

Impartiality Policy, Confidentiality and Conflict of Interest Policy

Learners Hub delivers auditing certificates that provide confidence and impartiality. Impartiality is not only an accreditation requirement for an Auditing Organisation; it is an absolute necessity to maintain the professionalism and credibility of the Auditing process. It is therefore the objective of Learners Hub to ensure that impartiality is maintained as an integral part of the Auditing process. Learners Hub is a self-financed independent organisation, which ensures that it retains its impartiality.

Learners Hub will not conduct the audit for organisations who report directly to a person or group who also have operational responsibility for Learners Hub.

The following controls shall be implemented, maintained and complied with by all auditor to ensure this impartiality policy is maintained throughout the auditing process.

1. Auditor are prohibited from participating in the consultancy or other related activities.
2. When allocated to a particular contract, Auditors shall not disclose or discuss any detail; before or after the Auditing; to any member of staff other than their direct Management, as required by the Secrecy & Non-Disclosure agreement signed on commencement of employment.
3. All subcontracted auditor used shall be included on the Potential Conflict List
4. All directly employed Management and Staff are required to declare all financial interests or business activities on commencement and during the period of employment.
5. Overall with regards to Audits, Learners Hub is not deemed to be an unacceptable threat to conflict of interest. However, auditing of a company in partnership with whom Auditor provides a direct service is deemed to be an unacceptable threat to impartiality. Should such a partnership develop, a new accredited Auditing Organisation will be sourced to continue the audit.

Learners Hub recognizes that the source of revenue for an Auditing Organisation is the client paying for auditing, and that this is a potential threat to impartiality. Therefore, Learners Hub is a self-financed independent organisation, with a number of controls to ensure that impartiality is retained.

To obtain and maintain confidence, it is essential that the auditing results are based on objective evidence of conformance, and that any decisions made are not influenced by other interests or by other parties. Auditing results are signed for by a competent Auditor.

Learners Hub recognizes that threats to impartiality include the following.

- Self-interest threats arising from a person or body acting in their own interest.
- Self-review threats arising from a person reviewing the work that they have conducted themselves.
- Familiarity (or trust) threats arising from a person becoming too familiar with or too trusting of another, instead of auditing.

Intimidation threats arising from a person having a perception of being coerced openly or secretly, such as a threat to be replaced or reported to Managing Director.