

IAESB – APRIL 2019

ICT Task Force

Re-cap on work

ICT Definition



Original Board Paper – Agenda Item 2-1, page 9
****New**** Email Paper – Agenda Item 2-4, page 1

1. Revised definition of Information and Communications Technologies (ICT)
 - a. *Information and Communications Technologies - ~~A diverse set of~~ **Established and emerging** technologies, techniques, and processes used to capture, manage, transform, ~~and or~~ communicate data and information.*
- Considered inclusion of specific technologies, inclusion of ‘create’ ‘store’ ‘controls’, ‘established & emerging’
- Use of ‘or’
- Will road-test against usage in all LOs (Next Steps)

Feedback on 1 particular LO ICT



Original Board Paper –
Agenda Item 2-1, p.10 & table p.17

****New**** Email Paper – Agenda Item 2-4, page 1

Clarification of new Learning Outcome IES 2(h)(vi):

(a) EXPOSED: (vi) Use ICT to communicate with impact and influence others.

(b) REVISED: (vi) ~~Use ICT to~~ Communicate effectively using ICT ~~with impact and influence others.~~

- Restructured sentence to make communication the focus, removed vague qualifiers
- Precedent for use of ‘effectively’ ‘clearly / concisely’ - IES 8 & 2

Feedback on other LOs



Original Board Paper Agenda Item 2-1, p.26-29
****New** Email Paper – Agenda Item 2-4, p.1 & 2**

- To follow...detailed review on those with 3+ comments
- Focused on table: 3 or less comments
- Agenda 2-4 shows the 4 LOs TF agreed to change based on respondent feedback
- Considered each remaining LO in table, no plans to change remaining ones:
 - Outside scope of TF project
 - Unintended consequences
 - Already covered elsewhere (incl Prof Skepticism links)



Exposure version	Post TF consideration
<p>Apply ICT to support the identification, reporting and management of risk in an organization.</p>	<p>Apply <u>Explain how</u> ICT to support the identification, reporting and management of risk in an organization.</p>

- Move to ‘h’ (ICT) competency areas
- Depth of application seemed quite high
- Believed identification, reporting & management were sufficiently inclusive



Exposure version

Describe the environment in which an organization operates, including the main **primary** economic, legal, political, **technological**, social, ~~technical,~~ international, and cultural forces **aspects**.

Post TF consideration

Describe the environment in which an organization operates, including the primary economic, legal, **regulatory**, political, technological, social, and cultural aspects.

- Missing element re regulatory/‘technical’ potentially open to misinterpretation
- Concerned not to be overly prescriptive (integration, impact on an organisation)



Exposure version

Apply ethical principles when accessing, storing, generating, using and sharing data and information.

Post TF consideration

Explain ~~Apply~~ ethical principles when accessing, storing, generating, using and sharing data and information.

- Too prescriptive, may not be involved in all elements listed
- Need to emphasise personal role/responsibility but also reflect importance of being aware of what can go wrong
- Application piece already covered



Exposure version

Promote audit quality in all activities **and compliance with professional and regulatory standards** with a focus on protecting the public interest.

Post TF consideration

Promote audit quality and compliance with professional **standards** and regulatory **requirements** standards with a focus on protecting the public interest.

- Audit focused – common terms, made more sense
- Will go back and double-check the ‘build’ on earlier IESs

Remaining LOs in section (pages 26-29 of Agenda 2-1)

Next Steps

- 8 related to Professional Skepticism updates (to follow up)
- No planned changes for remaining items – can run through & provide more detail
- Check build, re-review as part of deeper dive positioning (ICT section or not)