2.4 AI from the Human Perspective

The presentation will discuss how the integration of Artificial Intelligence (AI) into the Internal Audit function is not about replacing the auditor, but about increasing/focusing the human capability. By automating routine, data-heavy tasks—such as transaction testing, anomaly detection, and risk pattern analysis—AI frees auditors to focus on what they do best: delivering strategic insight, exercising judgment, and strengthening organizational trust.

We'll discuss how a human-centered approach to AI ensures technology supports, rather than dictates decisions. It's about building tools that adapt to auditors' needs, promote transparency, and enhance your decision-making. Ultimately, AI becomes a team member/partner—not a replacement—empowering internal auditors to spend more time on forward-looking analysis, stakeholder engagement, and influencing strategic direction.

As we embrace AI, the presentation will give attendees areas to think/focus on as the internal auditor evolves from gatekeeper to strategic advisor—equipped with better tools, deeper insights, and more time to focus on what matters most.