

|    | A   | B  | C   | D   | E  | F  | G  | H   | I   | J   | K  | L  | M   |
|----|---|--|---|---|--|--|--|---|---|---|--|--|---|
|    | If possible, please think back to a time in your everyday working life when predictive analytics were not yet used or played a smaller role than today. How would you describe in general what has changed in your work as a result of the increasing use of predictive analytics?  | Can you mention specific workload reductions that have resulted for you with the use of predictive analytics?  | Are you facing any specific new challenges/difficulties since the deployment of predictive analytics?   | If you assess yourself, has the automation-assisted audit selection improved your audit process or your audit procedures? Do you go into the audit with a different feeling?  | How would you describe the indications or evaluations of audit cases based on predictive analytics (explainable? understandable? reliable? uncertain? etc)?  | In your opinion, does documenting audit results and evaluating case selection based on predictive analytics result in more certain and explainable case selection in retrospect?   | Can you think of an area where you would rate predictive analytics as particularly helpful (e.g., cross-border cases or other such cases)?   | Please state the length of your professional experience as an auditor in years (rounded). | Do you feel more comfortable in your work overall since using predictive analytics? | Would you miss predictive analytics if it stopped being used? | Have predictive analytics led to improved workflows in your workspace? | Has the targeting of audits increased since the use of predictive analytics? | When you think about the current deployment of predictive analytics, would you say that it is already a well running system or is it more in the early stages of its development? |
| 1  | not much  | no   | no  | no  | partly accurate, partly not comprehensible   | I can not say that   | no   |   | 5 Rather not  | no  | hardly noticeable change   | rather little change   |   |
| 2  | priority areas are specified, focus on these  | default of anomalies   | often, these anomalies that are given are not meaningful, often other findings.   | no  | partly completely different findings.  |  |  |   |   |   |  |  |   |
| 3  | priority areas were defined by PACC   | priority setting was/is already given  | often the facts turn out to be different than assumed by PACC   | no  | often it is not quite clear what is meant  | no   | a comparison of the sales counter of reported cash register data (annual receipts) with the submitted declarations would be useful   |   | 5 Rather not  | no  | hardly noticeable change   | rather little change   | rather poorly running system, improvements would be necessary   |
| 4  | More focus on examinations than before. The received clues are being examined more precisely. The approach is moving further away from individual case preparation.   | To date, rather little, although these audits have so far brought prospects of success.  | No. I see artificial intelligence as a great support. Ultimately, the aim is to create the best possible symbiosis between man and machine in order to relieve them of repetitive tasks.  | Better feeling no. Improved partially. In sum, a helpful support.   | From explainable to uncertain. To ensure reliable results, it must be assumed that there are no errors in the analyzed key figures.  | no   | For follow-up audits, to a preliminary audit.  |   | 5 Much more   | no  | rather already improved  | very increased   | rather well running system, minor improvements needed   |
| 5  |   |  | yes   | no  |  |  |  |   |   |   |  |  |   |
| 6  | The field of testing is narrowed down more and more. One has the feeling that thinking is being taken away from one.  |  | yes   | no  | hardly understandable, sometimes too general.  | no, but it would be desirable. In itself, I believe in such methods.   | No matter where, as an auditor you would always have to be provided with all the data for the case, otherwise you would have to tediously start from the beginning.                                      |   | 40  | no  |  | no   | rather poorly running system, improvements would be necessary   |
| 7  | I am forced/guided by PA onto an audit track that does not always make sense. I also have to deal with it formally. This is to the detriment of audit capacity.   | If I work through the PA notes, I save myself the trouble of searching for reasonable test fields independently. The obligation is thus fulfilled.   | In some cases, one is guided into test materials that one would not otherwise have seen, in which one is also not so well versed.   | Actually, I try to analyze every case for myself, understand it and check it reasonably, in the majority of cases PA does not bring me anything, rarely I get a new stimulus from it.   | too general, often imprecise   | partly   |  |   | 35 Rather not   | no  | hardly noticeable change   | rather little change   | rather poorly running system, improvements would be necessary   |
| 8  | I don't think the use of predictive analytics has changed much for the auditor. As before, not all selected cases lead to hits. The respective cases are too different to massively increase the hit rate through an algorithm. Personally, I still have the highest additional results through single selection cases that were reported by attentive colleagues. But I am also of the opinion that the amount of cases to be handled is no longer possible without EDP support. But I also believe that an increase and good training of the auditors is at least as important. |  | no  | no  |  |  | No. We are not provided with anything except the short, often incomprehensible, selection criteria.  |   | 25 Rather not   | no  | hardly noticeable change   | rather little change   | rather poorly running system, improvements would be necessary   |
| 9  | At the beginning of my work, predictive analytics already existed, so I cannot give an assessment in this regard.   | The focus points set by P.A. help to rethink the routine workflows of an audit and to emphasize other points.  | no  | One naturally begins a P.A. examination with a "worse" feeling, since the probability of making findings is higher. Accordingly, the work processes are often based on the set focus.   | Understandable, reliable and above all very helpful.   | That is what I am assuming.  |  |   | Rather more (average)   | yes   | rather already improved  | rather increased   | rather well running system, minor improvements needed   |
| 10 | PACC ties up unnecessary auditor resources and thus prevents anomalies that have arisen in the office from not being audited at establishments due to lack of capacity.   | None, unfortunately the opposite is the case. From experience, the PACC selection is unfortunately still very poor. This will not change in the near future, because the necessary basic data for a serious evaluation is usually not available. | Yes (see previous answers)<br>The auditors / team leaders on site must be increasingly given the opportunity to classify audit cases as not worthy of audit!  | No. The selection criteria of the PACC are deficient anyway. Therefore, it is tested normally without any difference to normal tests.   | For the most part, unfortunately, deficient and not purposeful.  | no   | no   |   | 10 Rather not   | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 11 | Nothing, except additional administrative work  | No, I can not  | No, not when auditing, just save additional forms to specific locations in the archive  | No, I did not notice anything. I check as always and approach completely the same. In addition, I have to look at the points on the note, additional findings not much more than 0  | are plausible. in my examinations they have brought nothing  | I personally can not understand  | no   |   | 15 Rather not   | no  | no, no improvement   | no   |   |
| 12 | The audit focuses were selected by the auditor himself and set on the basis of the experience of the auditor, for example, on the basis of conspicuousness of the balance sheet. Due to PACC focus areas were partly predetermined, which a) took away space and time resources from freely selectable focus areas and b) the PACC represents a certain conspicuousness. Even if it was said sometimes that nevertheless the case should be examined "normally", one cannot fade out the emphasis.  | The setting of focus has gotten away from us. The guides were unfortunately not always of good quality.  |   | I think the process and actions have remained the same honestly, possibly a bit more formalistic when PACC cases (feedback etc).  | So the clues were really not so good because sometimes none came at all.   | I think this can work well in some cases and is certainly justified, but not always across the board.  |  |   | 8 Rather not  |   |  |  |   |
| 13 | Thus, I would say that a certain free decision has come away from the auditor. This is not necessarily meant critically or negatively.  |  |   |   |  |  |  |   |   |   |  |  |   |
| 14 | There are more/complex audit areas, not all reasonable to handle in the same amount of time- work compaction is not accounted for in performance monitoring.  | no   | Yes, many new topics, complicated feedback, topics not prepared reasonably.   | No, rather the opposite, often feel overwhelmed - especially with new special topics  | Mostly completely incomprehensible and cryptic, little practical relevance.  | I can't imagine - there is no evaluation with practitioners.   | New topics are being uncovered!  |   | 35 Rather not   | no  | hardly noticeable change   | rather increased   | rather poorly running system, improvements would be necessary   |
| 15 | Just made it more complicated.  | no   | yes   | No not improved. Yes because they are unnecessary audits.   | unnecessary  | no   | no   |   | 5 Rather not  | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 16 | Not really! it all gets much more complicated!  |  | the capital outflow reports alone are extremely complicated to evaluate and complete!   | No, is still not targeted! and is still quite inaccurate!   | at the beginning completely incomprehensible! (under Madberger) are mostly not goal-prominent and/or lead to an actual increase result!  | no, why should it!? can not be pressed into a scheme!  | Not really until now!  | 28 years  | Rather not  | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 17 | there is much more to document.   | none   |   | No, the feeling is rather worse, as PACC sets selection criteria but does not explain them. As an examiner, I then go into the audit without knowing how the focus came about. That is unsatisfactory.  | bad, very bad  | no   | The way predictive analytics is currently done - no. In general, I think predictive analytics makes a lot of sense - but not the way we do it or the way the case selection comes across to us auditors. |   | 10 Rather not   | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 18 | Cases selected by Pred. Analytics have to be examined, even if they do not lead to the desired results; it is not possible for the team leader to cancel the audit because the cases are not worthy of examination; the focus of the selection is not very goal-oriented; it is often not possible to understand why the focus of the audit was chosen in the first place; background information on the selection of cases is not communicated.  | none   | Cases are sent to FA too late, Cases not worthy of audit cannot be deducted   | no  | often incomprehensible, difficult to find out behind letters and numerical abbreviations what should be the focus of the audit at all, basis which led to the focus of the audit is not communicated, must be tried to find out only in the file study time-consuming, often not possible  | no   | no   |   | 30 Rather not   | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 19 | The selection of cases was more promising   | none   | Yes, many cases are considered not worthy of audit after only a short case preparation, but must still be pursued. Furthermore, the administrative effort is usually higher   | No, usually go into the audit with the feeling that not much will come out anyway   | Uncertain and often wrong. But is probably also related to the poorly maintained base data   | no   | no   |   | 15 Rather not   | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 20 | Predictive analytics has made it possible to address the focus of audits in a much more targeted manner. The work is more economical, time-saving and problem-oriented. As a result, a higher number of companies can be audited in a more focused manner.  | As already mentioned, you can work through the main points of the audit in a targeted manner, supported by the ACL audit software. Other findings are gladly taken along and thus an efficient procedure is achieved during the audits.          | I am very much confronted with new challenges, the audits have become more interesting and more diverse! However, for me as an experienced auditor, the use of predictive analytics does not present any difficulties, but rather complements my field of activity! | The automation-supported audit selection has certainly improved the audit process/the audit procedures, especially by setting the focus more efficiently and economically. However, you still have to be flexible and look at the big picture. Therefore, one must not forget certain areas that are not addressed by predictive analytics! | The hints or evaluations sometimes seem like a foreign language that you don't know. You have to read through the explanations more often to understand what the hints mean. The hints are often understandable and comprehensible, but occasionally one wonders what is meant by them! On the whole, however, you can work through the hints (purposefully) incomprehensible, a lot of time is needed to comprehend the numbers | The system of predictive analytics certainly has its justification. In many cases, the case selection is very well justified and comprehensible on this basis! In a few cases, however, the documentation via predictive analytics brings very little - this then makes this case selection unexplainable! | Predictive analytics is basically very helpful because of the focus!   | I am very more than 30 years in the field as an auditor!                                  | Rather more (average)   | yes   | eindeutige Verbesserung  | rather increased   | rather well running system, minor improvements needed   |
| 21 | Nothing has changed for me, the cases have always been assigned to me.  | no   | Comprehend the given numbers  | no  | incomprehensible, a lot of time is needed to comprehend the numbers  | no   | none at the moment   |   | 11 A little more  | no  | hardly noticeable change   | rather little change   | rather poorly running system, improvements would be necessary   |
| 22 | actually not at all - focus areas are still to be set on the basis of a qualitative study of the files. The risk indications selected (communicated) by PACC are hardly meaningful and often miss the actual audit focus.   | no   | Yes   | No.   | According to my experience so far, the automation-supported audit selection has rarely led to an additional tax result or additional taxes could not be determined due to the risk indication, but due to a completely different audit focus.  | As long as all basic data is not properly cleaned, this is hardly achievable.  |  | 35 years  | Rather not  | no  | no, no improvement   | no   | rather poorly running system, improvements would be necessary   |
| 23 | more complicated, not comprehensible, senseless   | no   | not target-oriented   | no  | useless  | no   | rough preselection   |   | 21 Rather not   | no  | no, no improvement   | no   | poorly running system, improvements urgently needed   |
| 24 |   |  |   |   |  |  |  |   |   |   |  |  |   |
| 25 | Presentation of additional evidence in addition to the study of the file  | One sets fewer audit focuses because there are PACC focuses.   |   | Varies from case to case, case by case a good tool, only this "stamping" of industries (ancillary construction, cab, etc.) is not always productive, one is forced to document extensively, where one would have seen basically no need without PACC.   | often explainable and understandable, sometimes "no na net"(obvious), sometimes not comprehensible   | sometimes, but not always  | I cannot pick out a specific area  | > 25  | A little more   | yes   | rather already improved  | rather little change   | rather poorly running system, improvements would be necessary   |
| 26 |   |  |   |   |  |  |  |   |   |   |  |  |   |
| 27 | Predictive analytics means that (at least subjectively) cases are audited more often than would not have been audited if they had been selected individually or over time. This also includes cases that are unworthy of being audited.   | No, because the audit is to be performed normally. Only the selection of cases is different.   | Communicated indications are often misunderstood by examiners. This leads to confusion and uncertainty.   | No, since audit procedure is performed as for other cases.  | Partially explainable. Leads to confusion for many colleagues, as not always comprehensible.   | no   | No, because the background is far too complex. As an auditor, you audit the cases that are assigned to you - how the selection took place is of very minor importance.                                   |   | 4 Rather not  | no  | hardly noticeable change   | rather little change   | rather poorly running system, improvements would be necessary   |
| 28 | As far as I can remember, in the first PACC cases there was a "sheet" that had to be filled out and archived under certain conditions - this did not exist in the past. Otherwise, I can't think of anything - keep in mind that since the lockdown 3/2020, practically no normal audit takes place.  | no   | no  | No, I cannot see that. Also before it there was a case selection due to certain criteria, which were determined with the file study with already for a long time no more examined cases. Or it was examined on the basis of findings of the pre-audit, now there were sometimes findings from I or not.                                     | vague hints  | no   |  | 40  |   |   | no, no improvement   | rather little change   | rather poorly running system, improvements would be necessary   |
| 29 | Standardized selected audits become more frequent, individual ones less   | no   | no  | no  | partly these are "logical" anyway, for the most part unproductive  | no   | no   |   | 28 A little more  | no  | hardly noticeable change   | no   | rather poorly running system, improvements would be necessary   |
| 30 | Specific points are given that are incorporated into the work.  | no   | yes   | improved no, guided yes   | uncertain, partly misleading   | I can imagine  | no   | 35 years  | Rather not  |   | hardly noticeable change   | no   | rather poorly running system, improvements would be necessary   |
| 31 | no change   | no   | no  | no  | No detailed hints, no traceable hints,....   | no   | not really   |   | 20 Rather not   | no  | no, no improvement   | rather little change   | poorly running system, improvements urgently needed   |
| 32 | I was not yet working in financial administration at that time.   | The use of PA has, in my opinion, simplified the focus identification process, but the selected risk indicators are not always on target.  |   | not really  | Explainable yes, understandable rather mediocre, not really reliable and rather uncertain.   | no   | for cross-border cases and for corporate audits  |   | 1 Rather not  | no  | hardly noticeable change   | no   | poorly running system, improvements urgently needed   |
| 33 | Partly simpler - partly more complicated  | no   | yes   | no  | partly understandable - explainable  | yes  |  | 5 years   | Much more   | yes   | rather already improved  |  |   |
| 34 | The work became more difficult, more complicated and even more EDP-dependent. A lot of time is lost as a result!  | Unfortunately not!   | yes   | No improvement, quite the opposite.   | incomprehensible and in most cases also unusable   | No, many cases are selected whose examination is not meaningful.   | Generally for large companies; for small/medium companies possibly in certain sectors (e.g. gastronomy)  | approx. 30 years  | Rather not  | no  | hardly noticeable change   | no   | rather poorly running system, improvements would be necessary   |