SUPERVIZOR™ Internal Audit 360° a.c.e.

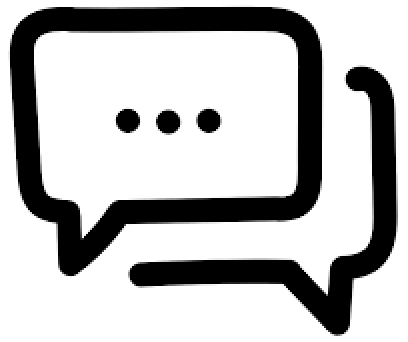
Retooling Internal Audit for an AI-Driven Future

7/21/2026 Webinar

Housekeeping

Participants are Muted

Send us your questions via Q&A



CPE Credits

Today's Speakers

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SUPERVIZOR

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Internal Audit 360°

Agenda

01 **How the internal audit toolset is changing with AI**

02 **Skills and competencies auditors need today**

03 **Roadmap: talent, tech, process redesign**

04 **Get your data AI ready**

Q&A

Polling Question #1

Where would you say you are in terms of implementing AI in Internal Audit processes?

Vision 2035:
The Internal Auditor of the Future

In a future shaped by technological innovation and collective efforts to address global challenges, the role of internal auditors will evolve into that of strategic advisors.

The strategic advisor operates within an ecosystem of interconnected digital platforms, offering real-time advisory and assurance consultations through virtual and augmented reality environments. This visionary professional utilizes quantum computing and advanced analytics to provide robust, evidence-based assurance and forecast future organizational trends with unprecedented precision. Their holistic approach blends cutting-edge technology with deep risk and controls expertise, ensuring boards not only receive accurate and strategic advice and assurance, but also insightful and personalized guidance to thrive in an ever-changing world.

As the nature and scope of audits evolve alongside the emergence of new risks, internal audit's ability to enhance an organization's capacity to create, protect, and sustain value must also adapt accordingly. By 2035, internal auditors across all levels, industries, and organization types will have the competencies and full support of stakeholders to navigate new risks and changing audit landscapes with confidence.

74% assurance 26% advisory ratio

Teams want to shift to advisory but can't free up the bandwidth from compliance testing

25% of audit teams actively use AI today

Most are still experimenting, and mostly use AI for personal productivity rather than compliance testing

19% saw budget cuts in 2025 – up from 11%

Staffing cuts almost doubled. More risk to cover, fewer people and dollars to do it

IIA Vision 2035 - 7,000+ respondents

How the internal audit toolset is changing with AI

From traditional tools to an AI-ready stack

	Traditional	**AI-ready**
Productivity	Word, Excel, PowerPoint: manual drafting and formatting	+ Microsoft 365 Copilot license: agentic edits directly in the file
System of record	GRC / audit management platform: workflow and case tracking	AI modules: system of record → system of action
Data Access	One-off exports requested from IT: testing runs on a sample	Direct data access, continuous refresh, full population testing
Analytics and insight	Manual queries and dashboard – technical skills needed + hours of investigations/sorting required	Prompt based scripting AI insight layer: AI review findings, prioritize them and extract value
Interviews and walkthroughs	Manual notes, typed up after the fact	Recorded and AI-drafted walkthrough document

Polling Question #2

What is the biggest barrier to becoming an AI-ready audit function?

Skills and competencies auditors need

IA with AI Potential

"The old-fashioned way of auditing is to find the needle in a haystack.

In the new way, I remove the haystack and I'm left with the needles. The technology allows me to remove the noise and focus on the real issues"

David Chavez, CFO for Shared Services, CVS Health

Polling Question #3

Which AI-related skill is most important for internal auditors to develop?

Roadmap: talent, tech, process redesign

Source: IIA Global Internal Audit Standards

Standard 9.2 Internal Audit Strategy

Requirements:

The chief audit executive must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders.

The internal audit strategy must include a vision, strategic objectives, and supporting initiatives for the internal audit function. An internal audit strategy helps guide the internal audit function toward the fulfillment of the internal audit mandate.

The chief audit executive must review the internal audit strategy with the board and senior management periodically.

Considerations for Implementation

To develop the vision and strategic objectives of the internal audit strategy, the chief audit executive should start by considering the organization's strategy and objectives and the expectations of the board and senior management. The chief audit executive also may consider the types of services to be performed and the expectations of other stakeholders served by the internal audit function, as agreed in the internal audit charter.

The vision describes the desired future state – in the next three to five years, for example – of the internal audit function and provides direction to help the function fulfill its mandate. The vision is also designed to inspire internal auditors to continuously improve. The strategic objectives define achievable targets to attain the vision. The supporting initiatives outline more specific tactics and steps for achieving each strategic objective.

One approach to developing a strategy is to identify and analyze the internal audit function's strengths, weaknesses, opportunities, and threats – an exercise designed to determine ways to improve the function. Another approach is to perform a gap analysis between the current and the desired states of the internal audit function.

The initiatives supporting the strategy should include:

- **Opportunities to help internal auditors develop their competencies**
- **The introduction and application of technology when it improves the internal audit function's efficiency and effectiveness.**
- **Opportunities to improve the internal audit function as a whole.**

When the chief audit executive determines the strategic objectives and supporting initiatives, the actions to be taken should be prioritized and assigned target dates.

The internal audit strategy should be adjusted whenever changes occur in the organization's strategic objectives or stakeholders' expectations. Factors that may prompt a more frequent review of the internal audit strategy include:

- Changes in the organization's strategy or the maturity of its governance, risk management, and control processes.
- Changes in the organization's policies and procedures or the laws and/or regulations to which the organization is subject.
- Changes in members of the board, senior management, or the chief audit executive.
- Results of internal and external assessments of the internal audit function.

The chief audit executive may design a timeline for implementation of the internal audit strategy and related performance measures. (See also Standard 12.2 Performance Measurement.) A periodic review of the internal audit strategy should include a discussion of the internal audit function's progress on initiatives with the board and senior management.

Examples of Evidence of Conformance

- Documented internal audit strategy, including vision, strategic objectives, and supporting initiatives.
- Minutes or correspondence from meetings with the board, senior management, and/or other stakeholders where expectations were discussed.
- Notes showing the information and analyses that informed the strategy.
- Internal audit methodologies for producing and reviewing the internal audit strategy and monitoring its implementation.
- Results of periodic self-assessments or other reviews of the progress on initiatives.

Polling Question #4

How confident are you that your audit function will be AI-ready within the next year?

Get your data AI ready

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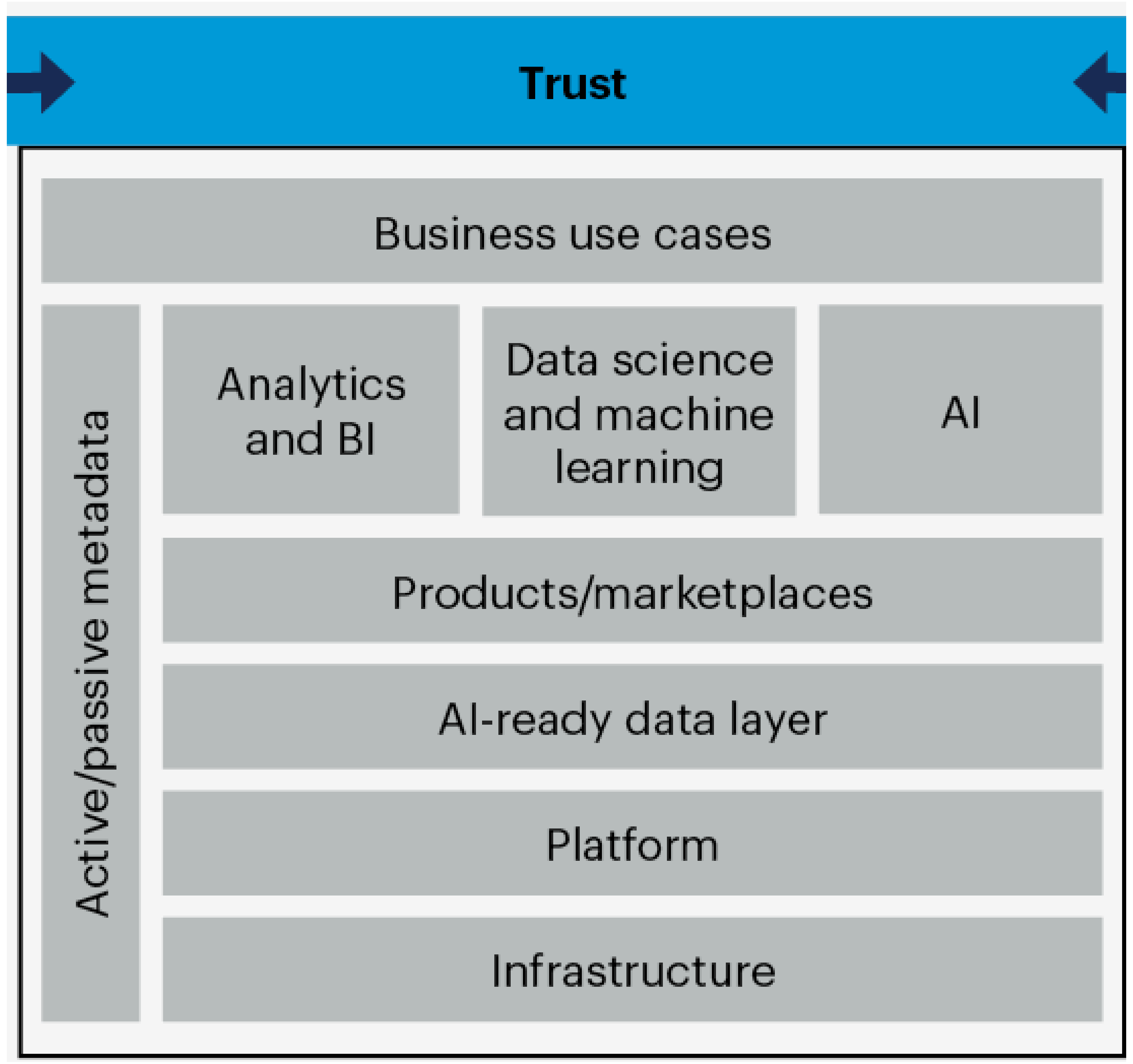
Get your data AI ready



Source: Gartner 2026

50% of AI projects fail due to poor data readiness

What does that mean for internal audit?

Challenges:
- Data quality has never officially been audit's responsibility, but we're often the ones who end up flagging it
- Getting other functions to prioritize data cleanup and standardization needs to be a deliberate push

Opportunities:
- Don't wait for perfect data maturity to start, start where you already have access
- Push for continuous access, not one-off exports
- Don't rebuild your pipeline every audit cycle
- Move from sample-based to full-population testing, powered by AI insights, prove it with one pilot, then expand to other data areas

Supervizor Technology

From Fragmented Data To Actionable Insights

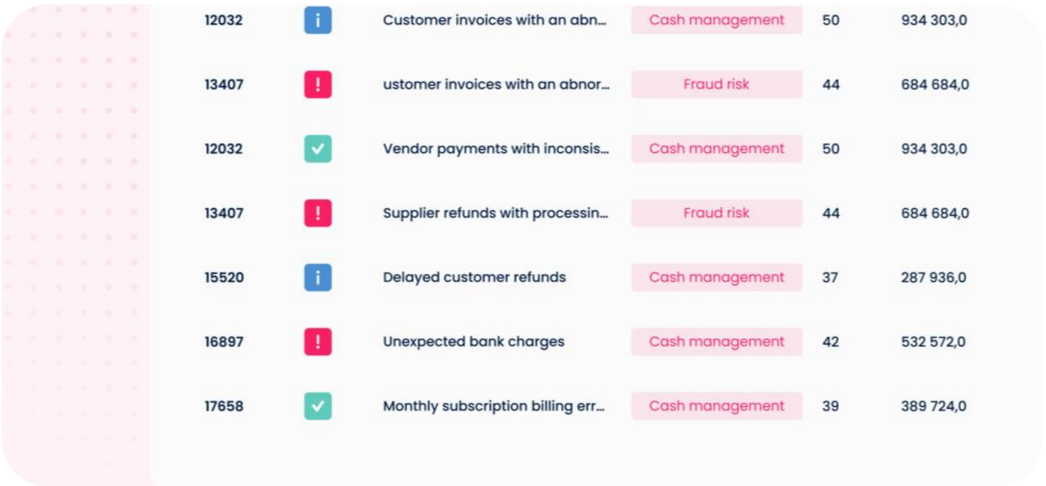
Data Ingestion from main ERP Systems

Out-of-the-box **API connections**, monthly refresh by default

Automatic Data Standardization

Supervizor Studio gives you access to all your standardized ERP data. Build dashboards, queries, no technical skills needed

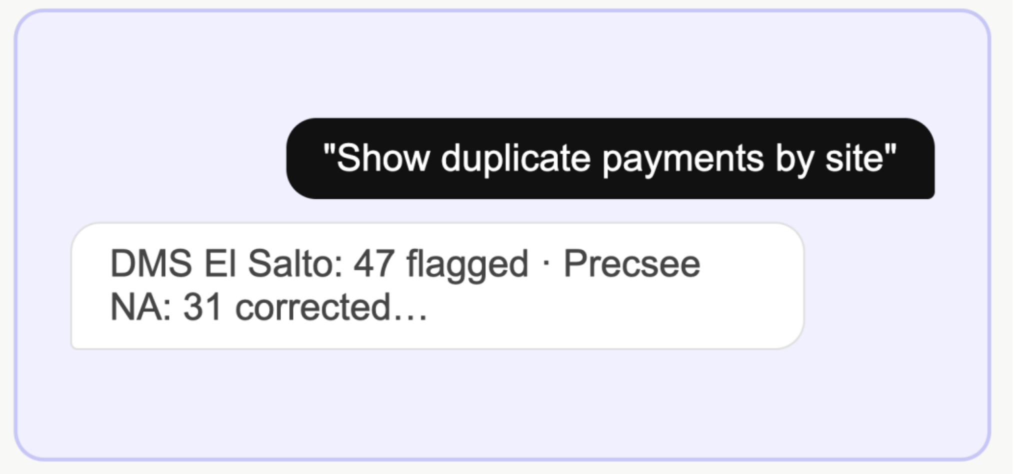
350+ Out-of-the-box Routines



Designed for internal audit, accounting, and compliance

AI Insights surfaces patterns, and business-ready recommendations

AI-Powered Intelligence



AI Xplore (MCP) connects your data to Copilot, ChatGPT, or any enterprise AI.

Live Demo

▶ Demo 1

Get your data AI ready: ERP data example

Supervizor Studio standardizes your ERP data automatically

Routines for risk detection: layer of hundred of anomaly detection routines sits on top, continuously scanning for risk across your data

▶ Demo 2

AI prompts to get audit insights:

1. **Audit plan generation**: *"I have two auditors starting on the next audit cycle. Based on the weaknesses and risks you identified, build me a draft audit plan, what should they prioritize first, and why?"*
2. **Local CFO report**: *"I'm meeting with the CFO in Brazil next week, what are the top financial risks and process weaknesses in the local accounting processes right now, what's driving them?"*
3. **Monthly trends**: *"We ran an audit on this entity in July 2025, compare the data from before and after that audit. What's improved since then, and what's still recurring?"*

Q&A

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Thank you!