

AI: From Hype to Control

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Introduction



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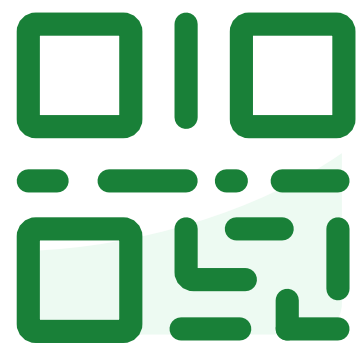
“Learn AI or become a dinosaur within three years.”

– Mark Cuban.

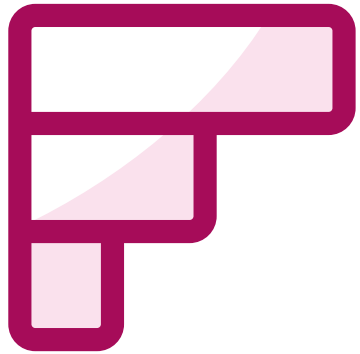


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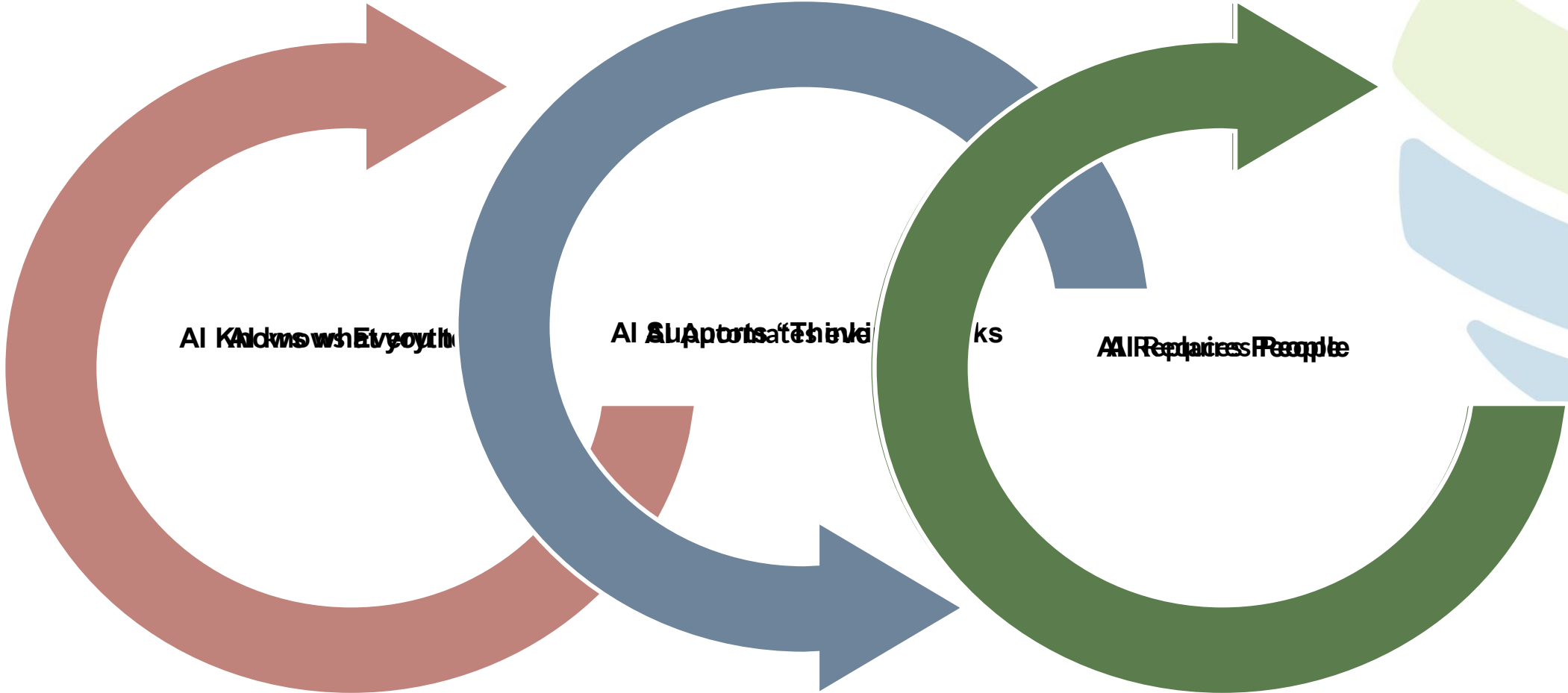


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Rank the AI hype symptoms you recognise most in your organisation.

AI Myth vs Reality



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The AI Hype Cycle

01

The Rise of AI Tech

Generative AI and LLMs have triggered **widespread excitement** with advanced models, agents and tools.

02

Demonstrated Capabilities

These **AI tools** can transcribe, summarize meetings, create process flows, suggest content and draft detailed reports efficiently.

03

Trust and Reliability concerns

Critical questions remain about **AI's dependability** for risk and compliance decisions and its inherent limitations.

***Why internal Auditors should care :** The hype cycle is not a technology chart. It is a warning about timing, expectations and maturity..

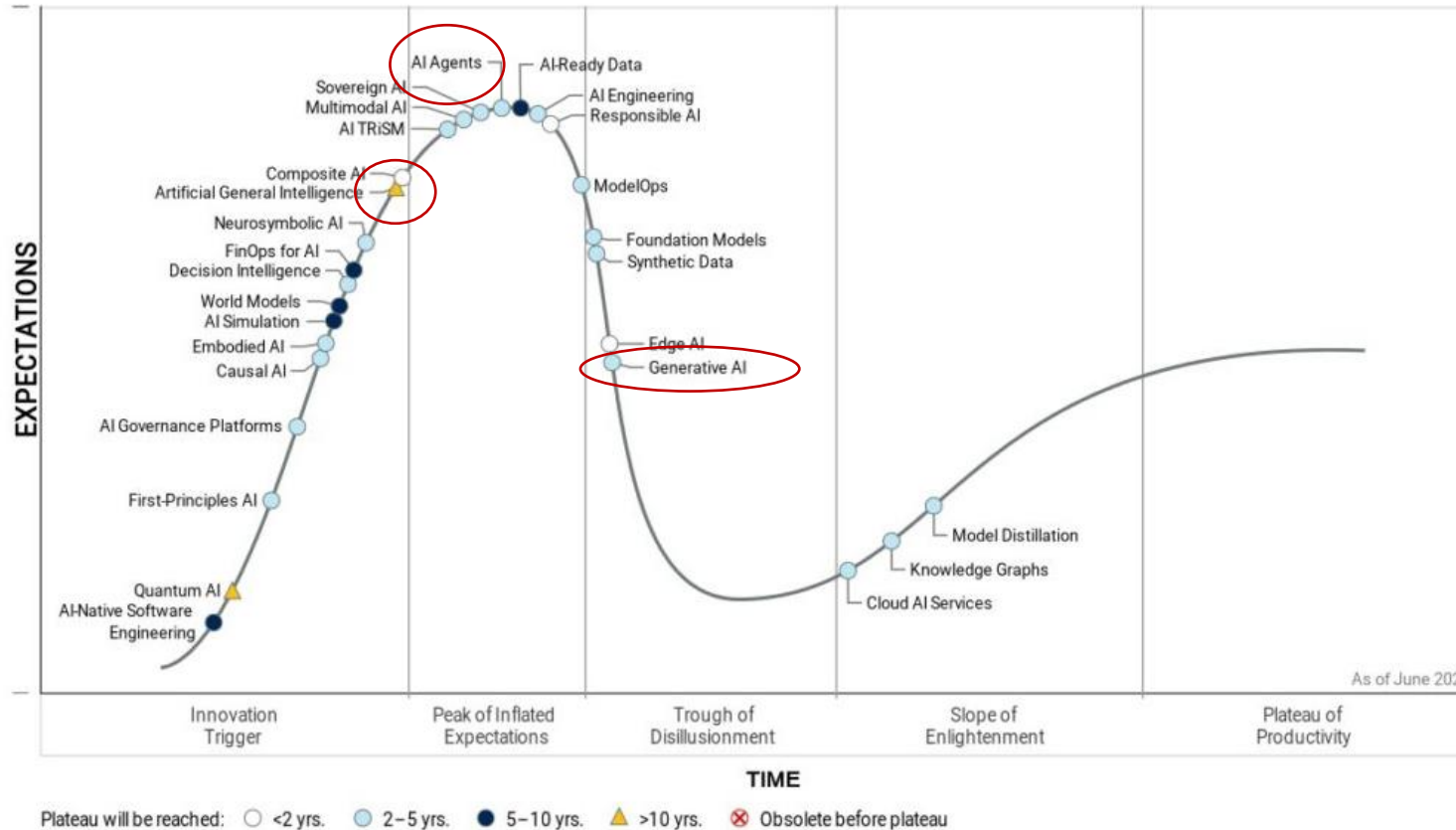


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The AI Hype Cycle Graph

Hype Cycle for Artificial Intelligence, 2025



*Gartner: Hype Cycle for Artificial Intelligence, 2025

Gartner



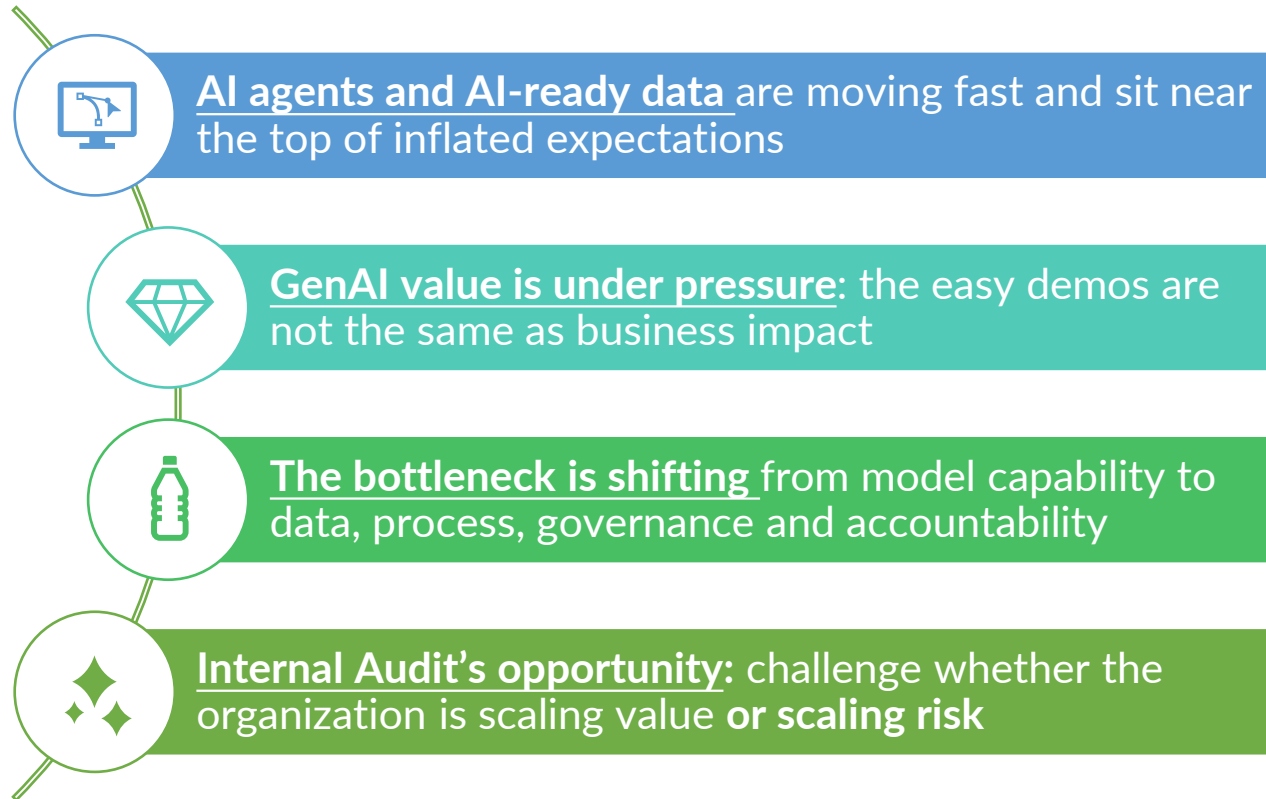
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Just a year ago, Generative AI (GenAI) was hailed as a game-changer.

- Today, it's entering the **'trough of disillusionment'** in the technology adoption cycle.
- Expectations were exceptionally high.
- Many organizations have seen limited real business value.
- Without strong technical foundations and organizational readiness, GenAI risks being seen as a novelty, not a strategic asset.

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When AI hype outpaces control



This is where overoptimism becomes an audit risk:

- Unclear business cases,
- weak data,
- weak controls
- Possible non-compliance with a slew of regulations
- and a belief that AI maturity comes automatically with buying the tool.

The Shiny new Object Syndrome (SOS)*

Key Risk Drivers

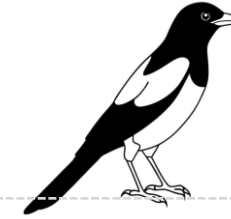
- Rose tinted optimism.
- Unrealistic expectations
- Shortcuts in design, testing and change management

Behaviour red flags

- Dramatic or impulsive decision making
- Inexperience hidden behind enthusiasm
- Poor business judgement & Gullibility

Consequences

- ROI Assumptions without a baseline
- High risk investments
- Implementation before the business case is clear



Why are businesses caught in AI SOS?

- AI is marketed as a transformative force, promising efficiency, innovation, and competitive advantage.
- There is a cognitive bias where leaders chase headline-grabbing AI tech without evaluating its relevance.
- Major blockers include data quality, integration challenges, and security concerns—issues that are often overlooked in the rush to adopt AI.
- Innovation efforts often lack alignment with real business challenges. (Just keeping up with the Joneses)

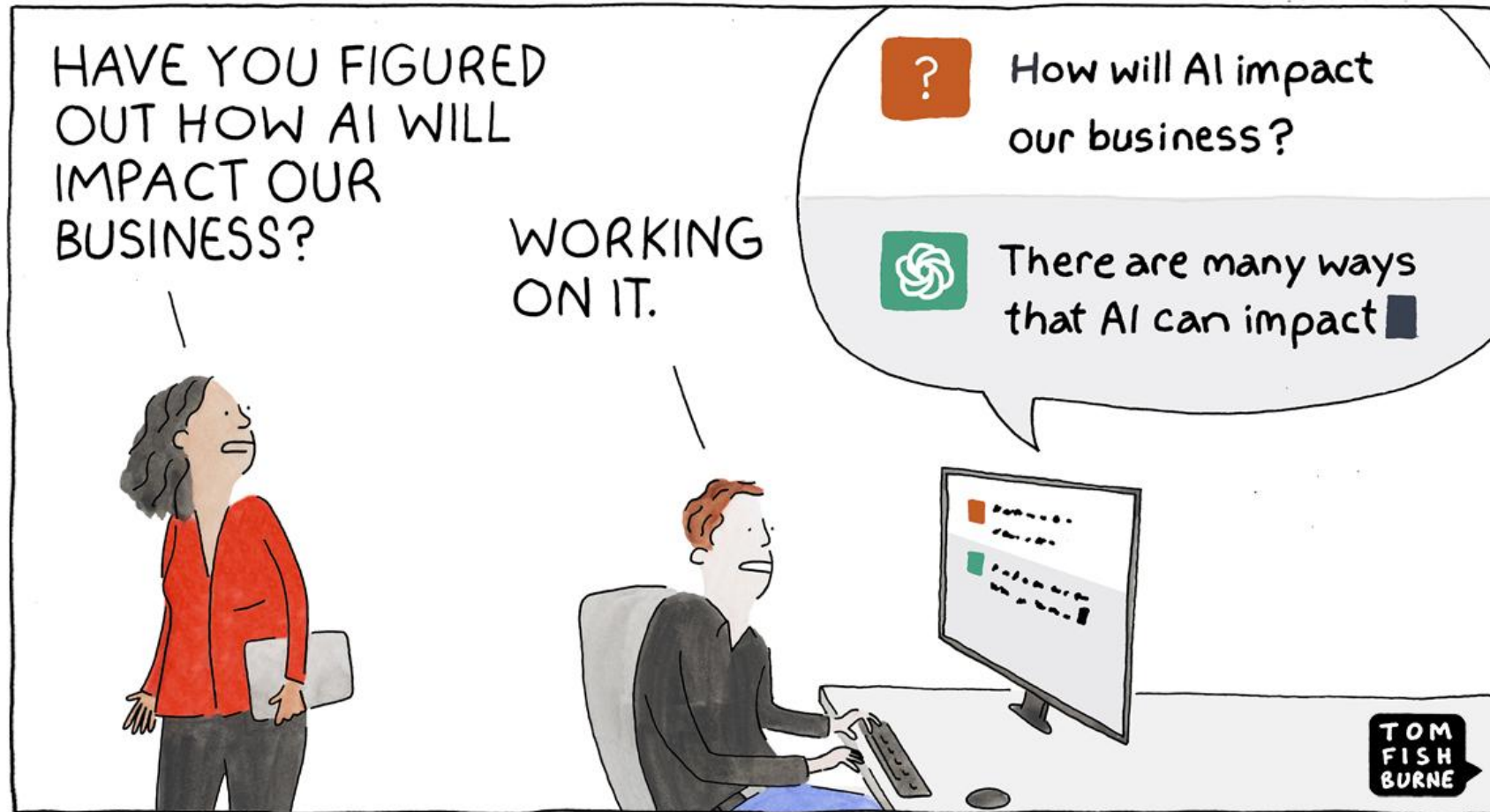


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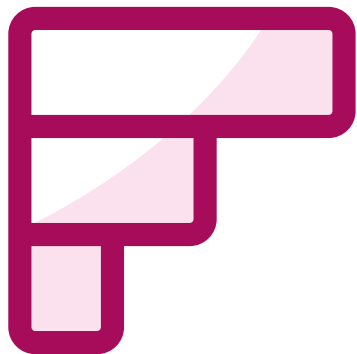
*Source: Dovetail – M. Mikhail - <https://dovetail.com/product-development/shiny-object-syndrome/>

Is AI affecting our business?



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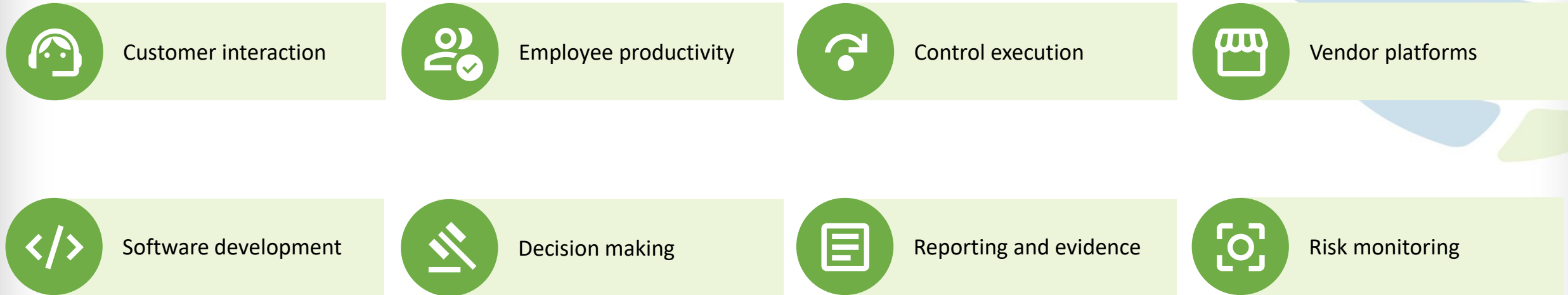
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Is AI affecting your business?

AI is affecting your business

AI now impacts:



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Even if you have not launched a formal AI program, AI may already be present through Microsoft tools, CRM platforms, HR systems, finance tools, marketing tools, service desks, coding assistants and third-party vendors.

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AI In Everything



ENTERPRISE

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Salesforce announces Agentforce 360 as enterprise AI competition heats up

Rebecca Szkutak · 5:00 AM PDT · October 13, 2025

Exact lanceert Exact Assistant: AI gedreven tool om ondernemers efficiënter te laten werken



Delft, 19 juni 2024 – Softwareontwikkelaar Exact lanceert **Exact Assistant**, een tool gebaseerd op kunstmatige intelligentie (AI), waarmee mkb'ers hun administratieproces kunnen versnellen en automatiseren. Exact Assistant is een generatieve AI-tool in Exact Online die vragen beantwoordt, proactief afwijkingen detecteert en de gebruiker inzichten biedt op basis van eigen data gecombineerd met externe bronnen. Hierdoor kunnen mkb'ers efficiënter werken en beter onderbouwde beslissingen nemen.



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AI

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SAP announced more than 40 new agents, new clouds, and new tools for finance and supply chain at its inaugural SAP Connect event.



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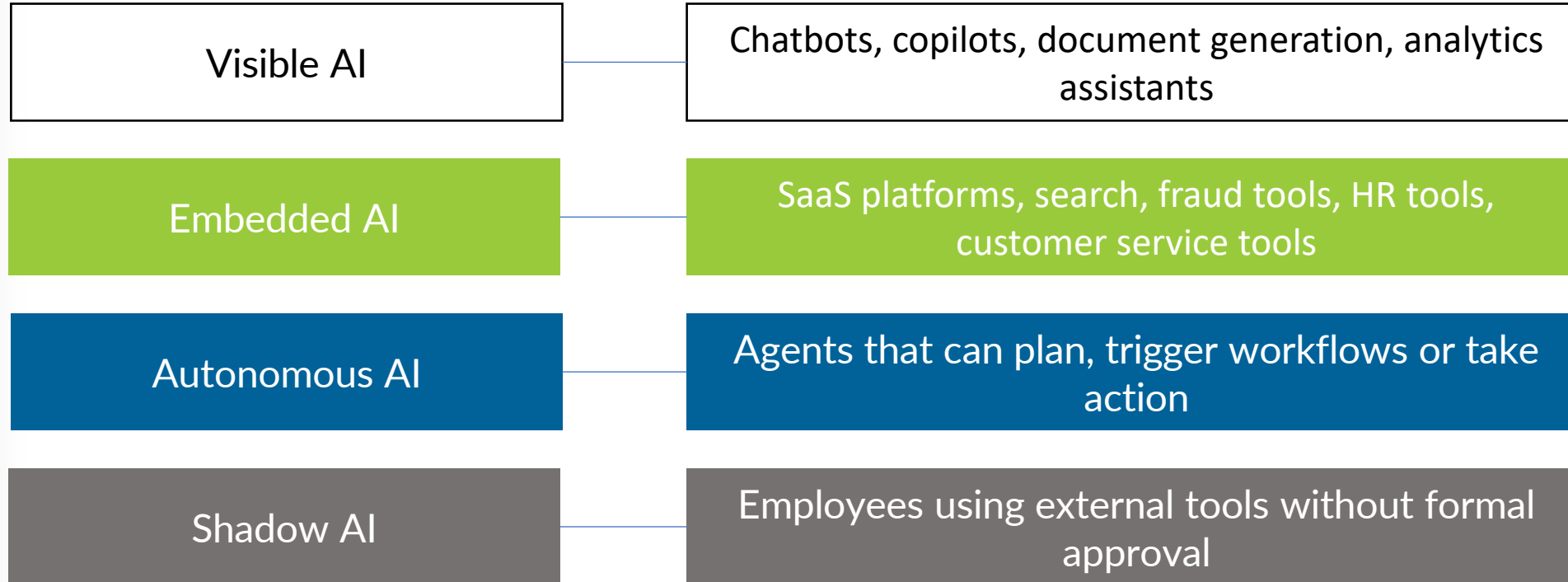
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Everything is becoming AI



“The control challenge is not one big AI system. The challenge is many small AI capabilities appearing across the business.”



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Internal Audit's path to value

“The audit question is not: ‘Is AI allowed?’

The audit question is: ‘Is this the right solution, for the right problem, with the right controls, at the right level of maturity?’” *

Internal audit helps management test whether AI is:

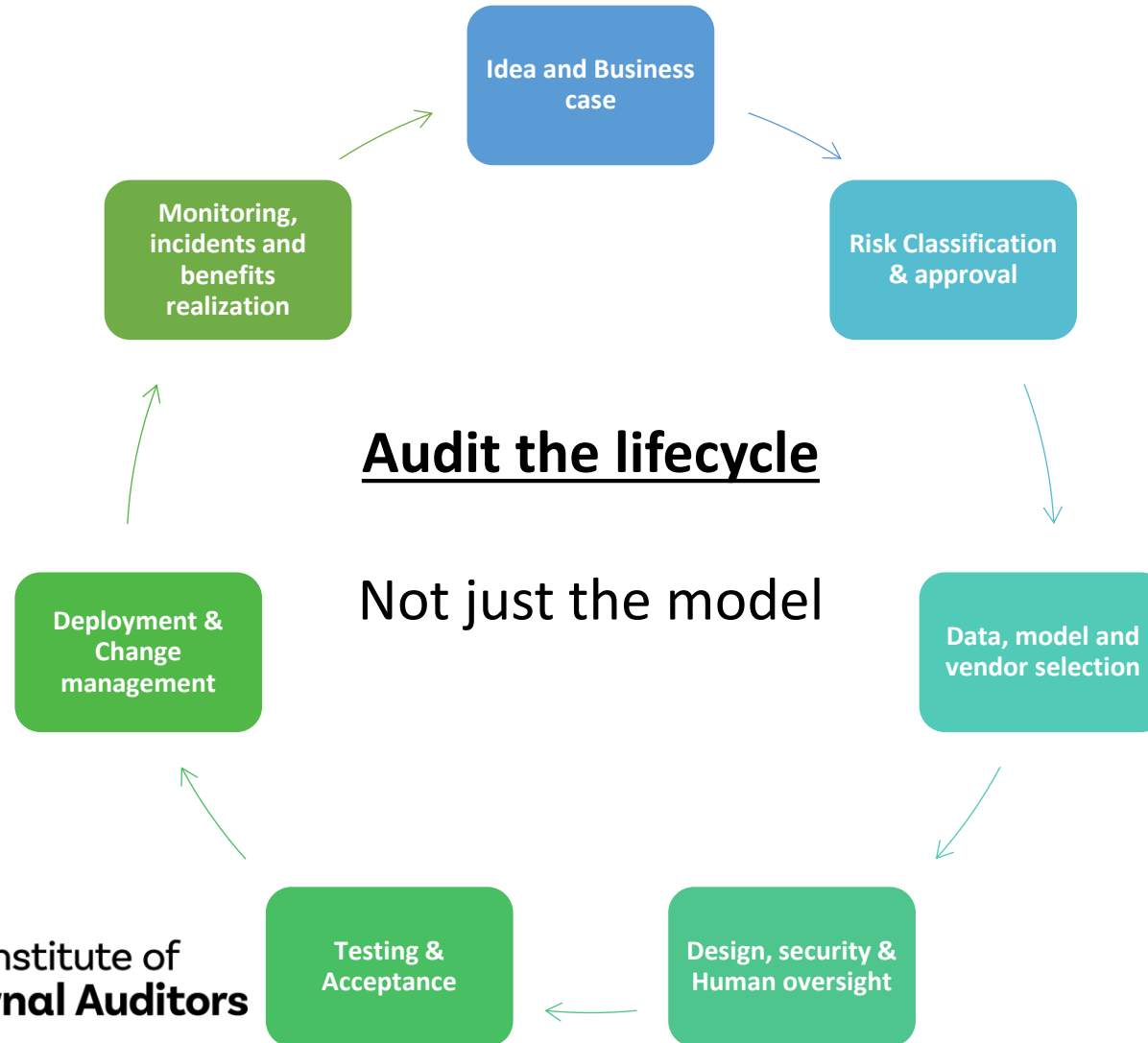


*Source: IIA Artificial Intelligence Auditing Framework.



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AI Implementation control lifecycle



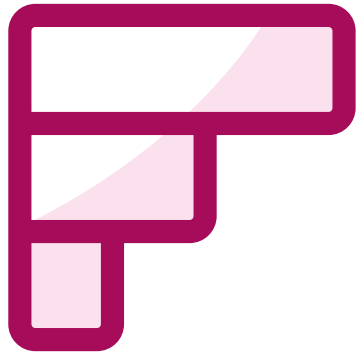
Internal Audit adds most value when it enters early.

Once the AI system is live, your organization may already be locked into vendor choices, process design and user behavior.



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Rank the AI project moments where audit adds the most value.

No clear problem, no controlled AI implementation

Before implementation, management should be able to explain:



What business problem AI solves



Why AI is better than process improvement or traditional automation



What baseline the ROI is measured against



What costs are included beyond tooling: data, integration, security, training, monitoring



What would cause the project to stop, pivot or scale



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“This is where Internal Audit can challenge overvalued ROI. If there is no baseline, no owner and no benefit-tracking mechanism, the ROI is mostly a story.”

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Risk depends on what the AI influences

Assess the AI use case based on:



Decision impact
Advice,
recommendation,
approval or action



Autonomy level
Human-assisted,
human-approved or
autonomous



Affected stakeholders
Customers, employees,
suppliers, regulators



Data sensitivity
Personal, confidential,
regulated or strategic
data



Process criticality
Financial,
operational, legal,
safety or
reputational impact



Regulatory exposure
Including AI Act
relevance



**Source: EU AI Act timeline; NIST AI RMF*



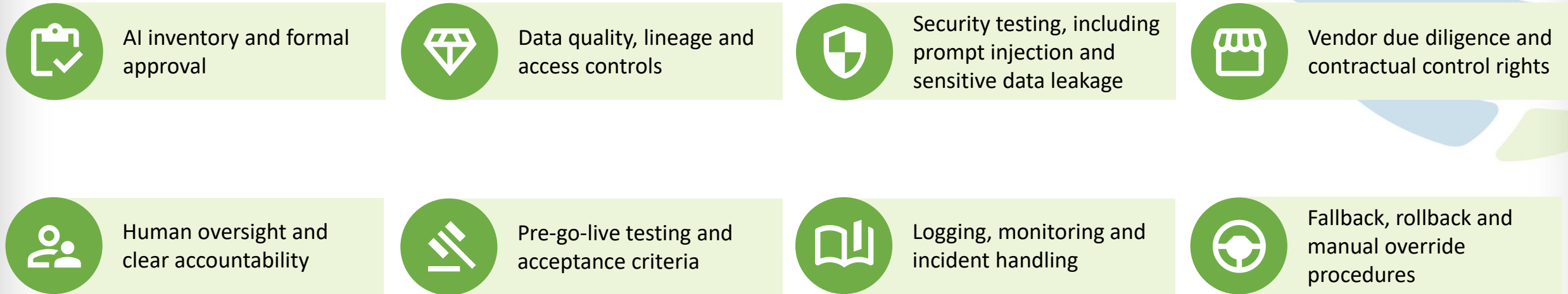
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A chatbot that drafts internal text is not the same risk as an AI tool that screens job applicants, approves claims or triggers payments. The control model should follow the risk of the use case.



Controlled AI implementation: the minimum control stack

Controlled AI implementation should include:



**Source: OWASP Top 10 for LLM Applications; IIA AI Auditing Framework.*



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This is where enthusiasm often hides inexperience.

Teams may have a working demo, but not a controlled operating model.

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AI controls do not end at go-live

After deployment, management should monitor:



Output quality and error rates



Bias, drift and unexpected behavior



User adoption and misuse



Overrides and exception handling



Security incident and data leakage



Cost versus benefit



Customer, employee or regulator complaints



Actual ROI versus promised ROI



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An AI control is not a policy document. It is an operating rhythm: monitoring, escalation, learning and adjustment.

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Approaching the board / Management*

Be the structured challenger, not the innovation blocker:



Start with the business objective, not the model



Ask for evidence, not ambition



Challenge assumptions without blocking experimentation



Speak in business risk language



Distinguish between pilots, production and scaled use



Help management define minimum control expectations before go-live

**Source: IIA Artificial Intelligence Auditing Framework.*



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“The right posture is not ‘no’.

The right posture is:
‘Show me the problem, the evidence, the controls and the owner.’”

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Where Internal Audit adds value

Internal Audit can help by:



Challenging unclear use cases and inflated ROI



Connecting silos: business, IT, legal, privacy, security, procurement and ERM



Testing whether controls exist in practice, not only in governance slides



Reviewing whether AI decisions remain explainable and accountable



Giving boards and audit committees confidence on adoption pace and control maturity



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Where Internal Audit adds value

As internal audit we see across the organization.



AI risk often sits between functions:

- Business owns the process,
- IT owns the platform,
- legal owns compliance,
- security owns technical risk,
- and procurement owns the vendor.



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Internal Audit can connect that picture.



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The five AI questions we should ask

What business problem are we solving, and why is AI the right answer?

What decision or action will AI influence, and who remains accountable?

What data, model and vendor dependencies are we relying on, and are they fit for purpose?

What could go wrong before and after go-live, and what controls or fallbacks detect it?

How will we prove value, stop, scale or adjust the initiative transparently?



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Thank You!



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