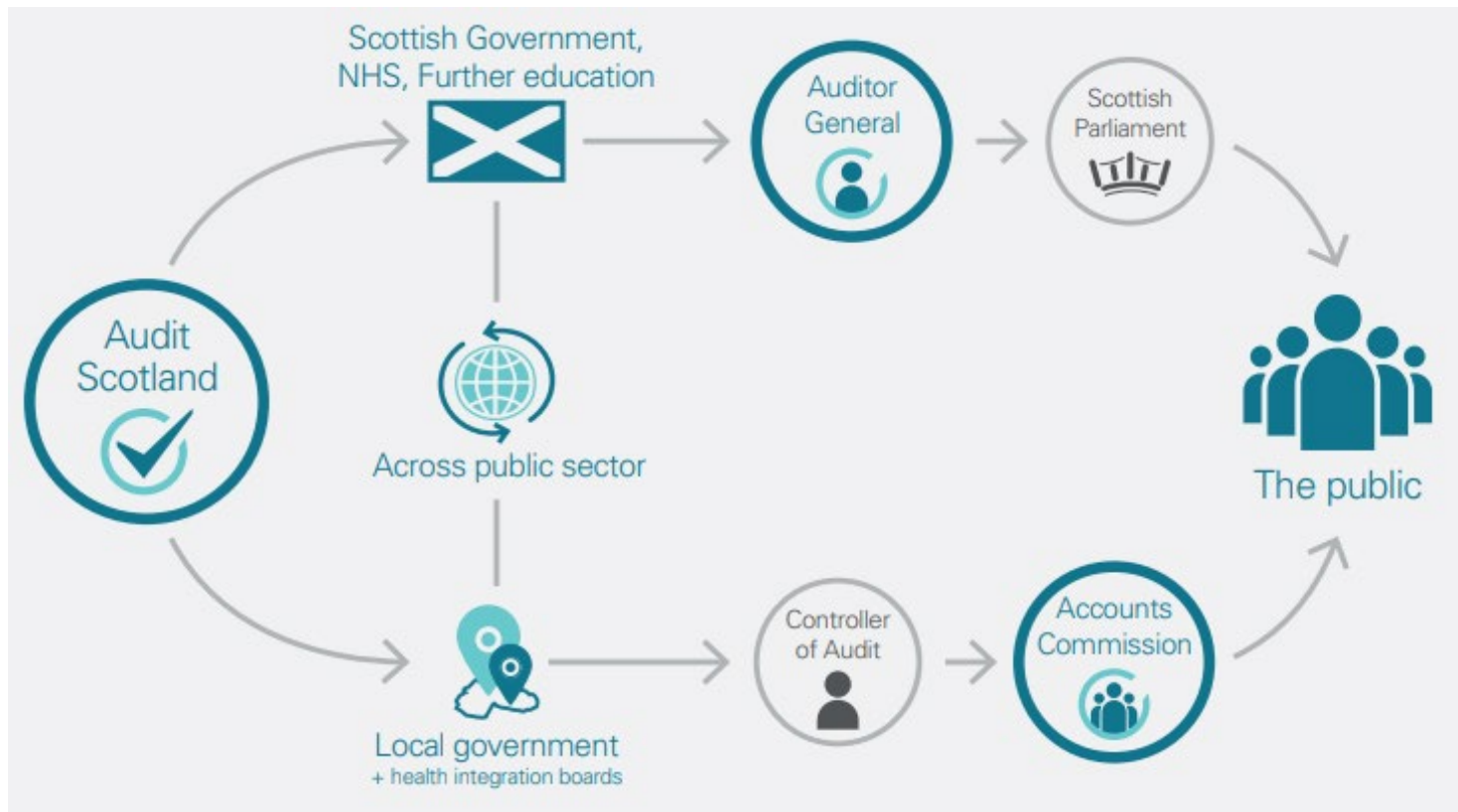


AI: readiness of audit organisations

Gemma Diamond
Director of Innovation and Transformation



Who we are





Annual audits

- 125 local government
- 85 central government
- 23 National Health Service
- 20 further education



Performance audits

- National performance audit reports
- Overview reports (NHS and local government)



Best Value Assurance

- Report on individual local authorities once every 5 years
- Annual thematic report

AI brings a wealth of opportunities for audit organisations, but are we ready and able to take the opportunities and manage the risks?

What does readiness look like?

Governance

People

Pace

Workforce

Investment

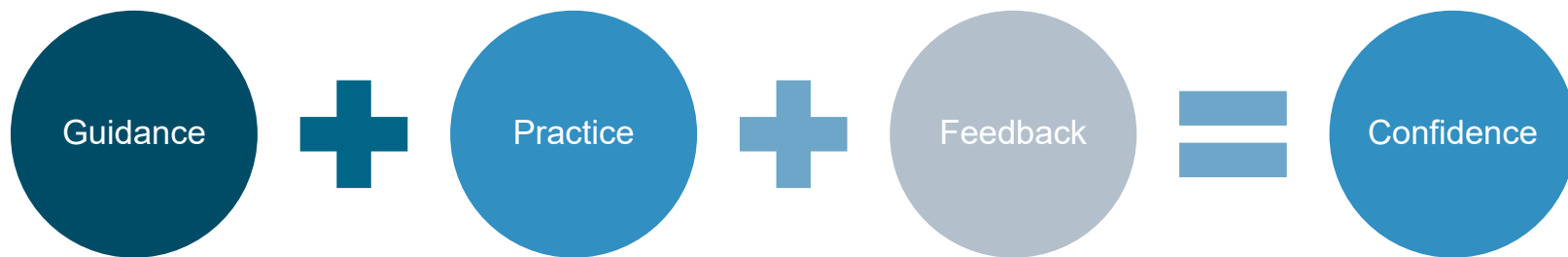
Our approach is 'curious but cautious': enable useful experimentation, with controls that match the risk



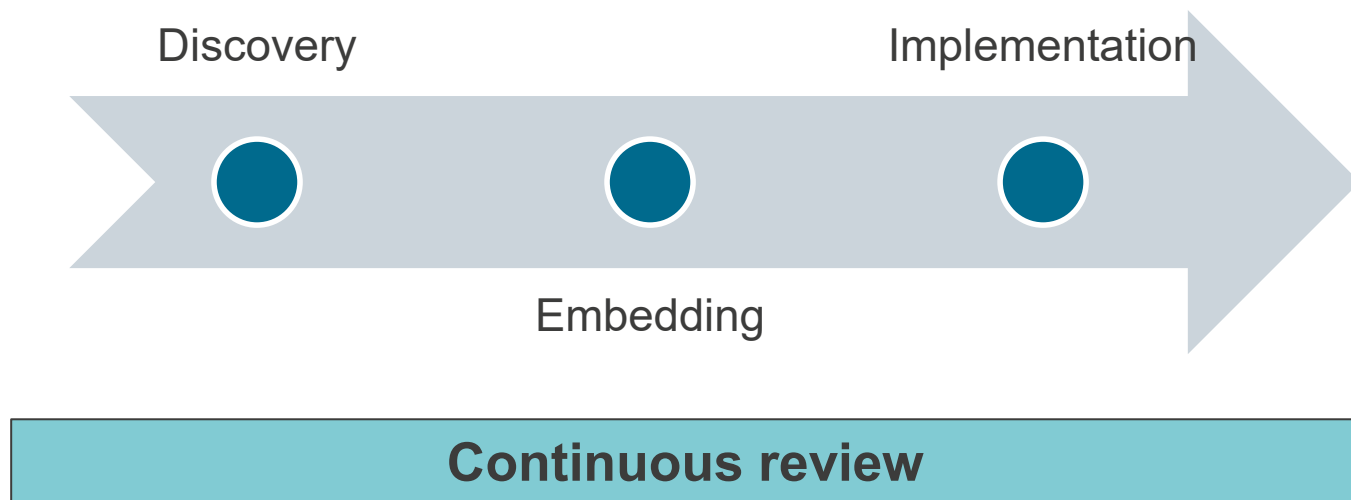
Human judgement is the governing principle

Guidance alone is not enough

Staff confidence grows through clear boundaries, real examples and opportunities to practice



The technology changes quickly. Professional standards and regulation change moves more slowly

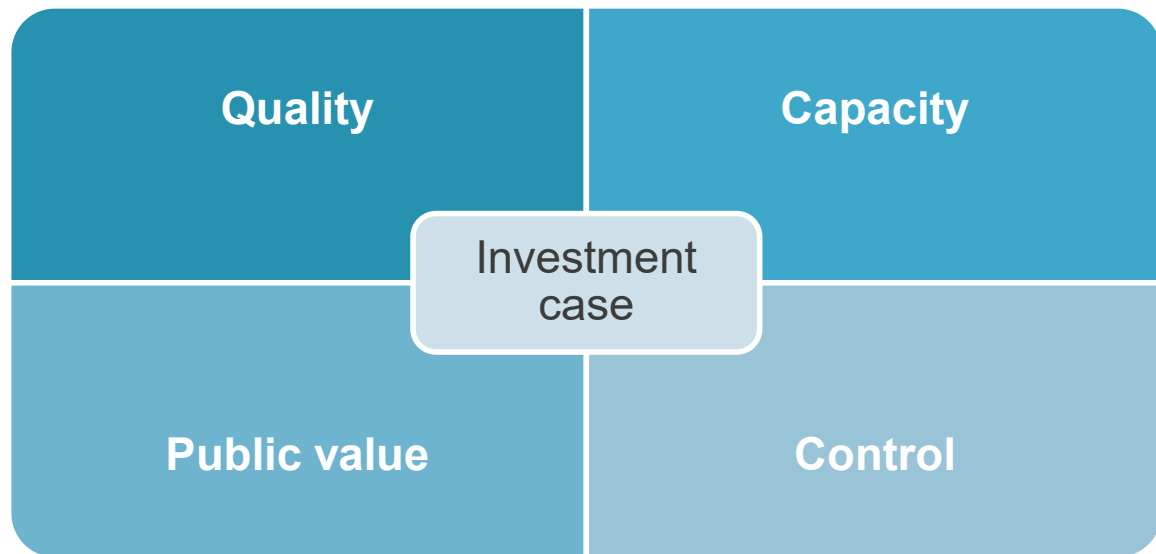


As automation handles more routine work so judgement, insight, challenge and communication become more important

Remains core	Becomes widespread
Audit expertise	Digital fluency
• Understand the evidence • Take responsibility for conclusions	• Data, AI, governance and ethics • Across every grade and role

Plan now; build specialist capability proportionately as demand becomes clearer

The investment case is not simply 'buy technology to make efficiencies'



Share expertise

Share evidence

Solve common problems

Thank you

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