



Chartered  
Institute of  
Internal  
Auditors



# Artificial Intelligence and Internal Audit: Opportunities, Risks and Future Directions

Insights from a Chartered IIA Roundtable with Diligent  
(September 2025) and review of four use cases of AI  
adoption by internal audit functions



# 1. Executive Summary

Artificial intelligence (AI) is reshaping internal audit function across sectors, democratising data and placing unprecedented analytical capability in the hands of internal auditors. By helping internal audit teams cut through information overload and focus on value creation, AI has the potential to elevate both the effectiveness and influence of internal audit within organisations.

This white paper synthesises insights from a Chartered IIA roundtable, hosted with Diligent in September 2025, alongside use cases demonstrating practical application of AI from internal audit professionals using AI in live engagements.

Roundtable participants reported varying levels of AI maturity – ranging from cautious experimentation to confident application – but with clear momentum towards productivity gains, enhanced reporting and deeper collaboration across the organisation. While the benefits are compelling, safe and sustainable adoption depends on strong governance, appropriate controls and targeted

training to ensure AI is used responsibly and with assurance. Looking ahead, emerging developments such as Agentic AI signal a potential step-change in how internal audit plans, executes and delivers assurance.

Together, the insights and use cases presented in this paper are intended to help audit leaders understand the current state of AI adoption, assess the opportunities and risks, and accelerate their own AI journey with confidence.

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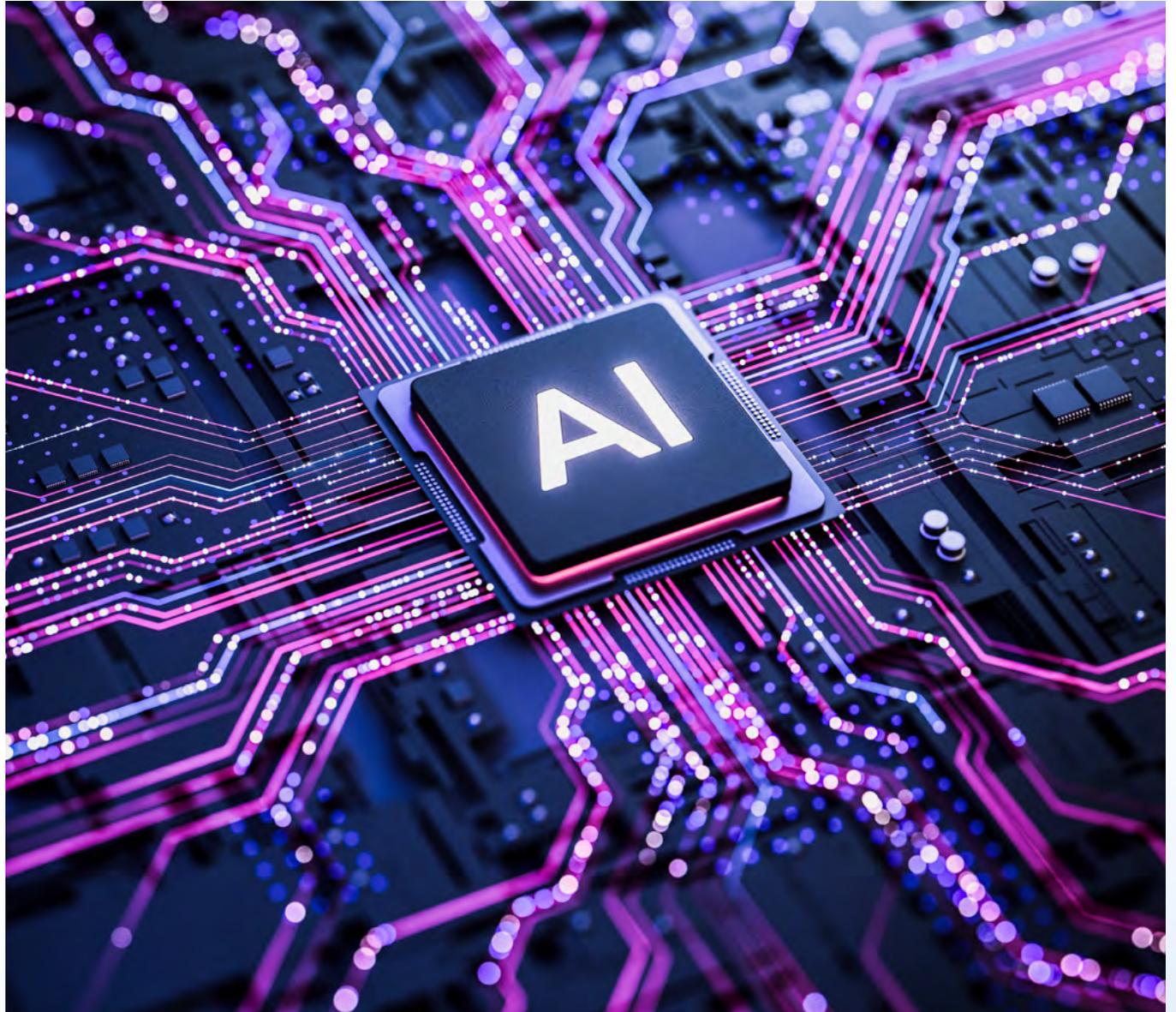
**‘AI is enabling us to implement tech ourselves. You don’t need to be a programmer – but you do need to drive it properly.’**

Roundtable Participant

## 2. Methodology

This paper is based on qualitative insights shared by internal audit leaders during a roundtable hosted by the Chartered IIA with Diligent in September. Quotations and viewpoints reflect first-hand experiences and current initiatives across multiple organisations.

The use cases provided have been written by internal audit professionals. The Chartered IIA has not validated these use cases.



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# 3. Current State of AI in Internal Audit

Participants described a spectrum of AI maturity. Some teams are testing use cases and drafting first versions of reports with AI; others have invested heavily and now use it routinely for planning, reporting, and productivity. Several noted that AI is *rapidly replacing dull manual work* and is valuable for project management, methodology, and sharing resources—such as reusable agents—across teams.

## 3.1 Representative Use Cases and Observations

During the Roundtable many examples of using AI, along with their benefits and challenges were discussed:

- Accelerating reporting processes and exploring assurance over AI agents used by the business.

- Testing use cases, conducting ‘what if’ analyses, and drafting first versions of reports.
- Using AI as a planning and reporting agent after significant investment.
- Automating manual tasks and streamlining project management and methodology.
- Sharing AI resources and agents across teams to improve consistency and reuse.
- Assisting with coding and supporting fraud investigations.
- Generating executive summaries that still benefit from human review.
- Improving report quality while guarding against generic or bland outputs.
- Refining human-written reports rather than authoring from scratch.
- Speeding template selection while preserving professional judgement.

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‘We’ve set up a working group to identify where we should be using AI.’

Roundtable Participant

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‘We’re testing use cases. We’re using it to look at “what ifs” and to draft the first version of reports.’

Roundtable Participant

In addition to sharing use cases at the roundtable, four detailed use cases of AI within the internal audit engagement process have been reviewed:

- Internal Audit Engagement Planning (appendix A)
- Internal Audit Engagement Testing – policy document review (Appendix B)
- Internal Audit Engagement Reporting – thematic reporting (Appendix C)
- Internal Audit Engagement Reporting – writing audit findings (Appendix D)

The review reveals a consistent set of benefits, challenges and learning points. While the use cases differ in organisational scale, audit maturity, and technical implementation, common themes emerge in how Artificial Intelligence was successfully embedded into audit activities.

These themes highlight the practical realities of deploying generative AI (GenAI) within professional assurance functions and provide transferable lessons for other Internal Audit teams considering similar initiatives.

## 3.2 Key Benefits of AI Adoption in Internal Audit

### 3.2.1. Significant Time Savings and Efficiency Gains

AI reduced manual effort across multiple Internal Audit stages – planning, document review, and report writing. Activities that previously took weeks can now be completed in days, or even with a single interaction. This includes rapid audit planning, synthesising documentation, reviewing evidence, faster transition from fieldwork to draft reports and re wording content, freeing auditors to focus on higher value judgement and insight.

### 3.2.2. Greater Insight and Value from Internal Audit

By handling data gathering, document checks, and first draft writing, AI allows auditors to spend more time on analysis, challenge, and insight. In the larger IA function example, AI also improved thematic issue identification, consistency of ratings, and executive level reporting – enhancing the overall value Internal Audit provides to the business.

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**‘We’ve invested heavily in it and it’s now paying off, especially in terms of productivity.’**

Roundtable Participant

### 3.2.3. Improved Consistency, Coverage, and Quality

The AI solutions enable:

- 100% population testing (e.g. reviewing all policies rather than samples)
- More consistent application of templates, standards, and rating methodologies
- Standardised reporting structure, tone, and issue consolidation. This improves reliability of outputs, reduces subjectivity, and enhances stakeholder confidence in audit results.

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**‘The quality of our audit reports has gone up, but the downside is that they can become generic and bland.’**

Roundtable Participant

# 3.3 Key Themes and Lessons Learned from AI Adoption in Internal Audit

## 3.3.1. The Critical Importance of Structured and Accessible Data

Across all four use cases, the effectiveness of AI outputs was heavily dependent on the availability, quality, structure, and accessibility of underlying data. Where AI tools were given broad, unstructured, or poorly organised data sources, results were slower, incomplete, or inaccurate. Conversely, where data sources were curated and clearly defined, AI performance improved significantly.

### Lessons Learned

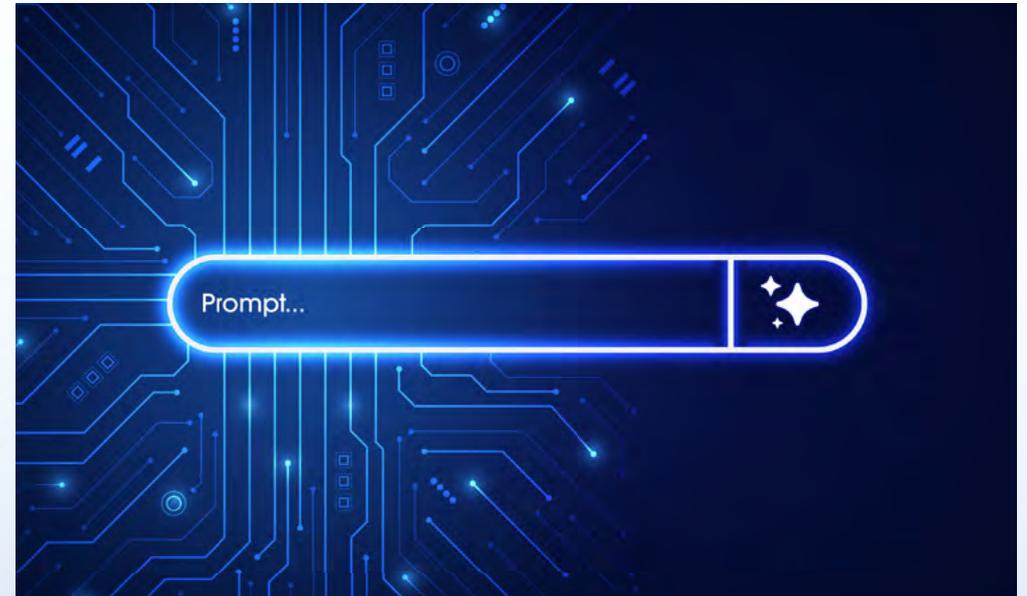
- AI tools do not inherently “know” where to look for relevant information; they require well-defined and constrained search environments.
- Unstructured or overly large datasets increase the risk of incomplete outputs and hallucinations.
- Clean, standardised, and well-labelled document repositories materially improve AI accuracy and speed.

### How the Challenge Was Addressed

- Organisations reduced the number of locations AI agents were permitted to search.

- Dedicated folders and repositories were created for specific audit purposes (e.g. planning materials, policy templates, document review inputs).
- Data inputs were standardised in both format and location, allowing AI tools to operate with greater precision.
- In larger environments, steps were taken to introduce centralised knowledge repositories to provide broader yet controlled context.

Successful AI implementation in Internal Audit starts with disciplined data management rather than advanced technical capability.



### 3.3.2. Managing Hallucinations, Variability, and Output Reliability

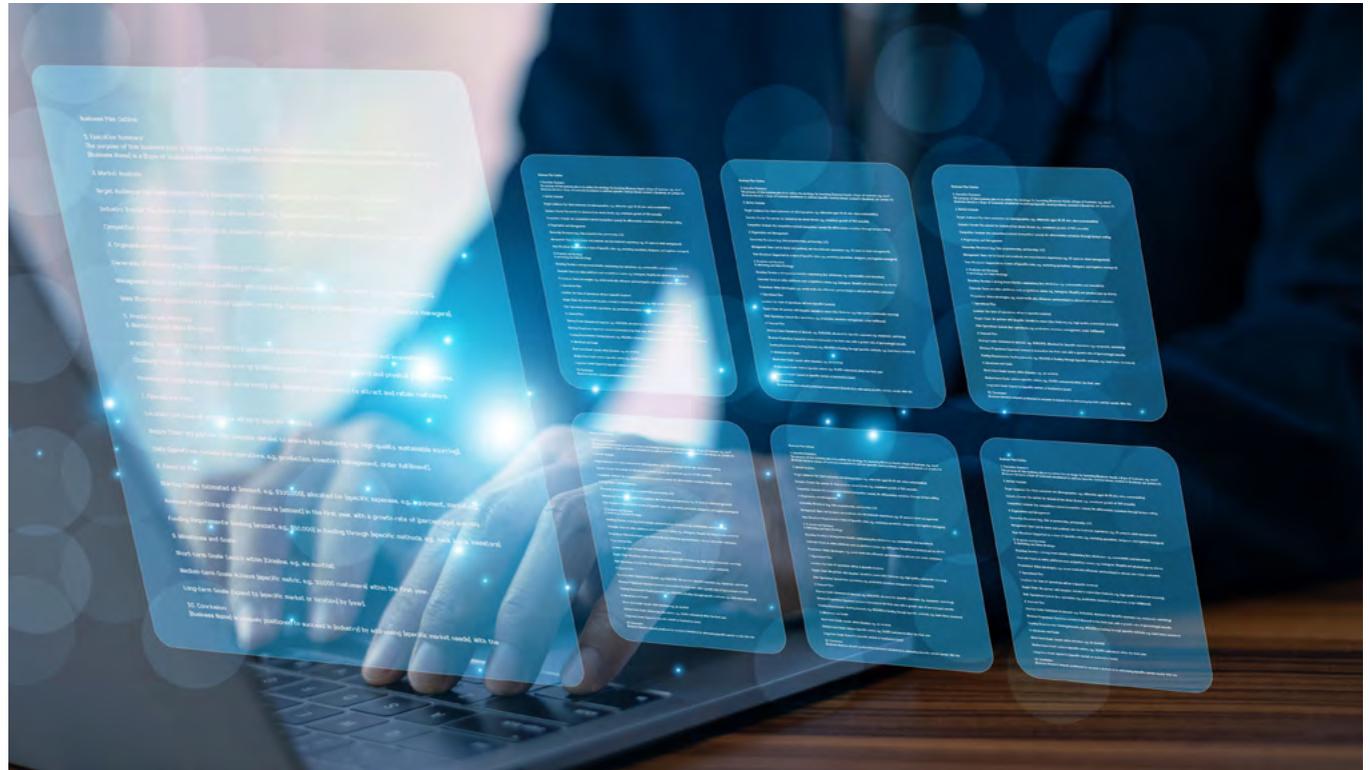
All four use cases identified challenges relating to the consistency and reliability of AI-generated outputs. Issues included prompts being mis-interpreted, hallucinated information, fabricated references, numerical inaccuracies, and variability when identical inputs were reused. These challenges posed clear risks in an assurance environment where accuracy and traceability are critical.

#### Lessons Learned

- Generative AI should not be treated as a deterministic system; variability is inherent.
- Without appropriate controls, AI outputs can appear credible while containing factual errors.
- Over automation without oversight introduces audit risk rather than reducing it.

#### How the Challenge Was Addressed

- AI was positioned as a drafting and analysis aid rather than an authoritative source.
- A “auditor in the loop” model was consistently applied, with auditors responsible for reviewing, validating, and refining all outputs.



- Processes were redesigned to include staged outputs (e.g. summary tables or interim confirmations) before progressing to final documentation.
- Prompts were refined to narrow scope, reduce ambiguity, and prevent unintended prompt overwriting.

**Control and governance over AI outputs are achieved through process design and professional oversight, not through technology alone.**

### 3.3.3. Alignment with Professional Judgement, Methodology, and Audit Standards

A recurring challenge was aligning AI behaviour with established Internal Audit methodologies, professional judgement, and organisational standards. While AI proved highly effective at research, summarisation, and drafting, it lacked the contextual understanding and professional scepticism developed through audit experience.

#### Lessons Learned

- AI excels at language-intensive and repetitive activities but is less reliable for complex judgement, ratings, and numerical accuracy.
- Without careful configuration, AI outputs may diverge from established audit styles, rating frameworks, or reporting expectations.
- Professional judgement remains essential, particularly for issue evaluation, severity assessment, and stakeholder communication.

#### How the Challenge Was Addressed

- AI assistants were trained using Internal Audit methodologies, templates, writing styles, and examples of “good practice” outputs.
- Clear personas were developed to reinforce tone, structure, and professional expectations.



- AI was intentionally deployed to augment auditors' work—accelerating preparation and drafting—while auditors retained accountability for conclusions, opinions, and ratings.

**The greatest value is realised when AI augments professional judgement rather than attempting to replicate it.**

The four use cases demonstrate that GenAI can deliver significant efficiency, quality, and consistency benefits across the Internal Audit lifecycle. However, these benefits are realised not through technology alone, but through thoughtful design choices, disciplined data management, strong governance, and the continued involvement of skilled auditors.

Collectively, the lessons learned reinforce a consistent message: AI is most effective in Internal Audit when it is structured, constrained, governed, and embedded within existing professional frameworks rather than layered on top of them.

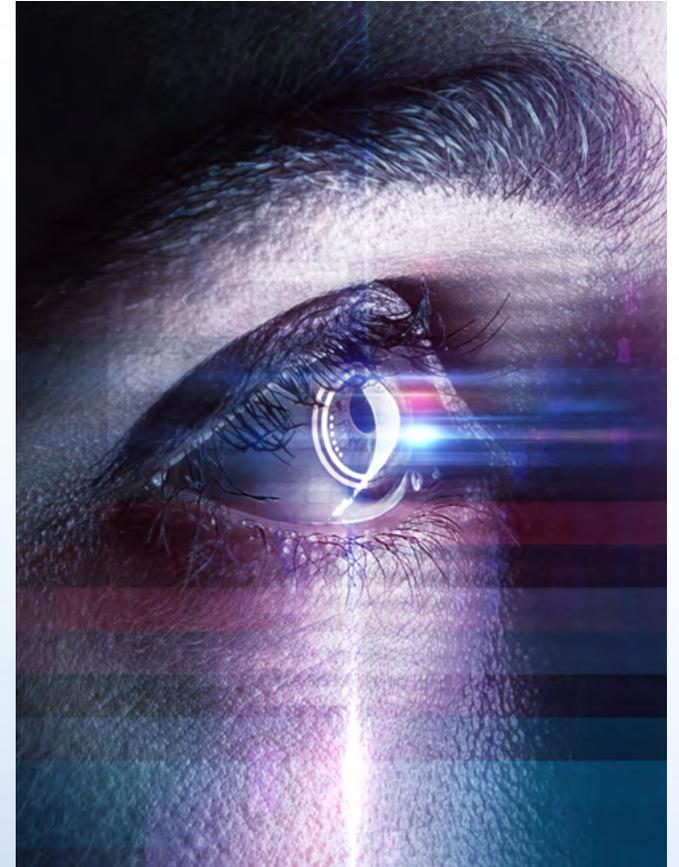


# 5. Future Outlook for Internal Audit

The conversation has shifted toward how AI enhances internal audit work, with optimism about productivity, quality assurance, and analytics when supported by ringfenced data and the right controls. Agentic AI and tools such as AI interviewing bots are on the horizon, prompting reflection on how reduced human contact may affect organisational culture, learning, and identity. Skills will evolve toward higher-level analysis, communication, and resilience, with implications for talent attraction and development within internal audit.

## 5.1 Practical Recommendations for the AI Agenda

- Get people on the same page from the start and form a cross - functional working group.
- Identify quick wins to prove value and build momentum.
- Target persistent pain points ('bugbears') where AI can deliver tangible improvements.
- Enlist frontline users and subject matter experts to shape useful, adoptable solutions.
- Ensure policies and frameworks support AI use from the outset – especially in new systems or teams.
- Adapt team skills through targeted upskilling and sharing of resources across organisations.
- Do not delay – start pragmatically and iterate with governance.



## 5.2 Suggested Implementation Roadmap



# 6. Concluding Thoughts

AI offers transformative potential for internal audit—elevating productivity, sharpening insight, and strengthening assurance across the extended enterprise. Success depends on clear governance, targeted training, and purposeful experimentation. By moving decisively—yet responsibly—internal audit can lead the organisation in realising AI's benefits while managing its risks



# Acknowledgements

We wish to thank the contributions of Tim Le Mare, GRC Solution Sales Director at Diligent, the internal audit leaders who participated in the Chartered IIA roundtable, and to those who kindly provided use cases.

## About Diligent

Diligent is the AI leader in governance, risk and compliance (GRC) SaaS solutions, helping more than 1 million users and 700,000 board members to clarify risk and elevate governance. The Diligent One Platform gives practitioners, the C-Suite and the board a consolidated view of their entire GRC practice so they can more effectively manage risk, build greater resilience and make better decisions, faster.

Learn more at [diligent.com](https://diligent.com)



# Appendix A – AI adoption in internal audit engagement planning use case

## Q. Sector of Organisation

Financial Services - Insurance

## Q. Size of Organisation (circa employee numbers)

700 Employees

## Q. Size of IA function

2 (with additional co-source)

## Q. Internal Audit Engagement Process Step

Audit Planning

## Q. Problem / improvement AI Use case designed to address

We reviewed the internal audit processes to identify areas for AI enhancements and found that the planning stage offered the greatest opportunity to utilise AI, as this involves a significant amount of data gathering, which is a manual process for the Auditor.

## Q. AI Tool used

Co-Pilot

## Q. Description of steps taken to develop and implement AI tool

I.A.I.N Planner (I.A.I.N P), begins by greeting the user with a specific message and requests an internal audit reference number before proceeding. Once the reference is provided, I.A.I.N P searches the Audit Tracker Database to find the high-level scope linked to the reference. If no match is found, the user is prompted for another reference. After identifying the audit title and scope, the agent generates ten relevant keywords by searching both Google and the Audit Tracker, presenting them as a numbered list.

Next, I.A.I.N P conducts comprehensive research across multiple sources as follows:

- I.A.I.N P searches the Report Database for relevant audit reports from the past three years, providing titles, executive summaries, and key findings with root causes.
- I.A.I.N P then retrieves the top five related actions from the Action Database and the top five key risks from the Risk Database, presenting detailed information for each.
- I.A.I.N P also checks the FCA Handbook for applicable regulations and scans the internet for financial crime, fraud, bribery, corruption, and AML/CFT risks and controls, prioritising recent UK insurance sector sources.
- Additionally, I.A.I.N P searches for UK news articles from the last two years related to the audit scope and keywords, summarising the top three stories with links.
- Finally, using all gathered information and identified keywords, I.A.I.N P suggests up to five internal audit objectives for the Terms of Reference.

I.A.I.N P compiles its findings into a well-structured report with clear headings, hyperlinks, and a section for notes, suitable for copying into Word. Throughout the process, I.A.I.N P confirms each major step with the user, offers further assistance, and maintains a professional, concise, and user-focused approach to ensure actionable and high-quality outputs.

## Q. Challenges of development

The biggest challenge was getting I.A.I.N P to look in the right places for internal information. Often it would not locate any information at all or make things up!

## Q. How challenges were overcome

To reduce the number of folders I.A.I.N P needed to look through, I set up some specific I.A.I.N folders which were stored on the 'Documents' folder in SharePoint. This gave much quicker and more accurate results.

## Q. Learning points from AI development

You need to make searching for information as easy as possible in order to get quick and accurate results.

## Q. Benefits realised from using the AI solution

We are now able to complete the majority of audit planning with a click of a mouse, saving time that we can utilise for more important work.

# Appendix B – AI adoption in internal audit engagement testing use case

## Q. Sector of Organisation

Financial Services - Insurance

## Q. Size of Organisation (circa employee numbers)

700 Employees

## Q. Size of IA function

2 (with additional co-source)

## Q. Internal Audit Engagement Process Step

Testing / Document Review

## Q. Problem / improvement AI Use case designed to address

For an audit of Policies & Procedures, we wanted to speed up the process for reviewing policies to identify if they are:

- Consistent with policy template
- Have an owner
- Have been approved
- Have no spelling/grammatical errors

We wanted to create an agent to review a 100% sample of policies against the policy template and provide a rating for each policy.

## Q. AI Tool used

Co-Pilot

## Q. Description of steps taken to develop and implement AI tool

I created an Agent in Co-Pilot called the Internal Audit Information Navigator (I.A.I.N) Docs, which is a specialised Co-Pilot agent designed to streamline policy document reviews for the organisation.

I.A.I.N Docs (I.A.I.N D) primary role is to ensure compliance, accuracy, and consistency across organisational policy

documentation through a structured, user-focused workflow.

I.A.I.N D begins by greeting the user with a clear, professional message and instructs them to upload the policy template into the I.A.I.N Doc Template folder and transfer documents for review into the I.A.I.N Document Scanner (these are folders I had created in our SharePoint).

I.A.I.N D operates exclusively on documents in the Document Scanner, first listing all files found and confirming the count with the user. It then performs a series of checks:

- Policy Ownership – Verifies if each document includes a named policy owner in the control section, listing names where available.
- Review Dates – Extracts the last reviewed date, calculates the next review due date (12 months later), and flags overdue documents, specifying months overdue.
- Approving Committee – Confirms whether an endorsing or approving committee is documented and provides relevant details.
- Spelling and Grammar – Assesses content quality, identifying and counting any errors.
- Template Compliance – Checks for mandatory sections such as Policy Definitions, Purpose & Scope, Key Controls, Non-Compliance, Training & Communications, Reporting, Supporting Processes & Procedures, and Version Control.
- Font Consistency – Ensures font type and size match the template standards.

After each step, I.A.I.N D validates results with the user before moving forward, maintaining transparency and control.

I.A.I.N D compiles findings into a comprehensive summary table for all reviewed documents. This table includes six key compliance indicators (Policy Owner, Last Reviewed, Approving Committee, Spelling & Grammar, Format Review, Font Review) and calculates a percentage score based on the number of “Yes” results. Scores range from 0% to 100%, providing a clear performance metric for each document.

## Q. Challenges of development

I utilised the Co-Pilot chat to review the prompts in the Agent and make suggestions but often found that Co-Pilot would automatically overwrite my prompts, even when I hadn't requested it, which meant I lost prompts I had been working on which was frustrating.

## Q. How challenges were overcome

As with all prompts, the key is to be clear, so when I asked Co-Pilot to review my prompts, I asked it to also not automatically update my prompts until I had reviewed them.

## Q. Learning points from AI development

You need to make sure that your instructions are clear, and do not allow the AI tool to embellish, or look in the wrong places.

## Q. Benefits realised from using the AI solution

We are now able to review an infinite number of policies in a very short amount of time. This has had added benefits as other teams within the business can use this as a basis for developing tool to check other documentation types.

# Appendix C – AI adoption in internal audit engagement reporting use case

## Q. Sector of Organisation

Sports Betting and Casinos / Gaming

## Q. Size of Organisation (circa employee numbers)

C. 30,000

## Q. Size of IA function

40

## Q. Internal Audit Engagement Process Step

Issues / Observations consolidation and Report Writing.

## Q. Problem / improvement AI Use case designed to address

Thematic issue consolidation and report writing is a time intensive activity, which involves multiple reviews and different opinions on how to consolidate findings into thematic issues. In cases, taking weeks to strike the right balance of format, content and insights to ensure our final report meets the needs of our stakeholders and provides a consistent format in line with our methodology and writing style.

## Q. AI Tool used

In-house developed Ai tool leveraging supplier LLM.

## Q. Description of steps taken to develop and implement AI tool

Thankfully, the development and implementation of the AI Assistant has been done centrally within our business. Internal Audit only needed to customise the assistant with a standardised persona and suite of custom prompts to ensure a robust and repeatable output could be achieved.

Internal Audit were initially on the pilot for our AI Assistant and has been building and developing our Internal Audit Custom Assistant persona and prompts as new versions have been released. Initially we “trained” the assistant on our Internal Audit methodology, templates, report ratings, writing style and good examples of consolidated issues. From there, we tested a number of examples of issues / observations lists from audits and ran them through the agent to enhance the output and tweak the persona and prompts. Narrowing down to a consistent output.

We’ve also found providing the assistant additional context improves the output, and allows the assistant to not only write issues, but also the opinion, executive summary and issues, including providing a report rating and issue ratings taking into account our ratings matrix. This improves consistency in how we rate findings across different audits – an additional benefit.

Now, when our auditors have completed fieldwork and have a list of draft issues, they can simply ask the assistant to review the issues alongside the engagement memo / scope document (and any other supporting documents for additional context), and suggest consolidated issues before it writes the first version of the draft report.

## Q. Challenges of development

**Repeatability** – each time you provided the same information you would get a slightly different output.

**Readability of Content** – Depending on what you’re trying to upload, there are limitations in what the AI can do. (for example, can’t read PowerPoint documents).

**Prior knowledge** – all information is contained in a single thread, without broader context of other discussions, audits or audit / issues information.

**Limited context** – auditors still have broader contextual knowledge of work performed during the audit, and discussions help with management. Generative AI doesn’t have the “Auditor Insights” and Professional knowledge of the individual performing the work.

**Size limitations** – Using too much information at a time creates issues and crashed the earlier versions of the assistant. There were limitations and “baby steps” we needed to take to get the right outputs.

**Hallucinations** – While it’s good with language, it’s been fairly poor with accurate numbers. Frequently getting numbers and additions incorrect, which is why checking and having the “Auditor in the loop” is definitely needed.

## Q. How challenges were overcome

**Repeatability** – In the custom prompts, we’ve instructed the agent to initially provide a table summarising suggested consolidation of issues and rationale. This allows the auditor to challenge or suggest changes before it progresses with the remainder of the report to ensure output is more in line with expectations. It is also important to keep an “auditor in the loop” and only take the output as the first draft which then undergoes review and update from the auditor themselves.

**Readability** – Knowing the limitations, it’s important to ensure you use certain file types and data formats to ensure good outputs.

# Appendix C – AI adoption in internal audit engagement reporting use case (continued)

**Prior knowledge** – Our central team has released new features allowing a knowledge repository. So, we're thinking about how to structure an appropriate knowledge repository to get better knowledge and insights.

**Limited Context / Hallucinations** – Having an auditor in the loop is important to ensure sufficient context in consideration and outputs and prevent hallucinations and inaccuracies. Cleaner, structured and prepared data is also useful and taking it slow and checking results.

## Q. Learning points from AI development

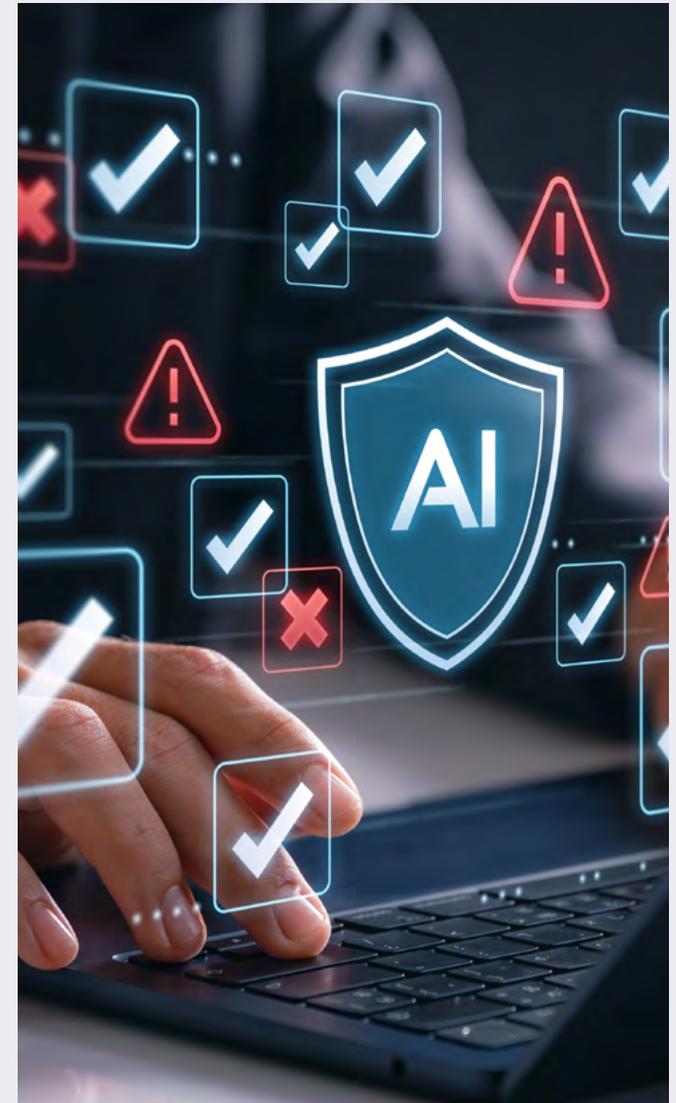
- **Try new things and explore its capabilities** – many times you're unaware of what you can get from AI and trialling new and innovative questions sometimes yields great outcomes. We had one example where we wanted to summarise issues identified by location in an appendix – AI was brilliant at providing a first draft table for this.
- **Validate outputs (always!)** – AI hallucinates, and gives incorrect information in a convincing way, even including made up references. We've had cases where it's fabricated information and made-up audit titles. So always validate information and keep auditors in the loop.
- GenAI has been **better as writing than numbers and analytics** – we've found AI to help with report writing and consolidating issues into themes. However, it struggles to provide accurate numbers in many cases even when asking simple tables / details. Always check.

## Q. Benefits realised from using the AI solution

Reporting takes anywhere from 1 – 4 weeks depending on the audit complexity, number of findings, size of internal audit team and number of iterations / reviews needed.

We've found that GenAI can significantly reduce the time taken to move from fieldwork to a draft report, now taking roughly 1 - 2 weeks instead of 2 - 4. (Estimating 2 -3 weeks saved per audit). Using AI in our team has the potential to save us up to 200 weeks reporting and review effort a year as a result – as well as providing new insights, improved quality, and more time to focus on the content.

We are genuinely excited to see how other processes can also be improved.



# Appendix D – AI adoption in internal audit engagement reporting use case

## Q. Sector of Organisation

Food Retail / FMCG (Discount Retail)

## Q. Size of Organisation (circa employee numbers)

Approx. 35000 employees in GB

## Q. Size of IA function

27 Auditors including management

## Q. Internal Audit Engagement Process Step

Audit planning and scoping, audit reporting (drafting findings and observations), fieldwork (documentation review and issue identification).

## Q. Problem / improvement AI Use case designed to address

The IA function identified recurring challenges in the consistency, clarity and objectivity of audit findings across engagements and auditors. Specifically:

- Variability in how findings were structured written and articulated
- Inconsistent use of risk-focused language versus descriptive or narrative wording
- Misunderstandings by stakeholders due to unclear or overly subjective phrasing
- Findings reflecting individual writing styles or personal interpretation rather than a standardised, process and risk-led approach.

These issues increased review effort, extended reporting cycles, and occasionally led to misalignment between audit intent and management understanding.

## Q. AI Tool used

Google Gemini (enterprise environment), Gemini Gems (customised AI assistants for IA use cases), NotebookLM (knowledge grounding and document synthesis), Google Apps Script (pilot automation- in development).

## Q. Description of steps taken to develop and implement AI tool

1. Initial exploration and controlled adoption. The IA team began using Google Gemini within a controlled corporate environment, focusing on non-sensitive content and anonymised audit examples.
2. Creation of tailored “Gems”. Custom Gemini Gems were developed for IA tasks such as drafting audit findings based on bullet-point notes, rephrasing observations into risk-based audit language, ensuring consistency with IA standards and tone.
3. Use of NotebookLM for knowledge grounding. NotebookLM was introduced to upload audit methodologies, prior reports and templates. Allow auditors to query AI against approved IA documentation, reduce the risk of hallucinations by grounding outputs in internal sources.
4. Team-wide adoption and training: over the last 3-4 months, Gemini, Gems and NotebookLM have been actively used by the full IA team, embedded into day-to-day audit work.
5. Pilot automation using Google Apps Script (trial phase): a pilot solution is currently being tested where: audit evidence images are uploaded, metadata (e.g.

title of the picture or file) is used, a draft audit finding is automatically generated based on predefined logic. This solution remains in trial and is not yet deployed in live reporting.

## Q. Challenges of development

- Data confidentiality and information security considerations
- Risk of over-reliance on AI generated wording
- Variability in output quality depending on prompt clarity
- Change management and auditor confidence in using AI tools

## Q. How challenges were overcome

Still on-going process to overcome all challenges. So far prompts and Gems were refined iteratively based on real audit use cases, knowledge grounding via NotebookLM reduced inconsistency and inaccuracies.

## Q. Learning points from AI development

Auditor training and confidence-building are as important as the technology itself. Prompt quality and structure significantly impact output usefulness.

## Q. Learning points from AI development

Reduced time spent on drafting and reworking audit findings. Improved consistency in audit language, structure and tone. Faster synthesis of large volumes of evidence. Enhanced auditor focus on judgement, risk assessment and value adding insights. Increased engagement and innovation mindset within the IA team.