

PUBLIC POLICY ISSUE BRIEF

The Pivotal Role of Internal Audit in Artificial Intelligence

Overview: As organizations across economic sectors adopt artificial intelligence (AI), it is evident that a coordinated legal and regulatory framework for emerging technology is required. Recent U.S. policy debates on this topic have centered on the primacy of AI's legal and technological implications. While these subjects are certainly foundational to AI, The IIA contends that risk management, internal controls and governance also serve a critical role in protecting American consumers from potential AI-related hazards.

Role of Internal Audit

An internal audit function, adhering to The IIA's [Global Internal Audit Standards](#), provides **independent**, **risk-based**, and **objective** assurance over AI-related risk, governance and internal control processes.

Since internal audit is independent from management – and reports directly to the organization's governing body – it is properly positioned to monitor AI compliance and impacts. This role represents a core consumer protection designed to promote **transparency** and **accountability** in the use of emerging technologies.



IIA Key Objectives

Recognize the Significance of AI Risk: The IIA supports a greater policy emphasis concerning the need for appropriate risk management and governance processes related to implementing and using AI in business processes.

Strengthen Internal AI Oversight: Require internal audit-led assurance processes for evaluating an organization's AI-related internal controls and governance structures. The presence of this qualified internal audit function will strengthen independent oversight efforts and increase consumer confidence.

Leverage Internal Audit Expertise in Standards Setting: Since internal audit monitors the effectiveness of internal controls and risk management related to AI implementation and usage, The IIA encourages U.S. policymakers to utilize this profession's knowledge in the development of appropriate AI governance standards.

IIA Artificial Intelligence Resources

The following links provide additional information regarding the intersection between AI and internal audit:

- [IIA Artificial Intelligence Knowledge Center](#)
- [IIA Public Policy Letters](#)

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