英兰妮吁内部审计业加快转型 借助 AI 强化企业决策

关税和地缘政治风险正重塑商业环境，内部审计行业必须加快科技转型，掌握人工智能（AI）能力，以协助企业在更大的不确定性下作出决策。

总理公署部长兼财政部及国家发展部第二部长英兰妮星期一（6 月 22 日）在内部审计师协会(Institute of Internal Auditors) 国际会议上，指出这点。

她强调，AI 普及不会削弱人的价值，审计业须进一步加强和培育人的能力，构建真正有效的治理生态系统。

英兰妮说，持续升温的地缘政治紧张局势正在重塑贸易规则，风险变得更加复杂，并可能在短时间内迅速传播。这要求企业管理层和董事会必须更快作出重大决策。

她指出，内部审计在其中发挥关键作用，不仅能强化治理、提升风险管理能力，也能增强领导层果断行动的信心。

而为过去较稳定环境设计的审计模式，已难以应对当前挑战，内部审计行业必须加快转型，以跟上不断变化的风险环境。

英兰妮提出
三项转型重点

英兰妮提出三项转型重点，即持续学习、善用 AI 和科技，以及强化无法被取代的人类能力。

根据国际内部审计师协会发布的报告，近四分之三的机构将数码化和 AI 带来的颠覆列为首要风险之一，但不足一半将其列为审计重点，表明企业在 AI 治理方面仍存在明显缺口。

英兰妮说，随着国际内部审计师协会的新《全球内部审计准则》于 2025 年生效，使用科技已经从选项变成义务。她相信新加坡内部审计师协会迅速响应行业变革，将相关要求落实到本地实践，推动把 AI、数据分析和科技素养纳入行业核心能力。

在政府层面，当局正通过技能创前程等计划，支持企业和员工提升 AI 能力。

仅有学习培训是不够的，英兰妮指出，审计团队还应将 AI 真正融入工作流程。

她说，政府部门和企业已经开始利用 AI 提升审计效率。例如，财政部会计署开发的 AI 审计助手能够根据法规和标准程序审核外部机构提交的资料，协助找出人工审核可能遗漏的问题。华侨银行审计部门则运用生成式 AI 提升审计规划效率、简化文件处理流程，并正试验代理型 AI（Agentic AI）应用。

为鼓励更多企业采用 AI，政府已扩大企业创新计划下的税负减免范围，为研发、创新、能力建设和 AI 相关开支提供 400%税额扣除。

生产力提升计划也将扩大范围，支持更多企业采用数码化及 AI 方案。

最后，英兰妮强测，AI 普及并不意味着人的作用减弱，须加强那些人类独有的能力。

她坦言，社会对 AI 在就业、人类自主性，以及决策质量的影响感到不安，这并非毫无根据。但她说，“我们的回应不应是放慢转型步伐，而应更明确转型的目标：让 AI 处理例行事务，苗人类承担那些真正重要、影响深远的的工作。”

Indranee urges internal audit profession to accelerate transformation and use AI to strengthen corporate decision-making

Tariffs and geopolitical risks are reshaping the business environment, and the internal audit profession must accelerate its technological transformation and build artificial intelligence (AI) capabilities to help companies make decisions amid greater uncertainty.

Minister in the Prime Minister's Office and Second Minister for Finance and National Development Indranee Rajah made these remarks on Monday, 22 June, at the 2026 Singapore IIA International Conference.

She stressed that the widespread adoption of AI will not diminish the value of people. Instead, the audit profession must further strengthen and develop human capabilities to build a truly effective governance ecosystem.

Indranee said that rising geopolitical tensions are reshaping trade rules, making risks more complex and allowing them to spread rapidly within a short period. This requires corporate management and boards to make major decisions more quickly.

She noted that internal audit plays a key role in this process, not only by strengthening governance and enhancing risk management capabilities, but also by giving leaders greater confidence to act decisively.

Audit models designed for a more stable environment in the past are no longer sufficient to meet today's challenges. The internal audit profession must therefore accelerate its transformation to keep pace with the changing risk landscape.

Indranee sets out three transformation priorities

Indranee outlined three transformation priorities: continuous learning, effective use of AI and technology, and strengthening irreplaceable human capabilities.

According to a report released by The Institute of Internal Auditors, nearly three-quarters of organisations rank disruption brought about by digitalisation and AI as one of their top risks, but fewer than half list it as an audit priority. This indicates a clear gap in AI governance among businesses.

Indranee said that with The Institute of Internal Auditors' new Global Internal Audit Standards taking effect in 2025, the use of technology has moved from being optional to becoming an obligation. She believes that The Institute of Internal Auditors Singapore has responded swiftly to industry changes by incorporating the relevant requirements into local practice and promoting AI, data analytics and technological literacy as core competencies of the profession.

At the government level, the authorities are supporting companies and employees in upgrading their AI capabilities through initiatives such as SkillsFuture.

Learning and training alone are not enough. Indranee said audit teams should also truly integrate AI into their workflows.

She said that government agencies and companies have already begun using AI to improve audit efficiency. For example, the AI audit assistant developed by the Accountant-General's Department under the Ministry of Finance can review materials submitted by external organisations against regulations and standard procedures, helping identify issues that manual reviews may miss. OCBC Bank's audit department is using generative AI to improve audit planning efficiency and streamline document-processing workflows, and is also experimenting with agentic AI applications.

To encourage more companies to adopt AI, the Government has expanded the scope of tax deductions under the Enterprise Innovation Scheme, offering a 400% tax deduction for expenses related to research and development, innovation, capability development and AI.

The Productivity Solutions Grant will also be expanded to support more companies in adopting digital and AI solutions.

Finally, Indranee emphasised that the widespread adoption of AI does not mean the role of people will be reduced. Instead, there is a need to strengthen capabilities that are uniquely human.

She acknowledged that society's concerns about the impact of AI on jobs, human autonomy and the quality of decision-making are not unfounded. However, she said: "Our response should not be to slow the pace of transformation, but to be clearer about its purpose: allowing AI to handle routine tasks, while people take on work that truly matters and has far-reaching impact."