ETAC		Mapping	Auditor's Assessment
Condition	**Description**		
Opportunity/trigger	Problem the technology resolves	COBIT: Align, Plan and Organize (APO)02; APO03; APO04; APO12; APO13; Build, Acquire and Implement (BAI)02; BAI03 COSO: Control environment, risk assessment	• What is the business opportunity the emerging technology offers the entity? • What is the strategic, legal, regulatory, compliance, operational and technology risk encountered if the entity takes advantage of this business opportunity? • What is the adequacy of controls and residual risk and risk appetite?
Impact	Changes/disruption due to introduction of the technology	COBIT: APO02, APO03, APO12, BAI05, BAI06, BAI07 COSO: Control environment, risk assessment	• How will the new technology change the business strategy? • What are the applicable laws (e.g., labor laws in case the change results in redundant human resources)? • Will laws and regulations require a change in business practices? • How will the existing control environment be affected by the introduction of the new technology? • Is management aware of the risk inherent in the new technology? • How will the introduction of the new technology impact the entity's risk appetite? • How mature is the technology in terms of internal controls? • How will corporate information be protected?
Feasibility	Technical challenges, required skills, tools and best practices; friction while deploying the technology	COBIT: APO03; APO04; APO05; APO06; APO07; APO09; APO10; APO13; BAI04; BAI06, BAI07, BAI08; Deliver, Service and Support (DSS)04; DSS06 COSO: Control environment, information and communication, control activities, monitoring	• Is the entity prepared to embrace this technology in terms of corporate culture and organizational behavior? • Do auditors possess the required knowledge and skills to review the technology? • Have information security and privacy considerations been taken into account? • Has the emerging technology been tested by management, and were the results satisfactory? • Is there an arrangement for secure and resilient IT resources to support the technology? • Does the entity have sufficient staff to manage and operate this technology? • Depending on the type of business, how will customers be impacted as a result of this technology? • Do suppliers of the technology have adequate resources to support the entity?
Future	Speed with which the technology can be deployed and adopted	COBIT: APO02, APO05, BAI01, BAI10, DSS04, DSS05 COSO: Information and communication, control activities, monitoring	• Is there a technology deployment strategy that is aligned with the business strategy and management expectations? • Is the deployment strategy mapped with best practices used for deployment, such as Cloud Security Alliance (CSA) guidelines for cloud computing?