



## **Knowledge of the ART Academy**

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# **AI MASTERCLASS FOR AUDITORS**

**Impact of Artificial Intelligence on  
Audit Evidence, Controls & Assurance**

**HRDC REFUNDABLE UP TO 90%**

**Ocean's Creek Resort - 08 APR 2026**



**A FIRST IN MAURITIUS  
by Irshad JACKARIA, CFA**

# Forget most of what you have been taught in AI so far

## ➤ AI for Audit, Controls & Assurance

Move beyond basic analytics and dashboards into the era of Defensible Audit Judgment. AI is now generating signals, anomalies and patterns that influence audit conclusions. Yet, AI outputs are not automatically audit evidence. This Masterclass examines: the shift from sampling to signals, the difference between detection and sufficiency under ISA 500, reliability of machine-generated information, ISO/IEC 42001 (AI Management Systems) implications for auditors.



ISA 500: Machine-Generated Information



ISA 315 (revised): Risk Controls in AI Arena



ISO/IEC 42001 – AI Management Systems



Concept Drift & Data Poisoning Risks



Human-in-the-Loop in Audit Judgment

## ➤ Practical Showcase on “how to”

Our lens is not tool mastery – it is accountability under pressure. This Masterclass transforms theory into structured audit drills: AI-Era Audit Evidence Stress Test, Similarity-Based Evidence Analysis (Siamese Neural Logic), Forensic Anomaly Classification Exercise, Audit Evidence Sufficiency Challenge using eXplainable AI (xAI), Joint Audit-Compliance Drill, Regulator-Style Questioning: “Why Did You Rely?”



Live Audit Simulation Drill & Live Demo Labs



Third-Party “Integrity” Stress-Test



Automated SARs & DPO Reports



FIAMLR 22(1)(d): Independent AML Audit Exposure



Implementation & Use Roadmap

# Ocean's Creek Resorts, Le Goulet, on 08 APR 2026

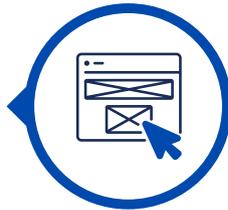


7 CPD Hours of Intensive Audit Judgment Calibration



Tabletop Simulations & Latest Global Gold Standards

Structured Peer Exchange & Signature Accountability Drills



Intensive Vertical session, focused on Judgment, Defensibility & Accountability



You will be put to task with structured evaluation of AI signals & automated monitoring outputs - assessed against ISA 500, ISA 315, ISA 240, ISA 230 and ISO/IEC 42001 principles.

Participants will stress-test evidence sufficiency, control reliance and anomaly interpretation using real-world audit scenarios grounded in Mauritian regulatory exposure.

No superficial AI tool demonstrations. Designed for accountability holders. Each segment builds toward one objective: can you justify your reliance decision under regulatory questioning?

Join us for "a day outside the office", where we promise that you will "Play Hard & Audit Harder".

# AUDIT LIVE LABS

## LEARNING BY DOING

*Bring your Laptop, Fully Charged*

### ➤ AI Enhanced Audits

Experience AI-assisted audit review in a controlled, defensible setting – designed for professional judgment, not tool experimentation.

You will examine how AI systems surface:

- Similarity-based transaction clusters
- Forensic anomaly detection signals
- Risk scoring & probability flags
- Machine-generated trails.

### ➤ Assurance Command

Engage in a regulator-style simulation involving AI-enabled monitoring systems and independent audit obligations.

Experience a structured scenario involving: AI-driven AML monitoring reliance, Independent AML audit exposure (FIAMLR 22(1)(d)), Control failure through concept drift, Escalation threshold breakdowns.



### ➤ Audit Judgement

In an era where AI-generated outputs influence audits, documentation is protection. This lab moves from generic reliance to:

- AI Evidence Classification Notes
- Control Reliance Justification Memos
- Judgment Trail Summaries
- Regulator-Ready Extracts

When challenged with “Why did you rely?”, you will have structured evidence to demonstrate how professional judgment was exercised.

### ➤ AI you never heard of ..

- Cross-Transaction Similarity Mapping & Pattern Surfacing.
- Temporal Drift Analysis & Control Decay Detection.
- Adversarial Data Stress Testing in Audit Environments.
- Escalation Logic Breakdown & Accountability Mapping.



**REGISTRATION: STARTS AT 0815**  
**(Ocean's Creek, Wed 08 APR 2026)**

**AI for Auditors: Impact of Artificial Intelligence on Audit Evidence, Controls and Assurance.**

**From Sampling to Signals: Audit Evidence in an AI Era (in line with Mauritian DPA 2017)**  
**0840-0940**

**ISO/IEC 42001, AI-generated signals , Machine-generated information vs audit evidence (ISA 500 stress points), Similarity, probability and anomaly as audit inputs, detection ≠ evidence, Reframing sufficiency in data-rich cases.**

**AI-Enabled Controls and the Illusion of Continuous Assurance**  
**0940- 1040**

**AI-driven controls: design logic vs operational reality, Concept drift and silent control degradation, Lead vs lag in automated monitoring, Data Poisoning, Control effectiveness when humans are removed from the loop.**

**TEA BREAK: 1040- 1100**

**Where knowledge steams, idea flows ...**

**Anomalies, Fraud and the Limits of Automated Detection**  
**1100 - 1200**

**Unknown-unknown anomalies and autoencoder logic, Statistical abnormality vs fraud indicators (revised ISA 240), False positives, alert fatigue and skepticism, Interaction between compliance monitoring and audit reliance, Escalation thresholds and judgment failures.**

**Judgment, Accountability and Audit Defensibility**  
**1200 - 1300**

**Human-in-the-Loop (HITL) as a requirement, Probabilistic assurance vs binary audit opinions, Documentation of AI-influenced judgments (ISA 230), Engagement Quality Review (EQR) expectations, Regulatory & enforcement questioning.**

**LUNCH: 1300 - 1415**

**Savour each bite & digest new perspectives ...**

**Live Lab 1: AI-Era Audit Evidence Stress Test**  
**1415 - 1530**

**1.Similarity-Based Evidence Drill (Siamese Networks)**  
**2.Anomaly vs Evidence Classification Exercise – Forensic.**  
**3.Audit Evidence Sufficiency Challenge, (eXplainable AI).**

**COFFEE BREAK: 1530 - 1550**

**Sip & Spark - where caffeine meets creativity ...**

**Live Lab 2 : Joint Audit– Compliance Accountability Drill**  
**1550 - 1635**

**1.AI-Driven AML Monitoring: Reliance vs Escalation**  
**2.Independent AML Audit Failure (FIAMLR 22(1)(d) – High Gravity Scenario)**  
**3.Regulator-Style Challenge: Who Signs? Who Explains?**



# Irshad JACKARIA

**BCom, BCom(Hons), DInv, MSc, MCIPS, CFA**

## Pioneer

Since launching Knowledge of the ART in 2003, Irshad has been an innovator & pioneer in several areas with dedicated projects in traditional and emerging fields connected to Accounting, Finance, Compliance, Governance, Data Science and lately AI.

- Fintech and AI Developments in 2019.
- Financial Analysis for Compliance in 2022.
- Financial Crimes & Compliance in 2023.
- AI & ESG Impact Navigation in 2024.
- AI Proficiency Masterclass in 2024 & 2025.
- AI & Procurement Masterclass in 2024 & 2025.
- AI for Sales & Marketing Professionals in 2025.
- AI for Accounting & Finance Professionals in 2025.

## Personal Brand

First one in Mauritius to be a LinkedIn Top Voice in Artificial Intelligence, Irshad is a rethinker and is right now, working on the re-definition of the 7 known Soft Skills, for them to be AI-Curated.

## Disruptor

In the last 23 years, Irshad has been the coach & trainer for more than 4,870 participants, coming from more than 520 Mauritian companies, from micro and medium to Top 100, in Finance, Purchasing, Supply Chain, Stores & Warehousing, Green Logistics, Sales & Marketing, Compliance, ESG as well as Artificial Intelligence, with always a higher-than-average ratings and 5-star feedback.

## Business Sherpa

Voted as the "Young Entrepreneur of the Year" in 2005, Irshad represented Mauritius in London at the Shell Livewire Entrepreneur of the World. And, he has, over the years, been a Mentor for Enterprises at the National Woman Entrepreneur Council, a Consultant to MSMEs in business reengineering and an Advisor on turnaround strategies.

## AI-IA

In 2000, during his MSc in eBusiness, Irshad was exposed to the realm of Data Mining. Now in 2026, as a CFA Charterholder, he is crusading in Data Science. He is now an Artificial Intelligence Impact Assessment (AI-IA) Coach, where he develops training on the impact of AI.

## CFA Coach

Irshad is currently the only one in Mauritius to accompany participants in the globally acclaimed Chartered Financial Analyst programme, at all the 3 levels through his intense face-to-face masterclasses, focusing on high-level finance. And, he recently became the first in Mauritius to present the CFA ESG Investing certificate.



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**Course Title**  
(for HRDC Application)

AI for Auditors: Impact of Artificial Intelligence on Audit Evidence, Controls and Assurance

## Course Objectives

- Develop a structured framework for evaluating AI-generated outputs as audit evidence under ISA 500 and related standards.
- Strengthen professional judgment in assessing AI-enabled controls, anomaly detection systems and machine-generated information.
- Enhance the ability to document and defend audit reliance decisions in AI-assisted engagements.

## Learning Outcomes

- Classify AI outputs as audit evidence, risk indicators or control signals using standards as reference points.
- Evaluate the design and operating effectiveness of AI-enabled controls, including exposure to concept drift and data integrity risks.
- Produce defensible audit documentation trails that demonstrate human oversight and professional judgment in AI-assisted environments.

## No. of CPD Hours

7 UNITS (including 1 hour of networking during our lunch and 2 tea breaks)

## Coach

Irshad A. A. JACKARIA

BCom, BCom(Hons), DInv, MSc, MCIPS, CFA

## Fees per participant

Rs. 25,000, MQA-Approved,

HRDC-Refundable up to 90% for AI courses

## Date, Time & Venue

Wednesday 08 April 2026

0815 to 1635 @ Ocean's Creek Resorts, Le Goulet