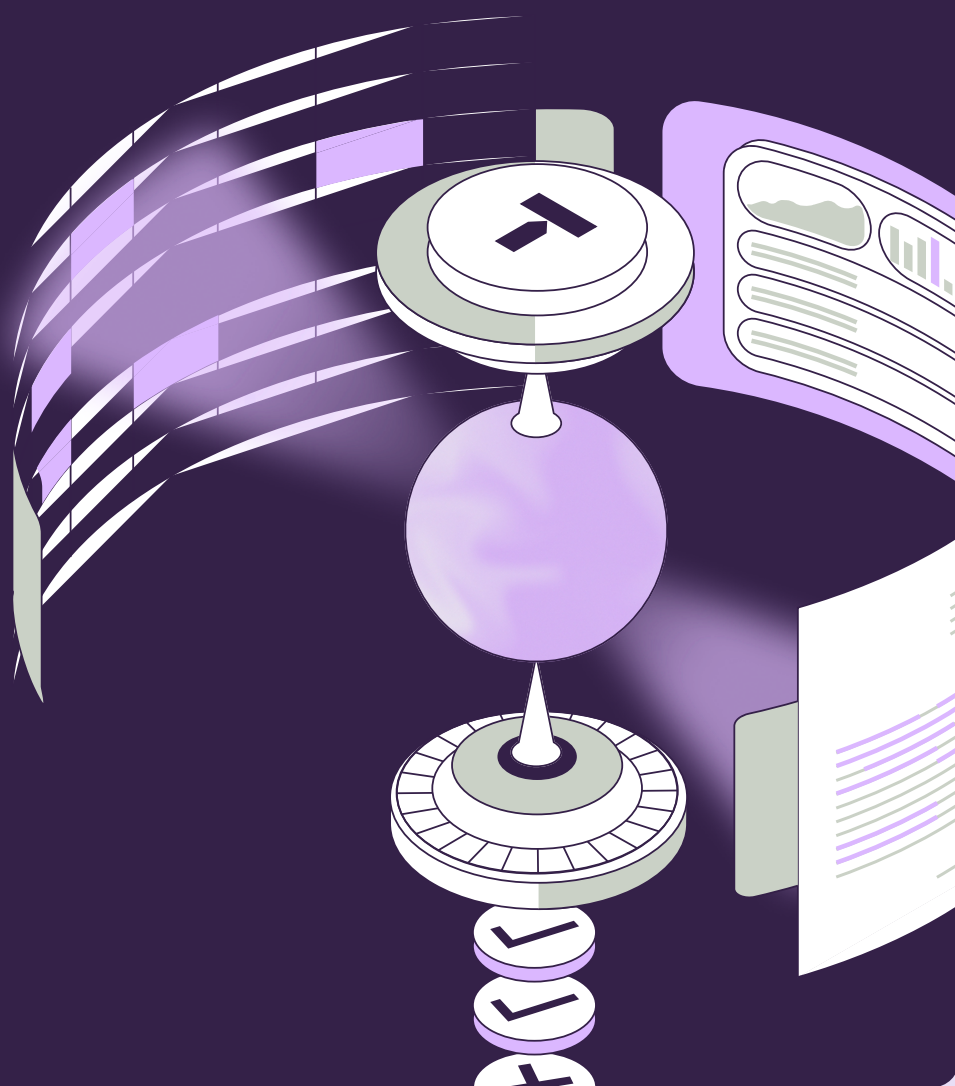




eBook

# Automating internal audit fieldwork:

The comprehensive guide



# Introduction

After countless conversations with internal audit teams and partners, one fact stands out: **60-80% of time is still spent on fieldwork**: manually gathering and testing evidence, reconciling data, and validating controls.

Meanwhile, the pressure is mounting:

- ✓ **Stricter standards.** The Institute of Internal Auditors' new [Global Internal Audit Standards](#) demand more rigor and responsiveness.
- ✓ **Higher expectations.** AI adoption is raising the bar for continuous testing.
- ✓ **Resource constraints.** Budgets remain tight, even as risks and regulations expand.

Governance, Risk, and Compliance (GRC) platforms like AuditBoard and Workiva have streamlined planning, tracking, and reporting. But when it comes to execution, they stop short.

The actual fieldwork – extracting data, reviewing documents, validating controls – still happens in spreadsheets, shared drives, and screenshots. The result is fewer audits completed, less time for strategic work, and more pressure on overextended teams.

Fieldwork automation changes this. As the execution layer between your GRC and your data, it handles repetitive work accurately, at scale, and without compromising rigor. This guide walks through how to use fieldwork automation to expand audit coverage, reduce cycle time, and elevate the strategic impact of internal audit – without hiring more staff or replacing your existing tools.

## Why fieldwork is the bottleneck

**Manual evidence overload.** Auditors often find themselves validating lease payments by copy-pasting terms from scanned contracts, matching AP invoices to POs line by line, or checking policies by reading PDFs in full.

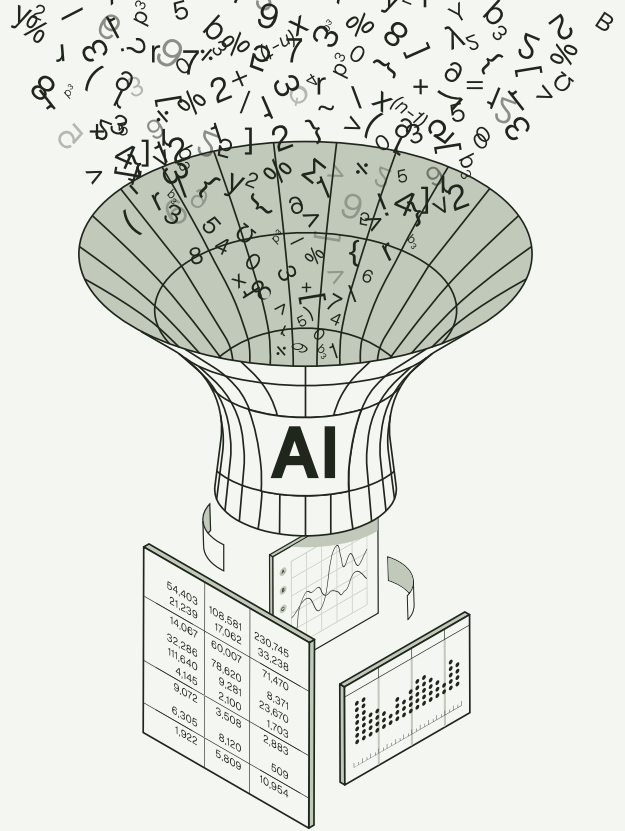
**Error risks.** Manual processes increase the risk of oversight, inconsistency, and missed exceptions – especially under time pressure.

**Scalability limits.** Internal Audit is a cost center. Adding headcount isn't always an option, even when workloads grow.

**The GRC gap.** GRC platforms centralize controls, workflows, and reporting – but they don't execute the tests:

- ✗ Can't extract key terms from contracts or match data to supporting documents
- ✗ Can't run large-scale comparisons between systems and source docs
- ✗ Still require auditors to “do the work” manually outside the platform





Manual fieldwork doesn't just slow auditors down. It also creates blind spots. When testing is fragmented across spreadsheets and emails, it's harder to align with risk owners. According to PwC's [Global Internal Audit Study 2023](#) report, only 52% of IA functions are strongly aligned with first and second lines of defense on key risks – a gap automation can help close.

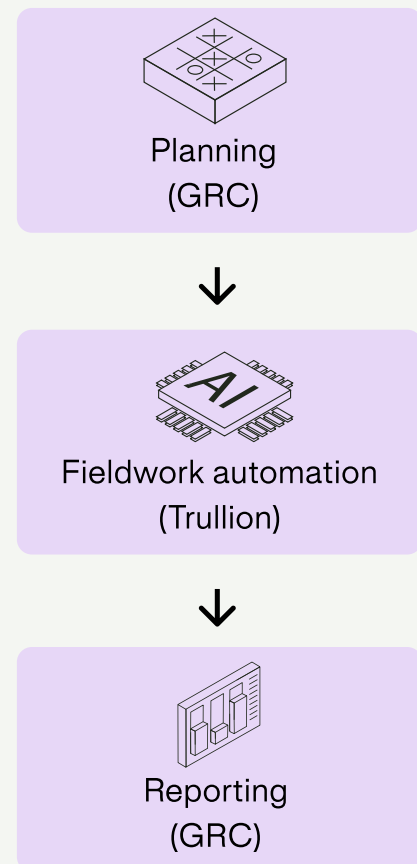
## Where fieldwork automation fits

Fieldwork automation plugs directly into the execution gap. Your GRC remains the control hub, while automation handles the heavy lifting of evidence extraction, comparison, and reconciliation.

### The result:

- ✓ Faster execution without sacrificing control rigor
- ✓ Broader coverage, with the option for effortless full-population testing
- ✓ Fewer errors through consistent, automated checks
- ✓ Capacity freed for more advisory work

The Internal Audit Foundation's (IAF) 2025 [Pulse of Internal Audit](#) report shows teams currently spend 75% of their time on assurance services – evaluating risk management, controls, and compliance – and 25% on advisory, providing insights and recommendations to management. CAEs envision an ideal 60%/40% split, a balance automation can help achieve.



# What fieldwork automation actually does

Think of automation as audit muscle, not audit brain. It doesn't replace your judgment. Instead, it eliminates hours spent on repetitive checking.

Capabilities include:

- ✓ **Extracting** key terms instantly from leases, POs, HR files, AP ledgers
- ✓ **Matching** structured ERP data to unstructured documents
- ✓ **Summarizing** policies and control narratives
- ✓ **Applying** reusable templates for common control tests

The IAF's 2025 Pulse of Internal Audit report finds that only 41% of internal audit teams use AI, with just 6% using it for fieldwork – the largest untapped opportunity in audit automation.

## Why Trullion, not more spreadsheets

Most audit fieldwork still happens in Excel. It's flexible and familiar, but it wasn't built for audit execution at scale.

**Where Excel falls short:**

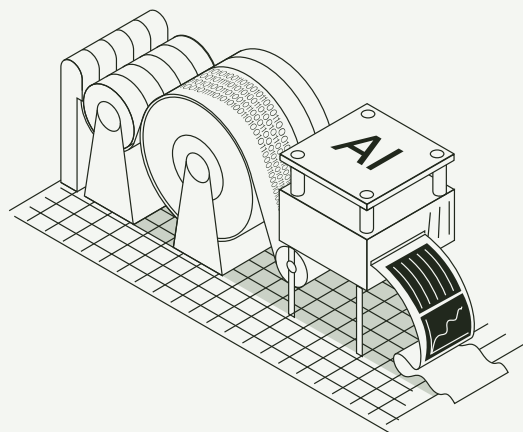
- ✗ **Manual risks.** Spreadsheets are only as reliable as the people entering the data. Even small manual mistakes can cascade into major testing errors.
- ✗ **Scattered evidence.** PDFs, screenshots, and emails live outside the spreadsheets, making testing hard to track and validate.
- ✗ **Performance limits.** Large-volume reconciliations slow Excel to a crawl – or crash.

**What Trullion does differently:**

- ✓ **Direct data extraction and matching.** AI pulls data directly from source documents like leases and POs, and matches to ledger amounts – no manual copy-paste or calculations required.
- ✓ **Centralized workflows.** Evidence, testing, and outputs are all together, on one secure platform.
- ✓ **Full audit trail.** Every output has a clear, reviewable history.
- ✓ **Role-based access.** Trullion supports controlled permissions for teams, reviewers, and clients.
- ✓ **Seamless integrations.** Outputs are pushed directly into your GRC for easy reporting.

# The value of fieldwork automation

| Benefit    | Outcome                                                                                                                               |
|------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Time       | Save hours per engagement through AI-driven extraction, matching, and validation.                                                     |
| Coverage   | Move beyond sampling with full-population testing, that doesn't require scaling headcount. Just upload the docs and AI does the rest. |
| Accuracy   | AI reconciles data, flags mismatches, and checks for mathematical accuracy – all with fully traceable outputs.                        |
| Compliance | Built-in compliance rules engine and financial logic models accelerate SOX, GDPR, and internal policy reviews.                        |



## Fieldwork automation use cases

Fieldwork automation can be applied across a wide range of internal audit scenarios, to wherever auditors spend hours gathering evidence, reconciling data, and validating controls.

These are five common scenarios where Trullion accelerates execution and reduces risk:

### 1

#### Vendor invoice validation

What Trullion does:

- a. Validates vendor legitimacy, tax treatment, and PO-to-payment accuracy.
- b. Matches vendor files, invoices, and POs line by line.
- c. Flags anomalies such as bank account changes, routing issues, or approval gaps.

**Why it matters:** Strengthens fraud prevention and procurement controls by automating checks. Enables full-population testing instead of manual sampling.

## 2

### Revenue assurance

#### What Trullion does:

- Verifies that recorded revenue transactions are supported by contracts and delivery/performance evidence.
- Extracts key terms from contracts and delivery documents.
- Matches terms to general ledger entries with a clear, reviewable audit trail.

**Why it matters:** Revenue is the highest-risk assertion. Automating evidence matching reduces errors, speeds up testing, and ensures defensibility.

## 3

### User access controls review

#### What Trullion does:

- Extracts ERP user lists, HR rosters, and role assignments.
- Matches active accounts against employment status and role permissions.
- Automatically flags unauthorized or outdated access.

**Why it matters:** Mitigates a major SOX control risk by replacing spreadsheet-driven reviews with scalable, automated checks.

## 4

### SOC report evaluation

#### What Trullion does:

- Trulli, the agentic AI assistant, summarizes dense SOC 1/SOC 2 reports.
- Extracts key control points, complementary user entity controls, and exceptions.
- Tracks remediation steps in-platform.

**Why it matters:** Reduces hours of manual review on dense 100+ reports, while ensuring no critical controls or exceptions are overlooked.

## 5

### Sub-ledger risk assessment

#### What Trullion does:

- Reviews fixed asset registers and capitalized software schedules against company policies.
- Extracts relevant policy terms (e.g., useful lives, capitalization thresholds).
- Matches policies to sub-ledger entries and automatically flags outliers and inconsistencies.

**Why it matters:** Supports SOX compliance and capitalization audits by ensuring consistent treatment of assets and reducing manual review effort.

# Playbook: Implementing fieldwork automation

IA's path forward isn't one-size-fits-all. Effective teams assess their current capabilities, set goals, and build a roadmap.

Progress depends on leveraging IA's core strengths: listening, interpreting complex signals, challenging assumptions, and connecting stakeholder perspectives – while CAEs extend beyond assurance to communicate value, embrace new tools, and rethink processes.

1

## Clarify purpose and strategy.

1. Map automation to your audit plan and risk universe (e.g., full population testing, faster reconciliations).
2. Run workshops with stakeholders to pinpoint the most repetitive, evidence-heavy tests that will benefit from automation first.
3. Audit automation is only as good as the inputs. Verify that source documents and data are complete, accurate, and accessible before implementation.
4. Document clear objectives (e.g., "Automate 80% of AP-to-PO matching"), expected results (e.g., "Cut fieldwork cycle time from 4 weeks to 2"), and measurable KPIs (e.g., coverage %, exceptions detected, reviewer hours saved).

2

## Measure what matters.

1. Go beyond counting engagements or samples tested. Track outcomes that show automation's impact on assurance, such as:
  - High-risk exceptions flagged before close
  - Dollar value of overpayments prevented
  - Reduction in repeat findings
2. Pair these with efficiency metrics like hours saved, percentage of testing automated, and increase in control coverage.

3

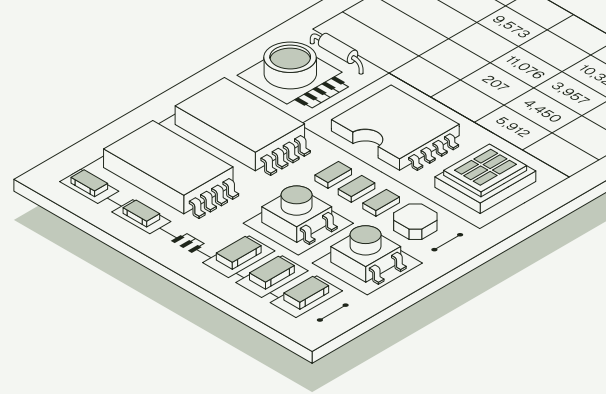
## Train and upskill the team.

1. Equip auditors with hands-on experience, not just awareness training.
2. Ensure they can interpret and validate outputs confidently.

4

## Establish governance.

1. Set clear controls over data privacy, model validation, and exception review.
2. Align with your organization's overall AI governance standards.





# Adoption playbook and maturity model

Fieldwork automation adoption happens in stages – and knowing your organization's maturity level helps you set priorities and track progress.

## Level 1

### Manual and spreadsheet-driven

Fieldwork is primarily manual in Excel. Evidence is scattered across drives, email, and shared folders.

**Next steps:** Start by automating high-volume, repetitive reconciliations such as AP-to-PO or lease payment tie-outs. Upload documents directly into Trullion to centralize evidence and create a single source of truth.

## Level 2

### Partial automation

There's some automation through GRC plug-ins or point tools (e.g., invoice OCR, policy extraction), but outputs are siloed and require manual consolidation.

**Next steps:** Connect your GRCs directly to Trullion. Standardize AI-powered test templates and embed them in recurring audits. Enable your team to review results in-platform, with built-in traceability.

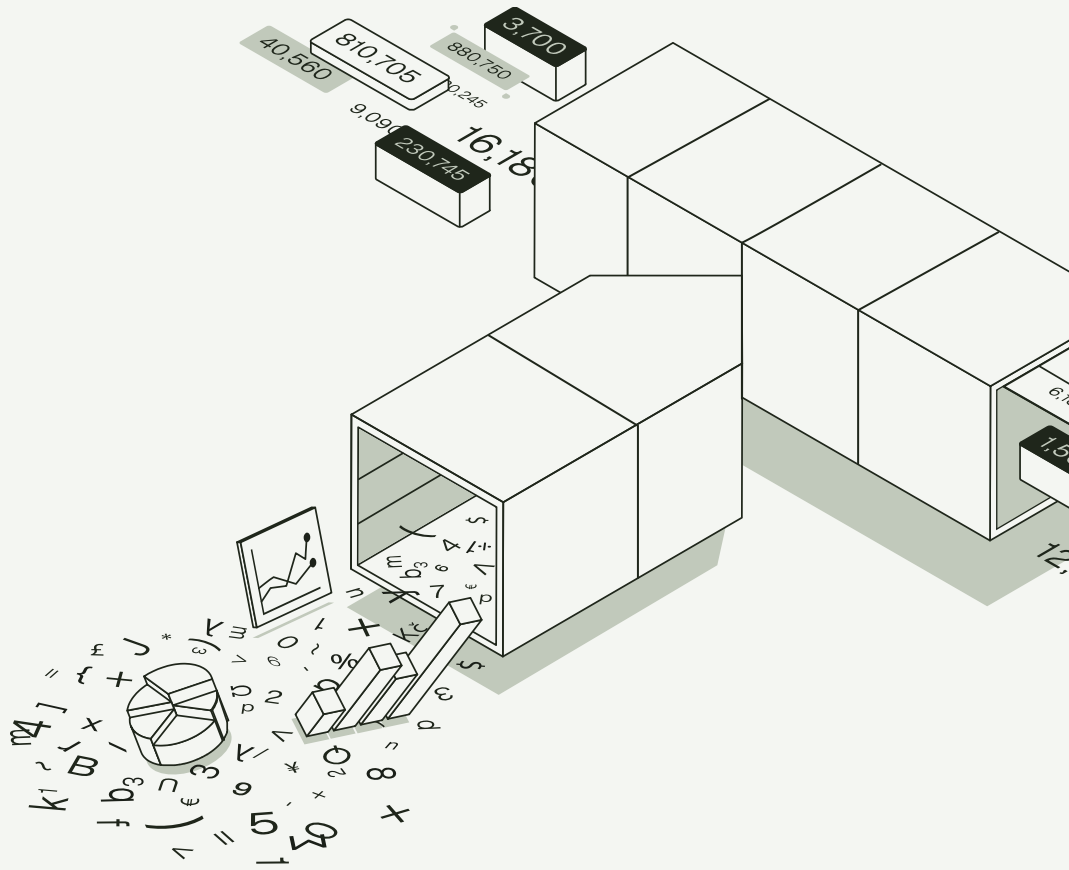
## Level 3

### Fully integrated automation

Direct, secure data feeds from GRC into Trullion, with outputs flowing back to your GRC.

**Next steps:** Expand automation across additional control areas and regularly review performance dashboards to refine scope. Use Trullion's compliance rules engine to align with evolving regulations without rebuilding tests from scratch.





## Conclusion: From manual bottlenecks to strategic impact

According to Deloitte's [Global internal hot topics 2025](#) report, nearly 40% of internal audit functions plan to invest significantly in AI over the next 1-3 years. Manual sampling will fade, and stakeholders will expect continuous testing and zero tolerance for errors.

Yet today, while 82% of internal audit leaders believe they've increased their impact over the past three years, only 14% feel they've reached their full potential.

Fieldwork automation is the bridge. Trullion doesn't replace your GRC. It completes it. GRCs tell you what to test, and Trullion helps you do the testing.

By automating repetitive, risk-prone fieldwork, your team gains speed, coverage, and accuracy – freeing capacity to deliver deeper insights and greater strategic value.



For more information



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