POLICY OF INFORMATION AND COMMUNICATION TECHNOLOGY

1 Purpose

Use information and communication technology (ICT) to optimize audit effectiveness and efficiency, and to support and maintain the integrity of the audit process.

2 Scope

Remote audit activities in case of an extraordinary event or the client preference.

3 Definition

3.1 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.

3.2 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.

4 Procedures

4.1 As ICT becomes more sophisticated, MFC ensure it can use ICT to optimize all of its processes including its remote audit effectiveness and efficiency, and to support and maintain the integrity of them.

4.2 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 video or audio recordings.

4.3 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 cost reduction, safety and sustainability.

4.4 MFC 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.

4.5 In order to ensure the integrity of remote audit, MFC shall ensure that the auditors will be able to observe, to see and to feel a whole of (inspected product, production process, working area and environmental condition).

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4.6 MFC 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.

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

4.8 If the client disagreed about measures provided by MFC which ensure the information security and the data protection, MFC will choose another ICT tool.

4.9 MFC's clients

4.9.1 To ensure the integrity of using the ICT for the remote audit purposes, the client shall actively respond MFC 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?

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4.9.2 MFC 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 MFC site visits.

4.10 MFC's Inspectors

MFC inspectors are expected to experienced and knowledgeable of the using of ICT tools, however MFC will cover the affected audit remotely, and the MFC conformity engineer will take the 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 MFC about any help that MFC can provide them.

CEO

Abdullah Alhamoudi
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