

The Deloitte logo is positioned in the top left corner. It consists of the word "Deloitte" in a white, bold, sans-serif font, followed by a small green dot. The background of the slide is a dark blue and black gradient with bokeh light effects and a central circular graphic containing binary code and circuit patterns.

**Deloitte.**

**Strategic Audit Leadership in a Digital World**

**2025 Internal Audit Conference**

**Daniel K. Owusu**

**November 2025**

# Agenda

**01** The digital transformation landscape

**02** Leveraging Digital Technology

**03** Navigating Digital Risks

**04** Strategic Leadership Actions

**05** Key Takeaways



# Overview of the Digital Transformation

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# Overview of the Digital Transformation

A government office in the 90s to 2000s



Cash office in the 90s to 2000s



# Overview of the Digital Transformation

## Traditional auditor

**Past**

- Paper-based work
- Spreadsheet
- Rule Pad
- Calculator



# Overview of the Digital Transformation

## Changing Landscape



## Drivers of Digital Transformation

1

### Increasing data complexity

- Increasing government payroll data
- Increased transactions for agencies

4

### Operational efficiency

- Improved Processing Time
- Reducing waste

2

### Technological innovation

- Digitalized government services
- Cashless Innovations – Port, ECG, GWCL

5

### Data storage

- Data Storage Space
- Confidentiality of Data

3

### Real-time monitoring demands

- MOF statistics deliverables to IMF
- COVID19 surveillance dashboard

6

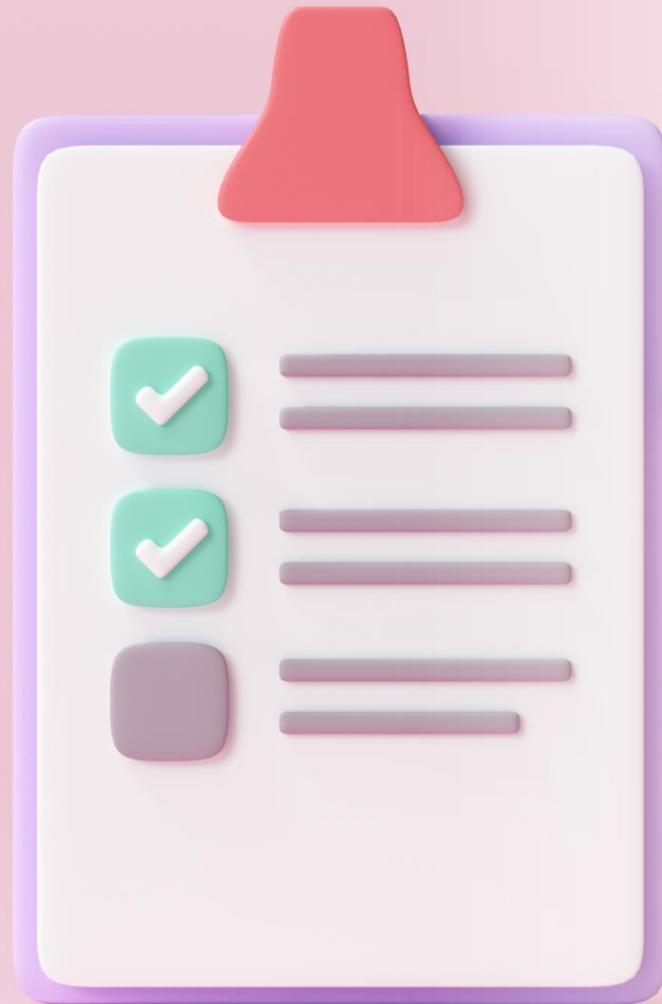
### Transparency and accountability

- Increase Transparency Requirement
- Right to Information

Will the auditor be effective with the old audit approach?



Digitalization is taking the world; the internal auditors needs to leverage advanced technology to be effective.



## The New Mandate of Internal Auditors

- The work of internal auditors must complement digital governance and innovation.
- Internal Audit objectives plans, procedures and approaches should evolve as technologies evolve.
- Act as partners in policy implementation, not afterthoughts.

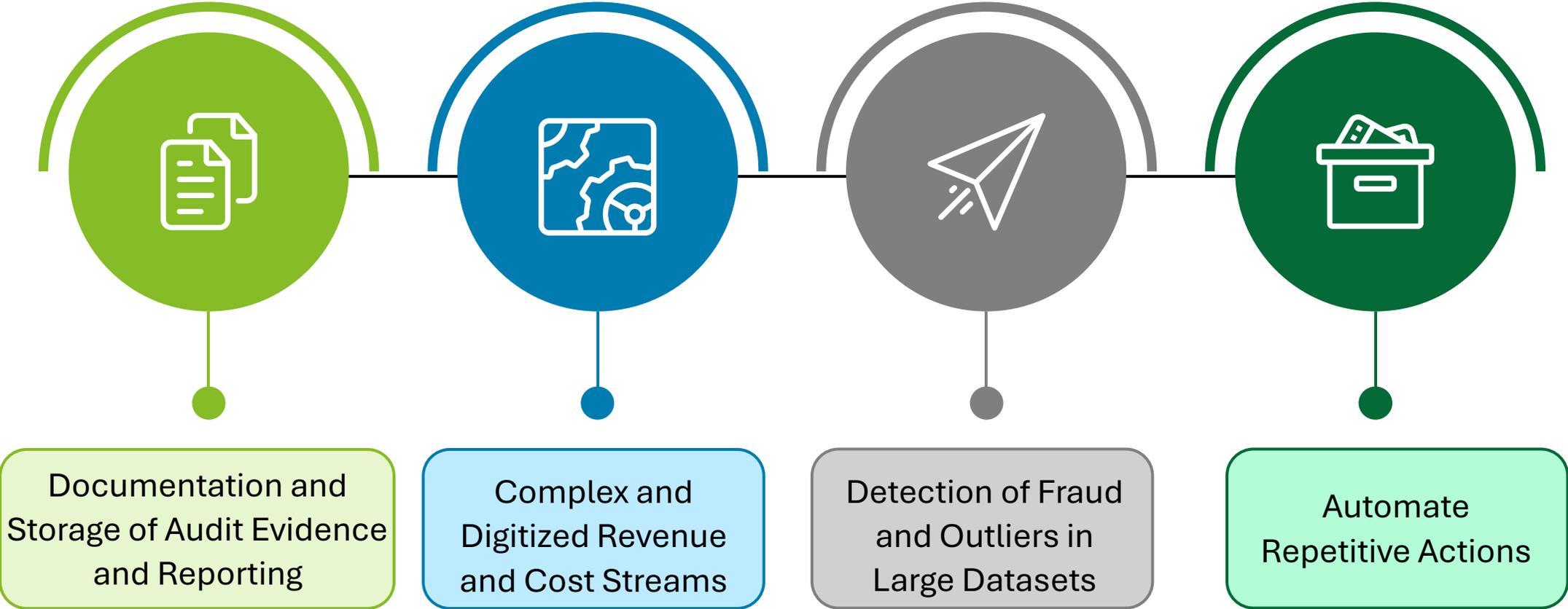
# Leveraging Digital Technology

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# Leveraging Digital Technology

## Digitization Focus for Internal Auditors



# Digital Tools for Audit Leadership Consideration



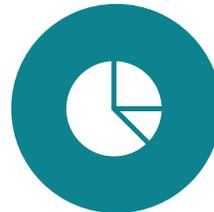
Data analytics



Cybersecurity  
technology



Automation of audit  
processes.



Dashboard reporting  
for real-time  
oversight.



## Technology and Tools



### Spotlight

Analysis of full journal and transaction sets Deep dive analysis of data



### Reveal

Provide assurance over revenue testing



### Data Snipper

Extract, cross-reference and verify data from files in Excel and pdf



### PairD

Deloitte Gen AI tool with similar functionality to the widely known ChatGPT



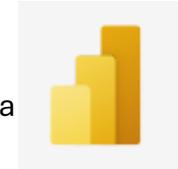
### I-Confirm

For sending large number of confirmations



### I-count

For counting large inventory digitally



### Power BI

Analytics visualization

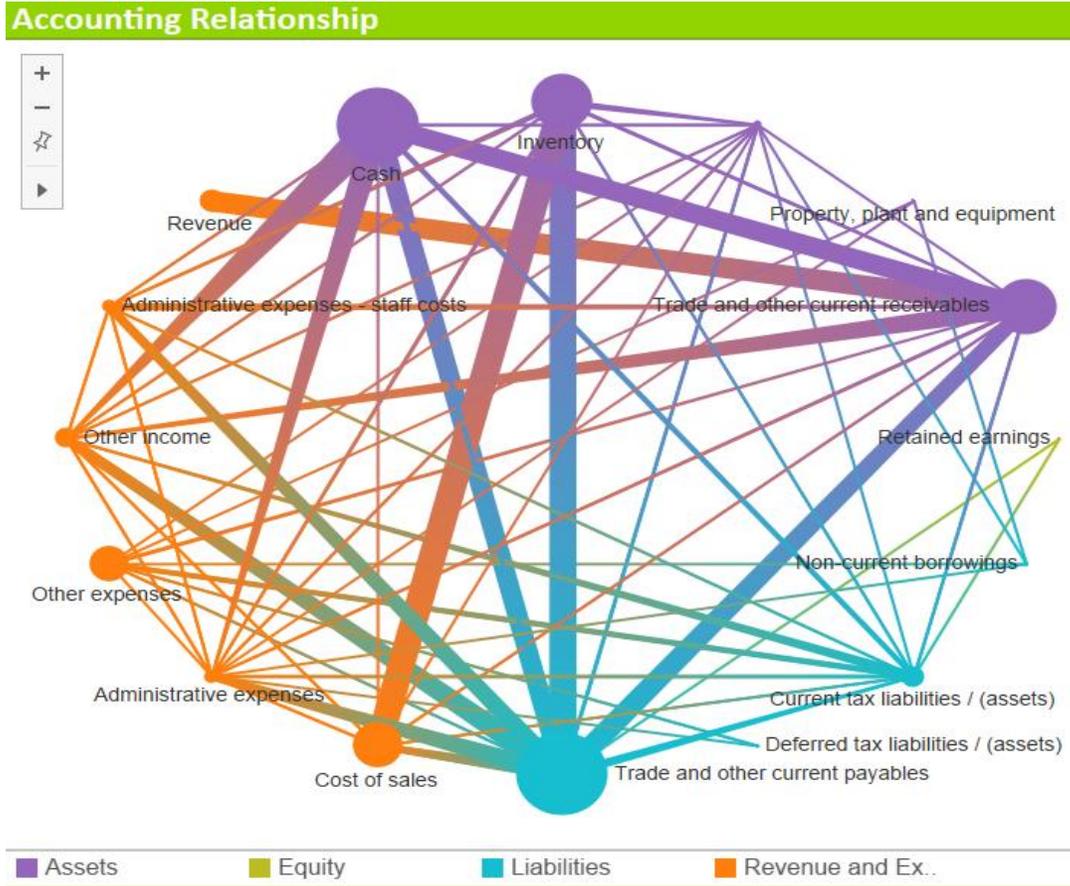


### Drones

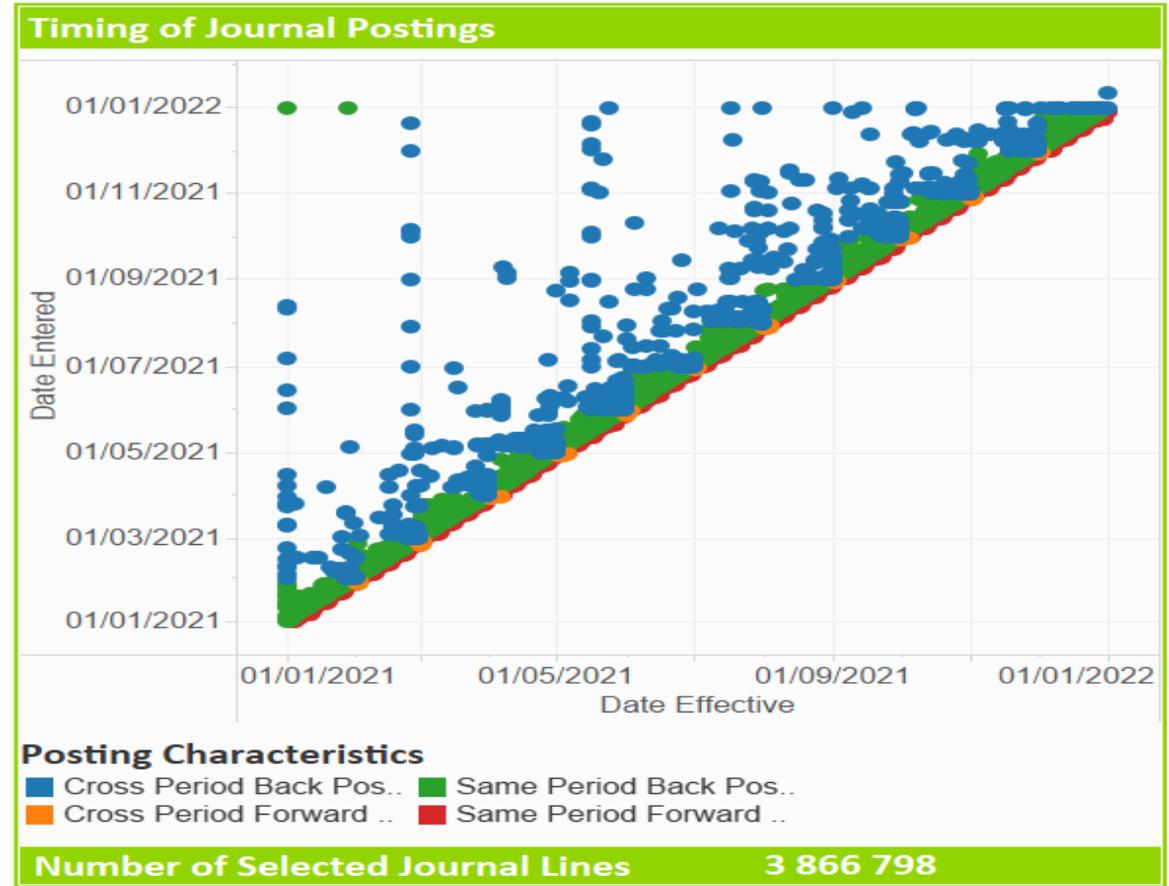
**Advanced imagery drones** analysis are being tested for hard-to reach inventory observations and asset inspections

# Practical use of tools

## Payroll analytics using Power BI



## Backdated and Postdated analytics using Spotlight





# Benefits of technology to the auditor

## Benefits

**01.** Increased audit quality

**02.** Efficiency gains  
Reduced time spent on repetitive tasks.

**02.** Real-time assurance  
Faster identification of issues for timely responses.

**04.** Scalability  
AI can handle large and complex data sets with ease.



# Navigating Digital Risks

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# Navigating Digital Risks



## Technology implementation

Involve auditors early in system design and control testing.



## Over-reliance on automation

Balance automation with professional skepticism.



## Skills and competency gaps

Invest in continuous training, digital literacy programs for internal audit teams.



## Cybersecurity and data privacy

Implement strong data encryption and access restriction protocols.



## Data Quality and Integrity risks

Perform data validation, reconcile data sources and document assumptions.

# Strategic Leadership action

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## The Myth

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Technology and AI to replace people and cause mass unemployment



Technology is a tool that augments human capabilities, transforms existing roles, and creates entirely new job categories

## Strategic Leadership action

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### Develop a Clear Digital Strategy

- Identify Areas that require digitization
  - Prioritize Areas of urgent need
  - Invest and/or Leverage infrastructure (Audit platforms and data analytical tools)
- 

### Foster a Culture of Innovation

- Rethinking Continuous Improvement
- Encourage and Reward Creativity



### Invest in Skills and Training

- Identify Change Leaders
- Train and Upskill Teams

### Enhance Data Governance

- Protect Sensitive Data
- Establish data privacy and industry-specific compliance requirements.
- Investment and/or Leverage infrastructure



The only way to make sense of  
change is to plunge into it,  
move with it, and join the  
dance



- Alan Watts -





**Thank  
you**



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