



allocated to a management system audit where a past relationship has existed but there has been no relationship for a minimum of 2 years. The risk assessment will be reviewed by the Committee for Impartiality.

- RACS does not offer any implementation training.
- RACS will ensure that it is not linked or marketed in any way which links it with the activities of a management system consultancy and will take appropriate action should any such link be identified.

All employees will be reviewed at least annually to ensure that they remain impartial when conducting audits.

Approved by
Managing Director
RACS

