THE CPA LENS FOR AI

An AI-Assisted Work Review Guide

PURPOSE

Use this guide before relying on AI-assisted research, document review, financial analysis, reporting, or decision support. The depth of review should rise with the consequence of the decision.

Project / task	
Business owner	
Reviewer	
Date	

1. Define the purpose and risk

What decision, task, or communication will this AI-assisted work support?

☐ LOW	☐ MODERATE	☐ HIGH
Brainstorming, formatting, or low-consequence productivity use	Analysis or communication that may influence internal action	Financial reporting, compliance, external communication, or material decision support

Business purpose and intended use

Potential consequence if the output is wrong or incomplete

Evidence needed before reliance

Apply the CPA Lens

1. Completeness

Is all relevant information and business context present?

☐ The correct period, population, and scope are included.
☐ Relevant amendments, exceptions, reversals, and unusual items are included.
☐ Missing information and unresolved gaps are identified.
☐ The AI received enough context to address the actual business question.

Evidence / notes: ____

2. Source Reliability

Can the evidence be trusted, traced, and verified?

☐ Sources are current, authoritative, relevant, and appropriate.
☐ Material conclusions can be traced to source records or documents.
☐ Primary evidence is distinguished from commentary or inference.
☐ Confidential or restricted information was handled through an approved process.

Evidence / notes: ____

3. Process Transparency

Are the assumptions, methods, and calculations understandable?

☐ The population, methodology, and business rules are documented.
☐ Assumptions, classifications, exclusions, and estimates are visible.
☐ Material calculations can be independently recreated.
☐ Changes to data or documents were authorized and retained.

Evidence / notes: ____

Overall findings / required corrections

____
____
____
____
____

4. Professional Defensibility

Could the conclusion be explained, supported, and defended?

- ☐ The conclusion follows from the evidence and business context.
- ☐ Limitations, uncertainty, and contradictory evidence are disclosed.
- ☐ The level of review is proportionate to the consequence of the decision.
- ☐ A qualified reviewer could explain the conclusion to leadership, auditors, or an audit committee.

Evidence / notes: ______________________________

5. Accountability

Who reviewed, approved, and owns the final decision?

- ☐ A qualified person reviewed the work.
- ☐ Approval authority is appropriate for the risk and significance.
- ☐ The final decision owner is clearly identified.
- ☐ Responsibility was not delegated to the AI tool or vendor.

Evidence / notes: ______________________________

Final disposition

☐ **Not ready for reliance**	Material gaps or unsupported conclusions remain.
☐ **Additional evidence required**	The work may proceed after specified evidence or corrections are obtained.
☐ **Ready with documented limitations**	The work is usable for the stated purpose with limitations clearly communicated.
☐ **Approved for intended use**	A qualified reviewer has accepted responsibility for the final use.

Decision record

Decision owner	
Reviewer approval	
Date	
Follow-up actions	

CORE PRINCIPLE

AI may participate in the process. Responsibility for the outcome remains human.

This guide is an original educational resource in the Valentina DuPont, CPA Practice Series. It is not a substitute for professional standards, organizational policies, legal advice, technical accounting guidance, or formal internal-control procedures. Facts, circumstances, and risk levels should determine the appropriate review.