I think that DAWG is a big challenge for IAASB because it is focusing on the information technology. I have reviewed the past minutes and discussion about DAWG. Here are my concerns that I show you the following three points.

1. Felt the over reliance on data analysis

I have felt the over reliance on the data analysis technology through the past discussion. Off course the current data analysis by using data mining and/or processing is radically Improved and growing. I do not have to talk about them more. I think that we have to check the reliability using a data analysis that includes the generated process from information to data and the integrity more carefully. So, I would like to propose to include them into the audit standard.

2. Need to prevent the obsolete procedure against the emerging new technology

Near future Computer or Robots may conduct the audit instead of human. If Computer and Robots will perform the audit, human must check the performance by computer or Robots as auditor It is not far but near future. Again, AI and Block chain are disruptive technology. We have to watch these movements carefully. Re garding as the standard setting, should we also validate them as well?

3. May consider the scanned data

Now there three types of data which include the computer generating data, manually created data and the scanned data. We have to take care of the scanned data in particularly. The scanned data are preferable for our human life due to automated transaction and processing. From now such scanned data will be stored much more on our servers and/or cloud. Under such environment we need to consider this treatment and processing risk. How shall we treat it as audit evidence on the standard setting?

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