

Big Four AI Audit Tool Register

*What the four largest audit firms publicly disclose
about AI in audit, mapped against what the FRC has said*

Published by Reality & Reason
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May 2026

Purpose

The audience for this register is heads of internal audit at FTSE-scale companies. They commission Big Four external audit work and read Big Four reports. This register sets out what each of the Big Four publicly discloses about the AI tools they use on audit engagements, what the UK regulator has said about how those tools are governed, and where the disclosure gaps sit.

The register is not a competitor analysis. It is a map of the published surface against which the room can ask its own questions of its own external auditors.

The regulatory frame

Two FRC publications anchor everything below:

June 2025: FRC publishes first AI in Audit guidance, plus a thematic review of the six largest audit firms.

The thematic review covers Deloitte, EY, KPMG, PwC, BDO, and Forvis Mazars. The headline finding: all six firms have embedded AI-powered technologies into their audit processes. None of them, except one unnamed firm, have defined key performance indicators to monitor the contribution of those tools to audit quality. The FRC quote: *"There is no formal monitoring performed by the firms to quantify the audit quality impact of using [automated tools]."* Generative AI was noted but excluded from the scope of that review.

March 2026: FRC publishes Generative and Agentic AI Guidance.

This is the first guidance from any audit regulator globally on generative and agentic AI in audit. It sets out three categories of risk (deficient output, misuse of output, non-compliant methodology) and four pillars of mitigation (system design and development, certification, staff education and governance, human-in-the-loop review and oversight). The guidance was developed with input from a technology working group representing eight audit firms. Regulatory accountability remains with the human auditor and the firm regardless of tool involvement.

The sequence of the two publications is worth noting. In June 2025 the regulator confirmed that AI was already embedded across the six largest UK audit firms, and that formal audit-quality impact monitoring was not generally in place. In March 2026 the regulator published a framework for how firms should govern the next generation of AI tools, including agentic AI, without first showing publicly whether the audit-quality contribution of earlier tools had been measured in the intervening nine months. The FRC describes the 2026 guidance as codifying good practice rather than responding to identified deficiencies. The deficiencies were identified in the earlier review.

Evidence levels

Each disclosed item in the four firm sections below is marked with one of four evidence levels:

- [F] Firm-disclosed. The firm's own published material: press releases, transparency reports, audit committee briefings, regulatory filings.
- [R] Regulator-disclosed. Statements by the FRC, the PCAOB, the IAASB, or other audit regulators.
- [P] Partner-disclosed. Material published by a named technology partner (typically Microsoft, OpenAI, or similar) where the firm is the subject. These sources tend to read partly as joint marketing and are weaker than firm-disclosed material on independence grounds.

[T] Trade press or secondary reporting. Accountancy Today, Accounting Today, CFO Brew, ICAEW, and similar. Useful for triangulation. Not load-bearing on its own.

Where a single claim has more than one source, the strongest available evidence level is listed.

Deloitte

Platform name: Omnia. Global cloud-based audit and assurance platform. [F]

Disclosed AI capabilities (July 2025 release):

- Enhanced documentation review (GenAI reviews of audit documentation, suggesting clarity and consistency improvements) [F]
- Improved navigation of financial statements (auditors can query draft financial statements directly) [F]
- Streamlined data extraction (cross-document summarisation) [F]
- Advanced drafting (first drafts of audit-related communications and accounting memos) [F]
- Improved research within Deloitte's audit and accounting research platform [F]
- Proactive risk management (under development; evaluates external information for risk events and identifies potential audit risk factors) [F]
- Intelligent agent capabilities being integrated into Omnia ecosystem; AI agents perform specific tasks, retain context, and coordinate with other agents [F]

Governance frame: Deloitte's Trustworthy AI framework, which it describes as embedding governance, controls, and compliance throughout the AI lifecycle. [F]

Notable: Deloitte launched a Global Agentic Network in mid-2025. [F] The firm describes agentic AI as the “mega hot topic” for 2026 in its Internal Audit Hot Topics publication. [F] Public-facing material is dense; specific model providers and certification details are not disclosed in promotional material.

What is not publicly stated: Which foundation models underpin Omnia's GenAI features. Specific certification outcomes for individual tools. Audit quality KPIs (consistent with the FRC's June 2025 thematic finding).

PwC

Platform names: Aura (global ERP audit platform, used by ~100,000 auditors), Halo (data auditing suite), Connect (client portal), Extract (data extraction). [F] PwC also operates ChatPwC and Microsoft Copilot internally. [F]

Disclosed AI capabilities (2025-2026 releases):

- ChatNational: GenAI-powered research platform connecting auditors to PwC's global research platform [F]
- Evidence Match: automatically matches information between two records (described as “binary yes/no” output) [F, with detail via T]
- Data PRO and Acquisition Hub: AI audit tools released September 2025 [F]
- Eight tools introduced at a November 2025 roundtable [T]
- AI-native platform with embedded intelligent agents in development; PwC's US assurance transformation leader stated the end-to-end AI-integrated audit process is targeted “in place for calendar 2026 audits” [T, quoting PwC]

Investment disclosed: \$1bn into the Next Generation Audit platform, plus \$1bn into an initial three-year OpenAI relationship (announced 2023). [F]

Governance frame: PwC publishes internal guidance for engagement leaders explaining how its controls map to the FRC's four mitigation pillars. [F] GenAI prompts and accelerators for broad use are reviewed and approved before publication on PwC's Digital Lab. [F] Agents intended for use by more than 50 people require Digital Lab approval. [F] Engagement teams may write their own prompts and agents but only within approved technology (ChatPwC, Copilot) and approved business rules. [F]

Notable: PwC's published audit committee insert wording is the most explicit of any Big Four firm. It states: *“We use AI and GenAI-enabled tools on your audit where they are approved for use and are appropriate for the engagement. These tools are used to enhance and accelerate our work — for example, helping to summarise large volumes of documents. Importantly, they do not replace the audit procedures we perform, the evidence we obtain, or the professional judgements and conclusions we reach. Our teams independently verify the output of AI tools.”* [F]

EY

Platform names: EY Canvas (global audit platform), EY Helix (data analytics), EY Atlas (cloud-based research and knowledge platform). [F] EY Digital Audit connects approximately 120,000 EY users across 150 countries and 200,000 client-side users. [F]

Disclosed AI capabilities (Canvas AI suite):

- Financial Statement Tie Out [F]
- EYQ Code Explainer [F]
- EY Intelligent Checklist (GenAI showing auditors where a disclosure is in financial statements and identifying disclosures requiring follow-up) [F]
- EY Canvas AI (risk assessment by comparing client financial ratios with industry peers and monitoring relevant company news) [F]

Governance frame: EY's published material emphasises that AI “will never replace the auditor” and that audit quality, independence, accountability, and integrity remain the foundation. [F]

Notable: EY's promotional material is the lightest of the Big Four on specific capability description and the heaviest on principle-level commitments. The four named tools above are the publicly disclosed AI tools; everything else sits inside the Canvas/Helix/Atlas platform without specific tool-level disclosure.

What is not publicly stated: Which foundation models underpin Canvas AI. Specific governance arrangements for individual tools. The relationship between EY's published AI suite and the agentic AI tools the FRC's March 2026 guidance anticipates.

KPMG

Platform name: KPMG Clara, global smart audit platform. [F] Approximately 90,000 audit professionals globally. [F]

Disclosed AI capabilities:

- KPMG Clara AI (GenAI integrated July 2024) for risk assessment refinement, substantive testing procedure development, and audit documentation enhancement [F]
- Financial Report Analyzer (FRA) AI engine: produces AI-generated output for disclosure checklists [F]
- AI agents for substantive procedures including expense vouching, search for unrecorded liabilities, and accrued expenses (April 2025 release) [F]
- KPMG Workbench: multi-agent backbone launched June 2025 [F]
- MindBridge integration for anomaly detection [F]

Underlying technology stack: Azure AI Foundry, Azure AI Content Understanding, Azure AI Search (retrieval-augmented generation), Azure OpenAI in Foundry Models, Cohere for specialised reasoning. [P, Microsoft Customer Stories] Agentic capabilities built on Semantic Kernel (predecessor to Microsoft Agent Framework). [P] Plans to adopt Azure AI Foundry Agent Service with Bing Search grounding in the next version. [P]

This is the most detailed technology-stack disclosure available for any Big Four firm. It comes from Microsoft, not from KPMG itself, and reads partly as joint marketing. It should be treated as strong evidence of the stack composition and weaker evidence of capability claims.

Governance frame: KPMG Trusted AI framework. [F] Whole-dataset analysis described as having replaced traditional sampling on pilot engagements. [P, T]

Reported pilot results (not independently audited)

Teams analysed 100% of revenue and expense lines (instead of a 5-10% sample). 35% reduction in hours spent on vouching and workpaper assembly. [P, Microsoft Customer Story; T, DigitalDefynd case study aggregator] These figures are reported pilot outputs from partner and trade sources. They are not independent measurements of audit quality impact. The FRC's June 2025 thematic review specifically noted the absence of audit-quality KPIs across the six largest firms.

What is not publicly stated: Which engagements use which tools. The proportion of audit hours now performed by AI agents versus humans. Whether the 35% time reduction has any audit quality KPI attached to it (consistent with the FRC's June 2025 thematic finding).

Cross-firm observations

Disclosure is asymmetric. PwC discloses the most directly: named tools, investment figures, partnership with OpenAI, audit committee insert wording, prompt and agent governance rules — all firm-disclosed. KPMG discloses the most about its technology stack, but most of that detail is partner-disclosed via Microsoft rather than firm-disclosed. Deloitte discloses platform-level capability description without naming foundation models. EY discloses the least, with four named tools sitting inside three named platforms.

None of the Big Four publicly publishes per-engagement AI tool disclosure. Audit committees can ask, and PwC's published insert wording (firm-disclosed) suggests audit committees do ask, but the answers are not in the public domain.

The FRC has publicly stated that audit-quality KPIs for AI tool usage are not generally in place across the six largest firms. The thematic review accompanying the June 2025 AI in Audit guidance found that none of the six firms in scope, except one unnamed firm, had defined KPIs to monitor the contribution of automated tools to audit quality. [R] This finding has not been publicly contradicted or updated by any of the named firms since.

All four firms use the language of “augmentation” rather than “replacement.” [F, all four] The FRC's March 2026 guidance reinforces this: regulatory accountability sits with the human auditor regardless of tool involvement. [R]

Agentic AI is the live frontier. All four firms have moved from describing GenAI as documentation assistance to describing agentic AI as orchestrating “entire workflows” (PwC [F]), “substantive procedures” (KPMG [F]), “intelligent agent capabilities” (Deloitte [F]), and broader Canvas AI capabilities (EY [F]). The FRC's March 2026 guidance was published into this transition. [R]

Questions the audience can ask their own external auditor

These are the questions the register supports, framed for senior internal audit professionals briefing or sitting alongside audit committees:

- Which AI and GenAI tools were used on our most recent audit, on which sections of the audit, and what was the proportion of work performed by AI tools versus human auditors on each section.
- What is the firm's certification status for each of those tools under the FRC's four-pillar framework, and which independent party (if any) has validated that certification.
- What audit quality KPIs does the firm track for the use of those tools on our audit, and what were the results of those KPIs for our engagement.
- For tools using third-party foundation models, which provider, which model version, and what model-drift monitoring is in place to detect changes in behaviour between audit cycles.
- Where AI-generated output formed part of the evidence base for an audit conclusion, what was the human verification protocol applied, and where is that verification documented.
- What changes to the firm's audit methodology have been introduced to accommodate AI-enabled procedures, and how has the firm satisfied itself that those changes meet auditing standards (FRC March 2026 risk category three: non-compliant methodology).
- For agentic AI tools that orchestrate sequences of audit procedures with limited human intervention, what is the human-in-the-loop protocol, at what points in the sequence is human review mandatory, and how is that review evidenced.

What the register does not cover

This is not an evaluation of the quality, accuracy, or audit-quality contribution of the named tools. It is a register of what is publicly disclosed against what is regulated. The FRC's own position is that the framework exists for firms to demonstrate appropriate confidence in their own tools; the firms must do the demonstrating.

This is not a comparison of the four firms against each other. The disclosure asymmetry described above is itself the finding; trying to construct a like-for-like comparison from materials that are not designed for comparison would manufacture a precision that does not exist in the source documents.

This is not a position on whether the tools should be used. The tools are being used. The register asks what is publicly known about how.

Source notes

All material in this register is drawn from publicly available sources accessed in May 2026:

Deloitte. Deloitte press release “Deloitte Expands AI Capabilities in Omnia Global Audit Platform” (15 July 2025); Deloitte UK “Putting the AI in Audit”; Deloitte “Agentic AI in audit” blog (August 2025); Deloitte “Internal Audit Hot Topics 2026.”

PwC. PwC press release “PwC Expands AI Audit Suite with Data PRO Acquisition Hub” (September 2025); PwC “Reimagining audit with AI technology”; PwC Viewpoint UK In Brief 202617 (PwC FRC March 2026 alignment insert); CFO Brew “A look at PwC’s next generation audit” (November 2025); PwC China “Tomorrow’s Audit, Today.”

EY. EY “Next-gen audit technology” (February 2026 update); EY UK “Audit technology”; EY Czech Republic “How EY teams applied the principles of digital transformation to the audit.”

KPMG. KPMG press release “KPMG Advances AI Integration in KPMG Clara Smart Audit Platform” (April 2025); KPMG “Bringing clarity to the audit with AI”; KPMG International “AI and technology in Audit”; Microsoft Customer Stories “KPMG is redefining the audit with agentic AI using Azure”; Accounting Today “KPMG builds AI agents into audit platform”; DigitalDefynd case study (December 2025).

FRC. FRC “Innovative new guidance supports audit firm adoption of emerging AI technologies” (30 March 2026); FRC Generative and Agentic AI Guidance factsheet (27 March 2026); FRC “Generative and Agentic AI Guidance: Risks, Mitigations and Illustrative Examples” (March 2026 PDF); FRC “AI in Audit” (June 2025); Accountancy Age “Big accountancy firms fail to monitor AI’s impact on audit quality, says FRC” (27 June 2025); ICAEW “How helpful is FRC’s guidance on generative and agentic AI?” (May 2026); Kingsley Napley “Navigating Generative and Agentic AI” (April 2026); Accountancy Today “FRC publishes first global AI audit guidance” (30 March 2026).