



Agentic System Evidence AI

Why is it important to automate your control testing with Generative AI?

Control testing can be time consuming, resource-intensive and prone to human error. If your company's control testing results are not accurate and consistent, it may lead to unaddressed discrepancies, errors, or even potential undetected fraud, highlighting the need for automation to improve accuracy, compliance, and trust.

Why leverage Evidence AI for automating your control testing?

Deloitte has been at the forefront of the generative AI industry serving corporates, AI startups, and technology sector companies. With our knowledge of generative AI and our devoted team of passionate engineers, we will continue creating tools like Evidence AI to help streamline risk and control processes more accurately, more efficiently, and more effectively.



Leader

in navigating dynamic regulatory landscapes, anticipating risks and cultivating trust



Trusted advisor

in applying technology innovations to drive business outcomes that matter most



Subject matter specialists

in automation, data analytics and GenAI



Experienced

serving clients from startups to global enterprises

Deloitte's tool provides an efficient approach to control testing

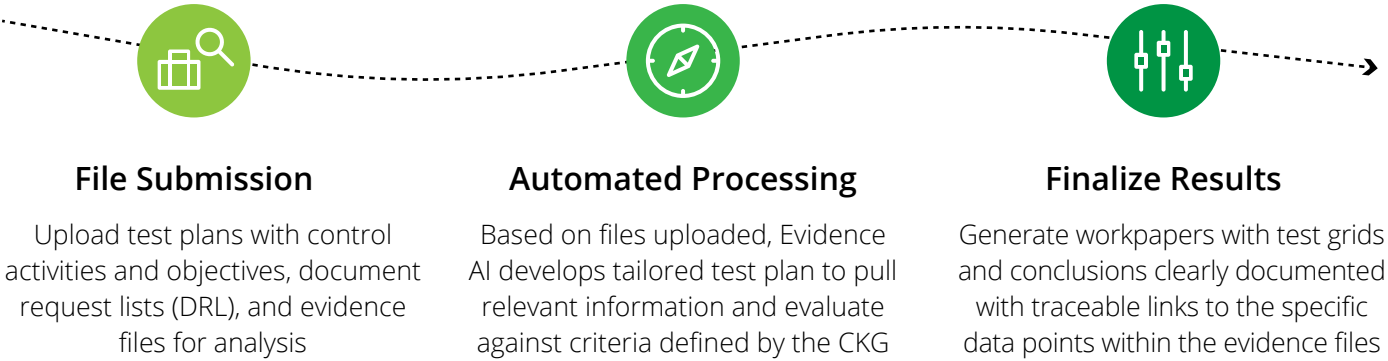
Evidence AI is an intelligent agent that enables users to automate their operating effectiveness testing. It analyzes evidence against static or dynamically derived test plans, extracts key testing data, and generates traceable Internal Audit documentation.

Key concept


Compliance Knowledge Graphs (CKG) compile regulations, policies, enterprise architecture, process and risk environments and other factors to create a dynamic network map of your compliance ecosystem to evaluate evidence.

Evidence AI workflow


Enables efficient analysis of various IT and business process controls, facilitates the mapping of evidence to regulations, policies and internal standards via Compliance Knowledge Graphs (CKG), and applies reasoning to tailor necessary test steps and data evaluation without pre-configuration or custom coding. These factors allow Evidence AI to be an agnostic tool that can be applied to an array of platforms, technologies and systems.




Evidence AI features




Upload test plans, document request lists, and different forms of evidence files to be analyzed




Select relevant processes, risks and controls from pre-existing or tailored Compliance Knowledge Graphs (CKG)



Download system-generated test plans and DRLs to assist in evidence collection and audit planning



Automatically extract key data from sample evidence, evaluate evidence quality, and execute detailed operating effectiveness testing



Test results with traceable linkages from the conclusion back to highlighted, specific data points within the source evidence for ease of review and verification

Key benefits

Significant Time Savings & Efficiency Gains

Reduce manual efforts in repetitive evidence checking and operating effectiveness testing documentation

Increased accuracy and consistency

Agentic system that applies rules and logic consistently and accurately based on established context via CKGs for enhanced quality

Internal Audit ready workpapers

Generates comprehensive workpapers across various controls and systems with embedded source-referenced evidence

Let’s talk about automating your control testing with Evidence AI.



Alithia Diakatos
Partner
Assurance Leader
Deloitte Greece
Email: adiakatos@deloitte.gr
Tel: +30 210 6781 186



Maria Kleio Lapidaki
Principal
Assurance | Internal Audit
Deloitte Greece
Email: mlapidaki@deloitte.gr
Tel: +30 213 088 1548



Pavlos Venizelos
Principal
Assurance | Internal Audit, Deloitte Greece
Email: pvenizelos@deloitte.gr
Tel: +30 213 0881 696



Eleftheria Psaromanolaki
Senior Manager
Assurance | Internal Audit, Deloitte Greece
Email: epsaromanolaki@deloitte.gr
Tel: +30 213 088 1627

This document has been prepared by Deloitte Business Solutions Societe Anonyme of Business Consultants. Deloitte Business Solutions Societe Anonyme of Business Consultants, a Greek company, registered in Greece with registered number 000665201000 and its registered office at Marousi Attica, 3a Fragkokklisias & Granikou str., 151 25, is one of the Deloitte Central Mediterranean S.r.l. ("DCM") countries. DCM, a company limited by guarantee registered in Italy with registered number 09599600963 and its registered office at Via Tortona no. 25, 20144, Milan, Italy is one of the Deloitte NSE LLP geographies. Deloitte NSE LLP is a UK limited liability partnership and member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of any of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more. DTTL, Deloitte NSE LLP and Deloitte Central Mediterranean S.r.l. do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at www.deloitte.com.

This document and its contents are confidential and prepared solely for your use, and may not be reproduced, redistributed or passed on to any other person in whole or in part, unless otherwise expressly agreed with you. No other party is entitled to rely on this document for any purpose whatsoever and we accept no liability to any other party, who is provided with or obtains access or relies to this document.