



Code of Ethics

Gray Management System is an Australian Registered Training Organisation (RTO 3839) (hereafter 'GMS'). GMS specialises in auditing, consulting and training of accredited compliance courses.

The GMS Code of Ethics is recognition that everything we do in connection with our work with GMS will be and should be measured against the highest possible standards of ethical business conduct.

Our commitment helps us to employ great people and provide excellent high-quality professional services. The respect we have for our students, clients and each other are foundational to our success.

The reputation of GMS is one that our students and clients can trust, and we identify as our most valuable asset. We take full responsibility that it is up to GMS to make sure we consistently earn that trust. Our communications and provision of our services increases their trust in us.

GMS takes its responsibilities to comply with laws and regulations very seriously. Each employee is expected to comply with applicable legal requirements.

Specifically, GMS demonstrates a strong commitment and as part of

- *Standards for RTOs 2015* and other legislation as prescribed for RTOs
- *Modern Slavery Act 2018*

Confidentiality and Professional Integrity

We recognise that students undertaking assessment activities may access, analyse, or reference sensitive workplace, organisational, or client-related information as part of their learning and assessment requirements (including audit simulations, case studies, and workplace-based assessments).

GMS is committed to ensuring that all such information is treated as confidential and is handled in a manner consistent with professional auditing standards, ethical practice, and applicable privacy legislation.

Specifically, GMS commits to:

- (a) requiring students to de-identify organisations, individuals, and workplaces in assessment submissions wherever practicable;
- (b) using assessment materials solely for the purpose of training, assessment, moderation,

validation, and regulatory compliance;

(c) restricting access to assessment submissions to authorised GMS personnel and regulatory bodies (eg. ASQA) where lawfully required; and

(d) not disclosing identifiable organisational or workplace information to third parties without consent or legal obligation.

This commitment reflects GMS's expectation that ethical conduct, confidentiality, and professional discretion are foundational skills for auditors, compliance practitioners, and governance professionals.