#1

COMPLETE

Collector:	Web Link 1 (Web Link)
Started:	Thursday, October 13, 2022 9:53:26 AM
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Page 1: Survey on Artificial Intelligence & Digital Technologies used in Forensic Accounting Services

Q1

Select your primary role/occupation from the categories below:

Professional accountant in public practice – Mid-tier

Q2

Describe an example or use case of how artificial intelligence (AI) or digital technology is used in forensic accounting services provided or undertaken.

Example 1   **Data Analytics**

Example 2   **Computer Forensic**

Example 3   **Data mining**

Q3

What type of technology is employed in this example?

	Options
Example 1	**Data analytics**
Example 2	**Cloud services**
Example 3	**Other**
Example 4	

Other (please specify):
Computer Forensic software

Q4

What aspects of the forensic accounting services does the technology undertake and what is the accountants' role in the use of this technology?[This might include how the accountant interacts or interfaces with the technology and/or how the accountant impacts or provides inputs to the technology and/or how the accountant uses and/or interprets the outputs of the technology.]

Example 1	**Managers use of the software**
Example 2	**Interprets data from the software**

Q5

Respondent skipped this question

Has the use of this technology improved or modernised an existing service, extended an existing service, or resulted in a new service being offered to clients or employers?[If it has extended an existing service or resulted in a new service, please provide details of the extended or new service.]

Q6

What are the opportunities or benefits of using AI or digital technology in forensic accounting services?

Aid in conducting routine analysis, extracting data, sensitivity

Q7

Respondent skipped this question

What are the risks or concerns of using AI or digital technology in forensic accounting services?

Q8

Respondent skipped this question

Are there any ethical considerations or concerns about using AI or digital technology in forensic accounting services?

Q9

Respondent skipped this question

Has your firm/division/employer had to change practices to deal with or address the use of AI or digital technology in forensic accounting services?

Q10

Respondent skipped this question

Are there any aspects of APES 215 Forensic Accounting Services that you believe require updating or added to address the use of AI or digital technology?

#2

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Collector:	Web Link 1 (Web Link)
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Page 1: Survey on Artificial Intelligence & Digital Technologies used in Forensic Accounting Services

Q1

Select your primary role/occupation from the categories below:

Other (please specify):
Forensic Technology Partner

Q2

Describe an example or use case of how artificial intelligence (AI) or digital technology is used in forensic accounting services provided or undertaken.

Example 1	**identifying, processing, and preparing digital evidence (data) for analysis**
Example 2	**extraction of data from disparate / difficult-to-analyse sources**
Example 3	**identification of digital assets forming the basis of information for analysis**

Q3

What type of technology is employed in this example?

	Options
Example 1	**Data analytics**
Example 2	**Artificial Intelligence including supervised or unsupervised machine learning**
Example 3	**Robotic process automation (RPA)**
Example 4	

Q4

What aspects of the forensic accounting services does the technology undertake and what is the accountants' role in the use of this technology?[This might include how the accountant interacts or interfaces with the technology and/or how the accountant impacts or provides inputs to the technology and/or how the accountant uses and/or interprets the outputs of the technology.]

Example 1	**accountant relies on the outputs of technology / processes applied to source data**

Q5

Has the use of this technology improved or modernised an existing service, extended an existing service, or resulted in a new service being offered to clients or employers?[If it has extended an existing service or resulted in a new service, please provide details of the extended or new service.]

Example 1	**made volume and variety of data more accessible for analysis, allowed for the analysis of multiple data sources in an organised and methodical manner**

Q6

What are the opportunities or benefits of using AI or digital technology in forensic accounting services?

supports analysis of non-traditional or difficult to obtain datasets

Q7

What are the risks or concerns of using AI or digital technology in forensic accounting services?

risk that forensic accountants don't understand the methods or processes applied to data to arrive at the result they are relying on to form an opinion

Q8

Are there any ethical considerations or concerns about using AI or digital technology in forensic accounting services?

yes, forensic accountants need to understand (or work with professionals who understand and can articulate) the methods and processes applied to data to arrive at outputs relied upon by the forensic accountant; any assumptions, limitations, or biases need to be understood and appropriately factored into the preparation of evidence

Q9

Has your firm/division/employer had to change practices to deal with or address the use of AI or digital technology in forensic accounting services?

employing specialists in these areas to work shoulder-to-shoulder with forensic accountants

Q10

Are there any aspects of APES 215 Forensic Accounting Services that you believe require updating or added to address the use of AI or digital technology?

consideration that forensic accountants should engage in appropriate collaboration/consultation with experts in these domains where their knowledge/experience is limited.

#3

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Collector:	Web Link 1 (Web Link)
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Page 1: Survey on Artificial Intelligence & Digital Technologies used in Forensic Accounting Services

Q1

Select your primary role/occupation from the categories below:

Other (please specify):
Forensic Technologist working in Big 4

Q2

Describe an example or use case of how artificial intelligence (AI) or digital technology is used in forensic accounting services provided or undertaken.

Example 1 — **Forensic Technology use to interrogate technology devices for evidence**

Example 2 — **Technology used for audit logs in accounting software packages - who made what changes and when?**

Example 3 — **Supporting clients during a cyber security attack**

Q3

What type of technology is employed in this example?

	Options
Example 1	**Other**
Example 2	**Data analytics**
Example 3	**Cybersecurity**
Example 4	

Other (please specify):
We utilise forensic technologies to undertake forensic acquisition and analysis of data

Q4

What aspects of the forensic accounting services does the technology undertake and what is the accountants' role in the use of this technology?[This might include how the accountant interacts or interfaces with the technology and/or how the accountant impacts or provides inputs to the technology and/or how the accountant uses and/or interprets the outputs of the technology.]

Example 1   **Review of extracted data**

Q5

Has the use of this technology improved or modernised an existing service, extended an existing service, or resulted in a new service being offered to clients or employers?[If it has extended an existing service or resulted in a new service, please provide details of the extended or new service.]

Example 1   **Extended exiting services**

Example 2   **improved the role**

Example 3   **New service offering to clients in crisis**

Q6

What are the opportunities or benefits of using AI or digital technology in forensic accounting services?

They are a must for data integrity. When everything is digital, how do your validate its authenticity

Q7

What are the risks or concerns of using AI or digital technology in forensic accounting services?

Nil

Q8

Are there any ethical considerations or concerns about using AI or digital technology in forensic accounting services?

Nil

Q9

Has your firm/division/employer had to change practices to deal with or address the use of AI or digital technology in forensic accounting services?

Yes. Created a new business model - Forensic technology

Q10

Are there any aspects of APES 215 Forensic Accounting Services that you believe require updating or added to address the use of AI or digital technology?

Nil

#4

COMPLETE

Collector:	Web Link 1 (Web Link)
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Page 1: Survey on Artificial Intelligence & Digital Technologies used in Forensic Accounting Services

Q1

Select your primary role/occupation from the categories below:

Professional accountant in business – government agency/regulator

Q2

Describe an example or use case of how artificial intelligence (AI) or digital technology is used in forensic accounting services provided or undertaken.

Example 1

Data Analytics - pulling payment/financial data and other data from systems

Example 2

Conversion of paper/PDF records into electronic format to allow for interrogation digitally rather than manual interrogation

Q3

What type of technology is employed in this example?

	Options
Example 1	**Data analytics**
Example 2	**Artificial Intelligence including supervised or unsupervised machine learning**
Example 3	
Example 4	

Q4

What aspects of the forensic accounting services does the technology undertake and what is the accountants' role in the use of this technology?[This might include how the accountant interacts or interfaces with the technology and/or how the accountant impacts or provides inputs to the technology and/or how the accountant uses and/or interprets the outputs of the technology.]

Example 1	**The output is used to focus attention on particular transactions**
Example 2	**The output is used to identify trends and patterns and identify outliers that require further investigation**

Q5

Has the use of this technology improved or modernised an existing service, extended an existing service, or resulted in a new service being offered to clients or employers?[If it has extended an existing service or resulted in a new service, please provide details of the extended or new service.]

Example 1	**It has improved an existing service**
Example 2	**It has made an existing service more efficient and effective**

Q6

What are the opportunities or benefits of using AI or digital technology in forensic accounting services?

Saves significant amounts of time and more quickly highlights transactions or payments of concern

Q7

What are the risks or concerns of using AI or digital technology in forensic accounting services?

Risk that AI doesn't think exactly how a human does and the need to fully understand the process and output and that the output is a

Q8

Are there any ethical considerations or concerns about using AI or digital technology in forensic accounting services?

Possibly the decision you make to rely upon the AI/digital tech report or output or validate that the output is accurate. Challenges may arise in making that decision when the Forensic Accountant does not have the technical expertise to truly understand what the AI/digital tech has performed

Q9

Has your firm/division/employer had to change practices to deal with or address the use of AI or digital technology in forensic accounting services?

Not yet

Q10

Are there any aspects of APES 215 Forensic Accounting Services that you believe require updating or added to address the use of AI or digital technology?

No. I think that when you rely on it you detail that reliance in your expert witness report.