Independence Decision-Making Matrix

```
                    ┌──────────────────┐
                    │                  │
                    │ Situation        │
                    │ identified       │
                    │                  │
                    └────────┬─────────┘
                             │              ┌──────┐
                             │              │  No  │
                             ▼              └──────┘
          ┌──────┐  ┌──────────────────┐
          │ Yes  │  │ Is there a threat│
          └──────┘  │ to independence? │
                    └──────────────────┘
```

Situation identified

Is there a threat to independence?

No

Yes

Is the potential threat material?

No

Yes

Are safeguards available to eliminate or reduce to acceptable level?

Yes

No

End the relationship in an acceptable manner

Continue with the relationship

Document your decision