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AI in Financial Services Internal Audit: Using and Auditing AI

July 14, 2026

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Session CPE Requirements

- You need to attend 50 minutes to receive the full 1 CPE credit.

- There will be 3 attendance markers and 1 polling question throughout the presentation. You must respond to a minimum of 3 to receive the full 1 CPE credit.

- **Both requirements must be met to receive CPE credit.**

Learning Objectives

- Identify practical and compliant use cases for artificial intelligence within the internal audit function, including audit planning, fieldwork efficiency, and continuous auditing, while maintaining professional judgment and audit quality
- Recall key AI-related risks and governance considerations in financial services, including model risk, data quality, explainability, third-party risk, and regulatory compliance
- Identify how to apply a structured audit approach to AI-enabled and AI-influenced processes, incorporating lifecycle controls, monitoring evidence, and accountability into audit scoping and testing
- Discuss the differences between acceptable AI-assisted audit activities and prohibited uses of AI as audit evidence, keeping audit conclusions defensible to regulators and external reviewers

Polling Question

I would like someone from CLA to contact me to discuss the following:

a) AI governance and risk management expectations for financial services organizations
b) Internal audit's role in overseeing AI-enabled business processes
c) Practical opportunities to use AI while maintaining audit quality, evidence standards, and regulatory defensibility
d) Nothing at this time

Thank you!

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