



Documentation for

# SUPPLY CHAIN

When considering manufacturing, production, or distribution systems and controls



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When considering a manufacturing, production, or distribution system, businesses may find value in using a **framework-based approach to describe their system and related controls**. Considerations of the **entire supply chain** may also be taken into account.



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# Description points to consider include:

Types of goods produced, manufactured, or distributed;

Specified information and components about the production system;

Disclosures related to incidents of control failure or ineffectiveness;



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Risks related to the entity's ability to achieve its system objectives;

Performance specifications, commitments, and requirements related to the principal product and manufacturing process;

Information related to Security, Availability, Processing Integrity, Confidentiality, and Privacy of the system;



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Consideration of a customer's controls necessary for the entity to meet its system objectives;

Consideration of a supplier's controls necessary for the entity to meet its system objectives, including specified criteria depending on the supplier's role in the process;

Changes to the entity's system and controls that are relevant to the achievement of its system objectives.



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**Does your manufacturing business include any other description criteria?**

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