



Navigating the evolving digital organization

April 2024

Today's Agenda

1. Risk in Modern Technology

2. Internal Audit Digitization

3. What Next?

4. Q&A

Session Objectives

We will cover important aspects of agility and tech enablement in internal audit practices, including:

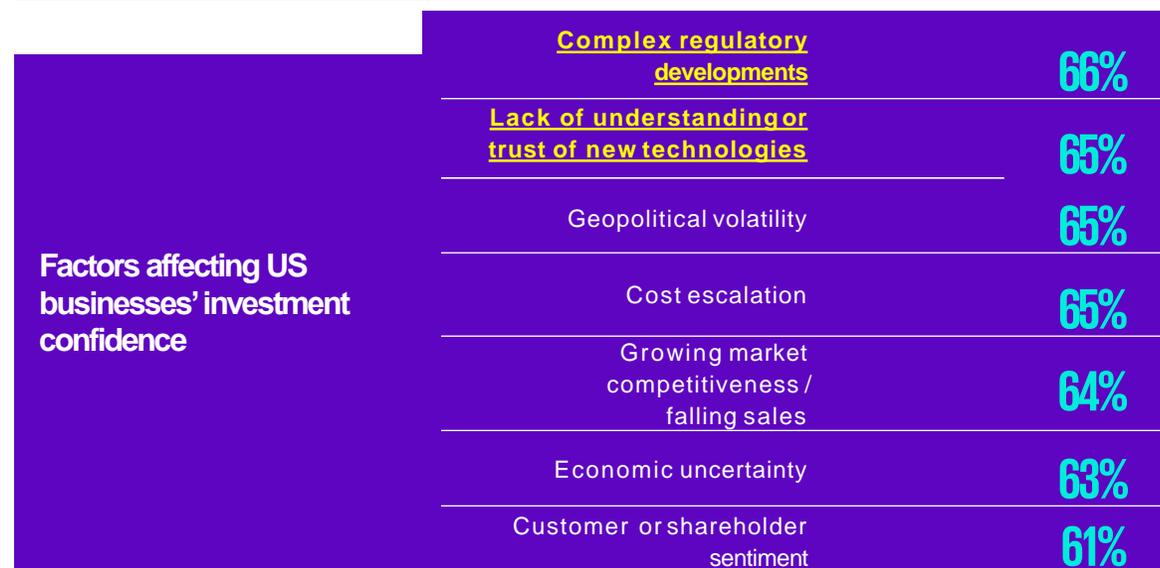
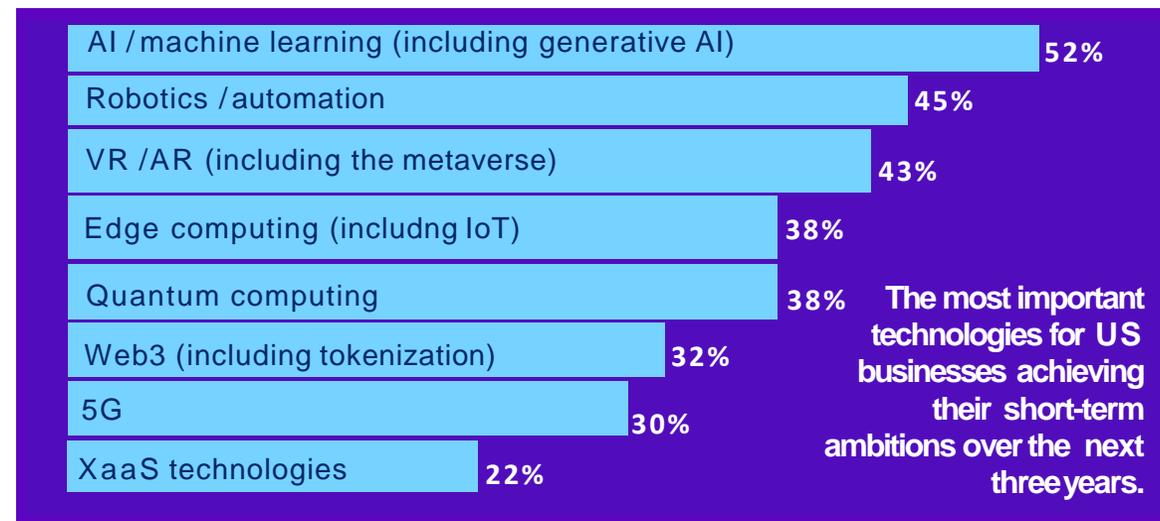
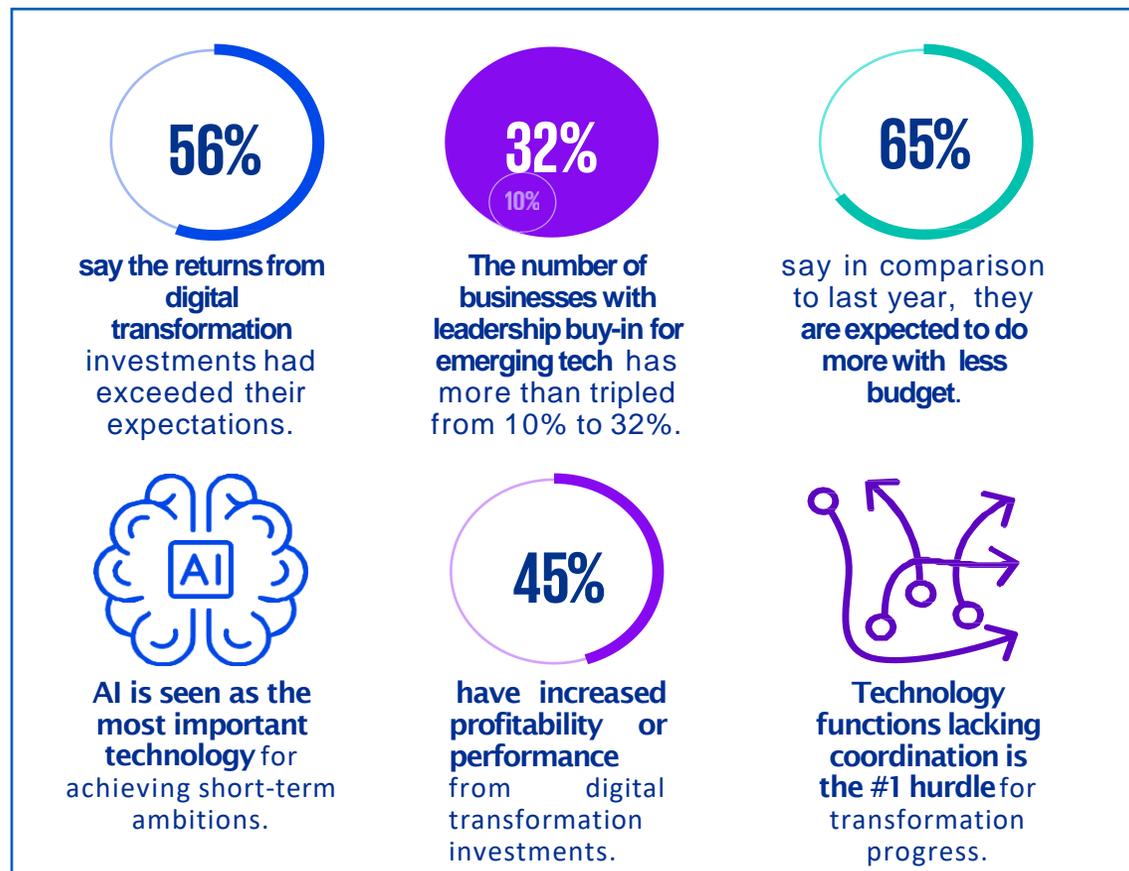
- Identifying scenarios where technology and risk evolve to impact business risk and the required internal audit activities (signals observability, continuous monitoring, etc.)
- Proactive strategies to enable internal auditors to plan and execute with agile techniques and technology solutions
- Overview of real-life scenarios, approaches, and solutions from across industries
- Forecast of short- and long-term opportunities for internal auditors, with a focus on analytics, automation, and artificial intelligence



Risk in Modern Technology

Modern technology evolution

The 2023 US Technology Survey Report provides an outlook on the digital plans and priorities of US organizations, reflecting data from 400 US enterprise technology leaders.



Modern technology continues to change the risk landscape

1. Modern digital architecture

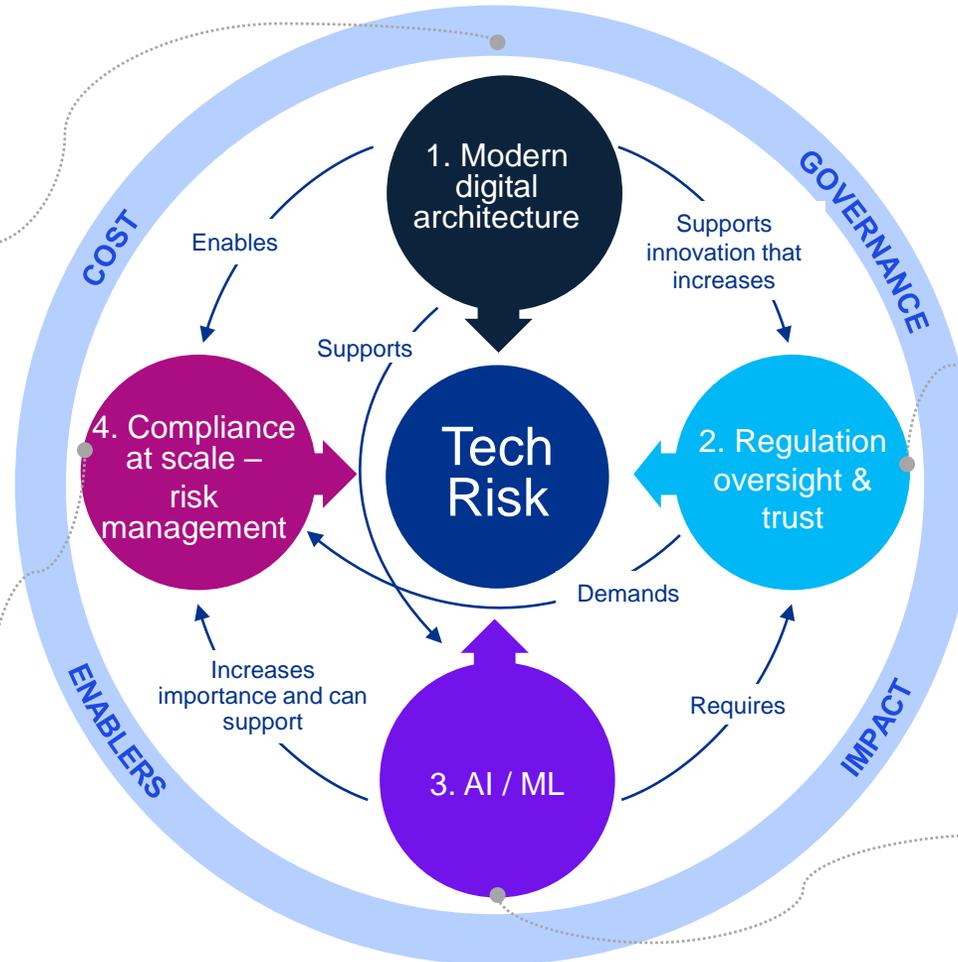
Digital tools, solutions, and processes that create the opportunity to treat compliance as code. E.g. Cloud computing

DevSecOps (controls observability)	Enterprise Cloud Risk	APIs and Microservices	5G and Connected
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Unified Control Frameworks	Risk Workflow Tools	Continuous Controls Monitoring	KRI and KPI Libraries
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3. Compliance at scale – risk management

Compliance programs must scale and map to layers of internal, external, and regulatory control requirements.



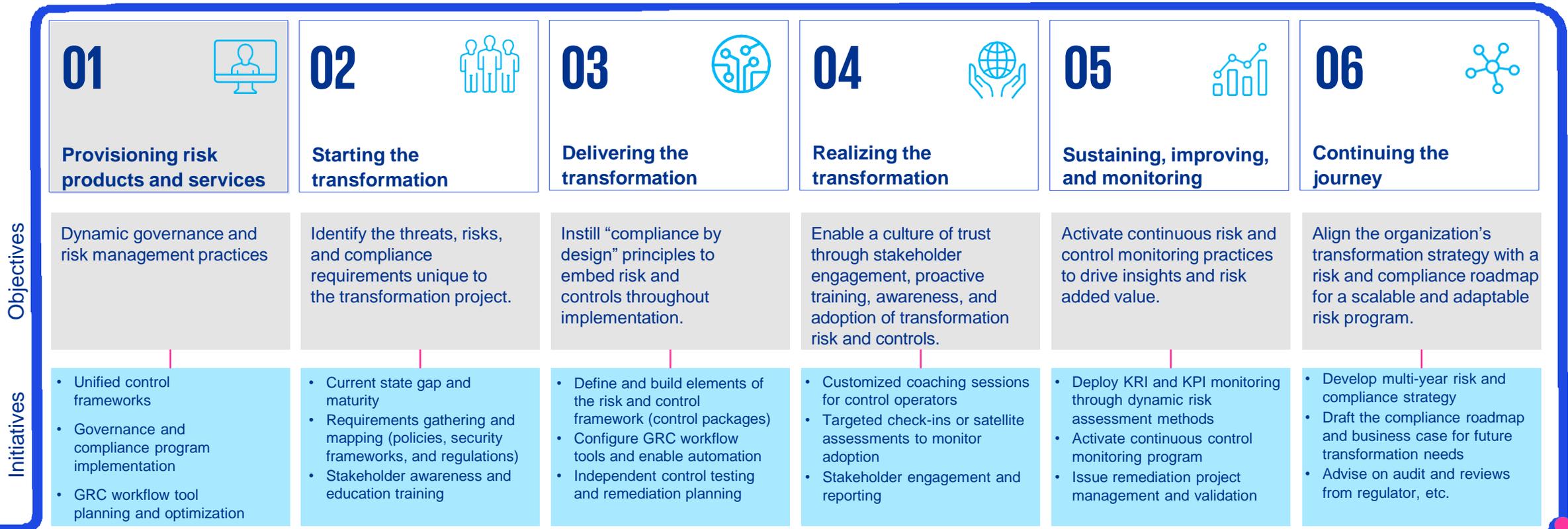
2. Regulation oversight and trust

Regulator Reviews	Security Standards and Certifications	Issue Management / Remediation	Tech Trust Culture
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3. Artificial intelligence and machine learning

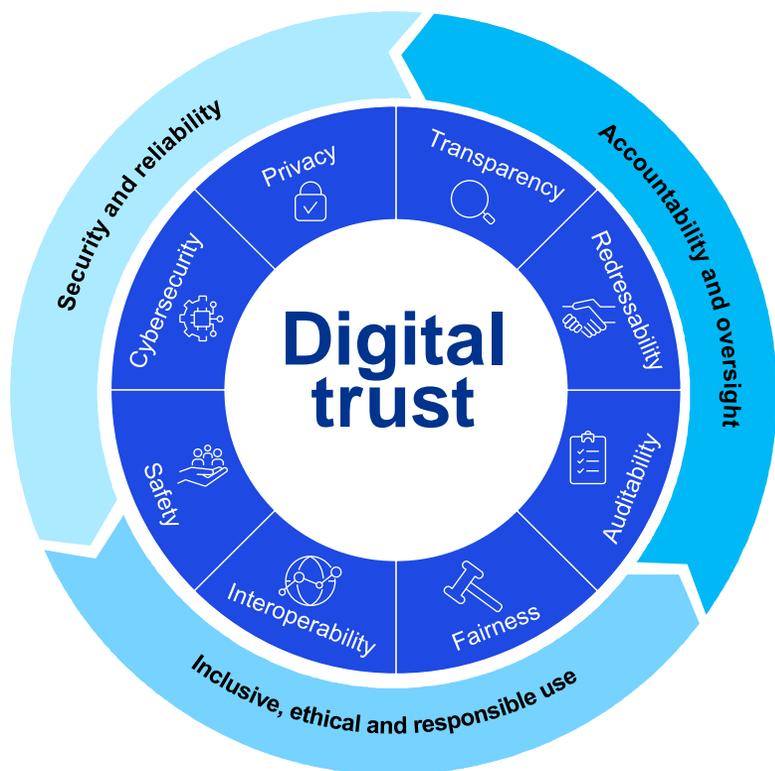
Low Code Automation	Process Automation	Quantum Computing	Big Data
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In response, proactive and value-driven risk management must be embedded in tech-transformation cycles



A digital trust framework may be employed to achieve sustainable approach to risk

A framework can be used to define digital trust goals and help drive consistency throughout the organization as modern technologies are evaluated and operationalized.



Source: World Economic Forum



Digital trust strategy and commitment



ISO 27001 and other regulatory compliance



Responsible artificial intelligence



Cloud governance and controls



SOC 1 or SOC2 assurance



External trust portal/transparency on website



Product cyber security and controls



Professional and community involvement



Technology resiliency



Internal Audit Digitization

Internal Audit must deliver value as it aligns with enterprise technology transformation

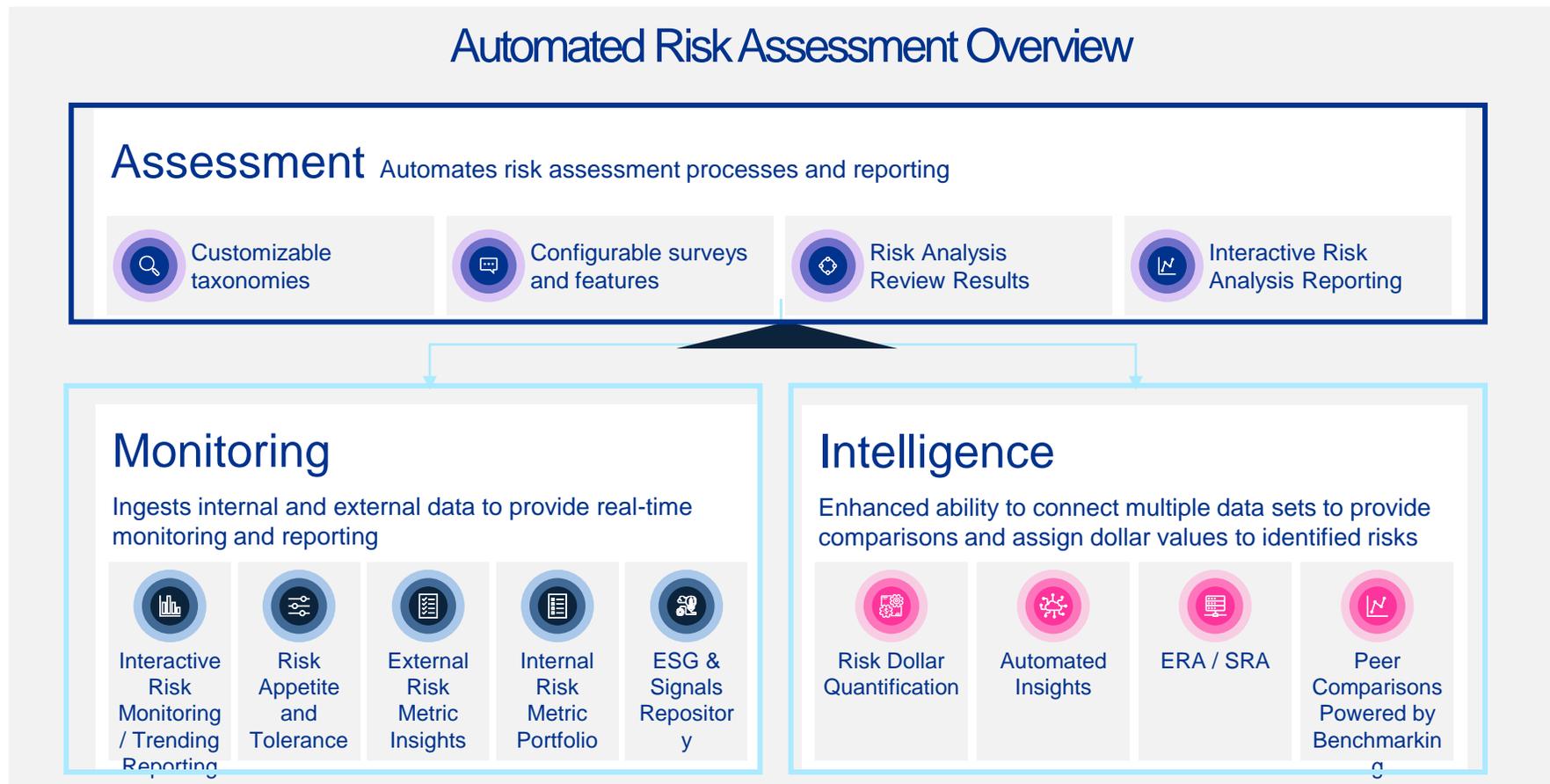
Internal Audit should leverage a more agile and dynamic approach to respond to the organization's changing risk landscape and deliver on its value promise to protect and enhance organizational value.

Risk Assessment and Planning	 Automated Risk Assessment	 Process mining	 Unified controls framework
Execution	 Testing automation bots	 Continuous auditing and compliance	 Artificial Intelligence
Reporting	 KPI/SLA insight tracker	 Status dashboarding	 Other Expense Optimization

Automated risk assessment - Risk assessment and planning



Risk assessment solutions with built-in questionnaires defined based on relevant frameworks should be adopted. These solutions enable continuous risk updates by participating members of the organization, who provide qualitative and quantitative responses. Such solutions also provide external risk insights through which the company's risk and compliance maturity scale may be benchmarked.



Automated risk assessment - Risk assessment and planning



Our platform is built within the Microsoft Azure cloud, with additional survey and visualization tools leveraged for user interface and reporting capabilities.

The solution provides three sets of capabilities through modules, which can be selected in part or whole to meet each organization's needs.

Solution Overview

Assessment

Automates risk assessment processes and reporting



Customizable taxonomies



Configurable surveys and features



Risk Analysis Review Results



Interactive Risk Analysis Reporting

Monitoring

Ingests internal, external, and KPMG-curated data to provide real-time monitoring and reporting



Interactive Risk Monitoring/Trending Reporting



Risk Appetite and Tolerance



External Risk Metric Insights



Internal Risk Metric Portfolio



ESG & Signals Repository

Intelligence

Enhanced ability to connect multiple data sets to provide comparisons and assign dollar values to identified risks



Risk Dollar Quantification



Automated Insights



ERA / SRA



Peer Comparisons Powered by Benchmarking+

Automated risk assessment - Risk assessment and planning



Illustrative view of risk assessment completion process.

The screenshot shows a risk assessment interface. On the left is a navigation tree with categories like Strategic, Business continuity, Capital management, Innovation and change, Cultural, People and talent, and Financial. The main area displays a table for 'IA Pilot - All but Technology Ass...'. The table has columns for Inherent Risk Score, Inherent Risk, Risk Adjustment, Residual Risk Score, and Residual Risk. Below the table, a detailed view for the 'Strategic development and deployment' risk is shown, including a question about the extent of risk, an Impact slider set to 2, a Likelihood slider set to 2, and a comment field.

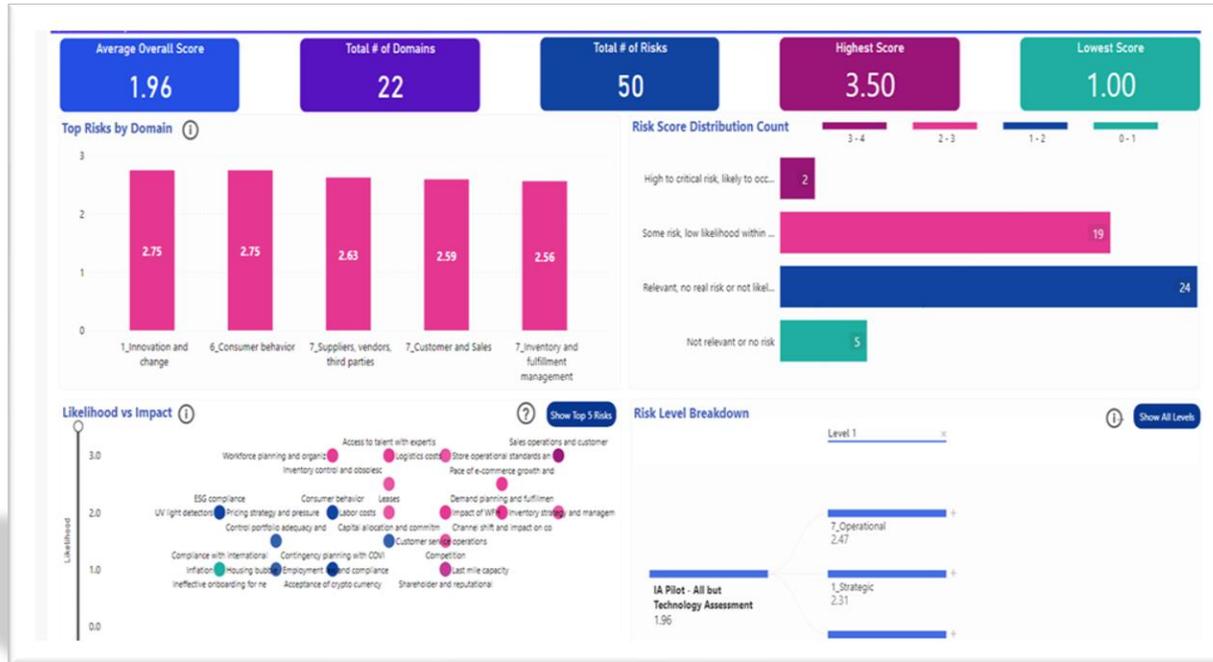
	Inherent Risk Score	Inherent Risk	Risk Adjustment	Residual Risk Score	Residual Risk
Strategic	2.19	likelihood within the		2.31	likelihood within the
Alignment and monitoring of strategic initia...	2.00	real risk or not likely within		2.00	real risk or not likely within
Strategic development and deployment	2.00	real risk or not likely within next year	0	2.00	real risk or not likely within next year

This screenshot provides a detailed view of the 'Strategic' risk assessment. It shows a tree view on the left with '1 Strategic' selected. The main content area displays the question: '1.1.1 To what extent do you feel there is risk related to Strategic development and deployment?'. Below the question are two sliders: 'Impact' and 'Likelihood', both set to a value of 2. The Impact slider has a legend with five categories: 'Not Applicable', 'Not relevant or no risk', 'Relevant, no real risk or not likely within next year', 'Some risk, low likelihood within the year', and 'High to critical risk, likely to occur within the year'. A comment field contains the text 'Speed and success of strategic development and deployment'.

Automated risk assessment - Risk assessment and planning



Illustrative view of example dashboards generated as result of risk assessment

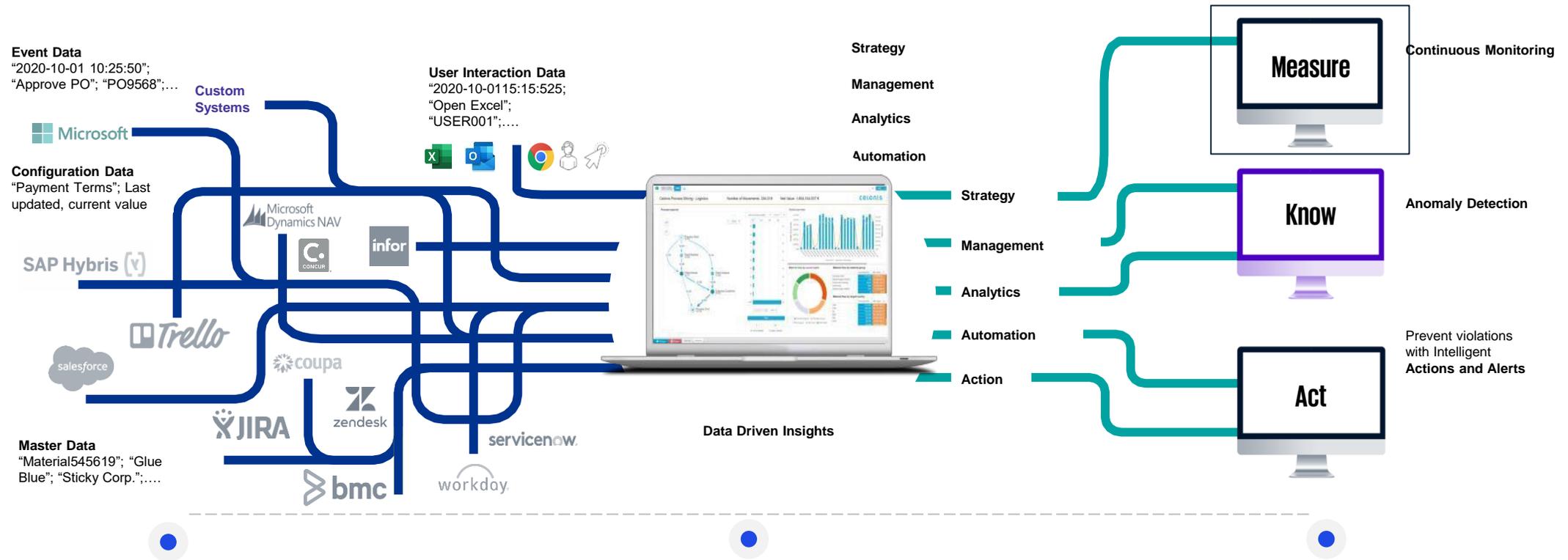


A Domain Detail report can be generated, detailing the risk hierarchy and scoring, which in turn can be exported for sharing more broadly.

Process Mining- Risk assessment and planning



Process mining is smart, big-data technology that may be used to derive data driven insights to target key risk areas using historical data.



Data extraction from all systems for 100% case coverage

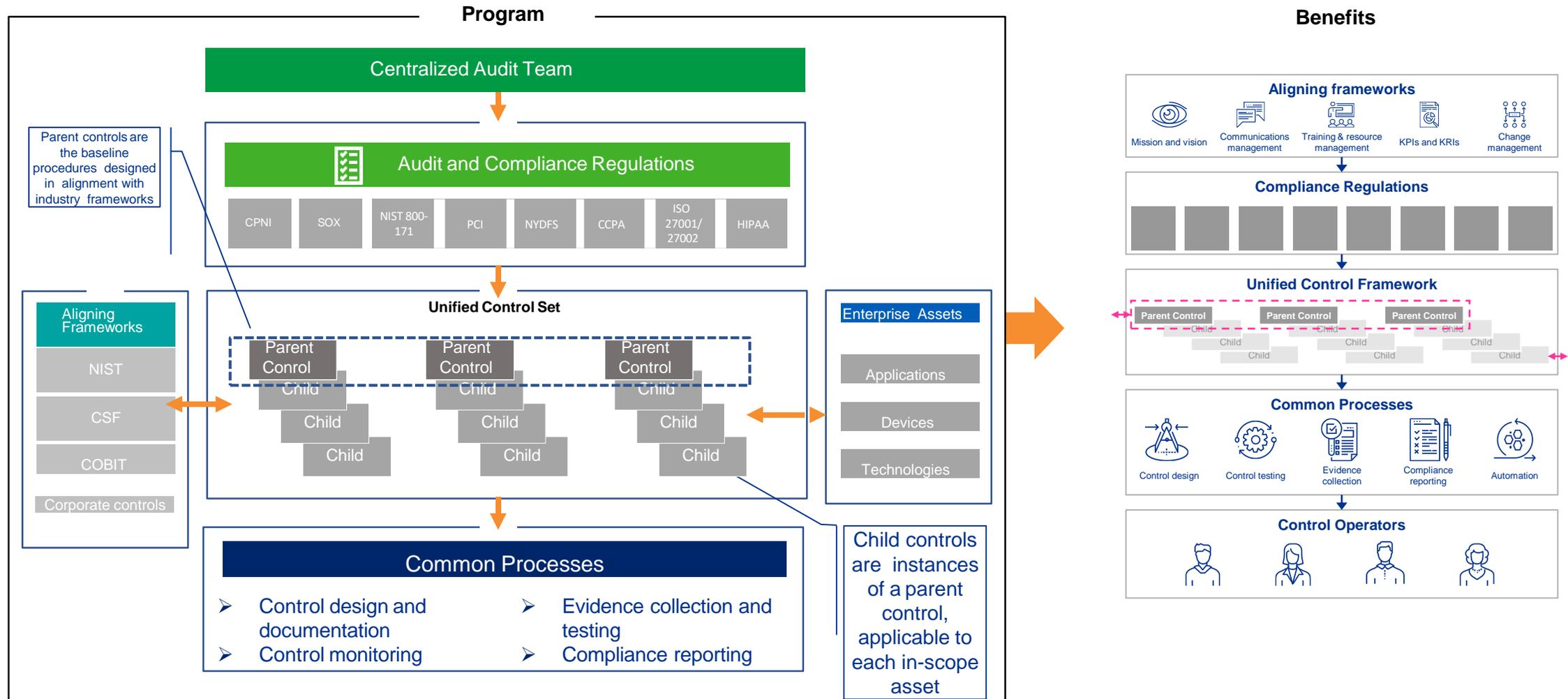
Process understanding & automatic detection of compliance violations

Transparency in testing, design and monitoring of controls

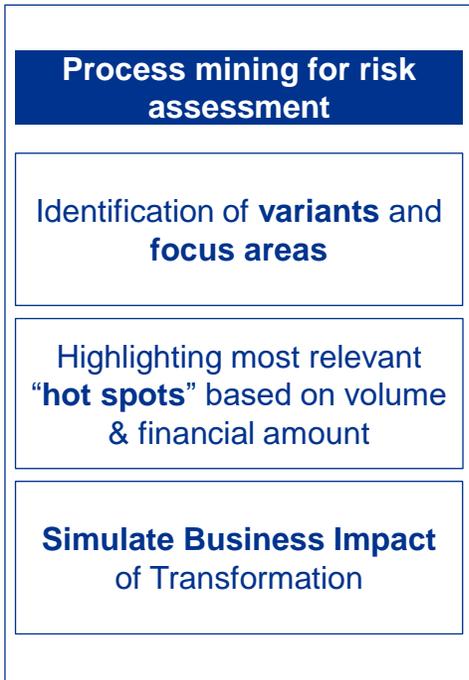
Unified controls framework - Risk assessment and planning



A unified framework creates scalable framework to onboard new programs and regulations while reducing testing redundancy (test once comply many).

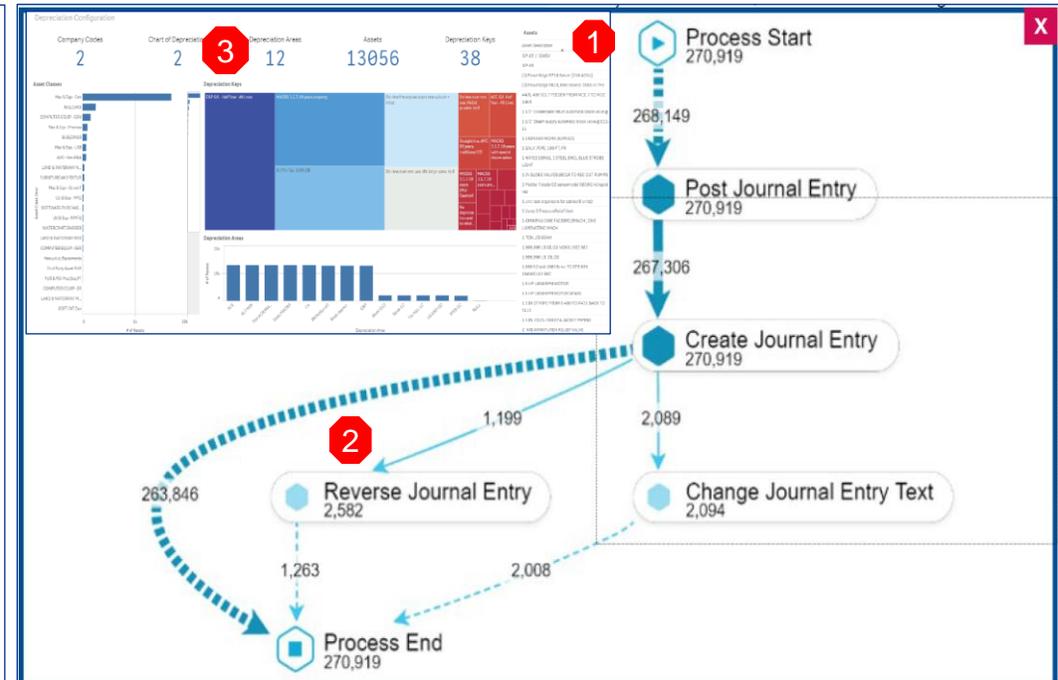


Process Mining- Risk assessment and planning



Client example

A utility client is using process mining to identify journal entries deviated from a defined process and based its sample on a specific population of JEs



- 1 Assess journal entries and identify manual versus automated entries.
- 2 Identify reasons for rework (manual adjustment entries) and manual recurring entries. Identify opportunities where manual journal entries volume can be reduced.
- 3 Analyze key risk indicators: conflicting GL account combinations for debits and credits, round amounts, miscellaneous account postings, and other entries.

Unified controls framework - Risk assessment and planning



Organizationally Unique Controls

Modern Org.

Organizational controls relationships

Applicable control frameworks across the Enterprise

Modern Org.										
		SVP Owner			VP Owner			Control Owner		
TM001	Test Data 001				Jolie	1	Alvin Chip	390	Null	1
TM002	Test Data 002				Alvin Chip	37	Alvin Chip / Jack Lon		A Joe	257
TM003	Test Data 003				David Copperfield	142	Alvin Chip / Jammy C	13	A Joe / Mont B / Yo T	1
TM004	Test Data 004 Test Data 005				Jolie Jolie	194	Alvin Chip / Steve Perry	80	A Joe / Nat S	1
TM005	Test Data 006				Peter Piper	101	CC Deville	111	Aaron	1
TM006	Test Data 007				Ray Count	1	Jack Lon	40	Edna	1
TM007	Test Data 008				Tim Johand	699	Jammy C	159	Eric Norman	62
TM008	Test Data 009				Tim Johand / David Copper.	81	N/A	1	Janet Adams	35
TM009	Test Data 010				Tim Johand / Jolie Jolie	13	Roon List	135	Kait EJ	73
							Rondy R	137	Kyle Koza	5
							Ruenn Te	64	Marlyn May	68
							Sec Mt	42	Mark Bon	7
							Steve Perry	60	Mary Henderson	159
							Yond Li	36	Matt MN	73
									Matthew Mason	62
									Michael Hanley	33
									Mont B	133
									Mont B / Mary Henderson	13

Control Map									
TM Control ID	HVA	Pci Dss 3.2.1	Pci Dss 4.0	NIST Contro.	Soc1	Swft	Test Data	Entity	Count
TM001	RS.MI.45	No related control	12.10.7	PR-IP-7	No related control	No related control	7.1	Test Data 001	34
TM002	No related control	No related control	12.3.3	ID.RA-1	No related control	No related control	No related control	Test Data 002	55
TM003	No related control	No related control	12.3.4	ID.RA-1	No related control	No related control	No related control	Test Data 003	1
TM004	No related control	No related control	12.4.2	ID.GV-2	No related control	No related control	No related control	Test Data 004	33
								Test Data 004	62
TM005	No related control	No related control	12.5.2	PR.PT-4	No related control	No related control	No related control	Test Data 005	1
TM006	No related control	No related control	12.5.2.1	PR.PT-4	No related control	No related control	No related control	Test Data 006	33
TM007	No related control	No related control	12.5.3	PR.PT-4	No related control	No related control	No related control	Test Data 007	11
TM008	PR.DS.18	No related control	3.3.2	PR.DS-1	No related control	No related control	No related control	Test Data 008	36
TM009	PR.DS.18	No related control	3.3.3	PR.DS-1	No related control	No related control	No related control	Test Data 009	70
TM010	PR.DS.18	No related control	4.2.1.1	PR.DS-2	No related control	No related control	No related control	Test Data 010	63
TM011	No related control	No related control	5.3.4	DE.CM-4	No related control	No related control	No related control	Test Data 011	10
TM012	No related control	No related control	5.4.1	DE.CM-4	No related control	No related control	No related control	Test Data 012	36
TM013	ID.AM.03	No related control	6.3.2	RS.MI.3	No related control	No related control	No related control	Test Data 013	13
TM014	No related control	No related control	6.4.3	DE.CM-5	No related control	No related control	No related control	Test Data 014	62
TM015	PR.AC.13	No related control	7.2.4	PR.AC-4	1.11	ITGC.EDW.C3	5.1	Test Data 015	79
								Test Data 015	41

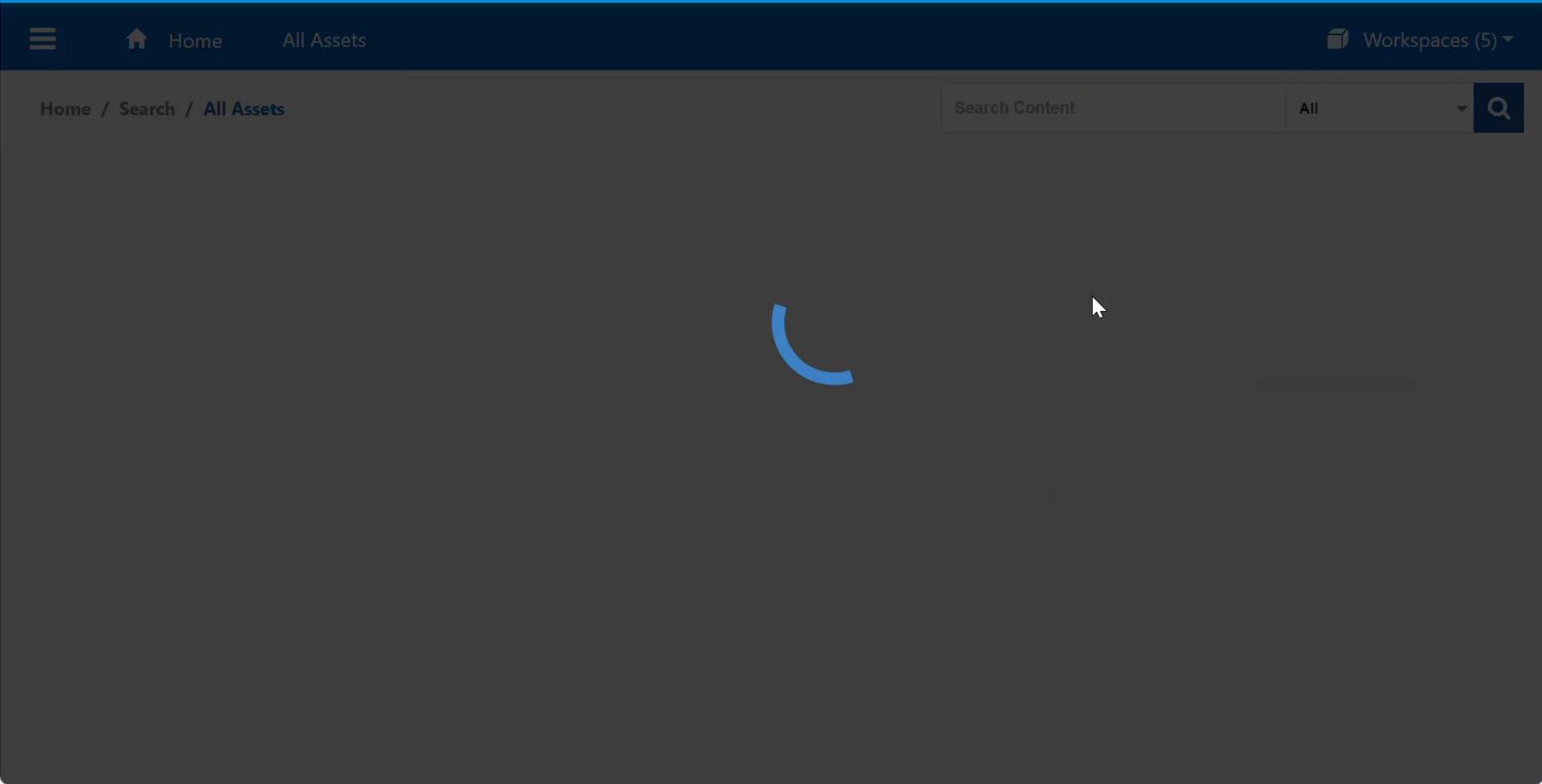
HVA	PCI 3.2.1	PCI 4.0	NIST	SOC1	SOX	SWIFT
Null	Null	Null	DE.AE-1	1.1	Null	1.1
DE.AE.33	1.1	1.1.1	DE.AE-2	1.2	Application Security Scanni	1.2
DE.CM.42	1.1.1	1.1.2	DE.AE-3	1.3	Application Security Scanni	1.4
DE.CM.44	1.1.2	1.2.1	DE.AE-4	1.4	Application Security Scanni	1.5A
ID.AM.03	1.1.3	1.2.2	DE.AE-5	1.5	Asset Inventory	2.1
PR.AC.08	1.1.4	1.2.3	DE.CM-1	1.6	Availability Monitoring	2.2
PR.AC.10	1.1.5	1.2.4	DE.CM-4	1.7	Backup	2.3
PR.AC.11	1.1.6	1.2.7	DE.CM-5	1.8	Business Continuity Plan (B.	2.4A
PR.AC.12	1.1.7	1.2.8	DE.CM-6	1.9	Business SOD	2.5A
PR.AC.13	1.2	1.3.1	DE.CM-7	1.10	Changes to sensitive syste.	2.7
PR.AC.16	1.2.1	1.3.2	DE.CM-8	1.11	CMDB Mapping	2.8a
PR.AC.17	1.2.2	1.3.3	DE.DP-1	1.12	Data / Network Flow Diagra.	3.1
PR.DS.18	1.2.3	1.4.1	DE.DP-2	1.13	Data Loss Prevention (DLP)	4.1
PR.DS.20	1.3	1.4.2	DE.DP-3	2.1	Database monitoring	4.2
PR.IP.25	1.3.1	1.4.3	DE.DP-4	2.3	Endpoint Monitoring	5.1
PR.IP.27	1.3.2	1.4.4	DE.DP-5	2.4	Hardware Upgrade	5.2
PR.IP.30	1.3.3	1.4.5	ID.AM-1	2.6	Hypervisor Patching	5.3A
PR.IP.31	1.3.4	1.5.1	ID.AM-2	2.7	Incident Response	5.4

Owners filterable at SVP, VP and Control Owner

Applicable Entities aligned across the Enterprise

Control Details and Testing Procedures on hover

Testing Automation bots - Execution



Testing Automation bots - Execution



Illustrative view of a testing bot library of over 300 assets designed to enable controls performance, test procedures and administrative activities.

The screenshot displays a web interface for a testing bot library. At the top, there is a navigation bar with "Home / Search / All Assets" and a search box containing "Search Content". Below the search bar is a horizontal menu with categories: ERP, General IT Controls, SAP, Internal Audit, Financial Statement Audit, Access Management, SOX, SOC Reporting, Change Management, and IT Sensitive Access. The main content area shows a grid of eight automation bot cards. Each card includes a title, a brief description, a star rating, and a category icon (SAP or ORACLE).

Bot Name	Description	Category	Rating
SAP Password Testing	Prepare a working paper for SAP Password Testing.	SAP	11
SAP Client Configuration Testing	Generates leadsheet for testing client open/close compliance.	SAP	10
Oracle EBS Privileged Access Testing	Prepares a list of Oracle EBS users with privileged access.	ORACLE EBS	11
SAP 3 Way Match	Creates leadsheet to facilitate testing for 3-way match control.	SAP	6
Oracle Cloud Administrative Access Testing	The bot uses standard system reports to identify users and roles wi...	ORACLE	
SAP FireFighter Activity Review	Creates a leadsheet for testing the firefighter activity control.	SAP	
SAP User Provisioning	Creates leadsheet to facilitate testing for user provisioning.	SAP	
SAP Developer vs. Migrator Testing	Automates testing for change control SOD compliance.	SAP	

Immediate impact



Quality improvement



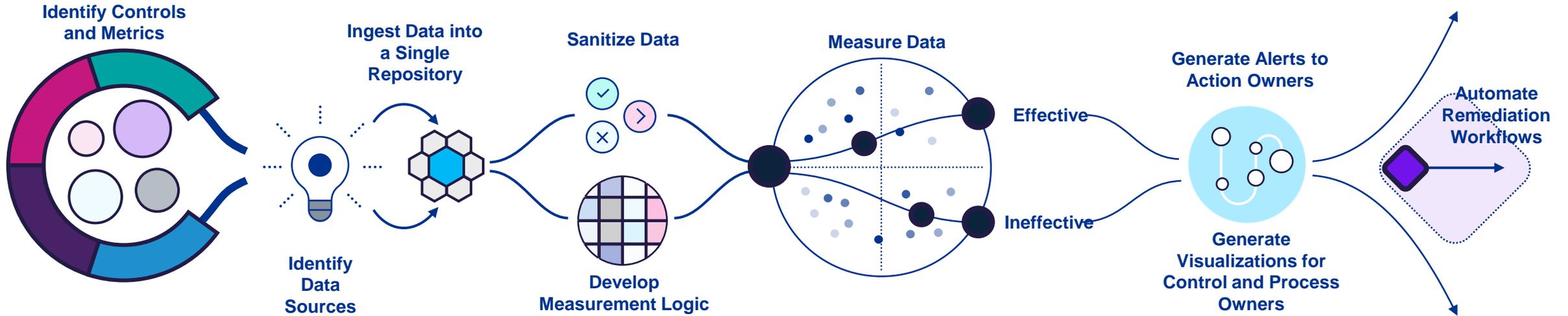
Increased coverage



Continuous auditing and monitoring - Execution



Data Analytics Tools allow teams to create and configure analytics that automate internal control tests. This allows repeatable analytical tests as often as desired to achieve more timely results with no incremental effort.



Data Identification

- Discovery and Analysis
- Define Controls Catalog
- Define KPI/KRI Metrics
- Scoring and Prioritization of Metrics
- Develop Risk Register

Design > Develop > Deploy

- Detailed Requirements Gathering
- Detailed Metric Solution Design
- Metric Pipeline, ETL Development
- Pre-Production Deployment and Testing
- Production Deployment (CI/CD) *Including Hypercare*

Monitoring, Alerting & Reporting

- Automated Metric Data Monitoring
- Automated Threshold Breach Alerting/Report Generation
- [Optional] Automated Triggering of Remediation Workflow Case Management

Key Activities / Outcomes:

Continuous auditing and monitoring - Execution



Illustrative example of a continuous monitoring tool (SAP ERP analyzer) that ingests and generates insights on anomalies and deviations that should be addressed.

Navigation

Password Parameters

Standard Accounts

Users

Roles

User Attribute Changes

Profiles

Debug Assignments

Security Parameters

Firefighters

Audit Logging

Client Settings

Table Logging

Transports

SoD - Transports

Developer Keys

Interactive Role dashboard that can be filtered by assignment, deletion, activity date, user, and other attributes.

Interactive Transport dashboard that can be filtered by date, category, change method, user, and other attributes.

Role assignments view

Role removals view

User type: All

Change by user: All

Change to user: All

Activity date: 1/19/2022 - 12/6/2023

User off changes: No Yes

Exclude changes to role validity: Yes

Number of roles assigned by role

S:85:ZZZ:ZZ:STANDARD	81
C:RS:ZZZ:ZZ:STANDARD	80
Z:HS:MM:PPURCHASE:ORDERMASTER	35
S:AU:ZZZ:ZZ:ROLE:ADM	35
S:AU:ZZZ:ZZ:USER:ADM	34
C:RS:002:ZZ:SECURITY	34
Z:GFC:ROLE:TEST	10
Z:NEW:ROLE:TEST	2
Z:NEW:ROLE:TEST1	2
123:TEST	1
CD:KIND	1
ADM:REL:LOCK:KIND	1
S:AU:002:ZZ:SOE	1
S:85:ZZZ:ZZ:STANDARD:FUSER	1

Number of roles assigned by user

IBANCA	9
DEV:DEV	7
Z:GAS:LE	6
AB:HAH	2
BA:HEDEL	2
BR:OADM	2
CR:EN:WHD	2
CP:STER	2
CP:INGANT	2
D:ANGAG	2
FR:ZL:AR	2
H:WAH	2

Role assignments changed by

LP:FLUG	129
FR:AN:WHD	31
BL:EN:ST	22
H:LD:ER	19
MA:RG:BR:RAH	18
S:G:RAU	10
M:HA	4
D:Z:300:RFC	3
BI:MU:LELL	1
K:LAU	1
PS:ING:AS	1
PT:URBE	1

Role assignments by date

Month	Count
Jan 2022	6
Feb 2022	21
Mar 2022	18
Apr 2022	16
May 2022	30
Jun 2022	33
Jul 2022	34
Aug 2022	36
Sep 2022	36
Oct 2022	58
Nov 2022	57
Dec 2022	27

Activity details - Role assignments

DateTime	Activity	User	User Full	User type Full	Changed by	Role
1/19/2022 2:29:29 PM	Assign role to user	KUBILAYKOCA	Kublay Koca - KUBILAYKOCA	Dialog user (regular) - A	PF:FRANK	C:RS:ZZZ:ZZ:STANDARD
1/19/2022 2:29:29 PM	Assign role to user	KUBILAYKOCA	Kublay Koca - KUBILAYKOCA	Dialog user (regular) - A	PF:FRANK	Z:HS:MM:PPURCHASE:ORDERMASTER
1/19/2022 10:03:38 AM	Assign role to user	S:G:RAU	Sven Grauer - S:G:RAU	Dialog user (regular) - A	PF:FRANK	C:RS:ZZZ:ZZ:STANDARD
1/19/2022 10:03:38 AM	Assign role to user	S:G:RAU	Sven Grauer - S:G:RAU	Dialog user (regular) - A	PF:FRANK	Z:HS:MM:PPURCHASE:ORDERMASTER
2/3/2022 11:01:13 AM	Assign role to user	KN:MA	Katridg Nima - KN:MA	Dialog user (regular) - A	PF:FRANK	C:RS:ZZZ:ZZ:STANDARD
2/3/2022 11:01:13 AM	Assign role to user	KN:MA	Katridg Nima - KN:MA	Dialog user (regular) - A	PF:FRANK	S:85:ZZZ:ZZ:STANDARD
2/3/2022 11:01:13 AM	Assign role to user	KN:MA	Katridg Nima - KN:MA	Dialog user (regular) - A	PF:FRANK	Z:HS:MM:PPURCHASE:ORDERMASTER
2/4/2022 2:25:57 PM	Assign role to user	C:ROU:FLAR	Catherine Louise Roufflar - C:ROU:FLAR	Dialog user (regular) - A	PF:FRANK	C:RS:ZZZ:ZZ:STANDARD
2/4/2022 2:25:57 PM	Assign role to user	C:ROU:FLAR	Catherine Louise Roufflar - C:ROU:FLAR	Dialog user (regular) - A	PF:FRANK	Z:HS:MM:PPURCHASE:ORDERMASTER
2/4/2022 5:01:09 PM	Assign role to user	IB:ANCA	Irina Banca - IB:ANCA	Dialog user (regular) - A	LP:FLUG	C:RS:002:ZZ:SECURITY

Transport dashboard

Users that imported transports

Unknown	43
PL:G:SCHEK	5
V:W:SL:EV	1

Users that created transports

PL:G:SCHEK	4
S:AP:FP:MG	4
AT:UB:AN	4
S:AP:SU:PP:ORT	4
V:W:SL:EV	3
AC:KA:ROT	2
DEV:BG:1	2
EM:ON	2
S:SO:EN:AM:AM	2
AB:AD:ACH:AR	1
A:HA	1
D:MS:US:ER	1

Transport applied directly / not directly

Unknown

Changes by date

Month	Count
Jan 2022	2
Feb 2022	4
Mar 2022	4
Apr 2022	1
May 2022	2
Jun 2022	10
Jul 2022	3
Aug 2022	2
Sep 2022	4
Oct 2022	4
Nov 2022	5

Change details

Request	Request text	Creation user	Creation date	Last change user	Release user	Import user	Status	Category	Category text	Type	Type text	Transport step	Transport step text	Source client	Direct change
022000142	Note 305682	V:W:SL:EV	1/5/2022 8:58:55 AM	Unknown	Unknown	Unknown	R	SVST	Repository, cross client customizing	R	Repair	Unknown	Unknown	Unknown	Unknown
022000129	59641 Note Analyzer	V:W:SL:EV	1/5/2022 8:59:44 AM	Unknown	Unknown	Unknown	R	SVST	Repository, cross client customizing	R	Repair	Unknown	Unknown	Unknown	Unknown
022000143	59641 Note Analyzer	V:W:SL:EV	1/5/2022 8:59:44 AM	Unknown	Unknown	Unknown	R	SVST	Repository, cross client customizing	R	Repair	Unknown	Unknown	Unknown	Unknown
022000146	Note 206401 correction	V:W:SL:EV	1/5/2022 8:59:52 AM	Unknown	Unknown	Unknown	R	SVST	Repository, cross client customizing	R	Repair	Unknown	Unknown	Unknown	Unknown
S:AP:1621ND:AS	DMIS 2011 1:31:5P:0021	D:MS:US:ER	1/5/2022 9:18:19 AM	D:MS:US:ER	V:W:SL:EV	Unknown	R	SVST	Repository, cross client customizing	D	Place List for Support Package	ABAP Dictionary Import	ALL	No	
S:AP:1621ND:AS	DMIS 2011 1:31:5P:0021	D:MS:US:ER	1/5/2022 9:18:19 AM	D:MS:US:ER	V:W:SL:EV	Unknown	R	SVST	Repository, cross client customizing	D	Place List for Support Package	Main Import	ALL	No	
S:AP:1621ND:AS	DMIS 2011 1:31:5P:0021	D:MS:US:ER	1/5/2022 9:18:19 AM	D:MS:US:ER	V:W:SL:EV	Unknown	R	SVST	Repository, cross client customizing	D	Place List for Support Package	Command File Import	ALL	No	
022000133		A:HA	1/5/2022 8:52:05 PM	Unknown	Unknown	Unknown	D	CUST	Client specific customizing	Q	Customizing Task	Unknown	Unknown	Unknown	Unknown

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Artificial Intelligence - Execution



The screenshot displays the Advisory GPT interface. On the left is a navigation sidebar with options: '+ New Chat', 'Today', 'Live - Termination List Test', 'Previous 7 Days', 'Full-Termination Control Test', 'Store SAP App Access Data', 'Previous 30 Days', 'Previous 90 Days', 'Support', 'Settings', and 'Submit Feedback'. The main content area features three informational panels: 'Meet Advisory GPT', 'Chat Model' dropdown, and 'Know its Limits'. The 'Chat Model' dropdown is open, showing options: 'GPT-3.5 Turbo (default)', 'Google Codey for Code Chat', 'Google PaLM 2 [chat-bison]', 'GPT-4', and 'GPT-4 32K'. Below the panels is a text input field with the placeholder 'Ask Advisory GPT*' and a submit button. A disclaimer at the bottom reads: 'Please use your skepticism and professional judgement when using results from this tool in any deliverable.'

Meet Advisory GPT

Advisory GPT is a highly advanced AI language model that allows you to converse with it just like a human.

You can use it to draft emails, research complex topics, receive programming help, and much more.

What's even better? It's hosted on our commercial cloud, so you can upload client and KPMG data!

Chat Model

GPT-3.5 Turbo

- GPT-3.5 Turbo (default)**
Optimized for speed, great for everyday tasks
- Google Codey for Code Chat**
A model fine-tuned for chatbot conversations that help with code-related questions.
- Google PaLM 2 [chat-bison]**
A state-of-the-art language model with improved multilingual, reasoning and coding capabilities
- GPT-4**
For prompts that require more creativity and advanced reasoning (slower response time)
- GPT-4 32K**

Know its Limits

The models are trained on data through 2021 and isn't connected to internet.

Advisory GPT cannot currently access KPMG databases, but we're working on it!

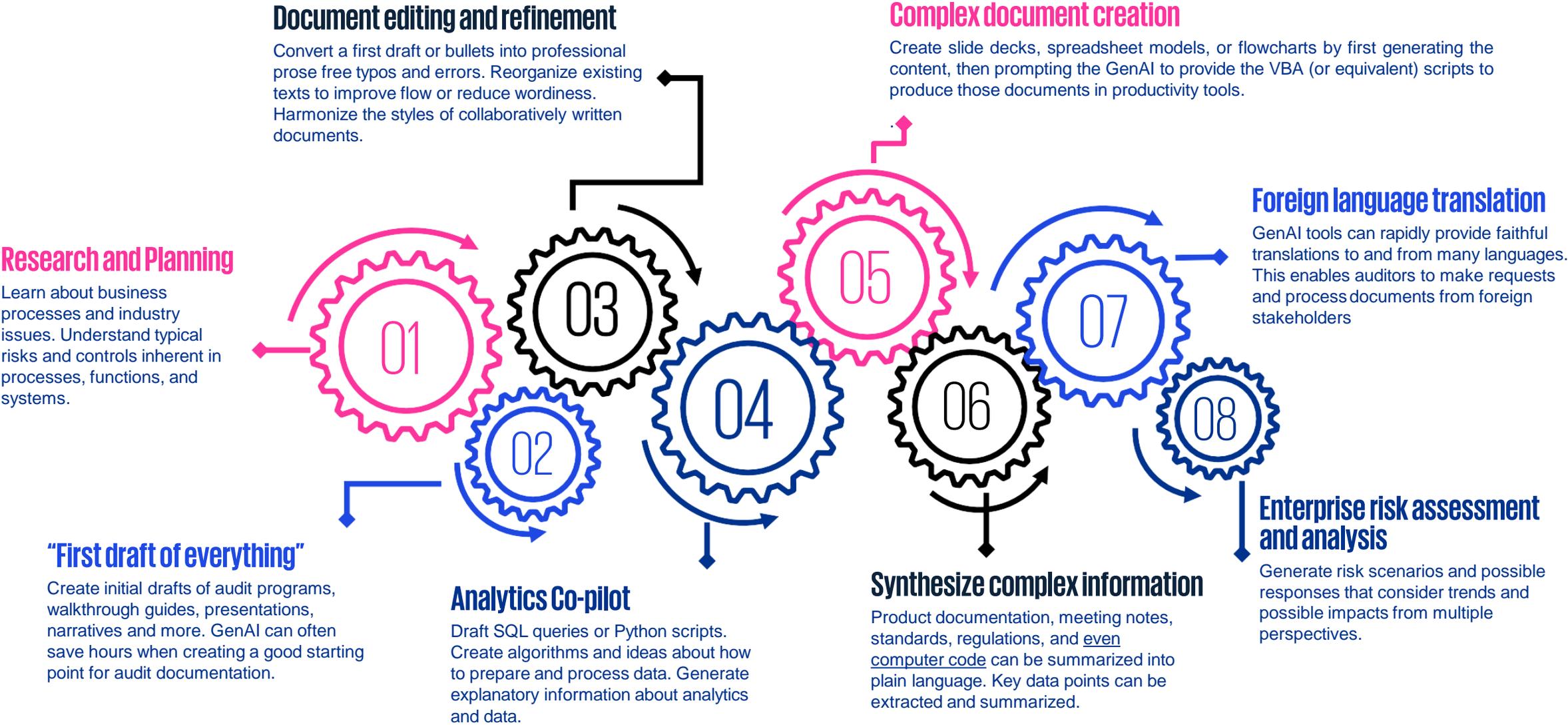
Sometimes Advisory GPT makes mistakes. It is your responsibility to review all outputs!

Ask Advisory GPT*

Please use your skepticism and professional judgement when using results from this tool in any deliverable.

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Artificial Intelligence - Execution



Artificial Intelligence - Execution



Illustrative example AI platform designed for risk and compliance to enable content creation, data analysis, and process automation through analysis of text, audio, and code patterns.

Gen AI Capabilities

Text Generation (LLMs)	Code Generation	Data Analysis	Content Conversion
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General knowledge search

- Understand commonly used business terms and acronyms
- Industry trends
- Validate key financial and IT concepts

Help with business communication

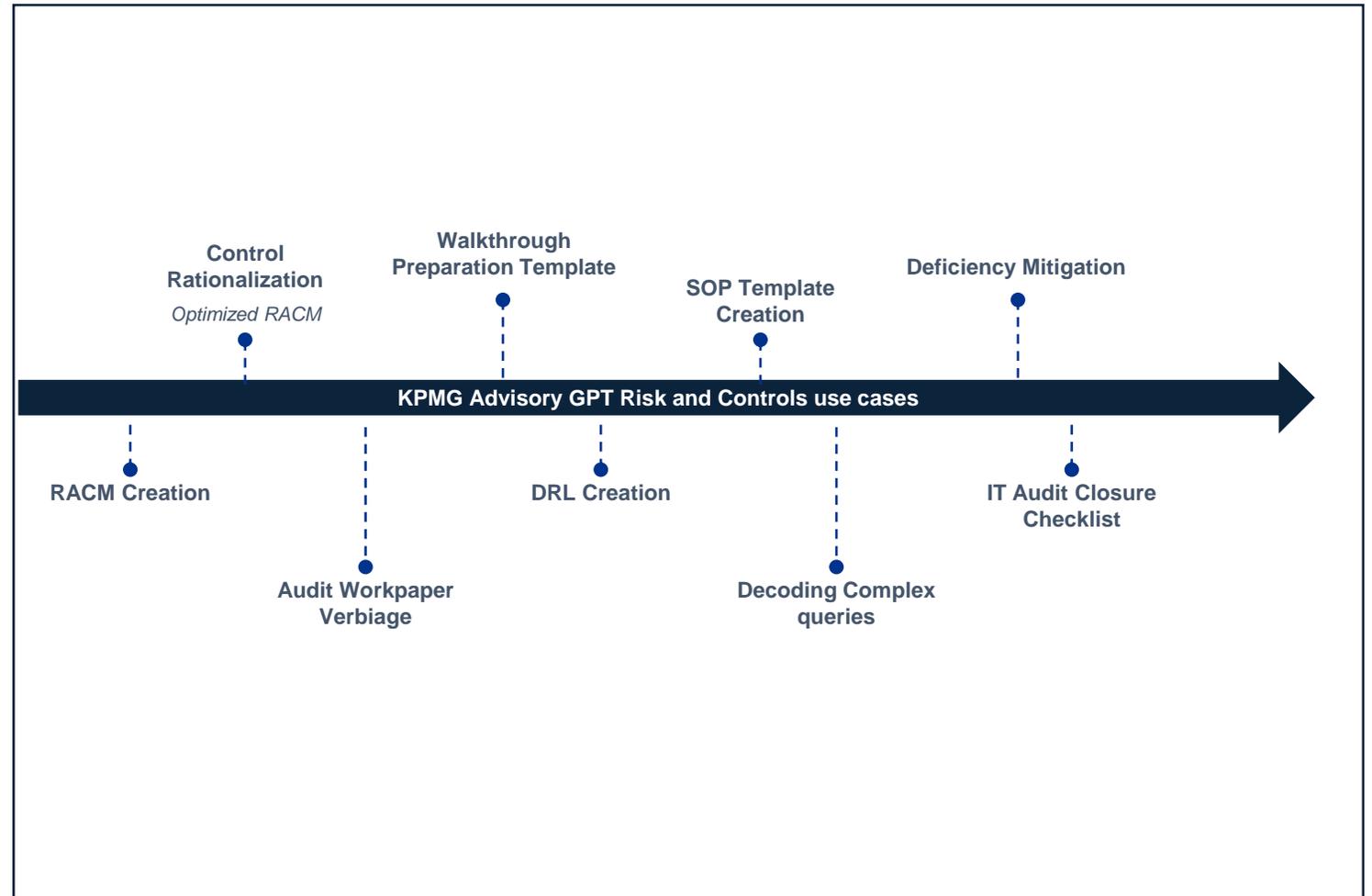
- Professional-style email
- Concise status reports
- Executive summary
- Business writing techniques

Coding assistance

- Code generation assistance with Python, Java Script, DAX, Power query, SQL, R, SAS etc.
- Code documentation by sharing code snippets with Advisory GPT
- Code optimization by requesting performance and function optimization or alternatives

How to master business tools

- Assistance with VBA or other advanced Excel help for data analysis
- Effective PowerPoint presentations
- Project management actions



KPI/SLA insight tracker - Reporting



Illustrative example of KPI/SLA data-driven reporting, typically preconfigured through data visualization tools.

Stakeholder Feedback

Average of numeric scores from customer feedback surveys on a rating scale of 1 to 5

Minimum vs Expected Service Level



Monthly Evaluation

Audit Plan Completion

Percentage of approved audits completed by the agreed due date

Minimum vs Expected Service Level (%)



Quarterly Evaluation

Audit Report Timeliness

Average number of days between fieldwork exit and report issuance



Monthly Evaluation

Control Completion Timeliness

Percentage of control testing completed by due dates

Minimum vs Expected Service Level (%)



Quarterly Evaluation

Control Testing Speed

Average time taken to complete testing cycles



Minimum SL: 7 days
Expected SL: 5 days

Quarterly Evaluation

Control Testing Quality

Percentage of control tests resulting in errors or requiring rework

Minimum: 7% | Expected: 4%



Quarterly Evaluation

AI-Driven Testing Rate

Percentage of controls tested using AI-powered solutions



Minimum SL: 30%
Expected SL: 50%

Quarterly Evaluation

Overall User Satisfaction

Average user satisfaction score on a rating scale of 1 to 5



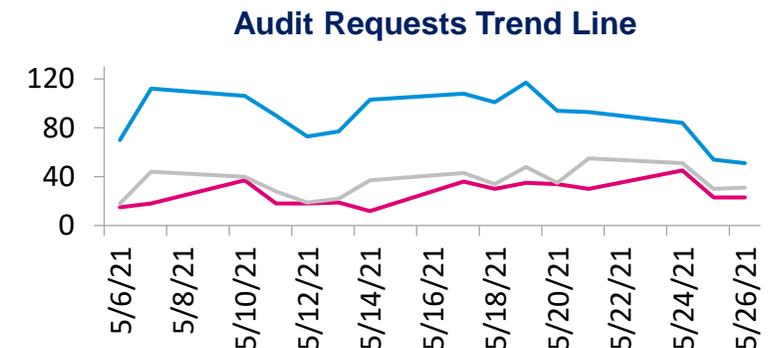
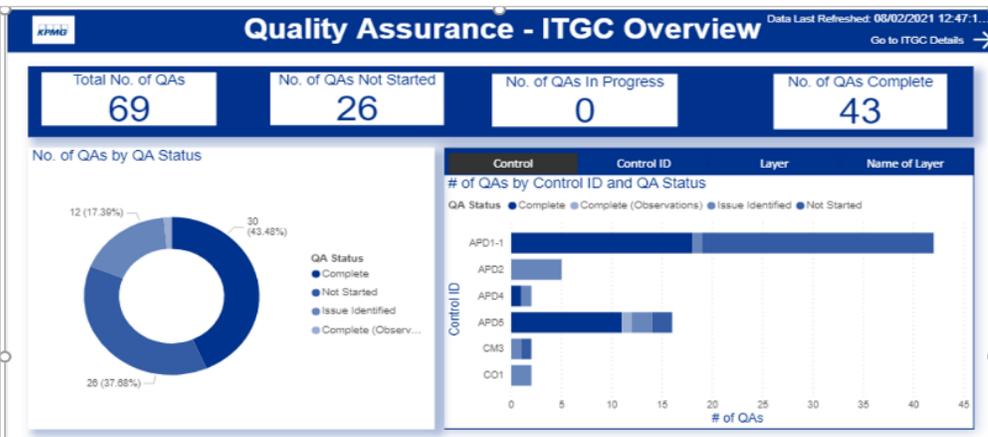
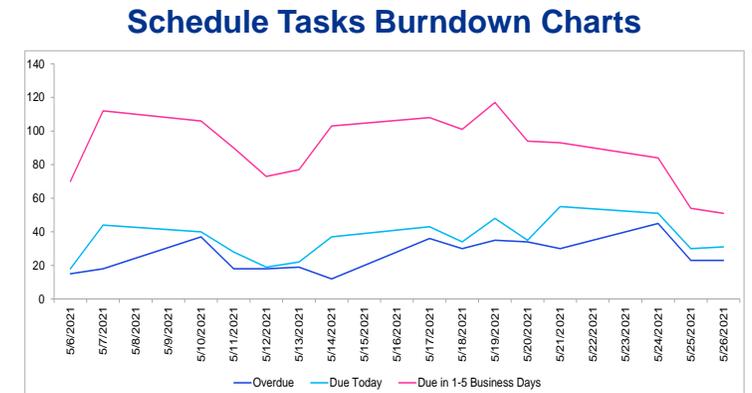
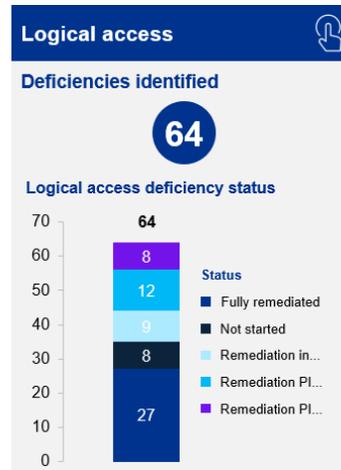
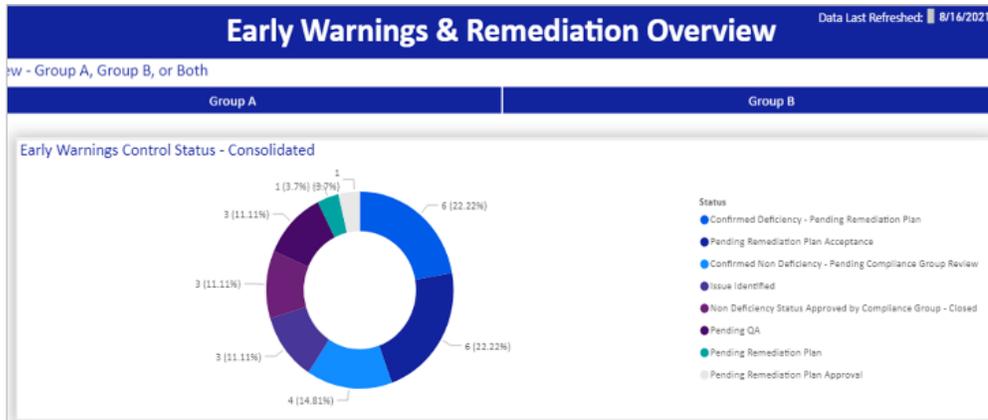
Minimum: 3.0 | Expected: 4.1

Monthly Evaluation

Status Dashboarding - Reporting



Intelligent reporting enables reporting to key stakeholders at the “right” level. Each set of key stakeholders' value different information and must be provided level of reporting that is of most value to them. Below are illustrative examples of personalized reporting dashboards that enable agile and efficient decision-making.



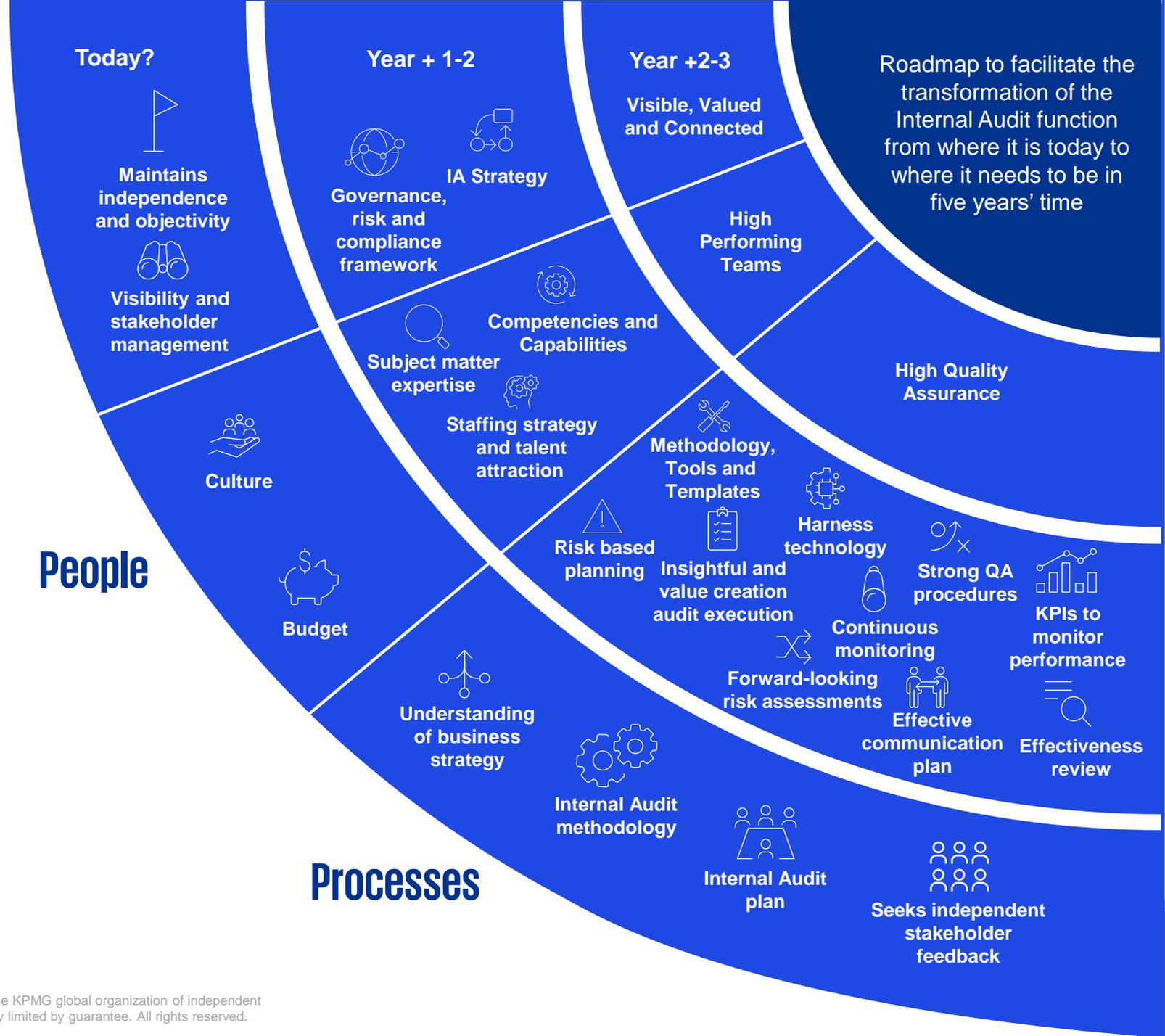


What next?

Positioning

People

Processes





Tamura Gidado
Technology Risk Advisory Director @
KPMG



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