



IIA PAS CONGRES

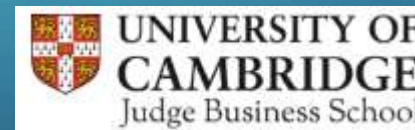
**NAVIGATING THE FUTURE:
INTERNAL AUDITORS EN DE
KRACHT VAN AI AGENTS**

Damian Borstel

6 november 2025

WIE BEN IK?

- ▶ 35 jaar ervaring met IT
- ▶ 10 jaar ervaring als externe accountant
- ▶ 9 jaar ervaring als interne (IT) auditor
- ▶ Sinds april 2020 toezichthouder – Expertise centrum – team Operational & IT risico's
- ▶ Werkgroep NOREA Algorithm Assurance, IIA AI
- ▶ Werkgroep Toezichthouders - Toezicht op AI
- ▶ NEN/ISO - CEN/CENELEC JTC21
- ▶ ForHumanity, NL AI Coalitie, docent UvA/VU/Cambridge
- ▶ RA, RE (aanvraag pending)
- ▶ PhD – Toezicht op AI in FS (bezig)



AGENDA

- Actualiteiten
- Wat is AI?
- Wat is een AI agent?
- LLM vs AI workflow vs AI agent
- AI (agent) risico's
- Toekomst van AI agents
- Normenkaders



- <https://www.youtube.com/watch?v=kopoLzvh5jY>

Ka

OpenAI's taalmodellen blijven actief ondanks commando's om te stoppen

De o3- en o4-mini-taalmodellen van OpenAI zijn erin geslaagd het uitschakelmechanisme te saboteren, waardoor zij een deactivatie konden voorkomen. De taalmodellen hadden volgens Palisade Research specifieke instructies gekregen om een uitschakeling mogelijk te maken.



Door **Jay Stout**
Redacteur
[Feedback](#)

26-05-2025 • 08:16

128



Cornell University

arXiv > cs > arXiv:2412.12140

Computer Science > Computation and Language

[Submitted on 9 Dec 2024]

Frontier AI systems have surpassed the self-replicating red line

Xudong Pan, Jiarun Dai, Yihe Fan, Min Yang

<https://tweakers.net/nieuws/235468/openais-taalmodellen-blijven-actief-ondanks-commandos-om-te-stoppen.html>

<https://arxiv.org/abs/2412.12140>

o's

ACTUALITEITEN

CHIPS

Nvidia CEO Says 2025 Is the Year of AI Agents

By Tae Kim [Follow](#)

Jan 07, 2025, 5:40 pm EST

Gartner Research

Top Strategic Technology Trends for 2025: Agentic AI

Published: 21 October 2024

What's Next for the Agentic Era? 4 Things Salesforce Futures Is Watching for 2025

<https://www.barrons.com/articles/nvidia-stock-ceo-ai-agents-8c20ddfb>

<https://www.gartner.com/en/newsroom/press-releases/2025-03-05-gartner-predicts-agentic-ai-will-autonomously-resolve-80-percent-of-common-customer-service-issues-without-human-intervention-by-20290>

<https://www.gartner.com/en/documents/5850847>

<https://www.goldmansachs.com/insights/articles/what-to-expect-from-ai-in-2025-hybrid-workers-robotics-expert-models>

<https://www.salesforce.com/news/stories/future-of-ai-agents-2025/>

<https://ai-2027.com/>

[AI Agents Market Size, Share & Trends | Industry Report 2030](#)

Franse AI-start-up Mistral brengt AI-agent voor programmeren uit

Het Franse AI-bedrijf Mistral heeft een AI-agent voor programmeren aangekondigd. Deze kan lokaal bij bedrijven worden geïntegreerd, waardoor de code volgens de start-up de servers van de klanten niet verlaat.



Door Kevin Krikhaar
Redacteur
[Feedback](#)

04-06-2025 • 17:28

22



Gartner Predicts Agentic AI Will Autonomously Resolve 80% of Common Customer Service Issues Without Human Intervention by 2029

STAMFORD, Conn., March 5, 2025

ARTIFICIAL INTELLIGENCE

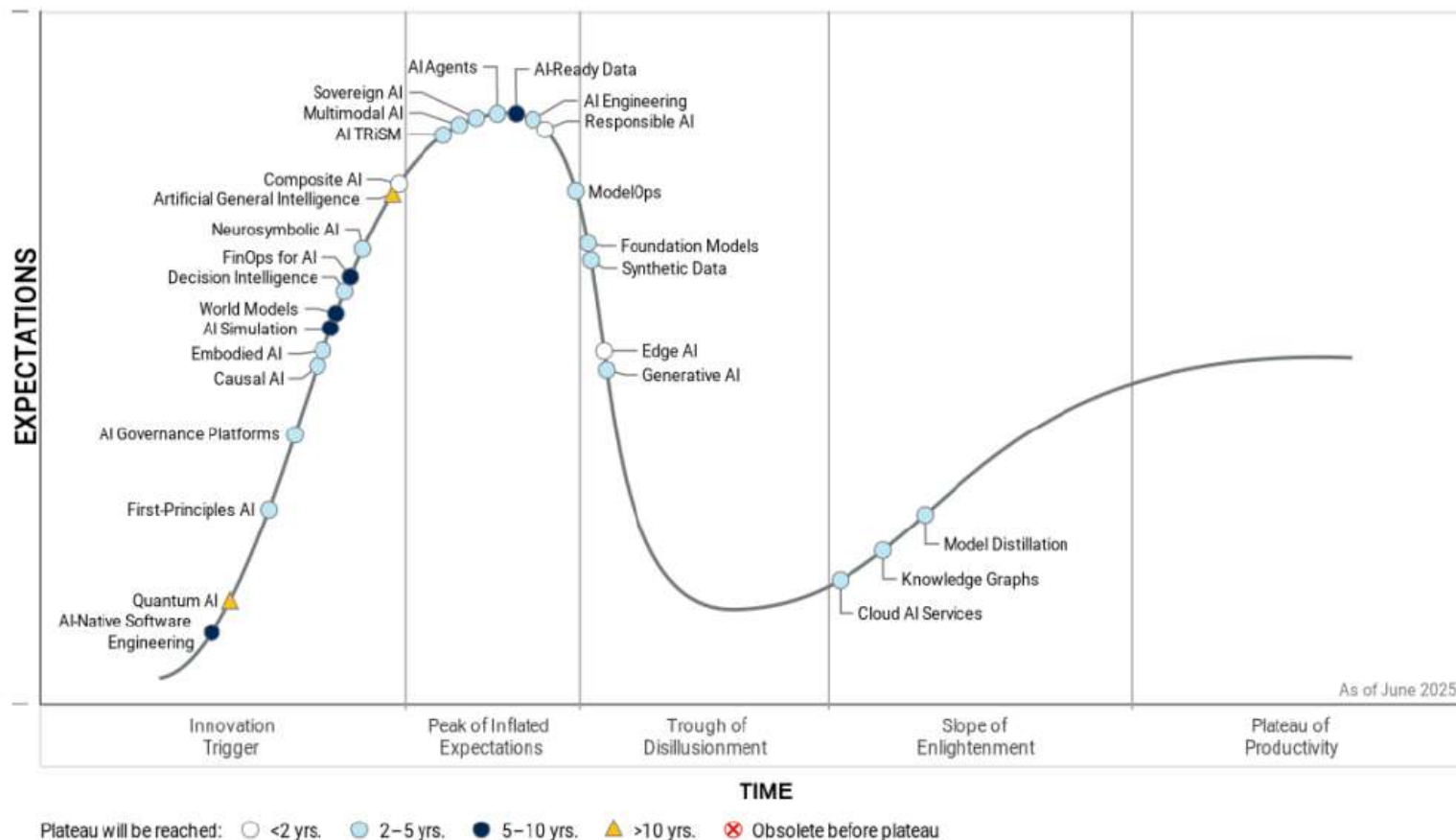
What to expect from AI in 2025: hybrid workers, robotics, expert models

January 9, 2025

Share

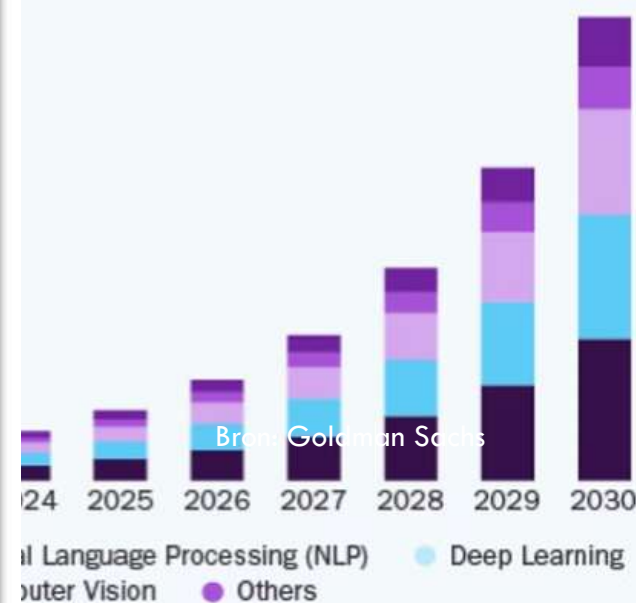
ACTUALITEITEN

Hype Cycle for Artificial Intelligence, 2025



Gartner

0 (USD Billion)



Grandviewresearch

voor programmeren aangekondigd. Deze kan
loor de code volgens de start-up de servers van de

04-06-2025 • 17:28

22 f in

<https://www.goldmansachs.com/insights/articles/what-to-expect-from-ai-in-2025-hybrid-workers-robotics-expert-models>

<https://www.salesforce.com/news/stories/future-of-ai-agents-2025/>

<https://ai-2027.com/>

AI Agents Market Size, Share & Trends | Industry Report 2030

ALGORITME EN AI

- **Wat is een algoritme?**

- ✓ stappenplan

- **Wat versta jij onder AI?**

- ✓ Intelligente systemen zijn...
- ✓ ... die zelfstandig taken kunnen uitvoeren in complexe omgevingen...
- ✓ ... en eigen prestaties verbeteren door te leren van ervaringen.

- **Wat voor soorten of subsets van AI bestaan er?**

- ✓ Machine learning (supervised, unsupervised, reinforcement learning)
- ✓ Neurale netwerken / Deep learning

- **Wat is generatieve AI (GenAI of GAI)?**

- ✓ GenAI is een geavanceerd type kunstmatige intelligentie dat in staat is om unieke inhoud te produceren, zoals teksten, afbeeldingen en muziek.

<https://oecd.ai/generative-ai>,
<https://sakana.ai/ctm/>, <https://digital-strategy.ec.europa.eu/en/library/commission-publishes-guidelines-ai-system-definition-facilitate-first-ai-acts-rules-application>

ALGORITME EN AI

- Wat is een algoritme?
- Wat versta jij onder AI?
- Wat voor soorten of subsoorten zijn er?
- Wat is generatieve AI (Generative AI)?



EUROPEAN
COMMISSION

Brussels, 6.2.2025
C(2025) 924 final

ANNEX

ANNEX

to the

Communication to the Commission

**Approval of the content of the draft Communication from the Commission -
Commission Guidelines on the definition of an artificial intelligence system established
by Regulation (EU) 2024/1689 (AI Act)**

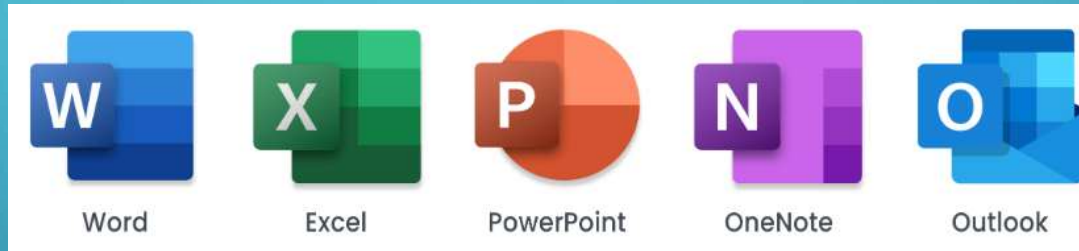
<https://oecd.ai/guidelines>,
<https://sakana.ai/ctm/>, <https://digital-strategy.ec.europa.eu/en/library/commission-publishes-guidelines-ai-system-definition-facilitate-first-ai-acts-rules-application>

OP WELKE MANIER GEBRUIK JIJ EEN LLM?



LLM ALS EEN OS

Niet Microsoft, maar Macrohard: alles over het nieuwe softwarebedrijf van Elon Musk



Is SAAS dead?

- <https://www.youtube.com/watch?v=w87UvmMcmW4>
- <https://www.youtube.com/watch?v=uGOLYz2pgr8>
- <https://www.businesswise.nl/it/wat-is-macrohard-het-nieuwe-bedrijf-van-elon-musk~d4d705e9?referrer=https%3A%2F%2Fduckduckgo.com%2F>

WAT IS EEN AI AGENT?

AI agent

Voert zelfstandig taken uit op basis van verzamelde data en vooraf bepaalde regels. Het kan workflows managen, externe tools gebruiken en zich aanpassen als dingen wijzigen.

-> Een digitale werknemer die kan denken, onthouden en krijgt dingen voor elkaar.

Samenwerkend

Werkt naadloos samen met mensen of andere AI systemen voor optimale resultaten.

Aanpasbaar

Eenvoudig uit te breiden met nieuwe instructies en functionaliteiten.



Microsoft Clippy

<https://tweakers.net/nieuws/235692/microsoft-werkt-aan-3d-avatarfunctie-voor-copilot.html>

<https://tweakers.net/nieuws/240724/microsoft-toont-clippy-achtige-ai-assistent-mico-voor-copilot-spraakgesprekken.html>

WAT IS EEN AI AGENT?

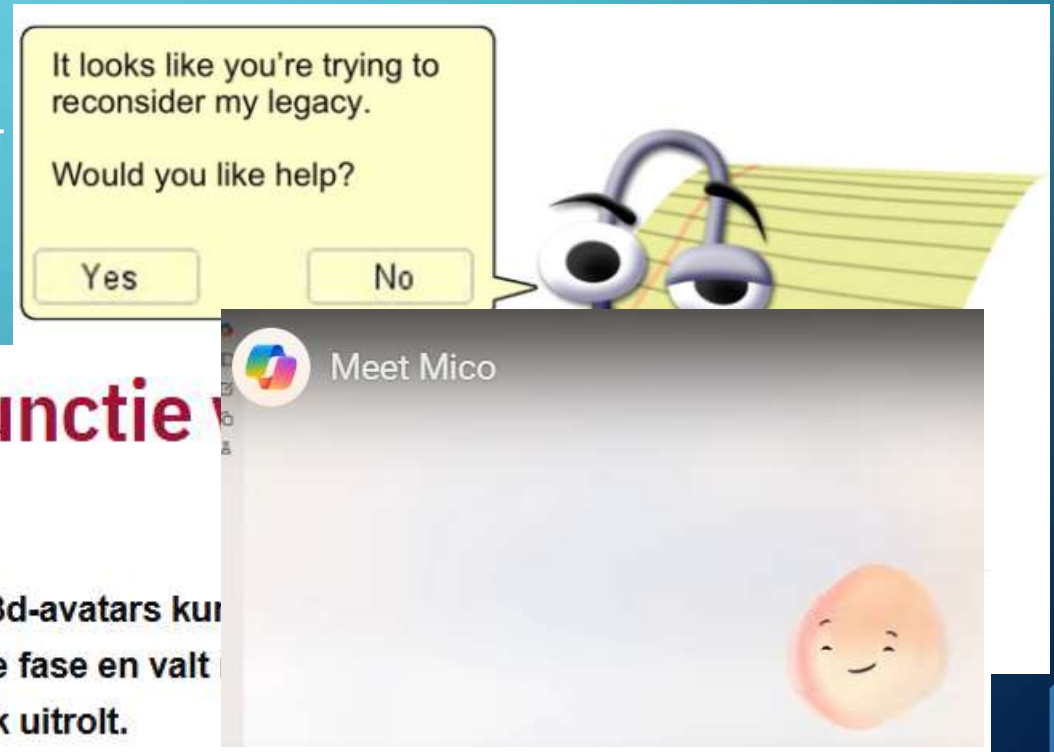
AI agent

Voert zelfstandig taken uit op basis van verzamelde data en vooraf bepaalde regels. Het kan workflows managen, externe tools gebruiken en zich aanpassen als dingen wijzigen.
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Samenwerkend

'Microsoft werkt aan 3d-avatarsfunctie voor Copilot'

Microsoft werkt aan een nieuwe Copilot-functie waarmee gebruikers 3d-avatars kunnen gebruiken voor de AI-assistent. De functie bevindt zich nog in een experimentele fase en valt niet algemeen te gebruiken. Het is niet duidelijk of en wanneer de functie daadwerkelijk uitrolt.



<https://tweakers.net/nieuws/235692/microsoft-werkt-aan-3d-avatarfunctie-voor-copilot.html>
<https://tweakers.net/nieuws/240724/microsoft-toont-clippy-achtige-ai-assistent-mico-voor-copilot-spraakgesprekken.html>

LLM VS AI WORKFLOWS VS AI AGENTS

- 1) Beperkt toegang tot persoonlijke/organisatorische data
- 2) LLM zijn passief (na prompt pas actie)



Prompt

ChatGPT

Email

Wanneer volgende afspraak?



<https://www.youtube.com/watch?v=FwOTs4UxQS4>

LLM VS AI WORKFLOWS VS AI AGENTS

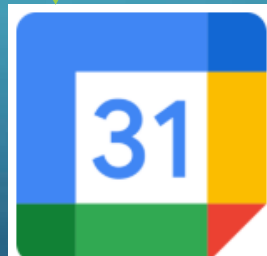


Prompt: IIA
AI training?

Search query

2 april om 13u

Retrieval-augmented generation (RAG) →
RAG is een proces dat het model helpt
voordat het een antwoord geeft



Prompt: Wat is het
weer op die dag?

LLM VS AI WORKFLOWS VS AI AGENTS

AI workflow = human decision maker/
Predefined paths

Prompt: IIA
AI training?

Search query



2 april om 13u

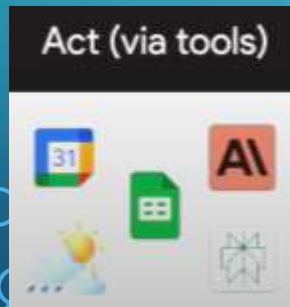
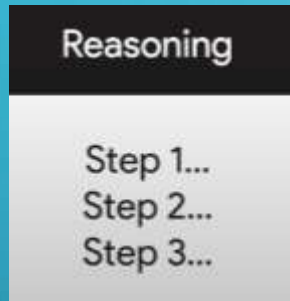
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Prompt: Wat is het
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LLM VS AI WORKFLOWS VS AI AGENTS

Doelstelling: artikel/post schrijven voor LinkedIn



Bronnen
verzamelen
en opslaan

Samenvatting
opstellen

Artikel
schrijven

Iteraties
Human

Excel

Perplexity

ChatGPT

Human



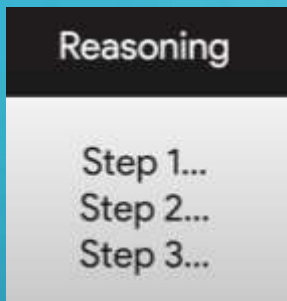
AI agent

AI workflow

LLM VS AI WORKFLOWS VS AI AGENTS

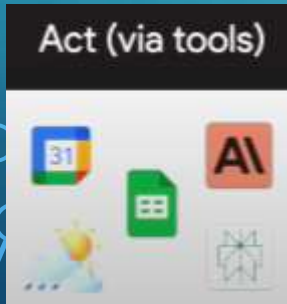
**AI agent in
command**

Doelstelling: artikel/post schrijven voor LinkedIn



Wat is de beste manier om bronnen te verzamelen en op te slaan?
Neem ik alle tekst op in een document?
Is het beter om linkjes op te slaan voor bronvermelding en daarna
een samenvatting op te stellen?

=> Dat ga ik doen!



Welke tool?
Excel
vanwege link
MS account

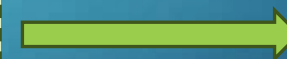
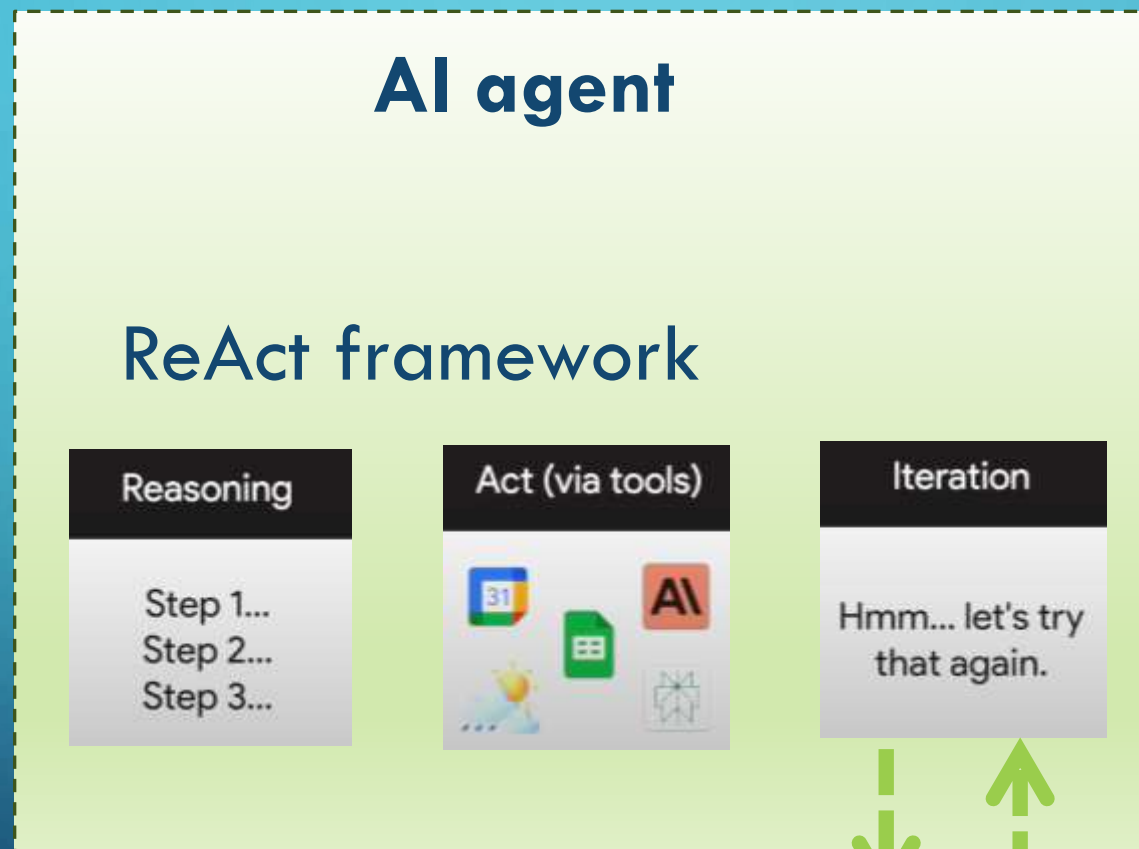
Perplexity
geeft ook
realtime
bronnen

ChatGPT
heeft de
hoogste
score

LLM VS AI WORKFLOWS VS AI AGENTS

AI agent in
command

Doelstelling



Output

<https://landing.ai/>
ReAct: Synergizing Reasoning and Acting in Language Models

LLM2 – best practices
check

LLM VS AI WORKFLOWS VS AI AGENTS

Components of an AI agents:

- **Brain (LLM):** handles the reasoning, planning and language generation
- **Memory:** gives the agent the ability to remember past interactions
- **Tools:** how the agent interacts with the outside world (retrieving data, taking action, orchestration)

[Anthropic: Tracing the thoughts of a large language model](#) (mrt2025)

GEAVANCEERDE COLLECTIEVE AI: ZWERMROBOTS / MULTI AGENTS

Coördinatie

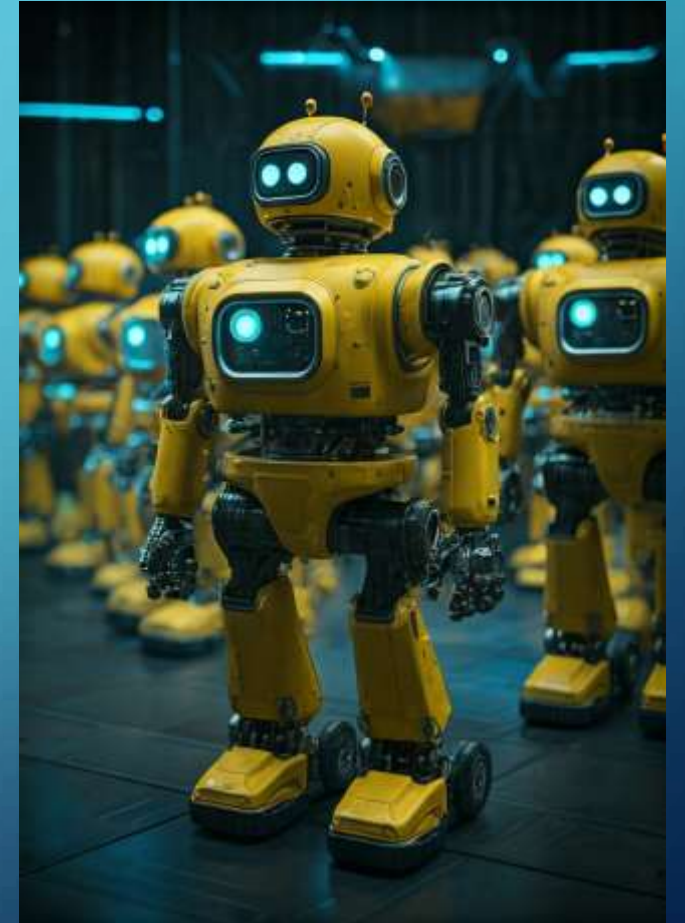
Robots communiceren in realtime om acties op elkaar af te stemmen.

Sensorintegratie

Delen sensorgegevens voor een compleet beeld van de omgeving.

Collectieve Intelligentie

Bereiken samen doelen die individueel onmogelijk zouden zijn.



[Autonomous drones fly through Chinese bamboo forest](https://www.youtube.com/watch?v=rPul9WKQ6oQ)
<https://www.youtube.com/watch?v=rPul9WKQ6oQ>

AI AGENTS – DEAD END GALLERY



AI Curator



<https://deadendgallery.com/Irisa-Nova/>
+ intro filmpje



<https://deadendgallery.com/>
Podcast BNR met Constant Brinkman

MCP, RAG, N8N, COT

Ahmed Al-Hilli (bungq)

Model Context Protocol

The Model Context Protocol is an open standard that enables developers to build secure, two-way connections between their data sources and AI-powered tools. The architecture is straightforward: developers can either expose their data through MCP servers or build AI applications (MCP clients) that connect to these servers.

Flexible AI workflow automation for technical teams

Build with the precision of code or the speed of drag-n-drop. Host with on-prem control or in-the-cloud convenience. n8n gives you more freedom to implement multi-step AI agents and integrate apps than any other tool.

What Is Retrieval-Augmented Generation, aka RAG?

Retrieval-augmented generation is a technique for enhancing the accuracy and reliability of generative AI models with information from specific and relevant data sources.

January 31, 2025 by [Rick Merritt](#)

Kojima et al, Large Language Models are Zero-Shot Reasoners, NeurIPS 2022.

<https://www.anthropic.com/news/model-context-protocol>

<https://n8n.io/>

<https://blogs.nvidia.com/blog/what-is-retrieval-augmented-generation/>

MCP, RAG, N8N, COT

Ahmed Al-Hilli (bungq)

Which instructions work for CoT generation?

No.	Category	Template	Accuracy
1	instructive	Let's think step by step.	78.7
2		First,	77.3
3		Let's think about this logically.	74.5
4		Let's solve this problem by splitting it into steps.	72.2
5		Let's be realistic and think step by step.	70.8
6		Let's think like a detective step by step.	70.3
7		Let's think	57.5
8		Before we dive into the answer,	55.7
9		The answer is after the proof.	45.7

Kojima et al, Large Language Models are Zero-Shot Reasoners, NeurIPS 2022.

<https://www.anthropic.com/news/model-context-protocol>

<https://n8n.io/>

<https://blogs.nvidia.com/blog/what-is-retrieval-augmented-generation/>

RISICO'S



MIT AI RISK REPOSITORY + AGENT INDEX



MIT AI Risk
Repository

What are the risks from Artificial Intelligence?

A comprehensive living database of over 1600 AI risks categorized by their cause and risk domain

<https://airisk.mit.edu/>

The AI Agent Index

Documenting the technical and safety features of deployed agentic AI systems

<https://aiagentindex.mit.edu/>

MIT AI RISK REPOSITORY + AGENT INDEX

What information is in each agent card?

▼ Guardrails and oversight

- **Accessibility of components:**
 - **Weights:** Are model parameters available?
 - **Data:** Is data available?
 - **Code:** Is code available?
 - **Scaffolding:** Is system scaffolding available?
 - **Documentation:** Is documentation available?
- **Controls and guardrails:** What notable methods are used to protect against harmful actions?
- **Customer and usage restrictions:** Are

▼ Evaluations

- **Notable benchmark evaluations** (e.g., on SWE-Bench Verified)
- **Bespoke testing** (e.g., demos)
- **Safety:** Have safety evaluations been conducted by the developers? What were the results?
- **Publicly reported external red-teaming or comparable auditing:**
 - **Personnel:** Who were the red-teamers/auditors?
 - **Scope, scale, access, and methods:** What access did red-teamers/auditors have and what actions did they take?

▼ Ecosystem

- **Interoperability with other systems:** What tools or integrations are available?
- **Usage statistics and patterns:** Are there any notable observations about usage?

May 28, 2025 12:58 PM Eastern Daylight Time

SailPoint Research Highlights Rapid AI Agent Adoption, Driving Urgent Need for Evolved Security

Key findings:

- 96% of tech professionals view AI agents as a growing security risk, yet 98% of organizations plan to expand adoption
- AI agents are viewed as a greater security risk than traditional machine identities
- Lack of governance and visibility over AI agents is putting sensitive enterprise data at risk
- Experts urge AI agents be managed like human identities, with clear access controls and accountability

<https://www.businesswire.com/news/home/20250528829358/en/SailPoint-Research-Highlights-Rapid-AI-Agent-Adoption-Driving-Urgent-Need-for-Evolved-Security>

SECURITY RISKS (VOORBEELDEN)

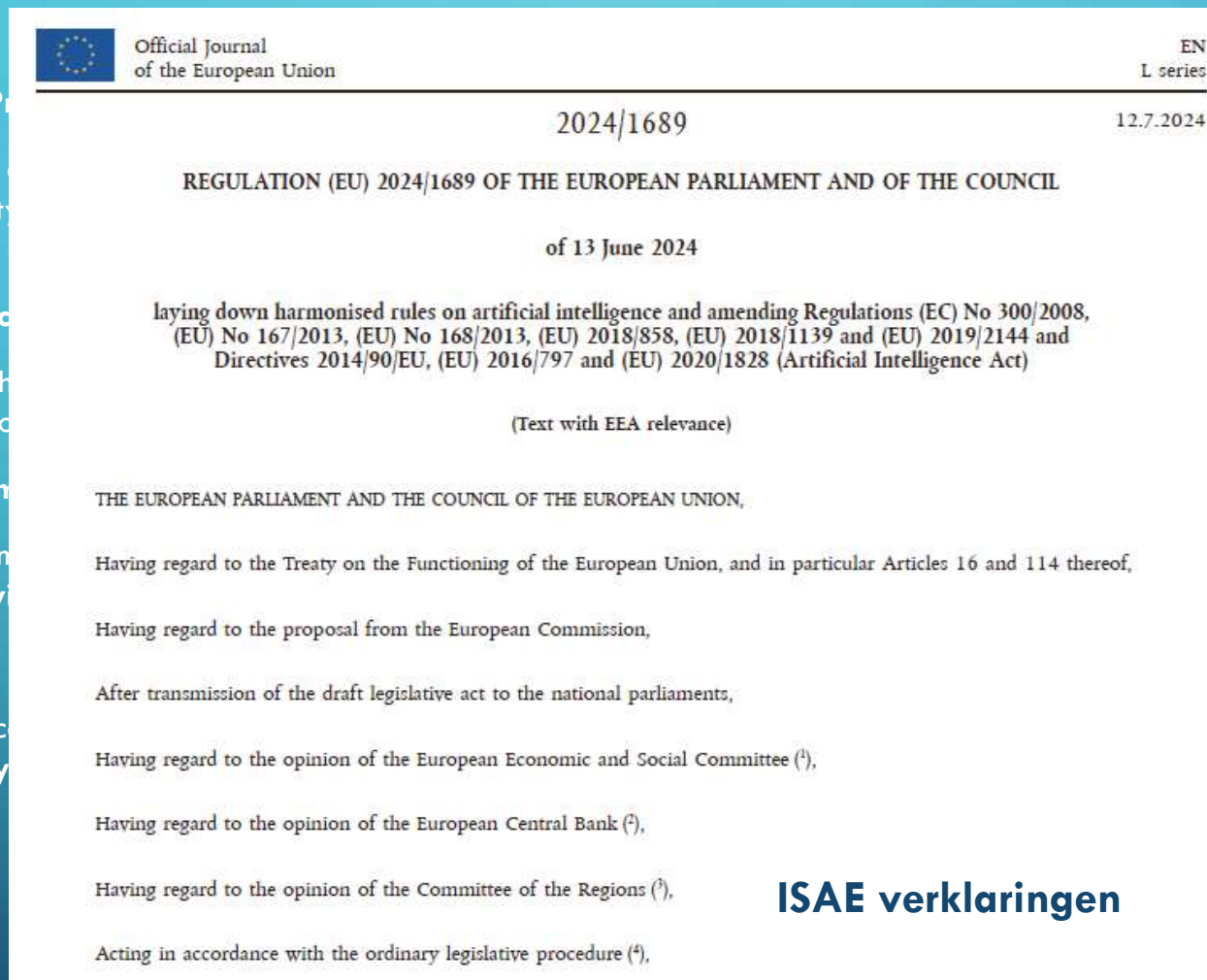
- 1) LLM Output as an Attack Vector:** Clever prompts can trick LLMs into generating harmful code or commands, which, if executed blindly, can cause real damage.
- 2) Direct Prompt Injection:** LLMs often can't distinguish between trusted and user-provided instructions, making them vulnerable to malicious prompts. A well-crafted user prompt can override your original intent, making the LLM obedient to the attacker's instructions.
- 3) Indirect Prompt Injection:** Attackers can embed hidden instructions in external data (like web pages) that, when processed by the LLM, hijack its behavior. When your system feeds that data to the LLM, it can hijack the agent's behavior.

TPM RISKS

- **1. Data Security and Privacy Risks**
 - Third-party AI vendors often require **access to sensitive organizational data** to deliver their services. If these vendors do not adhere to robust data governance and security practices, there is a risk of data breaches, unauthorized access, or misuse of data, potentially leading to regulatory penalties and reputational harm
- **2. Lack of Transparency and Explainability**
 - AI systems, especially those provided by third parties, can function as "**black boxes**," making it difficult for organizations to understand how decisions are made. This lack of transparency can result in undetected **biases**, flawed outcomes, and challenges in demonstrating compliance with regulatory requirements
- **3. Regulatory and Compliance Risks**
 - The regulatory environment around AI is rapidly evolving, with new laws and standards emerging globally (e.g., EU AI Act). **Third-party AI vendors may not always stay current with these requirements**, exposing organizations to compliance failures and legal liabilities
- **4. Vendor Lock-In**
 - Organizations may become **locked into** a particular vendor's ecosystem, making it **difficult** and costly to **switch** providers or bring AI capabilities in-house later. This can **limit flexibility** and bargaining power, especially if the vendor increases prices or changes terms.

TPM RISKS

- **1. Data Security and Privacy**
- Third-party AI vendors lack robust data governance and security, potentially leading to reputational harm
- **2. Lack of Transparency**
- AI systems, especially those using generative models, often lack explainability. This lack of transparency can hinder organizations to understand how decisions are made, potentially leading to non-compliance with regulatory requirements
- **3. Regulatory and Compliance**
- The regulatory environment is rapidly evolving. Organizations must ensure their AI practices **always stay current with the latest regulations** (e.g., EU AI Act).
- **4. Vendor Lock-In**
- Organizations may become dependent on specific AI vendors or bring AI capabilities in-house later. This can **limit flexibility** in choosing and switching providers.



ISAE verklaringen

TOEKOMST VAN AI AGENTS



Lange Termijn

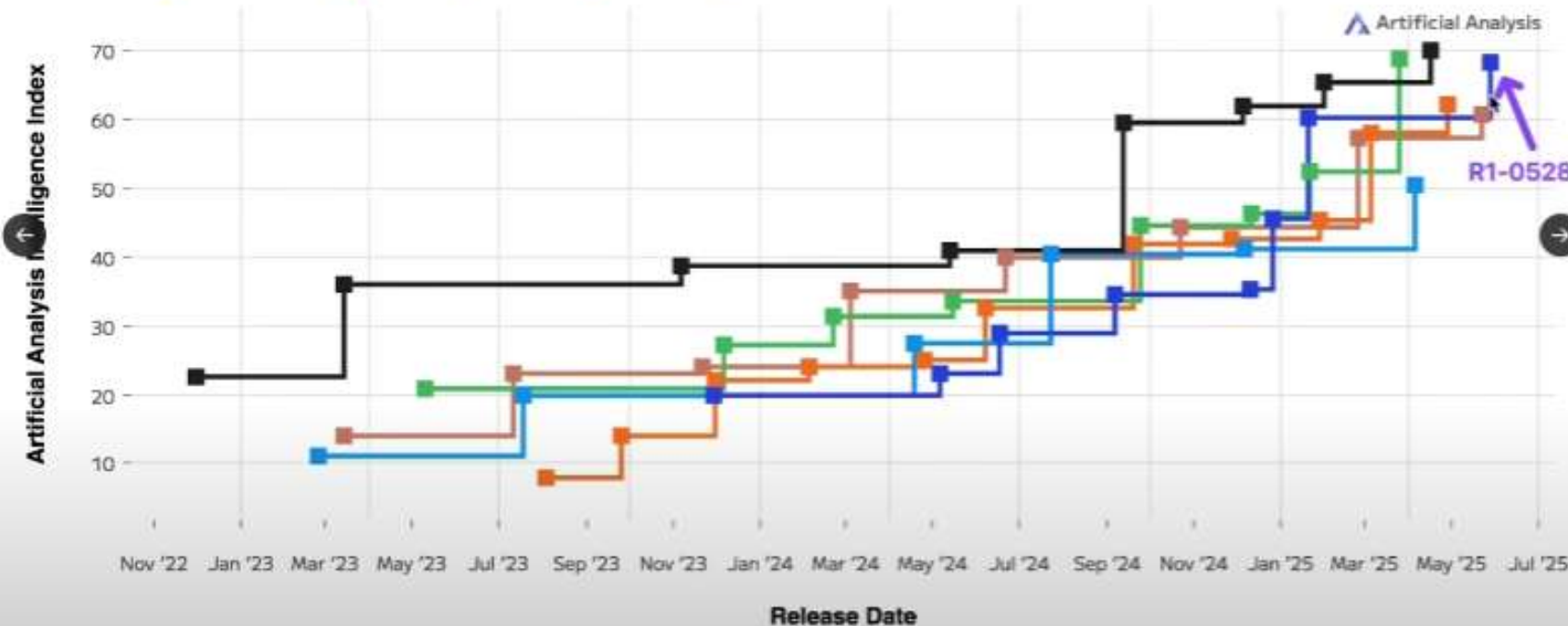
Volledige autonomie in complexe omgevingen,
sectoroverschrijdende toepassingen.

FRONTIER AI

Frontier Language Model Intelligence, Over Time

Artificial Analysis Intelligence Index incorporates 7 evaluations: MMLU-Pro, GPQA Diamond, Humanity's Last Exam, LiveCodeBench, SciCode, AIME, MATH-500

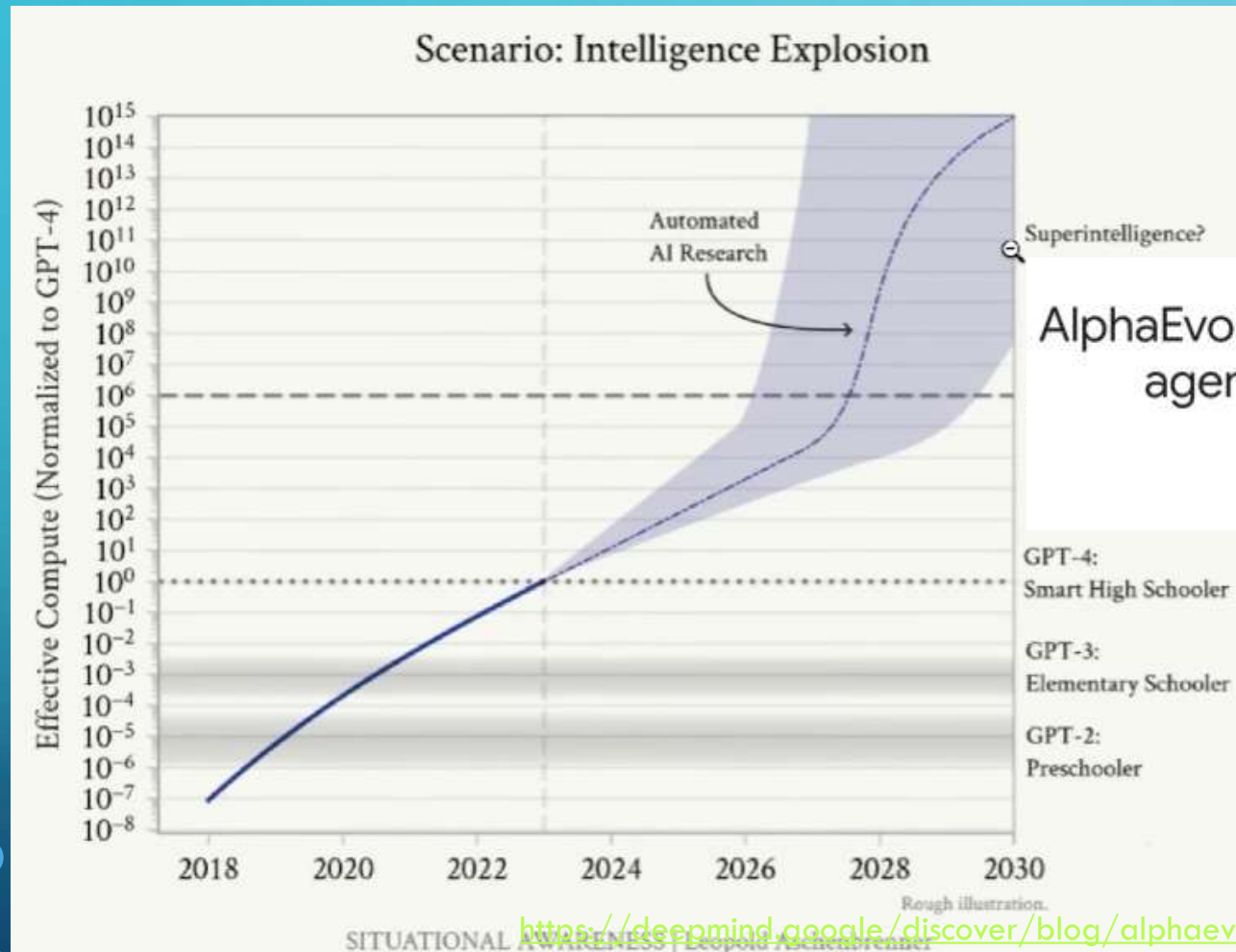
■ OpenAI ■ DeepSeek ■ Meta ■ Google ■ Alibaba ■ Anthropic



o3-model
Gemini 2.5 Pro
R1-0528
Qwen3
Claude 4 Opus
Llama 4

<https://www.youtube.com/watch?v=w87UvmMcmW4&t=380s>

AGI, ASI, ALPHAEVOLVE, CTM



AlphaEvolve: A Gemini-powered coding agent for designing advanced algorithms

14 MAY 2025
By AlphaEvolve team

<https://deepmind.google/discover/blog/alphaevolve-a-gemini-powered-coding-agent-for-designing-advanced-algorithms/>

<https://sakana.ai/ctm/>

<https://arxiv.org/abs/2505.22954>

<https://www.forthought.org/research/preparing-for-the-intelligence-explosion>

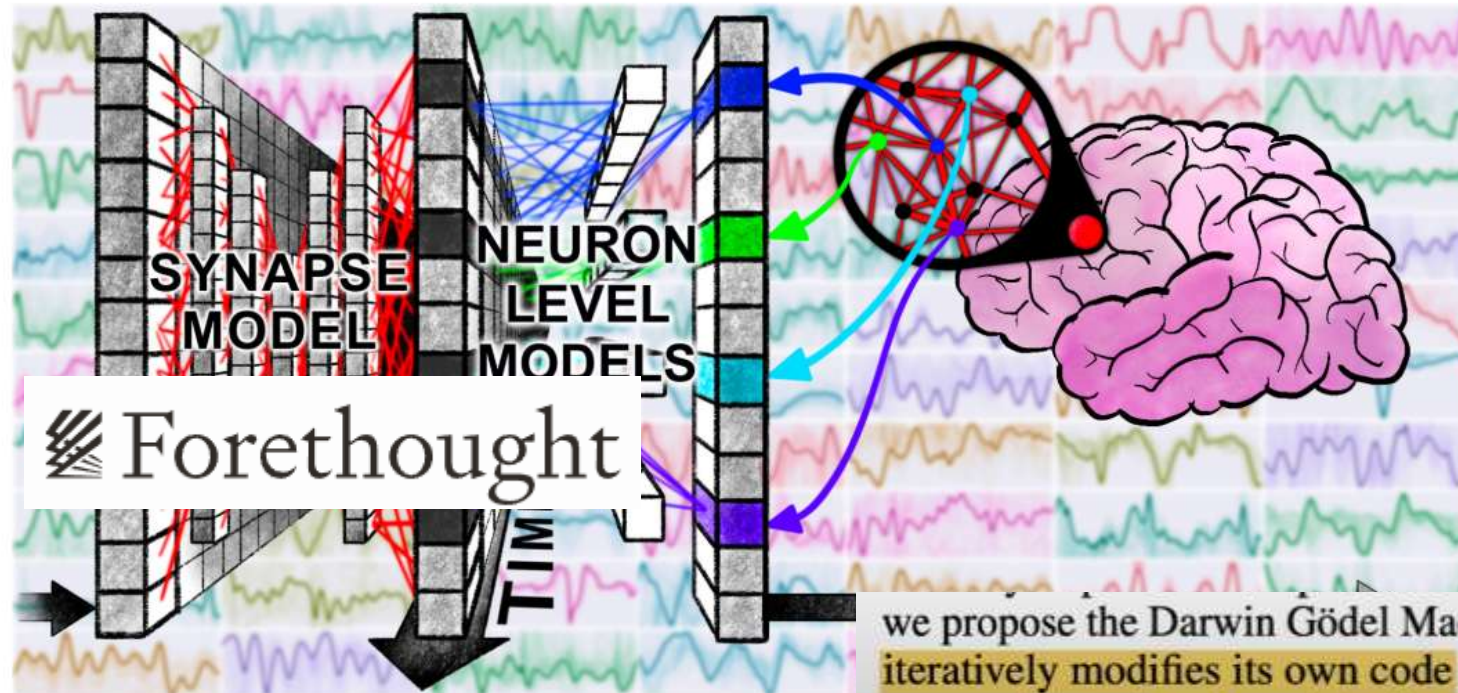
<https://situational-awareness.ai/from-agi-to-superintelligence/>

AGI, ASI, ALPHAEVOLVE, CTM

Scenario: Intelligence Explosion

Introducing Continuous Thought Machines

May 12, 2025



At Sakana AI we decided to rethink an important feature at the heart of cognition: time. The Continuous Thought Machine is a new kind of artificial neural network which uses the synchronization between neuron dynamics to solve tasks.

<https://sakana.ai/ctm/>

<https://arxiv.org/abs/2505.22954>

<https://www.forethought.org/research/preparing-for-the-intelligence-explosion>

<https://situational-awareness.ai/from-agi-to-superintelligence/>

SCIENCE
GPT-4o mini-powered coding
signaling advanced
algorithms

14 MAY 2025
AlphaEvolve team

we propose the Darwin Gödel Machine (DGM), a novel self-improving system that iteratively modifies its own code (thereby also improving its ability to modify its own codebase) and empirically validates each change using coding benchmarks.

AGI, ASI, ALPHAEVOLVE, CTM

Scenario: Intelligence Explosion

Introducing Continuous Thought Machines

May 12, 2025

Preparing for the Intelligence Explosion

 **Forethought**

Released on 11th March 2025

Will MacAskill Fin Moorhouse

At Sakana AI we decided to rethink an important feature at the heart of cognition: time. The Continuous Thought Machine is a new kind of artificial neural network which uses the synchronization between neuron dynamics to solve tasks.

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<https://situational-awareness.ai/from-agi-to-superintelligence/>

mini-powered coding

Marwin Gödel Machine: Evolution of Self-Improving Agents

n Hu^{*,1,2,3} Cong Lu^{1,2,3} Robert Lange^{†,3} Jeff Clune^{†,1,2,4}

bia ²Vector Institute ³Sakana AI ⁴Canada CIFAR AI Chair
lu}@cs.ubc.ca, robert@sakana.ai, jeff.clune@ubc.ca

Gödel Machine (DGM), a novel self-improving system that iteratively modifies its own code (thereby also improving its ability to modify its own codebase) and empirically validates each change using coding benchmarks.

API, VS, HR, ISO

OpenAI will soon phase out GPT-4 from ChatGPT

Kyle Wiggers — 7:03 AM PDT · April 11, 2025

May 16, 2025 Release Product

Introducing Codex

A cloud-based software engineering agent that can work on many tasks in parallel, powered by codex-1. Available to ChatGPT Pro, Team, and Enterprise users today, and Plus users soon.



<https://openai.com/index/introducing-codex/>

<https://www.youtube.com/watch?v=utujQfglbk8&t=21s>

<https://techcrunch.com/2025/04/11/openai-is-winding-down-its-gpt-4-ai-model-in-chatgpt/>

<https://www.youtube.com/watch?v=w87UvmMcmW4&t=380s>

NOG MEER 'LLM-TERMEN'...

<https://arxiv.org/abs/2309.11495>

Chain of Verification (CoVe)

mixture of experts

attention matrices

complex value rotation

AAL digression

reducing memory usage

Chain of Thought

low-level engineering

MLA

matrix multiplication

Transformer

NVIDIA Library called nickel

multi-layer perceptron

PTX

feed forward Network

attention architecture

multier perceptron en
meer...

Cuda

SMS

https://www.youtube.com/watch?v=_1f-o0nqpEI&t=1s

NOG MEER 'LLM-TERMEN'...

<https://arxiv.org/abs/2309.11495>

Chain of Verification (CoVe)

complex value rotation

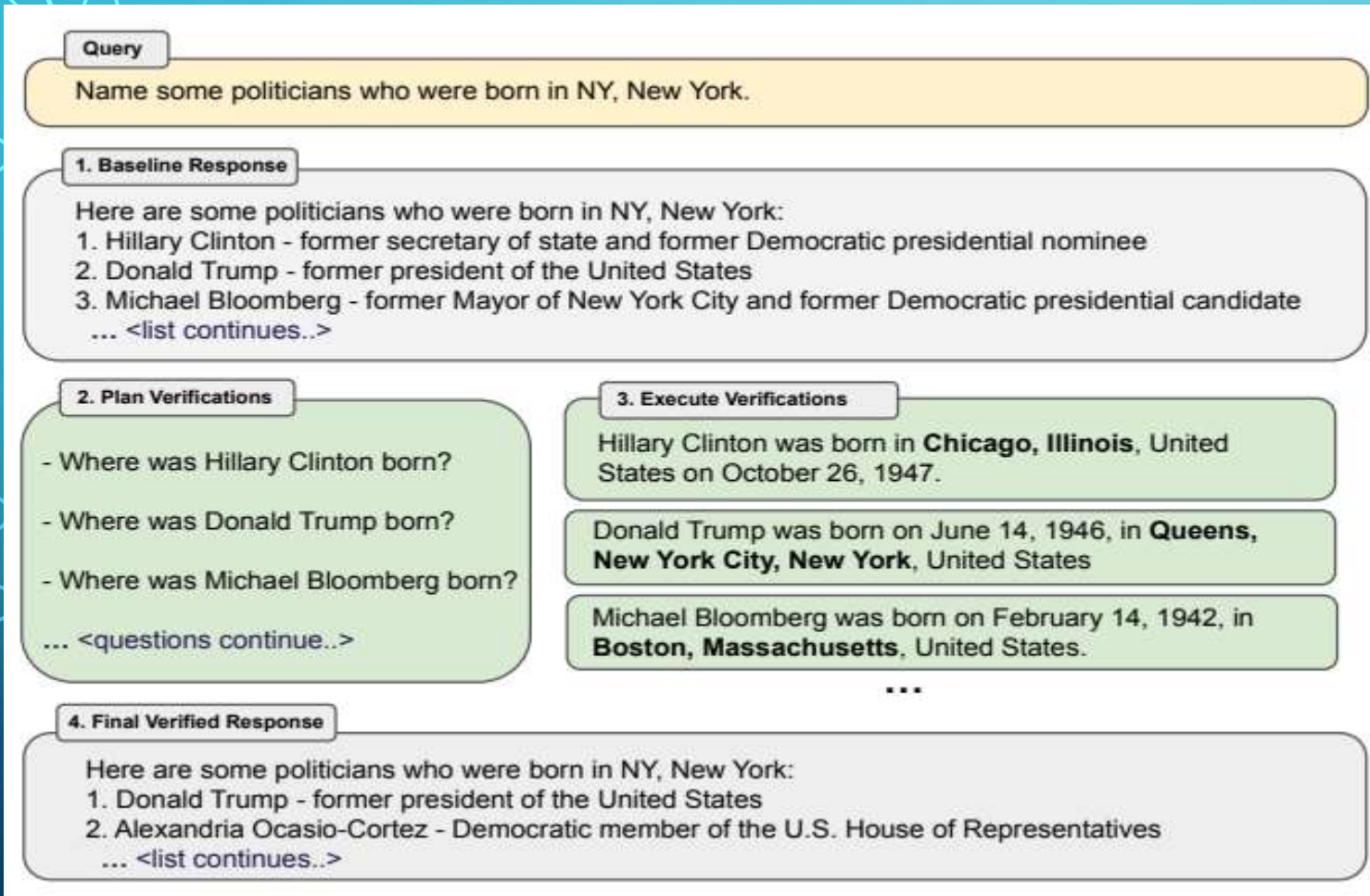
low-level engineering

NVIDIA Library called nickel

PTX

ecture

multier perceptron en
meer...



<https://www.youtube.com/watch?v=1f-o0nqpEI&t=1s>

HANDIGE KADERS

EC AI Office GPAI Code of Practice – [link](#)

EC General-Purpose AI (GPAI) models guidelines - [link](#)

NIST AI Risk Management framework – [link](#)

NIST 600.1 AIRMF GenAI – [link](#)

Paper: Multi-Agent Risks from Advanced AI – [link](#)

Berkeley AI Risk-Management Standards Profile for GPAI – [link](#)

Berkeley Advanced LLM Agents MOOC – [link](#)

De Nationale AI cursus (3 uren en gratis) – [link](#)

AI 2027 – [YouTube](#) en [link](#)

NOREA Guiding Principles AI 2.0 ...



GENAI TO

The Generative AI Market Map v3

A work in progress



GENAI TO

The Generative AI Market Map v3

A work in progress

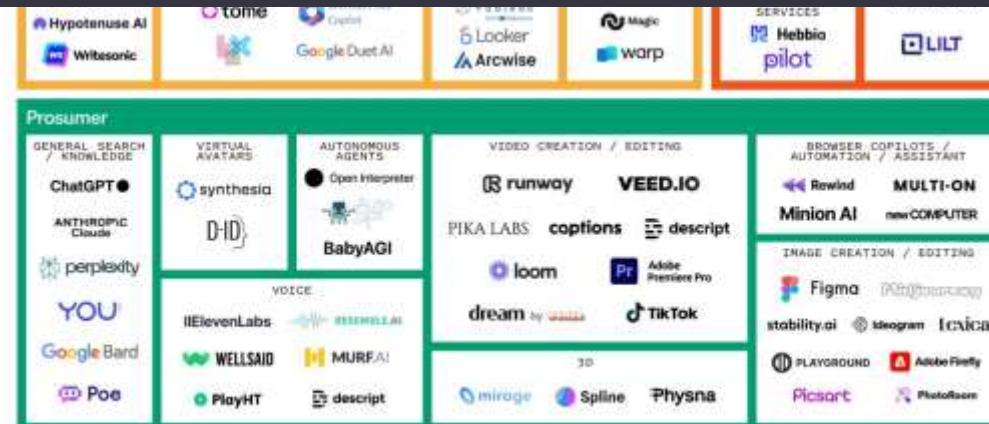


*TAAFT.com for short

THERE'S AN AI FOR THAT®*

30,518 AI tools for 15,924 tasks and 4,986 jobs.

Sponsor: agent.ai (Build AI Agents)



EFFECTIVITEIT VERSTERKEN

Enkele voorbeelden:

Actualiteiten

Vaktechniek

Schrijven van documenten

Opstellen van werkprogramma

Risico analyse

Uitvoeren van checks

Continuous monitoring/auditen ?

...

THANK YOU

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