



AI-Enabled Internal Audit



Executive Summary

AI-Enabled Internal Audit, co-developed with The Institute of Internal Auditors (The IIA), equips internal audit professionals to use AI across the audit lifecycle, from risk assessment and planning to reporting, monitoring, and quality review. It covers machine learning, NLP, generative AI, and predictive analytics while reinforcing professional skepticism, evidence quality, and strong documentation.

The program aligns with the Global Internal Audit Standards (2025), including Principle 9 and key Domain V standards, and incorporates ISO/IEC 42001, NIST AI RMF, and the EU AI Act. Its focus is practical application, helping professionals use AI responsibly, validate outputs, and document AI-assisted audit work effectively.

The program focuses on practical, day-to-day applications rather than general AI awareness, enabling professionals to use AI effectively, validate its outputs, and document AI-assisted audit work defensibly.

Prerequisites

- **Internal Audit Fundamentals:** Basic understanding of internal audit purpose, assurance and advisory work, risk-based auditing, controls, evidence, findings, and reporting
- **Audit Lifecycle Awareness:** General familiarity with engagement planning, risk assessment, fieldwork, testing, documentation, communication, and follow-up activities
- **Risk, Governance, and Control Knowledge:** Basic awareness of enterprise risk management, governance, compliance requirements, and control design and effectiveness
- **No Coding Required:** Advanced programming, machine learning, or data science experience is not necessary
- **Responsible AI Mindset:** Willingness to verify AI-generated outputs, exercise professional skepticism, and protect confidential, proprietary, or sensitive audit information

Exam Blueprint

Number
of Questions

50

Passing
Score

35/50 or 70%

Duration

90 Minutes

Format

**Online via AI
Proctoring platform**

Question Type

**Multiple Choice/Multiple
Response**

Exam Overview

Module	Weight
Foundations of AI in Internal Audit	18%
AI-Powered Audit Execution	22%
Data, Quality, and Professional Skepticism	16%
Industry Vertical Audit	14%
AI in Action – Practitioner Use Case Labs	14%
Leading AI-Enabled Audit Functions	16%
	100%

Certification Modules

Module 1

Foundations of AI in Internal Audit

1.1 What AI Is (and Is Not) for Internal Audit

1.2 The AI Technology Landscape: Machine Learning (ML), Natural Language Processing (NLP), Generative AI, and Predictive Analytics

1.3 How AI Is Reshaping the Profession and the Global Internal Audit Standards

1.4 Ethics, Bias, and Auditor Responsibilities with AI

1.5 The AI Maturity Spectrum: From Data Analytics to Autonomous Agents

1.6 Building Your Personal AI Toolkit Tailored to the Internal Audit Function

Module 2

AI-Powered Audit Execution

2.1 AI for Risk Assessment and Audit Planning

2.2 Continuous Auditing and Monitoring with AI

2.3 AI-Assisted Workpaper Documentation and Evidence Analysis

2.4 NLP for Contract, Policy, and Document Review

2.5 Prompting for Audit Tasks (Risk Identification and Control Testing)

2.6 Refining AI Outputs for Accuracy and Relevance

2.7 Identifying and Correcting AI Errors and Hallucinations

2.8 Documenting AI-Assisted Work to Quality Standards

Module 3

Data, Quality, and Professional Skepticism

3.1 Evaluating AI Output: When to Trust, When to Probe

3.2 Data-Quality Fundamentals for AI-Augmented Audit

3.3 Documenting AI-Assisted Work for Quality Assurance

3.4 Managing Over-Reliance and Preserving Human Judgment

3.5 The Regulatory and Standards Landscape Governing AI in Assurance

Module 4

Industry Vertical Applications

4.1 Financial Services: Credit Risk, Fraud Detection, and Compliance

4.2 Healthcare: Operations, HIPAA Compliance, and Revenue-Cycle Integrity

4.3 Manufacturing and Supply Chain: Vendor Audits and ESG Assurance

4.4 Technology and Cybersecurity: IT Controls, AI Systems, and Third-Party Risk

4.5 Government and Public Sector: Compliance, Grants, and Accountability

4.6 Energy and Utilities: Resilience and Environmental Compliance

4.7 Translating AI Audit Methods Across Sectors

Module 5

AI in Action - Practitioner Use Case Lab

5.1 Use-Case Scenarios: Fraud, IT Controls, Vendor Compliance, and ESG

5.2 Prompt Engineering for Audit Tasks

5.3 Peer Review of AI-Assisted Workpapers

5.4 Capstone Project 1: Build a Continuous Audit Exception-Review App Using Replit

5.5 Capstone Project 2: Generate and Validate an AI-Assisted Audit Checklist Using Audit Now

Module 6

Leading AI-Enabled Audit Functions

6.1 AI Adoption Strategy, Tools, and Governance Frameworks

6.2 Building a Team AI Strategy: Upskilling, Tools, Governance

6.3 Managing Change, Resistance, and Stakeholder Expectations

6.4 Coordinating AI-Enabled Assurance Across the Three Lines

6.5 Communicating AI-Driven Insights to Audit Committees and
Boards

Certification Outcome

Upon completing the AI Enabled Internal Audit certification, learners can confidently apply AI throughout the internal audit lifecycle. They can perform AI-assisted risk assessment, analyze evidence, improve workpaper documentation, validate AI outputs, apply prompt engineering techniques, and manage responsible AI adoption. Learners develop skills to assess data quality, maintain professional skepticism, support industry-specific audit requirements, and communicate AI-driven insights effectively. Through practical exercises and capstone projects, participants gain the ability to implement secure, traceable, and human-reviewed AI solutions that improve audit efficiency, assurance quality, decision-making, and organizational trust.



Market Insight

Organizations are increasing AI adoption to strengthen risk management, audit coverage, continuous monitoring, and assurance capabilities. This creates demand for professionals who can combine internal audit expertise with responsible AI skills and deliver reliable AI-enabled assurance outcomes.



Value Proposition

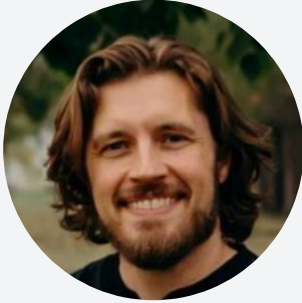
This certification combines AI capabilities with internal audit practices, enabling learners to apply automation, analytics, validation methods, and responsible AI approaches. It develops practical skills for improving audit quality, efficiency, transparency, and decision support.



Additional Features

The course includes industry case studies, practitioner use cases, hands-on projects, prompt engineering activities, AI validation techniques, audit workflows, governance frameworks, and capstone experiences designed to build practical AI Enabled Internal Audit capabilities.

AI Experts



Jason Kellington

AI Expert

As a consultant, trainer, and technical writer with more than 25 years of experience in IT, I specialize in the development and delivery of solutions focused on effective and efficient enterprise IT.



Justin Frébault

AI Expert

I'm a boutique data consultant specializing in data mesh and lakehouse solutions. I've dedicated my career to helping organizations transform their approach to data, moving beyond mere knowledge.



J Tom Kinser

AI Expert

I have over forty years of experience in software development, data engineering, management, and technical training. I am a Microsoft Certified Trainer and a software developer, holding multiple certifications.



Terumi Laskowsky

AI Expert

Country Manager for Global Consulting Services in Japan, Specialties: Information Security (Compliance, Policy, Application, Host, Network)



**The Institute of
Internal Auditors**