



2026

Inflo Research Report

Audit Pricing in the AI Era:
Why Value Must Replace Effort



Contents

Foreword	03
<hr/>	
1. A Market That Appears Healthy but is Starting to Change	05
<hr/>	
2. Buyers Want a Clearer Value Exchange	07
<hr/>	
3. Redefining Value: Client Time is Worth More Than Auditor Time	09
<hr/>	
4. The AI Pricing Paradox: Why Efficiency Alone Invites Fee Pressure	10
<hr/>	
5. Two Strategic Paths for Audit Firms	12
<hr/>	
6. Clients Believe Auditors Could Deliver More Value	14
<hr/>	
7. Technology Matters Most When Clients Experience the Benefit	15
<hr/>	
8. A Practical Shift: Pricing the Audit Around Value	16
<hr/>	
9. Strategic Questions for Firm Leaders	19
<hr/>	
10. Competing on Outcomes, Not Hours	20
<hr/>	
Conclusion	21
<hr/>	
Appendix	22
<hr/>	

Foreword



Ellen Choi

CEO & Founder, Edgefield Group

To say that Artificial Intelligence (AI) is transforming the accounting profession, including audit and assurance, would be a massive understatement. The proof is everywhere.

Earlier this year, Ernst & Young announced it is globally embedding enterprise-scale agentic AI into its assurance engagements, with the technology expected to support all of its end-to-end audit activities by 2028.

KPMG demanded and received a 14% fee reduction from its own auditor, citing AI-driven efficiency gains. This year also marks the first time that firms are investing more in technology than in headcount.

On the question of what to do about AI, there is broad consensus among A&A leaders and partners today that AI integration into their work is imperative and urgent.

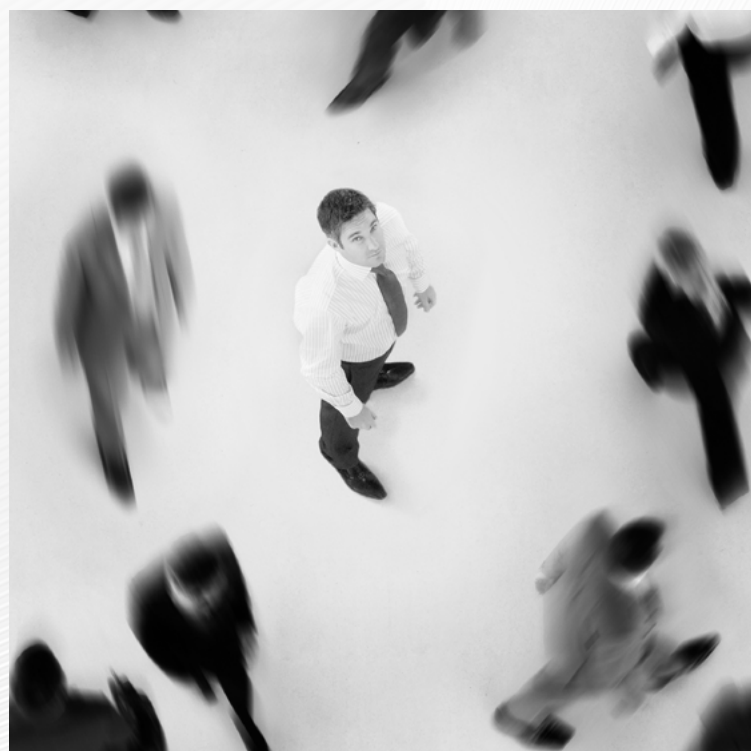
On the question of why they should integrate AI, the conversation so far has been anchored on how AI adds value through efficiency and productivity. How do we do the same work

faster? How do we get more out of fewer people? How do we grow faster without adding more people?

These are impactful questions. But they are incomplete ones.

What I'm seeing in 2026 is the conversation on the value of AI broadening, as agentic AI hitting the masses (whether through accounting vendors or horizontal AI tools like Claude Cowork) is forcing a bigger conversation about how firms are actually benefiting from AI, and the impact on their clients. Clients are asking the same question from the other side: what is the value my auditor is delivering?

Inflo's survey of 2,000 US businesses reveals something every A&A leader needs to reckon with: 91.2% of audit clients say they are likely to change auditors in the next three years, despite reporting high satisfaction. Clients aren't leaving because they're unhappy. They're open to leaving because they believe more value exists somewhere.



This finding reframes how firms should think about AI. Reducing the effort to deliver an audit improves internal economics. But as the survey data in this paper shows, clients don't pay more because the audit took fewer hours to deliver. They pay more when it takes less of their time and delivers more value. If audit fees have always tracked time and effort, and AI reduces both, the math is simple and not in the firm's favor.

This is the moment to define and articulate the value of AI beyond internal productivity improvements. AI doesn't just impact technology and realization. It impacts pricing models. It impacts client experience. It impacts how firms staff engagements, what services they offer, and how clients perceive what they're paying for.

AI even challenges what the fundamental deliverable of an audit should be. When the compliance output becomes faster and cheaper to produce, the audit itself stops being the product. It becomes the entry point for deeper

advisory relationships, expanded services, and a fundamentally different client conversation about value.

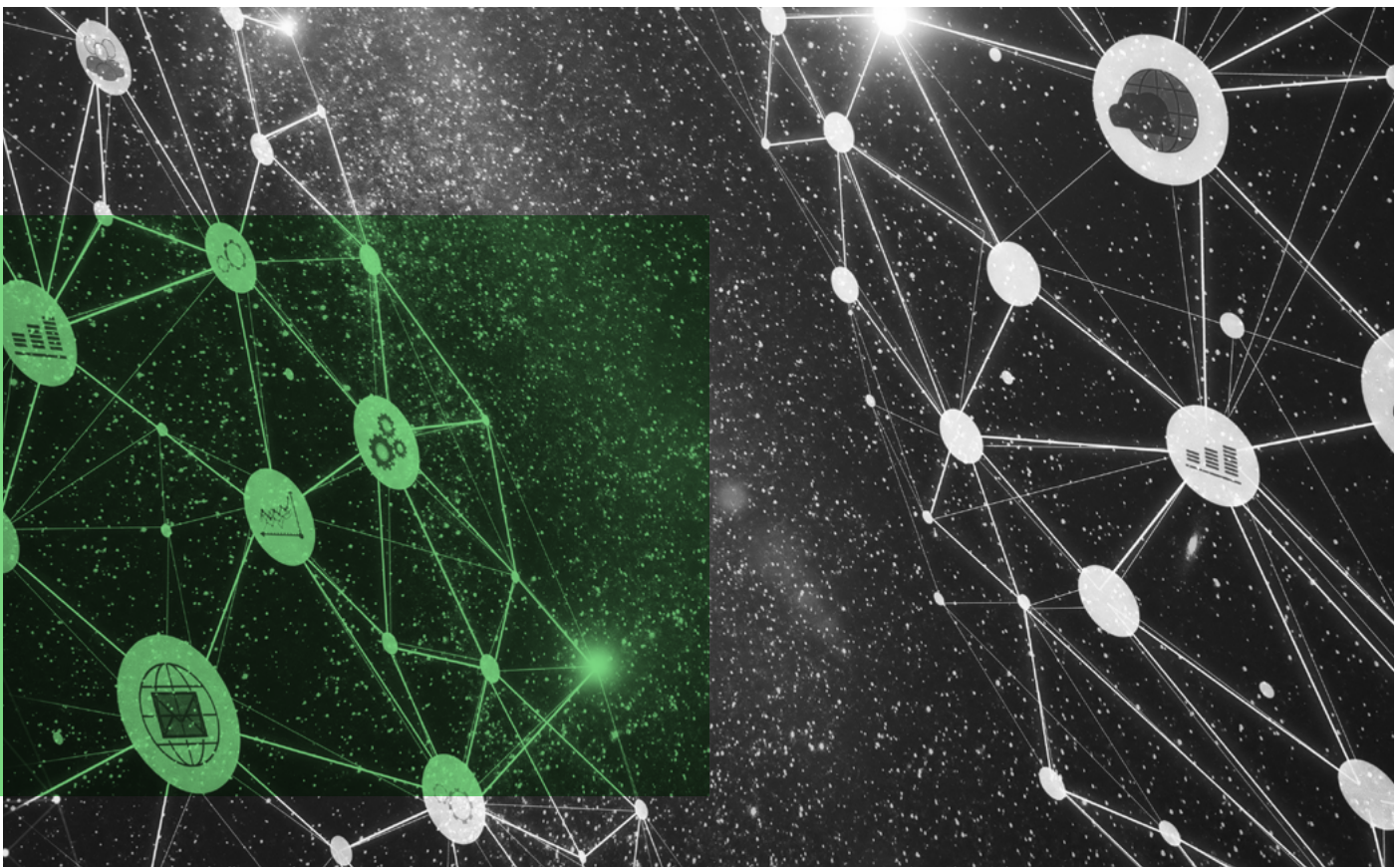
The research in this paper confirms clients already see it that way. The firms that limit the AI conversation to "how do we save hours" are seeing a fraction of the picture.

The conversation is shifting from AI as a cost lever to AI as a value generator. I'm excited for this moment because it's long overdue. And Inflo's research brings the data auditors need to move this conversation forward.

Survey methodology

This report is based on a survey commissioned with Censuswide, an independent research organization, of 2,000 US businesses that use accounting firms for audit and review services.

Respondents included businesses of all sizes, spanning sectors including finance, technology, healthcare, and professional services.



1 A Market That Appears Healthy but Is Starting to Change

On the surface, most US audit firms appear to enjoy strong client relationships.

Our new research shows businesses reporting high satisfaction rates with their current audit experience, with an average score of 8.26 out of 10. That would normally suggest a stable, low-churn market. The underlying detail tells a different story.

The research showed that 91.2% of clients say they are likely to change auditors within the next three years. Nearly half of those, 44.6%, say they are “very likely” to switch soon.



44.6%
of businesses say
they are “very likely”
to switch auditors.

As with all survey data, this figure is directional rather than literal. Stated intent often overstates real-world behavior, but the scale and consistency of the response still point to a market that is more open to change than it appears.

This creates a clear tension.

Clients are broadly satisfied with what they’re receiving today, yet they are still more willing to change auditors than ever before. That combination points to a market where expectations are evolving faster than firms are differentiating.

There are two implications.

First, audit quality on its own is increasingly insufficient to anchor client relationships. High experience scores suggest firms are meeting expectations. They don’t indicate that firms are delivering a distinctive service.

Second, the market is becoming more fluid. If most clients are willing to reconsider their auditor, then



competitive threats are no longer limited to underperforming engagements. Strong firms are competing for clients who already believe they're receiving a good service.

Incremental improvement will not suffice in this environment. A marginally better process or a slightly more responsive team does not address the underlying dynamic. Clients are not simply looking to avoid poor experiences. They're open to finding more value.

As Artificial Intelligence (AI) reduces the effort required to deliver an audit, the traditional link between time spent and audit fees will weaken further. In a market where clients are already willing to switch despite positive experiences, any firm that presents its value purely through effort or hours will become more vulnerable.

Firms can stand out by redefining what the client is buying.

Not a competent audit. That's already assumed.

A clearer, more valuable outcome.

KEY TAKEAWAYS

- High client satisfaction will no longer equate to loyalty and stability
- Switching intent at scale creates a fluid, highly competitive market
- Incremental improvements are unlikely to defend client relationships
- As audit effort falls with AI, firms relying on time-based value become more exposed
- Differentiation must move beyond audit execution toward delivering client value

2 Buyers Want a Clearer Value Exchange

Clients want to understand what they're paying for and how different choices affect cost, effort, and deliverables. Having choice in price, scope, and outputs was deemed important by 95.9% of respondents.

This shifts how the audit is perceived.

Rather than a standardized service defined largely by regulation, the audit is increasingly seen as something that can be shaped. Clients expect to make tradeoffs. They want to see what changes if scope is adjusted, if deliverables vary, or if timing is different.

When those tradeoffs are made clear, clients are willing to change their own behavior.

Of those businesses surveyed, 97.2% said they would prepare information earlier for their auditors in exchange for a 10% fee reduction.

That's a clear signal that clients are not treating the audit as a fixed burden. They're prepared to act differently to influence both the experience and the fee.

Audit pricing can often be treated as fixed, constrained by regulation and professional standards.

The data suggests something else.

There is room to structure how the audit is delivered, and that structure directly affects both effort and perceived value.

The implication is not simply that clients want lower fees. They want a clearer value exchange.

They're open to adjusting their own inputs, such as earlier information prep, but they expect transparency in return. If firms can define and present that exchange clearly, pricing becomes more flexible than it has traditionally been treated.

If audit fees remain tied implicitly to time and effort, any reduction in auditors' work through AI will create pressure from clients to reduce fees. An example was seen recently when KPMG International negotiated a 14% reduction in its audit fee with its long-time auditor, Grant Thornton UK, citing AI-driven efficiencies as the reason for the cut.



95.9%

say having choice in price, scope, and outputs is important.

The research, however, shows that clients are already willing to engage in a more explicit tradeoff.

That creates an opening.

It also points toward a different pricing model, where fees are linked more directly to outcomes rather than time.

Firms can move away from pricing based purely on effort toward pricing based on agreed choices, inputs, and outcomes.

Outcomes like fewer disruptions to day-to-day business operations. Smoother client-auditor collaboration. More analytics-based insights.

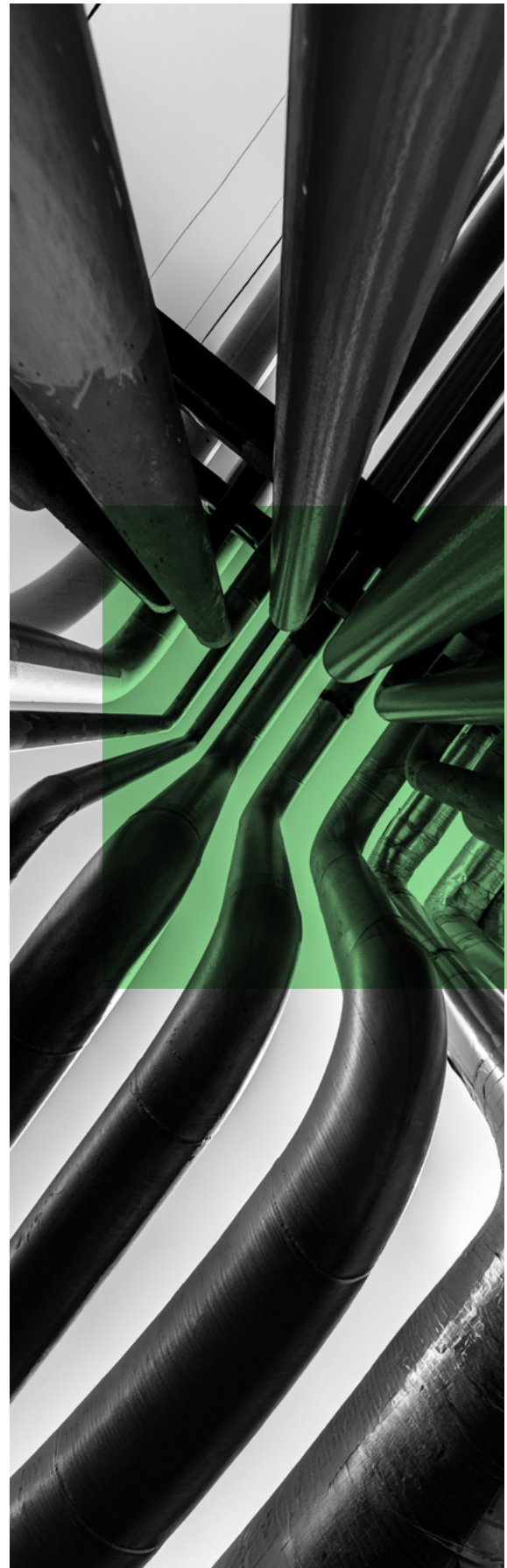
In that model, the conversation shifts from how many hours were worked to what the client is gaining.

Without that shift, efficiency gains will flow primarily to the client in the form of lower fees.

With the shift, efficiency can be positioned as part of a more balanced and visible exchange.

KEY TAKEAWAYS

- Clients want transparency and choice in how audits are structured and priced
- When tradeoffs are clear, clients are willing to change their own behavior
- Audit pricing is more flexible than it is often assumed to be
- A clearer value exchange creates an alternative to time-based pricing
- This opens a path to defend or increase fees as audit effort declines



3 Redefining Value: Client Time is Worth More Than Auditor Time



32%

would pay 11-20% more to save their team time.



A shift emerges when clients are asked what they would actually pay for.

For an audit that takes 10% less of their own time, 31% said they'd pay 5-10% more, while another 32% said they'd pay 11-20% extra. This indicates a clear economic value attached to the client's own time.

The same pattern appears when value is made more explicit. Clients show a 17.1% increase in willingness to pay for an audit that delivers additional value.

When the outcome improves in a way the client can see and experience, willingness to pay increases. This reframes how value is created.

Reducing the effort required to complete an audit lowers the firm's cost to deliver. That benefit is internal. It improves margins but does not, on its own, change what the client experiences.

Reducing the client's time works differently. It lowers disruption within the client's business and frees up their capacity. That creates a benefit they can recognize and place a value on. This is what drives their willingness to pay more.

The distinction becomes more important as AI adoption increases. If AI is used primarily to reduce audit effort within the firm, it improves delivery efficiency. Given how audit fees have

historically been linked to time and effort, that creates pressure to pass those gains back to the client. To justify higher fees, that relationship must change.

As audit effort declines, pricing needs to be based less on how much work is done and more on what the client gains from the time they spend. The ability to reduce client time and deliver more valuable outcomes becomes the mechanism that supports increasing, rather than decreasing, fees.

KEY TAKEAWAYS

- Clients place measurable economic value on reductions in their own time
- Willingness to pay increases when audits save client time or deliver additional value
- Saving firm time reduces cost but does not directly support pricing power
- Saving client time creates a basis for higher perceived value
- As AI reduces effort, pricing power depends on delivering visible client outcomes

All these actions cement the idea that the fixed fee is really based on time.

AI changes the effort side of that equation. Its primary impact is to reduce the time and effort required for auditors to perform audit work. At the same time, this shift is not only about efficiency. As delivery changes, there is also an increased focus on the consistency and depth of the audit itself, particularly in larger or more regulated environments, where expectations are higher.

That creates efficiency within the firm. It improves delivery and lowers the cost to serve.

On its own, that creates a predictable outcome. If the same work can be delivered with less effort, and fees are still viewed through the lens of time, businesses will expect those savings to be reflected in price. From the client perspective, efficiency becomes a reason for firms to reduce fees, not defend them. This is the pricing paradox.

AI adoption is required to remain competitive. At the same time, if it's applied only to improve internal efficiency, it increases exposure to fee pressure.

The earlier evidence on willingness to pay makes the contrast clear.

Clients indicate they're content to pay more when the audit reduces their time or delivers additional, visible value. There are no signs of a willingness to pay for the technology that firms are investing in to reduce auditor effort.

This creates a dividing line. AI applied to internal efficiency supports cost reduction.

AI applied to saving clients time and delivering new client outcomes offers value that can be priced.

Alongside both, firms are also expected to demonstrate greater consistency and strength in the audit itself, which becomes more visible as technology is adopted. Without an intentional shift in proposition, efficiency gains will be



difficult to retain. They will be competed away through pricing.

Over time, this dynamic leads in one direction.

Audit services become more comparable. Price becomes the primary differentiator. As effort reduces across the market, fees also reduce. The service moves toward commoditization.

The constraint is not the technology. It's how its benefits are translated and presented to the client. The implication is direct. To avoid fee erosion as effort declines, firms need to shift the basis of pricing. Value pricing becomes the mechanism that translates efficiency into outcomes the client recognizes, breaking the dependency on time.

KEY TAKEAWAYS

- Clients expect auditors to use AI, but many do not see it as a differentiator
- AI primarily reduces auditor effort, which strengthens cost efficiency
- Fees have historically been linked to time and effort, shaping client expectations
- Efficiency alone creates pressure to reduce fees
- Without a shift to client-visible value, AI accelerates commoditization

5 Two Strategic Paths for Audit Firms



As more firms adopt similar efficiency gains, differentiation narrows.

Firms should no longer be debating whether to adopt AI. They should instead be focusing on how its impact will be leveraged and translated into value. Two distinct paths emerge.

In simple terms, these paths reflect three different commercial levers. Efficiency reduces the cost of delivery but tends to increase pressure on fees. Value supports fee stability and growth by making outcomes visible to the client. Quality reinforces the strength of the audit and helps defend positioning, particularly in more complex or regulated environments, but is less directly linked to fee expansion.

Path 1: Efficiency-led Adoption

In this model, AI is positioned to complete the same audit with less effort. The focus is on internal efficiency. Hours are reduced, processes become faster, and delivery costs fall.

If the audit delivers the same outputs with less visible difference in experience, the primary signal is that the same work is being done more efficiently. Within the context of how audit pricing has historically worked, that creates a predictable response.

Less effort leads to an expectation of lower fees. This creates pressure.

As more firms adopt similar efficiency gains, differentiation narrows. If the audit appears largely unchanged from the client's perspective, price becomes the primary comparison between firms.

Path 2: Value-led Adoption

In this model, AI is positioned around what the client experiences. The focus is on reducing disruption, improving the flow of information, and delivering outputs that the client can extract tangible value from. The audit still becomes more efficient, but that efficiency is reinvested into visible benefits.

These benefits must still sit within the boundaries defined by audit independence and regulatory requirements. Clients experience less time burden. The audit is delivered quicker.

They receive clear insights and more useful outputs. They understand what's different and why it matters to them.

The difference, then, isn't the technology itself. It's how the technology is wielded and the impact it achieves.

In this model, efficiency becomes part of a broader value exchange. The firm can still reduce its own effort on the standard audit work. But the focus in all discussions is on reducing cost and disruption for the client and improving the usefulness of the audit.

That changes how the client perceives the change and the engagement.

Rather than appearing as the same audit completed more efficiently, they experience a better audit. That distinction supports pricing.

In a market where clients are open to switching, firms that can demonstrate this difference have a more defensible position. Value is visible. The basis for price is clearer. The audit is less likely to be evaluated primarily on cost.



KEY TAKEAWAYS

- AI adoption creates two distinct strategic paths based on how its benefits are positioned
- Efficiency-led adoption improves internal cost but increases exposure to fee pressure
- Value-led adoption translates efficiency into client-visible benefits that support willingness to pay
- Client time reduction and additional value are the drivers of pricing power
- In a high switching environment, firms that lack differentiation risk competitor undercutting

6 Clients Believe Auditors Could Deliver More Value

Clients do not see the current level of value from the audit as a fixed ceiling.

An overwhelming majority (96.2%) believe their auditor could add more value through non-audit services. While for the largest clients a careful line must be walked on maintaining independence, this provides a near-universal signal that expectations extend beyond the audit as it's currently experienced.

This isn't a question of demand.

Clients are already open to receiving more value. They believe their auditor can provide it. The gap sits in how that value is defined and delivered in practice. This creates an immediate opportunity.

If clients are willing to engage more broadly and see additional value in the relationship, the audit doesn't have to remain a narrowly defined, compliance-led service. There is scope to expand how value is created, provided it is relevant and the client can see it.

In practice, this expansion is not unconstrained. Audit independence requirements and regulatory frameworks set clear boundaries on the types of non-audit services that can be provided, particularly for public company and other regulated engagements.

The opportunity, therefore, is not to blur those boundaries, but to define and deliver additional value within them in a way that is visible, permissible, and aligned with the core audit relationship. This aligns directly with the earlier evidence.

Firms are only limited by how effectively they translate their capabilities into outcomes the client understands and is willing to pay for.

As AI reduces the effort required to deliver the audit itself, this becomes increasingly important.



96.2%
think their auditor
could add more
value through
non-audit services.

KEY TAKEAWAYS

- Clients believe their auditors can deliver more value
- The constraint lies in execution, not demand
- There's latent client openness to broader and more valuable engagement
- Additional value and reduced client time both increase willingness to pay
- Expanding visible value becomes more important as audit effort declines

7 Technology Matters Most When Clients Experience the Benefit

Clients expect their auditors to use modern technology. That feeling is widespread, with 95.3% saying it's important that auditors utilize it within their audit processes. Modernity isn't a differentiator. It's part of the baseline.

What matters is how that technology is experienced.

Clients don't assess the technical architecture behind an audit. They don't see many of the systems, workflows, or internal tools that enable delivery. Their perception is shaped by what changes for them.

Efficiency gains inside the firm may reduce cost, but they don't alter how the audit is perceived. From the client's view, the service feels the same. In that context, technology reinforces the existing link between time and fees, rather than changing it.

The effect is different when technology is visible through outcomes.

If it reduces the client's time commitment, simplifies how information is provided, or improves the usefulness of outputs, the benefit becomes clear. It can be recognized and valued.

This aligns with the earlier evidence.

Organizations show increased willingness to pay when their time is reduced or when additional value is delivered. Technology only contributes to pricing power when it creates those outcomes.

This creates a practical distinction.

- Technology that improves internal efficiency without changing the client experience remains invisible.
- Technology that reduces client burden or improves outcomes becomes visible and valued.

Only the latter supports a shift away from time-based pricing.

As AI becomes more embedded in audit delivery, this distinction becomes more important.

KEY TAKEAWAYS

- Clients expect auditors to use modern technology as a baseline
- They judge technology based on outcomes, not underlying systems
- Efficiency that remains invisible to the client doesn't support pricing power
- Value arises when technology improves the client's experience or reduces their time
- Visible benefits are required to shift away from time-based pricing

95.3%

say it's important that auditors use modern audit technology.

8

A Practical Shift: Pricing the Audit Around Value

Clients are indicating that they want more transparency in how their audits are priced and structured.

At the same time, they demonstrate a willingness to pay more when the audit delivers greater value or reduces the time required on their side.

To quantify that willingness more precisely, the survey explored how much of an additional fee clients would accept in exchange for greater value. When responses are weighted across the full distribution, the potential uplift becomes clear:

The hidden revenue opportunity (2026) — Willingness to pay for additional audit value

Amount	Response	Min	Mid	Max
None	0.1%	0.0%	0.0%	0.0%
Under 5%	6.2%	0.0%	0.2%	0.3%
5–10%	26.8%	1.3%	2.0%	2.7%
11–20%	37.6%	4.1%	5.8%	7.5%
21–30%	16.2%	3.4%	4.1%	4.8%
31–40%	10.0%	3.1%	3.5%	4.0%
41–50%	3.2%	1.3%	1.4%	1.6%
Over 50%	0.0%	0.0%	0.0%	0.0%
Unsure	0.0%	0.0%	0.0%	0.0%
Total [excl. unsure]	99.9%	13.3%	17.1%	20.9%

Note: Min/Mid/Max are computed by weighting each response band by the band endpoints/midpoints; 'Unsure' excluded from totals.

This illustrates that pricing is no longer tied to how long the audit takes. It's tied to the value the client chooses to receive.

On a weighted basis, this equates to a potential fee uplift in the range of roughly 13% to 20%, depending on how conservatively the value bands are interpreted. Taken together, this suggests that clients are open to a more explicit value exchange.

This becomes even clearer when compared to last year's results. The underlying signal has strengthened, not weakened:

Fee uplift potential from 'more value' (Year-on-year)

Year	Min	Mid	Max
2025	10.4%	13.7%	17.1%
2026	13.3%	17.1%	20.9%

2025 values from prior-year slide table; 2026 computed from 2,000 respondent distribution.

The overall range has shifted upward, with more respondents now clustering in the 11–30% willingness bands (53.8% in 2026 versus 44.9% in 2025). In simple terms, clients are not only open to paying more. They’re becoming more comfortable doing so where the value is clear.

Toward a new pricing model

One way to operationalize this is through a structured, option-based pricing model. Rather than presenting a single audit at a single price, firms can present a small number of clearly defined options, each reflecting a different level of value delivered to the client.

The audit is now experienced with a clearer connection between service delivered and value received.



At the most basic level, the audit meets required standards. At higher levels, it reduces client effort, improves the experience, or delivers additional insight that is directly useful to the business. The underlying work remains compliant, but the way it’s packaged allows the client to see and evaluate the differences more clearly.

The impact of this approach is not limited to how pricing is presented. It changes how the audit is understood. When options are defined in terms of outcomes, the basis for comparison moves from time toward value.

Clients are no longer asked to accept or reject a single proposal. They’re asked to decide what level of outcome they want.

This becomes more important as audit effort declines. Efficiency on its own reduces cost but does not materially change how the service is perceived.

When that efficiency is translated into client-visible outcomes, the effect changes.

In parallel, improvements in consistency and coverage also reinforce the strength of the audit itself, which becomes more important for clients operating in more complex or regulated environments.

The audit is no longer experienced as the same work completed more quickly. It’s experienced as something different, with a clearer connection between the service delivered and the value received.

This provides a practical mechanism for responding to the pricing pressure created by AI. Efficiency can still improve the cost of delivery, but pricing is no longer constrained by that reduction alone. Instead, it’s anchored to what the client is choosing to buy and what they gain as a result.

This reflects the broader direction indicated by the research. Clients are open to clearer tradeoffs, greater choice, and a more direct link between outcomes and price.

In that context, the shift away from time-based pricing becomes less conceptual and more operational. It can be implemented through the way services are structured and presented.

KEY TAKEAWAYS

- Clients want greater transparency and choice in audit pricing
- Presenting a small set of options makes value easier to see and compare
- Anchoring pricing to outcomes shifts focus away from time toward value
- As audit effort declines, time-based pricing becomes more exposed to pressure
- Structuring pricing around visible value supports stronger fee positioning

9

Strategic Questions for Firm Leaders



The implications of these shifts are straightforward. The response isn't.

Rather than prescribing actions, the more useful test is how firms answer a small number of critical questions.

- Where does our audit demonstrably save client time?
- How will we defend fees as AI reduces effort?
- Can we credibly charge more for our audit in three years? Why?

These questions focus attention on what supports pricing as the market evolves.

They force a distinction between efficiency that improves internal delivery and value that a business recognizes. They also expose whether current positioning can withstand a shift away from time-based expectations.

In a market where switching intent is already high, the answers can't rely on general

improvements or incremental change. They must be specific, demonstrable, and tied to outcomes the client recognizes.

Firms that can answer these questions clearly are more likely to convert efficiency into sustained value.

Firms that can't are more exposed as effort declines and expectations shift.

KEY TAKEAWAYS

- The strategic challenge is best framed through a small set of direct, commercial questions
- These questions surface whether value is clear to the client or remains internal
- Clear answers are required to defend fees as audit effort declines
- In a high-switching environment, vague or incremental positioning is insufficient

10

Competing on Outcomes, Not Hours

AI adoption is unavoidable.

Clients already expect it, and its impact on audit effort is becoming clear. The amount of time required to complete an audit is set to fall.

That creates pressure, but it doesn't have to lead to fee erosion. The outcome depends on how that efficiency is used.

When it's translated into client outcomes, a new effect emerges. Reducing client time, simplifying the audit experience, and delivering outputs that have visible value creates recognizable benefits.

The audit is no longer defined by the work required to complete it. It's defined by what the client gains.

This is what enables the shift away from time-based pricing in practice. When the audit is structured and positioned around outcomes, value pricing becomes the natural model, aligning what the client pays with what they receive.

This is where pricing power sits.

Firms that convert efficiency into outcomes their clients value can defend their position. In some cases, they can strengthen it. The basis for price becomes clearer and more durable.

Firms that convert efficiency only into fewer hours face a different path.

As those efficiencies become more common across the market, it becomes harder to stand out. The audit becomes easier to compare, and price becomes the primary comparison. Over time, that leads toward commoditization.

The underlying shift is clear. AI reduces effort. It doesn't determine value. That remains defined by the client.



When audits are positioned around outcomes, value pricing becomes the natural model.

KEY TAKEAWAYS

- AI will reduce audit effort, but its impact on fees is not predetermined
- Efficiency alone reinforces the link between time and price, leading to fee pressure
- Translating efficiency into client outcomes shifts the basis of value
- Pricing power depends on what the client gains, not how much work is done
- Firms that fail to make this shift face increasing commoditization

Conclusion

As AI reduces the effort needed to deliver an audit, accounting firms must make key strategic decisions.

One of the least utilized data points to inform that strategy is the views of their clients.

This research asks the questions of clients that should inform every firm's AI strategy.

It reveals that clients aren't interested in AI that saves their auditor time. They're craving an audit that takes less of their time, gives them better insight, and is more relevant to their modern business objectives.

And they're willing to pay higher fees for that new audit service.



Mark Edmondson

Chief Executive Officer, Inflo



This is the key strategic insight which changes the role AI should play in audit.

The value of AI is not truly in process automation. Its bigger potential is to shift the perception of value and relevance of the audit service, and the overall client experience.

Firms that focus purely on automation are at the start line of a race to the bottom, where investments in AI lead to reduced fee income.

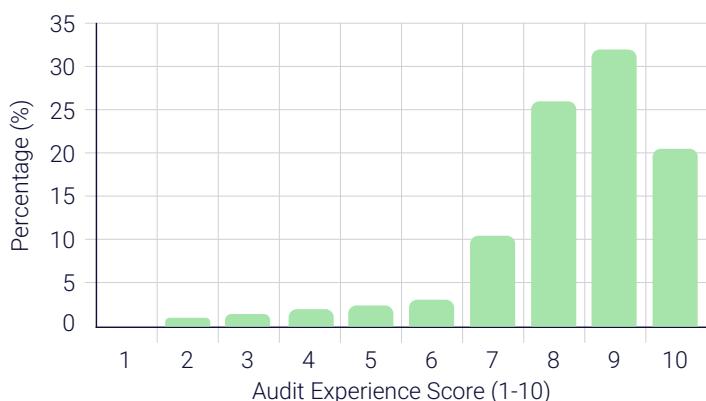
The leaders who respond to the trends laid bare by this research will think differently, wielding AI as a tool for growth.

Appendix

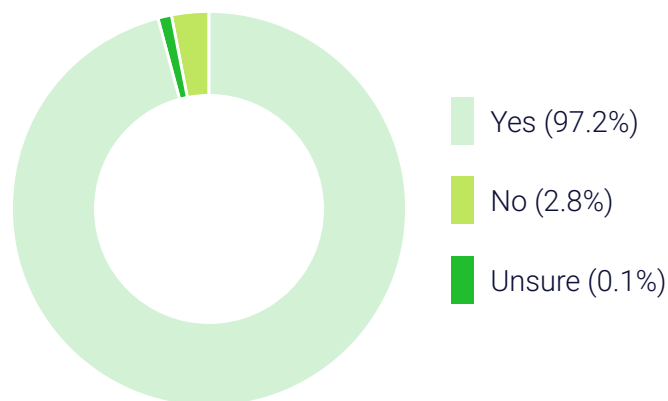
Below are key findings from our 2026 survey of 2,000 US businesses that use accounting firms for audits and review services.

How would you rate your overall audit experience on a scale of 1–10?

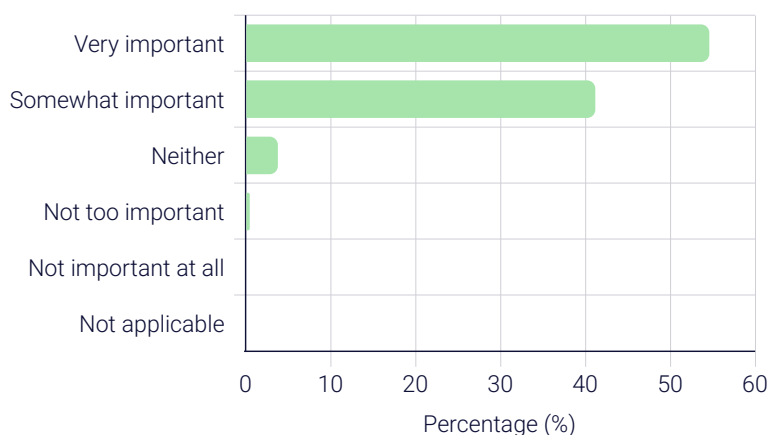
(1= Horrible, 10 = Outstanding)



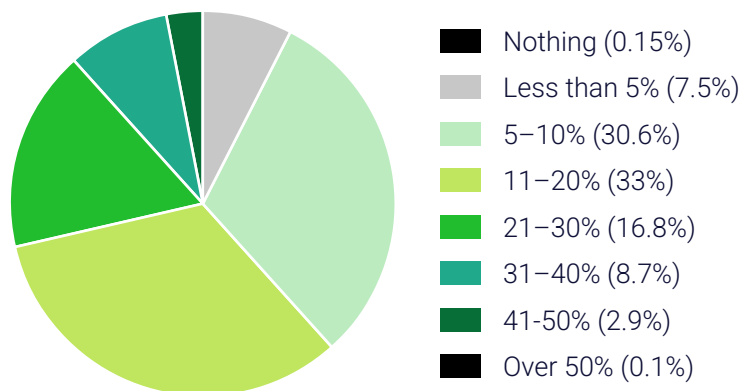
Would you be willing to prepare more information earlier in the audit process if it reduced your audit fee by 10%?



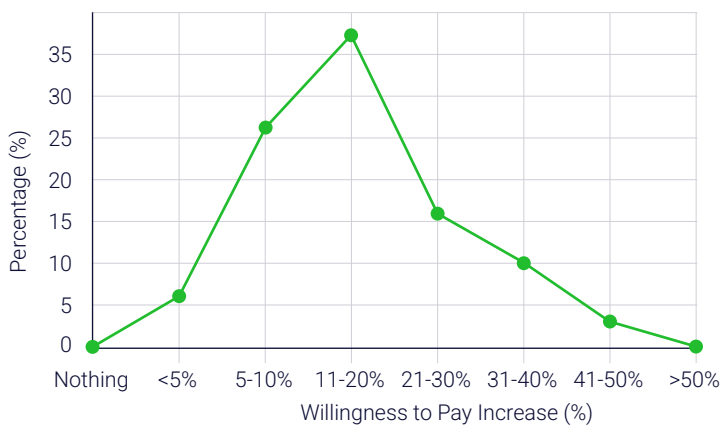
How important is it to you to have more choice in the price, scope, and the outputs you receive from your audit? [e.g., multiple tiers of service and pricing]?



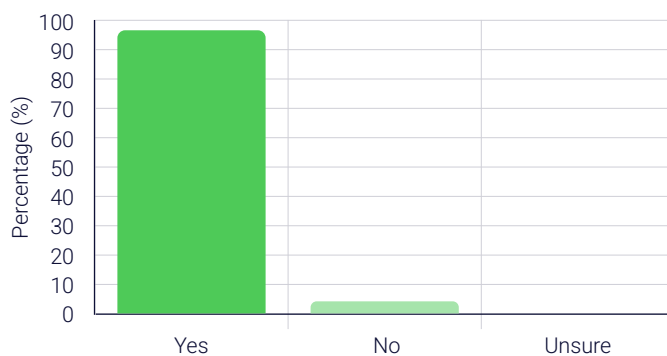
How much more would you be willing to pay for an audit that took 10% less of your team's time?



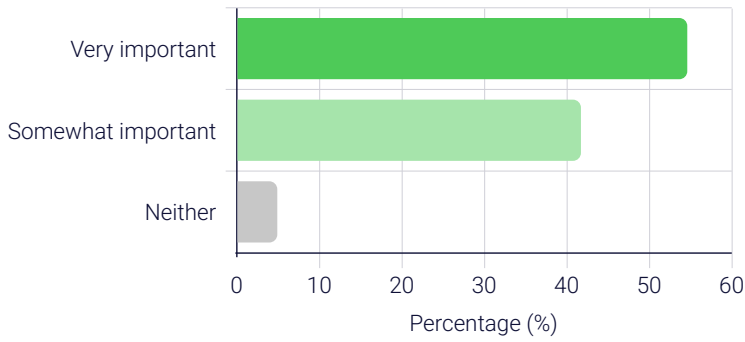
How much more would you be willing to pay for an audit that delivered additional value to you?



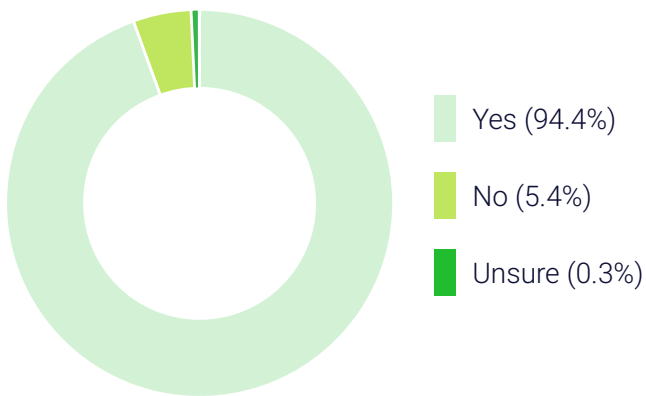
Do you believe your auditor could add more value to your organization than they currently do, through non-audit services?



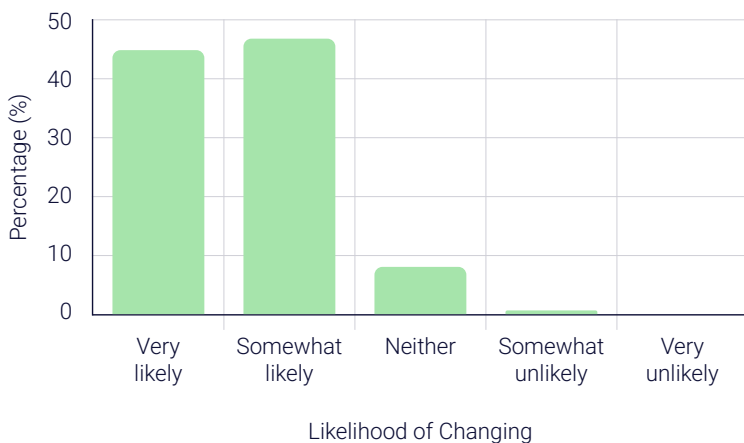
How important is it to you that your auditor is performing the audit using modern technologies?



Do you expect your auditors to use AI in your audit in 2026/2027?



How likely or unlikely are you to change your external auditor within the next three years?



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