



# IAASB TECHNOLOGY POSITION STATEMENT: 8 GUIDING ACTIONS

The IAASB has introduced a new Technology Position Statement to guide its approach in embracing the convergence of audit, assurance, and technology. This forward-thinking Statement highlights technology's potential to enhance engagement quality and reaffirms the IAASB's commitment to driving innovation by promoting and enabling the integration of technology across engagements.



The Statement outlines eight key actions that direct the IAASB in fulfilling its pledge to facilitate and, where appropriate, encourage firms and practitioners in adopting technology. The broader Technology Position also details the IAASB's initial steps to operationalize these commitments, establish an ongoing process for monitoring technological trends, and ensure the Statement evolves with the ever-changing technological landscape.

[Read the full Technology Position on the IAASB website here.](#)

- 1 Embrace Technology-Driven Innovation**
- 2 Remove Barriers in the Standards, Real or Perceived, to Practitioners Using Technology**
- 3 Introduce Requirements and Application Material Relating to Using Technology in Engagements**
- 4 Address the Impact of Technology Used by Reporting Entities**
- 5 Strike the Right Balance When Referring to Opportunities and Risks Associated with Technology**
- 6 Align with Principles of Ethics and Ethical Requirements**
- 7 Ensure Scalability and Proportionality**
- 8 Convene Stakeholders and Foster Continuous Engagement**