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 (GCA/P 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 CONFORMITY ASSESSMENT PURPOSES (IAF MD4:2025)

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.

4.3 Virtual Site

Virtual location where a client organization performs work or provides a service using an on-line environment allowing persons irrespective of physical locations to execute processes.

Note 1: A virtual site cannot be considered where the processes must be executed in a physical environment, e.g., warehousing, manufacturing, physical testing laboratories, installation or repairs to physical products.

Note 2: A virtual site is considered a single site for the calculation of conformity assessment time.

5 Procedures

5.1 As ICT becomes more sophisticated, GCA 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 and interview; 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
- Providing visual/audio access to remote or potentially hazardous locations.

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

5.4 GCA 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, GCA 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 GCA 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.
- Privacy of individuals.

5.7 Upon the decision of GCA to conduct the remote audit and utilize ICT, the client gives the right to GCA to use of ICT for remote audit purposes. GCA 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 GCA which ensure the information security and the data protection, GCA will choose another ICT tool.

5.9 GCA's clients

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

- Do you have sufficient and effective computers, laptop, and 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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5.9.2 GCA 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 GCA site visits.

4.10 GCA's auditors

GCA auditors are expected to experienced and knowledgeable of the using of ICT tools, however GCA 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 GCA about any help that GCA can provide them.

5.11 Identified risk

The following risk matrix is considered

			Probability		
			Low	Medium	High
			1	2	3
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

N	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

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5.11.2 Risk affecting the security and confidentiality

N	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.	GCA will use well reputed and secured program (Google meet). The program setting will be set by GCA to ensure no access for non-invited personnel	1	2	2

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.

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