

Artificial Intelligence Usage POLICY

1. Purpose

This policy defines how artificial intelligence (AI) tools may be used in the delivery of consultancy, auditing, and advisory services. It aims to protect client confidentiality, uphold legal obligations, and ensure responsible use of AI when handling sensitive business information.

2. Scope of Client Information

This policy applies to all client-provided or client-derived information, including:

- Policies, processes, procedures, and management system documentation
- Audit records, evidence, findings, and technical or operational details
- Personal data governed by UK GDPR and the Data Protection Act 2018
- Financial information such as pricing, forecasts, performance data, invoices, or bank-related information

3. Permitted Use of AI

AI may be used only when doing so does not involve disclosure of identifiable client data. Permitted uses include:

- Drafting generic templates, structures, and explanatory content
- Researching standards, legal requirements, or sector best practice
- Supporting internal productivity and document preparation with anonymised inputs
- Generating training or awareness content based solely on public or non-sensitive sources

4. Prohibited Use of AI

Unless an explicit written agreement exists and the AI system provides contractual assurances of data isolation and non-retention, the following remain prohibited:

- Uploading any client documentation, audit evidence, procedural content, or sensitive operational information to public or consumer AI tools
- Inputting client financial information (including invoices, bank details, pricing models, financial statements, or budgeting data)
- Using AI to produce, validate, or finalise pricing, financial assessments, or any business-critical financial decision-making
- Processing personal data in a manner inconsistent with UK GDPR principles

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- Using AI tools that store, retain, or train on submitted data
- Allowing AI to generate compliance conclusions or audit determinations without human review

5. Legal, Regulatory, and Contractual Requirements

In line with UK GDPR, the Data Protection Act 2018, contractual NDAs, and intellectual property rights, the consultant will:

- Ensure no personal or sensitive financial data is transferred into AI systems without lawful basis and adequate safeguards
- Maintain confidentiality and protect all client information through appropriate technical and organisational controls
- Verify all AI-assisted content through human review to preserve accuracy, integrity, and professional accountability

6. Transparency and Client Choice

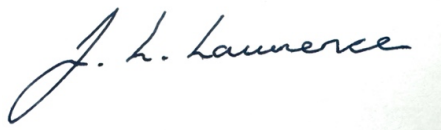
Clients may request full disclosure of how AI is used in engagement activities and may instruct the consultant not to use AI at any stage.

7. Accountability

The consultant remains fully responsible for all outputs, decisions, and deliverables. AI tools are used solely as controlled assistants and do not replace professional judgement, financial analysis, or audit expertise.

Approval

This policy has been reviewed and approved by:



Jeremy Lawrence,

Title: Lead Consultant & Business Owner

Dated: 4th December 2025.