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# NXTGEN AUDITOR

## Surviving the AI Impact

# 2024

2026

# NxtGenAuditor is a mindset.

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1. BEING HUMAN
2. TECH-SAVVINESS
3. EXECUTION

1

# Being human

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

**AUDIT IS HUMAN BUSINESS FIRST!**

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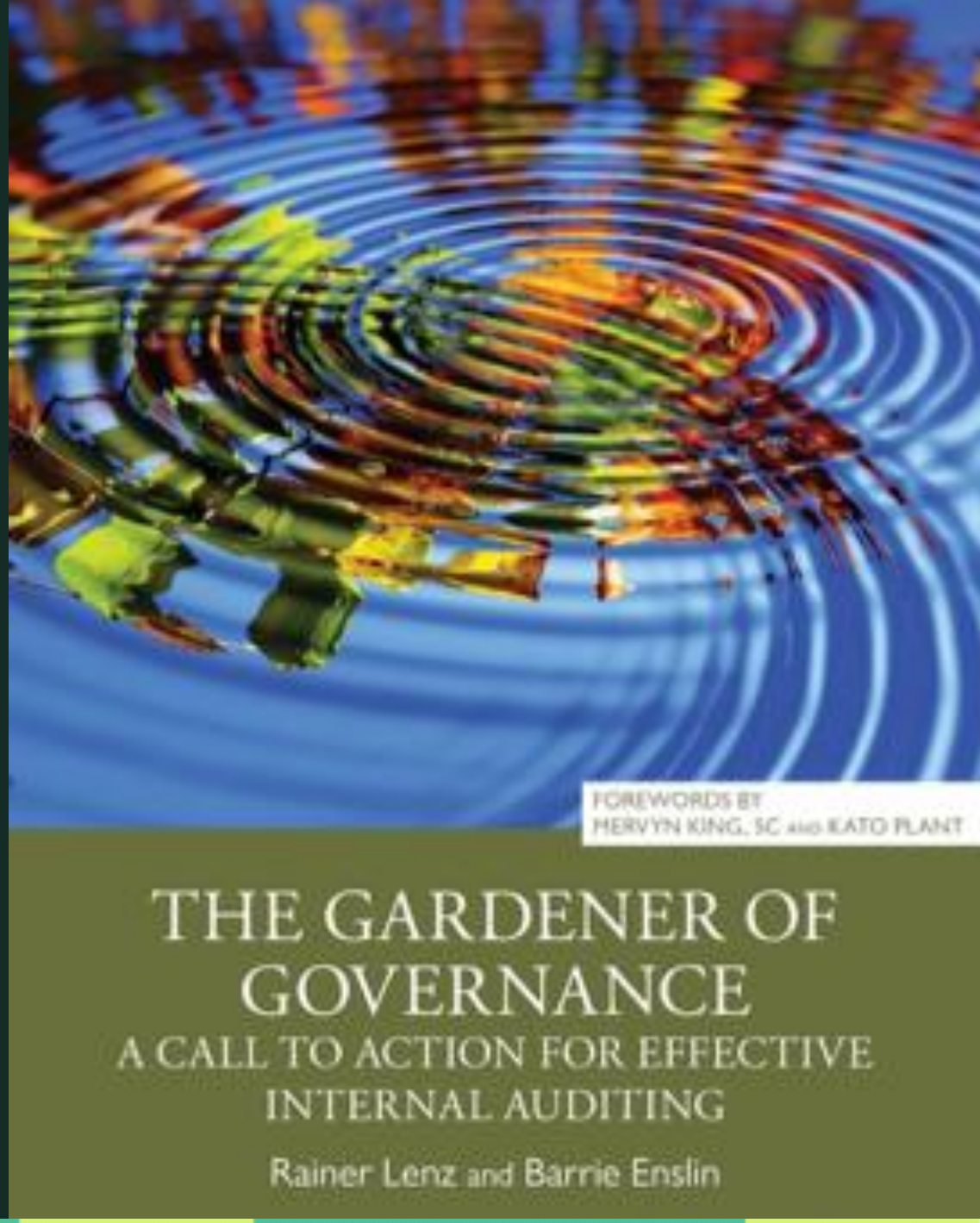
## DR. RAINER LENZ

Corporate Audit
and Financial Expert

## BARRIE ENSLIN

Internal Audit
and Financial Expert



2

# Tech-savviness

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

AI IS DEMOCRATIZING TECHNOLOGY!

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# You will never ~~walk~~ audit alone.

3

# Execution

ASSURE. BUILD. CONSULT.

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

# 3 real-life cases

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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

Boys of Audit

zapliance | Key Takeaways from THE BOYS of AUDIT

1

# BEING HUMAN

Connect with the open-minded auditcommunity.

KAREM OBEID

ROBERT BERRY

ALEX RUEHLE

zapliance | Key Takeaways from THE BOYS of AUDIT

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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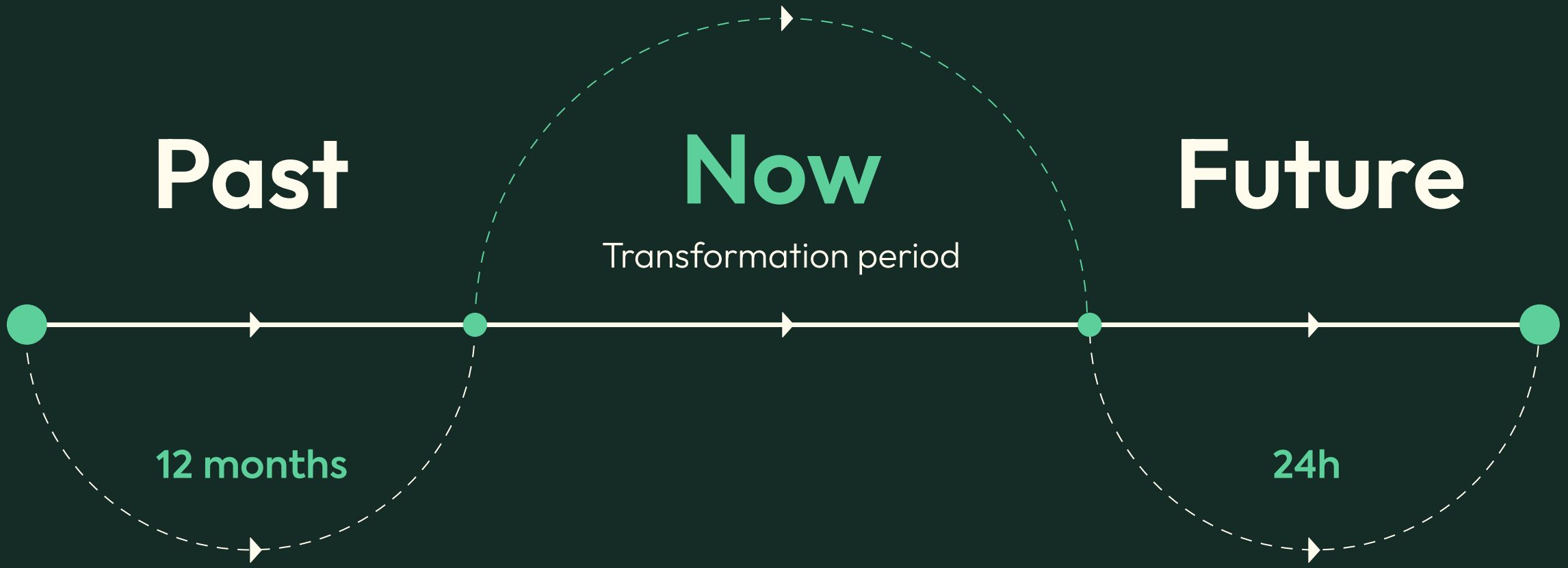

Polling question | zapliance

## 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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# DIIR Working Group SME:
# Human Skills in Internal Audit

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Deutsches Institut für Interne Revision e.V. DIIR

## 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

# zapliance | Technical Setup

DIIR Deutsches Institut für Interne Revision e.V.

## 1 TRANSCRIPTION

- Teams
- Sally SALLY

## 2 IMAGE GENERATION

- Chat GPT

## 3 IMAGE GENERATION

- Sora

## 4 AI

zapbot.zapliance.com

zapBot

- 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

# zapliance | The Results

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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

zapliance | The Results

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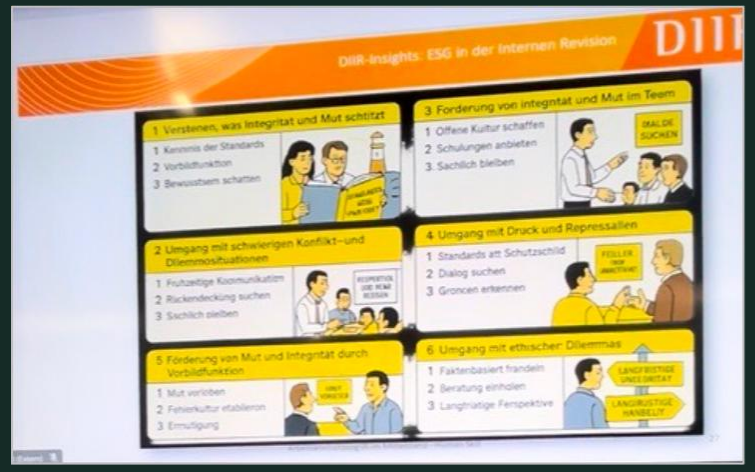
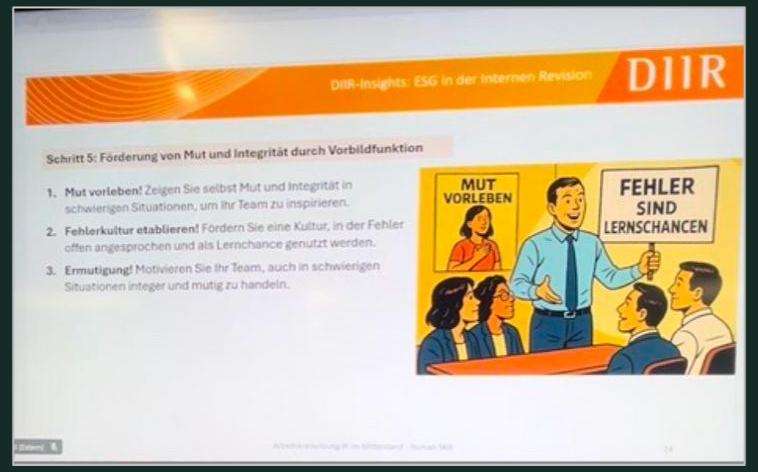
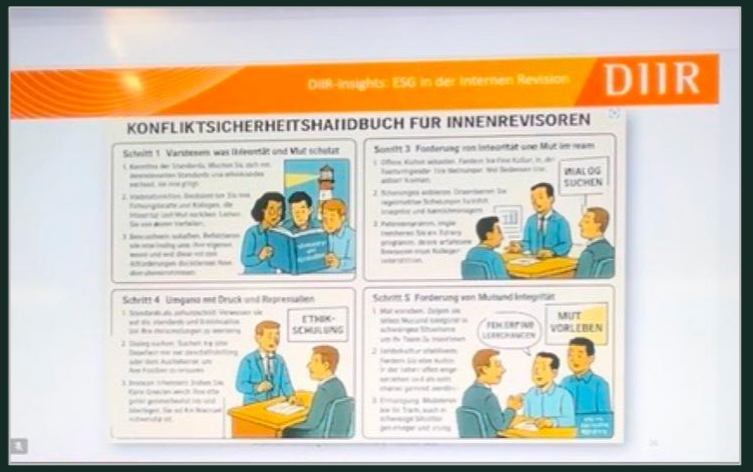
# Handbook

## Group 4



# 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

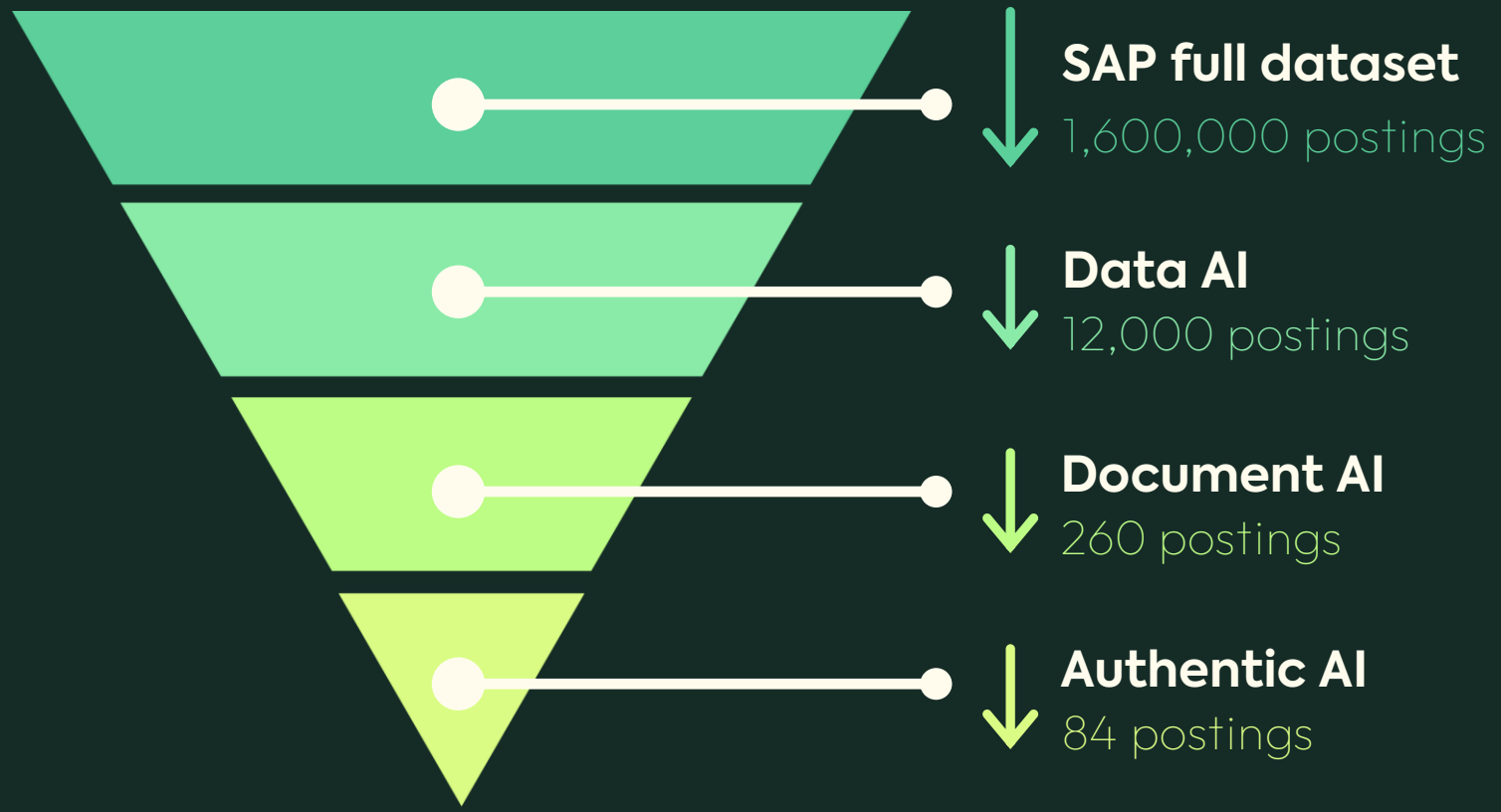
Authentic Intelligence

# zapliance | Triple AI example

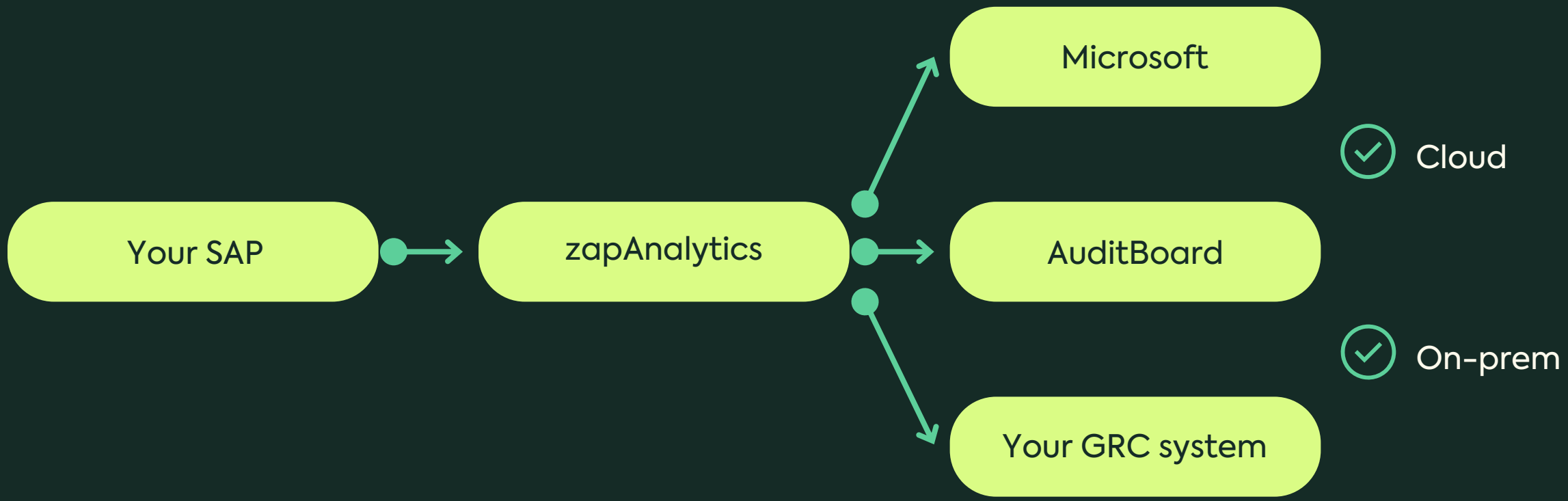
Let's assume you have 1,600,000 postings in your SAP FI.

Each layer of AI analysis eliminates false positives.

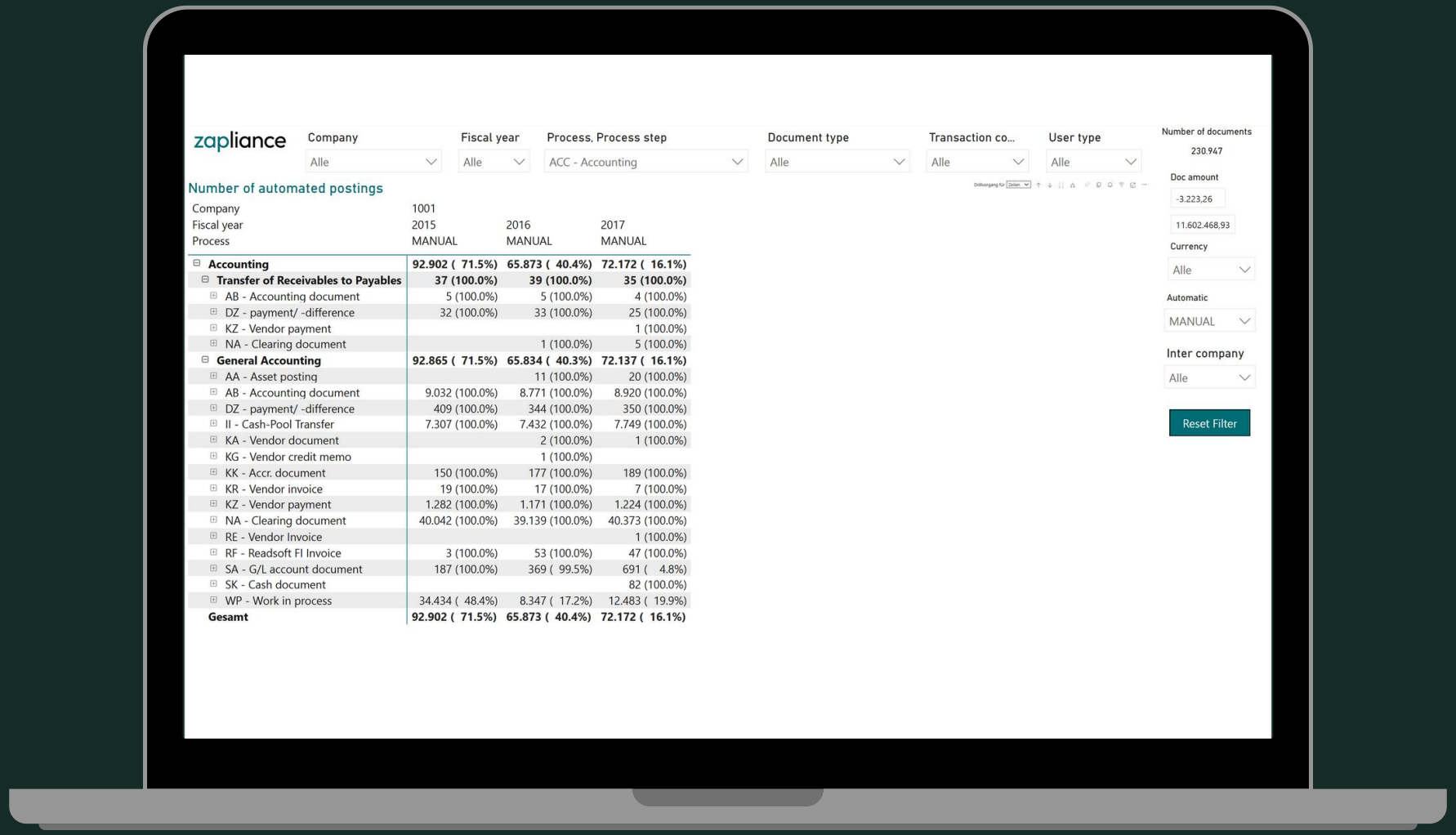
Your professionals will receive a small, manageable number of samples to validate.



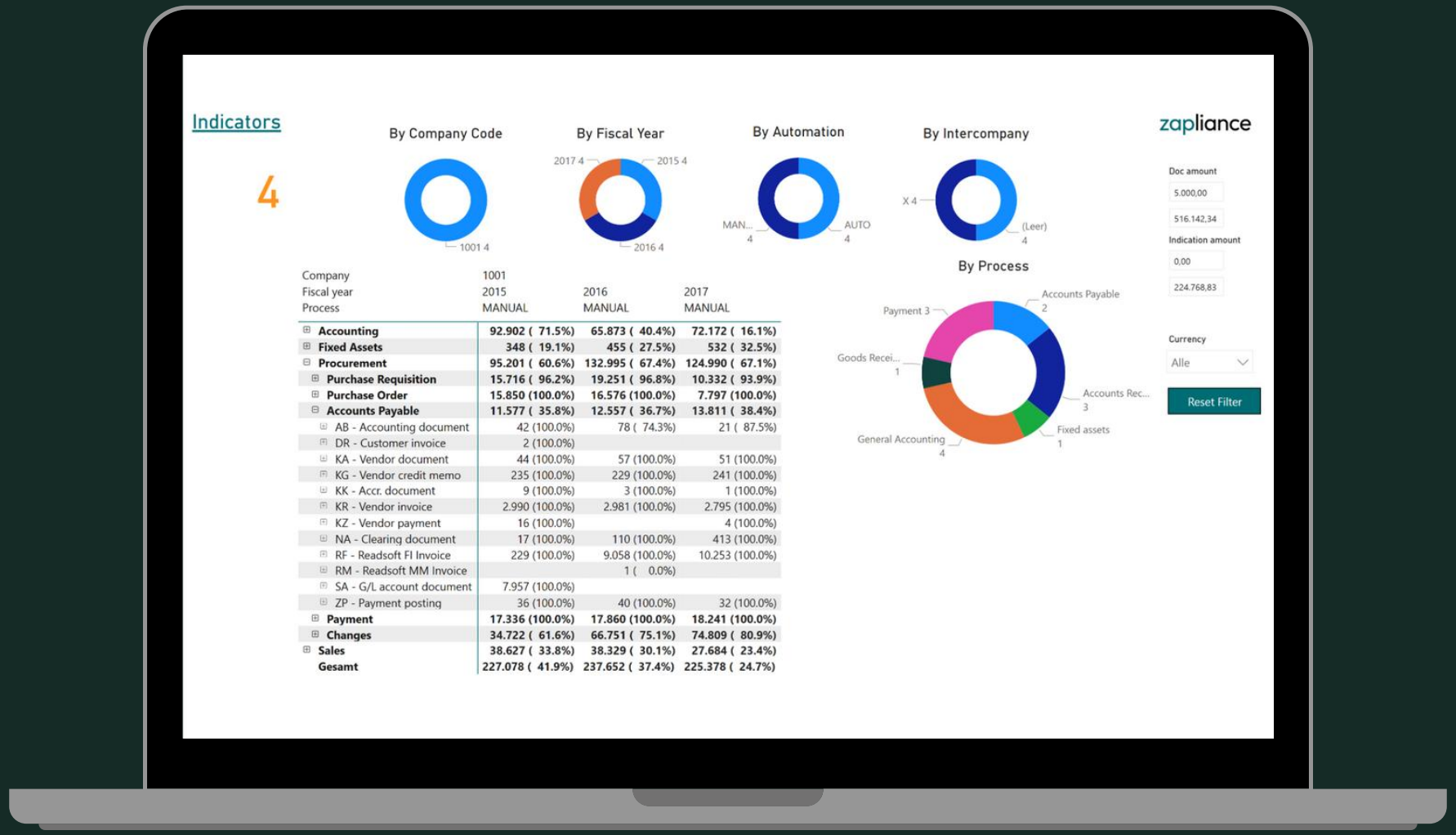
zapliance | How it works



# zapliance | Manual Journal Entries



# zapliance | Manual Journal Entries




| 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%)** |

# Key Takeaways from MJE with triple AI

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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