

# Top AI Insights for CAEs in 2026



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AI and GenAI promise faster, higher-quality audit results, pushing CAEs to adopt these tools quickly — and most audit teams already are, with 84% using GenAI and 18% using it routinely. Yet a minority of CAEs feel confident embedding GenAI into audit workflows, highlighting the challenge of turning experimentation into real efficiency and quality gains.

At the same time, enterprise AI adoption is accelerating risk exposure faster than audit functions can keep pace. Just 31% of CAEs feel confident providing assurance over AI, and today's coverage remains overly focused on governance alone. To meet rising expectations, CAEs must both leverage AI to enhance audit performance and expand assurance to address the broader spectrum of AI-driven risks, including data governance and cybersecurity.

CAEs can use the following report to answer four critical questions that peers are asking Gartner:

1. How can I determine the right AI use cases for audit to invest in?
2. How can we drive audit teams' effective use of AI tools?
3. What is audit's role in the organization's AI governance?
4. How should we adapt auditing approaches to cover AI-related risks?



## How can I determine the right AI use cases for audit to invest in?

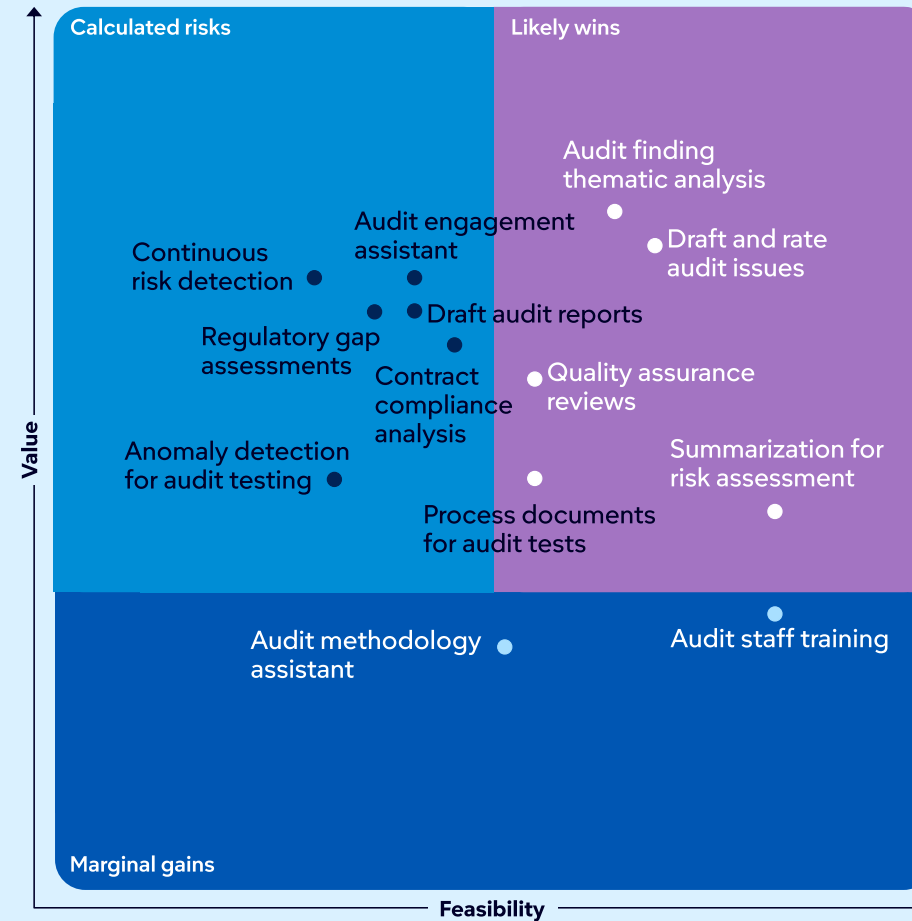
Identify AI opportunities across the entire audit life cycle and departmental operations — don't confine your vision to report drafting or document summarization. Explore both GenAI capabilities and traditional AI and ML techniques for analytics and automation.

When selecting use cases, CAEs should evaluate options based on both value and feasibility, prioritizing initiatives that align with the department's needs, capabilities and objectives. Assessments must be tailored — what delivers high value in one organization may be less impactful or less feasible in another, depending on the frequency of the use case and the available technology and talent.

Given the rapid pace of AI innovation, CAEs must embrace an agile, experimental approach. Quickly pilot promising use cases and adopt a “fail fast, learn fast” mindset. Treat every investment as an iterative opportunity, refining and scaling solutions as capabilities and needs evolve.

Related resource: [Benchmarking Audit's Use of Generative AI](#)

### AI use-case assessment for audit



Source: Gartner

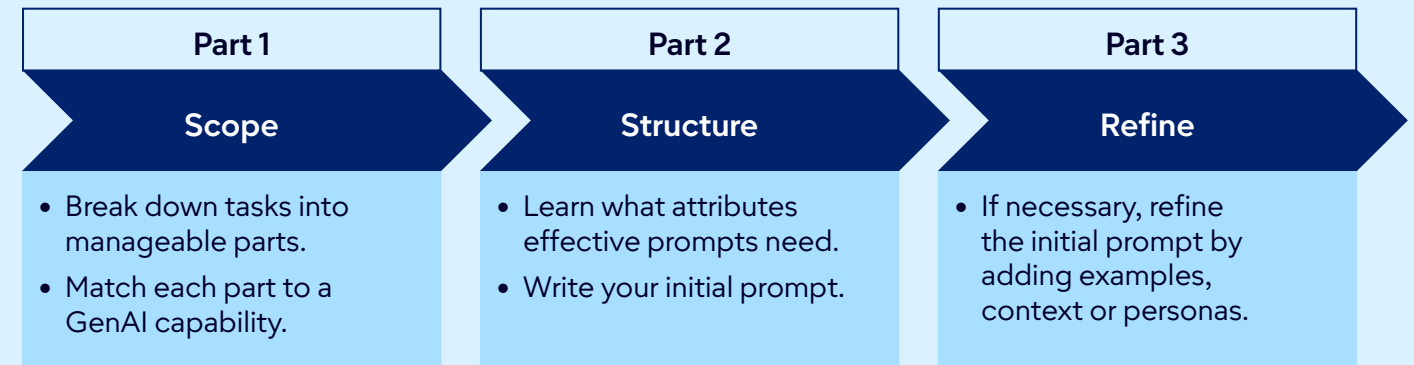
## How can we drive audit teams' effective use of AI tools?

CAEs must ensure that AI tools are purpose-built for audit and effectively integrated into audit workflows. Generic AI access and use cases alone won't automatically deliver efficiency or quality gains — the impact depends on tailoring solutions to audit's unique requirements and equipping teams to leverage them effectively. To develop audit-specific tools, CAEs and their teams can build customized application frames that connect to enterprise GenAI models or platforms. Increasingly, CAEs may also have the option to incorporate modular AI functionality into audit-specific products like AMS and GRC, as vendors are actively adding these capabilities.

Related webinar: [Chief Audit Executives: Strategies to Implement Generative AI in Internal Audit](#)

### Optimal prompt guidance framework for assurance leaders

Illustrative



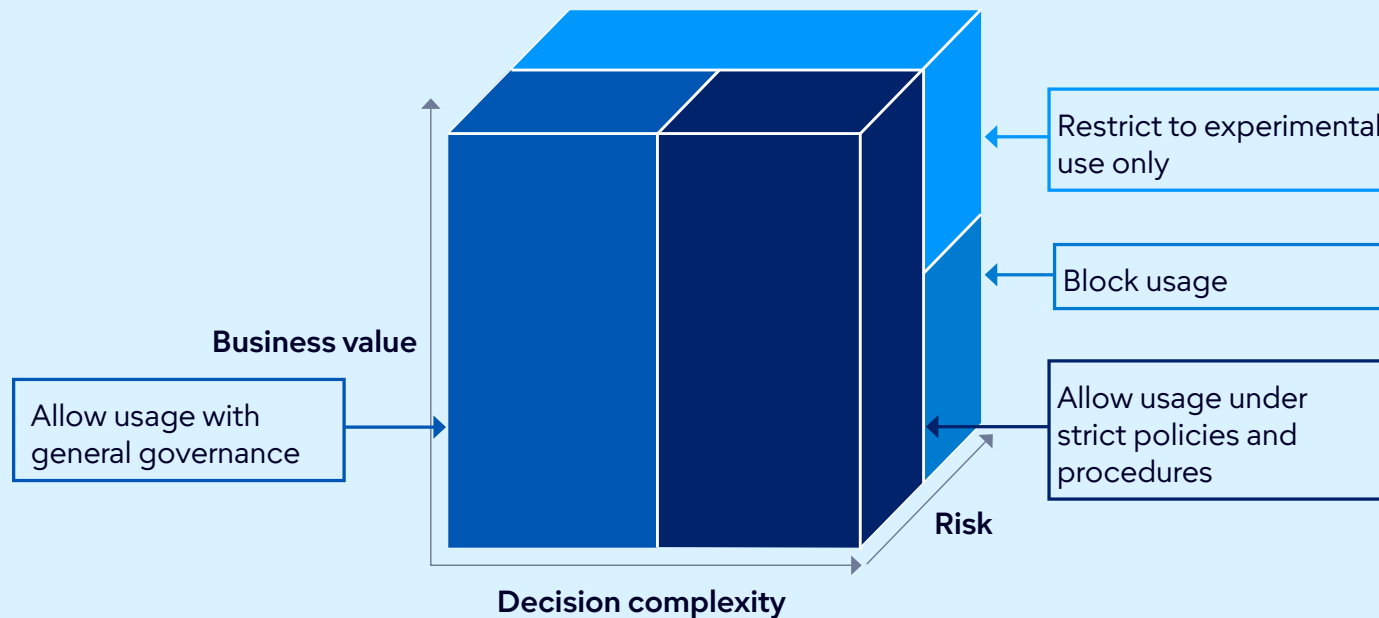
Source: Gartner

## What is audit's role in the organization's AI governance?

Advise the organization on risks and controls when AI governance is being established and continue to provide assurance over the adequacy and effectiveness of AI governance once it is in effect. Audit's coverage of AI governance is growing significantly. Twenty-seven percent of organizations conducted audit activities over AI governance in 2024 or the first half of 2025, but 91% plan to do so in 2026. To provide assurance over AI governance effectively, CAEs should seek to understand the organization's AI governance model, assess alignment with applicable frameworks, and evaluate compliance with policies and procedures.

Related resource: [2026 Audit Plan Hot Spots](#)

### How should you think about AI controls?



Source: Gartner

## How should we adapt auditing approaches to cover AI-related risks?

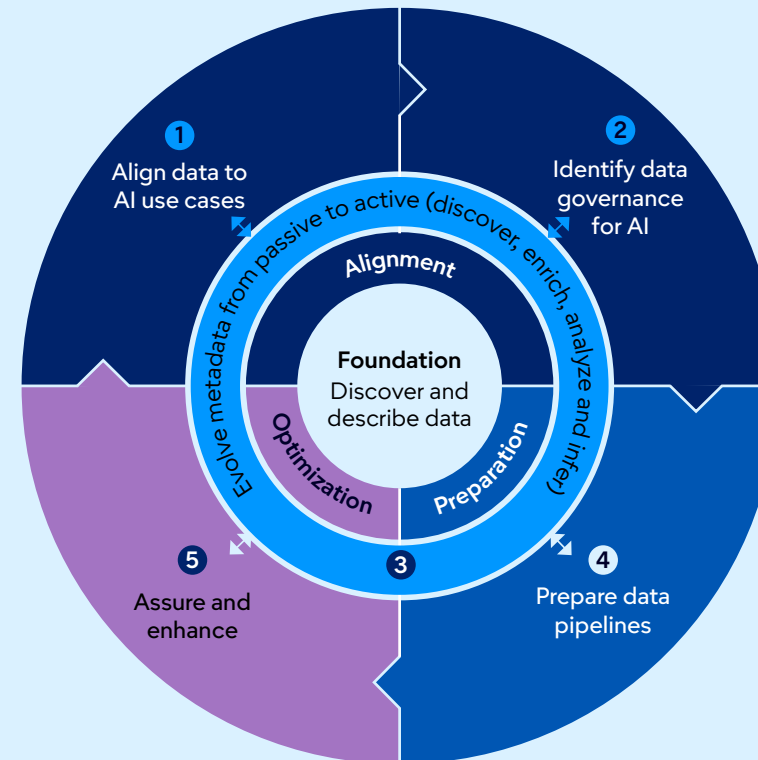
Auditing AI governance is a necessary but insufficient response. CAEs must shift toward a continuous, real-time assurance model as AI tools proliferate. Backward-looking, point-in-time reviews will be increasingly inadequate to provide assurance; audit must enhance its capabilities to assess the adequacy and effectiveness of monitoring and policy enforcement techniques adopted by the business.

This is especially true as AI technology evolves and organizations deploy AI agents, defined as autonomous or semiautonomous software entities that use AI techniques to perceive, make decisions, take actions and achieve goals in their digital or physical environments. The growing autonomy and adaptability of these agentic systems demand a continuous assurance approach, as historical evidence may no longer validate current control effectiveness.

CAEs should also consider how AI-related risks may impact the scope of various assurance activities, adopting an integrated auditing approach where appropriate.

Related resource: [Quarterly Emerging Risk Report](#)





### 5 steps to ensure your data is AI-ready



Source: Gartner

# Actionable, objective insights

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