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NXTGEN AUDITOR

Surviving the AI Impact



20



24

20



26

NxtGenAuditor is a mindset.



1

BEING HUMAN

2

TECH-SAVVINESS

3

EXECUTION



Build trust in governance! | **zapliance**

Being human

- For human trust in governance.
- Subjectivity rules human interaction
- Make audit a human experience

AUDIT IS HUMAN BUSINESS FIRST!



DR. RAINER LENZ

Corporate Audit
and Financial Expert



BARRIE ENSLIN

Internal Audit
and Financial Expert



FOREWORDS BY
MERVYN KING, SC and KATO FLANT

**THE GARDENER OF
GOVERNANCE**
A CALL TO ACTION FOR EFFECTIVE
INTERNAL AUDITING

Rainer Lenz and Barrie Enslin

2

Build trust in governance! | **zapliance**

Tech- savviness

- Embrace Intellectual Playfulness.
- Always invite AI to the table.
- Treat AI like a human.

AI IS DEMOCRATIZING TECHNOLOGY!



You will
never ~~walk~~ audit
alone.

3

Build trust in governance! | **zapliance**

- Total ownership:
own the audit results.
- Customer centricity.
- Think beyond independence.

Execution

ASSURE. BUILD. CONSULT.

3 real-life cases

1 THE BOYS OF AUDIT

2 SME WORKING GROUP BY DIIR

3 BRING VALUE TO BUSINESS

- Ask deeper questions
- Provide actionable results
- Real case: Manual Journal Entries

01

**The boys
of audit**







BEING HUMAN

Connect with the open-minded auditcommunity.



KAREM OBEID



ROBERT BERRY



ALEX RUEHLE



2

TECH- SAVVINESS

Be AI-curious and playful. Gain street credibility. Learn what does not work.

3

EXECUTION

Focus on producing an imperfect result.

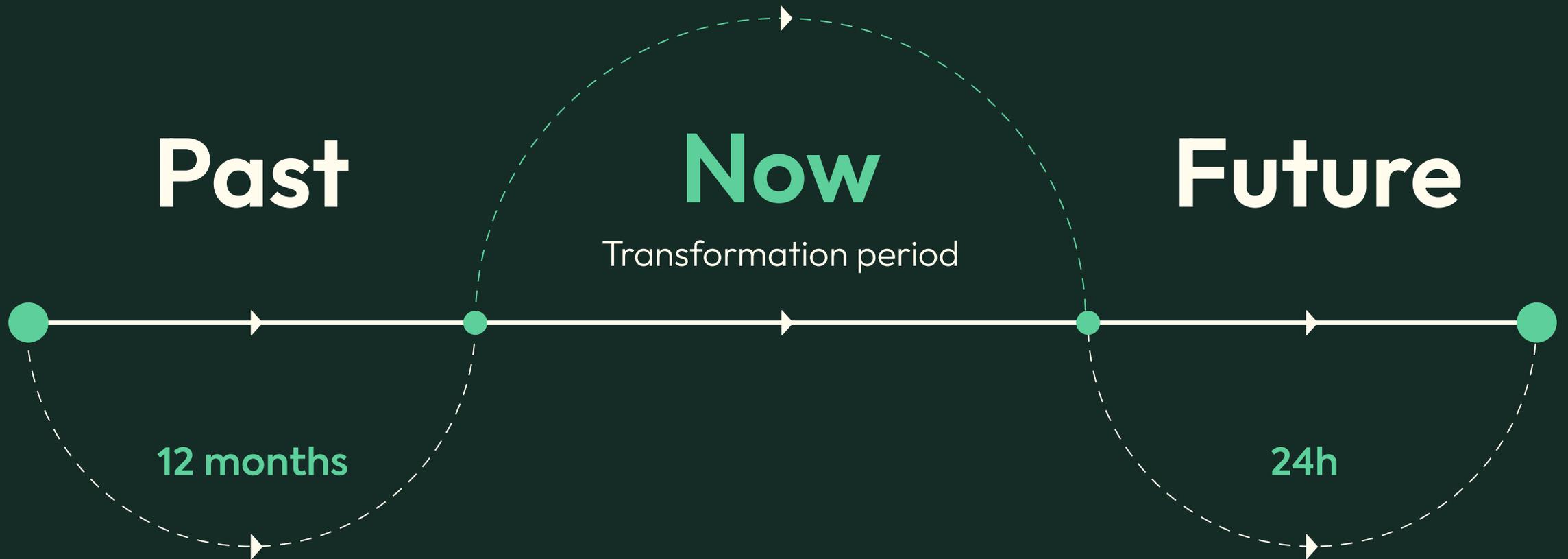
02

**DIIR SME
Working
Group**



What is your average time from last interview to issuing first draft report??

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What is your average time from last interview to issuing first draft report?

Less than 5 days

Less than 1 month

Less than 3 months

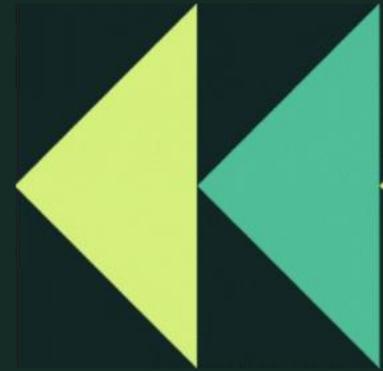
Less than 6 months

> 6 months

Your name will not be shared | 0 votes



What happened at
DIIR Working Group
SME (German Institute of Internal Audit)
and why it matters



DIIR Working Group SME: Human Skills in Internal Audit

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Deutsches Institut für
Interne Revision e.V. **DIIR**



GROUP 1

led by Silke Becker

Topic: Professional diligence
and critical thinking



GROUP 2

led by Alexander Ruehle

Topic: Special skills
in the use of new technology



GROUP 3

led by Christian Sandmann

Topic: Communication skills



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Deutsches Institut für
Interne Revision e.V. **DIIR**



DIIR Working Group SME: Human Skills in Internal Audit

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GROUP 4

led by Joel Behrend

Topic: Integrity & Courage



GROUP 5

led by Carolin Morlock

Topic: Problem solving skills



GROUP 6

led by Andre Ludwig

Topic: Situational
behavior & empathy

1 TRANSCRIPTION

- Teams 
- Sally 

2 IMAGE GENERATION

- Chat GPT 

3 IMAGE GENERATION

- Sora 

4 AI zapbot.zapliance.com

- AI Document Intelligence for information extraction from documents.
- Azure OpenAI: GPT-4o
- Azure AI: Text to Speech – Text to Avatar (audio and video generation)

5 DOCUMENTATION

- Word 
- PowerPoint 
- PDF 

6 MUSIC GENERATION

- TopmediAI 



PODCAST
Group 1



SONG
Group 3



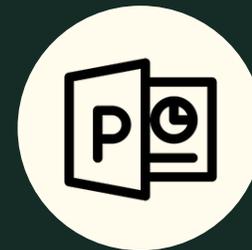
PICTURE BOOK
WITH A
VIDEOPODCAST
Group 5



PUBLISHED
JOB POSITION
Group 2



HANDBOOK
Group 4



PPT PRESENTATION
Group 6



Handbook

Group 4

DIIR-insights: ESG in der Internen Revision

1. Verstehen, was Integrität und Mut schützt

1. Kenntnis der Standards
2. Vorbildfunktion
3. Bewusstsein schaffen

2. Umgang mit schwierigen Konflikt- und Dilemmasituationen

1. Frühzeitige Kommunikation
2. Rückendeckung suchen
3. Sachlich bleiben

3. Förderung von Integrität und Mut im Team

1. Offene Kultur schaffen
2. Schulungen anbieten
3. Sachlich bleiben

4. Umgang mit Druck und Repressalien

1. Standards am Schutzschild
2. Dialog suchen
3. Grenzen erkennen

5. Förderung von Mut und Integrität durch Vorbildfunktion

1. Mut vorleben
2. Fehlerkultur etablieren
3. Ermutigung

6. Umgang mit ethischen Dilemmas

1. Faktensbasiert handeln
2. Beratung einholen
3. Langfristige Perspektive

DIIR-insights: ESG in der Internen Revision

Schritt 5: Förderung von Mut und Integrität durch Vorbildfunktion

1. **Mut vorleben!** Zeigen Sie selbst Mut und Integrität in schwierigen Situationen, um Ihr Team zu inspirieren.
2. **Fehlerkultur etablieren!** Fordern Sie eine Kultur, in der Fehler offen angesprochen und als Lernchance genutzt werden.
3. **Ermutigung!** Motivieren Sie Ihr Team, auch in schwierigen Situationen integer und mutig zu handeln.

DIIR-insights: ESG in der Internen Revision

KONFLIKTSICHERHEITSHANDBUCH FÜR INNENREVISOREN

Schritt 1: Verstehen, was Integrität und Mut schützt

1. Kenntnis der Standards, Wachen Sie sich vor... (text partially obscured)
2. Vorbildfunktion... (text partially obscured)
3. Bewusstsein schaffen... (text partially obscured)

Schritt 2: Umgang mit Druck und Repressalien

1. Standards am Schutzschild
2. Dialog suchen
3. Grenzen erkennen

Schritt 3: Förderung von Integrität und Mut im Team

1. Offene Kultur schaffen... (text partially obscured)
2. Schulungen anbieten... (text partially obscured)
3. Sachlich bleiben... (text partially obscured)

Schritt 4: Umgang mit Druck und Repressalien

1. Standards am Schutzschild... (text partially obscured)
2. Dialog suchen... (text partially obscured)
3. Grenzen erkennen... (text partially obscured)

Schritt 5: Förderung von Mut und Integrität

1. Mut vorleben... (text partially obscured)
2. Fehlerkultur etablieren... (text partially obscured)
3. Ermutigung... (text partially obscured)

Key Takeaways from DIIR Working Group SME

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Deutsches Institut für
Interne Revision e.V. **DIIR**

1

BEING HUMAN

Back to the roots of Audit: Audire
= Listen to understand (challenges).

2

TECH-SAVVINESS

Prepare a safe „Audit playground“.

3

EXECUTION

Backward induction: Plan backwards
to derive the necessary outputs for every step.



Scan the code for the full guide on
how to set up your own Playground.

03

**Value to
Business –
Executable
Audit Results**



zapliance | The Process

- ✓ Fast
- ✓ Less false positives
- ✓ Start using immediately



Prep and local data extraction

SAP Data AI

Document AI

Hitlist

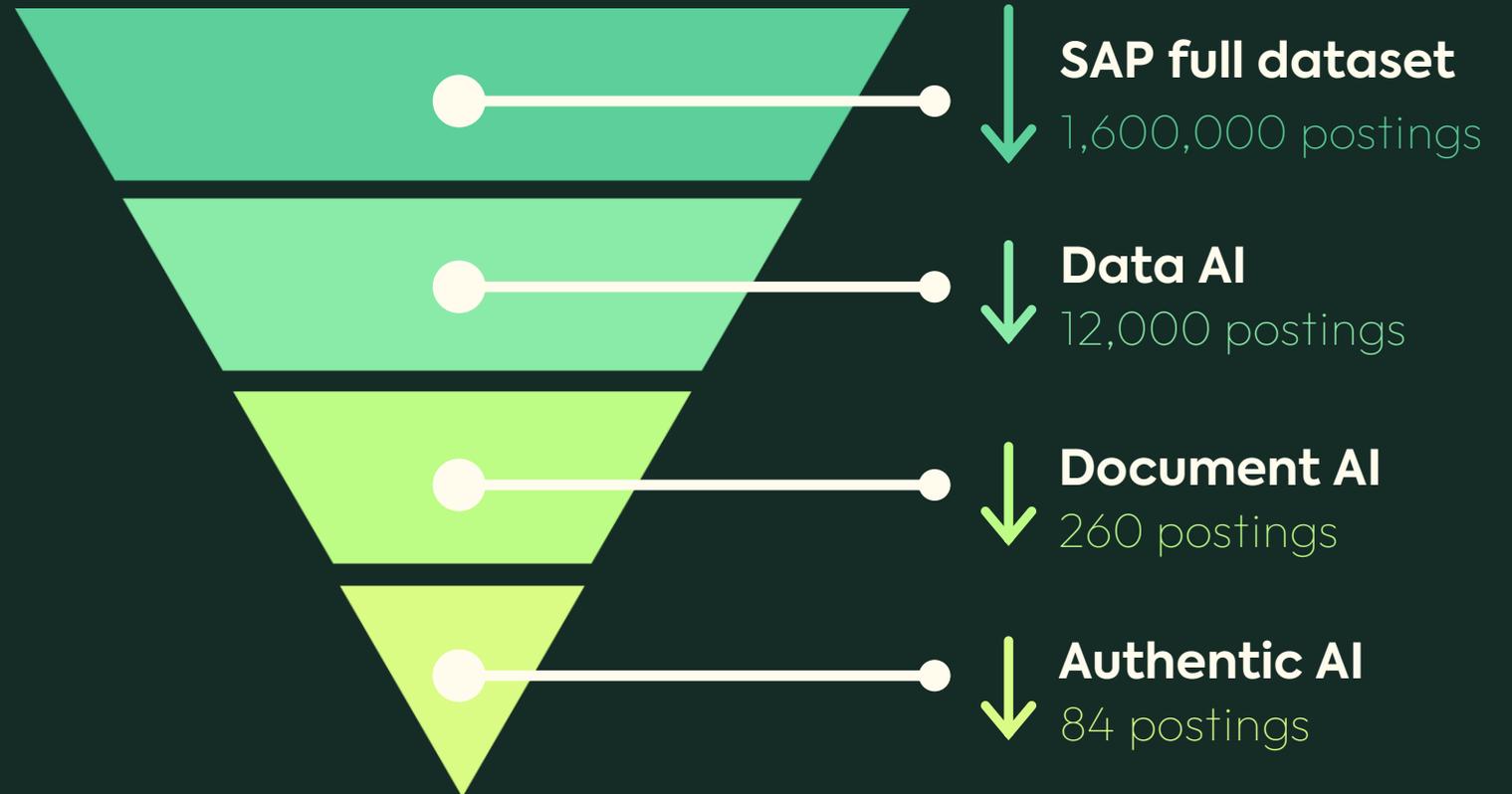
Authentic Intelligence

zapliance | Triple AI example

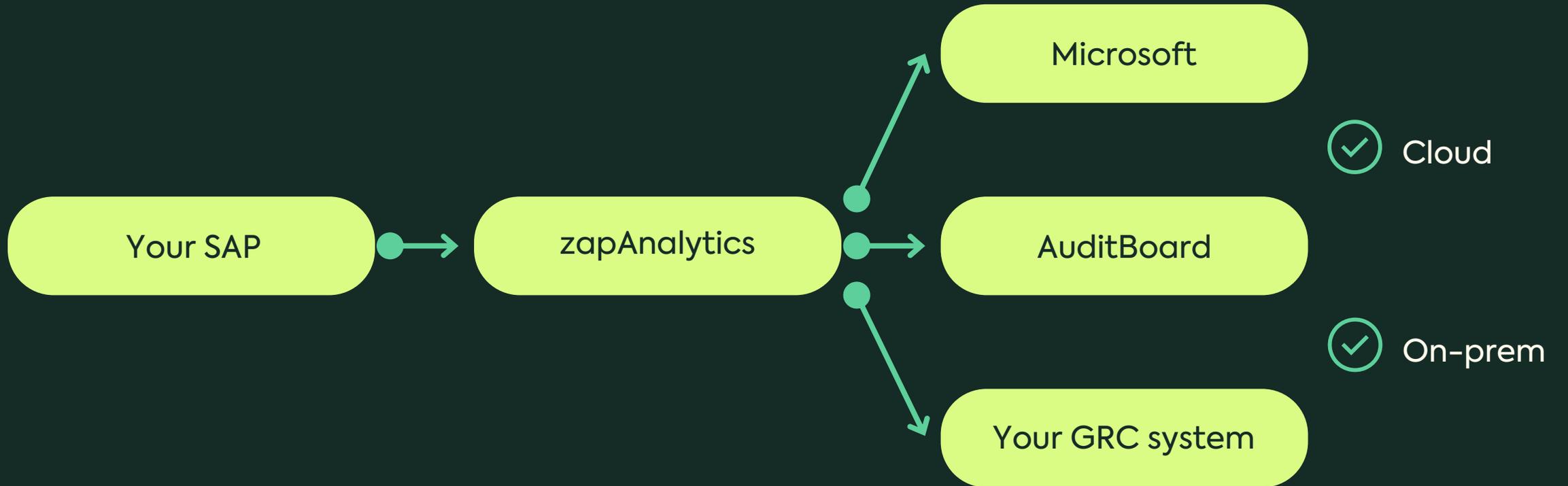
Let's assume you have 1,600,000 postings in your SAP FI.

Each layer of AI analysis eliminates false positives.

Your professionals will receive a small, manageable number of samples to validate.



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zapliance | Manual Journal Entries

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Company:

Fiscal year:

Process, Process step:

Document type:

Transaction co...:

User type:

Number of documents: 230.947

Doc amount: -3.223,26

11.602.468,93

Currency:

Automatic:

Inter company:

[Reset Filter](#)

Number of automated postings

Company	1001			
Fiscal year	2015	2016	2017	
Process	MANUAL	MANUAL	MANUAL	
Accounting	92.902 (71.5%)	65.873 (40.4%)	72.172 (16.1%)	
Transfer of Receivables to Payables	37 (100.0%)	39 (100.0%)	35 (100.0%)	
AB - Accounting document	5 (100.0%)	5 (100.0%)	4 (100.0%)	
DZ - payment/ -difference	32 (100.0%)	33 (100.0%)	25 (100.0%)	
KZ - Vendor payment			1 (100.0%)	
NA - Clearing document		1 (100.0%)	5 (100.0%)	
General Accounting	92.865 (71.5%)	65.834 (40.3%)	72.137 (16.1%)	
AA - Asset posting		11 (100.0%)	20 (100.0%)	
AB - Accounting document	9.032 (100.0%)	8.771 (100.0%)	8.920 (100.0%)	
DZ - payment/ -difference	409 (100.0%)	344 (100.0%)	350 (100.0%)	
II - Cash-Pool Transfer	7.307 (100.0%)	7.432 (100.0%)	7.749 (100.0%)	
KA - Vendor document		2 (100.0%)	1 (100.0%)	
KG - Vendor credit memo		1 (100.0%)		
KK - Accr. document	150 (100.0%)	177 (100.0%)	189 (100.0%)	
KR - Vendor invoice	19 (100.0%)	17 (100.0%)	7 (100.0%)	
KZ - Vendor payment	1.282 (100.0%)	1.171 (100.0%)	1.224 (100.0%)	
NA - Clearing document	40.042 (100.0%)	39.139 (100.0%)	40.373 (100.0%)	
RE - Vendor Invoice			1 (100.0%)	
RF - Readsoft FI Invoice	3 (100.0%)	53 (100.0%)	47 (100.0%)	
SA - G/L account document	187 (100.0%)	369 (99.5%)	691 (4.8%)	
SK - Cash document			82 (100.0%)	
WP - Work in process	34.434 (48.4%)	8.347 (17.2%)	12.483 (19.9%)	
Gesamt	92.902 (71.5%)	65.873 (40.4%)	72.172 (16.1%)	

zapliance | Manual Journal Entries

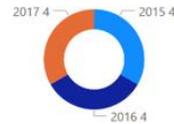
Indicators

4

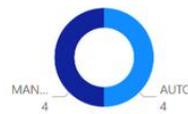
By Company Code



By Fiscal Year



By Automation



By Intercompany



By Process



Company	1001		
Fiscal year	2015	2016	2017
Process	MANUAL	MANUAL	MANUAL
Accounting	92.902 (71.5%)	65.873 (40.4%)	72.172 (16.1%)
Fixed Assets	348 (19.1%)	455 (27.5%)	532 (32.5%)
Procurement	95.201 (60.6%)	132.995 (67.4%)	124.990 (67.1%)
Purchase Requisition	15.716 (96.2%)	19.251 (96.8%)	10.332 (93.9%)
Purchase Order	15.850 (100.0%)	16.576 (100.0%)	7.797 (100.0%)
Accounts Payable	11.577 (35.8%)	12.557 (36.7%)	13.811 (38.4%)
AB - Accounting document	42 (100.0%)	78 (74.3%)	21 (87.5%)
DR - Customer invoice	2 (100.0%)		
KA - Vendor document	44 (100.0%)	57 (100.0%)	51 (100.0%)
KG - Vendor credit memo	235 (100.0%)	229 (100.0%)	241 (100.0%)
KK - Accr. document	9 (100.0%)	3 (100.0%)	1 (100.0%)
KR - Vendor invoice	2.990 (100.0%)	2.981 (100.0%)	2.795 (100.0%)
KZ - Vendor payment	16 (100.0%)		4 (100.0%)
NA - Clearing document	17 (100.0%)	110 (100.0%)	413 (100.0%)
RF - Readsoft FI Invoice	229 (100.0%)	9.058 (100.0%)	10.253 (100.0%)
RM - Readsoft MM Invoice		1 (0.0%)	
SA - G/L account document	7.957 (100.0%)		
ZP - Payment posting	36 (100.0%)	40 (100.0%)	32 (100.0%)
Payment	17.336 (100.0%)	17.860 (100.0%)	18.241 (100.0%)
Changes	34.722 (61.6%)	66.751 (75.1%)	74.809 (80.9%)
Sales	38.627 (33.8%)	38.329 (30.1%)	27.684 (23.4%)
Gesamt	227.078 (41.9%)	237.652 (37.4%)	225.378 (24.7%)

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Doc amount

5.000,00

516.142,34

Indication amount

0,00

224.768,83

Currency

Alle

Reset Filter

Key Takeaways from MJE with triple AI

1

BEING HUMAN

Authentic Intelligence:
Always be the human
in the loop.

2

TECH-SAVVINESS

Data analytics always produces too many false positives. Document AI is brilliant at eliminating obvious false positives.

3

EXECUTION

Actionable Audit Results (prototypes) are a game-changer for Internal Audit.

NxtGen Auditors

Build trust in governance! | **zapliance**

Key Immediate Takeaways

- Connect and focus on the open-minded audit community.
- Always invite AI to the table and treat it like a human.
- Organize your own safe technical audit playground.
- Own your product and think in actionable results.
- Be playful and become the NextGenAuditor.



Ready to build trust in governance?

ALEXANDER RUEHLE

CIA, CISA

Internal Audit and Finance

- 15+ years in Internal Audit
- AI Expert for Finance Use Cases
- SAP Expert





Scan to connect on LinkedIn!



Thank you

