

This model provides guidance on which Section(s) of the Code should be referred to for each type of technology offering. The model focuses on the underlying service being offered either directly or through particular technologies, rather than on the technologies themselves, and helps determine the extent to which these offerings:

- continue to fit within Section 600 and its sub-sections as currently reflected in the NAS exposure draft. A fundamental question is whether these new technologies, in fact, constitute “services” (at least in part) such that they fit intuitively into the NAS provisions.
- are engagements where the firm designs or implements a system for a client, which falls into Subsection 606.
- are new types of NAS that are enabled by new technologies that do not fit within the current NAS subsections 601 to 610. This would result in the drafting of new NAS subsections.
- result from a firm developing and maintaining ownership of a technology and licensing it to audit clients with or without further customization. This would reflect a technology “product” licensing arrangement that creates a form of business relationship.

