Auditor Judgment in the Age of AI: Advanced Skepticism in an Automated Environment

JOHN J. HALL

Wednesday, December 2, 2026

Overview

TITLE	Auditor Judgment in the Age of AI: Advanced Skepticism in an Automated Environment
PRESENTER	Toby Groves, PhD
DATE AND TIME	Wednesday, December 2, 2026 11 AM ET (10 AM Central / 9 Mountain / 8 AM Pacific)
LOCATION	Zoom Webinar
CPE CREDITS	2.0 CPE credits in Auditing

Program Description

AI now drafts the analysis, flags the anomalies, and hands auditors a conclusion — often before they've formed one of their own. That shift quietly moves the auditor from producing judgments to reviewing them, and evaluation is a weaker mode of reasoning than production.

This session turns the lens inward, examining how automation bias, cognitive offloading, and the subtle "drift" of professional instinct reshape what an auditor notices, questions, and accepts as sufficient — usually without any awareness that it's happening. Drawing on psychology, behavioral research, and real audit contexts, participants learn to treat AI as a challenger rather than an oracle — using it to test assumptions instead of confirming them. The focus is practical: recognizing when a fluent, confident answer deserves more scrutiny, distinguishing surface patterns from genuine risk signals, and keeping independent judgment and accountability firmly with the auditor — especially in complex, ambiguous, or high-pressure engagements.

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Learning Objectives

- Analyze how automation bias and cognitive offloading influence audit judgment when AI tools generate both conclusions and their supporting rationale
- Recognize the signs of "intuitive drift" — the gradual recalibration of what an auditor treats as reasonable, complete, or sufficient after repeated AI use
- Identify common thinking traps — confirmation bias, premature closure, and overconfidence — that AI can amplify at speed and scale
- Evaluate AI-generated information for relevance, reliability, hidden assumptions, and fit to the specific engagement context
- Distinguish between surface patterns and deeper risk signals when interpreting AI-assisted analysis and audit evidence
- Apply deliberate techniques — framing the question first, using AI to challenge rather than confirm, and building judgment checkpoints into the workflow — to strengthen professional skepticism without simply working harder

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About Your Instructor

Toby Groves, PhD, is an experimental psychologist who studies thinking quality — how well thinking actually serves the thinker, and how clearly people can see their own. For the past fifteen years he has conducted his research directly with high-stakes decision makers in government and industry, running live reasoning experiments in nearly a thousand sessions with people whose decisions affect many others.

Toby has a Ph.D. in Psychology, a M.S. in Industrial Organizational Psychology and is trained in a unique combination of forensic psychology and forensic accounting. His research focuses on expert judgement in complex, high pressure environments. A popular speaker amongst leading organizations in industry, government, and academia, Toby works with experts that provide society's most critical services including the audit, intelligence, investigative, legal, and medical communities.

Meet Toby at http://www.tobygroves.com/

Email Toby at toby@tobygroves.com

Webinar Information

Our webinar programs qualify for CPE Credits (NASBA.org). See NASBA.org for program field of study definitions:

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Delivery Method: Group Internet-Based (Online Education Webinar)

Prerequisites: None

Advance Preparation: None

Program Level: Intermediate
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