

AI and leadership in public audit

AI starts at home

People, data and leadership

Towards smarter auditing: the foundations for using AI rigorously, securely and in the public interest

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Auditing Chamber of Aragon: all work is done in-house



814

local public entities required to submit accounts at year-end 2025



3

members of the Council, the Chamber's governing body



30

public employees carry out all the audit work

The Council's commitment

Committed to AI, with more groundwork to do

This is more than a promise: the Council is already supporting AI in practical, professional ways.

- **Two areas of application**

Auditing and the cross-cutting work of general secretariats.

- **What AI can do**

Analyse large datasets, find patterns and automate tasks.

- **Governance is not yet established**

Acknowledging this helps us make informed progress.



The institution first, then the tool

The usual approach

What can AI do for auditing?

- Starts with technology: scale, patterns and automation
- Promises better planning and new insights into risk
- Confuses technical potential with foundations still to be built



New approach

Is the institution ready?

- Use AI rigorously, securely and in the public interest
- Identify what is still needed to make informed progress
- Treat technology as a practical process, not an abstract promise

— Institutional readiness, not the tool, determines whether AI delivers public value

The central idea

AI starts with leadership, data and people

Without these foundations, AI speeds up processes but does not improve judgement, trust or public value



Leadership

First foundation: supportive leadership and human oversight



Data

Second foundation: well-governed data before powerful algorithms



People

Third foundation: skills for AI-assisted auditing



The audit function

AI raises the bar rather than replacing auditors

An institution changes by building skills, redesigning processes and improving decisions, not simply by acquiring a tool.

- **Promising uses**

Classify documents, detect anomalies and cross-check sources

- **Responsibilities remain unchanged**

Independence, objectivity, traceability and professional judgement

- **The auditor we need**

Better questions, awareness of bias and defensible conclusions

Professional judgement remains the basis for a credible result

Leadership means enabling, not delegating

Change cannot be delegated to IT or achieved through an instruction alone: it needs clear priorities and support for learning.

- **Enabling teams**

Test, verify and improve uses that add value to auditing

- **Addressing concerns**

Fear of replacement, surveillance or loss of autonomy

- **Automate tasks without replacing people**

Less routine work, more analysis, evidence checks and judgement

Supportive leadership: learning, connecting knowledge and sharing difficulties



Building our data foundations

These are goals, not achievements: data governance is not yet established.

Five essential elements

01

Reliable source

Where data is held
and how it is updated

Which data is
authoritative?

02

Clear ownership

Quality, controls and
traceability

Who is
accountable?

03

Shared taxonomy

Skills, roles, projects
and training

Do we speak the
same language?

04

Security and interoperability

Access for the
processes that need it

Who needs
access?

05

Accountability

Which data, how it is
processed and its
limits

Can we explain it?



Data that serves people: good governance helps identify skills gaps, plan succession and allocate resources better.
That is what starting at home means.

Governance through practical measures

Secure, explainable and reproducible innovation: bureaucracy must not hold it back

Before enabling AI  Risk assessment Assess risks before enabling any use of AI within the institution.	Authorised uses  Internal rules for use Clearly define which uses of AI are authorised and which are not.
Traceability  Activity logging Record AI use so that results can be explained and reproduced.	Where needed  Anonymisation Apply data anonymisation procedures where necessary.

— No AI output is used in management or auditing without human validation

Three decisions about people

AI-assisted auditing means developing the workforce, not just filling vacancies

01

Understand existing capabilities

Beyond qualifications: sector experience, data, systems and potential

02

Plan for hybrid roles

Combine audit, analytics, IT, cybersecurity and data skills.
Plan for retirements

03

Make continuous learning part of institutional policy

A lasting policy linked to real work, rather than isolated training events

Adopting AI in everyday work

Everyday work needs

Auditing

Check the consistency of accounts
Help analyse auditees' responses

...

General Secretariat

Summarise legislation
Draft meeting minutes

...

Gartner warns: restricting AI use can shift it to personal devices.

Shadow AI

Use of AI tools or accounts outside the institution's authorisation and controls.

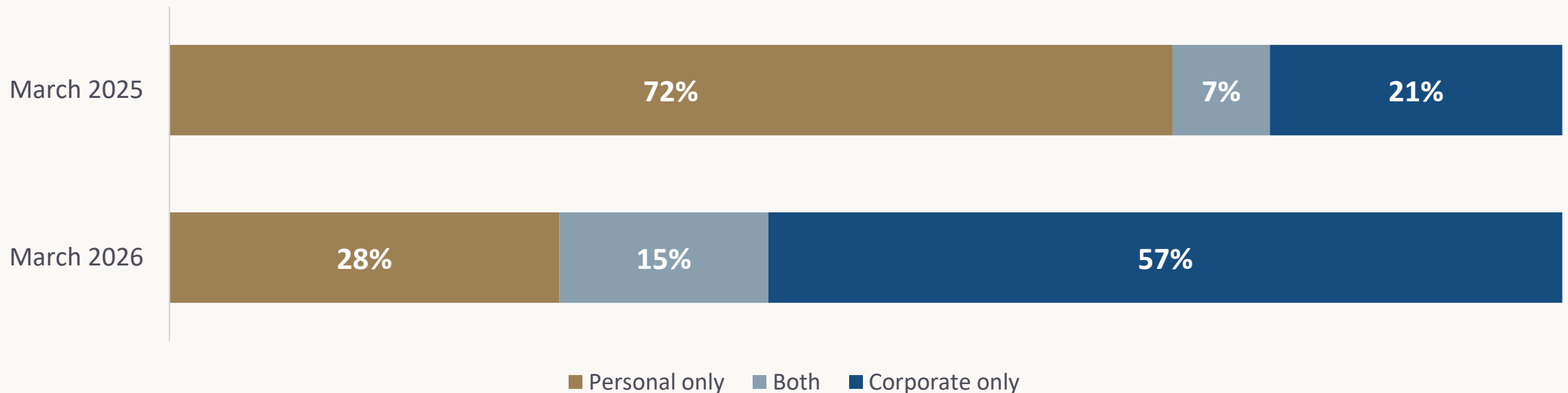
49%

report using unauthorised AI
at work

BlackFog · 2,000 employees · US and UK · January 2026

Corporate AI gains ground alongside personal AI

AI users in European organisations using Netskope



Corporate tools gain ground, while combined use persists

Netskope: March 2025–March 2026.

Leadership support is associated with more frequent use

82%

With clear leadership support

41%

Without clear leadership support

People who use AI daily or several times a week

Leadership includes explaining when to use AI and helping people apply it

Regular use came with hands-on support

May 2025

First training course

5 hours of introductory material, prompts and audit exercises.

March–April 2026

Second training course

20 hours on AI, data and applications in auditing.

**Summer and
September**

Hands-on support to get started

Brief individual or group sessions to get started with Copilot.
Help with real tasks and specific questions.

The courses provided a foundation. On their own, they did not establish a habit.

Guidance on using Copilot

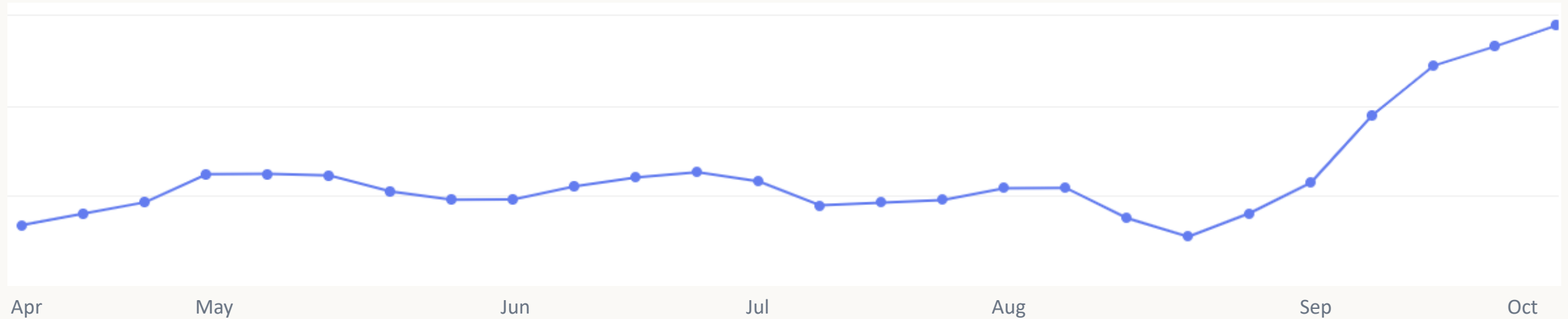
The tool was available. People needed guidance on how to use it.

Authorised tool	Copilot with a corporate account and enterprise data protection.
Getting started	Access, Office integration and response modes.
Data and files	Data protection and managing attachments in OneDrive.
Essential guidance	Review and verify, minimise data and avoid personal accounts.

Immediate guidance while we prepare training and guidelines for AI use

More Copilot use, with other AI tools becoming less prevalent

Copilot actions



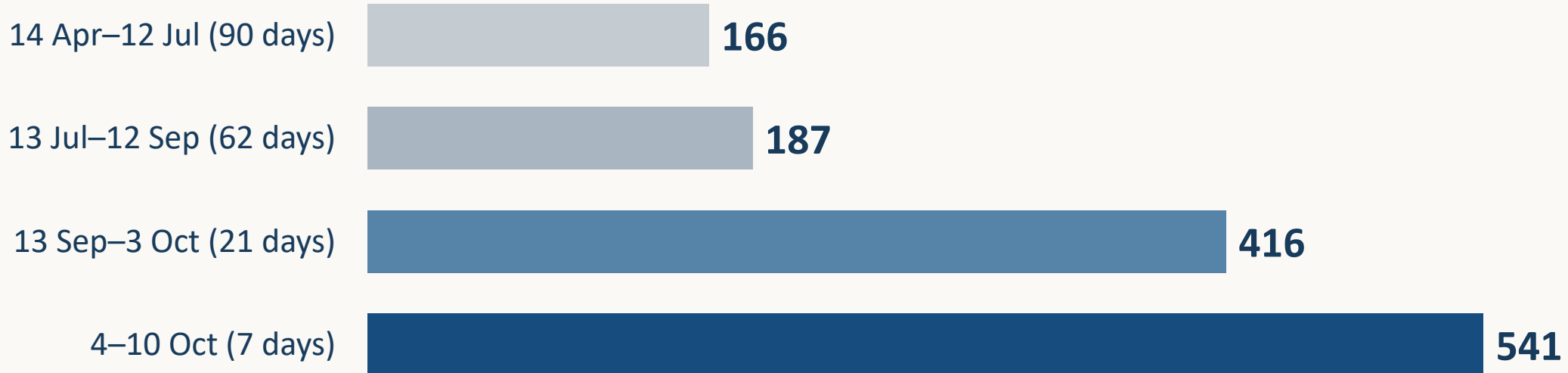
Microsoft Viva Insights · up to 7 October 2026.

Other AI tools

The presence of other AI tools is 45% lower than the average for the last three months.

Copilot use continues to increase

Average prompts per week



Latest week: 30% above the average for the previous three weeks

Averages per 7 calendar days.

Source: Microsoft reports for 7, 28, 90 and 180 days. Data as at 10 October 2026.

One audit test, two auditor decisions

Checking the consistency of 2025 annual accounts with Copilot

Audited entity 1: confirmed finding

AI response

Receipts and payments do not reconcile with net cash flow from operating activities.

Corroboration by the auditor

The auditor cross-checks the components of the financial statement.

Outcome

The finding is included in the audit report.

The auditor corroborates the results and decides what to include in the report.

Audited entity 2: alert dismissed

AI response

Copilot flags a procurement total as incorrect.

Corroboration by the auditor

The heading limits those columns to the open procedure.

Outcome

Correct total. The auditor dismisses the alert.

In-house training based on our own audit tests

Learning to use AI with sound judgement in each team's work

The audit team's role

Objectives, data and working documents.
Prompt design and validation. Corroboration of results.

The IT team's role

Sets up the environment and permissions.
Helps refine prompts and resolve difficulties in using the tool.

A documented test that another team can review, adapt and rerun.

AI literacy tailored to the working context · Article 4 of the EU AI Act

A shared library of audit tests

Audit teams carry out similar tests that can be documented and reused.

Objective and scope

What we want to check and within what scope.

Prompt and input data

Reusable instructions and the data required.

Tool and version

Environment, model and test date.

Results, corroboration and limitations

Results obtained, corroborating evidence and limitations. Dismissed alerts and the reasons for dismissal.

Spanish guidance GPF-OCEX 5371* provides for libraries of validated prompts

* Practical guidance on generative AI in auditing by Spain's regional audit institutions.

Our proposal: document audit tests so that other teams can review, adapt and reuse them.

Shared learning among audit institutions

Spanish regional audit institutions, many of which use Copilot, could provide a starting point.

We can share documented audit tests and the prompts used.

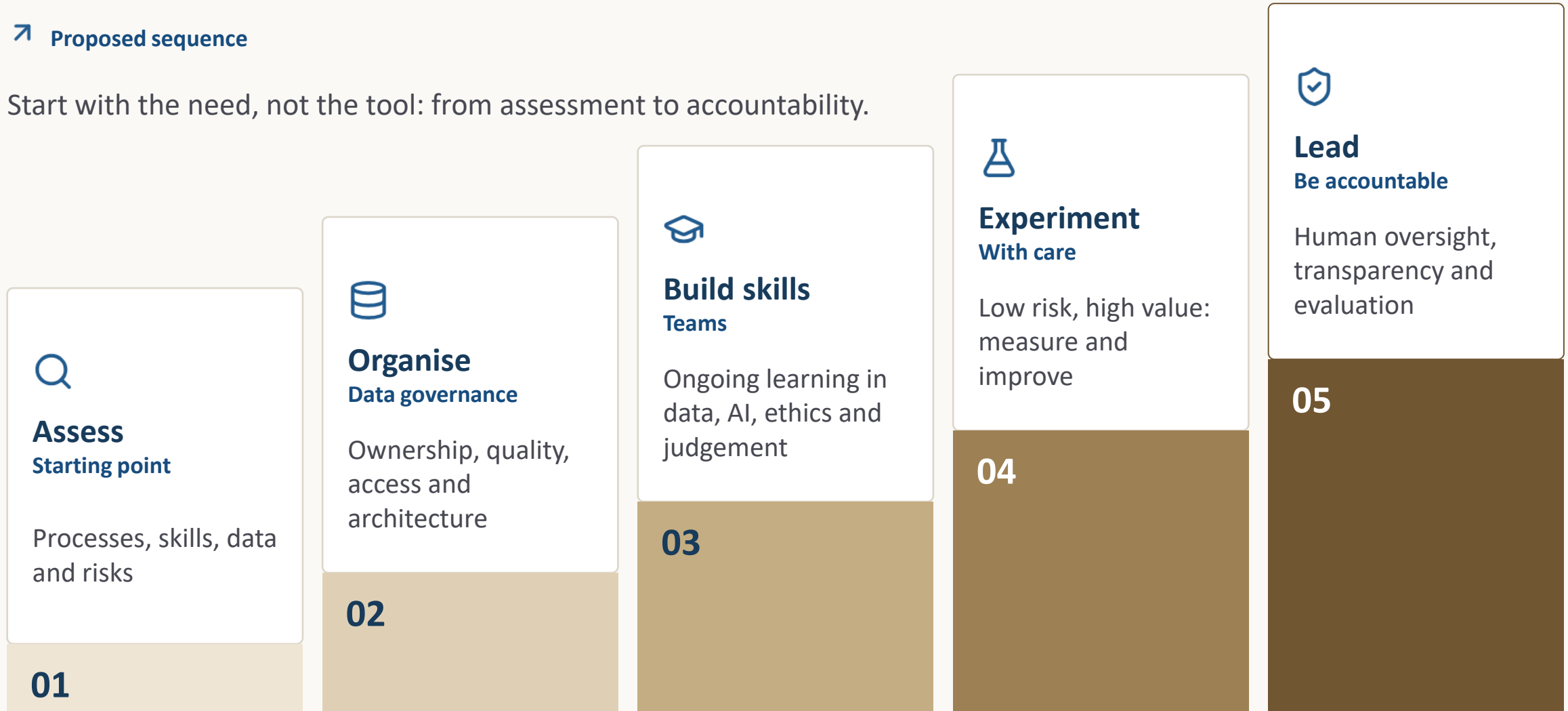
Joint sessions for auditors and IT staff to review, adapt and rerun these tests.

Validation of prompt design and corroboration of results in line with GPF-OCEX 5371.

Getting our house in order: five steps

➤ Proposed sequence

Start with the need, not the tool: from assessment to accountability.



An institution that puts its house in order

audits with independence and rigour

More than ready to use AI: better equipped to fulfil its audit mandate and deliver public value.

Rigour before speed

Reliable data, clear rules and human validation make each AI output explainable and defensible.

More time for judgement

The aim is to free up time for in-depth analysis and cross-checking evidence, rather than replace people.

Cooperation across institutions

Sharing experience, training and methodological principles avoids duplication and strengthens the credibility of public audit.

Thank you

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