

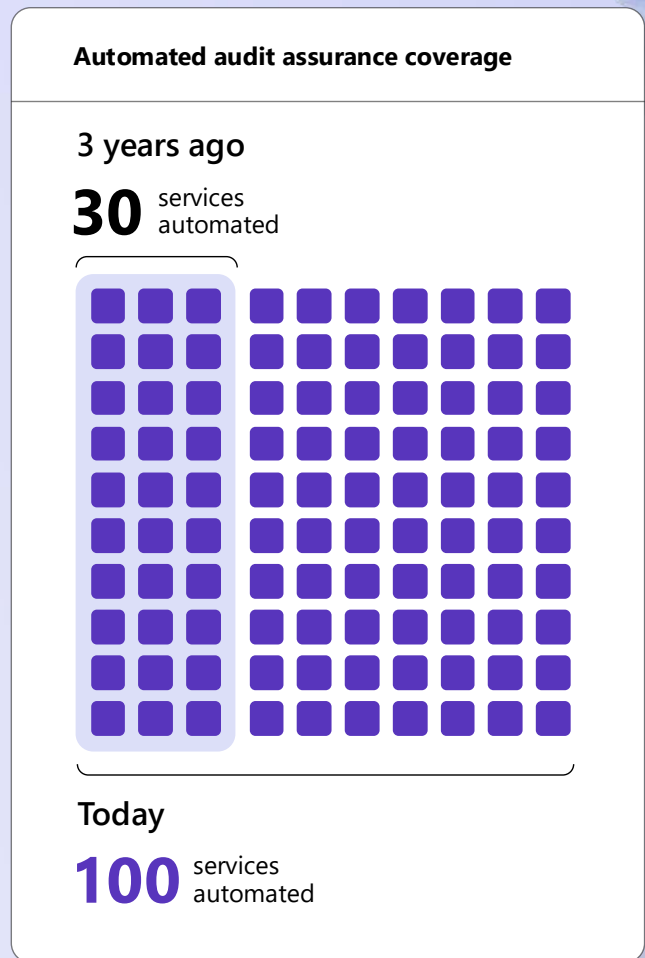
We deliver right-sized risk insights with less operational drag.

Internal Audit

Over the past few years, Microsoft Internal Audit materially expanded scope across both volume and risk complexity while reducing cost and time per unit of coverage across over 100 internal audits annually. Today, AI-enabled agents perform full-population testing on high-risk data sets, continuously surface anomalies and control gaps, and eliminate thousands of hours of manual analytical work annually.

As a result, median audit report issuance dropped from three weeks to two, automated assurance coverage expanded from fewer than 30 services to nearly 100, and internal quality review effort was cut by approximately 50%. The new operating model consistently delivers more than 70% coverage of the highest-risk areas annually, completes full coverage of broader areas on a two-year cycle, and preserves capacity to identify emerging risk before it becomes visible to the business.

Auditors now focus on judgment-driven risks and decision support, enabling deeper coverage, faster insight, lower cost, and sustained assurance capacity as the business continues to scale.



Agents and automation in Internal Audit

Our internal Finance and Finance IT teams have leveraged Microsoft tools to build custom AI solutions within the Microsoft ecosystem, tailored to our underlying systems and data. These solutions enable Audit teams to focus their expertise on critical judgement, interpretation, and decision support that drive trust in the company's financials.

Sample Selection Agent

Audit planning begins with sampling, where sample selection was historically driven by static lists, geographic assumptions, and judgment-heavy reviews that made coverage decisions difficult to explain and adapt. Our new **Sample Selection Agent** replaces this process with objective risk scoring across revenue, discounts, country risk, and control indicators cutting weeks of manual analysis down to a single day, saving 2K hours annually while enabling clearer, more defensible risk-based coverage.

Main development tool:



M365 Copilot

Learn more:

aka.ms/SampleSelectionAgent

SOX Change Management Testing Agent

SOX change management testing previously required internal auditors to manually review tickets, extract evidence, and standardize workpapers across inconsistent systems. The **SOX Change Management Testing Agent** automates evidence extraction, validation, and linkage to workpapers, saving 850 hours annually while strengthening audit defensibility and consistency of SOX controls.

Main development tool:



Copilot Studio

Learn more:

aka.ms/SOXChangeManagementTestingAgent

Audit Automation Tool

Partner audits are especially document-intensive, often requiring auditors to manually review 100-200 partner-submitted documents across multiple languages to validate corruption-related attributes – a time-consuming, repetitive process that has historically driven vendor dependence. An **Audit Automation Tool** on Dynamics 365 replaces manual document reading with an AI-powered testing solution that ingests large volumes of PDF evidence, extracts key data points such as partner information, pricing, resellers, discounts, and automatically validates consistency across invoices, agreements, and supporting documentation. The tool pinpoints exactly where discrepancies exist, saving 2K hours per year.

Main development tool:



Azure OpenAI

Learn more:

aka.ms/AuditAutomationTool

Agents and automation in Internal Audit

Investigations Briefing Tool

As audits and investigations progress, the **Investigations Briefing Tool** replaces manual synthesis of hundreds of complex cases – work that historically limited the frequency and quality of knowledge sharing – by drafting always-current, privilege-safe briefings directly from production data and improving consistency and audit outcomes.

Main development tool:

 Azure OpenAI

Learn more:

aka.ms/InvestigationsBriefingTool

Compliance Readiness Agent

For ongoing compliance of bank balances, the **Compliance Readiness Agent** addresses a process that required analysts to open 90 emails per quarter, review PDF bank statements, and perform manual copy-pastes to maintain audit-ready metrics. By automating data extraction from emailed statements into structured Excel outputs, the compliance readiness agent reduces a two-hour manual task to minutes, eliminates 100% of risk, and improves compliance.

Main development tool:

 Copilot Studio

Learn more:

aka.ms/ComplianceReadinessAgent

Risk Signal Agent

Finally, the **Risk Signal Agent** resolves the challenge of stakeholders being overwhelmed by broad, generic reporting by delivering targeted, enterprise risk-aligned audit insights on a recurring cadence – reducing ad-hoc briefings, improving relevance, and scaling visibility without added operational burden.

Main development tool:

 Copilot Studio

Learn more:

aka.ms/RiskSignalAgent

These solutions transform Internal Audit into a proactive, risk-focused assurance partner, equipping auditors to deliver deeper coverage, faster insights, and more consistent, defensible outcomes at scale. By embedding intelligence and automation into the audit lifecycle, finance professionals are empowered to focus on high-value judgment, risk interpretation, and stakeholder engagement that strengthen transparency and trust across the organization.