

IIA Atlanta October Chapter Meeting

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Global Business Consulting

Navigating the Future

How Copilot Can Unlock the Power of Internal Audit

Innovating Audit

October 28, 2025

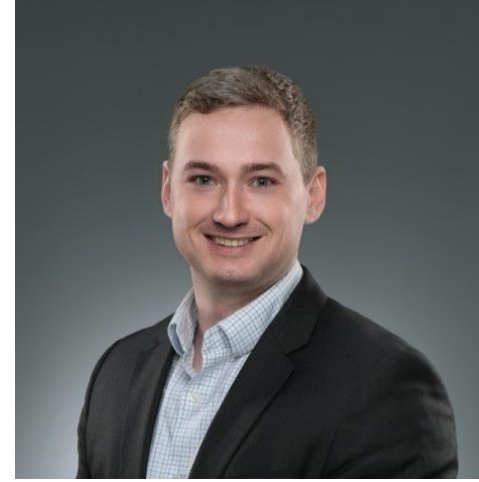
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Meet Our Speakers



James Ensminger

Managing Director,
Technology Consulting – Microsoft
Protiviti



Andrew LeBlanc

Manager,
Internal Audit & Financial Advisory,
Technology Audit
Protiviti

Agenda

Introduction to M365 Copilot

Art and Science of Prompting

The Future of AI

Internal Audit Use Cases | Demos



Introduction to M365 Copilot

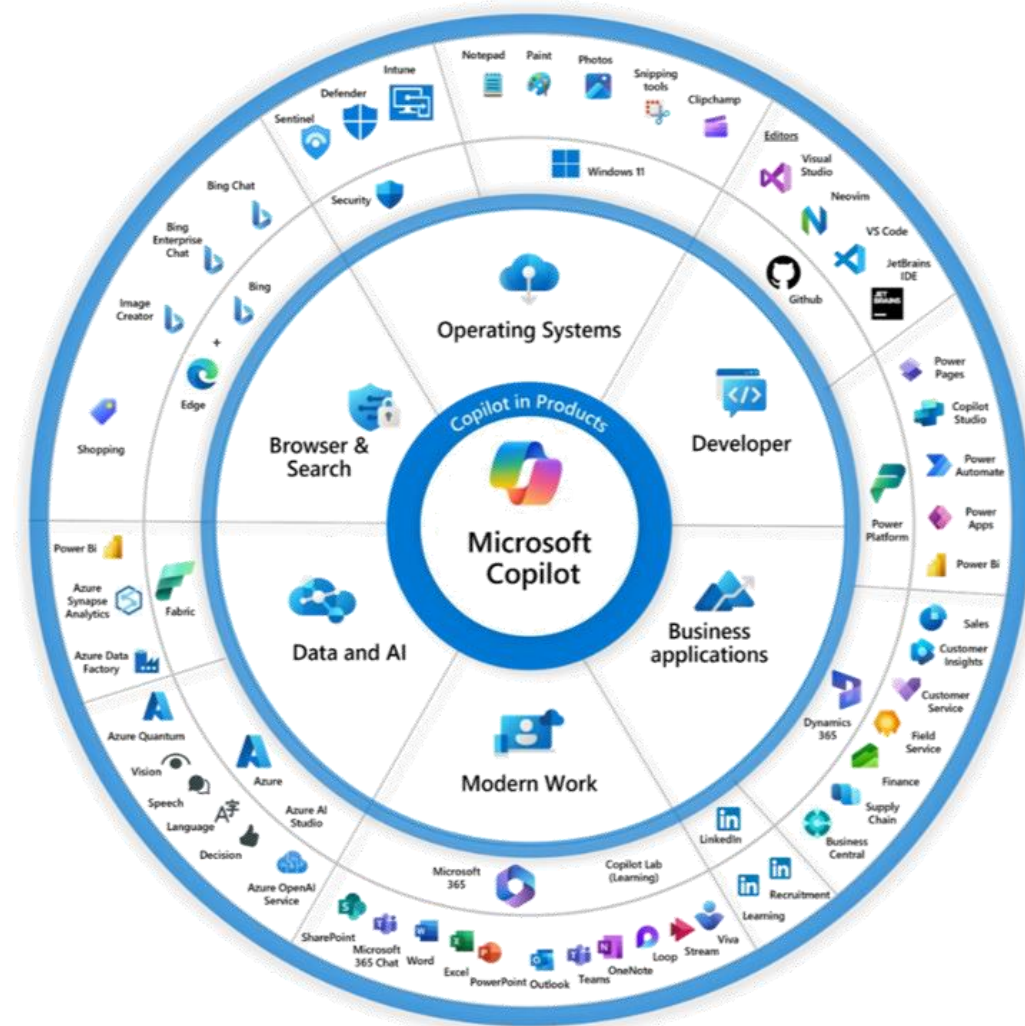
Microsoft's Copilot Products

Copilot is a brand, a collection of approximately 60 tools and applications leveraging AI.

Microsoft has organized and embedded Copilot across multiple Microsoft products.

Most organizations start with Copilot for M365, which is the suite of Office applications.

From M365 Copilot, companies tend to expand to custom agents, or Data/AI, or Power Platform.



What is M365 Copilot?

- Copilot utilizes **Generative AI within M365 apps** to assist with everyday tasks to help you save time to be able to focus on more important work.
- Copilot utilizes **Large Language Models (LLM)** to; **1**
 - Understand requests in plain language
 - Understand and summarize large amounts of information
 - Generate additional content within the context of provided references
- Copilot's features are **directly integrated within the M365 applications**, so the interactions and work occur right where you are working. **3**
- M365 Copilot with Enterprise Data protection ensures your organization's data is secure and remains safe from risky access
 - Your requests can only use information on data that you have access to. **2**
 - Or you can connect Copilot to the web to utilize publicly available information. **4**
 - Proprietary data and requests are not captured by Microsoft for training data models
- Benefits
 - **Improve quality of work**
 - **Facilitate creativity**
 - **Find information faster**

Unlock productivity and unleash creativity

The diagram illustrates the components of M365 Copilot's natural language interface. It features a central box labeled 'Natural Language' at the top. Below this, four icons are arranged horizontally, each with a plus sign between them. From left to right, the icons represent: 'Large Language Models' (a circular arrow icon), 'Microsoft Graph - Your Data' (a cube icon), 'Microsoft 365 Apps' (a gift box icon), and 'The Web' (a globe icon). Below each icon is a numbered circle: 1 (blue), 2 (pink), 3 (orange), and 4 (green). A horizontal line connects these numbered circles, with a blue line segment under '1', a pink segment under '2', an orange segment under '3', and a green segment under '4'.

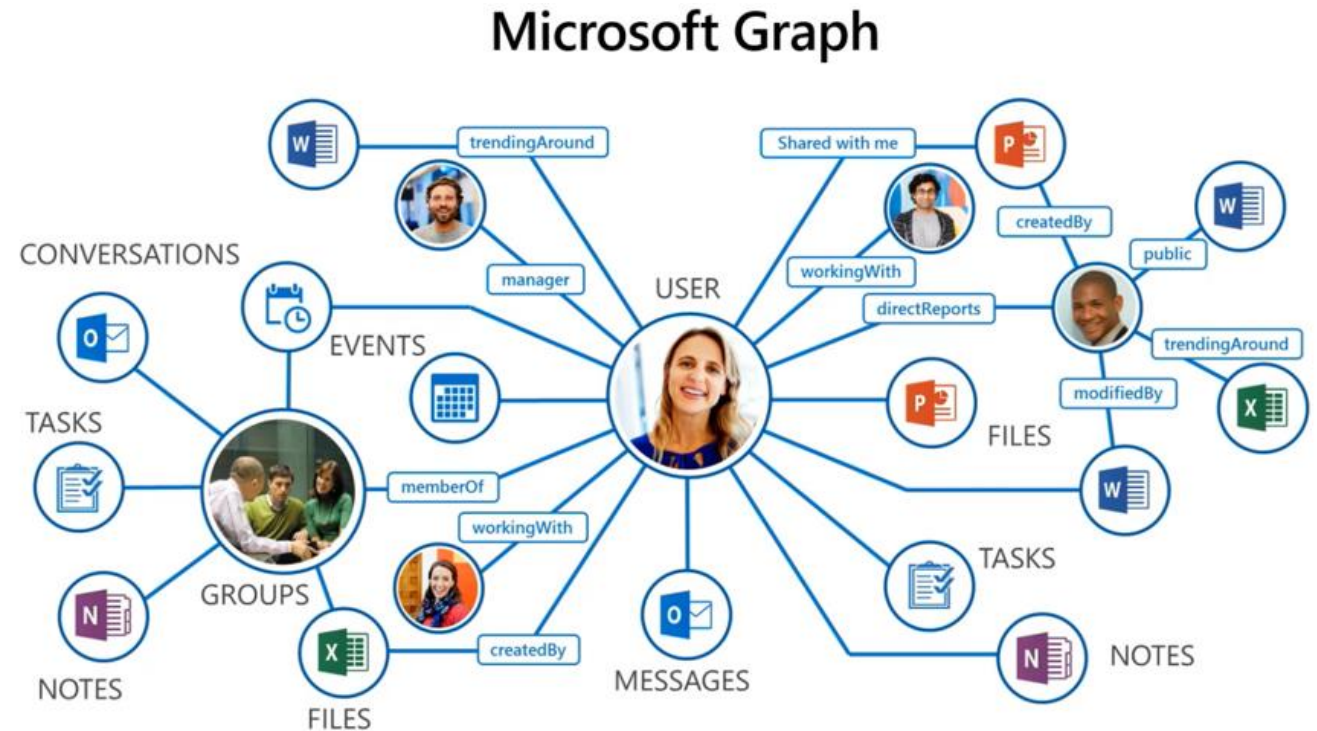
6 Ways M365 Copilot can make an impact

- Save time
- Work smarter
- End information overload
- Banish busywork
- Solve search
- Content generation

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Microsoft Graph

- Microsoft Graph is essentially the connective tissue that binds all your Microsoft 365 services and data together.
- Microsoft 365 Copilot applies Microsoft Graph to synthesize and search content from multiple sources within your tenant.
- The Microsoft Graph API brings more context from user signals into the prompt, such as information from emails, chats, documents, and meetings.
- This information includes data from services like Outlook, OneDrive, SharePoint, Teams etc.
- Microsoft Graph brings this information together so that users don't need to navigate away or switch apps.



Art and Science of Prompting

How To Be Successful With Copilot Prompts

WHAT
do I want?



Goal

What response do you want from Copilot?

WHY
do I need it?



Context

Why do you need it and who is involved?

WHERE
to look?



Source

Which information sources should Copilot use?

HOW
do I need it?



Expectations

How should Copilot respond to meet your expectations?

Top 10 things to learn in M365 Copilot Foundational skills for new users

Summarize a meeting

– let Copilot keep track of key topics and action items so you can stay focused during the meeting and avoid listening to the recording after.

1

Summarize an email thread

– there's no need to read through an entire email thread when you join in the middle.

2

Tell me my agenda for the day

– start the day off on the right track with a clear picture of your activities and action items.

3

Summarize a document

– get right down to business by summarizing long documents and focusing on the relevant sections.

4

Tell me about a topic/project

– provide insights and analysis from across multiple sources to get up to speed quickly.

5

Give me some ideas for ...

...

– boost your creativity with ideas for your work such as agendas, product names, social media posts, etc.

6

Create a to do list for me

– avoid downtime by generating a list of tasks at any point in the day.

7

Write an email about ...

– end procrastination on those difficult emails by getting a first draft in seconds.

8

Tell me how to plan for ...

– get an idea of a project plan for nearly any task and then adapt it to your needs.

9

Revise this content

– when you've got a rough draft of an idea turn it into usable text and then vary the length and tone.

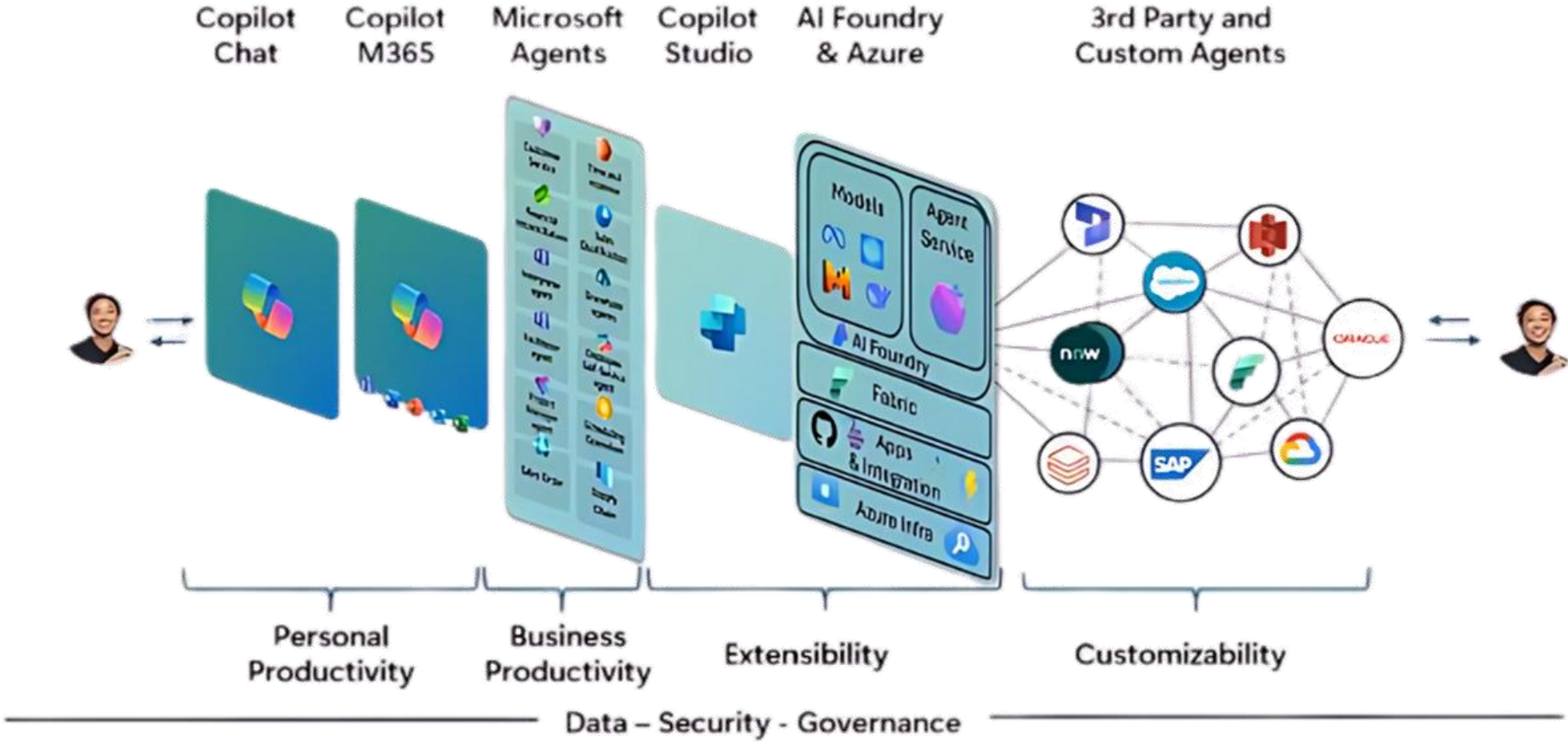
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The Future of AI

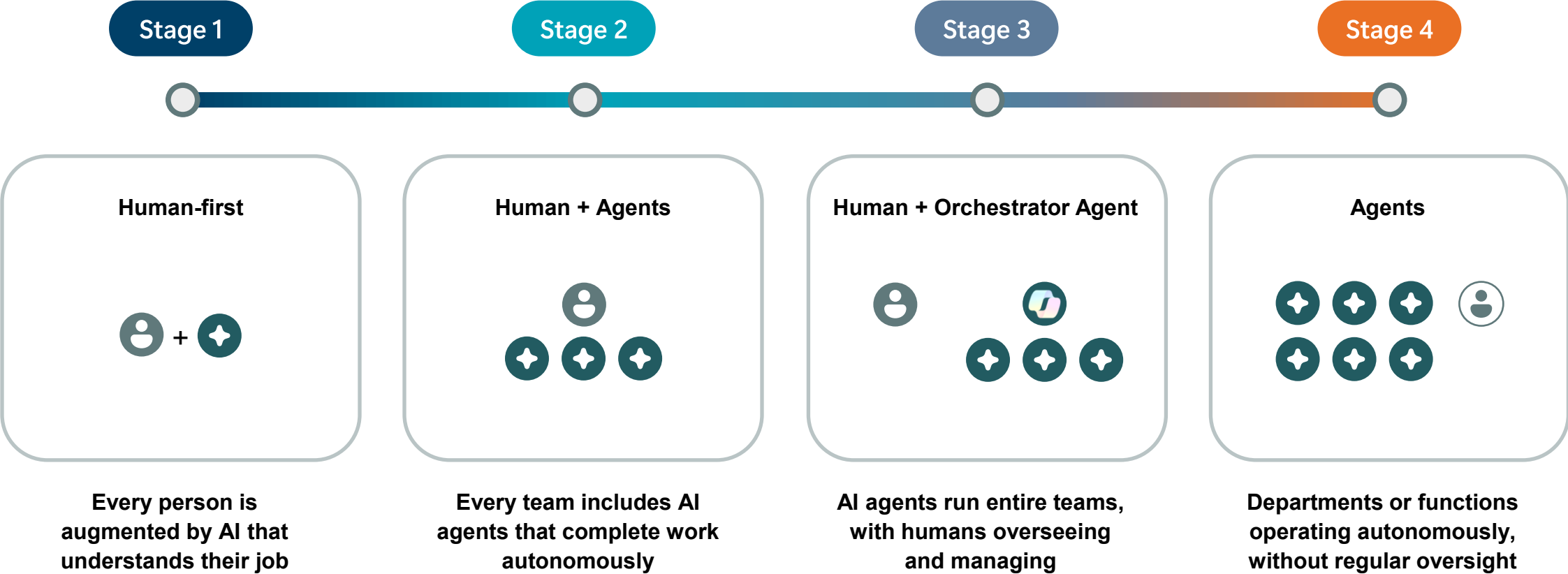
Generative AI vs Agentic AI in Microsoft 365 Copilot

Feature	Generative AI (Copilot)	Agentic AI (Copilot Agents)
Primary Role	Assistive	Semi-autonomous
Interaction	User-driven prompts	Goal-driven execution
Scope	Single-task (e.g., summarize, draft)	Multi-step workflows (e.g., reconcile accounts, notify stakeholders)
Examples	Drafting a financial summary in Excel	Reconciling financial data across systems and alerting discrepancies

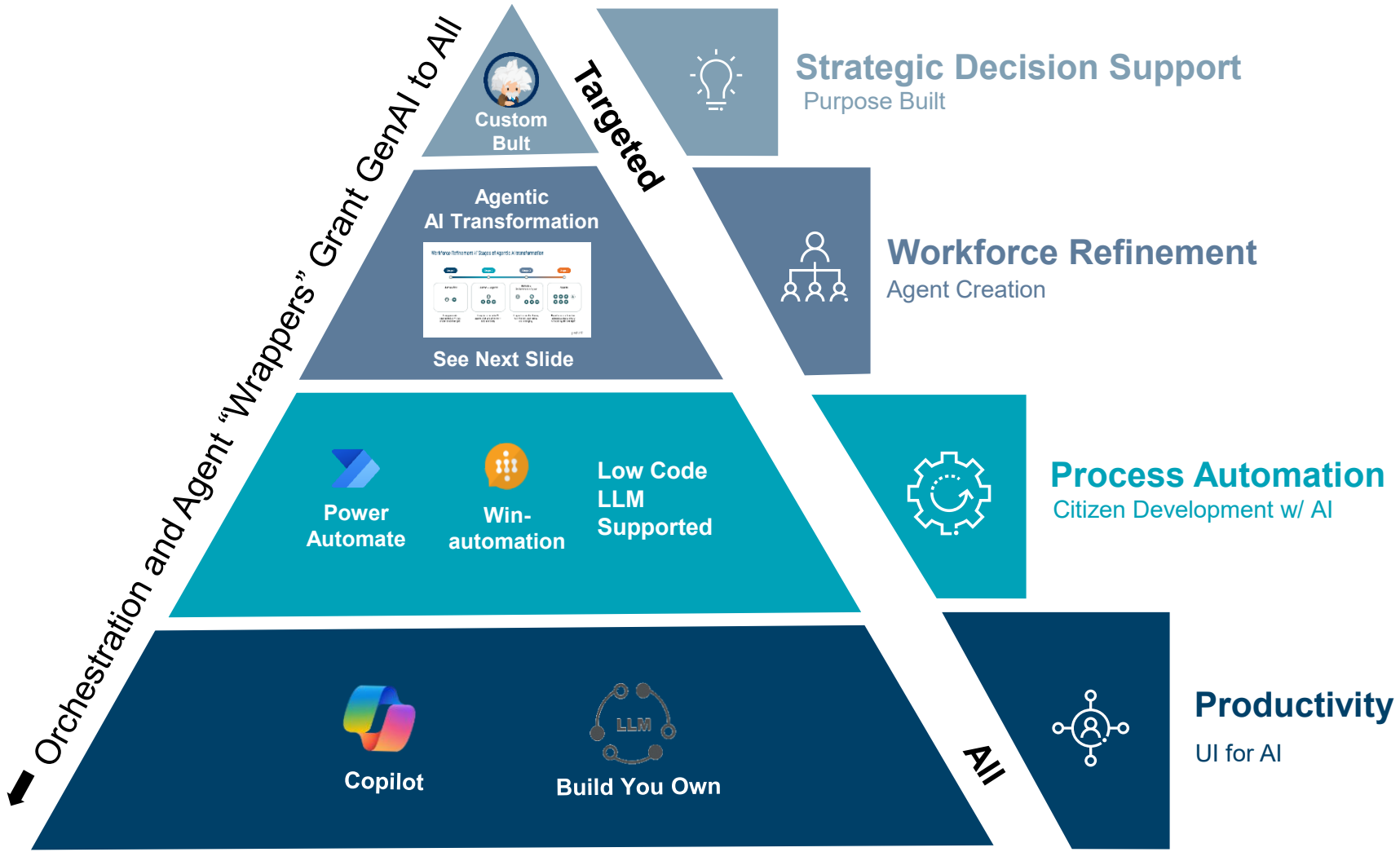
Extending AI



Workforce Refinement / Stages of Agentic AI transformation



GenAI In The Enterprise

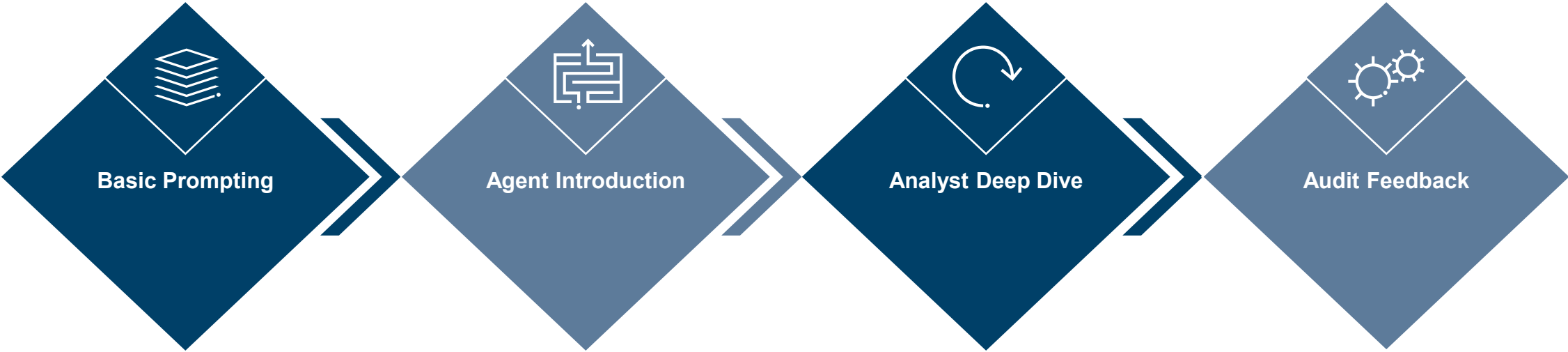


Internal Audit Use Cases and Demonstrations

Use Case Matrix – Gen AI In Compliance & Audit

	Learn	Brainstorm	Build	Write	Perform
Planning	<ul style="list-style-type: none"> Identify potential risks(risk assessment) Research industry standards, trends, regulations, and best practices 	<ul style="list-style-type: none"> Audit objectives, scope, and risk assessment Test procedures and analytics 	<ul style="list-style-type: none"> Create risk assessment frameworks and audit planning documents Build risk profiles & audit programs 	<ul style="list-style-type: none"> Policy, regulation, and controls summaries Interview Questionnaire 	<ul style="list-style-type: none"> Enhance information requests and reminders
Fieldwork	<ul style="list-style-type: none"> Data gathering Contract reviews for conformance to guidelines 	<ul style="list-style-type: none"> Potential issues or areas of concern to focus on during testing 	<ul style="list-style-type: none"> Evidence analysis for insights, trends, and exceptions 	<ul style="list-style-type: none"> Clear and consistent workpapers for testing procedures Code/scripts to simplify testing of repeatable tasks 	<ul style="list-style-type: none"> Enhance data analysis, transaction testing, and anomaly detection using AI-driven tools
Reporting	<ul style="list-style-type: none"> Study effective regulatory reporting requirements and reporting techniques 	<ul style="list-style-type: none"> Recommendations for control improvements and risk mitigation strategies Issue criteria and development 	<ul style="list-style-type: none"> Build templates for audit reports, management letters, and executive summaries Standardize report formats 	<ul style="list-style-type: none"> Evaluate tone on issues drafts Strengthen findings with industry facts 	<ul style="list-style-type: none"> Generate preliminary findings and recommendations based on analyzed data
Follow-up	<ul style="list-style-type: none"> Research IIA Standards and best practices Research OIG and DOJ guidance's 	<ul style="list-style-type: none"> Brainstorm strategies for ensuring management implements recommendations 	<ul style="list-style-type: none"> Combine management responses in various weaknesses to provide patterns and thematic insights 	<ul style="list-style-type: none"> Follow-up reports and status updates, clearly documenting progress on remediation efforts 	<ul style="list-style-type: none"> Enhance the tracking of remediation efforts and follow-up testing to confirm the implementation of recommendations

Demonstration Review



Copilot Chat

- 1. Audit Planning / Memo
- 2. Planning Considerations

Researcher Agent

- 1. Researcher Deep Dive

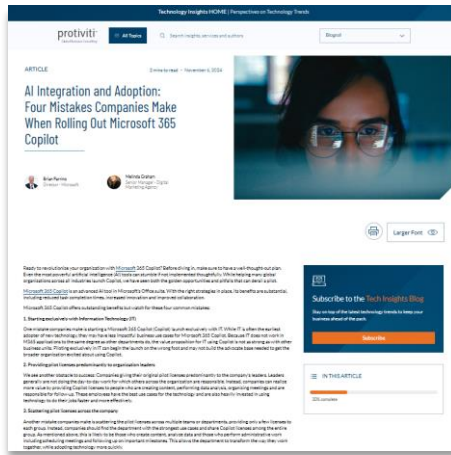
Analyst Agent

- 1. Analyst File Assessment (Vendor Invoices)
- 2. Risk Matrix Development from Walkthrough
- 3. Risk Register Review (Framework, Duplication, Controls)

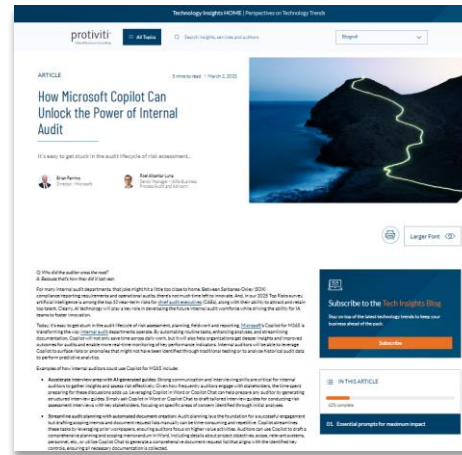
Survey Agent

- 1. Auditee Satisfaction Survey and Feedback Loop

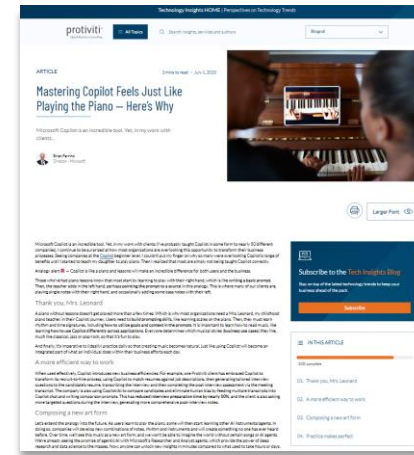
Resources



AI Integration and Adoption: Four Mistakes Companies Make When Rolling Out Microsoft 365 Copilot



How Microsoft Copilot Can Unlock the Power of Internal Audit



Mastering Copilot Feels Just Like Playing the Piano — Here's Why



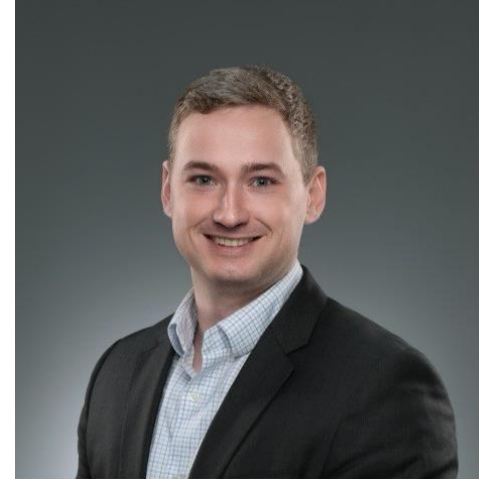
Unlock the Power of Internal Audit with Microsoft Copilot

Connect with Our Speakers



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Thank You

Let us know how we can help.



Finance Agents in Microsoft 365 Excel

Finance Agents in Microsoft 365 Excel are intelligent tools designed to assist with:

Financial Reconciliation:

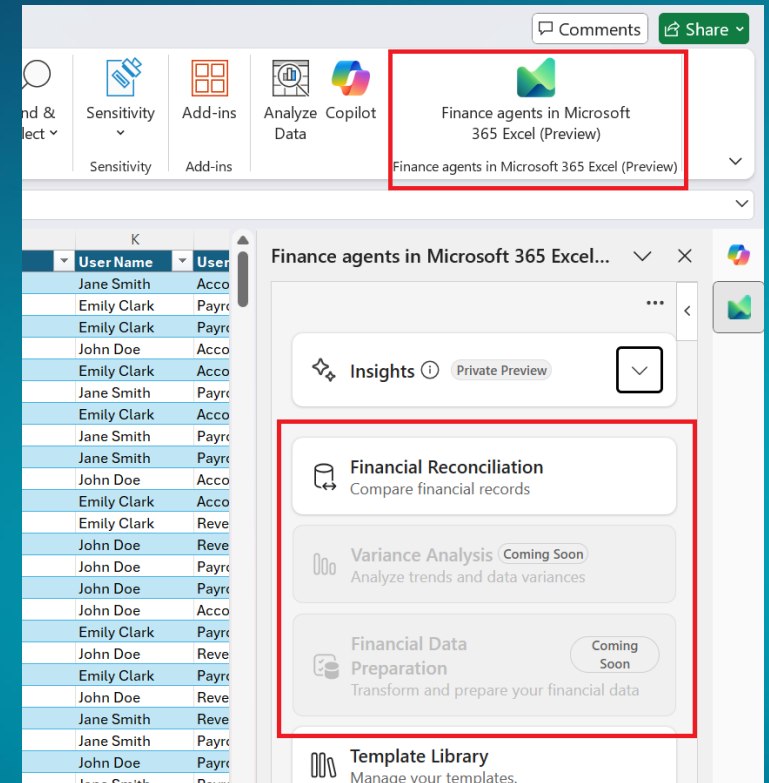
- Automatically match transactions across multiple data sources.
- Identify discrepancies and suggest corrections.
- Streamline the reconciliation process to ensure accuracy and compliance.

Variance Analysis:

- Compare actual financial outcomes with budgeted or forecasted figures.
- Highlight significant deviations and provide insights into root causes.
- Enable data-driven decision-making through visual and statistical analysis.

Financial Data Preparation:

- Clean, format, and organize raw financial data for analysis.
- Automate repetitive data preparation tasks.
- Ensure consistency and readiness of data for reporting and modeling.



THE NEXT PHASE:
POWERING INTERNAL AUDIT
TRANSFORMATION THROUGH TALENT

Meet Our Speakers



Melissa Kandel
Managing Director
Internal Audit & Finance Advisory
Protiviti



Anthony Chalker
Managing Director
Internal Audit & Finance Advisory
Protiviti

Agenda

- 1 **Talent** Themes From Protiviti's AI Whitepaper
- 2 Building **Future-Ready Audit Teams**

Polling Question 1

What is your biggest talent-related challenge today?

- A. Attracting skilled auditors
- B. Upskilling current team
- C. Retaining top performers
- D. Aligning talent with tech transformation
- E. Other

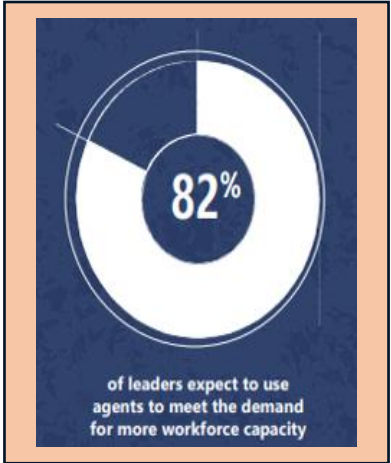
Talent Themes from Protiviti's AI Whitepaper

Framing the Opportunity

It's time for internal auditors to embrace a new paradigm by leveraging AI to *deliver greater organization value and strategic insights.*

Key Insight: The Power of Human-AI Collaboration

- AI is a **force multiplier** for internal audit, enabling deeper insights, faster analysis, and broader coverage.
- AI is reshaping audit work—from risk assessment to reporting—but its effectiveness **depends on how well humans can collaborate with it.**



It's no longer about human extraction, but human
EXPANSION.

Seth Mattison
(Founder and CMO @ FutureSight Labs)



Future-Ready Auditor Profile

“AI will not replace humans, but *those who use AI* will replace those who don’t.”

- Ginni Rometty
(Former CEO of IBM)

Process Integration & Automation

- Supporting innovation in audit delivery and operational efficiency.
- Capable of configuring AI agents, automation workflows, and integrating AI into audit processes.

AI Fluency & Interaction

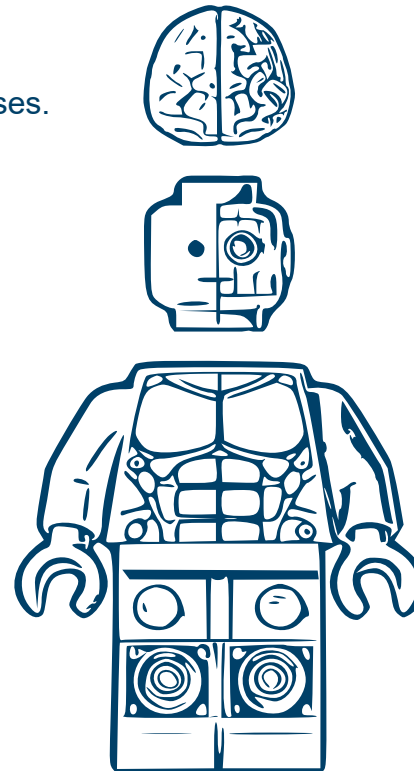
- High degree of AI fluency and literacy, able to navigate detailed discussions on the topic, capable of advising on the benefits and assessing risk.
- Comfortable using AI to assist with tasks like risk identification, control testing, and reporting.

Human Skills as a Strategic Priority

- Softer skills will be more critical for the ‘human in the loop’, enabling a more consultative, strategic role.
- Emotional intelligence, collaboration, and leadership are essential for navigating ambiguity and driving change.

Strategic Advisory & Governance

- Able to advise on AI ethics, governance, and risk—connecting audit to enterprise strategy.



Polling Question 2

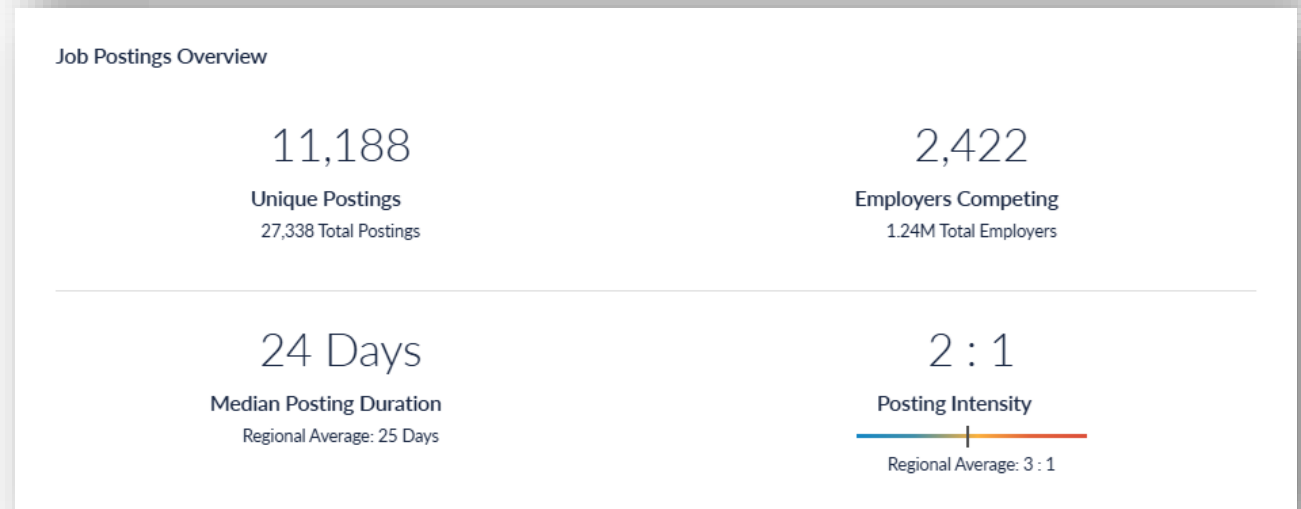
Which skill dimension is your internal audit team most focused on developing?

- A. Basic AI fluency (e.g., prompt engineering, Copilot usage)
- B. Process integration and automation
- C. Strategic advisory and governance
- D. Human-centric capabilities
- E. We're still assessing where to begin
- F. Not Sure

Building a Future-Ready Internal Audit Team

Total Number of Internal Audit Postings in the US Market:

- 4.5% of postings disrupted by AI
- 9.5% of companies are including AI requirements

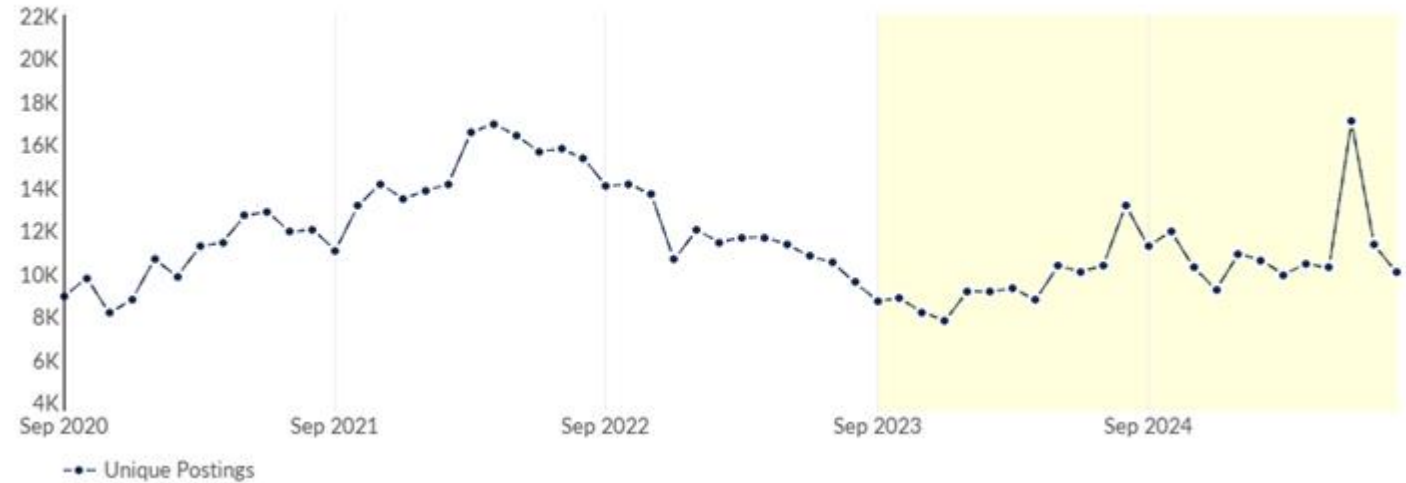


Trendline of Internal Audit Postings in the US Market:

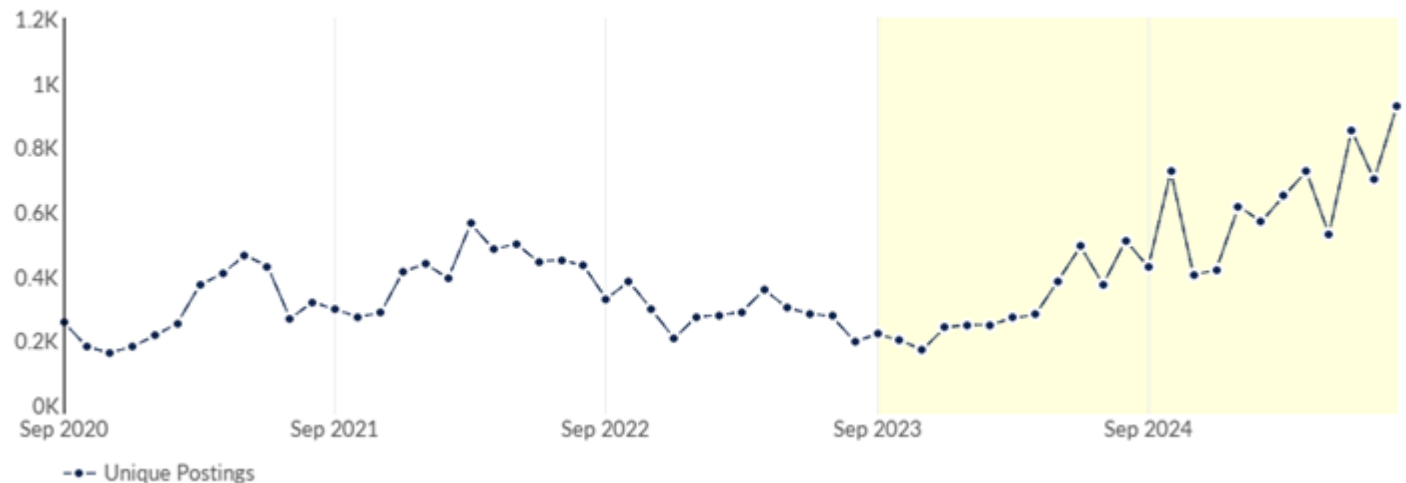
Key Takeaways:

- All postings: 8,720 --> 10,020 (+1,300; 14.91%)
- AI-tagged postings: 220 --> 926 (+706; **+320.91%**)
- Share of postings with AI requirements: 2.52% --> 9.24%
 - +6.72 percentage points or **+266% relative increase**

Unique Postings Trend



Unique Postings Trend



Skill Profile: Internal Audit Managers

Internal Audit Managers

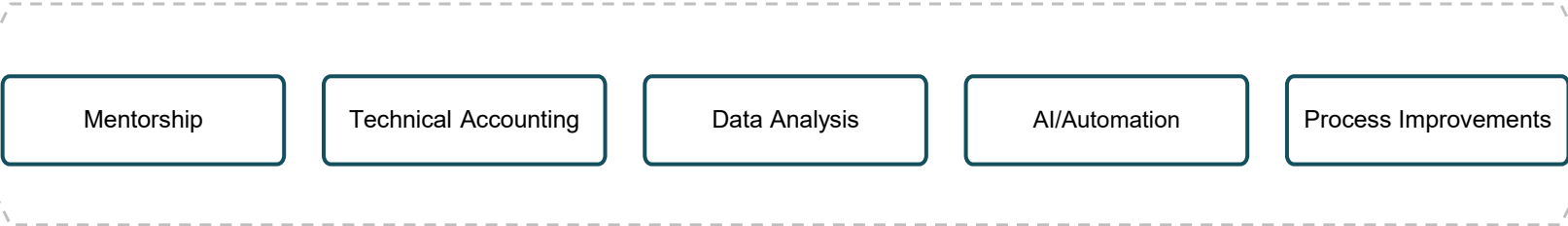
Common Skills



Specialized Skills



Disruptive Skills

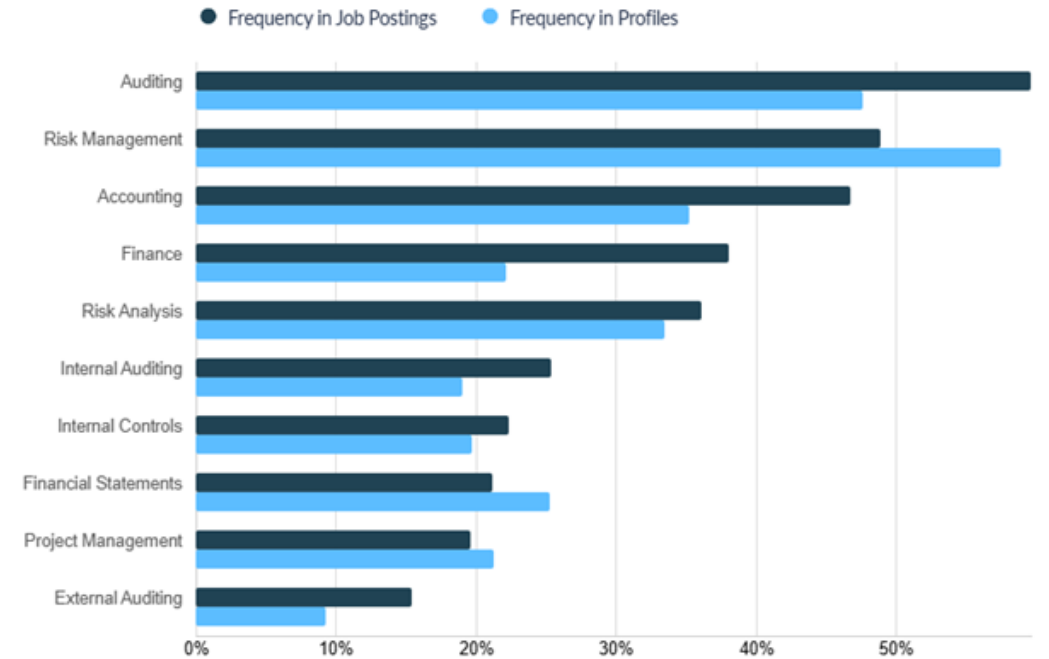


All Posting Specialized Skills:

Key Takeaways:

- Baseline stack is classic finance/audit. Auditing (60%), Risk Management (49%), Accounting (47%), Finance (38%); no AI/ML in the top 10 (yet).

Top Specialized Skills



Skills	Postings	% of Total Postings	Profiles	% of Total Profiles	Projected Skill Growth	Skill Growth Relative to Market
Auditing	147,372	60%	154,986	48%	+21.8%	Rapidly Growing
Risk Management	120,722	49%	187,054	58%	+26.2%	Rapidly Growing
Accounting	115,488	47%	114,758	35%	+24.0%	Rapidly Growing
Finance	94,053	38%	71,960	22%	+27.3%	Rapidly Growing
Risk Analysis	89,321	36%	108,840	33%	+18.2%	Growing
Internal Auditing	62,606	25%	61,979	19%	+20.9%	Rapidly Growing
Internal Controls	55,340	22%	64,057	20%	+19.0%	Growing
Financial Statements	52,315	21%	82,335	25%	+20.1%	Rapidly Growing
Project Management	48,540	20%	69,218	21%	+19.8%	Rapidly Growing
External Auditing	38,003	15%	30,076	9%	+16.2%	Growing

Source:



AI Sector Applied:

Key Takeaways:

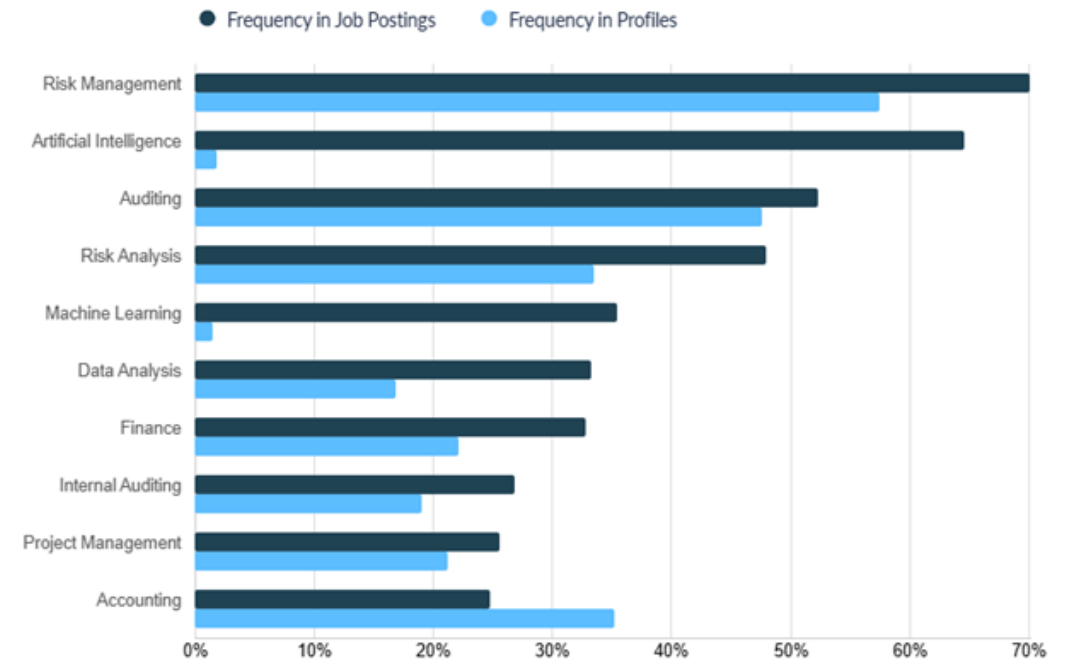
- AI grew 152%, Machine Learning grew 110%, Data Analysis 125% over the past 12 months.
- Delta in frequency of skill mentioned in demand vs. Supply across AI, ML, and Data Analysis.

NOTE: Stanford AI Index report published each year by the **Stanford Institute for Human Centered Artificial Intelligence**. A view of how AI skills are impacting specific parts of any labor market segment, including localized demand, demand within specific industries, and changes across occupation as AI becomes increasingly prevalent. Research updated, July 2025 including skills related to AI, Autonomous Driving, NLP, Neural Networks, ML, Robotics, and visual image recognition.

Source:

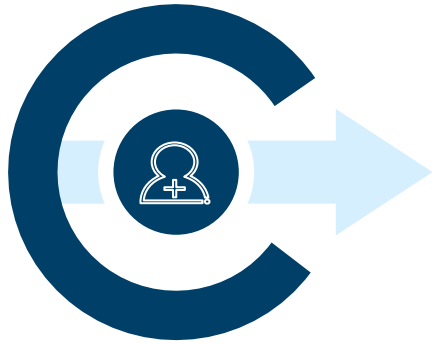


Top Specialized Skills



Skills	Postings	% of Total Postings	Profiles	% of Total Profiles	Projected Skill Growth	Skill Growth Relative to Market
Risk Management	7,847	70%	187,054	58%	+26.2%	Rapidly Growing
Artificial Intelligence	7,232	65%	6,051	2%	+12.4%	Growing
Auditing	5,858	52%	154,986	48%	+21.8%	Rapidly Growing
Risk Analysis	5,366	48%	108,840	33%	+18.2%	Growing
Machine Learning	3,966	35%	5,020	2%	+19.9%	Rapidly Growing
Data Analysis	3,726	33%	55,025	17%	+25.8%	Rapidly Growing
Finance	3,677	33%	71,960	22%	+27.3%	Rapidly Growing
Internal Auditing	3,001	27%	61,979	19%	+20.9%	Rapidly Growing
Project Management	2,860	26%	69,218	21%	+19.8%	Rapidly Growing
Accounting	2,775	25%	114,758	35%	+24.0%	Rapidly Growing

New & Emerging Audit Roles

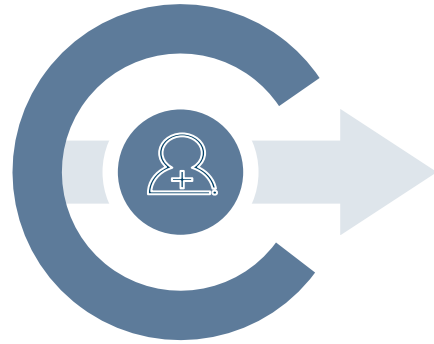


AI Audit Specialist

Focus: evaluates the design, implementation, and effectiveness of AI systems.

Responsibilities:

- Assess AI algorithms for fairness, transparency, bias, and compliance with ethical standards.
- Verify the accuracy and reliability of AI-generated outputs.
- Ensure alignment of AI systems with organizational goals and regulatory requirements.

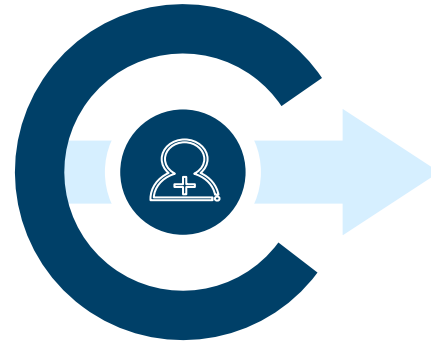


Monitoring & Assurance Lead

Focus: implements AI for real-time monitoring of processes and controls.

Responsibilities:

- Design and maintain automated monitoring systems to detect risks and anomalies.
- Establish protocols for responding to alerts generated by AI systems.
- Provide continuous assurance on compliance and operational efficiency.

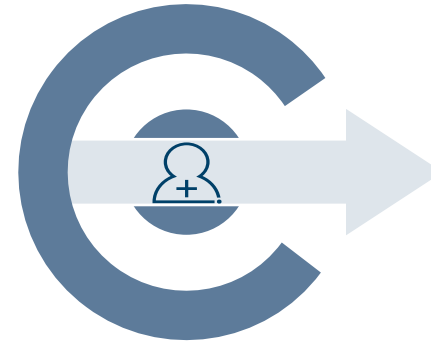


AI Ethics & Governance Advisor

Focus: ensures that AI systems adhere to ethical principles and governance.

Responsibilities:

- Develop and enforce policies for responsible AI use.
- Monitor AI systems to prevent bias, discrimination, or unintended consequences.
- Advise on regulatory compliance related to AI technologies.

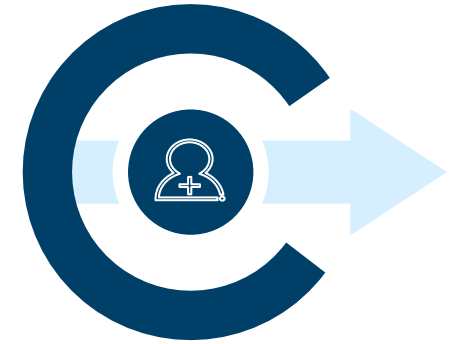


Predictive Risk Analyst

Focus: uses AI to forecast potential risks and their impact on the organization.

Responsibilities:

- Analyze historical data to predict future risks using AI models.
- Provide insights into emerging risks and recommend proactive mitigation strategies.
- Support strategic decision-making with predictive analytics.



AI-Driven Reporting Specialist

Focus: leverages AI tools to create dynamic and interactive audit reports

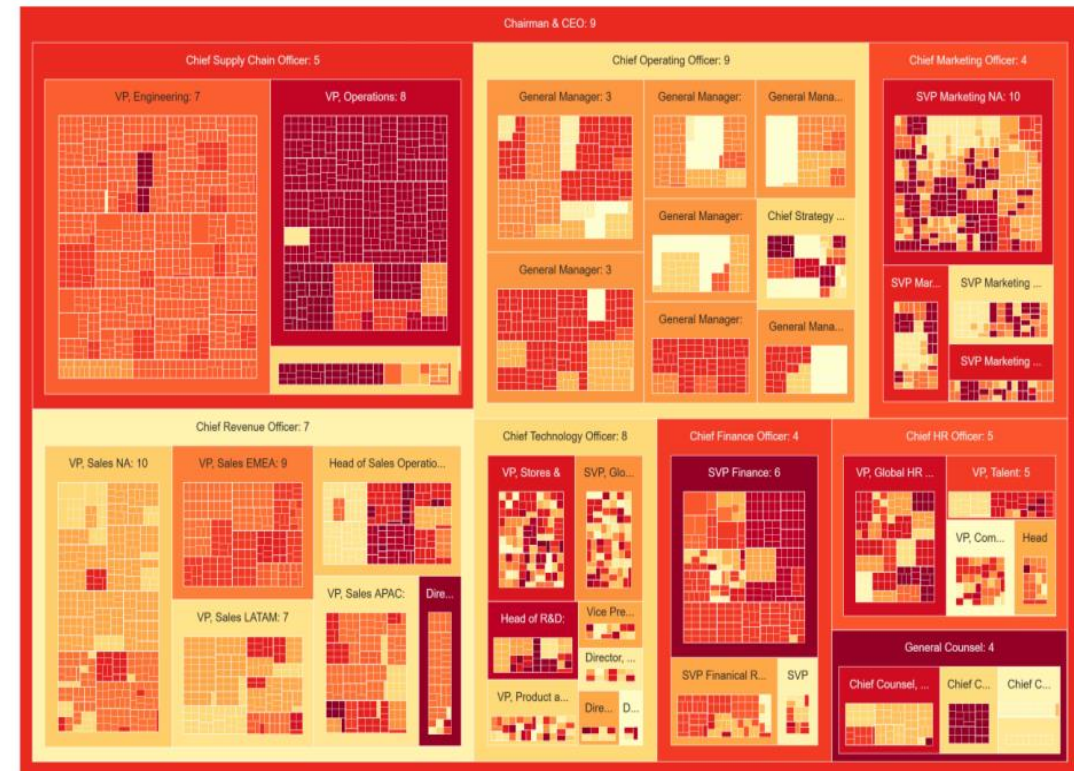
Responsibilities:

- Use AI to generate real-time dashboards and visualizations for audit findings
- Enhance clarity and accessibility of reports for stakeholders.
- Automate the reporting process to improve efficiency & accuracy

AI Impact on Key Roles for Internal Audit

Role	Traditional Tasks	Impacts of AI
Chief Audit Executive	Develops the internal audit strategy and annual audit plan	
Internal Audit Manager	Coordinates audit assignments and ensures timely completion	
Senior Internal Auditor	Conducts risk assessments and develops audit procedures	
Internal Auditor	Executes audit plans and conducts fieldwork	
IT Auditor	Reviews IT governance, risk mgmt., and compliance	
Compliance Auditor	Conducts audits to assess compliance with regulatory requirements	
Data Analyst	Uses data analytics tools to identify anomalies or areas of concern.	
Administrative Support	Manages scheduling, documentation and communication for audit activities	

Illustrative AI heatmap



■ Dark shows job responsibilities with higher AI-impact potential

□ Light shows where job responsibilities require human input

The Nature of Work is Changing

Why does this matter?

- Technology and AI are automating repetitive tasks
- Jobs are being redesigned around skills, not titles
- Audit functions must adapt to remain relevant and effective

As internal audit continues to evolve, the question isn't just:

"What skills do we need?"

It's:

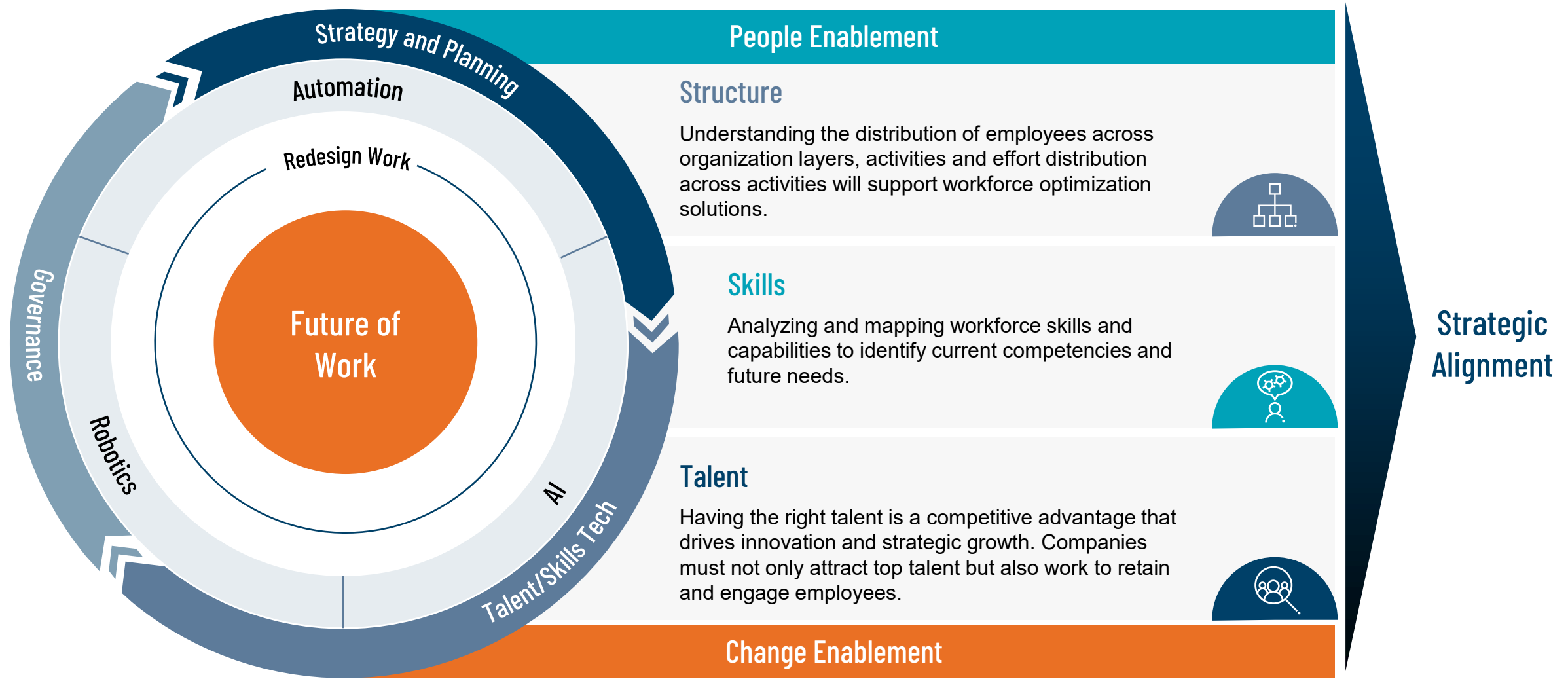
"How do we build a system that continuously identifies, develops, and deploys those skills?"

The Strategic Imperative

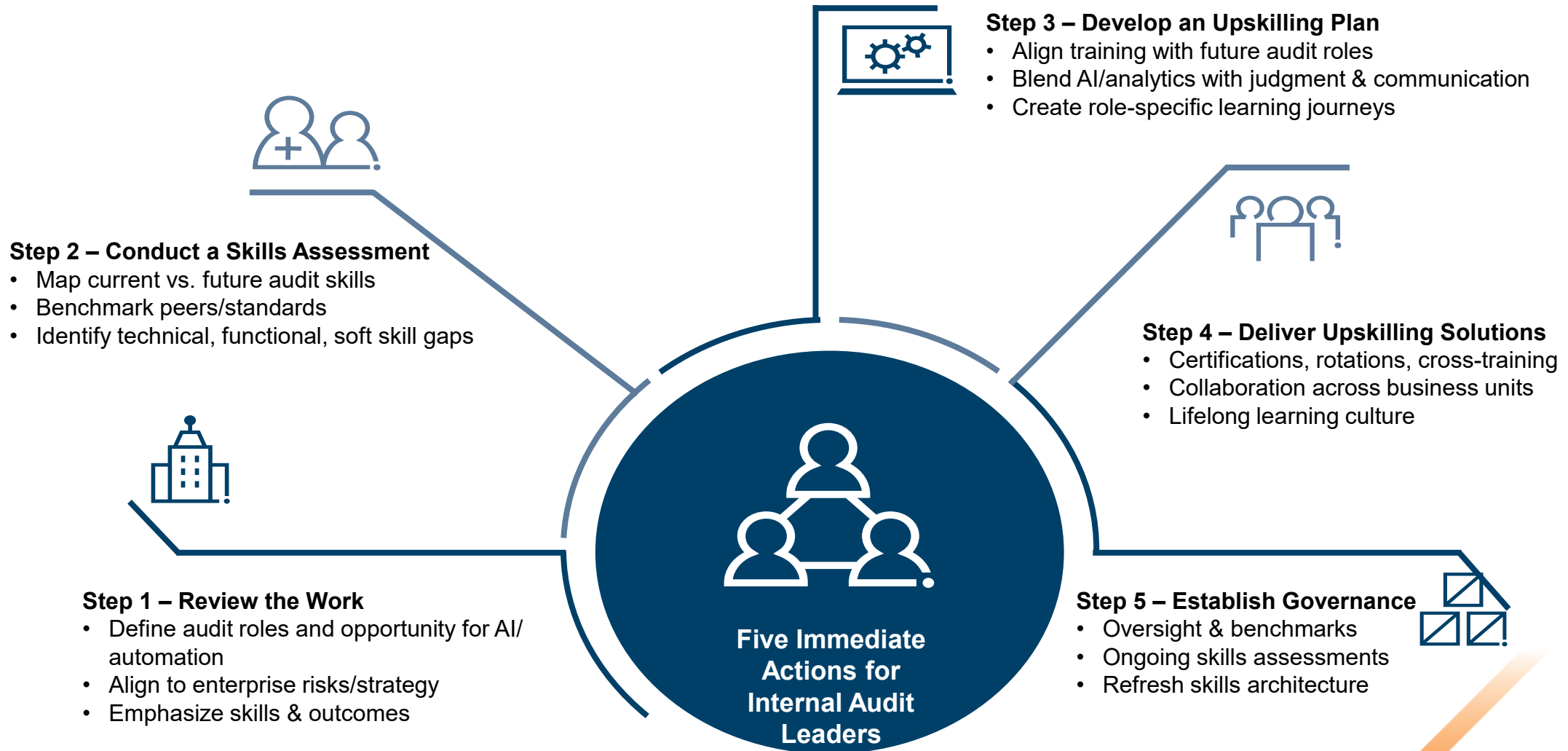
Why Skills Architecture Matters for Internal Audit?

- Builds agile and resilient teams that can keep pace with disruption.
- Ensures a balanced mix of technical, functional, and interpersonal skills.
- Strengthens audit's role as a trusted advisor in an AI-driven business environment.
- Positions audit as a strategic partner, not just a compliance function.

A Model That Helps Define the Future of Work



Practical Steps That IA Leaders Can Do Now

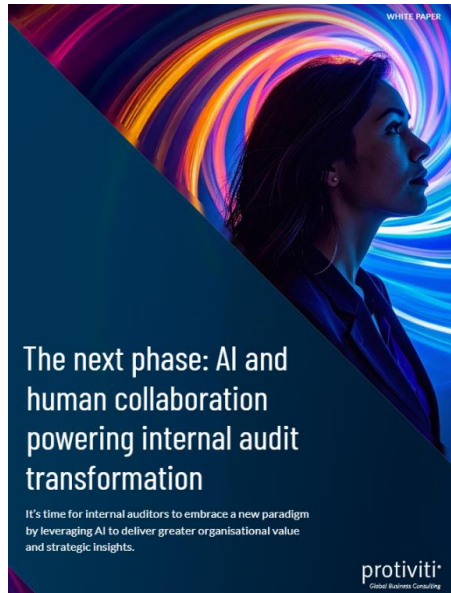


Polling Question 3

How would you describe the current maturity of your internal audit function's talent strategy?

- A. We have a formal talent strategy aligned to business and technology goals
- B. We are actively developing a talent strategy but it's not yet formalized
- C. We focus on traditional hiring and training methods
- D. We do not currently have a defined talent strategy
- E. Not sure

Resources



[Protiviti Whitepaper – The next phase of IA and AI](#)



[Microsoft Work Trend Index Annual Report \(2025\)](#)



[Protiviti Ebook Skills - Future of Work](#)

Connect with Our Speakers



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Thank You

Let us know how we can help.

