

FINANCE & ACCOUNTING | COURSE BROCHURE

AI for Internal Audit: Continuous Auditing and Control Testing

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

This course explores the integration of artificial intelligence in internal auditing, focusing on continuous auditing and control testing. Participants will learn practical applications of AI tools to enhance audit efficiency, accuracy, and risk management in their organisations.

Internal auditors face increasing demands for real-time insights and risk mitigation in complex environments. Traditional auditing methods often fall short in addressing these needs, leading to inefficiencies and potential oversight. This course equips participants with AI-driven techniques to transform their auditing processes, ensuring they can provide timely and relevant insights to stakeholders. By mastering AI applications, auditors will enhance their ability to detect anomalies, streamline workflows, and improve compliance. Participants will also learn to make data-driven decisions that align with organisational goals, ultimately leading to more effective risk management and strategic planning.
The course engages participants in hands-on exercises that simulate real-world auditing scenarios, allowing them to apply AI tools for continuous monitoring and control testing. They will practice critical tasks such as data analysis, risk assessment, and the development of audit reports based on AI insights. By mastering these capabilities, auditors can enhance their effectiveness, reduce manual workloads, and improve compliance. This course prepares participants to make informed decisions about AI tool selection and implementation, ensuring they can lead their organisations in adopting innovative audit practices that meet evolving regulatory demands and stakeholder expectations.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course employs a blend of case studies, practical workshops, and simulations to facilitate learning. Participants will work on real-world scenarios that require the application of AI tools for continuous auditing and control testing. Each session includes collaborative group activities, allowing participants to develop solutions and share insights. Participants will engage in hands-on exercises that involve data analysis, risk assessment, and the creation of audit reports based on AI insights. The outputs will include comprehensive audit reports and strategic plans that demonstrate their understanding of AI integration in auditing processes, showcasing their ability to apply learned concepts effectively and strategically.



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Course objectives

By the end of this course, participants will be able to:
• Analyse the impact of AI on traditional auditing practices and identify areas for improvement.
• Design a continuous auditing framework using AI tools tailored to organisational needs.
• Evaluate control testing methods enhanced by AI technologies to ensure compliance and effectiveness.
• Construct a risk assessment model incorporating AI insights to prioritise audit focus areas.
• Justify the selection of specific AI tools for continuous auditing based on organisational objectives.
• Assess the effectiveness of AI-driven controls through practical testing scenarios.
• Compare traditional auditing methods with AI-enhanced approaches to highlight efficiency gains.

Target audience

This course is suitable for:
• Internal Auditors: Seeking to enhance their auditing processes with AI tools.
• Audit Managers: Responsible for implementing innovative strategies in audit functions.
• Compliance Officers: Focused on ensuring adherence to regulations through improved auditing.
• Risk Management Professionals: Aiming to integrate AI for better risk assessment in audits.

Target competencies

Participants will develop competencies in:
• Implement AI-driven continuous auditing frameworks effectively.
• Utilise AI tools for real-time control testing and monitoring.
• Conduct comprehensive risk assessments using AI insights.
• Evaluate the effectiveness of auditing processes with AI enhancements.
• Collaborate with teams to develop AI-integrated audit strategies.
• Communicate audit findings effectively to stakeholders.

Course outline

Day 1: Introduction to AI in Internal Auditing

Applied activity: Participants will analyse a case study where AI was integrated into an internal audit process, identifying key benefits and challenges faced during implementation. They will discuss how these insights can be applied to their own organisations.
Output: A summary report detailing findings and recommendations for AI integration.

09:00–09:54	Overview of AI technologies relevant to auditing and their applications.



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09:54–10:48	Understanding continuous auditing concepts and their benefits in modern audits.
10:48–11:00	Identifying key challenges in traditional auditing methods and how AI addresses them.
11:00–11:30	**Coffee break**
11:30–12:12	Identifying key challenges in traditional auditing methods and how AI addresses them. (continued)
12:12–13:06	Exploring case studies of AI implementation in audits to illustrate best practices.
13:06–14:00	Defining the role of data analytics in enhancing continuous auditing processes.

Day 2: Developing Continuous Auditing Frameworks

Applied activity: In groups, participants will design a continuous auditing framework for a fictional organisation, considering its unique risks and data sources. They will present their framework to the class for feedback.
Output: A presentation of the proposed continuous auditing framework.

09:00–09:54	Key components of a continuous auditing framework and their significance.
09:54–10:48	Designing an AI-driven audit plan tailored to specific organisational risks.
10:48–11:00	Integrating diverse data sources for effective real-time monitoring.
11:00–11:30	**Coffee break**
11:30–12:12	Integrating diverse data sources for effective real-time monitoring. (continued)
12:12–13:06	Establishing metrics for success in continuous auditing initiatives.
13:06–14:00	Tools and technologies for implementing continuous auditing effectively.

Day 3: AI Tools for Control Testing

Applied activity: Participants will select an AI tool for control testing and develop a plan for its integration into an audit process, including risk assessment and expected outcomes. They will share their plans with peers for critique.
Output: A detailed integration plan for the selected AI tool.

09:00–09:54	Overview of AI tools available for control testing and their functionalities.
09:54–10:48	Best practices for selecting appropriate AI technologies for specific audit needs.
10:48–11:00	Integrating AI tools into existing audit processes for enhanced efficiency.
11:00–11:30	**Coffee break**
11:30–12:12	Integrating AI tools into existing audit processes for enhanced efficiency. (continued)



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12:12–13:06	Evaluating the effectiveness of AI in control testing through practical examples.
13:06–14:00	Case studies on successful AI control testing implementations and lessons learned.

Day 4: Practical Applications of AI in Auditing

Applied activity: Participants will conduct a simulated control test using an AI tool, analyse the results, and prepare an audit report based on their findings, demonstrating their understanding of AI applications in auditing.
Output: A comprehensive audit report demonstrating the application of AI in control testing.

09:00–09:54	Conducting control tests using AI tools in simulated environments to gain hands-on experience.
09:54–10:48	Interpreting AI-generated data for informed audit decisions and actions.
10:48–11:00	Identifying anomalies and risks through AI analysis and reporting.
11:00–11:30	**Coffee break**
11:30–12:12	Identifying anomalies and risks through AI analysis and reporting. (continued)
12:12–13:06	Developing audit reports based on AI insights and findings from control tests.
13:06–14:00	Collaborating with IT for effective AI implementation and data management.

Day 5: Integrating AI into Audit Strategy

Applied activity: Participants will create a strategic roadmap for integrating AI into their audit function, addressing potential challenges and solutions. They will present their roadmap to the class for discussion and feedback.
Output: A strategic roadmap document outlining AI integration steps.

09:00–09:54	Aligning AI initiatives with organisational audit strategy for maximum impact.
09:54–10:48	Evaluating the impact of AI on audit quality, efficiency, and stakeholder satisfaction.
10:48–11:00	Developing a roadmap for AI integration in auditing practices and processes.
11:00–11:30	**Coffee break**
11:30–12:12	Developing a roadmap for AI integration in auditing practices and processes. (continued)
12:12–13:06	Overcoming resistance to AI adoption in audit teams through change management strategies.
13:06–14:00	Future trends in AI and internal auditing, including emerging technologies and methodologies.

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the sessions. They are indicative only and do not constitute a binding commitment.



Course content

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Kuala Lumpur Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,450.-**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.-**
Paris Confirmed dates	7 Dec 2026	11 Dec 2026	**€2,860.-**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.-**
Istanbul Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,650.-**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.-**
Amsterdam Confirmed dates	4 Jan 2027	8 Jan 2027	**€2,540.-**
Online Confirmed dates	4 Jan 2027	8 Jan 2027	**€1,250.-**
Barcelona Confirmed dates	11 Jan 2027	15 Jan 2027	**€2,840.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,250.-**
Singapore Confirmed dates	18 Jan 2027	22 Jan 2027	**€2,820.-**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,250.-**
London Confirmed dates	1 Feb 2027	5 Feb 2027	**€2,450.-**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**€1,250.-**
Dubai Confirmed dates	15 Feb 2027	19 Feb 2027	**€3,150.-**
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.-**
Frankfurt Confirmed dates	1 Mar 2027	5 Mar 2027	**€2,650.-**
Online Confirmed dates	1 Mar 2027	5 Mar 2027	**€1,250.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Kuala Lumpur Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,450.-**
Online Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,250.-**
Vienna Confirmed dates	22 Mar 2027	26 Mar 2027	**€2,940.-**
Online Confirmed dates	22 Mar 2027	26 Mar 2027	**€1,250.-**
Paris Confirmed dates	5 Apr 2027	9 Apr 2027	**€2,860.-**
Online Confirmed dates	5 Apr 2027	9 Apr 2027	**€1,250.-**
Istanbul Confirmed dates	19 Apr 2027	23 Apr 2027	**€2,650.-**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.-**
Amsterdam Confirmed dates	3 May 2027	7 May 2027	**€2,540.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.-**
Singapore Confirmed dates	17 May 2027	21 May 2027	**€2,820.-**
Online Confirmed dates	17 May 2027	21 May 2027	**€1,250.-**
Cape Town Confirmed dates	24 May 2027	28 May 2027	**€1,890.-**
Online Confirmed dates	24 May 2027	28 May 2027	**€1,250.-**
London Confirmed dates	7 Jun 2027	11 Jun 2027	**€2,450.-**
Online Confirmed dates	7 Jun 2027	11 Jun 2027	**€1,250.-**
Dubai Confirmed dates	21 Jun 2027	25 Jun 2027	**€3,150.-**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Frankfurt Confirmed dates	5 Jul 2027	9 Jul 2027	**€2,650.-**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,450.-**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,250.-**
Rome Confirmed dates	26 Jul 2027	30 Jul 2027	**€2,450.-**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.-**
Paris Confirmed dates	2 Aug 2027	6 Aug 2027	**€2,860.-**
Online Confirmed dates	2 Aug 2027	6 Aug 2027	**€1,250.-**
Istanbul Confirmed dates	16 Aug 2027	20 Aug 2027	**€2,650.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
Amsterdam Confirmed dates	6 Sept 2027	10 Sept 2027	**€2,540.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**€1,250.-**
Cape Town Confirmed dates	13 Sept 2027	17 Sept 2027	**€1,890.-**
Online Confirmed dates	13 Sept 2027	17 Sept 2027	**€1,250.-**
Singapore Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,820.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
London Confirmed dates	4 Oct 2027	8 Oct 2027	**€2,450.-**
Online Confirmed dates	4 Oct 2027	8 Oct 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Dubai Confirmed dates	18 Oct 2027	22 Oct 2027	**€3,150.–**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,250.–**
Frankfurt Confirmed dates	1 Nov 2027	5 Nov 2027	**€2,650.–**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,450.–**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,250.–**
Rome Confirmed dates	22 Nov 2027	26 Nov 2027	**€2,450.–**
Online Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,250.–**
Paris Confirmed dates	6 Dec 2027	10 Dec 2027	**€2,860.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.-**
Istanbul Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,650.-**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.-**

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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View the latest course details online