Gartner

Benchmarking Audit's Use of Generative AI

Overview

As enterprise use of generative AI (GenAI) becomes more common, many audit departments are incorporating it into workflows. Chief audit executives can use this research to benchmark the prevalence of GenAI in audit, the types of tools audit is using and the most common use cases.

Key findings

- In a 2025 webinar poll of audit leaders and auditors, 18% of respondents reported routinely using GenAI for one or more tasks, and an additional 49% said they are either exploring capabilities or piloting use cases. Furthermore, 16% of respondents report that auditors have access to GenAI tools without formal use cases.
- Instead of developing their own tools, audit is most likely to access GenAI through applications or software available in the organization. For example, the most common way (56%) audit is accessing GenAI is via embedded functionality in other applications, such as Microsoft 365 Copilot or Gemini for Google Workspace.
- Audit leaders and auditors are most likely to use GenAI as a thought partner or to assist in sifting through large amounts of text, as well as to streamline writing tasks. The most common audit use cases are research and brainstorming (50%), summarizing documents (46%) and drafting audit reports, issues or ratings (36%).

Data insights

Organizations are widely adopting GenAI, and audit departments are increasingly integrating this technology into their workflows. According to the 2025 Gartner CIO and Technology Executive Survey, 37% of respondents' organizations have already deployed GenAI and an additional 35% will deploy it by the end of 2025. Moreover, 87% of respondents report their organizations will increase funding for GenAI in the next year, with an average increase of 37.4%.

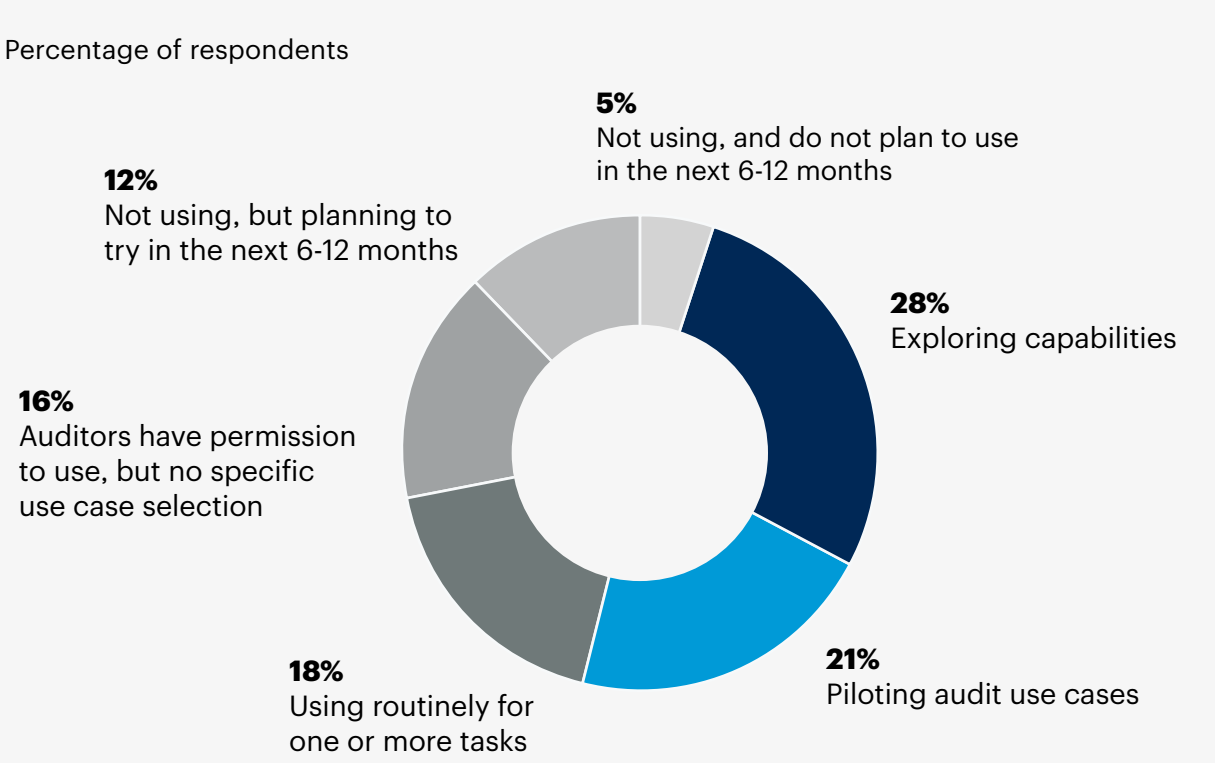
Audit is capitalizing on this new technology to improve operational efficiency and productivity as well as drive more consistent quality in auditors' work product. For example, 42% of chief audit executives (CAEs) see embedding GenAI into the audit department's workflow and methodology as an important priority for 2025.

To understand how audit is using GenAI today, we asked an audience of audit leaders and staff members in a recent webinar about audit's use of GenAI in their organizations. This research provides an overview of the prevalence of GenAI in audit, how audit is accessing GenAI capabilities, and how audit is currently using GenAI across the function.

Prevalence of GenAI in audit

Many audit departments are progressing in their efforts to incorporate GenAI into workflows. As of 2025, 84% of audit leaders and staff members report some level of GenAI use, although most are still in the early stages of exploring capabilities (28%) and piloting use cases (21%). Nearly one in five (18%) are using GenAI routinely for one or more tasks, while another 16% have access to GenAI tools without formal use cases (see Figure 1).

Figure 1: Audit's use of GenAI



n = 970 excluding "don't know/not sure"
Q. In your organization, what is audit's current use of GenAI tools (e.g., GPT-4, Gemini, Claude)?
Source: Embedding Generative AI in the Audit Workflow Webinar Polling, 19 March 2025

Gartner

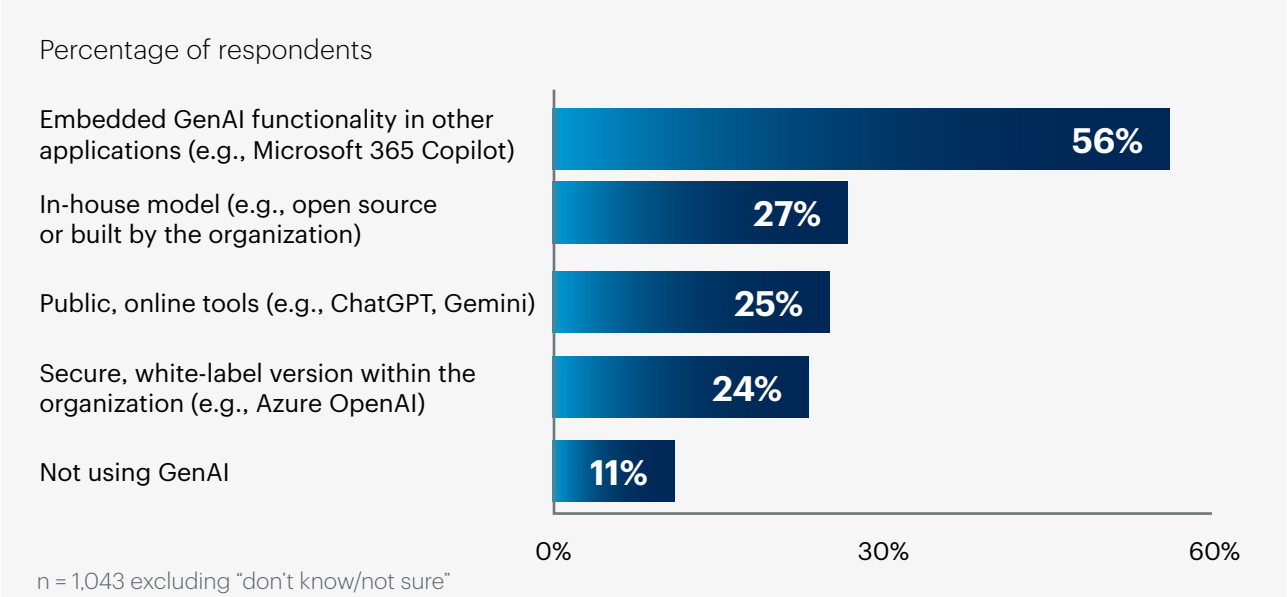
Only 5% of respondents said they are not using GenAI and do not plan to try it within the next year, marking a significant shift from our previous benchmarking. In 2023, 39% of CAEs said they did not plan to adopt GenAI. The growth in audit's interest in GenAI is likely due to one or more of the following:

- Organizations' increasing adoption of relatively secure enterprise GenAI solutions, such as cloud-based "white label" versions or embedded GenAI capabilities in other applications (e.g., Gemini for Google Workspace or Microsoft 365 Copilot)
- Greater familiarity with the technology among both leaders and staff, compared to two years ago
- Strong interest in GenAI among executive leadership and boards, which often translates to pressure on functions to adopt the technology and develop use cases

How audit is accessing GenAI capabilities

Audit is accessing GenAI capabilities in a variety of ways. The most common type of GenAI tool audit is using is embedded functionality in other applications, with more than half (56%) reporting they use these types of tools (see Figure 2). Respondents were more than twice as likely to access GenAI through functionality embedded in other applications as any other mode of access. The prevalence of this model likely reflects broader organizational adoption of enterprise software packages that audit has access to.

Figure 2: Types of GenAI tools audit is accessing



n = 1,043 excluding "don't know/not sure"
Q. How is audit accessing GenAI tools at your organization? (Select all that apply)
Source: Embedding Generative AI in the Audit Workflow Webinar Polling, 19 March 2025

Gartner

Other ways of accessing GenAI are roughly similar in prevalence, with approximately in respondents reporting use of in-house models, public tools and secure white-label versions of GenAI models.

It is somewhat surprising that using in-house models (e.g., open-source or built by the organization) ranks second in prevalence according to the polling (27%). This approach requires greater technical expertise and development costs to execute, and many audit departments may not have the necessary skills or resources to develop these types of solutions within the department.

Based on the prevalence of in-house models in the polling, it's likely that audit is accessing in-house solutions that the organization has deployed more broadly, where central IT teams have owned the development. Deploying in-house models could allow organizations to train or fine-tune models using their own data and deploy them securely, without relying on third-party vendors. Use of in-house models could also reflect growing interest in small language models, which can be used to achieve more customized or specialized outputs in narrow domains through fine-tuning (see Note 1).

Audit's means of accessing GenAI should influence how audit uses it. For example:

- Departments using less secure approaches, such as public, online tools (25%), may wish to restrict inputs to public or nonconfidential information and/or limit use cases to less sensitive areas, like streamlining email writing.
- Departments using more secure approaches, such as in-house models or cloud-based "white label" versions (24%), may open up a broader range of use cases, including writing audit reports or analyzing internal documents containing sensitive information (see Note 2).

Importantly, audit may combine multiple means of accessing GenAI within workflows — in fact, 34% of respondents selected multiple options in the polling. In these scenarios, CAEs should provide clear guidance on acceptable use of different tools, especially when security levels vary.

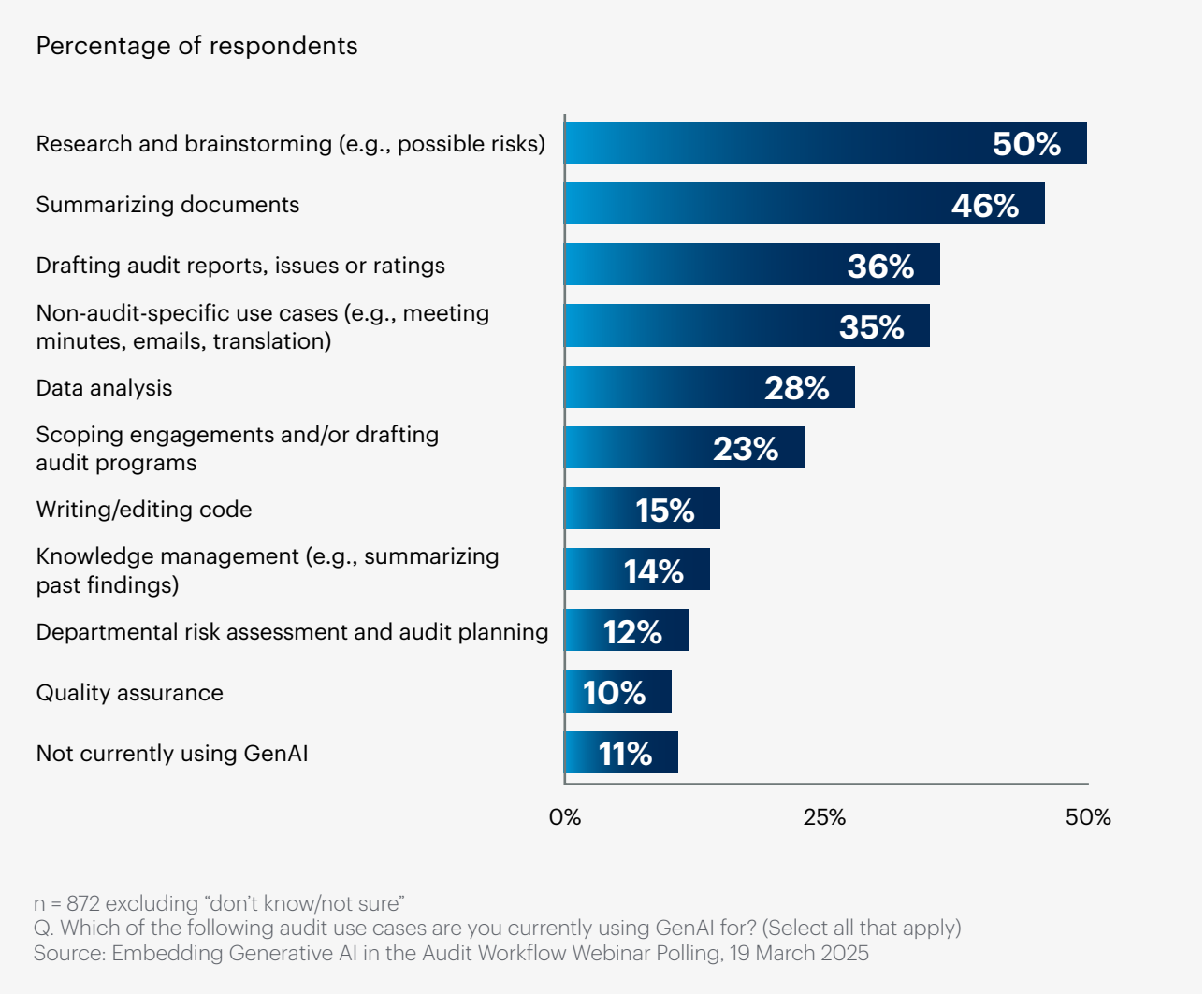
GenAI use cases in audit

According to our polling, audit leaders and auditors mostly use GenAI as a resource for:

- Supporting audit ideation
- Processing documents or other textual information efficiently
- Accelerating quality audit writing

Figure 3 shows the most common current audit use cases. Importantly, many respondents report more than one active use case: 64% selected multiple options in the polling.

Figure 3: GenAI use cases in audit



n = 872 excluding "don't know/not sure"
Q. Which of the following audit use cases are you currently using GenAI for? (Select all that apply)
Source: Embedding Generative AI in the Audit Workflow Webinar Polling, 19 March 2025

Gartner

Audit departments exploring or in the early stages of adopting GenAI should refer to the use case categories in Figure 3 to identify potential audit workflows for which GenAI could help boost productivity and the quality of audit's work. To determine the best-fit use cases for the department, CAEs should prioritize use-case ideas based on feasibility and value, then use pilots to test a few GenAI use cases of interest.

The feasibility of different use cases may vary depending on the types of tools audit is accessing and how they are being deployed. For example, using GenAI as a thought partner to research and brainstorm possible risks (for example, when planning an audit engagement) can be accomplished using off-the-shelf GenAI tools with effective prompting techniques. However, it might be more effective and efficient to use a tool that has access to organization-specific information, which could help generate more relevant outputs.

CAEs should, therefore, consider the trade-off between the level of quality and accuracy they want for a given use case and the level of effort required to achieve that quality reliably. Even with additional customization, all GenAI tools have some tendency to make errors and hallucinate, so maintaining human oversight and review of outputs is essential.

In terms of value, audit's current use cases include opportunities for both efficiency gains and quality improvements. For example, summarizing documents or generating meeting minutes may result primarily in efficiency gains. By contrast, generating draft audit reports can improve both writing time and the quality and consistency of reports.

When considering potential use cases, CAEs should be clear about their objectives and what gains they want to see from their investments and use these objectives to evaluate the technology's impact. To fully realize the benefits, CAEs will also need to effectively redirect any time savings, either toward higher-value thoughtwork and analysis or toward delivering more audit services in a given time period.

Note 1: Small language models

Gartner defines small language models as models with 10 billion parameters or less. Because of their smaller size, small language models are less costly than large language models (LLMs) to fine-tune. They can be run using a private cloud environment or on-premises servers, which organizations may prefer for handling sensitive information.

According to Gartner analysis, small language models may involve higher upfront development costs than LLMs but can cost less to use in the long run.

Note 2: Definition of “white label” GenAI platforms

A “white label” GenAI platform is one that allows organizations to create their own GenAI applications, with the option to include their own branding. For example, many organizations using Microsoft Azure OpenAI Service have created internal versions of ChatGPT-like interfaces.

Actionable, objective insight

Position your organization for success. Explore these additional complimentary resources and tools for audit leaders.

Guide

The Digital Audit Function: Embed Audit Technology to Transform Assurance

Harness audit technology to optimize processes and transform assurance.

Download Now

Report

Audit Plan Hot Spots

Explore 12 key risks that audit departments should provide assurance over this year.

Download Now

Webinar

Improve Audit's Value Delivery by Strengthening Auditor Judgment

Boost decision accuracy and engagement value by reducing unnecessary auditor judgment.

Watch now

How We Help

Gartner for Audit

Discover how we can help you tackle your mission-critical priorities.

Learn More

Already a client?
Get access to even more resources in your client portal. Log In

Gartner

Connect With Us

Get actionable, objective insight to deliver on your mission-critical priorities. Our expert guidance and tools enable faster, smarter decisions and stronger performance. Contact us to become a client:

U.S.: 1 855 811 7593

International: +44 (0) 3330 607 044

Become a Client

Learn more about Gartner for Audit Leaders
gartner.com/en/audit-risk

Stay connected to the latest insight

Attend a Gartner conference
View Conference

Gartner®