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## **POLICY OF ICT**

### **1 Purpose**

Use information and communication technology to optimize audit effectiveness and efficiency, and to support and maintain the integrity of the audit process. For further information refer to the policy of the management of extraordinary event (Po 03).

### **2 Scope**

Remote audit activities in case of an extraordinary event.

### **3 Reference**

IAF MANDATORY DOCUMENT FOR THE USE OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) FOR AUDITING/ASSESSMENT PURPOSES (IAF MD 4:2018)

### **4 Definition**

#### **4.1 Information and Communication Technology (ICT)**

ICT is the use of technology for gathering, storing, retrieving, processing, analyzing and transmitting information. It includes software and hardware such as smart phones, handheld devices, laptop computers, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing both locally and remotely.

#### **4.2 Remote audit**

It is an audit which uses visual aids including video technology to allow the auditor to look at objects and materials from a distance because the objects are inaccessible or are in dangerous environments. Furthermore, It is a methodology of survey which allows auditing of areas by means of devices and/or skilled auditor by making available all or at least equivalent information normally obtainable by the in-place intervention of the auditor.

### **5 Procedures**

**5.1** As ICT becomes more sophisticated, MOTABAQAH CFCL ensure it is able to use ICT to optimize all of its processes including its remote audit effectiveness and efficiency, and to support and maintain the integrity of them.

**5.2** Examples of the use of ICT during remote audits may include but are not limited to:

- Meetings; by means of teleconference facilities, including audio, video and data sharing
- Audit of documents and records by means of remote access, either synchronously (in real time) or asynchronously (when applicable)
- Recording of information and evidence by means of still video, video or audio recordings

**5.3** The objectives for the effective application of ICT for remote audit purposes are:

- To provide a methodology for the use of ICT that is sufficiently flexible and non-prescriptive in nature to optimize the conventional audit process
- To ensure that adequate controls are in place to avoid abuses that could compromise the integrity of the audit process
- To support the principles of safety and sustainability

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**5.4** MOTABAQAH CFCL is entitled to take measures to ensure that security and confidentiality is maintained throughout remote audit activities. The security and confidentiality of electronic or electronically-transmitted information shall be considered while using ICT for remote audit purposes.

**5.5** In order to ensure the integrity of remote audit, MOTABAQAH CFCL shall ensure that the auditors will be able to observe, to see and to feel a whole of:

- Inspected product,
- Production process and working area
- Environmental condition

**5.6** MOTABAQAH CFCL shall identify and document the risks and opportunities that may impact the remote audit effectiveness for each use of ICT under the same conditions, including the selection of the technologies, and how they are managed. The risks imposed by ICT are:

- Information security, data protection and confidentiality issues.
- Veracity and quality of the objective evidence collected.

**5.7** Upon the decision of MOTABAQAH CFCL to conduct the remote audit and utilize ICT, the client gives the right to MOTABAQAH CFCL to use of ICT for remote audit purposes. MOTABAQAH CFCL shall ensure to the client the information security and provide him with the data protection measures and regulations.

**5.8** If the client disagreed about measures provided by MOTABAQAH CFCL which ensure the information security and the data protection, MOTABAQAH CFCL will choose another ICT tool.

### **5.9 MOTABAQAH CFCL's clients**

**5.9.1** To ensure the integrity of using the ICT for the remote audit purposes, the client shall actively respond MOTABAQAH CFCL survey. Among others the following question are included:

- Do you have sufficient and effective computers, laptop, video recorder as smart phones and stable internet?
- Is the auditee full aware with the adopted ICT?
- Can we capture everything about the remote site or are we being guided by selected images?
- Can we have a good overview of the facilities, equipment, operations, and controls?

**5.9.2** MOTABAQAH CFCL is committed to design and provides its clients the remote audit with the same level of technical expertise in a safe, flexible and efficient way. The flexibility of remote audit also means faster service, and a reduction in time and cost savings of MOTABAQAH CFCL site visits.

### **5.10 MOTABAQAH CFCL's auditors**

MOTABAQAH CFCL auditors are expected to experienced and knowledgeable of the using of ICT tools, however MOTABAQAH CFCL will cover the affected audit remotely, and the technical evaluator will take necessary measures to facilitate your tasks by providing the online meeting platform(s), the coordination with the client to facilitate access to documents and information, the necessary audit time to conduct your audit in the best condition and any other guidance you may need for your mission. Also, auditors are encouraged to inform MOTABAQAH CFCL about any help that MOTABAQAH CFCL can provide them.

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**5.11 Identified risk**

The following risk matrix is considered

		Probability			
		Low	Medium	High	
Severity	Low	1	1	2	3
	Medium	2	2	4	6
	High	3	3	6	9

*Risk Level = Probability x Severity*

**5.11.1 Risk affecting the remote audit effectiveness**

No.	Risk assessment					
	Risk identification		Risk analysis			
	Risk	Description	Existing controls	Level of risk		
				P	S	R.L
1	Remote Audit	Taking sample from the production line will be conducted by the client which can alter the audit objectivity.	"Checklist for determination of remote audit "	1	2	2
2		Veracity and quality of the objective evidence collected may be insufficient. This can alter the audit objectivity.		1	2	2

**5.11.2 Risk affecting the security and confidentiality**

No.	Risk assessment					
	Risk identification		Risk analysis			
	Risk	Description	Existing controls	Level of risk		
				P	S	R.L
1	Remote Audit	Logging of non-invited personnel to the meeting rooms. Hacking the ICT tool.  This can alter the information security, data protection and confidentiality.	MOTABAQAH CFCL will use well reputed and secured program (Google meet).  The program setting will be set by MOTABAQAH CFCL to ensure no access for non-invited Personnel.	1	2	2

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### **5.11.3 Risk level evaluation**

The risk level is low according to the matrix, and it shall be maintained in this level. This evaluation is updated on-going basis.

**MOTABAQAH CFCL CEO**

