from the relationships of its personnel (see 4.2.12). However, such relationships may not necessarily present a certification body with a risk to impartiality.</p> <p>NOTE 1 A relationship presenting a risk to impartiality of the certification body can be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing (including branding), and payment of a sales commission or other inducement for the referral of new clients, etc.</p> <p>NOTE 2 Identifying risks does not imply risk assessments as stated in ISO 31000.</p>
4.2.4	If a risk to impartiality is identified, the certification body shall be able to demonstrate how it eliminates or minimizes such risk. This information shall be made available to the mechanism specified in 5.2.
4.2.5	The certification body shall have top management commitment to impartiality.
4.2.6	<p>The Certification Body and any part of the same legal entity and entities, as well as parties under its organizational control (see 7.6.4), shall not:</p> <ol style="list-style-type: none"> Be the designer, manufacturer, installer, distributor or maintainer of the certified product; Be the designer, implementer, operator or maintainer of the certified process; Be the designer, implementer, provider or maintainer of the certified service; Offer or provide consultancy to clients (see 3.2); Offer or provide advice on the management system or internal audit activities to its clients, where the certification scheme requires the evaluation of the client's management system. <p>Nota 1: This does not preclude:</p> <ul style="list-style-type: none"> - The possibility of exchange of information (e.g. explanations of findings or clarification of requirements) between the Certification Body and its clients;

	<p>- The use, installing and maintaining of certified products which are necessary for the operations of the Certification Body.</p> <p>NOTE 2: "Management system consultancy provision" as defined in ISO/IEC 17021:2011, definition 3.3.</p>
4.2.7	<p>The certification body shall ensure that activities of separate legal entities, with which the certification body or the legal entity of which it forms a part has relationships, do not compromise the impartiality of its certification activities.</p> <p>NOTE: see 4.2.3, Note 1.</p>
4.2.8	<p>When the separate legal entity in 4.2.7 offers or produces the certified product (including products to be certified) or offers or provides consultancy (see 3.2), the certification body's management personnel and personnel in the review and certification decision-making process shall not be involved in the activities of the separate legal entity. The personnel of the separate legal entity shall not be involved in the management of the certification body, the review, or the certification decision.</p> <p>NOTE For the evaluation personnel, impartiality requirements are stipulated in Clause 6 and additional requirements are given in the other relevant International Standards cited in 6.2.1 and 6.2.2.1.</p>
4.2.9	<p>The certification body's activities shall not be marketed or offered as linked with the activities of an organization that provides consultancy (see 3.2). A certification body shall not state or imply that certification would be simpler, easier, faster or less expensive if a specified consultancy organization were used.</p>
4.2.10	<p>Within a period specified by the certification body, personnel shall not be used to review or make a certification decision for a product for which they have provided consultancy (see 3.2).</p> <p>NOTE 1 The period can be specified in the certification scheme or, if specified by the certification body, it reflects a period that is long enough to ensure that the review or decision does not compromise impartiality. A specified period of two years is often used.</p> <p>NOTE 2 For the evaluation personnel, impartiality requirements are stipulated in clause 6 and additional requirements are given in the other relevant international standards cited in 6.2.1. and 6.2.2.1.</p>
4.2.11	<p>The certification body shall take action to respond to any risks to its impartiality, arising from the actions of other persons, bodies or organizations, of which it becomes aware.</p>
4.2.12	<p>All certification body personnel (either internal or external) or committees who could influence the certification activities shall act impartially.</p>
4.4.1 Non-discriminatory conditions	<p>The policies and procedures under which the certification body operates, and the administration of them, shall be non-discriminatory. Procedures shall not be used to impede or inhibit access by applicants, other than as provided for in this International Standard.</p>
4.4.2	<p>The certification body shall make its services accessible to all applicants whose activities fall within the scope of its operations.</p>

4.4.3	<p>Access to the certification process shall not be conditional upon the size of the client or membership of any association or group, nor shall certification be conditional upon the number of certifications already issued. There shall not be undue financial or other conditions.</p> <p>NOTE A certification body can decline to accept an application or maintain a contract for certification from a client when fundamental or demonstrated reasons exist, such as the client participating in illegal activities, having a history of repeated non-compliance with certification/product requirements, or other similar client-related issues.</p>
4.4.4	<p>The certification body shall confine its requirements, evaluation, review, decision and surveillance (if any) to those matters specifically related to the scope of certification.</p>

The table below contains six columns:

- the first shows the sequential number;
- the second shows the reference paragraph of the standard ISO/IEC 17065:2012;
- the third shows the type of conflict (macro-category);
- the fourth shows examples taken as references by the Committee;
- the fifth shows the survey modalities which can be implemented for verifying the conflict of interest;
- the last one shows a brief assessment regarding acceptability or non-acceptability of the situation/activity with regard to a conflict of interest.

This table can be used to develop the risk analysis document, or as a checklist for doing internal or external audits.

In regulated areas it is necessary to take into account any additional/specific requirements relating to the management of impartiality and reported within the provisions issued by the Competent National Authority (e.g. Legislative Decrees, Ministerial Decrees, etc.) and in the Directives.

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
1.	4.2.2.	The CAB with a very limited number of clients gets its income by keeping every client.	A CAB that works for a single client, or mainly for one client.	Intensification of supervision of files. Economic evaluations of the financial statements and examination of the CERVED document (activity already normally carried out).	Acceptable provided it is managed as part of the CAB's Risk Analysis.
2.	4.2.3.	Ownership, governance, management. Risk: self-review, own interest.	The CAB - or its members - has shares or stakes in consultancy companies in the same area in which it is accredited (the purpose of accreditation is authentic).	Verification of the CAB's financial statement to determine any shareholdings. Examination of chamber of commerce certificates or CERVED survey "Participation form". (ACCREDIA systematically performs the Chamber of Commerce check on the ownership of CABs, with particular reference to their members and their activities, in accordance with Regulation RG-01 and does not start the accreditation procedure if a conflict situation exists).	Acceptable, to be evaluated in the Risk Analysis. The CAB, or any other part of the same legal entity and any company owned by the Body or under the organizational control of the CAB itself cannot provide consultancy in the same area in which the CAB is accredited (see the scope of accreditation). However, the law allows that among the parties with which the Body maintains relations there are parties which can provide consultancy, referring everything to the risk analysis. However direct influence on the operative activities carried out by the CAB is not acceptable. Therefore if the CAB is part of a larger group (e.g. corporate group, consortium, business network), and in this

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					<p>group of companies there is a consultancy firm within the accredited scope and the CAB is not an owner and it does not have the organizational control of the consulting firm, the risk is acceptable if dealt with in the risk analysis.</p> <p>If the CAB's clients coincide with those of the consulting company, the CAB can certify the client if two years have passed between the consulting activity and the certification or as foreseen for other risks it can apply due to similarity with the management systems as provided by the IAF Decision of 24-25 October 2010- Shanghai¹ which provides</p>

¹ Decisione IAF del 24-25 Ottobre 2010 - Shanghai. The IAF Working Group has reached a consensus on the fact that there may be an alternative method to the impossibility of certifying a company for 2 years, in the event that a commission has been paid (in order to acquire the certification contract) between the CAB and the company/individual who provided the consultancy service. The CAB must demonstrate compliance with the following points:

- ✓ Transparency - all documentation relating to this report must be maintained and made available upon request to the Accreditation Body. The Client and the relevant CAB personnel must be aware of this relationship and/or the payment of the commission, and be aware that this situation does not place the Client in an advantageous position for certification purposes.
- ✓ The CAB's management must sign a commitment to impartiality, which also refers to these situations and their management.
- ✓ The risk analysis must include these cases. Particular attention must be paid to the threats that may arise from this type of relationship, at the individual and corporate level.
- ✓ The Committee for the Safeguarding of Impartiality must verify the effectiveness of the countermeasures implemented to mitigate these risks.
- ✓ A procedure must be implemented to ensure that no favorable behavior is adopted during the certification process.
- ✓ Any attempt to pressure or influence on the part of the CAB's Management, the Consultant or the Client must be reported and mitigated.
- ✓ Additional support audits (monitoring) by the certification body may be necessary.
- ✓ A more careful evaluation of the outputs of the verification activities and of the subsequent certification/renewal decisions.
- ✓ This type of relationship must be monitored by carrying out internal audits.

The AB may need more time to assess the management of these situations, and it may need to conduct a greater number of audits.

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					for an alternative method to the impossibility of certifying a company for two years. In some regulated areas there are explicit prohibitions that are not manageable in application of the Decision (e.g. Presidential Decree 8/2015 for the "consultancy" on electrical systems and elevators respectively).
3.	4.2.3	Ownership, governance, management.	The members of the CAB are category associations.	Chamber of Commerce checks (activity already normally performed).	Acceptable, with the risk analysis.
4.	4.2.3	Ownership, governance, management.	The CAB's members are clients	Chamber of Commerce checks (activity already normally performed).	Acceptable, with risk analysis that provides for appropriate actions aimed at guaranteeing further protections of third parties (e.g. involvement of external parties competent for the assessment and decisions, specific analysis by the CSI, management times of non-facilitated files). Acceptable also in the case of the possession of securities, if the participation is not relevant for the purposes of the members' decisions.

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
5.	4.2.6 d)	Risk of self-review and own interest with respect to competitors. For a recipient of conformity assessment services (including applicants) and for the party that does not receive conformity assessment services.	The CAB provides its own employees to cover positions envisaged by certification schemes in companies operating in accredited sectors. Examples: Welding coordinator for ISO 3834 schemes, Technician of Liv. 3 ISO 9712, FPC Manager, DPO, Company Coordinator - CND ANSF etc.	Market analysis, website, promotional/marketing material also for any sub-contractors (auditing company or Inspection Body).	Not acceptable: consultancy activity.
6.	4.2.6 d)	Risk of self-review and own interest with respect to competitors. For a recipient of conformity assessment services (including applicants) and for the party that does not receive conformity assessment services.	An accredited CAB performs consultancy activities directly or through an auditing company for its clients.	Market analysis, website, promotional/marketing material also for any sub-contractors (auditing companies).	Not acceptable: consultancy activity.

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7.	4.2.6 d)	Risk of self-review and own interest with respect to competitors. For a recipient of conformity assessment services (including applicants) and for the party that does not receive conformity assessment services.	<p>A CAB accredited for the FGAS business scheme carries out the following activities:</p> <ol style="list-style-type: none"> 1) Rental of tools/equipment necessary for the activities included in the FGAS field of application; 2) Calibration of FGAS instruments; 3) Communication of interventions to the database; 4) Registration in the National Telematic Register. 	Market analysis, website, promotional/marketing material also for any sub-contractors (auditing companies).	<ol style="list-style-type: none"> 1) Not acceptable: consultancy activity. 2) Acceptable: to be covered by the risk analysis. 3) Not acceptable: consultancy activity. 4) Acceptable: to be covered by the risk analysis.
8.	4.2.6 d)	Risk of self-review and own interest with respect to competitors. For the party that receives conformity assessment services (including applicants) and for the entity that does not receive conformity assessment services.	The CAB participates in the choice of materials or in other activities that help the manufacturer to demonstrate conformity with the certification requirements.	Market analysis, website, promotional/marketing material also for any sub-contractors (auditing company or Inspection Body).	Not acceptable: consultancy activity.

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
9.	4.2.6 e)	Risk of self-review. For party receiving conformity assessment services (including applicants).	Internal audit concerning products/processes/services in the scope of accreditation. Pre-audit activities in the accredited sector.	Check of the CAB's revenues from invoices, financial statements and explanatory notes (activity already normally performed) market analysis, website, promotional/marketing material also for any sub-contractors (auditing company or Inspection body).	<p>Not acceptable for party receiving conformity assessment services (including applicants). Acceptable for party which does not receive conformity assessment services under the following conditions:</p> <ul style="list-style-type: none"> • the objectives of the internal audit must be agreed. • no certification can be issued for a minimum of two years after carrying out an internal audit. • audit after two years, by the CAB, provided that the internal audit does not conflict with the certification activities of the applicant. <p>Pre-audit activities: Acceptable also for parties which will receive conformity assessment services under the following conditions:</p> <ul style="list-style-type: none"> - the objectives of the pre-audit activity must be agreed and must follow standardized procedures; - the activity is excluded from the certification process, therefore reductions in the audit times provided for by the scheme cannot be applied and any follow-up activity is not acceptable.

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10.	4.2.6.d)	Risk: self-review.	Training for the implementation of rules aimed at fulfilling the certification requirements.	Check of the CAB's revenues from invoices, financial statements and explanatory notes (activity already normally performed), market analysis, website, promotional/marketing material also for any sub-contractors (auditing company or Inspection body).	Acceptable under the following conditions: the training shall be generic (from a pre-established and public training list) with guarantees on training courses carried out internally for a single company (generic training with adaptation/cancellation/addition of a part, no case studies proposed by the party, no workshop demonstration referring to the company's services and/or products).

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11.	4.2.7	Personnel Risk: self-review, own interest, familiarity.	Management of relations with external companies that provide inspectors to the CAB and who then invoice the CAB for the inspectors' work.	Verification of the audit team appointments and of the decisions during audits performed at the CAB. (activity already normally performed).	<p>Not acceptable for an auditing firm to provide direct consultancy for applicant parties or active clients of conformity assessment services.</p> <p>Acceptable in the event that a freelance auditor, who could also carry out consultancy activities, has set up a company for organizational/fiscal reasons.</p> <p>Acceptable that a CAB has a contract with a consultancy firm to make use of the collaboration of one or more employees of the consultancy firm for audit activities (with auditor assignment by the CAB), if this activity is managed in the risk analysis (see ISO clarification request on ISO_IEC 17021-1 clause 5.2.8 - August 2019²).</p> <p>However it should be noted that in Italy the intermediation of labor is prohibited, that is, making a purely working performance available to third-party companies without there being a real organization.</p>

² ISO clarification request on ISO_IEC 17021-1 clause 5.2.8 – August 2019

Question: Does the standard allow a CAB to have a contract with an organization which provides consultancy services, if this contract doesn't constitute any outsourced activity but is limited to the use of specific employees of that organization as external auditors for the CAB (with formal assignment of each audit by the CAB to the auditor, impartiality declaration signed by the auditor, etc.)?

Answer: YES, as long as the risk evaluation provides for adequate mitigation of any related threats to impartiality and confirms the absence of any conflict of interest.

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
12.	4.2.7	Ownership, governance, management. Risk: self-review, own interest, familiarity.	The CAB has shares or participations (also acquired through the stock market) in companies which it has.	The shareholdings are deduced from the CAB's balance sheet. Examination of chamber of commerce certificates or by CERVED (activity already normally performed).	Acceptable with risk analysis and if in the case of the possession of securities, the participation is not relevant for the purposes of the members' meeting decisions.
13.	4.2.7	Ownership, governance, management. Risk: self-review own interest.	The members (natural persons) or the top management of the CAB have: a) shares or corporate appointments in consultancy companies operating in areas in which the CAB is accredited. b) shares or corporate positions in certified organizations.	Examination of Chamber of Commerce certificates (activity already normally performed).	a) Not Acceptable. b) Acceptable with risk analysis and, if in the case of the possession of securities, the participation is not relevant for the purposes of the members' meeting decisions or if the senior position does not influence the certification process.
14.	4.2.7	Ownership, governance, management. Risk: self-review own interest.	The members (legal persons) of the CAB are consultancy companies operating in areas in which the CAB is accredited, or are companies certified by the same CAB.	Examination of chamber of commerce certificates (activity already normally performed).	Not acceptable, except in the case of public entities or large clients if the ownership shares are not relevant for the purposes of the control. To be managed in the risk analysis.

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15.	4.2.7	Shared resources Risk: self-interest, intimidation, self-review.	The CAB shares its operational headquarters, or branches, with consulting companies operating in areas in which the CAB is accredited.	Verification during the ACCREDIA audit at the headquarters and branches of the CAB (activity already normally performed).	Acceptable, provided it is managed in the CAB's risk analysis.
16.	4.2.6	Self-review.	Consultancy (e.g. drafting or support for drafting the technical file) for a product <u>not</u> stated in the scope of accreditation.	Market analysis, website, promotional/marketing material also for any sub-contracts (auditing company or Inspection Body). ACCREDIA assessment at the headquarters and branches of the CAB (activity already normally performed).	Acceptable if the service is delivered to the same client.

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
17.	4.4.1	Contracts, marketing, sales commissions, incentives Risk: discriminatory behavior between different clients.	Discounts (or surcharges) granted to certain organizations.	Analysis of files during surveillance activities to check correct pricelist application.	Acceptable, ACCREDIA does not enter into the merits of the commercial policies of the CAB (decision of the CC di EA ³), but evaluates the correct application of the pricelists in which any discounts must be explicitly stated. For some regulated areas (e.g. ORGANIC/DENOMINATIONS OF ORIGIN, FGAS), the Bodies must send the pricelist to the Ministry which approves it. ACCREDIA must check that the CAB is committed to respecting the pricelist for these areas. In such cases, the CAB must provide prompt evidence of the rates applied by means of invoices issued directly or subcontracted.
18.	4.4.1	Risk: discriminatory behavior between different customers.	Subcontracting of testing activities. Contractual obligation to use a pre-established laboratory.	Analysis of files during surveillance activities.	Not acceptable unless the laboratory belongs to the CAB and in any case leaving the possibility to the client to choose an alternative laboratory which is qualified/recognized by the same CAB for the same tests.

³ CC Interpretation of ISO/IEC 17065, 4.4, Discrimination (The fees charged by a certification body are a purely commercial decision for the certification body and it is perfectly acceptable for a CB to charge different clients different fees, providing the certification process is applied equally to all clients. Certification bodies operate in a competitive environment. Most clients obtain multiple quotations for certification and cost will be one of the factors taken into account. Certification bodies need the flexibility to vary their fees in order to attract clients. There is no requirement in ISO/IEC 17065 for the CB to justify the reasons for the fees it charges or for applying a discount).

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
19.	4.2.12.	Personnel Risk: familiarity.	The CAB always uses the same audit team for audit activities.	Verification during the assessment of the CAB of the turnover rate of the assignments regarding the same client.	<p>Acceptable.</p> <p>It is recommended that the same audit team does not carry out more than 3 successive audits on the same organization. In the event that it is not possible to change the audit team it is necessary to strengthen the control activities undertaken by the CAB (e.g. monitoring during audits, providing for observers, having other inspectors in the audit team).</p> <p>Not Acceptable for regulated areas regarding FOOD schemes which obligatorily provide for a rotation of Inspectors.</p>
20.		ISO 17065 consultancy to another certification body.	Consultancy to another certification body.	Invoices	<p>Not acceptable for an ISO 17021-1 accredited CAB to consult on management systems (and therefore also on ISO 17065) to other CABs.</p> <p>But there are no restrictions if the CAB is not ISO 17021-1 accredited</p> <p>See decision of the ISO 17021-1 Maintenance Group of June 2021</p> <p>Acceptable if the other CAB belongs to the same group.</p>

N°	Requirements of ISO/IEC 17065 (paragraph)	Typology of conflict	Example of activity/situation of conflict	Method of inquiry	Acceptability
21.	4.2.2.	Economic and financial management. Risks: pressure on decisions.	The CAB's decisions are conditioned by its own economic and financial situation or by the significant economic impact of specific clients.	Chamber of Commerce exam, financial balance statements.	Acceptable if managed in the risk analysis
22.	4.2.11	Actions of external persons, bodies or organizations. Risk: self-review, own interest.	The CAB does not take positions in relation to the conduct of third parties that may constitute a risk to its impartiality.	Monitoring of the market and the media, verification of complaints management, verification of certification files	Not Acceptable.

ANNEX 1 EXTRACT FROM THE GUIDELINE EA-2/20 G REV.00 17 APRIL 2020

For each activity identified, the table below specifies the risk of conflict of interest, to whom this activity could be delivered and if it's consultancy or not. If an activity is not identified as consultancy, the activity still may present an unacceptable risk, the table identifies where activities are not suitable for accredited CABs to undertake whether or not they are defined as consultancy. Even where such activities are deemed acceptable, all other requirements of the conformity assessment standard and/or regulatory requirements must be met.