AI 4 IA

AI literacy for internal auditors



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AI literacy

Ask

A task worth doing

Provide

The material it needs

Check

A result you can test

Own

The judgement you make

The assistant

Model

Context

Tools

What produced this answer?

Model

Generates a response

Context

Supplies the material

Tools

Retrieves, calculates and acts

A polished answer still needs a basis.

The mode follows the task

Conversation

Explore an idea.
Shape an argument.

Files and tools

Work from your material.
Inspect the calculation.

Workflow or agent

Complete a sequence.
Set the boundaries.

The brief

Outcome

What should this achieve?

Material

What should it use?

Standard

What counts as good?

Deliverable

What should come back?

A request

“Review this policy.”

Compare with what?
Return what?
What counts as complete?

A usable assignment

“Review this policy.”

Compare the policy with the attached requirements.

Show one row per requirement, its policy clause, and any gap. Quote the wording you rely on.

Return an Excel table with source references.

Context that earns its place

The source

Which document governs?

The relevant part

What does this task need?

The version

Which date and scope apply?

A good example

A standard you can show

Use last month’s approved summary.
Match its structure and level of detail.
Keep this month’s facts.



Work in stages

Understand

What do the sources say?

Analyse

What follows from them?

Draft

What should the reader see?

Review

What needs to change?

Confirm the direction before polishing the output.

Exact work needs a tool

SUM(amount)

Language

Interpret the material.

Code or formulas

Carry out the calculation.

Sources

Verify the claim.

Specific feedback

“Make it better.”

Keep the facts.
Remove repetition.
Use the source wording
for the exception.
Cut it to 120 words.

A different job for the reviewer

Draft

Make the case.

Review

Find unsupported claims
and missing perspectives.

Resolve the points against the source.

When AI can act



What may it read?

What may it change?

Where must it stop?

AI drafts.

The auditor verifies.

The auditor decides.

AI across the audit

Plan

Questions, risks and test ideas

Test

Mappings, reconciliations and exceptions

Report

Structure, clarity and challenge

Coverage has two directions

6

Policy clauses

41

Draft tests

Does every clause have a test?

Does every test have a clause?

The population comes first

EUR 455,840

8 bank changes

9 payments

Count both ways. Recompute from the source.

EUR 455,840

8 bank changes

9 payments

One payment

EUR 186,400

The callback used the number in the bank-change email.



A finding from confirmed facts

Criterion	The callback uses a pre-existing contact.
Condition	The callback used the number in the request.
Significance	Payments could reach an unauthorised account.

A reviewable working paper

Sources

What did you use?

Work

What did you do?

Checks

What did you verify?

Judgement

Why does the conclusion follow?

Using AI

Improve our work.

Auditing AI

Assess how the organisation governs its use.

Purpose and ownership
Data and performance
Oversight and change

Habits of an effective team

Approved tools and data

An agreed review standard

A few tested briefs

Time to compare results

One task next week

Choose a recurring task

Define a result you can check

Compare the combined effort

AI drafts.
You judge.

Questions?

