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# Digital Skills in Collecting and Interpreting Audit Evidence

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## Abstract

The paper proposes a critical analysis of how Robotic Process Automation (RPA) technologies contribute to the performance of financial audit missions, mainly in the phases of evidence collection, classification, and interpretation. As support solutions or even viable options to replace the human factor by automating repetitive and routine tasks and by removing the risk of error specific to such operations, software "robots" have been rapidly and widely adopted in segments of operational flows where the volume of routine processes is high but also time- and money-consuming. Beyond the immediate and measurable benefits through various key performance indicators, the implementation of such systems within organizations – regardless of their nature – raises a rather thorny problem, namely, the need for "retraining" of the professional auditor in the spirit of the new technologies implemented or imperative to be included in their own working tools or in the information systems of the audited entities. The article carries out a realistic evaluation of the main aspects, including of an ethical nature, that digitization through RPA involves and, above all, of the effects that such technologies can have on an essential component of an organization's capital: the human resources.

**Key words:** Robotic Process Automation; artificial intelligence; digitalization; digital audit;

**JEL Classification:** M1, M2, M4, O3

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