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A COMPREHENSIVE REVIEW OF GENERATIVE AI IN AUDITING AND ASSURANCE: FROM AUTOMATION TO AUGMENTATION

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ABSTRACT

The research is a critical analysis of the rapidly introduced discipline of generative artificial intelligence (AI) in auditing and assurance. It is an extension of these technologies as mere automation aids to more complex and other supplementary aids, which facilitates professional discretion and effectiveness. The review focuses on, specifically, how generative AI changes the traditional audit operations by improving the assessment of fraud risks and expanding the array of functions of auditors to detect and act on salient issues. It summarizes the facts regarding the advantages and disadvantages of introducing large language models (LLMs) into the audit processes, how these tools could make work more efficient and expose the incidences of errors in vast amounts of data. Moreover, the practical issues and ethical concerns of the external LLM use in the auditing matter are critically evaluated. The analysis covers potential causes of bias, the risks that are associated with it, and technical and ethical considerations that must be prescribed to AI systems to ensure the audit practice. Lastly, the paper will provide a specific analysis of the current state of the generative AI in the auditing industry, indicating the directions of future research and the consequences of the technology on audit professionals and auditors.

KEYWORDS: Generative AI, Large Language Models, Auditing, Assurance, Fraud Risk, Ethical Implications, Bias, AI Systems, Automation, Augmentation.

1. INTRODUCTION

The introduction of artificial intelligence is having severe effects on the auditing profession because it has triggered a significant change in several business processes (Ganapathy, 2023). The conventional model of auditing will also undergo change due to the abilities of generative AI to create new content and improve human cognition (O'Donnell, 2024). This change will raise the level of automation of audit processes to higher levels of augmentation. The current systematic review aims to analyze how the massive influence of generative AI on auditing and assurance can be outlined, especially whether it can support audit engagements or not in terms of efficiency, accuracy, and comprehensiveness. The study examines the creation of AI-enabled auditing processes and assesses the effectiveness of more sophisticated models like GPT-4 to recreate human judgements in performing complex audits (Isack, 2024; Leocadio et al., 2024). GPT-4 model is applied in order to emulate human judgment in challenging auditing situations. The adoption of AI, particularly, generative AI, marks the beginning of a paradigm shift of the retrospective assessment of the auditor to the proactive, real-time supervision, the very essence of the redefinition of the role of an auditor (Leocadio et al., 2024). To make such a transition, it is necessary to have a thorough grasp of large language models as teammates, to enhance auditor abilities and deliver the best results at various audit assignments (Gu et al., 2023).

The article attempts to offer a comprehensive discussion of available applications, issues, and future perspectives of generative AI in the field of auditing by conducting a comprehensive review of existing literature (Odeyemi et al., 2023). It explores the development of basic automation to advanced augmentation, which causes a significant change in the current practice of auditing and its field of application (Schreyer et al., 2024). Murikah et al. (2024) discuss the tendencies towards biases and dangers of AI systems, emphasizing that the best way to make the use of audit methodology responsible is to develop effective ethical and technological protection. Consequently, their ability to fulfill the requirements of the regulation and to evaluate the impact on the audit quality and fee arrangement structure and on the labour relations should be evaluated (Chowdhury, 2017; Ye et al., 2025). Another significant addition that can enhance the sphere of classic auditing is AI that includes machine learning, natural language processing, and robotic process automation that enable analyzing data in real time and detecting abnormalities (Fidyah et al., 2024).

Al-Kfairy et al. (2024) and Fidyah et al. (2024) note that such improvements are complementary to more traditional audits and provide new opportunities to work with high volumes of data at previously unimaginable limits of speed and accuracy, which is more efficient, reducing human error. This change can be observed in most industries and jurisdictions, that is, auditors can concentrate on sophisticated analysis and strategic decision-making rather than on routine work (Odeyemi et al., 2023). Generative AI introduction to the auditing sphere is related to significant issues, including the risk of data leakage, potential misrepresentations, and ethical challenges connected with the bias of algorithms (Dong et al., 2024; Singh et al., 2025). It is based on this fact that Chowdhury (2017) and Odeyemi et al. (2023) indicate that the complicated AI approach to auditing with ethical objectives presupposes the development of strict ethical principles and regulatory frameworks.

2. LITERATURE REVIEW

Since the section provides the review of the available academic data on the subject matter, it regards the application of the generative AI in auditing and systematically categorizes the simplest notions, methods, and findings to establish a complete body of knowledge. Among other professions, auditing has been disrupted by generative AI since it is more effective and can possess more analytical skills and detect a fraud faster than it is now done (Bani et al., 2025; Pratt and Otero, 2024). Using the benefits of AI, auditors will be able to enhance the quality of audit, work proactively on emerging challenges, and make decisions more efficiently by detecting risks more accurately and choosing actions (Chowdhury, 2017). The main AI use cases include identifications of abnormal patterns, generation of predictions, automation of processes, and real-time monitoring of operations that ultimately increase the scope and depth of audits (Zisan et al., 2024).

Auditors can perform audits during the whole process in real time through the application of AI techniques, such as machine learning algorithms, natural language processing, and robotic process automation, among others. By doing so, it becomes easy to analyze large volumes of data and find problems (Amiri and Mithila, 2025), thus making it possible to test the populations in full and cross-verify the data in real-time, which improves accuracy and scaling of audit processes (Odeyemi et al., 2023; Ye et al., 2025). Such an improved analytical ability enables full validation of transactions as opposed to

using sampling only, which leads to increased audit certainty and enables the auditor to concentrate on more complicated aspects of reporting that need judgment (Villiers et al., 2023). Despite such tremendous benefits, AI integration has some challenge like the ownership of data, data governance, and bias. In order to implement it appropriately, auditing professionals should carry out in-depth analyses of the situation (Eisikovits et al., 2024). Auditors need to be able to modify their approaches and skills to make the best use of new AI technologies (Lidiana, 2024).

The integration of AI has significant advantages, and in particular, it will significantly increase the confidence of stakeholders since such technologies will allow analyzing data, drawing trends, and evaluating risks (Karim et al., 2026; De Jesus Silva Dos Santos and Dos Santos, 2025; Ganapathy, 2023). The real-time data analysis of AI and constant monitoring allows identifying problems faster, improving the overall quality and reliability of audit results (Arham, 2025). With the help of AI, routine functions can be automated, and auditors can focus on more complicated tasks that cannot be handled by algorithms and will conclude with a more effective and accurate audit practice (Ivakhnenkov, 2023). Odeyemi et al. (2023) and Onwubiariri et al. (2024) suggest that the capacity of AI to operate through large volumes of data, identify patterns and track activities on real time makes the audit process more resilient and proactive, which enhances risk assessment and management. AI-based audits allow constantly tracking the financial transactions, increasing the accuracy of risk categorisation, and detect the growth and errors fast, a breakthrough that has become critically important in a world where global regulatory standards are becoming more stringent (Abu Lehyeh & Alzghoul, 2026; Onyenahazi, 2025).

The analysis of large datasets is also possible to the auditors, which would enable them to have a broad view of the industry trends and activities and therefore, identify unique anomalies that might be missed by traditional sampling procedures (Antwi et al., 2024). Machine learning moduls make it more effective by processing a large volume of data and adjusting to the unique audit goals to get a deeper understanding of financial information and enhance decision-making quality (Adelakun et al., 2024). The improvement of this makes audits simpler by automating repetitive processes, which decreases the number of errors and accelerates procedures, and enables auditors to concentrate on critical audit tasks of interpreting complex financial information and giving strategic advice (Ivakhnenkov, 2023; Odeyemi et al., 2023). According to Odeyemi et al. (2023), the ability of AI to implement changes enables audits to be conducted in a uniform and dependable manner in different industries and jurisdictions. The large analytical capacity along with the automation of repetitive functions result in significant decrease in the number of audit risk events and increases the scope of audit coverage (Onwubuariri et al., 2024). Continuous monitoring systems have the capabilities of making timely policy violations, unexpected trends, or even fraud detection (Healy and Palepu, 2003; Onwubuariri et al., 2024; Abu-Allan & Alghizzawi, 2024).

Moreover, the analysis of the data in contracts can be performed much faster by AI than by manual processing, and continuous observation may quickly reveal a potential fraud case; in one case, unstructured data may be scanned with intelligent algorithms to identify fraudulent transactions, thus improving fraud detection (Alassuli et al., 2025; Alnesafi, 2025). Odeyemi et al. (2023) argue that AI ability to handle huge data in a relatively short period of time and accuracy speeds up the process of audit and increases precision of auditing methods in the whole world, thus making auditing methods more effective and precise. Antwi et al. (2024) believe that the real-time monitoring feature provided by AI allows auditors to perform continuous auditing, correcting the errors and reducing the hazards much easier as compared to the traditional periodical audits.

3. METHODOLOGY

This study employed a systematic literature review methodology to perform a comprehensive analysis of the current status of generative AI in auditing. We conducted a comprehensive search across multiple academic databases, including Google Scholar, SSRN, and Scopus, to acquire peer-reviewed journal articles and significant working papers that demonstrate the rapid advancement of this technology. The study utilized a combination of terms derived from the study's principal subjects, including 'Generative AI,' 'Large Language Models,' 'Auditing,' 'Fraud Risk,' and 'Assurance.' The inclusion criteria focused on materials published between 2023 and 2025, hence ensuring relevance to contemporary AI research, such as GPT-4. Our article selection approach concentrated on three principal domains: the effectiveness of automation, techniques for fraud detection, and ethical considerations.

4. RESULTS

The systematic literature review traces a threefold model of the auditor, auditing procedures, and digital audits and, in consequence, helps to create new audit procedures (Leocadio et al., 2024). The shift in the inclusion of information and communication technology and AI to supplement audit procedures and improve audit quality is emphasized in this paradigm (Thottali, 2024). The revolution represents a radical paradigm shift of old compliance-based audits to models that have advanced technical skills that produce more productive, efficient, transparent, and precise results (Bani et al., 2025; Leocadio et al., 2024). The digital age requires auditors to be able to build professional skills, be technologically flexible, and engage in lifelong learning to face new challenges (Leocadio et al., 2024). One of the most topical issues in the literature and professional practice is the role of AI in the quality of audits, including efficiency, the process of communication, and the appropriate distribution of work (Calderon et al., 2025; Mpofu, 2023). Although the association between better audit quality and the digital transformation, especially AI and data analytics, is not new, the issue of data integrity and pollution remains (Bani et al., 2025).

In addition to that, the inclusion of AI and analytics in continuous auditing, despite providing massive benefits, would require major investment in technology and training and a cultural change towards innovation in audit departments to reduce the issue of data-quality (Beloucif et al., 2025). The auditors will have to become more acquainted with IT systems and will have to read through the classic principles of archiving, making sure that they remain transparent and accountable in the wake of new technologies (Gokoglan & Kabaagac, 2025). Due to the technological aspect of the evolution of the auditing profession, the need to redefine the skills and methodologies of the auditors is critical to enable them to deliver audit transparency, objectivity, and assurance (Afadzinu et al., 2024). Ethical concerns that emerge in automation of audit methods and attempt to create new frameworks applicable in various business scenarios (Leocadio et al., 2024), and algorithmic biases (Afadzinu et al., 2024; Arham, 2025) should be the subject of future research.

5. DISCUSSION

The paper discusses the essence of change in the role of the auditor due to technological advancements, which cause the increased focus on ethics, lifelong learning, and responsiveness to the new technologies to maintain the integrity of the role. It concerns the implementation of technical solutions that would make audits and integrity more efficient and open, as well as the acquisition of a mastery of more complex data analytics and blockchain solutions, simultaneously (Ebirim et al., 2024). The integration of these technologies has the effect of redefining this auditing paradigm whereby the auditors are forced to actively build their information technology capabilities so that they can be able to develop audits that are of quality (Tambun & Sitorus, 2023). The effectiveness of this kind of technology in addressing the age-old auditing issues, such as accuracy and fraud detection is a highly significant area that should be studied even more (Arham, 2025). Moreover, the artificial intelligence-based applications and data analytics or nonstop auditing also pose the opportunity of more prompt confirmation and insights to the organizational outcomes to its stakeholders (Arham, 2025; Pasolo, 2024). Nevertheless, issues in implementing such solutions such as the privacy of information and the exclusion of potential algorithms bias are also challenges (Afadzinu et al., 2024; Arham, 2025).

6. CONCLUSION

This review shows that although there is a dramatic positive effect on the efficiency and discovery of fraud with the use of AI in audits, it is obvious that still much work has to be done to guarantee that AI can be used extensively. These are the problem of algorithmic bias, the absence of data privacy and resistance to changes. To offer a stable, socially accountable implementation of the AI in the auditing processes, the efficient governance is not only obligatory but also the comprehensive risk-assessments prior to the adoption of AI and the continuous monitoring of the performance of the AI. These methods are vital toward the creation of trust and the formation of cooperation, which will ultimately lead to the ethical application of AI in terms of the real auditing tools.

Additionally, the legal and ethical concerns of AI in the field of auditing and its role in eliminating bias, in particular, demand the development of new theoretical and practical frameworks that would provide an answer to the question in their entirety. The further evolution of machine learning as a constituent of audit will be largely influenced by the old process of legal evolution and the need to eliminate the gap in digital skills within the profession of auditors that is large and immediate. The general overview gives the researchers one common theoretical framework that describes the existing tendencies, challenges, and prospects concerning AI and its impact on auditing.

Moreover, this review provides the rapidly expanding body of knowledge about generative AI in auditing, highlighting a fundamental paradigm shift from traditional reactive compliance to proactive and immediate improvement. The most significant contribution of this study is identification of a transition where AI serves not merely as an automation tool for routine tasks, but as a "teammate" capable of enhancing complex human decision-making and fraud detection.

7. IMPLICATIONS FOR RESEARCH AND PRACTICE

For practitioners: Integrating generative AI into auditing programs requires an immediate upgrade in technological agility. Auditors must move beyond simply verifying data to mastering the interpretation of AI-generated insights while maintaining professional skepticism alongside the algorithmic outputs. For researchers: Future research should shift from general effectiveness studies to addressing the critical ethical gaps identified in this review, specifically developing regulatory frameworks that mitigate algorithmic bias and data privacy risks. Ultimately, the successful adoption of generative AI in auditing will depend less on technological capabilities and more on the profession's ability to establish robust governance structures that ensure transparency and accountability.

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