

GENERATIVE AI IN AUDIT AND ASSURANCE

Use cases and examples

VIEWS.

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Highlights

Generative AI (GenAI) is changing how auditors work, with its use continuing to evolve across firms, including small and medium-sized practices (SMPs). This paper is primarily aimed at SMPs and focuses on practical opportunities, risks and considerations associated with the use of GenAI in audit and assurance engagements.

GenAI can support efficiency whilst maintaining audit quality by providing executive summaries, highlighting important areas and, performing mundane tasks that are usually entrusted to more junior staff members. This empowers auditors to focus on matters of professional judgement instead that requires auditors' experience, critical thinking and scepticism.

At the same time, the use of GenAI introduces risks that need to be appropriately managed, including those relating to reliability, confidentiality, bias, governance and over-reliance. Appropriate safeguards and human oversight therefore remain essential. Responsibility for audit evidence, conclusions and compliance with professional standards ultimately remains with the auditor.



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INTRODUCTION

Artificial intelligence (AI) is becoming increasingly present in business processes and professional services. In recent years, particular attention has been given to GenAI, a type of AI technology capable of processing and generating text, images, videos and software code. Many widely used GenAI assistants are powered by Large Language Models (LLMs), which are designed to process and generate language. The public release of conversational tools such as ChatGPT in late 2022 brought GenAI into mainstream awareness almost overnight, and the technology has since found its way into the workflows of lawyers, doctors, software developers and, increasingly, auditors.

At present, the use of GenAI in audit and assurance is evolving, with adoption varying across firms and particularly among small and medium sized practices (SMPs). Applications range from general-purpose tools supporting research, documentation and communication to more advanced agentic AI systems capable of carrying out multi-step tasks.

The larger networks have begun embedding agentic AI into their proprietary audit platforms and are already looking ahead to more autonomous systems that can carry out multi-step tasks. This paper is primarily aimed at SMPs and focuses on practical opportunities, risks and considerations associated with the use of GenAI in audit and assurance engagements.

WHAT IS GENERATIVE AI?

GenAI refers to AI systems capable of generating new content, including text, images, audio, software code and other outputs. LLMs are a type of generative AI designed to process and generate language. They underpin many widely used GenAI assistants, such as ChatGPT, Claude, Microsoft Copilot, Mistral and Google Gemini.

In practice, these tools can perform a wide range of tasks, including answering questions, summarising and extracting information, drafting text, assisting with research and analysing information. Increasingly, GenAI capabilities are also being combined with other technologies and integrated into broader workflows and professional applications.

Unlike traditional software, which typically follows predefined rules and instructions, GenAI works by learning statistical patterns from large quantities of training data and generate outputs probabilistically. This enables them to produce flexible and context-specific outputs. However, they may generate plausible-sounding responses that are inaccurate, fabricated or unsupported by the available evidence, a phenomenon that is referred to as “hallucination”. Due to its probabilistic nature, GenAI may also generate different outputs in response to the same or similar inputs and prompts.

For a profession that depends on reliable, traceable evidence and a clear audit trail, these characteristics cannot be treated as incidental. Outputs generated by GenAI should be reviewed critically if it is intended to be used as audit evidence and should not replace professional judgement. In an audit and assurance context, responsibility for conclusions, decisions and compliance with professional standards remains with the audit professional.

Firms should also distinguish between general-purpose GenAI tools and enterprise solutions deployed within firm-controlled environments or integrated into audit platforms. Enterprise solutions may use different underlying models and can provide firms with greater control over data handling, security, access and oversight.

STANDARD SETTERS AND REGULATORS

Standard setters and regulators are responding in step. The International Auditing and Assurance Standards Board (IAASB) has adopted a formal Technology Position and maintains a ["Technology Catalog of Issues and Possible Actions"](#) through which it carries out an ongoing gap analysis between its standards and technological developments.

Following a series of [global roundtables](#) engaging hundreds of stakeholders¹, the IAASB decided in December 2025 to develop non-authoritative material to help auditors apply existing standards when using AI and other emerging technologies. More recently, in August 2026, [the IAASB proposed revisions](#) to its core standards to strengthen the risk-based audit framework and address technological advances.

The use of GenAI may have implications for several of the fundamental principles in [the International Ethics Standard Board of Accountants \(IESBA\) Code](#). In addition to confidentiality, professional competence and due care are relevant to an auditor's understanding and appropriate use of GenAI tools and their limitations. Objectivity may also be relevant where outputs may be affected by bias, while professional behaviour requires auditors to use such technologies consistently with applicable laws, regulations and professional responsibilities.

Within Europe, the response is taking shape on several fronts. The most far-reaching is the [European Union's Artificial Intelligence Act](#), the first comprehensive AI law, which entered into force in August 2024 and applies in phases. In 2025 Accountancy Europe published a [factsheet on the AI Act especially for SMPs](#).

Obligations for general-purpose AI models apply from August 2025, while the majority of the AI Act's other rules apply from August 2026. Following the Digital Omnibus on AI, the application of rules for high-risk AI systems has been postponed to December 2027 for systems covered by [Annex III](#) and August 2028 for systems embedded in regulated products covered by [Annex I](#).

In [June 2025](#) the UK Financial Reporting Council (FRC) became, on its own account, the first audit regulator in the world to publish guidance on the use of AI in audit. It followed up in [March 2026](#) with further guidance on generative and agentic AI tools, stressing that ultimate responsibility for audit quality continues to rest with the human auditor.

In 2024, Accountancy Europe published two projects on technology and audit: [5 ways professional accountancy organisations support the technological transformation of auditing](#) (February 2024), which set out, with concrete examples from several countries, how professional accountancy organisations can help firms, particularly smaller ones, adopt new technology; and [Demystifying technology's impact on auditing: what do experts say?](#) (November 2024), which gathered the views of ten audit and technology experts from across Europe on how generative AI, machine learning and other tools are reshaping the auditor's work.

POTENTIAL OPPORTUNITIES FOR AUDIT AND ASSURANCE

The use of GenAI within audit and assurance continues to evolve. While these technologies cannot replace professional judgement, they may support auditors in a variety of tasks that involve processing and analysing large volumes of information that informs their judgements and assists them in performing audit and assurance procedures.

AUDIT LIFECYCLE

REVIEWING AND SUMMARISING DOCUMENTS

Much of the audit work is reading contracts and board minutes, researching a client's industry, comparing documents, drafting memoranda and communications, and assembling working papers. These are exactly the tasks with which GenAI can help the auditors.

DRAFTING AND COMMUNICATION

GenAI can assist with the preparation of meeting notes, internal communications, planning documents and other written materials. It may also support the drafting of audit documentation by helping to structure information and improve clarity.

¹ [The European roundtable](#) was co-hosted with Accountancy Europe on 30 September 2025.

ANALYSING UNSTRUCTURED INFORMATION

A significant proportion of information available during an audit exists in unstructured formats such as emails, contracts, reports and narrative disclosures. GenAI can help analyse such information more efficiently and identify themes, inconsistencies or areas requiring further investigation.

QUALITY: TWO SIDES OF THE COIN-OPPORTUNITIES

Much of the discussion above focuses on efficiency and productivity, but the effect of LLMs on audit quality itself cuts both ways. On one side, GenAI adds a further dimension of risk that firms need to manage, including confidentiality and data protection considerations such as GDPR, as discussed in the Risks and compliance considerations section below.

On the other side, GenAI may also support maintaining audit quality directly. Firms already invest effort in giving individual team members the context of an engagement, for instance through kick-off meetings, but a human being can only absorb and carry so much of that context into a single task. GenAI can be given access to the full engagement documentation and, unlike a person, does not lose sight of it between tasks. This makes it possible to bring the context of the whole engagement to bear on an individual task, and can make inconsistencies across documents easier to spot than when a reviewer works through one section at a time.

Used appropriately, these tools promise to compress the time spent on routine processing and administrative tasks, allowing auditors to concentrate more attention on areas that require professional judgment, analysis and scepticism. They may also help auditors process and navigate larger volumes of information more effectively.

However, achieving these benefits requires investment in technology, governance, training and quality management processes, while responsibility for audit quality and compliance with professional standards remains with the (human) auditor.

SUPPORTING CONSISTENCY AND KNOWLEDGE SHARING

GenAI may also help firms make better use of internal knowledge by allowing professionals to access guidance, methodologies and previous experience more efficiently. This may support greater consistency in the execution of audit procedures and documentation.

ATTRACTIVENESS OF THE PROFESSION

Beyond efficiency gains, GenAI and other digital technologies may also contribute to making the profession more attractive. By automating repetitive and administrative tasks, technology can allow auditors to focus more on analysis, professional judgement and client-facing activities. This may help create more engaging and rewarding career paths, particularly for younger professionals entering the profession. Accountancy Europe has previously highlighted the role that technology can play in [improving the attractiveness of the profession](#).

FROM ASSISTANTS TO AGENTS

The development of GenAI is moving beyond tools that simply respond to individual user prompts. GenAI capabilities are increasingly being combined with tools, data and workflow capabilities to create agentic AI systems capable of carrying out multi-step tasks. These capabilities are also expected to become increasingly integrated into proprietary audit platforms rather than being used as standalone applications.

Such developments may create additional opportunities to improve efficiency and support audit processes. However, greater autonomy also increases the importance of governance, oversight and human review. As these technologies evolve, firms will need to ensure that appropriate controls remain in place and that professional judgement and accountability continue to rest with the auditor.

For example, an agentic tool embedded in an audit platform might be given a defined task, such as circularising bank confirmations, matching the responses received against the general ledger and flagging exceptions. Another example is working through a sample of purchase invoices to test that approvals and

supporting documentation are complete. Rather than responding to a single prompt, the agent plans and carries out the individual steps itself, drawing on the firm's methodology and templates, and presents its results, together with any exceptions, to the auditor for review at defined checkpoints. The auditor remains responsible for evaluating the results, resolving exceptions and forming conclusions.

RISKS AND COMPLIANCE CONSIDERATIONS

While GenAI may offer opportunities to support certain audit and assurance activities, its use also raises a number of risks and compliance considerations. These should be carefully assessed before integrating GenAI into professional workflows.

RELIABILITY AND ACCURACY OF OUTPUTS

GenAI can generate convincing but incorrect information, a phenomenon commonly known as a "hallucination". Due to its probabilistic nature, GenAI may also generate different outputs in response to the same or similar inputs and prompts. In an audit and assurance context, this can lead to inappropriate conclusions, insufficient audit evidence and documentation that does not accurately reflect the work performed.

Where GenAI is used to assist in performing audit procedures, auditors also need to consider the relevance and reliability of the information used by the tool for the purposes of the audit procedure. Therefore, auditors will need to review, understand and take responsibility for any output generated by GenAI. This includes verifying, where relevant, the sources on which the output is based and whether they are appropriate and sufficiently up to date for the intended purpose. They remain responsible for ensuring that documented information is reliable and accurate.

PROFESSIONAL SCEPTICISM AND OVER-RELIANCE

Professional scepticism remains the core of the auditor's role. AI-generated outputs can appear persuasive and authoritative, creating a risk of over-reliance. While GenAI can assist in different tasks, it cannot replace the auditor's professional judgement when assessing risks, evaluating evidence and forming conclusions.

The increasing use of GenAI may also affect how auditors develop professional judgement and scepticism over time. As some of the foundational tasks through which junior auditors have traditionally built their knowledge and experience become increasingly supported by technology, firms will need to consider how future generations of auditors can continue to develop the skills and experience needed to exercise sound professional judgement and take on more senior responsibilities.

CONFIDENTIALITY AND DATA PROTECTION

The most discussed risks related to GenAI are confidentiality and data protection, especially for auditors that have access to a lot of sensitive client data. Entering confidential client information into publicly available GenAI systems may create risks relating to confidentiality, data protection and compliance with contractual or legal obligations.

[The IESBA Code](#) already contains requirements relating to use and disclosure of confidential information, which remain relevant when GenAI tools are used to process client data. Firms therefore need to understand how information entered into GenAI systems is stored, processed and protected, and ensure that appropriate safeguards are in place.

For smaller firms, practical steps may include establishing clear policies on which GenAI tools are permitted and what information may be entered into them. Before using a GenAI tool for client information, firms should understand how the provider collects, uses, stores and protects the information, including whether inputs may be retained or used for model training. Firms should also consider whether client information needs to be

anonymised or otherwise protected and ensure that staff are appropriately informed and trained on permitted use.

SKILLS, AWARENESS AND GOVERNANCE

The rapid development of GenAI tools presents challenges not only from a technological perspective but also from a people and governance perspective. Levels of familiarity with GenAI may vary across firms and among professionals, creating a risk that tools are used inconsistently or without a full understanding of their capabilities and limitations.

The increasing accessibility of publicly available AI tools may also make it difficult for firms to monitor how such tools are being used by individuals in an audit practice. Without appropriate policies, training and supervision, there is a risk that professionals could use GenAI tools in ways that are inconsistent with firm policies, professional standards or confidentiality requirements.

As GenAI becomes more integrated into professional workflows, firms need to invest in training, awareness and governance arrangements. Clear policies on permitted use, appropriate supervision and ongoing education will be important to support responsible adoption and maintain audit quality.

The use of GenAI may also be relevant to a firm's system of quality management under [ISQM 1](#), including its consideration of technological, intellectual and human resources. At engagement level, [ISA 220 \(Revised\)](#) remains relevant to the use of appropriate resources and the engagement team's responsibilities for managing and achieving quality.

Firms should also recognise that the quality of GenAI outputs can depend significantly on the instructions provided to the tool. Users should therefore clearly define the purpose of the task and provide sufficiently clear and appropriate prompts for the intended use.

RESPONSIBILITY AND ACCOUNTABILITY

The use of GenAI also raises the question of where responsibility lies when a tool contributes to an audit conclusion or piece of documentation. GenAI cannot be held accountable in the way an auditor can, and its use does not change who is answerable for the work performed. Responsibility for the conclusions reached, the audit evidence obtained and compliance with professional standards remains with the engagement team and, ultimately, the engagement partner, regardless of which tools were used to produce a draft or an analysis.

Firms should therefore be clear, including in their internal policies and quality management arrangements, that using GenAI does not shift or dilute individual responsibility. Auditors need to be able to explain and stand behind any output that GenAI has contributed to, and firms should ensure that sign-off and review procedures make this line of accountability explicit rather than assumed.

BIAS AND TRANSPARENCY

GenAI is trained on large amounts of information and can reflect biases present in the data used to train these systems. As a result, their outputs may not always be neutral, balanced or appropriate for a specific context. Another challenge is the lack of transparency in how GenAI generate responses. While outputs may appear convincing, the underlying reasoning is not always clear, making it more difficult to review, challenge and explain conclusions generated with the assistance of GenAI.

For auditors, this reinforces the importance of critically assessing outputs rather than accepting them at face value. Firms should understand the limitations and potential biases of the GenAI tools they use and consider whether their outputs remain appropriate for the intended purpose.

POTENTIAL USE CASES

Current applications of GenAI are primarily designed to support auditors in information-intensive tasks rather than replace professional judgement. Based on emerging practices across the profession, use cases can broadly be grouped into three categories:

1. Knowledge management
2. Administrative and drafting tasks
3. Audit procedures and information analysis

Before implementing a GenAI use case, firms should consider its intended purpose, the information that will be provided to the tool, the reliability and limitations of its outputs, confidentiality and data-protection implications, the level of human review required, and how its use fits within the firm's quality management arrangements. The extent of these considerations will depend on the nature and risk of the particular use case.

These categories can also help firms assess and manage risk. Knowledge management applications that rely only on the firm's own non-client information may generally present lower confidentiality and data-protection risks than applications involving client information. Administrative, drafting tasks, and audit procedures, including analysing information typically carry higher risks, since they may involve client-sensitive information and outputs that feed more directly into the audit file, and therefore call for closer safeguards around confidentiality and review.

Agentic AI is not a separate category of use case in this classification. Rather, it may be applied across these categories and involves a greater degree of autonomy in carrying out tasks or multiple steps. Where GenAI is used in this way, additional risks related to autonomy and oversight may arise, requiring appropriate governance, human oversight and review.

KNOWLEDGE MANAGEMENT

For many firms, the safest and most practical starting point is internal knowledge management. A GenAI tool can be deployed as an internal assistant or chatbot and trained on the firm's own material, audit methodologies, internal standards, templates and guidance. Staff can ask questions in plain language and retrieve the relevant guidance in seconds rather than searching through lengthy manuals.

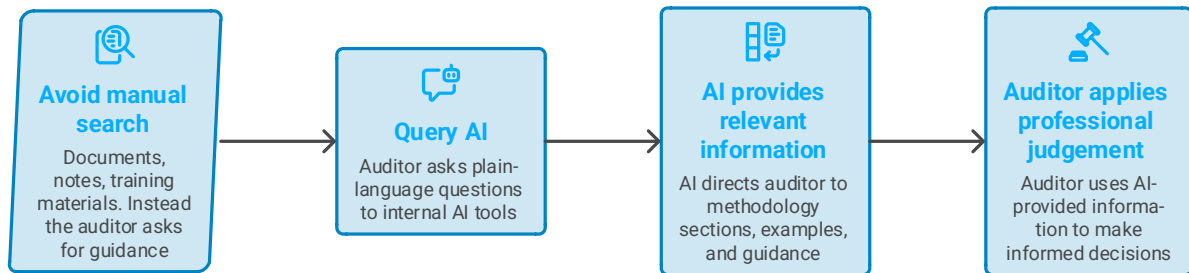
The main advantage is that the tool draws only on the firm's own, non-client information, so the confidentiality and data-protection concerns that complicate other uses are reduced. However, firms should still consider intellectual property rights and licensing restrictions before uploading materials. This is particularly relevant for third-party standards and guidance, which may be subject to licensing terms that restrict their use in an AI service.

PRACTICAL EXAMPLE

A junior auditor is performing work on accounting estimates and needs to understand the firm's methodology regarding management bias and the use of auditor-developed ranges. Rather than manually searching through multiple methodology documents, guidance notes and training materials, the auditor uses an internal GenAI-based knowledge assistant.

By asking questions in plain language, the auditor is directed to the relevant methodology sections, illustrative examples and internal guidance. This allows the auditor to access information more efficiently but the auditor remains responsible for reviewing the underlying guidance, assessing its relevance and reliability, and determining whether it is applicable to the specific circumstances of the engagement.

Auditor's efficient access to methodology with Gen AI



ADMINISTRATIVE AND DRAFTING TASKS

A second category covers routine administrative and documentation work. AI meeting-assistant tools, now built into the major collaboration and video-conferencing platforms, can transcribe and summarise discussions into draft minutes, and models can produce first drafts of routine documentation. Other examples include drafting sections of audit reports and client deliverables, preparing first drafts of internal or client-facing presentations, and producing draft correspondence such as engagement letters or management letters for review by the engagement team.

For auditors, this might be more valuable when a process walkthrough conducted with the client can be captured and turned, almost instantly, into draft process documentation and a draft risk-and-control matrix. The benefits come with a clear caveat as recording and transcribing meetings raises real legal and confidentiality questions. Who is being recorded? What client-sensitive material is captured? And where recordings and transcripts are stored? These are all questions that need responses or at least safeguards.

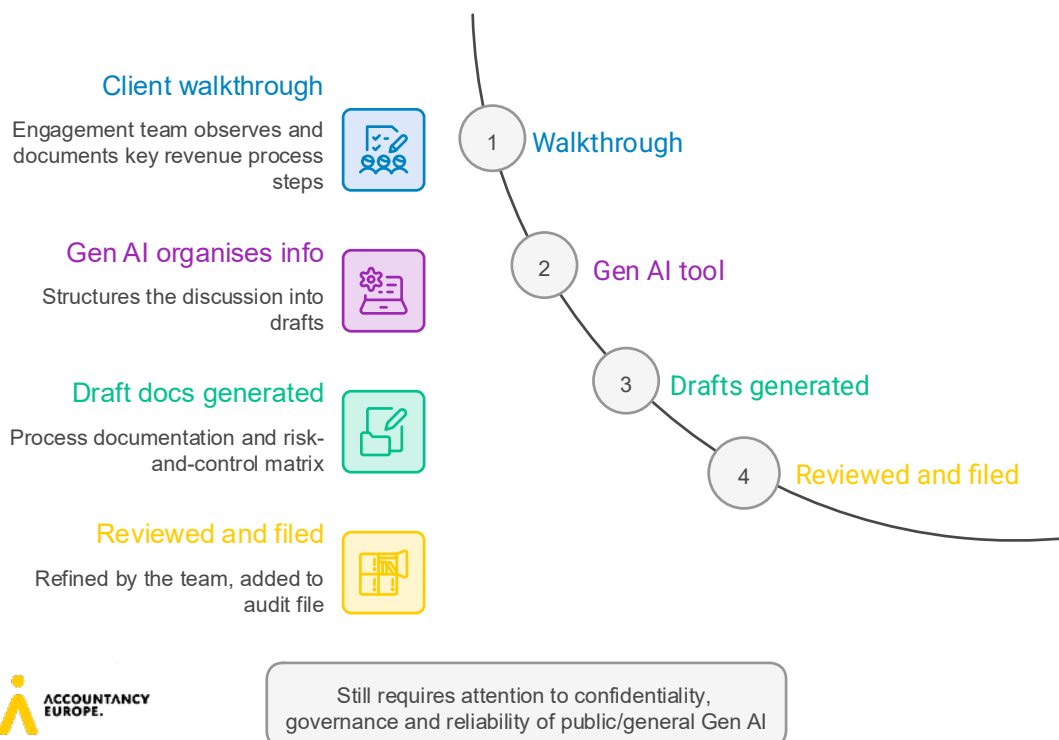
PRACTICAL EXAMPLE

An audit firm has accepted a new client and the engagement team needs to obtain an initial understanding of the entity and document key processes. Following a walkthrough of the revenue process, the engagement team uses a GenAI-enabled tool to organise the information collected and generate a first draft of the process documentation and risk-and-control matrix.

The draft documentation is then reviewed, refined and supplemented by the audit team before being incorporated into the audit file. The primary benefit is the reduction of manual documentation efforts, allowing auditors to dedicate more time understanding the process, evaluating controls and identifying areas requiring further audit attention.

In practice, however, firms would also need to consider the confidentiality, governance and reliability issues associated with the use of public or general GenAI tools, as discussed earlier in this paper.

Gen AI-enabled revenue process documentation workflow



AUDIT PROCEDURES AND INFORMATION ANALYSIS

GenAI tools may support auditors in understanding industries, researching technical topics and analysing financial and non-financial information. Depending on the capabilities of the tool and how it is integrated with other technologies, GenAI may also support data analysis, reconciliation procedures and financial statement disclosure checks.

Such tools may be particularly useful when auditors are seeking to understand a new industry, business model or regulatory environment. As part of the risk assessment procedures, GenAI may help auditors identify trends, risk indicators or explanatory factors that warrant further investigation.

GenAI may also support substantive analytical procedures, for example by assisting the auditor in developing a sufficiently precise expectation using relevant client, industry or other information. The auditor remains responsible for evaluating the reliability of the information used and the reasonableness and precision of the expectation, comparing it with the recorded amount and investigating differences that exceed the auditor's acceptable threshold.

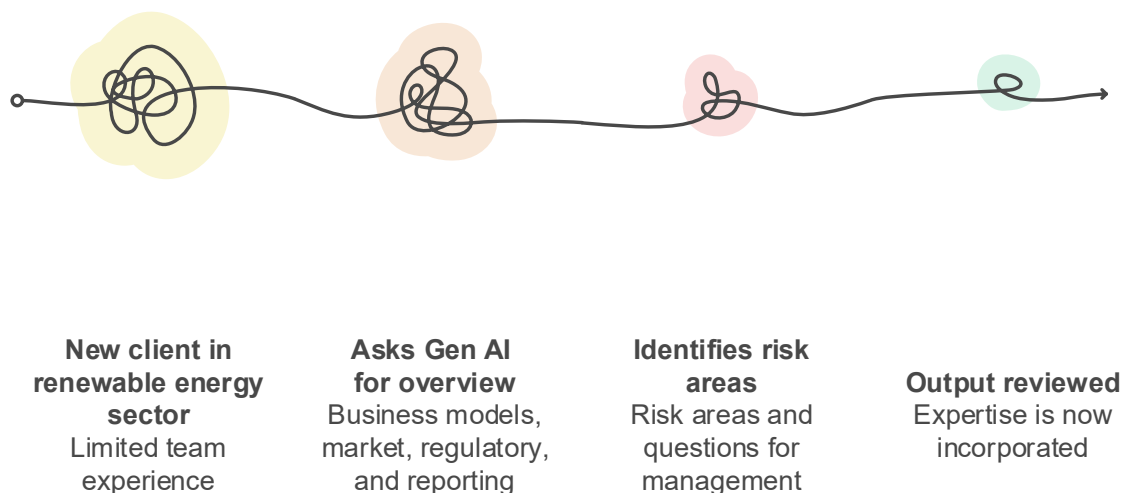
More advanced applications may involve agentic AI, where tools are used to carry out defined multi-step tasks, such as elements of data analysis, reconciliations or disclosure checks. As discussed above, greater autonomy also increases the importance of appropriate governance, human oversight and review.

PRACTICAL EXAMPLE

A team is auditing a client operating in the renewable energy sector, an industry with which some team members have limited experience. To understand the business, the team uses a GenAI tool to obtain a high-level overview of the sector, including key business models, market developments, regulatory requirements and common financial reporting considerations.

The team uses this information to identify potential risk areas, develop questions for management and gain a better understanding of the client's environment during the planning phase of the audit. Experienced members of the engagement team review the output before using it to formulate audit planning.

Gen AI usage ranges from basic to advanced audit planning



The examples presented in this paper illustrate only a selection of the ways in which GenAI may be used in audit and assurance and are not intended to be exhaustive. As the technology and its use in practice continue to evolve, a much broader range of applications is emerging. Further practical examples can be found, for instance, in [The Royal Netherlands Institute of Chartered Accounts \(NBA\)](#) and [The Institute of IT Auditors in the Netherlands \(NOREA\)](#) publication [Guideline 2: AI applied](#), which provides a range of AI use cases across accountancy and audit practice.

Further guidance is available from the German Institute of Public Auditors (IDW), which has issued [guidance on the use of generative AI by auditors in financial statement audits](#), as well as separate guidance on [how the use of AI by audited entities may affect the risk-based audit approach](#). In addition, in March 2023 IDW published an [assurance standard on assurance engagements on AI systems](#).

NEXT STEPS

The use of GenAI in audit and assurance is evolving rapidly. While the technology presents opportunities to support auditors in areas such as knowledge management, documentation and research, it also raises important questions relating to professional judgement, confidentiality, governance and accountability.

Accountancy Europe, through its Audit & Technology Task Force, is continuing to explore the implications of emerging technologies for the audit profession. This includes developing practical use cases, gathering insights from firms and stakeholders, and examining how technology can support audit quality while remaining consistent with professional standards and public interest responsibilities.

This paper is intended as a contribution to that ongoing discussion. As technology and professional practices continue to evolve, further work will be needed to better understand how GenAI can be used responsibly and effectively within audit and assurance engagements.

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APPENDIX: LITERATURE

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IDW PS: Auditing of AI systems (IDW PS 861) March 2023 <https://shop.idw-verlag.de/IDW-PS-Pruefung-von-KI-Systemen-IDW-PS-861-03.2023/20685>



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