

AI Governance in Practice: Real-World Perspectives from the Internal Audit Lead

Internal Audit Collective

October 08, 2026

www.InternalAuditCollective.com

Engagement Requirements

Engage Actively:

Participate actively by responding to all polling questions.

Technical Preparedness:

Ensure your device is set up with a stable internet connection, functioning audio, and video capabilities if required.

Stay Engaged:

To receive the credited hour, you must remain on the call for the entire duration of the webinar.

Provide Feedback:

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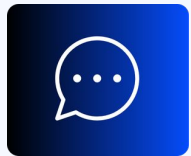
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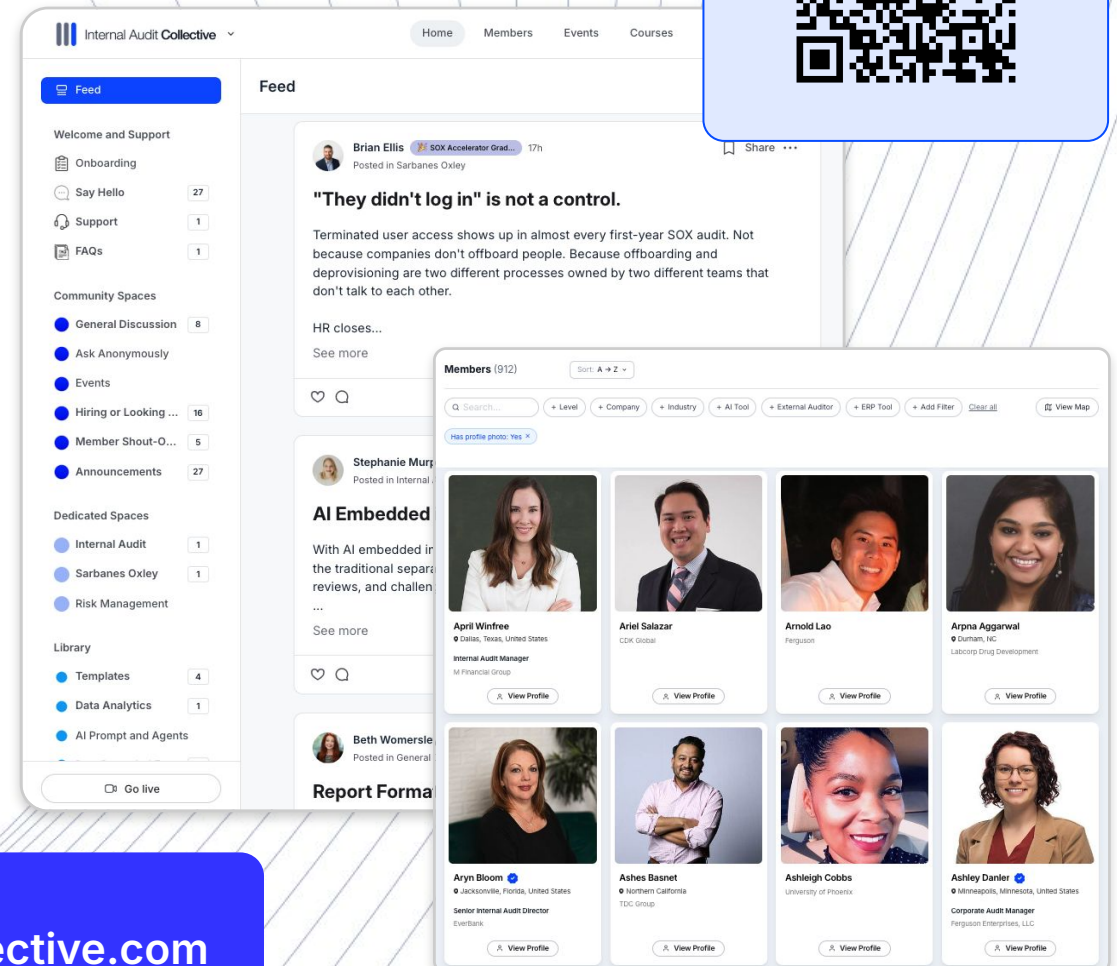


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David Malcom

Adaptive Risk: A Framework for Internal Audit To Provide Assurance in Today's AI-Driven Threat Landscape

 Thursday, October 29  3:00 PM EDT

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Tom O'Reilly

The State of Internal Audit Leadership: What Top-Tier CAEs Do Differently

 Thursday, November 5  3:00 PM EDT

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Taylor Scherman



Nalini Parameshwar



Marissa McElroy



John Johnson

SOX Pulse Check: Interim Testing Insights and FY2026 Trends from the Field

 Thursday, November 12  3:00 PM EDT

 Free to Attend



Toby DeRoche

Ethics in the Age of AI: What Would You Do?

 Thursday, December 3  3:00 PM EDT

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Richard Chambers



Thomas O'Reilly

The Trusted Advisor in 2027: 10 Attributes Every Internal Auditor Needs Now

 Thursday, December 17  3:00 PM EDT

DOWNLOAD THE EBOOK

The AI Governance Playbook for Internal Audit

A Practical Guide to Providing AI Assurance
and Advisory Services

**By Tom O'Reilly and Members of the Internal Audit
Collective**

- A practical roadmap for planning and executing AI governance projects
- Example project scopes from actual AI governance projects
- Key project activities to consider including in any AI governance project
- Lessons learned, leading practices, and actionable guidance based on practitioners' first-hand experience



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Senior Data Analyst,
Vulcan Materials Company

Today's Agenda

- | | |
|----|------------------------------------|
| 01 | Internal Audit's Seat at the Table |
| 02 | Where Risk Actually Shows Up |
| 03 | Turning Risk Into an Engagement |
| 04 | What to Do in the Next 90 Days |
| 05 | Lessons, Misses, & Q&A |

Discussion Point 1: Internal Audit's Seat at the Table

When did AI governance first become something you had to deal with, and what did you do about it?

- **Did the business pull you in early, or did you go looking?**
- **Are you auditing it, advising on it, or both — and how did you land there?**

Poll 1: How is Internal Audit engaged with AI Governance at your organization?

1

Independent assurance — we audit AI, third-line style

2

Advisory - helping build governance while it's early

3

Both, depending on the topic

4

Not engaged yet — still figuring out where we fit

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Discussion Point 2: Where Risk Actually Shows Up

Which AI use cases are drawing the most attention from auditors right now?

- **Where do you think the real exposure sits — the model, the data, or the people using it?**
- **Approved tools vs tools that just appear: which is the harder problem to tackle?**

Poll 2: Where is your organization on AI Governance maturity?

1

No formal AI governance yet - it's still ad hoc

2

Policy drafted, but limited to monitoring or enforcement

3

Governance committee and inventory in place

4

Mature: inventory, controls, monitoring, and reporting

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Discussion Point 3: Turning Risk Into an Engagement

How do you decide when AI is ready to go on the audit plan?

- What does a sensible first AI engagement look like, and how would you scope it?
- How do you staff it — existing team, training, or outside help?

Poll 3: What was (or will be) your first AI Governance engagement?

1

AI use case inventory — find out where AI actually is

2

AI policy assessment or gap review

3

Data governance review underpinning AI

4

Risk assessment / RCM build and controls testing

5

Advisory only — a seat on the AI governance committee

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Discussion Point 4: What to Do in the Next 90 Days

Wherever a team is today, what's the highest-value thing they could take on next?

- Which first deliverable gives the most leverage — use case inventory, policy gap review, or data governance?
- What skills does the team actually need, and how do you build them without hiring?

Poll 4: What's your biggest barrier right now to AI Governance?

1

Skills and confidence on the audit team

2

No clear ownership or governance structure

3

Shadow AI — we can't see what's being used

4

Third-party and vendor AI transparency

5

Competing priorities; AI keeps slipping down the plan

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Q & A

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7

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Accounts Payable/P2P Audit Playbook

10 0



IT Change Management (ITGC) Audit Playbook

7 0



AI Governance

22



Remote Access

5

Board-Level AI Governance

Share



Jay Alverson

Jul 15, 2025

Turning risk insight into mission resilience

I'm interested in hearing what changes anyone is seeing regarding AI and AI Governance at the Board level. Is anyone seeing a shift from general awareness about AI to board-level AI strategic discussions? Increased board-level focus on organizational AI governance (e.g. what the organization is doing to ensure transparent, ethical, and unbiased use of AI)? Interest in ensuring there are individuals with AI expertise on the board (e.g. AI strategist, governance expertise, etc.)? Development of AI Governance guidelines based on a framework? Along with all of that, it would also be interesting to hear how ERM and/or Internal Audit is factoring into AI Governance at the board-level - what role they are playing, how their roles and responsibilities may be changing, etc.

6

10 comments

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Roundtable

Planning an AI Governance Audit

Host: Jillian Edgar



AI & Data Analytics Office Hours (For Collective Members Only)

AI Office Hours

**AI Office Hours - IA Track:
Stakeholder Interviews &
Kickoff Meetings**



Host: Donald Reynolds

Hosted by Donald Reynolds
Tuesday, Oct 13, 12-1pm EDT

AI Office Hours

**AI Office Hours - SOX Track:
Drafting Process
Documentation**



Host: Leydi Jewett

Hosted by Lady Jewett
Thursday, Oct 15, 12-1pm EDT

AI Office Hours

**AI Office Hours - IA Track:
Process Narratives &
Flowcharting**



Host: Aryn Bloom

Hosted by Aryn Bloom
Tuesday, Oct 27, 12-1pm EDT

AI Office Hours

**AI Office Hours - SOX
Track: SOC 1 Review**



Host: Nael Qasem and Taylor Schwerman

Hosted by Nael Qasem and Taylor Schwerman
Wednesday, Oct 28, 12-1pm EDT

AMA/Roundtable

**DA Office Hours -
Approachable Analytics for
Business Process Testing**



Host: Jim Tarantino

Hosted by Jim Tarantino
Thursday, Oct 29, 12-1pm EDT

AI Office Hours

**AI Office Hours - IA Track:
Audit Workpaper Review
Skill/Prompt**



Host: Lynn Ranf

Hosted by Lynn Ranf
Tuesday, Nov 03, 12-1pm EDT

Upcoming IAC Training Courses

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DATES

Dec 8-9, 2026

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Thank You For Participating!

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Rachel Tressy
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Emmanuel Benton
Director, Internal Audit
Professional Practices, *Verizon*



Jan Murry
Strategic, Innovation, Enablement,
and Digital Technology Internal
Audit Executive, *GE Aerospace*



Beth Womersley
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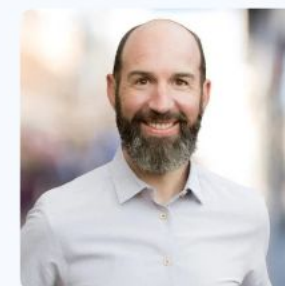
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LAST CALL

APEX 2026

A two-day, in-person retreat for
CAEs and Internal Audit Leaders

October 20–21, 2026 | Spruce Peak Lodge & Resort



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