



ThinkTWENTY20

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Special on Agentic AI

Featured Article

Agentic AI and the Future of Audit - By Bryant Ramdoo, CPA, of KPMG

This article explores how agentic AI is transforming the audit profession by enhancing quality, expanding testing capabilities, and requiring new skills and governance frameworks. Following is a summary of the article. **For the full article, click the following link:** https://thinktwenty20.com/wp-content/uploads/2026/04/Agentic_AI_Audit.pdf

Overview of Agentic AI in Audit

- Agentic AI refers to autonomous systems capable of planning, acting and collaborating toward goals, surpassing traditional automation and data analytics.
- It can execute tasks, make decisions and work with other agents, with human oversight, enabling deeper, more comprehensive audits.
- Advances in cloud computing, generative AI and enterprise adoption are driving this shift, allowing auditors to broaden evidence sources and improve outcomes.

Technological Evolution and Impact

- Past automation focused on repetitive tasks; machine learning introduced predictive analytics; generative AI improved data review and summarization.
- Agentic AI now enables running workflows independently, interacting with APIs, and managing complex, dynamic audit processes.
- KPMG's deployment of AI agents in platforms such as Clara and the Financial Report Analyzer exemplifies real-world application, automating routine tasks and supporting decision-making.

- These systems support routine automation, provide insights and allow auditors to focus on high-risk, judgment-intensive areas, thus elevating audit quality.

Jevons Paradox and Scope Expansion

- Increased efficiency in testing may lead to expanded scope, as AI reduces costs and time constraints, enabling more comprehensive testing.
- Similar to historical resource use, AI could increase the depth and breadth of audit evidence, enhancing quality rather than merely improving efficiency.

Training and Skills Development

- Future auditors will need to shift from manual procedures to managing, developing, and interpreting AI agents.
- Emphasis on curiosity, skepticism, and scenario-based learning will be vital, replacing volume-based experience with structured, strategic training.
- Senior team members will play a key role in mentoring and developing these skills, ensuring readiness for AI-driven audits.

Governance and Ethical Principles

- Adoption of agentic AI requires robust governance, transparency, accountability, and bias mitigation.
- KPMG's AI principles emphasize values-driven, human-centric, and trustworthy deployment, focusing on ethical standards, data privacy, and responsible use.
- Clear oversight, monitoring, and escalation protocols are essential to maintain trust and compliance.

Conclusion

- Agentic AI is rapidly reshaping audit methodologies, enabling continuous, full-population testing and richer evidence collection.
- Auditors and firms must adapt through new skills, frameworks, and governance to avoid irrelevance and leverage AI's potential for deeper insights and higher quality.
- The future of audit is autonomous, arriving faster than expected, offering opportunities for enhanced stakeholder value and public trust.

NOTABLE ARTICLE ON AGENTIC AI

Even in the age of Agentic AI, technology alone does not transform work – people do.

SHORT DESCRIPTION: Sandra Durth writes in the *McKinsey Quarterly* that, “for centuries, new technologies – from farming tools to assembly lines to personal computers – have stoked excitement

about enhancing productivity and value for businesses. At the same time, they have raised persistent questions about whether certain human skills and roles will need to evolve – or could even disappear.”

Today, at the [dawn of the agentic AI age](#), she says that “organizations face a similar mix of optimism and uncertainty, paired with new urgency. Leaders are under pressure to move quickly, yet how they act now could shape not just their ability to gain competitive advantage but the future of work itself.” Durth believes that this moment calls for leaders to think holistically about [how their organizations create value](#). “Agentic AI is not simply a new tool to deploy; it introduces a new paradigm in which humans and AI agents work together. Value creation will depend less on technical sophistication alone and more on whether people trust, adopt, and effectively collaborate with these systems.”

SOURCE: <https://thinktwenty20.com/wp-content/uploads/2026/02/Hey-Whats-New-2026-11.pdf>.

NEW BOOK ON IDENTIC AI – A VERSION OF AGENTIC AI THAT WILL AFFECT EVERYONE PERSONALLY

Don Tapscott, noted Canadian Author, along with Joseph M Bradley, California Futurist and Cognitive Technology expert, have recently co-authored a book *You to the Power of Two*, which explores in depth the impact of using Agentic Agents to augment human personality. These Identical Agents, would be autonomous and able to make decisions on behalf of its principal. It is far reaching in terms of how humans will interact with each other. We will feature a review of this book in our fall issue. In the meantime, it can be purchased on Amazon.

CHECK OUT OUR E-BOOKS at www.thinktwenty20.com/shop. Also available on Amazon.

Interviews by ThinkTWENTY20: Accounting today looks very, very different from what it was like even 20 years ago. We thought that one of the best ways to get deep insights into how standards, technology, education and training, climate change, sustainability and much more are evolving was to talk to the people directly involved in this evolution. Each of our issues features an interview with an expert in a particular field of accounting currently undergoing major transformation. Learn how this is affecting your work life with this compendium of nine of those interviews. Order your copy for an informative picture of where we are today, and where the profession is heading in the near future.

Special Feature: Mental Health – A Major Study

A report on a long-term study of what is being done to foster mental health in the Canadian accounting profession, as well as on the actual experiences of several accountants who found themselves caught up in their real-life struggles to survive in their work lives. Best of all, the book offers guidance on where to get help when it is needed most.

Integrated Thinking and Corporate Social Responsibility

This book sets out a model for companies to follow when they are interested in pursuing strategic initiatives to address environmental concerns. It acknowledges the

merits of sustainability reporting but goes beyond that to the idea that such reporting is worthwhile and may point the way for certain strategic initiatives, but that reporting on sustainability-related matters is not enough. The deteriorating state of our planet and the advancement of climate change are so severe that more direct action is needed.

Selected Writings of Eric Cohen on AI

A compendium of previous writings on AI by Eric Cohen, who is our expert on the subject, and recognized around the globe.



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