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**The Audit Research Center** as part of the ARC Institute supports audit departments globally and also in teamwork with national IIA associations, our ARC team performs yearly 2.900+ training days and transformation services along an audit knowledge value chain.

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**Latest AI Insights**

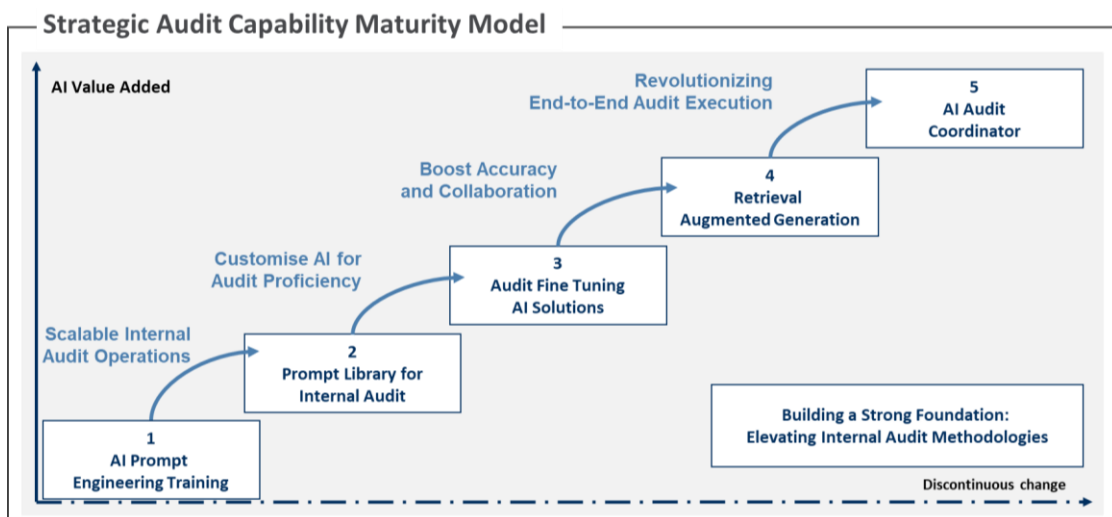


## GenAI & Digital Transformation Training Content Overview

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⇒ **More Insights how to strategically develop your Internal Audit Team with GenAi?**

<https://audit-championship.com/en/arc-leverage-ai-in-internalaudit>



## Digital Transformation | Future-Proof Auditing

**»»» To bear in mind**  
**“It’s not AI that is going to take your job, but someone who knows how to use AI might.”**



**Richard Baldwin**

In today’s rapidly advancing technological landscape, internal audit teams must evolve to stay competitive and relevant. The integration of cutting-edge technology like AI, machine learning, and generative AI into the audit process is no longer optional, it’s essential.

These technologies offer auditors unprecedented capabilities to enhance efficiency, improve accuracy, and gain deeper insights into business operations. The current research studies highlight the explosive growth of generative AI and its application in various industries, showing that companies embracing this shift are achieving significant productivity gains.

In the field of internal audit, AI can transform audit process management, as well as productivity in numerous sub-processes such as audit preparation, streamline audit risk assessments, faster and more accurate preparation of audit planning memorandums, more efficient audit documentation, risk-oriented process analyses about the effectiveness of control design, better audit data analysis ... through to error-free audit report writing, helping teams to focus on value-added activities rather than manual tasks.

By upskilling in these areas, internal auditors can not only keep pace with evolving business needs but also become proactive in advising organizations on risk mitigation and strategic improvements. Failing to embrace these advancements risks falling behind, missing opportunities for innovation, and facing inefficiencies that competitors will avoid.

### Part 1: Effective use of GenAI along the internal audit process

*“Use the power of ChatGPT, productivity enhancement for every sub-process of the audit”*

#### Training Description | Suggested training duration 2x 1/2 Day

Increase your daily audit productivity! Dive into the fascinating world of effective use of GenAI in internal auditing. Make your daily auditing work easier with this advanced language model.

In our audit training, you will be introduced to how ChatGPT works and how this powerful models were developed. You will understand how the LLM was trained and what data sources were used to create a model based on an amazing wealth of practical usable knowledge.

Discover the many possible use cases along the audit value chain. Learn how it works appropriately and find out more about proven best practices to optimise your audit results and audit procedures.

#### Audit Training Agenda:

##### 1. The internal audit in the digital transformation

- Digitalization and Internal Audit
- Lean audit techniques for more efficiency
- Actively shaping digital transformation in auditing

## 2. Understanding ChatGPT

- Background to the model ChatGPT as an advanced language model
- Large Language Model (LLM) what is behind it? And how does it work?
- Highlighting the many possible applications of ChatGPT in Internal Audit

## 3. How ChatGPT works

- Explanation of the model training and data source
- Description of the GPT architecture model and its capabilities

## 4. Integration of ChatGPT into the internal audit process

- Discussion of the challenges and opportunities in integrating ChatGPT along the audit sub-processes
- Tips for optimising interactions with the model
- Approaches to improve the quality and reliability of the generated responses
- Ethical considerations and possible risks when using ChatGPT

## 5. Best practices for the use of ChatGPT along the audit value chain

- Sequential Prompt injections: Internal Audit Standards
- Design of the audit universe
- Effective use in risk analysis, audit risk assessment
- Preparation of audit guidelines
- Analysis control design rethought in the context of process auditing
- Systematic selection of analytical audit procedures and appropriate sample
- Anticipatory audit interview approach
- Faster and error-free preparation of the audit report

## 6. Audit live demonstration and practical exercises

- Conducting a live demonstration of the use of ChatGPT in an application
- Interactive exercises where participants can experiment with ChatGPT themselves and ask questions

## 7. Joint summary and outlook

- Conclusion and practical guide
- Outlook for the use of Generic AI in Internal Audit

## Part 2 More productivity with GenAi in Internal Auditing

*“More prompts, new possibilities with ChatGPT 5 and more practical audit cases”*

### Training Description | Suggested training duration 2x 1/2 Day

After the successful first part of the ChatGPT training course, we start with new practical internal audit examples, more level 3 prompts and new productivity features from ChatGPT 5.

Increase your daily productivity! Learn the appropriate methods for the effective and professional use of ChatGPT in internal auditing. Make your everyday auditing work easier with this advanced AI language model.

With our training course part 2, you can leverage the full potential of ChatGPT in your internal audit processes. Building on foundational knowledge of training course part 1, this seminar delves deeper into sophisticated applications and strategies to elevate your auditing capabilities for prompt engineering. This will enable you and your team to significantly expand your team skills.

Learn how to benefit from the latest features of ChatGPT, such as enhanced contextual understanding, multimodal capabilities and advanced fine-tuning to seamlessly integrate Generative AI into complex audit scenarios, improve usage with new Level 3 prompts and optimize audit report generation. This course will equip you with cutting-edge techniques to drive productivity, accuracy, and success of your audit work.

## **Audit Training Agenda:**

### **1. Kick-off and training overview**

- Concise recap of the learning content part 1
- Objectives and learning content of the training course

### **2. Introduction to the new and enhanced ChatGPT features**

- Enhanced Context Understanding
- Advanced Fine-Tuning Capabilities
- Increased and updated knowledge base
- Multimodal capabilities image and text integration
- Enhanced Safety and Ethical Features
- Robust confidence interval and new content filters
- Increased transparency and explainability of prompt results
- Interactive tools to improve user integration

### **3. New ChatGPT prompt engineering techniques**

- More level 3 prompt techniques for more productivity
- New and extended structural modules for best-practice Level 1 prompt techniques
- New internal audit user scenarios

### **4. Advanced Internal Audit Application Scenarios with ChatGPT**

- Advanced Level 2 Prompt Engineering applications for
  - Risk assessment methods,
  - Audit Assignment Structure (APM),
  - Effective audit documentation,
  - Agile Auditing Task Cards in Kanban Boards,
  - Control Design Analysis and
  - Audit report templates

### **5. New best practices for the use of ChatGPT along the audit value chain**

- Practical creation of html flowcharts
- Analysis Control Design reinvented in the context of process auditing
  - ⇒ Identification and analysis of control categories and control testing procedures
  - ⇒ Differentiated assessment of controls and their maturity level
  - ⇒ Creation of suggestions for improvement in connection with risk-mitigating actions
- Fast and effective documentation of audit procedures and associated summaries
- Consistent evaluation of different audit observations, audit evidence and audit findings according to standardized risk classifications and team perspectives
- Integration of Internal Audit report templates for fast and correct preparation of the audit report
- Visualization of management summary overviews, dashboards and graphics

### **6. Live audit demonstration and practical exercises**

- Live demonstration of the use of ChatGPT
- Case study to adapt the application scenarios learned for direct practical implementation in your own Internal Audit department

### **7. Joint summary and outlook**

- Conclusion and key learnings
- Next steps and roadmap for your audit team
- Outlook on future developments and trends for AI in Internal Audit

**Useful precondition: Participation in Part 1 “Effective Use of ChatGPT in Internal Audit”**

## Part 3: Leverage Audit Excellence with GenAI, ChatGPT: Unlock New Frontiers in Internal Audit Performance

*"Boost Your Audit Processes with Advanced ChatGPT use cases: Take Your Audit Performance to New Heights"*

**Training Description** | Suggested training duration 3x 1/2 Day

Building on the successes of Parts 1 and 2, **Part 3: “Leverage Audit Excellence with GenAI, ChatGPT: Unlock New Frontiers in Internal Audit Performance”** series takes your internal audit capabilities to the next level. This enhanced training introduces cutting-edge advancements from OpenAI's latest developments, including the **Strawberry Project’s Reasoning AI, deep thinking features** and OpenAI new capabilities. Part 3 empowers internal auditors to harness ChatGPT's full potential for refining audit workflows, maximizing productivity, and driving transformative outcomes across audit engagements. You will explore deep integrations of ChatGPT in audit methodologies, risk assessments, and report generation, ensuring consistent quality and time efficiency. This training session emphasizes building a powerful **Internal Audit Prompt Library**, specifically designed to optimize all audit sub-processes, from audit planning and risk assessments to execution and audit report writing.

Participants will explore how to seamlessly integrate these advanced AI tools into every audit stage, leveraging **Level 3 prompts**, enhanced reasoning capabilities, and multimodal features. The training emphasizes prompt engineering use cases, using the latest fine-tuning methods to improve audit insights and streamline repetitive tasks.

A dedicated focus on creating tailored, reusable prompt libraries will ensure auditors can maximize productivity and accuracy in their daily operations. The course also includes advanced applications of reasoning AI to solve complex audit challenges, positioning auditors to deliver enhanced strategic advisory services in a fast-evolving audit landscape.

### Learning Objectives:

1. Leverage advanced prompts for efficient audit report generation and near-time risk assessments.
2. Utilize OpenAI’s **Reasoning AI** capabilities to enhance audit execution and insights.
3. Develop and implement an **Internal Audit Prompt Library** tailored to all audit sub-processes.
4. Master multimodal integration for combining text, images, and data in audit documentation.
5. Optimize audit efficiency by automating risk categorization and control analysis.
6. Apply ChatGPT to strategic advisory services, shifting from traditional assurance roles.
7. Improve accuracy and consistency in audit reports through AI-driven content generation.
8. Future-proof internal audit processes by expanding your team's productivity and expertise using ChatGPT’s advanced functionalities.

### Audit Training Agenda:

#### 1. Introduction and Advanced Feature Overview

- Recap of key learnings from Parts 1 and 2
- Overview of OpenAI's latest updates: **Reasoning AI** from the Strawberry Project
- Benefits of these advancements for internal audit workflows

#### 2. Building an Internal Audit Prompt Library

- Designing a structured prompt library for key audit stages
- Categorizing prompts for audit preparation, risk assessment, execution, and reporting
- Reusable prompts for audit consistency and efficiency

### 3. Advanced Prompt Engineering and Reasoning AI

- Level 1 to Level 3 prompt techniques for complex audit scenarios
- Applying **Reasoning AI** for enhanced audit decision-making
- Integration of fine-tuning models to improve audit insights

### 4. Transforming Audit Risk Assessment and Control Design

- Utilizing AI to automate risk classification and control assessments
- Designing and automating control-testing frameworks
- Applying reasoning AI to interpret complex datasets and control environments
- Leveraging audit scenarios for optimized control testing
- Best practices for improving the accuracy of risk assessments using ChatGPT

### 5. Streamlining Audit Report Writing and Advisory Insights

- Building audit reports through AI-driven content generation
- Efficiently generating reports using pre-built templates
- Customizing reports for different stakeholders using **o1** features
- Visualizing data and insights with AI-generated graphs and dashboards

### 6. Near-Time Audit Applications: Multimodal Integration

- Live demonstrations: Practical AI usage across audit sub-processes
- Combining text and images for enriched audit documentation
- Leveraging multimodal AI for more robust evidence gathering and analysis
- Hands-on exercises: Building and deploying a tailored Internal Audit Prompt Library
- Live case studies: Transforming advisory services using AI-powered forecasting tools
- Practical tips for immediate implementation
- Next steps: Implementing AI in your audit function for sustained success

### 7. Joint summary and outlook: Creating Your AI-Driven Future

- Conclusion and practical guide for your Internal Audit Team
- Outlook for the use of 5 CMMi Level AI Audit Approach

## Precondition: Participation in Part 1 and Part 2 “Effective Use of ChatGPT in Internal Audit”

## Part 4: Fit for Audit Data Analytics for Business Auditors using the Power of reasoning AI

*“Elevate Your Skills with Reasoning AI and Statistical Expertise”*

*Discover how to transform your audit data analysis by combining statistical principles with the power of reasoning AI. Learn how to organize your thoughts methodically and accurately to guide AI in selecting the right statistical methods, delivering deeper insights and smarter audit outcomes.*

### Training Description | Suggested training duration 2x 1/2 Day

Following the success of Parts 1 and 2, **Part 3: Fit for Audit Data Analytics for Business Auditors using the Power of AI** introduces cutting-edge advancements from OpenAI's latest developments, including the **Strawberry Project's Reasoning AI, deep thinking** capabilities.

In today's data-driven audit landscape, the ability to effectively leverage data analytics is essential. This course is designed to empower business auditors to leverage the power of reasoning AI by integrating critical statistical thinking into their audit processes.

Participants will learn fundamental statistical concepts and descriptive analysis techniques, equipping them with the skills to organize their audit analysis methodically and express their thoughts clearly.

By the end of this course, auditors will understand how to formulate analysis prompts that guide AI systems, helping them select appropriate statistical methods to analyse complex datasets. This training combines statistical know-how and prompt engineering with practical use cases, ensuring participants leave with a hands-on understanding of how to collaborate with AI to enhance their

audit insights. By mastering these skills, auditors will be able to unlock more value from data, improve audit efficiency, and drive stronger decision-making across their organizations.

### Learning Objectives:

1. **Understand fundamental statistical principles** necessary for organizing audit data effectively.
2. **Learn techniques of descriptive analysis** and how they apply to audit contexts.
3. **Master the process of structuring audit thoughts** for prompt creation and communication with AI tools.
4. **Develop the ability to guide AI** in selecting the right statistical methods for various audit scenarios.
5. **Apply reasoning AI to real-world audit cases**, improving audit outcomes through smarter analysis.
6. **Gain skills in prompt engineering** to ensure reasoning AI understands the audit context and delivers valuable insights.
7. **Understand the relationship between data patterns and audit risks**, and how AI can be leveraged to monitor these effectively.
8. **Learn how to improve audit decision-making** through accurate, AI-driven data analytics

### Audit Training Agenda:

#### 1. Introduction to Statistical Thinking in Auditing

- Overview of statistical concepts relevant to auditing
- Understanding data types and their audit implications
- Common statistical pitfalls and how to avoid them

#### 2. Descriptive Analysis Techniques for Auditors

- Key methods of descriptive statistics: mean, median, standard deviation
- Visualizing audit data for deeper insights
- Practical applications of descriptive analysis in audits

#### 3. Structuring Audit Thoughts for AI Analysis

- Organizing audit questions and hypotheses for data analysis
- Creating structured prompts for reasoning AI
- Best practices for guiding AI in data exploration

#### 4. Reasoning AI and Statistical Method Selection

- How reasoning AI works: selecting the right statistical tools
- Matching audit needs to statistical methods with AI support
- Use cases: AI-driven statistical analysis in audit scenarios

#### 5. Real-World Applications of AI in Audit Data Analytics

- Case studies: AI-powered reasoning to detect anomalies and perform risk assessments
- Using AI for continuous auditing
- Integrating AI insights into audit reporting and recommendations

#### 6. Prompt Engineering for AI Collaboration

- Best practices for crafting precise, context-aware AI prompts
- Aligning audit goals with AI capabilities
- Interactive exercises: building prompts for audit scenarios

#### 7. Improving Audit Decision-Making with AI Insights

- How to translate AI-driven data analysis into actionable audit insights
- Enhancing auditor judgement with data-supported decisions
- Future trends: AI and the evolution of audit data analytics

**Precondition: Participation in Part 1 and Part 2 “Effective Use of ChatGPT in Internal Audit”**

## Leverage MS Copilot to Innovate Your Audit Workflow

*Transforming Internal Audit with AI-Powered MS Copilot: Unlocking Productivity and Precision*  
*Discover the power of AI with MS Copilot to streamline, strengthen, and simplify internal audit processes.*

**Training Description** | Suggested training duration 2x 1/2 Day

### **Unleash the Future of Internal Auditing with Microsoft Copilot**

Embrace the power of AI to revolutionize your internal audit practice. This hands-on training introduces participants to Microsoft Copilot, the advanced AI assistant, specifically adapted for internal auditing functions within Microsoft Office tools, such as Excel, Word, PowerPoint, and Outlook. Discover how MS Copilot can streamline and enhance daily audit tasks, from data analysis in Excel to audit report automation in Word. Participants will explore the underlying technology behind MS Copilot, understand its training process, and practice applying it across various stages of the audit cycle to improve efficiency, accuracy, and data-driven insights. Learn how to safely integrate MS Copilot into your audit workflows, optimize collaboration, and enhance decision-making while upholding ethical standards and accuracy.

### **Learning Objectives**

- Understand Microsoft Copilot's AI-driven capabilities and their application in internal audit.
- Identify and apply Copilot functions within Excel, Word, PowerPoint, and Outlook to automate repetitive audit tasks.
- Enhance audit planning and documentation with data-driven insights from Copilot.
- Use MS Copilot to design, streamline, and conduct audit interviews and control tests.
- Improve audit risk assessment by leveraging Copilot's analytical capabilities.
- Design and review audit reports with Copilot to ensure clarity, accuracy, and speed.
- Foster collaboration within audit teams using AI-powered features in MS Office.

### **Audit Training Agenda:**

#### **1. Introduction to Digital Transformation in Auditing**

- Role of AI in the evolution of internal audit
- Overview of digital audit tools and the impact of AI on audit workflows
- Practical overview of MS Copilot's AI features

#### **2. Exploring Microsoft Copilot**

- Introduction to AI-powered tools and their place in internal auditing
- Understanding Copilot's underlying technology, training model, and ethical considerations

#### **3. Microsoft Copilot in Action: Office Applications for Audit**

- **Excel for Data Analysis:** Simplifying complex data analytics, risk assessments, and sampling techniques
- **Word for Documentation:** Automating audit documentation, drafting summaries, and structuring audit reports
- **PowerPoint for Reporting and Audit Engagement Presentations:** Building AI-assisted audit presentations for effective communication
- **Outlook for Collaboration:** Facilitating email communication, scheduling, and reporting with AI support

#### **4. Integrating Copilot into the Internal Audit Process**

- Practical Use Cases: Mapping MS Copilot's role across audit sub-processes
- Aligning audit procedures with AI functionalities in MS Office applications
- Ethical guidelines and best practices for responsible AI in auditing

## 5. Best Practices for Leveraging Copilot in Audit

- Practical applications across the audit value chain
- Enhancing risk assessments, control evaluations, and reporting processes
- Case studies: Successful Copilot integrations in audit scenarios

## 6. Hands-on Exercises and Live Demonstration

- Live demonstrations of MS Copilot in Excel, Word, PowerPoint, and Outlook
- Interactive exercises for real-time practice with MS Copilot

## 7. Conclusion and Future Outlook

- Summarizing key takeaways and practical steps for adoption
- Future of AI in internal audit and opportunities for advanced AI integration

### Precondition: Participation in Part 1 “Effective Use of GenAI in Internal Audit”

## Part 2 MS-Copilot: From Using Copilot to Engineering AI-Enabled Auditing

### Training Description | Suggested training duration 2x 1/2 Day

After mastering the fundamentals of MS Copilot in daily audit work (Part 1), internal auditors must move to the next level: systematically designing, governing, and scaling AI-enabled audit capabilities.

This advanced IIAS training focuses on strategic and practical Copilot deployment across the entire internal audit value chain. Participants will learn how to:

- Design advanced audit use cases for Copilot
- Work with Microsoft Copilot Studio and Copilot Agents
- Build and govern a professional Copilot Prompt Library for Internal Audit

The training is interactive and workshop-driven. Participants will not only see advanced examples, but will co-create Copilot solutions, prompts, and agent concepts they can directly reuse in their own audit departments.

### Learning Objectives

Participants will be able to:

- Design advanced Copilot audit use cases across planning, fieldwork, reporting, and follow-up
- Translate audit methodology into AI-supported workflows
- Develop a structured prompt library aligned with the internal audit value chain
- Conceptually design and test Copilot Agents for Internal Audit
- Apply governance, quality, and assurance principles to Copilot-based auditing
- Build a roadmap for scaling Copilot beyond individual use cases

### Audit Training Agenda

#### 1. From Copilot Usage to Copilot Architecture in Internal Audit

- Key learnings from Part 1 and typical limitations of “ad-hoc prompting”
- Why Internal Audit needs **structured AI design**, not just AI usage
- Positioning Copilot within the Internal Audit Methodology and QAIP
- Link to the 2025 Global Internal Audit Standards (quality, consistency, professional judgment)

#### 2. Advanced Audit Use Cases with MS Copilot Across the Audit Value Chain

##### Audit Planning & Risk Assessment

- AI-supported Continuous Audit Risk Assessment (CARA)
- Copilot-supported analysis of risk signals, KRIs, incidents, and management reports
- Generating dynamic audit scopes and risk-based audit programs

### **Audit Fieldwork**

- Copilot-assisted control design and operating effectiveness analysis
- Intelligent interview preparation and interview summary synthesis
- Risk orientated walkthrough documentation and issue hypothesis generation

### **Audit Reporting**

- AI-supported root cause analysis structuring
- Drafting issue narratives aligned with stakeholder level (management vs. board)
- Consistency checks across findings, ratings, and recommendations

### **Follow-up & Continuous Assurance**

- Copilot-based issue tracking and trend analysis

### **Workshop:**

Participants map their own audit value chain and identify high-impact Copilot use cases.

### **3. Working with Microsoft Copilot Studio and Copilot Agents**

- What Copilot Studio is – and what it is not
- When to use standard Copilot vs. Studio vs. Agents
- Designing Copilot Agents for Internal Audit

### **Conceptual Lab:**

Designing a **prototype Copilot Agent** for a selected audit scenario  
(no IT skills required – focus on logic, inputs, outputs, controls)

### **4. Designing an MS Copilot Prompt Library for Internal Auditors**

- Why professional audit prompting is different from generic prompting
- ARC Certified Copilot Prompt Pack for Internal Audit
- Copilot Audit Use Case Catalogue (Planning → Reporting)
- Prompt design principles along different audit sub-processes
- Prompt quality criteria (reliability, reproducibility, bias awareness)

### **5. Governance, Quality, and Ethical Guardrails for Copilot in Internal Audit**

- Preventing over-reliance on AI-generated outputs
- Ensuring audit evidence quality and professional judgment
- Embedding Copilot into audit methodology and QAIP

### **6. Scaling Copilot in the Internal Audit Function**

- Maturity model: From personal productivity to institutional capability
- Defining “AI-enabled audit standards” internally
- Building a Copilot Center of Excellence within Internal Audit

### **Action Planning Session:**

Participants develop a **Copilot scaling roadmap** for their audit function.

### **7. Conclusion and Takeaways**

- Key insights from advanced Copilot usage
- What Internal Audit should standardize, what should remain flexible
- Personal and departmental next steps
- Open discussion: risks, limits, and future opportunities

**Precondition: Participation in Part 1 “Leverage MS Copilot to Innovate Your Audit Workflow”**

## Mega-Trends and Outlook for Internal Audit: Embracing Tomorrow's Digital Disruption

*“Transform Your Audit Practices: Learn How Emerging Technologies Will Shape the Future of Internal Audit”*

### **Training Description |** Suggested training duration 2x 1/2 Day

This forward-thinking training offers internal auditors a strategic view of how the latest technological trends will impact the future of auditing. The rapid rise of technologies like AI, machine learning, advanced connectivity, and immersive-reality tools is fundamentally reshaping internal audit functions. Auditors must not only understand these technologies, but also adapt their methodologies to offer timely, value-driven insights.

Participants will explore key trends from current technology research for the audit workplace of the future, such as: the revolution in generative AI, digital trust, and cybersecurity, and the transformative potential of cloud computing and quantum technologies.

This training equips auditors with the knowledge to assess risks, ensure compliance, and add value in an era where digital innovation outpaces traditional audit techniques. Designed for auditors at all levels, this training will enhance your ability to anticipate future risks and build a resilient audit function that thrives in a digital-first world.

### **Learning Objectives:**

1. Understand key technology trends impacting internal audit.
2. Evaluate and mitigate risks related to emerging technologies such as quantum computing, cloud computing, cybersecurity and immersive-reality tools.
3. Apply AI-driven audit methodologies to assess risks in digital environments.
4. Audit trends for advanced connectivity systems, including 5G and edge computing, for organizational value and security.
5. Build digital trust and strengthen audit leadership skills to navigate digital transformation.

### **Audit Training Agenda:**

#### **1. Emerging Technology Trends in Internal Audit**

- Overview of top audit research technology trends for 2026
- The audit implications of AI and digital disruption
- Key risks and opportunities for auditors

#### **2. Artificial Intelligence and Machine Learning in Audit**

- AI applications in auditing: Efficiency and accuracy
- Auditing machine learning algorithms and their outcomes
- Case studies on AI-driven audit success

#### **3. Cybersecurity and Digital Trust**

- Cybersecurity audit frameworks for the digital age
- Auditing digital trust in decentralized and cloud environments
- Data privacy and regulatory compliance audits

#### **4. Quantum Computing and Cloud Audits**

- Introduction to quantum computing and its future audit risks
- Cloud computing and edge technologies: Audit considerations
- Ensuring data integrity in decentralized systems

#### **5. Advanced Connectivity and Immersive Technologies**

- Auditing 5G, IoT, and edge computing systems
- Risks associated with immersive technologies in operations
- Practical examples of immersive reality auditing

## 6. Leadership in Digital Transformation

- Managing audit teams during technological disruption
- Behavioral insights to enhance leadership effectiveness
- Decision-making strategies for auditing in dynamic environments

## 7. Future-proofing the Internal Audit Function

- Long-term trends: Sustainability, robotics, and climate risks
- Strategic planning for future technological impacts
- Continuous learning for sustained audit excellence
- Joint summary, conclusion and practical guide

## Impact of quantum computing on auditing work | Anticipatory action required

*“New opportunities and risks with exponentially more computing power”*

### Training Description | Suggested training duration 2x 1/2 Day

The stability and progress of quantum computing is continuously increasing. In the meantime, there are also the first desktop computers with quantum computing technology. Enormous government and private investments in the triple-digit billions are being made worldwide.

The developments in quantum computing technology are both an opportunity and a risk for internal auditing and for corporate models. Here, it is important to be proactive and understand the key risks associated with the business model's own data and process architecture.

These include security of encryption systems, sensitive data protection, impact on business models, ethics and society associated with artificial intelligence, and environmental scenarios.

Quantum computing is so attractive because it offers tremendous advantages over traditional computers. Quantum computers can perform multiple calculations simultaneously and solve complex problems in less time. This makes them particularly attractive for applications in cryptography, materials research, artificial intelligence and other fields. With the ability to perform calculations that are impossible for conventional computers, quantum computers can spark a revolution in computing technology and various industries.

Learn what developments and risks to look out for in this concise Audit Training.

### Audit Training Agenda:

#### 1. Prelude

- Definition von Quanten Computing
- Why Quantum Computing is relevant for Internal Audit?

#### 2. Quantum Computing in Operations

- How do quantum computers work compared to traditional computers?
- What are qubits and how do they work?
- What computations can quantum computers perform that traditional computers cannot?
- Which industries are likely to be completely revolutionized by this?

#### 3. Applications of Quantum Computing

- Application areas of quantum computing
- Case studies of the use of quantum computing

#### 4. Risks and challenges for internal auditing

- Risks for IT security and data protection due to quantum computing
- Impact of quantum computing on business and society
- Ethical issues related to quantum computing
- Challenges and Opportunities for Internal Audit in the Context of Quantum Computing
- Best Practices for Internal Audit in the Context of Quantum Computing

#### 5. Summary and Outlook

- The Future of Quantum Computing
- What does quantum computing mean for audit and what actions should be taken?