**PCRE – 3 by Rithu Anand Krishnan**

For this essay, I have picked Atlassian as the company I want to investigate. Here is a link to the article I referred to: <https://www.spiceworks.com/tech/tech-general/news/it-infra-outage-is-getting-worse/>

IT glitches, or issues can be caused by Human error too. The most significant outage caused by human error last year (April 2022) was by Atlassian when some of its services went under. This outage impacted about 400 of its clients, and it took them almost three weeks to fix the issues. This was due to two major problems: A communication gap between the teams and Insufficient system warnings.

In this essay, I try to find evidence as to whether the COBIT framework was in place as part of the company's strategy to deal with IT-related issues. Firstly, to address whether IT is aligned with the business, we have found evidence stating that all their IT service information is shared in confluence, thereby providing visibility to stakeholders. This information needs to provide complete details as to whether IT goals are aligned with enterprise goals. We get a glimpse that the idea wasn't wholly discarded either when they mention that stakeholders get constant information flow regarding IT changes. However, this provides minimum details as to whether the company has direct correspondence between enterprise and IT goals.

When I searched for their balance sheet, I found out there needs to be more details regarding whether they include IT and enterprise-level goals under their scorecard. The balance sheet has included expenses for operating activities that don't dive into the company's IT aspect. It also has costs listed for financing activities and investing activities. However, under their 10K filing, I found that they maintain a deferred revenue balance card. This card is influenced by several factors, including but not limited to customer decisions. This could mean that certain business or enterprise level goals are considered as part of their balance card.

Secondly, I wanted to check if Atlassian treated their IT management as more of an asset than cost. Sadly, I was unsuccessful in finding any information relevant to that. We know that COBIT is aligned with various other frameworks. Atlassian adheres to ISO/IEC 27001, SOC 2, FedRAMP, PCI DSS and VPAT frameworks. They also have a risk assessment report that usually factors into operational and strategic planning to aid investments and resource allocation.

They have a Corporate Governance Committee responsible for creating policies and planning. They conduct an annual evaluation of the Board of Directors and its committees and plans for Board member and executive officer succession. The yearly review of the most significant compliance policies and compliance training program. The Nominating and Corporate Governance Committee also periodically reviews risks with management. Thereby separating governance from management. There is no evidence of whether Atlassian uses its IT resources to maximize business.

As we can see, there is some evidence that Atlassian as a company did not follow the COBIT framework explicitly but had some other frameworks in place to guide their IT management. According to them, miscommunication was one of the problems that led to this IT issue. Risks involving communication can be addressed by the 4th principle of COBIT 5, which mentions the company's culture, values, and beliefs and how they build collaborative relationships. It also notes educational efforts. Perhaps this issue would have been avoided if Atlassian had a training session to well verse each team with their counterparts.

The company took about 3 weeks to fix this issue, casting a bad light on its disaster recovery team. This shows that they need a better risk mitigation policy. The governance committee needs to bring in sounder guidelines and standards that should be followed by the management team to ensure such disasters don't repeat in future.