

TECHNOLOGY POSITION

Gap Analysis

Technology Team

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December 2024 IAASB Meeting

Agenda Items 4 and 4-A

Agenda

Session (2 hours)

Introduction

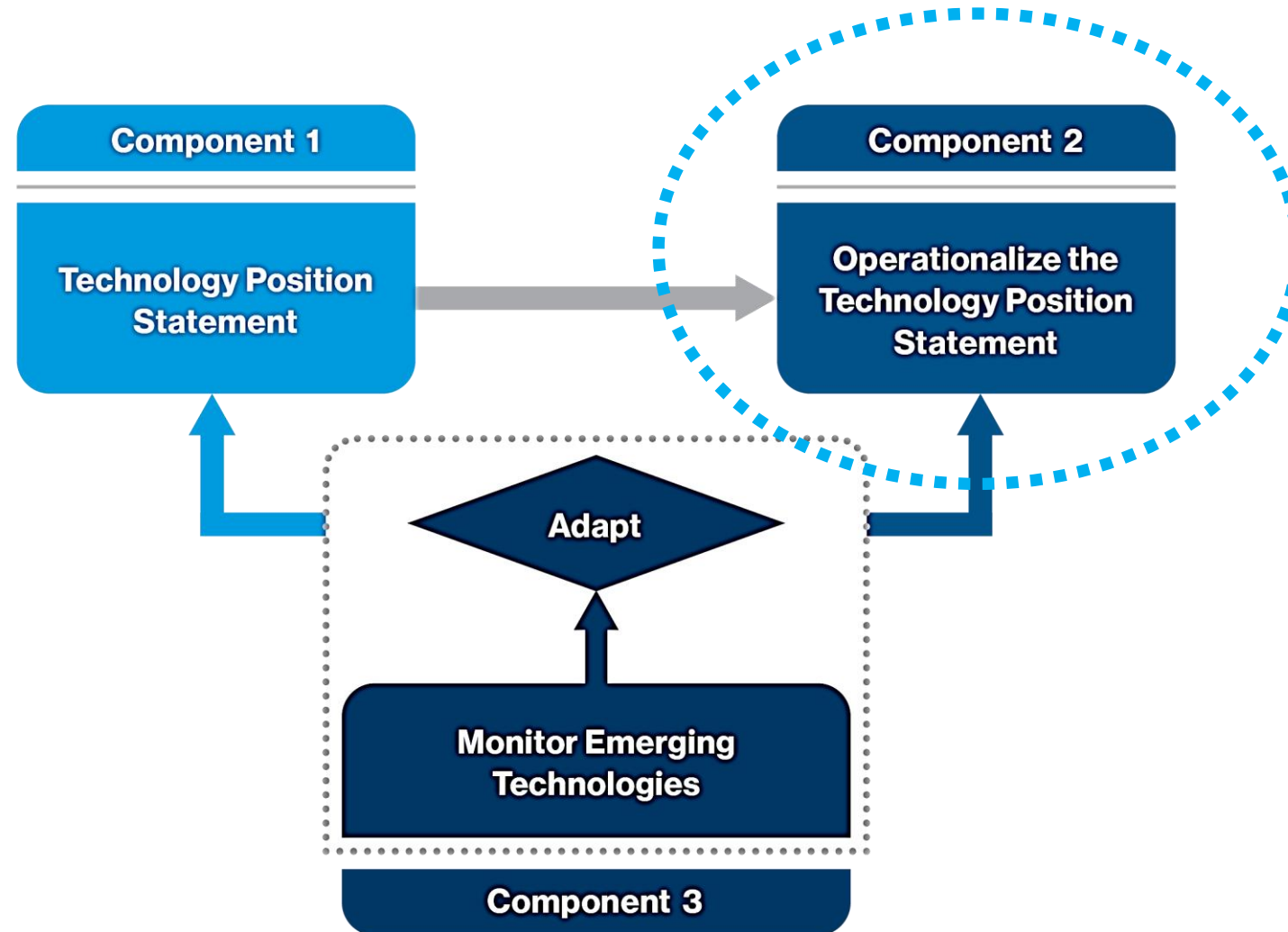
15 minutes

Board Discussion

105 minutes

Introduction

Technology Position



Introduction

Timeline

September 2024 Meeting

- Board “cleared” the Technology Position
- Board provided feedback on the preliminary gap analysis

December 2024 Meeting

- Board to deliberate on the **Catalog of Issues and Proposed Actions**

March 2025 Meeting

- Board to “clear” version 1.0 of the gap analysis
- Technology Team to debrief the Board on Component 3 activities

Introduction

Evolution of the Gap Analysis

Preliminary Gap Analysis

Presented at
September 2024
meeting

**Board
direction**

Catalog of Issues and Proposed Actions*

Clearly identify issues, including their sources

Provide details of actions to address the gaps

Prioritize identifying issues related to the AERR project proposal

Narrow the analysis of quality management standards to technological resources used in engagements

**Board
direction**

Version 1.0 of Gap Analysis

Expected clearance
at March 2025
meeting

* The Technology Consultation Group reviewed an early draft of the Catalog on October 29, 2024

IAASB Discussion

Question for the Board

The Board is asked for its view on:

- a) The approach used to enhance the gap analysis and develop the Catalog of Issues and Proposed Actions as a tool to operationalize the IAASB's Technology Position Statement.

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Terminology: Catalog Issue 1(a)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Conceptual Framework: Catalog Issues 2(a)–2(c)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Quality Management: Catalog Issues 3(a)–3(c)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Determining whether to perform technology-enabled procedures: [Catalog Issues 4\(a\)–4\(c\)](#)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Entities' use of technology: Catalog Issues 5(a)–5(c)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Performing technology-enabled procedures: Catalog Issues 6(a)–6(h)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Using the work of a (management's or auditor's) expert: [Catalog Issues 7\(a\)–7\(c\)](#)

IAASB Discussion

Question for the Board

The Board is asked for its view on:

b) The issues and proposed actions detailed in the Catalog related to the theme:

Technological Resources and Professional Skepticism: [Catalog Issue 8\(a\)](#)