AICPA & CIMA

The Single Audit Explorer: More than Meets the AI

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GAO Artificial Intelligence Accountability Framework

Principles

Governance
Promote accountability by establishing processes to manage, operate, and oversee implementation.

Data
Ensure quality, reliability, and representativeness of data sources, and processing.

Performance
Produce results that are consistent with program objectives.

Monitoring
Ensure reliability and relevance over time.

For each principle, the Framework provides the following:

Key Practices for entities using AI systems.

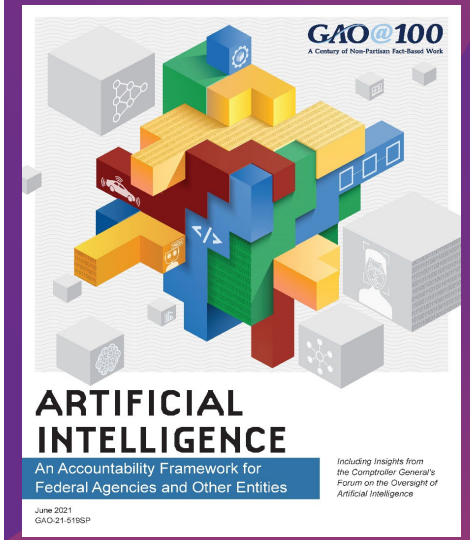
Key Questions for entities, auditors, and third-party assessors.

Audit Procedures with the types of evidence for auditors and third-party assessors to collect.

Alignment with Yellow Book and Green Book standards

Source:

GAO-21-519SP



Motivation

AICPA Supports Accounting STEM Pursuit Act, Which Creates Important Link Between Accounting and STEM

WASHINGTON, DC, June 11, 2021 – The American Institute of CPAs (AICPA) today voiced its strong support for the *Accounting STEM Pursuit Act of 2021* because it establishes the accounting profession as a STEM career pathway and supports long-standing efforts to create more diversity in the future accounting workforce. The legislation is an important step in recognizing the clear and logical connection between accounting and technology.

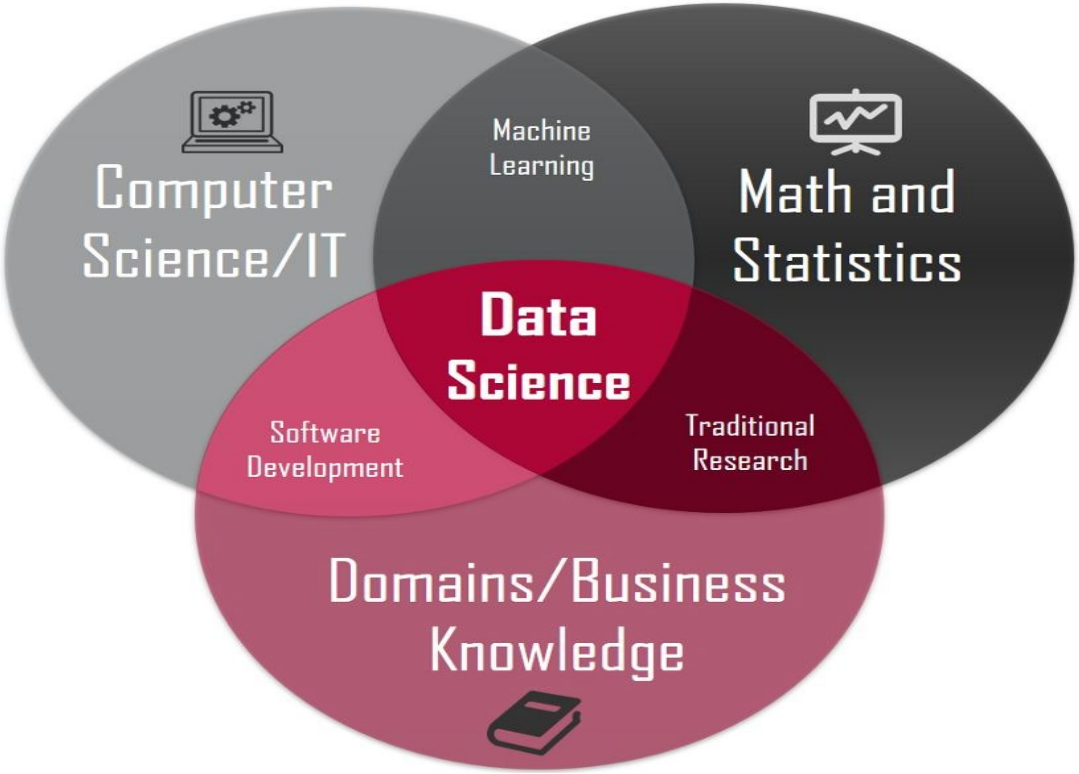
https://us.aicpa.org/press/pressreleases/2021/aicpa-supports-accounting-stem-pursuit-act-which-creates-important-link-between-accounting-and-stem

Motivation: Continued

https://www.cnn.com/videos/business/2019/06/14/google-ceo-sundar-pichai-poppy-harlow-zw-orig.cnn/video/playlists/business-big-names-in-tech/

Motivation Continued

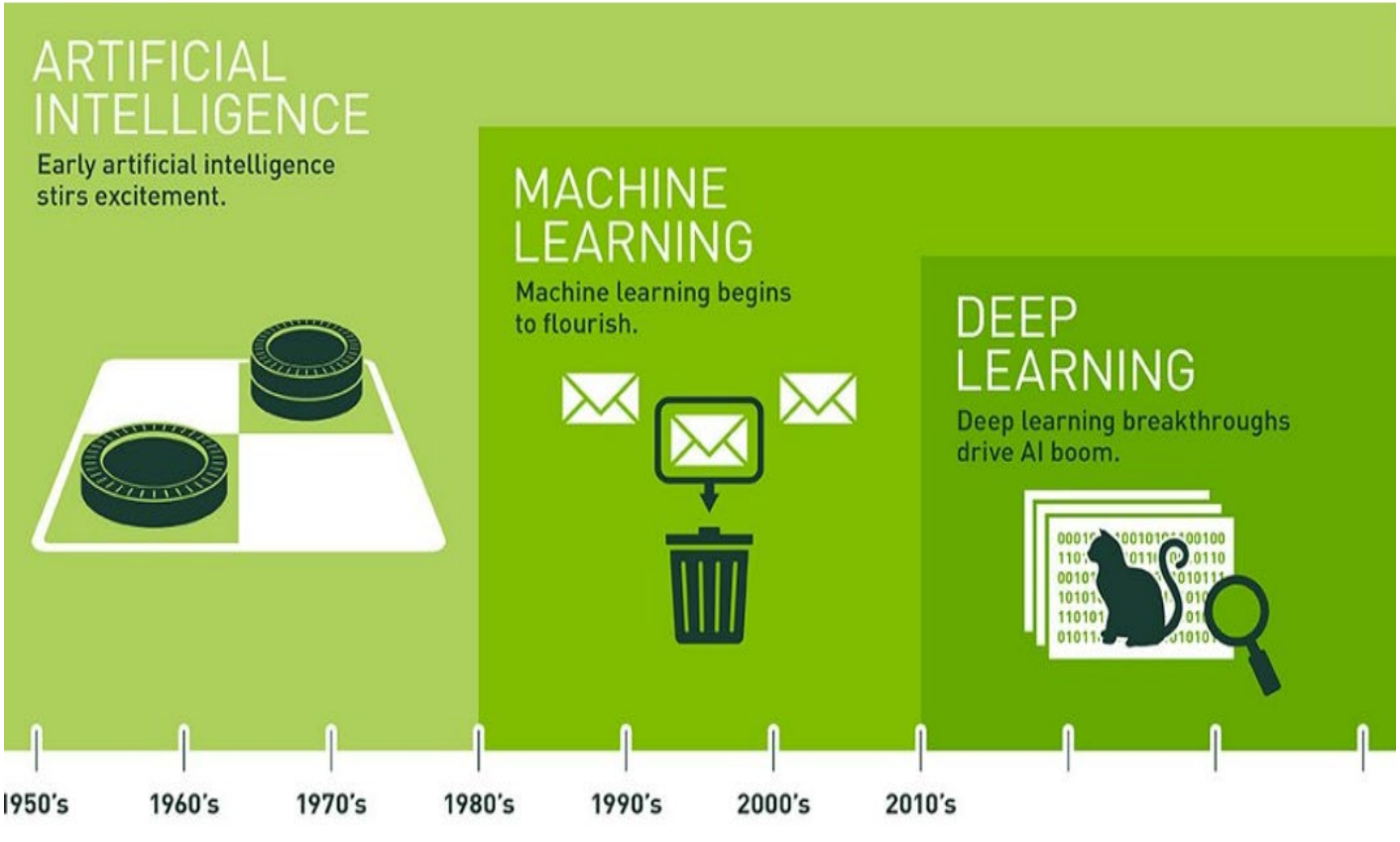
What is Data Science?



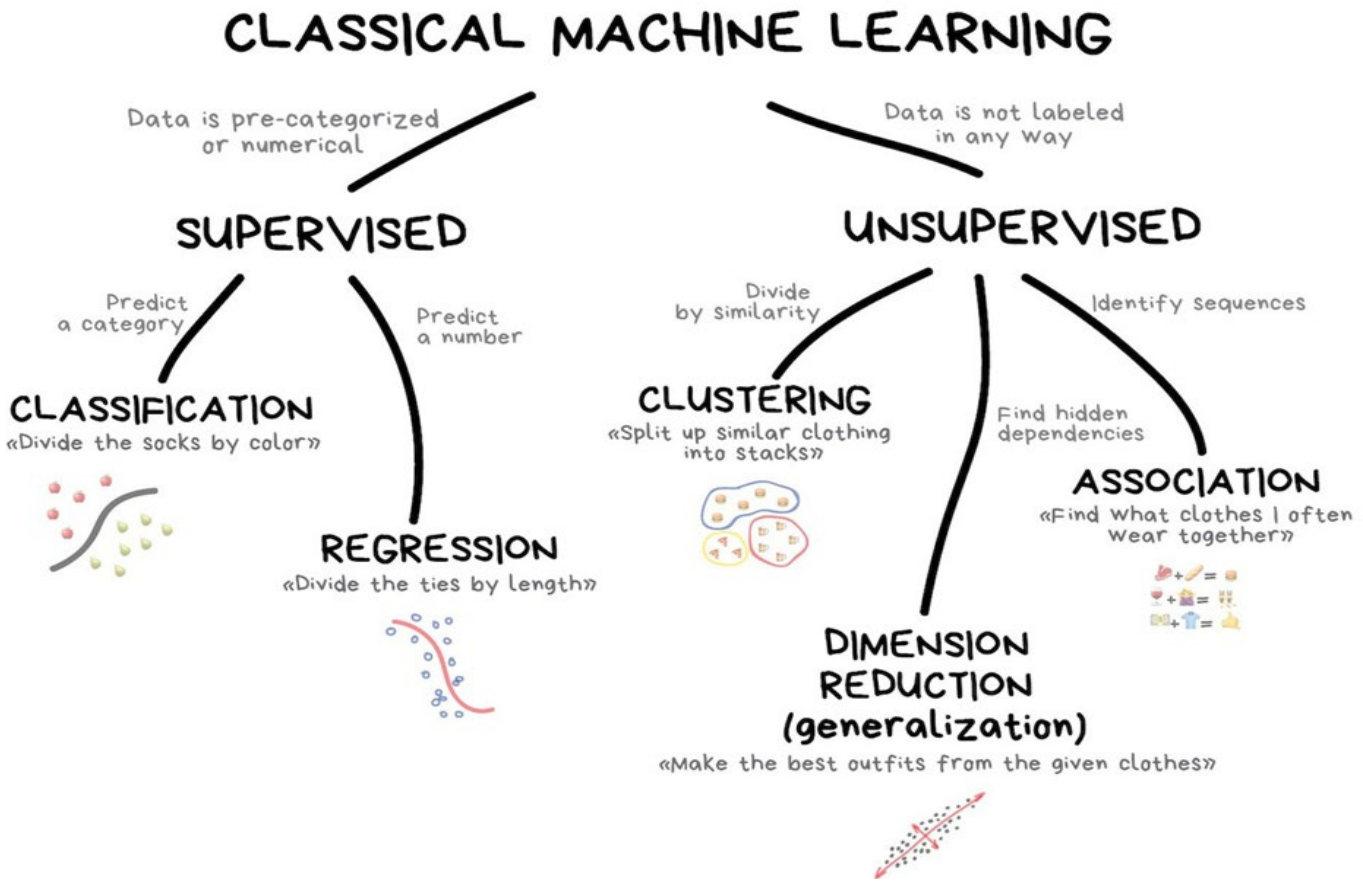
Sources:
Linkedin Post Matthew Kolakowski

https://bookdown.org/animestina/R_Manchester/

ML Timeline



Source:
Professor
N. Rich Nguyen, PhD
University of Virginia
and
https://blogs.nvidia.com/blog/2016/07/29/whats-difference-artificial-intelligence-machine-learning-deep-learning-ai/

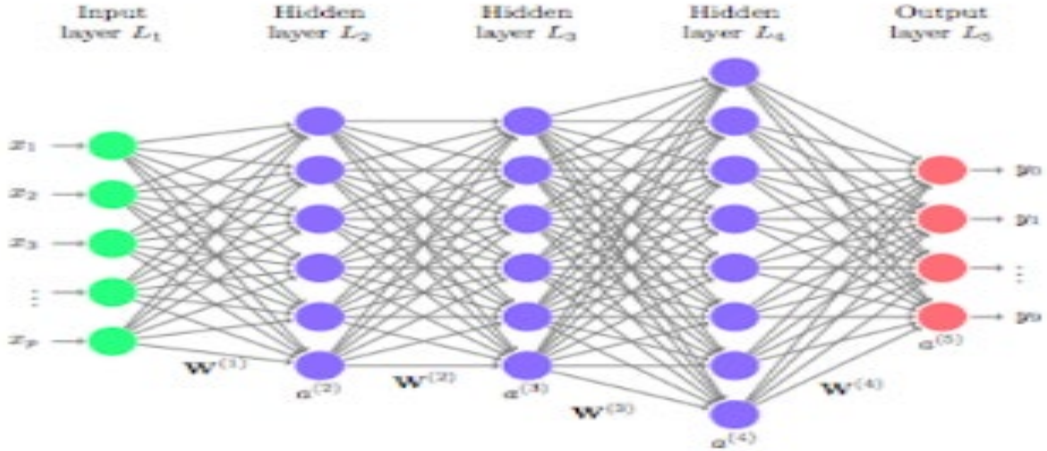


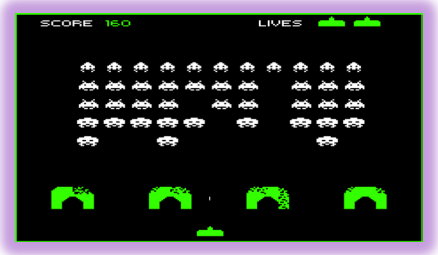
Source:
Professor Rafael Alvarado, PhD
University of Virginia

For more information:

https://wiki.pathmind.com/#define

Deep Learning





Source:

UC Business Analytics R Programming Guide

For more information:

A Neural Network Playground (tensorflow.org)

The Single Audit Explorer Demonstration

https://github.com/mwetklow/Single-Audit-Explorer

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Thank you