

2026

AI Report for Audit and Finance

200+ professionals on what's working,
what's not, and what's next in 2026.

Table of contents

Foreword	03
Meet the respondents	04
Key findings at a glance	05
Section 1: The state of AI in audit & finance	07
Section 2: The AI leadership gap	14
Section 3: From adoption to maturity	20
Section 4: The case for vertical AI	28
Section 5: The agentic frontier	32
Section 6: Strategic direction & investment	36
What happens next?	42
About DataSnipper	45

Foreword by Vidya Peters, CEO, DataSnipper

Every year I read the results of this survey, and every year one question stays with me long after the numbers are processed: what is this profession actually asking for?

Not what it says it wants or what the vendors are promising. But what it actually needs to do its job with confidence, in an environment where the stakes of getting it wrong are not abstract.

What I see, year after year, is a profession that is pragmatic, principled, and frankly underestimated. Auditors and finance professionals were not the first to embrace AI for the thrill of it. They waited until they could see a path to doing it right. And now, they are moving, with purpose.

We are past the question of whether AI belongs in audit and finance. We are now in the harder, more interesting conversation: how do we build it, deploy it, and govern it in a way that this profession can stand behind?

The organizations and teams that will define the next era of audit are not the ones racing to automate everything. They are the ones building with discipline: automating what should be automated, verifying what must be verified, and keeping humans accountable for the outcomes that matter.

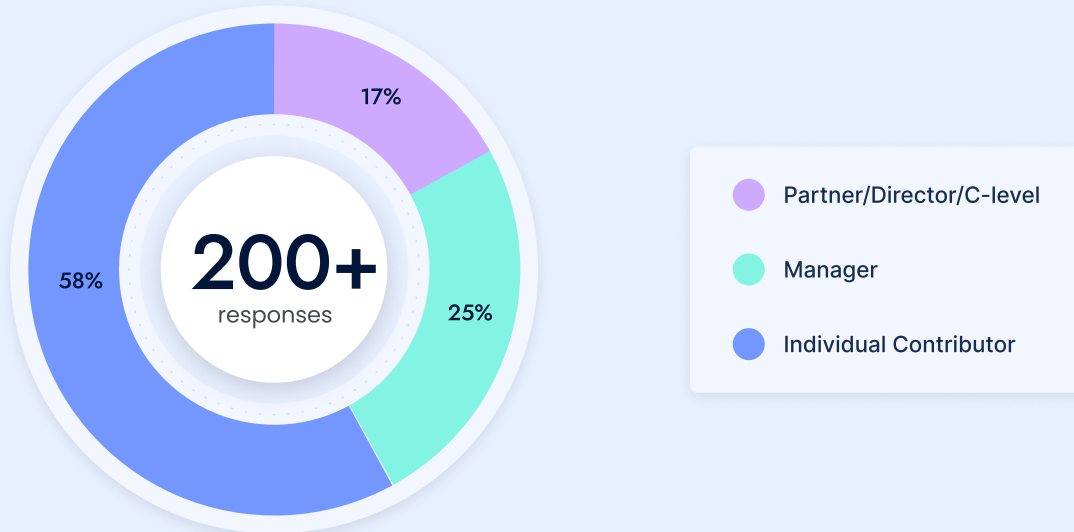
I hope this report gives you the data and the direction to move forward with confidence.



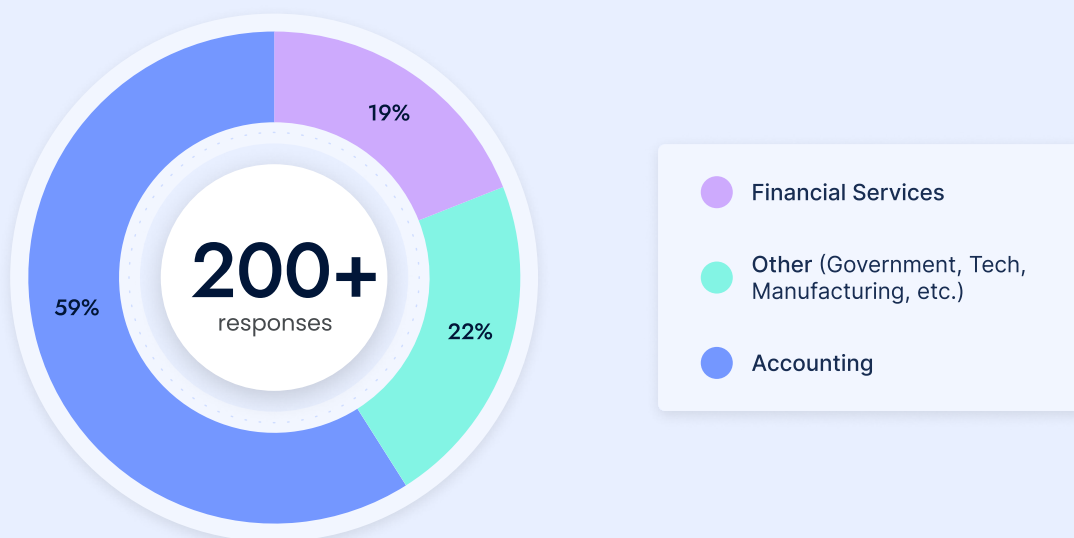
Vidya Peters
CEO at DataSnipper

Meet the respondents

By seniority



By industry



Key findings at a glance

The workflow adoption plateau

73% of the profession will tell you AI is essential. But when you ask how they're actually using it, a different picture emerges. Roughly half are dipping in for one-off tasks, and only 1 in 10 has woven AI into the way they work every day. That's not a matter of resistance, it's a gap between intent and workflow. People have opened the door to AI, but the path from *"I tried it once"* to *"I can't imagine working without it"* is still longer than expected.

The vertical AI imperative

Audit and finance professionals aren't looking for AI that's impressive, they're looking for AI that gets it.

When **87%** of respondents rank knowledge of accounting standards as the capability that matters most, that's a clear signal. These aren't people that distrust technology, they are people that have spent their entire careers learning that details matter and they need the AI they're using to have the same understanding.

The trust paradox

There's something telling in the numbers. While **73%** of respondents say AI is essential, but only **55%** trust it to deliver. That's not cynicism. It's rooted in professional experience. The people closest to the work, the ones using these AI tools every day, trust them **50%** less than, say, the partners signing off on them.

When you dig in why, these numbers become even more clear. Most organizations have yet to implement clear governance or ownership of AI, so there's no clear agreement (yet) on who's responsible when something breaks. Especially when using foundational LLMs versus bought point solutions, this leads to organizations having to prove that it works and then earn the trust of their employees.

The red line

The profession is remarkably open to AI doing some of the heavy lifting, meaning extracting data, filtering results, or taking a first stab at an engagement. About **80%** of respondents cite being comfortable letting AI do the work in those areas. But when asked whether AI should be signing off, that level of confidence drops sharply to **38%**. Rather than assuming this is a trust deficit, we think this is actually the profession telling us where the line is between human judgment and AI capabilities.

The support surge

There's movement at the top! Management support for AI has nearly doubled in a year, from **40%** in 2025 to **75%** in 2026. This is a clear indication that conversations that were once deemed too difficult are getting easier. With that, this also means realistically that budgets are following. Quiet experiments now have the chance to actually be encouraged, and shared more broadly.

However, support and enablement are not the same thing. Only **13%** have actually integrated AI into the work they're doing day to day. A clear signal that the message from leadership is "this is important" without much guidance on how to proceed.

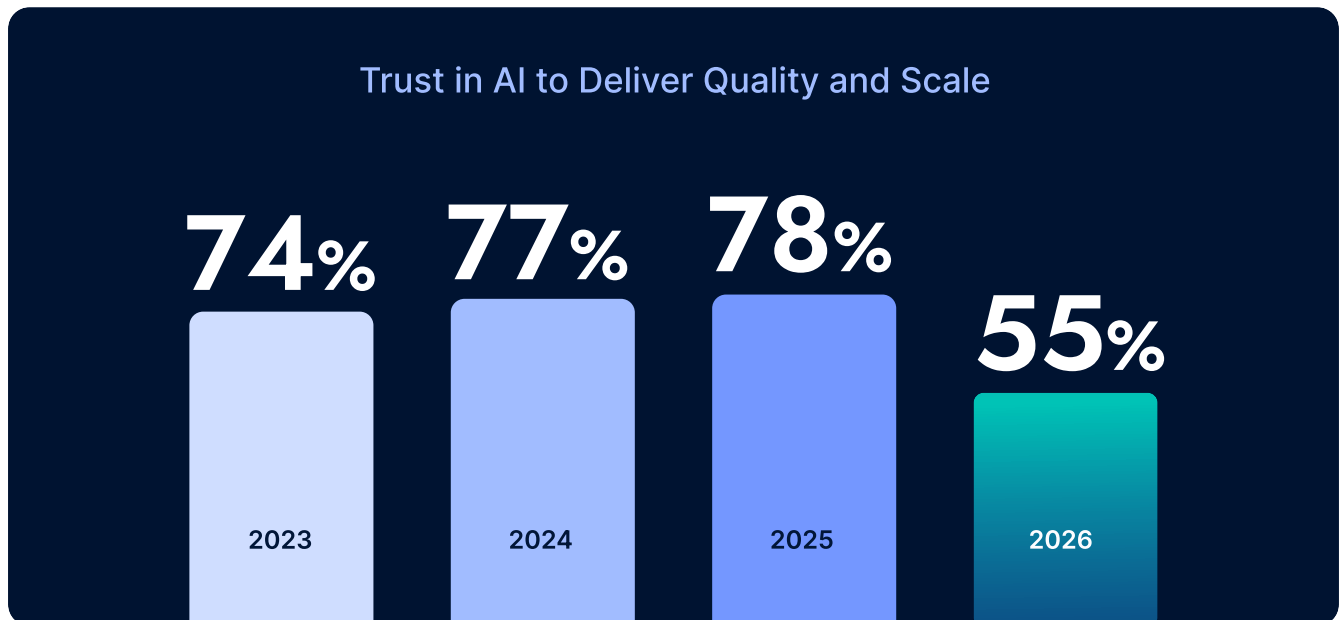


SECTION 1

The state of AI in audit & finance

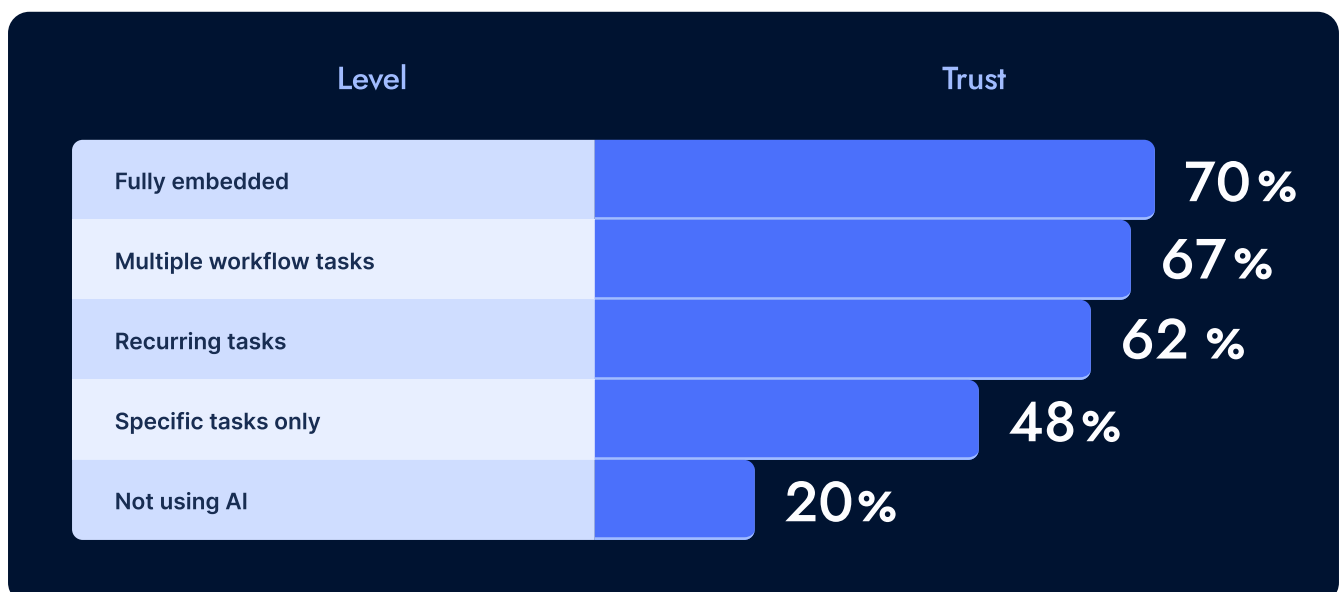
The belief-trust paradox

73% of professionals say AI is essential. But only 55% trust it to deliver quality and scale. That 18-point gap between belief and trust is the defining tension of AI in audit and finance today. The profession has accepted AI. It hasn't yet been convinced by it. The most likely explanation is also the most uncomfortable one: more people are using AI now, and increased use is exposing its limits. Trust fell hardest among the people using it most.



Trust follows usage, falling from 78% to 55% in a single year. But the drop tells a story. Trust scales with two things: how deeply someone uses AI, and how far they are from the actual output.

Among professionals with AI fully embedded in their workflow, trust sits at 70%. Among those still using it for isolated tasks, it falls to 48%. And among Partners who often review AI-assisted work, trust sits at 79%. Among individual contributors who produce it, just 50%. The people closest to AI's rough edges are the least convinced by it.

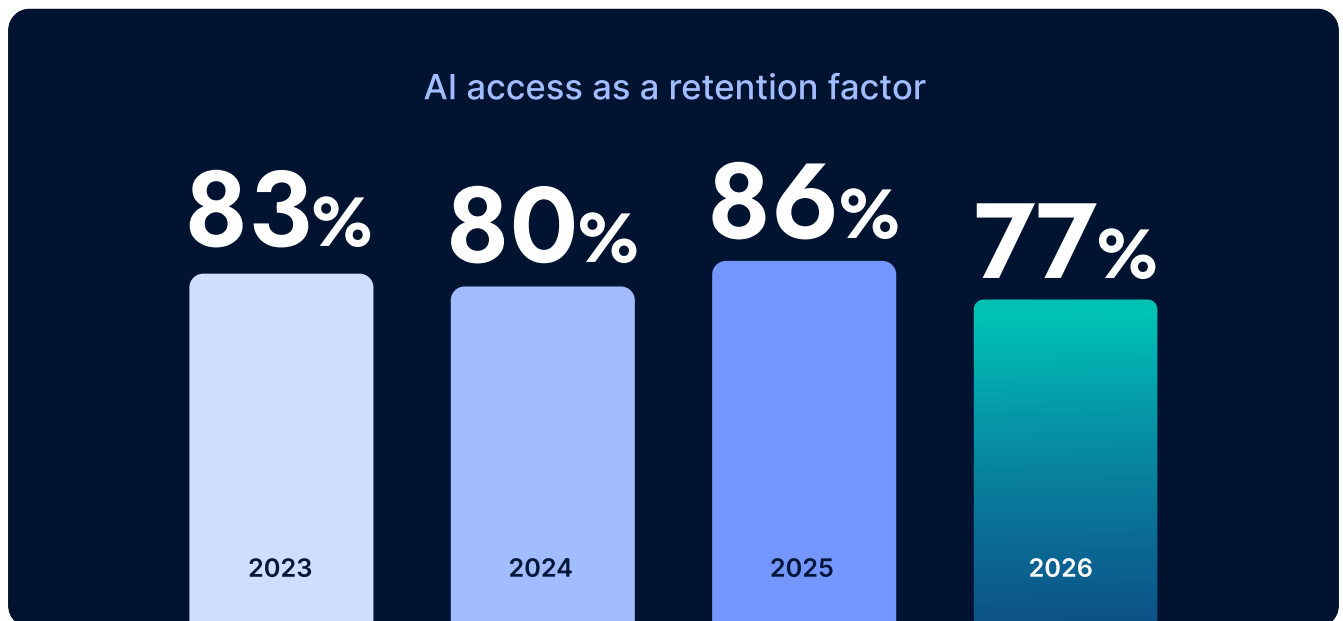


Talent retention

For four years running, more than three in four professionals say AI access affects whether they stay at an organization. But the figure has dipped slightly in 2026.

That's not a retreat. It's a signaling trend that AI is becoming increasingly expected. In a world where every organization offers AI capabilities, it stops being a reason to stay and starts being a reason to leave if it's missing. We're not there yet, but as AI becomes more common across organizations, it's shifting from a differentiator to baseline expectation.

What the data does show clearly: the professionals with AI most embedded in their work are also the ones who trust it most. The implication for retention runs both ways.



Give people the tools and time to actually use AI, and you're improving workflows, expanding capacity, raising output quality, and building the kind of environment people don't want to leave.

"The organizations that want to be higher growth, that want to be creating opportunities for their people, that want to retain their people, if somebody is out there and their friend is doing this manual process versus using technology and having that kind of conversation with a client, they're going to leave. It's a business imperative."

Lexy Kessler

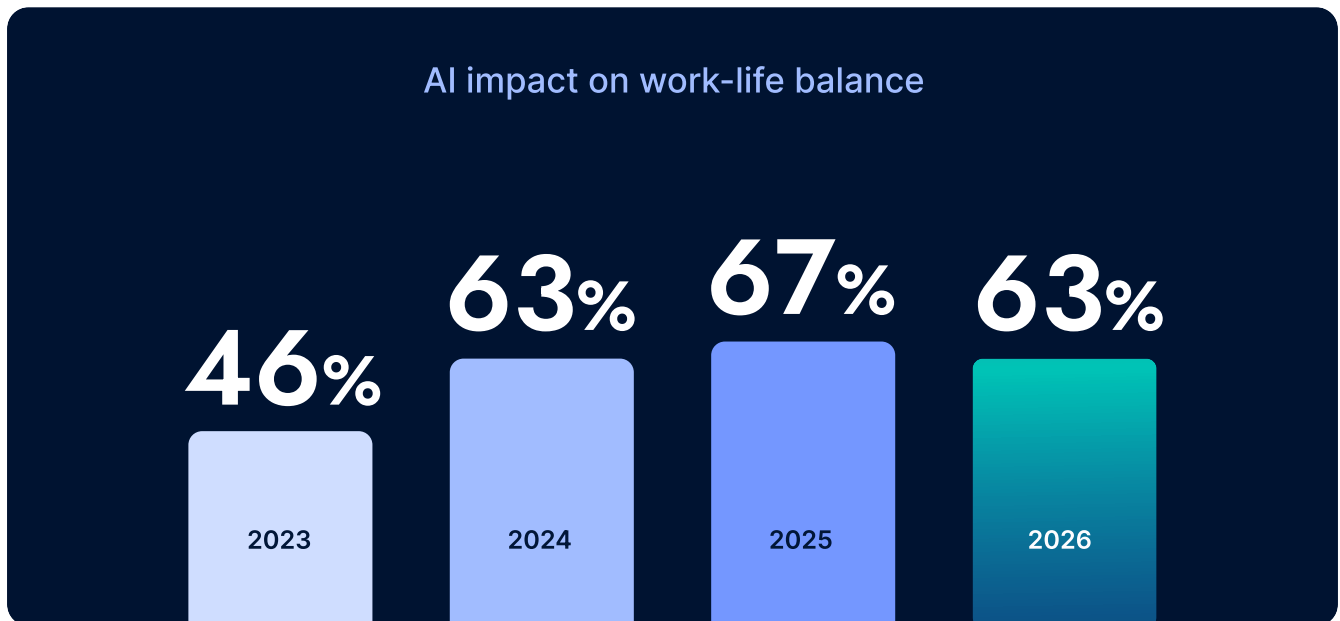
Partner Assurance Services,
Aprio



Work-life balance

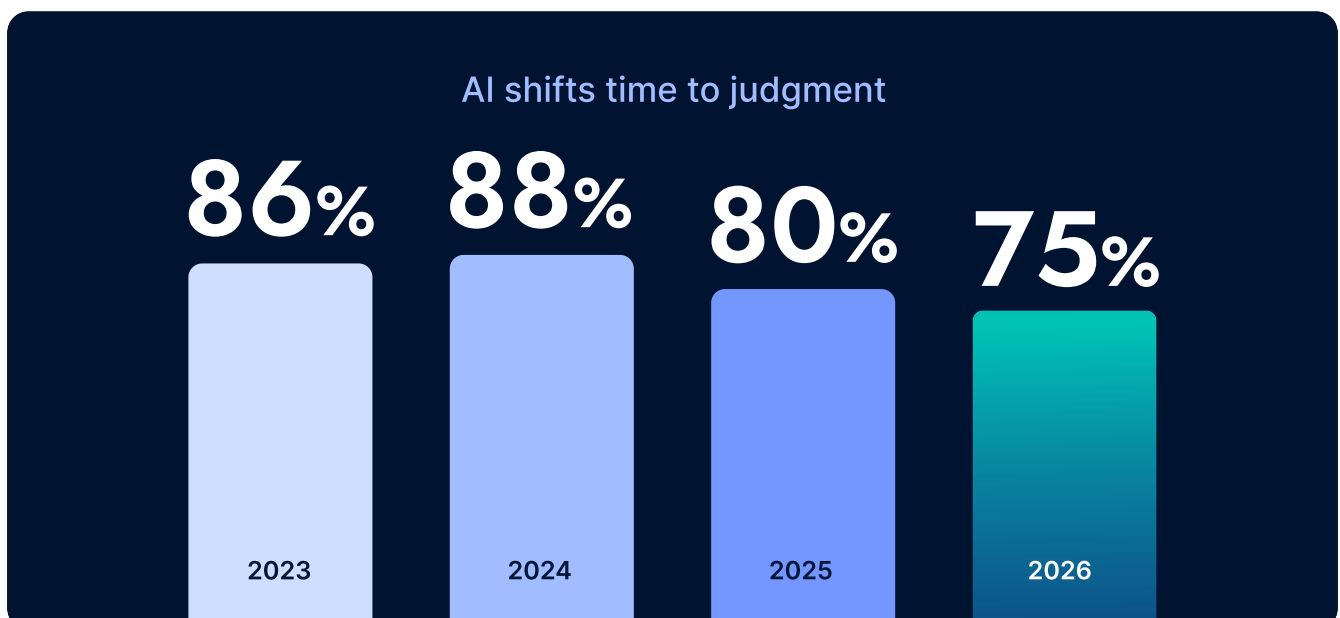
AI's impact on work-life balance has grown substantially since 2023, when fewer than half the profession saw a benefit. The figure has nearly doubled in three years. The slight pullback in 2026 likely reflects rising expectations, as AI becomes more widespread, professionals expect more from it, and the bar for what counts as "improved balance" moves higher.

The gains aren't evenly distributed. Partners and individual contributors report the strongest impact, at 75% and 65%. Managers sit at 54%. The people in the middle are coordinating AI adoption for their teams while still carrying their own workload.



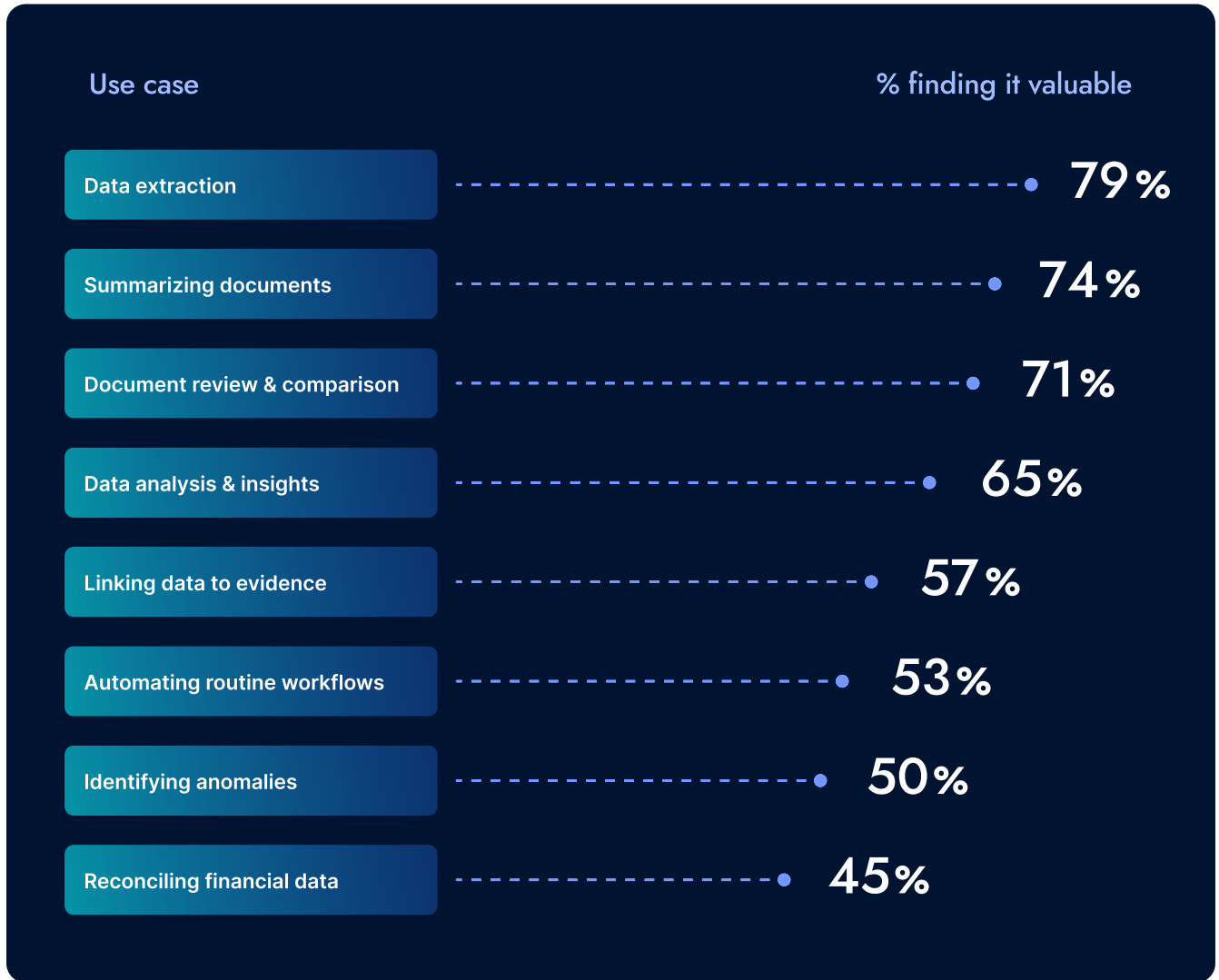
The shift to judgment

Three in four professionals say AI allows them to shift time from manual tasks to analysis and judgment. That figure has declined gradually from 86% in 2023. As AI moves from pilot to practice, the profession is forming a clearer, more grounded view of what it can deliver.



Where AI delivers value today

The use cases where AI delivers the most value today are practical and verifiable. Data extraction, document review, summarization. These are tasks with a clear right answer that can be checked. Where AI loses traction is in the work that requires context, professional judgment, and an understanding of what the numbers mean in a given engagement.



Where demand is running ahead

Professionals are not waiting for permission. Significant numbers are already using AI to seek guidance on standards, analyze client data, and draft documentation, in environments where policies haven't caught up. For audit and finance organizations, that's not just a signal of demand, it's a governance gap that needs addressing.

Where AI Is Being Used Ahead of Policy



SECTION 2

The AI leadership gap

The leadership gap

Partners live in one AI reality. Everyone else lives in another. On nearly every metric in this report, there is a point gap between what leadership experiences and what practitioners report. The people setting AI strategy and the people executing it are working from different assumptions.

The Leadership gap: Partners vs. Individual Contributors			
Metric	ICs	Partners	Gap
Trust in AI quality & scale	50%	79%	+29pt
AI is essential	68%	88%	+20pt
Comfortable with autonomous extraction	78%	96%	+18pt
Organization is scaling AI	57%	74%	+17pt
AI improves work-life balance	65%	75%	+10pt
Organization invests competitively	71%	79%	+8pt
AI frees time for judgment	73%	79%	+6pt

The trust divide

Partners trust AI at 79%. Individual contributors sit at 50%. Managers at 58%. Partners use AI as much as anyone, but individual contributors are the ones doing the high-volume, task-level work where AI's limitations show up most. Their trust reflects that.

That 29-point gap between Partners and ICs is the widest in the survey. Investment decisions, tool selection, and rollout timelines are being set at a confidence level the rest of the organization doesn't share.

The support surge

In 2025, only 40% of AI users had management support. In 2026, nearly double that, 75% feel their organization backs them.

But support and structure are not the same thing. Only 56% see clear governance ownership, and professionals are still using AI for high-stakes work where policies haven't caught up. Organizations are saying "go use AI" without saying "here's how."

75% feel organizational support
(up from 40% in 2025)

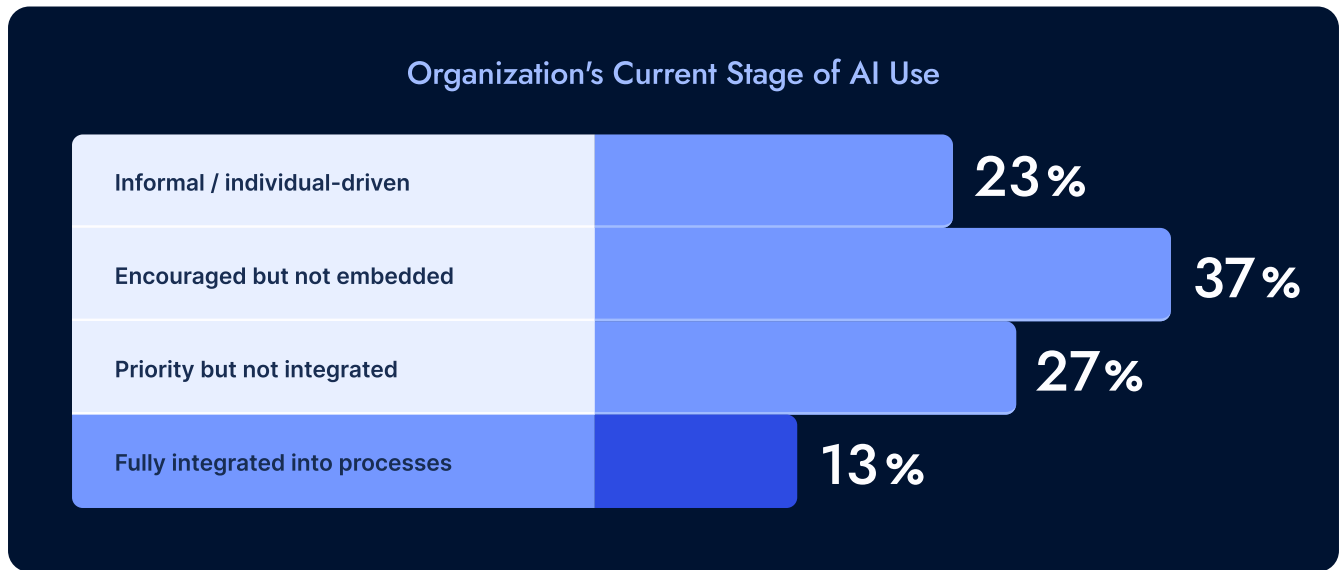
56% see clear governance ownership

13% have fully integrated AI into workflows

The intention-action gap

Three in four professionals say their organization supports AI. Nearly three in four say it invests to remain competitive. Over half say they've moved beyond experimenting to scaling. Only 13% have actually integrated AI into defined workflows.

Organizations clearly have the intention. Something between intention and execution isn't working, and whether that's resources, skills, leadership, or simply the complexity of changing how work gets done at scale, remains an open question for most of the profession.



"People are not taking a step back to redesign their process before implementing AI. Reassess your process first and then figure out how the technology fits in. If you are not doing that at least annually, especially with how quickly technology is changing right now, you're behind, and you will get behind even more."

Christina Kallai

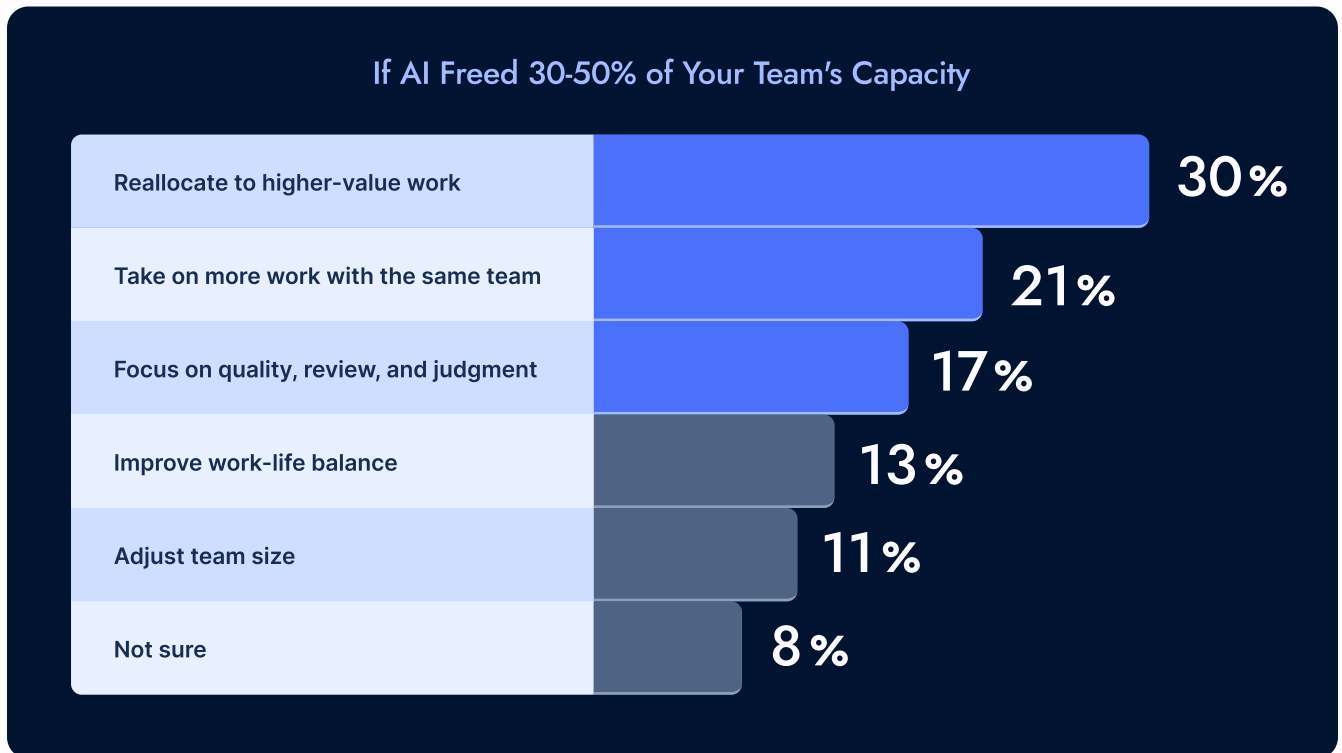
CPA, Director of Internal Audit
at Salesforce



Growth over cuts

When AI frees significant capacity, the profession's instinct is to reinvest, not to cut. Nearly half would redirect time into higher-value work or quality improvements. Only one in nine mention reducing team size.

This is the counter-narrative to 'AI eliminates jobs.' The profession sees AI as a growth lever, not a cost-cutting tool. For audit and finance leaders weighing how to position AI internally, that's a meaningful signal about how their teams are thinking about it.

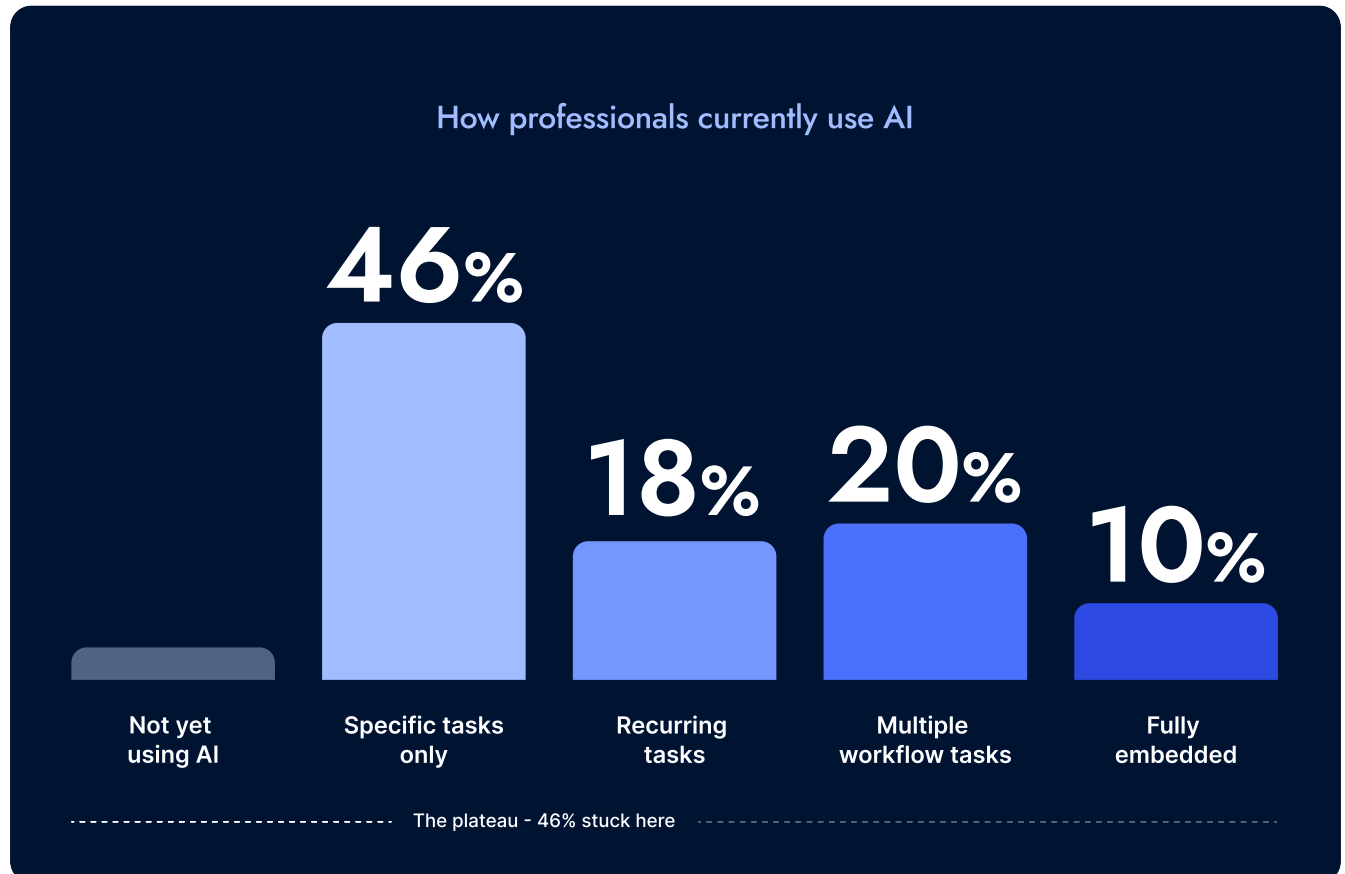


SECTION 3

From adoption to maturity

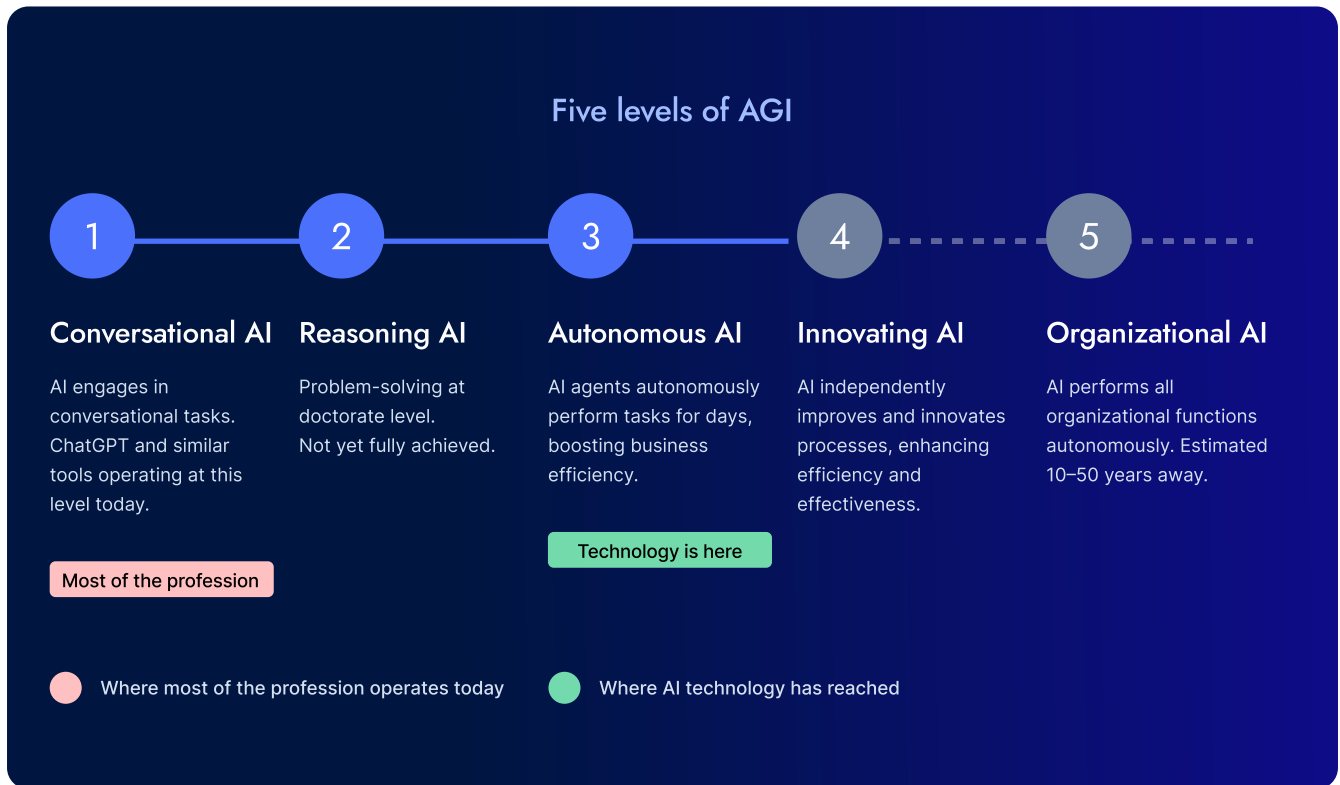
The workflow adoption plateau

Nearly half the profession is dabbling, a tool here, a query there. True integration is at 10%. And at the org level, only 13% have AI integrated into defined processes. 95% have used AI in some form. But 46% only use it for specific, one-off tasks. The profession has adopted AI the way most people adopt a gym membership, they've signed up, they go occasionally, but it hasn't changed their routine.



The technology hasn't been waiting around.

While most of the profession is still at the one-off task stage, AI has already reached Level 3, autonomous agents that execute multi-step workflows independently. The gap isn't closing on its own, and the organizations work to close that won't just work differently; they'll compete differently.



Source: OpenAI, Five Levels of AGI, Prosus Summit

What's holding adoption back

The profession doesn't face one barrier to AI adoption; it faces a wall of them. But the pattern is clear: the top obstacles are all about trust. Data quality, transparency, and regulatory concerns each score within a point of each other. Until AI can prove it's reliable in a regulated environment, adoption will stay shallow.

The Top Barriers to AI Adoption

69%

Data quality / access

69%

Trust & transparency

68%

Regulatory / compliance

"For internal audit in 2026, we enter the era of provability. The era of people just saying 'trust me' is not good enough. Instead: where did you get that data? Show me the actual contract. Show me the actual wording. If you don't have that evidence, it's just assurance theater. It looks like assurance, it feels like assurance, but they're just actors on the stage."

Tom McLeod

Senior Advisor, Internal Audit & AI,
Former CAE



The governance vacuum

It's clear that AI is being used more across the profession. But in most organizations, nobody has been made formally responsible for how it's governed. And when something goes wrong, there's no agreement on who's accountable. Only 56% see clear governance ownership. That number is striking in an industry where accountability isn't optional, it's regulatory.

The parallel with how audit itself works is hard to ignore. Every workpaper has a preparer and a reviewer. Every engagement has a signing partner. Accountability is built into the DNA of the profession. AI is the first tool to enter that environment without a clear owner, and the profession hasn't resolved that yet.

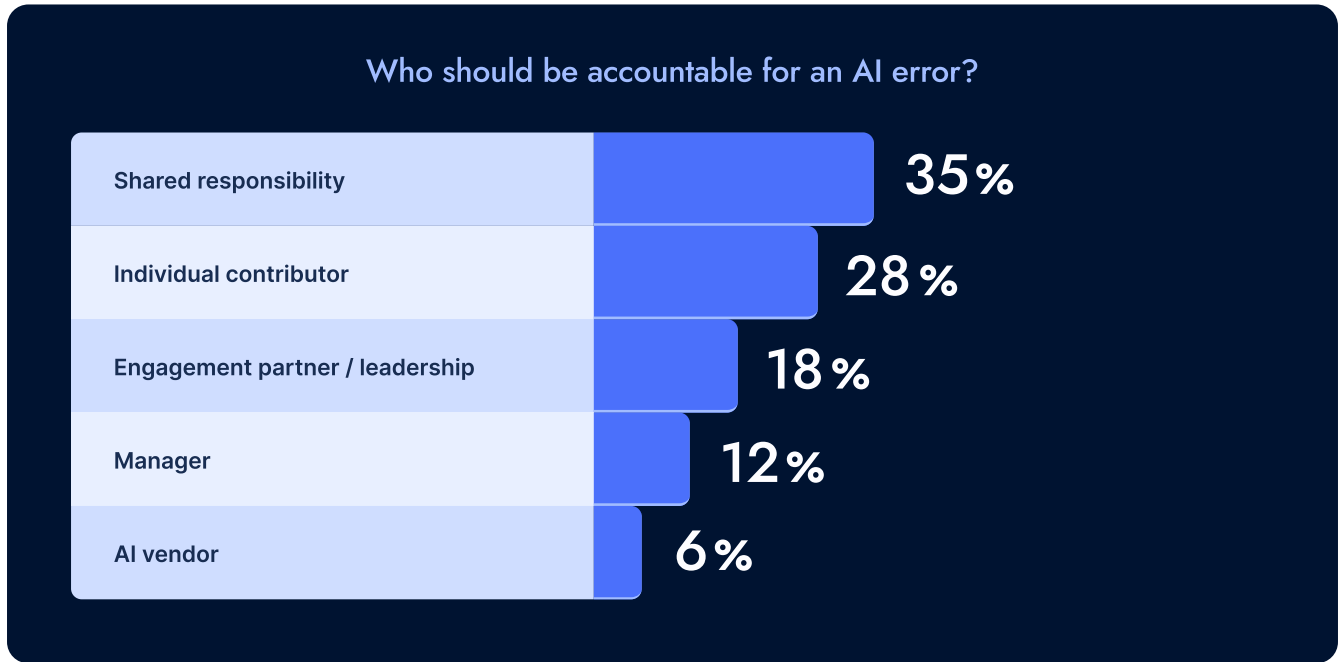
56% see clear governance ownership

50% of Managers see clear governance ownership

61% of ICs see more clarity than their leaders

Who's accountable?

When something goes wrong with an AI-assisted deliverable, there's no consensus on who's responsible. The profession splits five ways, with no single answer reaching 40%. In any other context that might be manageable. In audit and finance, where accountability is a professional and regulatory requirement, it isn't.



"In audit, ambiguous accountability is not an option."

"There's a rapid convergence of AI adoption and AI governance happening right now. Governance has been lagging, but there's a huge shift in recognition that it absolutely needs to catch up. The question is no longer whether to use AI, but how to execute with it in a way that can be verified and validated after the fact."

**Andrew
Struthers-Kennedy**

Managing Director,
Protiviti



SECTION 4

The case for vertical AI

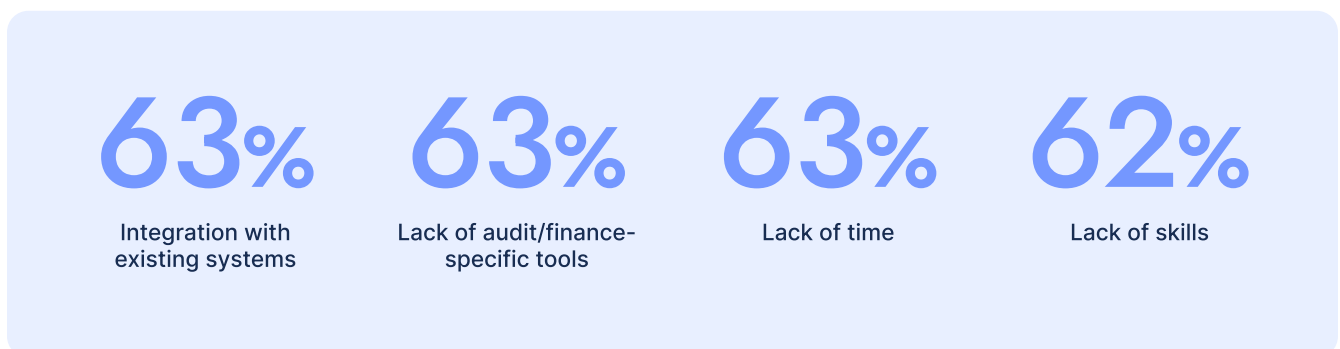
What the profession demands

When evaluating AI, professionals prioritize domain expertise over general intelligence. Understanding accounting standards ranks first. General language capabilities rank last. The profession isn't asking for smarter AI, it's asking for AI that understands how audit and finance work is actually done.



The tooling gap

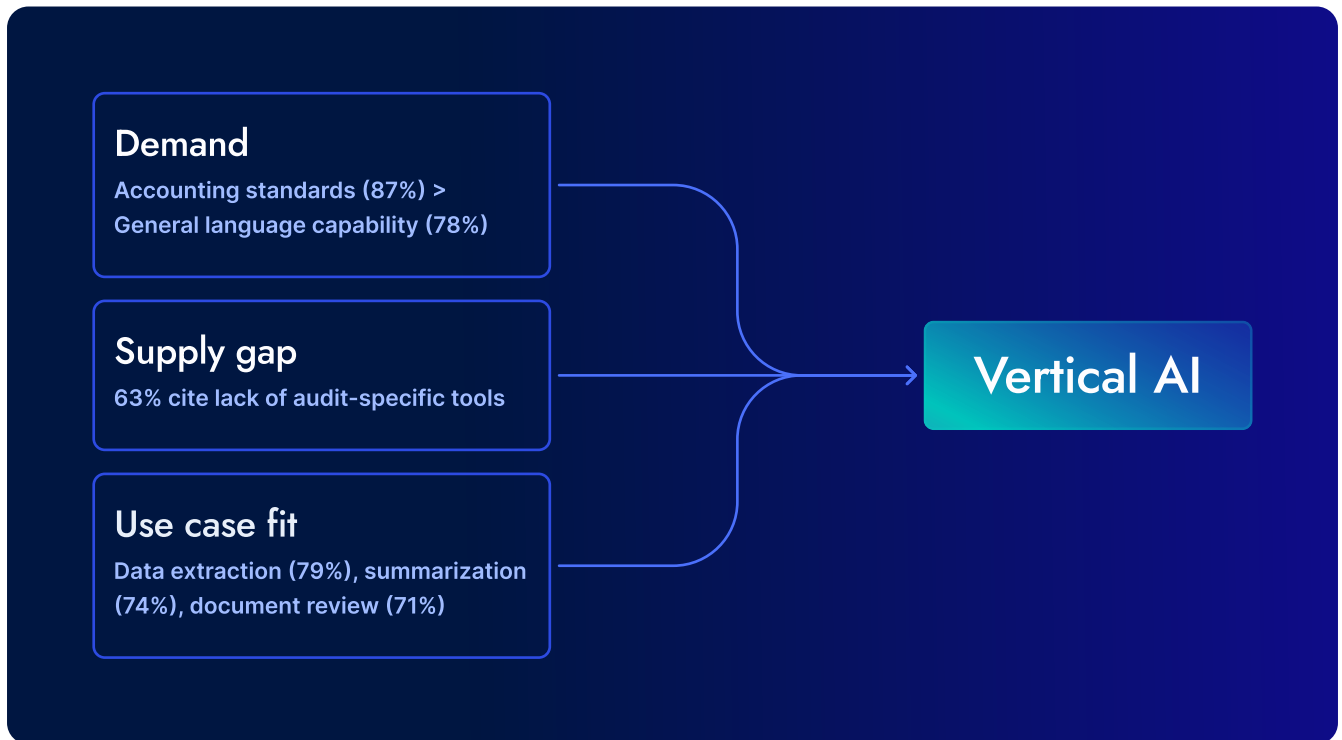
The profession doesn't face one barrier in AI adoption, it faces several, and they cluster in a tight range. The barriers are about whether AI can be trusted in a regulated environment, and whether teams have the tools and time to use it.



Why vertical AI

As AI usage grows, are general-purpose AI tools enough in this industry? Three data points say no.

Professionals rank accounting standards knowledge, financial standards fluency, and spreadsheet analysis above general language capabilities on every measure. Two in three cite the lack of audit-specific tools as part of a wall of barriers blocking adoption. And the use cases where AI delivers the most value are all specific to how audit and finance work is actually done.



Investment in AI for competitive advantage has declined for two consecutive years, from 78% in 2024 to 73% in 2026.

The spending continues, but the perceived competitive edge is narrowing. This year's data suggests why: the profession's top-rated AI capabilities are all domain-specific, and 63% say the tools built for their work don't exist yet. The investment is there. The right tools aren't.

"Audit is no longer the place to find issues from the past. It has become a lighthouse. Not just a spotlight on identifying issues, but creating light that illuminates blind spots your organization can then explore further."

Aadesh Gandhre

Chief Audit Executive,
DTCC



SECTION 5

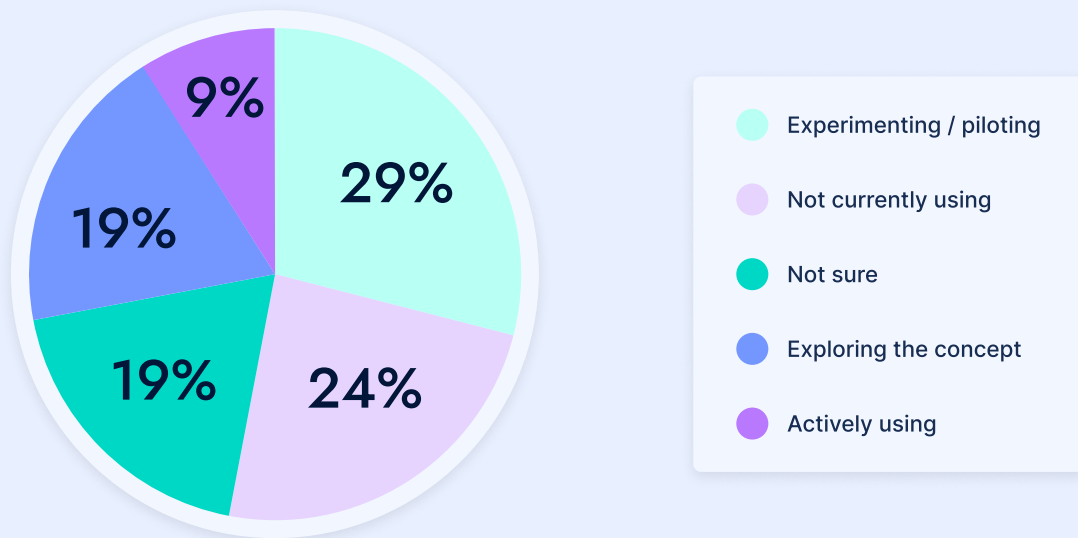
The agentic frontier

The agentic era is beginning

Nearly four in ten organizations are already experimenting with or actively using AI agents.

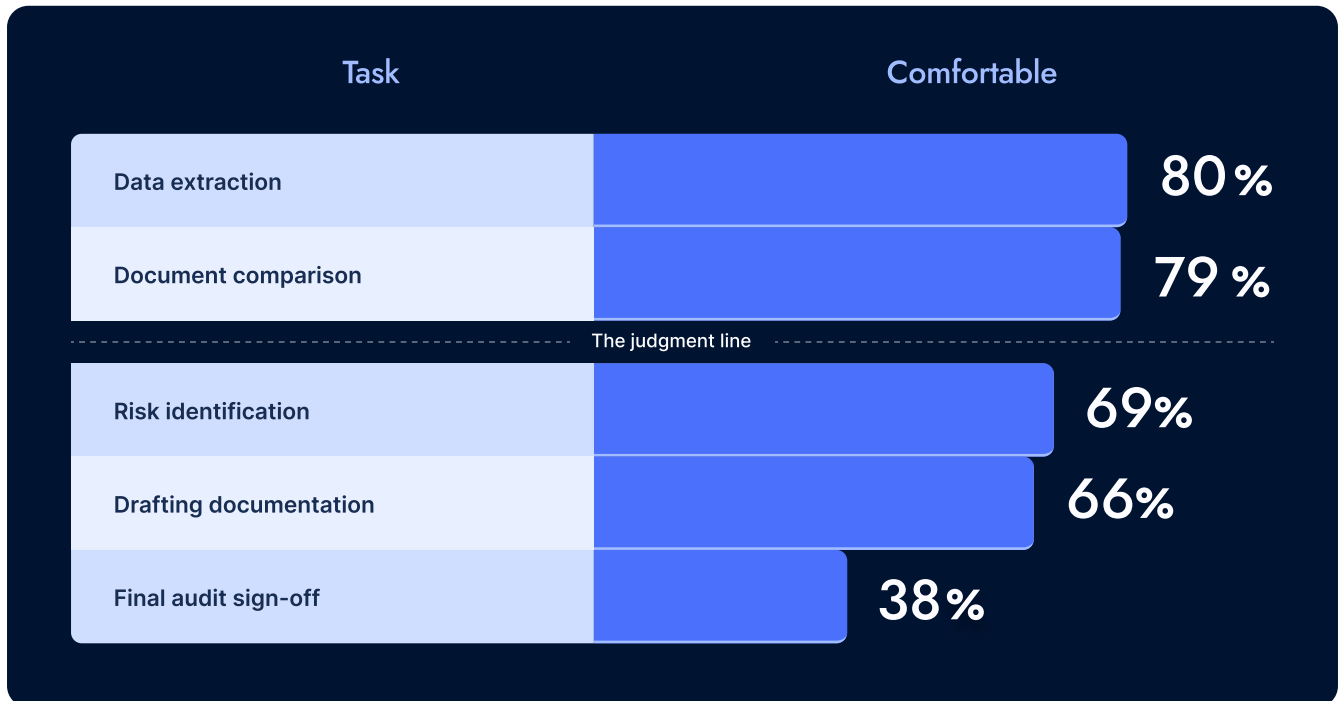
The shift from task-level AI to autonomous, multi-step workflows is underway, and the organizations investing now will define how the profession works next.

Where organizations stand on AI Agents



The autonomy comfort cliff

Where would professionals let AI work autonomously? The profession draws a clear, rational boundary: AI can process, draft, and flag. But humans must always make the final call.



The awareness gap

Agentic AI familiarity splits sharply by seniority. Half of Directors and over a third of Partners say they're very familiar with the concept. Among individual contributors, the people who would actually work alongside AI agents, only 14% say the same.

Decisions about autonomous AI are being made at a level where awareness is highest, and deployed at a level where awareness is lowest.

39% of Partner/Director/C-level are very familiar with agentic AI

14% of individual contributors say the same

25% of ICs don't know if their organization is already using AI agents

SECTION 6

Strategic direction & investment

Commitment vs. reality

Most organizations say they're investing in AI and moving past experimentation. But commitment and execution are different things; the gap between intent and reality hasn't closed.

73% invest in AI to remain competitive

58% say they've moved beyond experimenting to scaling

13% have fully integrated AI into their workflows

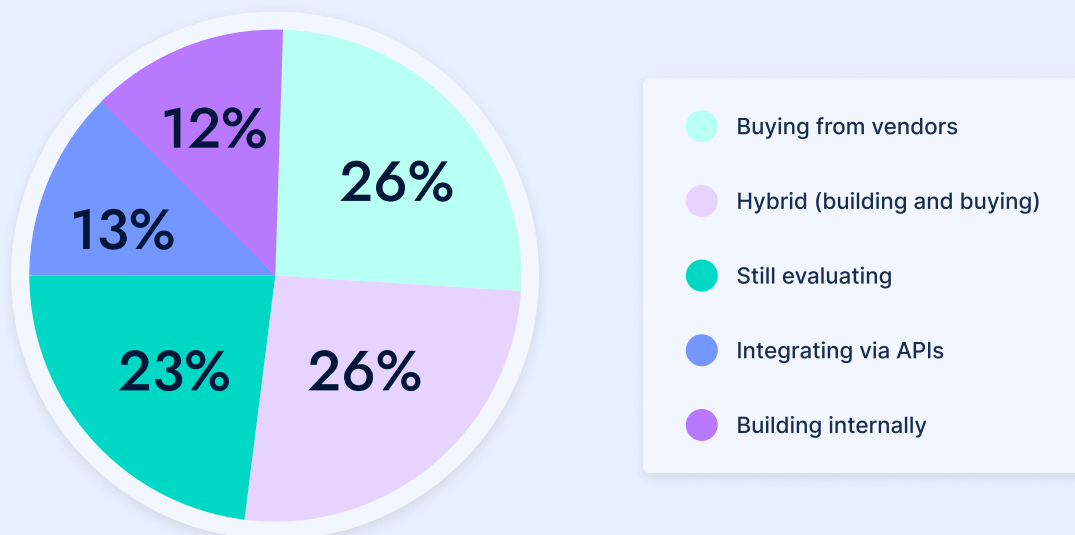
Build, buy, or both?

The Build versus Buy debate has not yet concluded, but is progressing. Over half of respondents indicate at the very least that they are considering buying the tools they can trust with their data. However, the other half is still evaluating internal or hybrid approaches.

This isn't a surprising result. AI technology is offering us an unprecedented range of possibilities when it comes to software development and customization.

We however still expect the majority of the profession to eventually opt for a purchase. While 'just' building software becomes less of a problem, maintaining it, improving it, keeping it compliant and keeping it trusted is the difficult task. And it doesn't get easier with AI, it actually gets harder.

How Organizations Are Approaching AI Development



“Organizations should be thoughtful when deciding whether to build AI capabilities internally or use third-party platforms. The key is to evaluate the organization’s specific needs, understand what is being built, and consider the governance, security, and operational risks before moving forward. Buying can often help organizations accelerate progress and move faster, and service providers can also play an important role by advising on the decision and bringing subject matter expertise. Regardless of the approach, organizations still need to understand how the solution fits their environment and how the related risks will be governed.”

Mike Levy

CEO,
Cherry Hill Advisory



Where AI is heading

The profession expects AI's biggest leap in areas where it's still underdelivering today. 83% expect routine automation to be significantly impacted by AI within two years. Today, only 53% say it's actually delivering value there.

AI's biggest impact areas in the next two years

- 83%** Automating routine procedures
- 77%** Improving audit documentation
- 75%** Identifying risks & anomalies
- 74%** Financial data analysis & insights
- 68%** Sourcing evidence
- 57%** Client engagement

The skills that matter

AI is making critical thinking more important, not less. Eight of nine skills score above 72%, the profession agrees on almost every skill. The only outlier is programming, where nearly half say it doesn't matter.

The message is clear: learn to use AI, not to build it.

Most essential skills

- 88%** Understanding how AI tools work
- 88%** Interpreting and validating AI-generated evidence
- 88%** Critical thinking and validating AI outputs
- 87%** Prompting and interacting with AI systems

Important

- 80%** AI governance & risk
- 79%** Communication & explaining insights
- 72%** Designing AI workflows

Optional

- 53%** Programming / technical skills

"The profession wants AI users, not AI builders."

**What happens
next?**

This report paints a clear picture of a profession in transition. AI is accepted, but not yet trusted. Supported, but not yet structured. Used, but not yet embedded. The findings point to four priorities.

Start where trust already exists.

80% of professionals are comfortable with AI extracting data and comparing documents autonomously. That's not a future ambition, it's ready now. If your organization hasn't automated extraction, document matching, and reconciliation, that's the place to begin. It's where the profession already trusts AI to deliver.

Build trust by showing the evidence.

Trust dropped 23 points this year. But among professionals who use AI deeply, trust sits at **70%**. The difference? They can see what AI did and verify it. The tools that build trust in this profession aren't the ones that produce the fastest output, they're the ones that link every result back to its source. Transparency isn't a feature. It's how trust gets built.

Choose tools built for how you work.

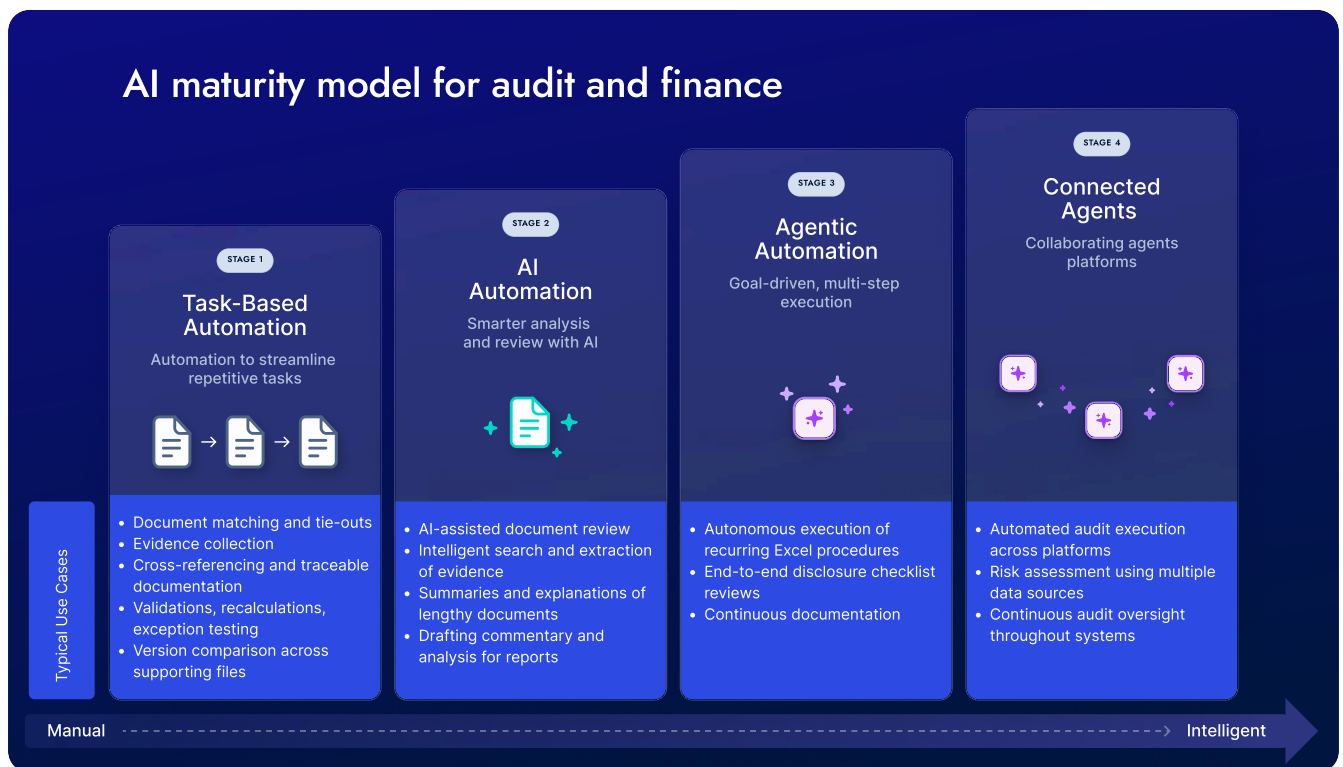
87% of professionals ranked accounting standards knowledge as the most important AI capability. **63%** say the lack of audit-specific tools is holding them back. The next wave of AI in this profession won't come from general-purpose chatbots. It will come from tools that understand tie-outs, reconciliations, workpapers, and evidence, and that work inside the systems your teams already use.

Protect what makes the profession a profession.

Only **38%** are comfortable with AI making final sign-off decisions. That's not a limitation, it's professional clarity. The right AI strategy doesn't push past that line. It respects it. AI handles the processing. Your people make the call.

The path forward is structured, not sudden

AI technology has already entered the agentic era. But this survey shows most of the profession is still at Stage 1, task-level automation. The organizations that succeed won't be the ones that leap to agents overnight. They'll be the ones that progress through each stage: from automating manual tasks, to AI-assisted analysis, to agentic workflows, building trust and governance at every step.



More than software, a partner in your AI journey

Data is created every second. Faster than ever. But data alone is not enough. Professionals need to trust what they see and understand where it comes from. This report shows a profession that agrees. One that values AI built for its domain, not borrowed from another. One where the top-rated skill isn't coding, it's critical thinking. And one that draws a clear line: AI should automate the mundane so professionals can focus on what truly matters, analysis, judgment, and the expertise that makes their work meaningful.

That's our mission. Automate the mundane. Unlock the meaningful.

DataSnipper is the agentic platform transforming the audit and finance industry. Powered by AI Agents, DataSnipper helps professionals reduce manual work, accelerate document analysis, and streamline complex workflows while maintaining full transparency and control.

Today, the platform is trusted by Fortune 500 companies, government agencies, global enterprises, and all Big Four auditing firms, and is used across 175+ countries.

[Book a demo](#)

