

Artificial Intelligence (AI) Policy

General

This policy defines the principles governing the use of Artificial Intelligence (AI) within Triangulate (Worldwide) Limited. It is intended to ensure that AI is used responsibly, ethically, and transparently while maintaining the integrity, impartiality and competence required of auditing and certification activities.

Policy Statement

We recognise that Artificial Intelligence can provide valuable assistance in improving administrative efficiency, document formatting, language quality, and information retrieval. However, Triangulate shall only use AI as a support tool and shall never replace the professional competence, objective evaluation, independent judgement, or decision-making responsibilities of competent personnel.

We are committed to ensuring that all audit findings, conclusions, recommendations, and certification decisions are based solely upon objective evidence obtained during the audit process and the professional judgement of competent auditors.

Principles

We are committed to the following principles, that AI shall **not**:

- make certification, compliance, or audit decisions within Triangulate
- determine conformity or nonconformity against any audit criteria or management system standard
- replace the auditor's responsibility to evaluate objective evidence, conduct interviews, observe activities, or verify records
- replace any report review or decisions made on audit reports prior to certification
- compromise the impartiality, independence, or confidentiality of any audit activity.
- be used where its use could create bias, misrepresentation, or unsupported conclusions.

All Triangulate auditors shall remain fully responsible for the accuracy, completeness, and content of every audit report, regardless of whether AI has been used to assist in document preparation as a support tool.

Acceptable Uses of AI

AI **may** be used for activities such as:

- improving grammar, spelling, and readability of documents
- formatting audit reports and business documents
- producing document templates
- summarising publicly available information for research purposes
- assisting with legislative or standards research, provided the results are independently verified
- supporting internal administrative activities that do not influence audit conclusions.

Unacceptable Use of AI

AI shall **not** be used to:

- generate audit findings without supporting objective evidence
- determine whether legal, regulatory, or standard requirements have been met
- produce non-conformities that have not been identified by the auditor.
- recommend certification decisions
- alter the meaning or significance of audit evidence
- create evidence that was not observed during the audit
- replace auditor interviews, observations, or sampling activities
- make risk-based decisions without competent human review
- source or use confidentiality and security

Where AI tools are used, Triangulate shall ensure that:

- client confidentiality is maintained at all times
- information is only entered into AI systems that have been formally approved by Triangulate
- personal data is not processed in with the relevant data protection requirements
- appropriate contractual and technical safeguards are in place where third-party AI services are used.

Awareness, Training & Competence

Personnel within Triangulate using AI shall receive appropriate guidance regarding:

- the capabilities and limitations of AI
- verification of AI-generated information
- the confidentiality obligations
- the ethical use of AI
- the recognition of inaccurate, biased, or misleading AI outputs

Responsibility

The ultimate responsibility for all audit activities, audit reports, conclusions, and certification recommendations remains with the appointed competent auditor and competent decision maker within Triangulate.

AI is an assistive technology only and shall never replace professional competence, impartiality, or accountability.

Review

This policy shall be reviewed periodically to reflect developments in Artificial Intelligence technology, applicable legislation, accreditation requirements, industry best practice, and organisational experience.

Alan James Cherry
Founder & CEO
Triangulate (Worldwide) Limited