# PROFESSIONAL COMMUNICATION IN DIGITALISED PUBLIC INTERNAL AUDIT: THE DIGITAL REFLEXIVE AUDITOR MODEL

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## Abstract

This article examines the communication dimension of the digital transformation of public internal audit, with particular emphasis on regularity audit engagements. The qualitative documentary research integrates literature on emotional intelligence, professional scepticism, empathic leadership and artificial intelligence (AI) governance with professional and regulatory audit frameworks. The analysis shows that digitalisation changes not only analytical and documentation techniques, but also communication between the auditor, the audit team and the audited entity, as well as the auditor's professional approach to algorithmic outputs. Five patterns of psycho-digital interaction are identified, converging in the model of the "digital reflexive auditor." This model integrates technological competence, critical reasoning, emotional intelligence, ethical communication and human oversight. The study supports an augmentative role for AI and proposes reference points for developing psycho-digital competencies, documenting decisions and transparently communicating audit conclusions.

**Keywords**: *public internal audit; professional communication; artificial intelligence; empathic leadership; digital scepticism.*

## 1. INTRODUCTION

The digitalisation of public administration has significantly changed the environment in which public internal audit is conducted. The automation of information flows, advanced data analytics and the use of artificial intelligence (AI)-based tools increase processing capacity and facilitate anomaly detection, but they also introduce risks associated with algorithmic opacity, overreliance and cognitive pressure. In regularity audit engagements, these changes are not exclusively technical. They affect the way auditors request and interpret information, explain audit evidence, formulate findings and recommendations, and manage dialogue with the audited entity.

The Romanian regulatory framework for public internal audit establishes the principles of independence, objectivity and competence, as well as the requirement to document professional judgement (Law No. 672/2002; Government Decision No. 1086/2013; Order of the Minister of Public Finance No. 252/2004). In a digital environment, these requirements also extend to the way auditors explain uncertainty, the limitations of automated tools and the significance of the results obtained. Communication therefore becomes a component of audit quality, rather than merely a means of conveying conclusions at the end of the engagement.

Recent literature on technology-assisted auditing emphasises the need to preserve professional judgement and human oversight, while research on the psychology of decision-making shows that emotions, stress and cognitive biases may influence information assessment and the acceptance of algorithmic recommendations (Dorison et al., 2020; Dietvorst et al., 2015).

At the same time, studies on emotional intelligence and leadership highlight the role of self-regulation, empathy and organisational climate in managing complex professional situations (Salovey & Mayer, 1990; Goleman, 2020).

Against this background, the study seeks to explain the interplay between emotional intelligence, digital scepticism and empathic leadership, and to examine the extent to which these dimensions support professional communication in AI-assisted auditing. Its proposed contribution consists in reinterpreting the "digital reflexive auditor" model as a professional profile that combines technological

competence, critical reasoning and ethical communication while maintaining human oversight over decision-making.

## 2. METHODOLOGY

The study adopted a qualitative, exploratory and documentary approach and was based on the analysis of a selection of relevant scientific, professional and regulatory sources. Priority was given to works published between 2020 and 2025 on digital auditing, artificial intelligence governance and the human factors involved in professional decision-making, supplemented by earlier foundational studies required to define the concepts under examination. The sources considered included academic articles, professional publications and reference documents from the GAO (2021), NIST (2023) and OECD (2024), as well as research on emotional intelligence, professional scepticism, cognitive biases and human–algorithm interaction.

The research design followed a comparative documentary synthesis logic, inspired by *multiple-case synthesis* (Yin, 2018), by integrating theoretical, empirical, professional and regulatory perspectives. Sources were selected according to their relevance to digitalised public internal audit, their contribution to explaining auditors' professional behaviour, and their ability to capture the interaction between human factors and technology. The scope of the analysis was limited to regularity audit engagements, in which automated data processing, the use of AI and digitally mediated communication may simultaneously affect professional judgement, team dynamics and the relationship with the audited entity.

The analysis used a deductive–inductive coding framework organised into two categories. The psycho-emotional dimensions included emotional intelligence, professional scepticism, stress and digital resilience, affective biases, empathic leadership and attitudes towards algorithms. The digital dimensions covered the use of AI and automated analysis, the explainability of outputs, algorithmic governance, human oversight (*human-in-the-loop*), the level of institutional digital development and information integrity. The coding process focused not only on the presence of these themes in the sources analysed, but particularly on the relationships among them and their potential effects on communication, professional judgement and audit engagement quality.

The integration of the two categories led to the identification of five relational patterns of interaction – emotional-digital resilience, reflexive digital scepticism, ethical governance and human oversight, adaptive learning and digital collaboration, and cognitive security and information integrity – which were subsequently synthesised in the integrative model of the digital reflexive auditor. These patterns were not treated as demonstrated causal relationships, but as outcomes of thematic convergence across the sources analysed and as conceptual hypotheses open to empirical validation.

The credibility of the interpretation was supported through the triangulation of academic, professional and regulatory sources, as well as through the examination of divergent perspectives and situations that did not confirm the dominant tendencies. The main limitation stems from the documentary nature of the research – grounded in the literature reviewed – and from the absence of primary data: the study does not measure the strength of the relationships identified and does not allow causal inferences regarding auditors' behaviour. Consequently, the proposed model should be understood as an exploratory conceptual framework that may subsequently be tested through interviews, case studies, field observation or psychometric instruments applied to audit teams.

## 3. RESULTS AND INTERPRETATION

### 3.1. Emotional intelligence and professional dialogue

Emotional intelligence (EI) refers to the ability to perceive, understand and regulate one's own emotions and those of others (Salovey & Mayer, 1990). In public internal audit, this dimension becomes particularly relevant in contexts characterised by professional pressure, uncertainty and difficult interactions, where the quality of judgement depends not only on

the information available, but also on the auditor's ability to regulate their own reactions and maintain a professional dialogue with both the audit team and the audited entity.

Digitalisation and the use of artificial intelligence add new forms of cognitive and emotional pressure to these situations. Automated outputs may generate uncertainty regarding data accuracy, difficulties in explaining results, or tensions between the auditor's judgement and the system's recommendation. The literature reviewed identifies two opposing reactions: *algorithm aversion*, whereby an automated solution is rejected disproportionately after an error has been observed, and *automation bias*, whereby the output provided by the system is accepted without sufficient critical scrutiny. The former is well documented by Dietvorst et al. (2015), the latter by Skitka et al. (1999), and both reinforce the need to preserve human oversight and professional judgement.

In this context, emotional intelligence may support professional judgement through self-regulation, awareness of one's own reactions and professional empathy. Its role is not to replace professional scepticism, but to create the cognitive and relational conditions necessary for its exercise. The auditor's ability to separate an emotional reaction from the evaluation of audit evidence, tolerate uncertainty and discuss divergent views contributes to a more balanced examination of AI outputs and helps avoid reflexive acceptance or rejection.

The relational dimension is equally important. In regularity audit engagements, findings must be discussed within the team, reviewed through supervision and communicated to the audited entity. Self-regulation and empathy may facilitate the expression of disagreement without damaging the professional relationship, support attentive consideration of opposing arguments and improve the clarity of communication. Emotional intelligence therefore functions as a link between critical thinking, professional communication and digital competence, helping to preserve human discernment in technology-assisted audit processes (Charles, 2024; Deliu, 2024).

### 3.2. Digital scepticism and human–algorithm communication

In the present study, digital scepticism refers to the extension of the auditor's questioning stance to automatically generated data, processes and outputs.

The use of AI in transaction analysis, anomaly detection or document classification may increase efficiency, but it may also reduce transparency regarding the logic that produced a given output. In such situations, the auditor's relationship with the technological tool becomes a matter of both verification and communication: an automated output must be translated into reasoning that is intelligible, documentable, testable and, where appropriate, open to challenge. Otherwise, the two opposing distortions discussed above — *algorithm aversion* and *automation bias* — may impair the quality of professional judgement. Digital scepticism therefore implies a middle position: the auditor does not grant authority to an output merely because it was produced by an automated system, but neither is it rejected simply because the underlying mechanism is technological.

The GAO (2021) and NIST (2023) frameworks provide reference points for AI governance and risk management, with particular emphasis on accountability, data quality, performance assessment and system monitoring. The GAO framework is explicitly structured around governance, data, performance and monitoring, and includes questions and procedures relevant to auditors and evaluators. In turn, the NIST *Artificial Intelligence Risk Management Framework* (AI RMF 1.0) organises AI risk management around four complementary functions — *Govern, Map, Measure* and *Manage* — addressing governance, risk contextualisation and identification, risk assessment, and the management of response measures.

For audit purposes, these principles translate into concrete questions: What is the source of the data? What assumptions are embedded in the model? What types of error may occur? What independent checks confirm the output? Who assumes responsibility for the final decision? The answers must be capable of being communicated both within the audit team and to the audited entity.

Digital scepticism therefore has a distinct communication function. It requires the auditor to make visible the chain linking data, processing, interpretation and conclusion. In this sense, transparency does not require exhaustive disclosure of the technical mechanism, but rather sufficient professional justification to enable the output to be understood, verified and, where appropriate, challenged.

### 3.3. Empathic leadership and institutional communication

Digital transformation changes working procedures, the distribution of responsibilities and the dynamics of professional relationships within audit teams. The introduction of artificial intelligence tools and advanced analytics may be perceived simultaneously as an opportunity to enhance analytical capacity and as a source of uncertainty regarding competencies, responsibilities and professional roles. In this context, empathic leadership becomes relevant not only to the acceptance of technology, but also to the way in which the team develops, discusses and validates professional judgement throughout the engagement.

Empathic leadership involves the ability of the team leader or supervisor to understand the cognitive needs and emotional responses of team members without diminishing professional requirements or the focus on the objectives of the engagement (Goleman, 2020). In public internal audit, this function is reflected in clarifying roles, allocating tasks appropriately, facilitating access to information, discussing difficulties encountered in the field, and creating an environment in which auditors can express professional doubts, divergent views or reservations regarding outputs generated by digital tools.

From this perspective, engagement supervision acquires not only a technical but also a communication function. Reviewing working papers, discussing findings, assessing the sufficiency and relevance of audit evidence, integrating the individual conclusions of team members, and validating the formulation of recommendations all involve a continuous process of professional communication. In an AI-assisted environment, the supervisor must also consider how algorithmic outputs have been interpreted, verified and incorporated into auditors' reasoning, so that technological efficiency does not replace professional scepticism and individual accountability. In this sense, supervision also functions as a mechanism for controlling the risk of *automation bias*, the uncritical convergence of opinions or, conversely, the intuitive rejection of automated outputs.

The quality of the team's internal climate is relevant to this capacity for professional deliberation. An auditor who can point out an interpretative error, a data inconsistency or a limitation of the tool being used without fear of informal sanction may contribute more to the consistency of the engagement than one who merely appears to endorse the team consensus. Empathic leadership therefore supports the psychological safety required for professional scepticism, without turning disagreement into a dilution of accountability. The role of the team leader is not to eliminate differences of opinion, but to transform them into arguments that can be analysed, documented and, where necessary, resolved through supervisory judgement.

### 3.4. Psycho-digital interactions and the quality of public audit engagements

The integrated analysis shows that psycho-emotional and digital dimensions do not operate independently in regularity audit engagements. Professional stress and information overload may affect judgement, overreliance on technology may weaken critical scrutiny, and a defensive organisational climate may discourage the reporting of errors or the expression of divergent views. Conversely, emotional self-regulation, digital scepticism and dialogue-oriented leadership support professional deliberation, team cooperation and the critical assessment of automated outputs.

These interactions become particularly relevant in the work of the audit team and in the supervision process. Audit evidence, working papers and individual findings are integrated and validated through a collective process, while supervision must address not only compliance with methodology but also the coherence of professional reasoning and the way AI-generated outputs have been verified and used. In this

respect, the supervisor acts as a control point between automation and professional conclusions, contributing both to limiting *automation bias* and to avoiding the unjustified rejection of digital tools.

Emotional intelligence, digital scepticism, empathic leadership and digital governance therefore perform complementary functions. Emotional intelligence supports the management of stress and professional relationships; digital scepticism ensures the critical examination of AI outputs; empathic leadership creates conditions in which reservations and differences of opinion can be discussed on the basis of reasoned arguments; and digital governance ensures traceability, accountability and human oversight of automated processes. The quality of the engagement therefore depends not only on the performance of analytical tools, but also on how information is discussed, critically examined, validated and justified within the team and subsequently communicated to the audited entity.

Operationalising this approach requires the integration of digital scepticism into audit programmes and supervision procedures, the documentation of human interventions in automated workflows, combined training in digital and psycho-emotional competencies, and the use of mentoring and post-audit reflection. In an augmented audit environment, technology may accelerate processing and expand analytical capacity, but contextual interpretation, ownership of conclusions and their communication remain human responsibilities. AI integration may therefore strengthen audit quality when accompanied by professional discernment, effective supervision and documented accountability.

## 4. THE DIGITAL REFLEXIVE AUDITOR MODEL

The literature synthesis supports the formulation of an integrative conceptual model, referred to as the "digital reflexive auditor," built around four dimensions: emotional intelligence, digital scepticism, empathic leadership and professional reflexivity (Table 1).

Communication is the common thread: with oneself, through self-regulation and the review of one's own biases; with the audit team, through feedback and learning; with the audited entity, through reasoned argument and clarification; and with AI systems, through the critical interrogation of sources, parameters and limitations.

**Table 1. Dimensions of the digital reflexive auditor and their communication function**

| Dimension | Communication function | Main risk | Practical indicator |
|---|---|---|---|
| Emotional intelligence | Self-regulation and professional dialogue | Tension; stress-impaired judgement | Team feedback; collaborative climate |
| Digital scepticism | Verification and explanation of AI outputs | Automation bias; algorithm aversion; opacity | Human checkpoints; decision log |
| Empathic leadership | Communication of change and feedback | Resistance to change; conformity | Mentoring; reflection sessions |
| Professional reflexivity | Review and documentation of professional reasoning | Repetition of errors; insufficient justification | Lessons learned; post-audit sessions |

*Source:* **authors' own elaboration based on the literature reviewed**

Professional reflexivity complements the other three dimensions through the review of decisions and the documentation of the reasons underlying a particular course of action. It transforms experience gained from audit engagements into learning at the institutional level and provides a bridge between technical performance and professional accountability. The model does not replace technical or IT audit competencies; rather, it complements

them with a cognitive and communication framework.

### 4.1. Patterns of psycho-digital interaction

The integration of psycho-emotional and digital dimensions makes it possible to distinguish patterns of interaction that more precisely explain the mechanism of the integrative model. These patterns do not represent isolated categories, but rather functional relationships that may overlap within the same audit engagement. Viewed from the perspective of professional communication, they describe how the auditor simultaneously manages technological uncertainty, cognitive pressure, relationships with colleagues and dialogue with the audited entity.

The first pattern is emotional-digital resilience. Adapting to automation and the use of AI requires auditors to manage heightened levels of uncertainty, including situations in which automatically generated outputs do not correspond to their expectations or to the information initially available. Emotional self-regulation and the auditor's ability to distance themselves from personal reactions triggered by the use of technology and to objectively assess the conclusiveness and reliability of audit evidence help prevent defensive or disproportionate responses.

From a communication perspective, resilience is reflected in maintaining an open professional dialogue and seeking the necessary clarifications concerning the data, processes or circumstances under examination, without allowing uncertainty associated with an automated output to lead to the outright rejection of the tool being used.

The second pattern is reflexive digital scepticism. It lies between two extremes: the uncritical acceptance of automatically generated outputs and the unjustified rejection of technology. The reflexive auditor critically examines the data used, the assumptions and limitations of the model, compares outputs with alternative audit evidence, and documents the arguments on the basis of which those outputs are validated, qualified or rejected. From a communication perspective, digital scepticism also entails the ability to make transparent the reasoning underlying an audit conclusion. A conclusion is better substantiated when it can be explained, verified and subjected to professional debate within the audit team and through the supervision process.

The third pattern concerns ethical governance and human oversight. Affective biases and hierarchical pressure may influence both the use of AI tools and the way their outputs are communicated. *Human-in-the-loop* mechanisms have value only when human intervention is genuine, competent and traceable (Tiron-Tudor & Deliu, 2022). Human oversight should not be reduced to the formal confirmation of an automatically generated output. It requires auditors to understand and question the information base and the limitations of the output, seek explanations when it is unclear or inconsistent with other audit evidence, compare it with independent information, and reconsider its interpretation in light of the context of the engagement. Where verification identifies errors, inconsistencies or an insufficient level of confidence, the auditor must be able to qualify or reject the output provided by the system and document the reasoning underlying that decision.

The fourth pattern is adaptive learning and digital collaboration. New technologies are more readily integrated into teams in which questions, doubts and errors can be discussed without fear that expressing uncertainty or acknowledging an error will disproportionately affect professional credibility or one's position within the team. Empathic leadership and constructive feedback support knowledge transfer across generations of professionals and reduce polarisation between auditors who are familiar with technology and those who are more cautious about its use. Communication creates the framework necessary for institutional learning.

The fifth pattern is cognitive security and information integrity. In a digitalised environment, auditors may simultaneously face large volumes of documents, continuous data flows, automatically generated alerts and restrictive deadlines. Under these conditions, the issue is no longer merely access to information, but also the ability to select, prioritise and interpret it correctly. Information overload and time pressure may lead to decision fatigue, reduced attention to relevant elements or

excessive reliance on automated signals simply because they are numerous or appear precise. The risk therefore concerns not only technical security and data integrity, but also the preservation of a logical and verifiable trail between the source of information, the analysis performed and the audit conclusion. Validation procedures, clearly defined responsibilities and the explicit communication of uncertainties help auditors distinguish between the volume of information available and its evidential value, reducing the risk that the accumulation of data may substitute for professional judgement.

The five patterns converge in the digital reflexive auditor model: a professional capable of combining critical reasoning, emotional intelligence and technological competence within an ethical and adaptive framework. The value of the model derives precisely from the relational nature of these dimensions: audit quality is not the product of a single competence, but of the way in which competencies are activated and communicated in specific professional situations.

### 4.2. Psycho-digital development and observable competencies

The model may also be interpreted as a continuum of professional development. At a traditional level, activity is centred on compliance, procedural control and predominantly text-based documentation. The analytical level adds the use of databases, data-processing tools and logical correlation techniques. The digital level incorporates automation, large-scale data analysis and AI, while simultaneously introducing greater demands for adaptation and the risk of digital stress. The reflexive digital level involves integrating technological competencies with decision-making ethics, professional scepticism, cognitive self-reflection and emotional intelligence.

This progression should not be understood as a rigid hierarchy or as a mandatory sequence. An auditor may possess advanced technical competencies while experiencing difficulties in communicating uncertainty or managing professionally tense situations; conversely, strong relational experience and collaborative ability may not be accompanied by sufficient competence to critically assess an algorithmic model. From this perspective, balanced psycho-digital development requires the simultaneous strengthening of two categories of capabilities: the critical evaluation of technology and the management of the professional relationships within which technology-generated outputs are interpreted, discussed and transformed into audit conclusions.

These competencies can be observed in professional behaviour. In the field of emotional intelligence, development may be traced from recognising one's own reactions to managing difficult interactions constructively. In digital scepticism, progress begins with simple awareness of the use of AI and extends to verifying outputs against alternative audit evidence and critically examining the data, assumptions and limitations of the model. In the case of leadership and professional reflexivity, the level of development is reflected in the ability to create an environment conducive to learning, facilitate professional dialogue, and document the reasoning, uncertainties and dilemmas that arise during the audit engagement.

### 4.3. Ethical governance, data and human oversight

Operationalising the model requires a clear distinction between tools used for professional development and those that may have consequences for individual evaluation. Self-assessment, 360-degree feedback and tools designed to assess team climate may support training and professional reflection, but they should not automatically be converted into criteria for classification, promotion or individual appraisal. Where such tools involve the processing of data concerning reactions, behaviours or individual characteristics, their use must comply with the principles of lawfulness, proportionality, purpose limitation and data minimisation set out in Regulation (EU) 2016/679 and Law No. 190/2018. In the field of AI governance, these requirements are complemented by Regulation (EU) 2024/1689 on artificial intelligence, which provides, for high-risk AI systems, human oversight measures proportionate to the risks, the level of autonomy and the context of use.

At the same time, AI governance must maintain a clear distinction between the support provided by technology and the auditor's professional accountability. Decision logs, human validation checkpoints and records of the sources used make it possible to trace how the audit conclusion was reached from the initial information. These mechanisms serve not only the documentation of audit evidence, but also the transparency of communication with the audited entity, which should be able to understand whether a finding is based on a regulatory requirement, a statistical analysis, an automatically generated output, or the professional judgement through which these elements were brought together.

Institutionalising digital scepticism should not mean introducing additional formalities, but rather strengthening a consistent practice of questioning, verification and justification. Critical-question checklists, mentoring, team discussions, post-audit sessions, and training in emotional intelligence, digital ethics and AI governance may contribute to the development of a shared professional language. This facilitates both the critical assessment of technological outputs and the communication of their limitations and uncertainties, reducing both the uncritical acceptance of technology and unjustified resistance to its legitimate uses.

At the institutional level, emphasis should be placed on the balanced development of the team's psycho-digital competencies without turning this process into a form of psychological testing of staff. What matters for the audit engagement are observable capabilities: asking appropriate questions, verifying sources, explaining uncertainty, managing disagreement, documenting professional reasoning and taking responsibility for decisions. From this perspective, digital governance does not constitute a distinct technical component of the audit activity, but rather an extension of professional accountability, internal audit quality assurance mechanisms and clear communication, both within the team and in the relationship with the audited entity.

## 5. DISCUSSION AND PRACTICAL IMPLICATIONS

The proposed model suggests that the responsible integration of AI into auditing requires a balance between technological efficiency and professional prudence. Digital tools may accelerate analysis and broaden the scope of audit procedures, but contextual interpretation, the formulation of findings and responsibility for conclusions remain human responsibilities. The practical implications of the model are examined below from three complementary perspectives: communication throughout the audit engagement, receptiveness to recommendations and professional trust, and institutional learning and psycho-digital development.

### 5.1. Communication throughout the audit engagement

The communication dimension is present throughout the entire audit engagement, not only at the report-drafting stage. During the planning phase, the way in which requests for documents are formulated and the objectives of the engagement are explained contributes to establishing a cooperative framework and reducing ambiguity. During audit procedures, whether conducted through direct interaction or remotely, clarifying the source of the data, the way in which they have been processed, and the meaning of automatically generated alerts or outputs becomes part of the process of obtaining and evaluating audit evidence. When formulating findings, the auditor must clearly distinguish a technical error from legal non-compliance or analytical uncertainty, so that the audited entity's position can be expressed and assessed within the same framework of argumentation.

Digitally mediated communication may reduce access to some of the contextual cues available in direct dialogue and may reinforce the rigidity of standardised messages. For this reason, the use of electronic communication channels should be complemented by deliberate opportunities for clarification and feedback, particularly where information is incomplete, contradictory or open to different interpretations.

Confirming facts, discussing preliminary findings and recording the audited entity's views are not merely procedural steps, but also ways of checking whether the information under examination is understood in a sufficiently consistent manner by those involved in the engagement. Structured and sufficiently open communication reduces the risk that differences in interpretation will prematurely develop into substantive disagreements and contributes to a clearer basis for audit conclusions.

**5.2. Receptiveness to recommendations and professional trust**

Emotional intelligence and empathic leadership may facilitate receptiveness to audit recommendations, but their role must be understood within the boundaries of professional independence and objectivity. Empathy does not imply negotiating legal requirements or softening a finding in order to secure acceptance by the audited entity. It does, however, make it possible to distinguish professional firmness from relational rigidity: the auditor may uphold an unfavourable conclusion while, at the same time, explaining the arguments on which it is based in a manner that supports understanding and dialogue (Charles, 2024). In public audit, a recommendation is intended to correct a deficiency, improve control and ensure appropriate risk management, rather than to obtain interpersonal agreement from those being audited.

Receptiveness may be encouraged when the audited entity understands the logical connection between audit evidence, the finding, its causes, the associated risks and the recommendation formulated. Clear explanations, the opportunity to express a point of view, and the documented consideration of opposing arguments contribute to the perception of the audit process as rigorous and fair, even when the conclusions remain unfavourable. Professional trust may therefore be strengthened not by avoiding disagreement, but through transparency of reasoning and consistency in the application of audit criteria.

Where the analysis is AI-assisted, this transparency becomes even more important. The auditor must be able to explain the role of the technology, the limitations of the automated output, and the human checks performed before the information is incorporated into the final conclusion. This helps reduce the perception of a decision as impersonal or impossible to challenge. Responsibility does not lie with the algorithmic system, but with the auditor and the institution that determine how the outputs it provides are verified, interpreted and used.

**5.3. Institutional learning and psycho-digital development**

Operationalising the model requires translating general principles into recurring practices of learning and professional development. Mentoring between experienced auditors and those at the beginning of their careers may facilitate not only the transfer of technical knowledge, but also the development of appropriate ways of managing pressure, professional disagreement and the relationship with the audited entity.

In the same vein, practices already used within public internal audit units — working meetings, engagement supervision, discussion of findings and the use of lessons learned from audit activity — may be complemented by post-audit sessions and opportunities for reflection and internal debate. These practices can help systematise experience gained from audit engagements, including situations in which digital tools or AI have produced unclear or contradictory outputs, human verification has altered the initial interpretation, limitations of the data or model have been identified, or communication difficulties have affected the conduct of the engagement and receptiveness to recommendations. As the use of AI expands, such practices may support the updating of audit procedures and programmes, the development of common benchmarks for verification and documentation, improvements in supervision, and the creation of institutional memory regarding the responsible use of technology.

The emphasis should not be placed exclusively on adopting increasingly sophisticated digital tools, but also on auditors' ability to integrate them critically and responsibly into their day-to-day work. From this perspective, the level of psycho-digital development may be reflected in observable professional competencies: asking

critical questions, verifying sources and automated outputs, the quality of documentation, explaining uncertainties, collaborating within the team, and using feedback constructively. The digital development of an audit function is therefore reflected not only in the number or complexity of the tools used, but also in the quality of the professional judgement, supervision and communication that accompany their use.

Automatically generated information and outputs acquire professional value only after they have been interpreted, discussed, verified and integrated into reasoned professional judgement for which responsibility is assumed. In this process, communication is not merely a means of conveying conclusions, but also a mechanism through which they are clarified, challenged and strengthened. The application of the model must, however, be adapted to the institutional context, since the level of digitalisation, team experience, the complexity of audit engagements and the intensity of AI use may differ significantly from one audit function to another. The proposed model should therefore be regarded as a flexible framework for the development of professional competencies and practices, rather than as a uniform standard applicable irrespective of context.

## 6. CONCLUSIONS

The study has highlighted how the digitalisation of public internal audit may influence professional judgement, team dynamics, supervision and communication with the audited entity. The analysis of the interactions between psycho-emotional and digital factors made it possible to outline the "digital reflexive auditor" model, built around emotional intelligence, digital scepticism, empathic leadership and professional reflexivity. These dimensions converge in an approach to auditing in which technology plays an augmentative role, while the interpretation, ownership and justification of conclusions remain human responsibilities.

The findings suggest that the value of using AI depends not only on the performance of the tools themselves, but also on how their outputs are verified, discussed and integrated into audit reasoning. Emotional-digital resilience, reflexive scepticism, effective human oversight, team collaboration and cognitive security contribute, from different perspectives, to maintaining the logical trail from information to audit evidence and conclusion. In this process, supervision and professional communication play an essential role: they allow arguments to be tested, uncertainties to be clarified, and the reasons for accepting, qualifying or rejecting an automated output to be documented.

Communication thus becomes part of the audit quality assurance mechanism, rather than merely the stage through which results are conveyed. A finding may remain firm and unfavourable, but its credibility is strengthened when the path from audit evidence to analysis and conclusion can be explained, verified and subjected to professional dialogue. At the institutional level, this approach may be supported through mentoring, effective supervision, post-audit sessions, reflection within the audit function, and the systematic use of experience gained from audit engagements, so that the integration of technology also contributes to the development of professional practice.

The proposed model is conceptual in nature and should be adapted to the level of digitalisation, team experience and the complexity of audit engagements. Future research may seek to validate it empirically through interviews, field observations, case studies and appropriate assessment instruments, linking its communication and psycho-digital dimensions to indicators of the quality of regularity audit engagements.

Such development would make it possible to move from the current conceptual framework towards practical reference points for auditor training, engagement supervision and the responsible governance of AI-assisted auditing.

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