AI IMPACT REPORT NO. 190 · REVISED 5 OCTOBER 2026 · 250 ROLES COVERED

Accountants and Auditors

AI heavily automating data entry, reconciliation, compliance, and audit sampling, shifting focus to analysis and advisory.

EXPOSURE	WINDOW	ADOPTION TODAY	READING
64	1–4 yrs	Very High	Substantial automation of routine work.
High exposure	until change lands		Exposure is the share of today's work AI can plausibly take on within the window.

§ 01 WHAT IS HAPPENING

What is happening to accountants and auditors

Impact

AI, coupled with Robotic Process Automation (RPA) and Optical Character Recognition (OCR), is automating data capture, transaction categorization, bank reconciliation, and basic report generation. For auditors, AI is streamlining data sampling, anomaly detection, and compliance checks. This shifts the focus for both roles towards strategic analysis, complex problem-solving, ethical oversight of AI, and higher-value advisory services.

Risk

Extreme task automation and significant role redefinition; premium on strategic analysis, oversight, and advisory.

The Accountant and Auditor roles face profound transformation due to AI. AI will automate most routine, high-volume transactional tasks, data reconciliation, and basic audit procedures. This requires professionals in these fields to pivot to overseeing AI systems, critically evaluating AI-generated insights, handling complex exceptions, specializing in advanced data analytics, and providing strategic advisory. Ethical considerations around AI bias, data integrity, and compliance will be paramount.

Sector readiness

Widespread & Deep Integration

The accounting and auditing sectors are aggressively adopting AI and RPA to enhance efficiency, accuracy, and analytical capabilities. Cloud-based accounting software is embedding AI as standard, and auditing firms are investing heavily in AI for data analytics and process automation. Regulatory bodies are also beginning to consider AI's implications.

§ 02 POSITION

Where you stand

i The Accountant and Auditor roles are undergoing a profound transformation, with AI automating a significant portion of routine, transactional tasks.

ii AI provides powerful analytical capabilities, enabling deeper insights into financial data, enhanced fraud detection, and more strategic forecasting, transforming the core value proposition of these professions.

iii Success in these fields will increasingly depend on mastering AI tools, critically validating AI outputs, developing advanced analytical and advisory skills, and upholding ethical standards in an AI-driven financial landscape.

§ 03 ACTIONS 15 POINTS

What this means for you

Concrete changes to how the work gets done, in the order you are likely to meet them.

01 **AI-Automated Data Entry & Transaction Processing.** Accountants and Auditors are now widely leveraging AI to automatically extract data from invoices, receipts, and bank statements, categorize transactions, and reconcile accounts. This vastly reduces manual data input and allows for real-time financial updates and continuous auditing.

02 **Intelligent Financial Reporting & Dashboards.** Accountants are utilizing AI to generate initial drafts of financial statements, management reports, and dynamic dashboards that update in real-time. Auditors are using AI to analyze these reports for consistency and compliance. This frees up time for deeper interpretation and strategic communication.

03 **AI-Enhanced Audit Sampling & Anomaly Detection.** Auditors are employing AI tools that analyze entire datasets (rather than just samples) to identify anomalies, potential fraud, or compliance deviations with higher precision. This shifts the audit focus from transaction testing to validating AI outputs and investigating high-risk areas identified by AI.

04 **Predictive Analytics for Financial Forecasting & Risk.** Accountants are using AI to build more accurate financial forecasts, perform scenario analysis, and identify emerging financial risks. Auditors are leveraging these same tools to assess client solvency and identify potential going-concern issues, moving towards more predictive insights.

05 **Automated Compliance & Regulatory Monitoring.** AI systems are continuously monitoring financial data and transactions against tax laws, accounting standards, and regulatory requirements, flagging potential non-compliance. Accountants are overseeing these systems for accurate reporting, while Auditors are verifying their effectiveness.

06 **Streamlined Reconciliation & Closing Processes.** AI significantly automates repetitive reconciliation tasks (e.g., bank, intercompany) and aspects of the financial close process. This allows Accountants to achieve faster closes, and Auditors to perform continuous audits, improving efficiency for both.

07 **AI for Fraud Detection & Forensic Accounting.** Accountants and Auditors are deploying AI models specifically designed to detect subtle patterns indicative of fraud or financial irregularities by analyzing vast datasets of transactions, employee data, and communications. This enhances forensic capabilities and reduces financial crime.

08 **Natural Language Processing (NLP) for Document Analysis.** Accountants are using NLP to analyze complex financial contracts or legal documents, extracting key clauses and obligations. Auditors are employing NLP to review large volumes of contracts for specific terms or risks relevant to their audit scope.

09 **Shift to Strategic Advisory & Insights.** As AI handles routine tasks, the core value of Accountants will shift to providing high-level financial strategy, cost optimization advice, and business insights. Auditors will focus more on providing strategic risk assessments and enhancing internal controls for clients.

10 **Oversight & Validation of AI Systems.** A critical skill for both professions is overseeing and validating the outputs of AI tools. This involves understanding AI's limitations, identifying potential biases in algorithms, and ensuring the integrity and ethical use of AI in financial processes and audit procedures.

11 **Ethical AI & Data Privacy in Finance.** Both Accountants and Auditors will need to navigate the ethical implications of AI, ensuring client data privacy, maintaining algorithmic transparency, and upholding professional standards in the use of AI for financial decision-making and sensitive data analysis.

12 **Interdisciplinary Collaboration.** Accountants and Auditors are increasingly collaborating with data scientists, AI engineers, and IT specialists to implement and refine AI-powered financial and audit solutions. This requires a bridge between domain expertise and technical knowledge.

13 **New Specializations in AI Assurance/Audit.** The rise of AI creates new specializations for Auditors in AI Assurance, focused on auditing AI models themselves (e.g., model governance, data integrity, bias detection) and verifying AI-driven financial processes.

14 **Continuous Learning & Digital Literacy.** The rapid evolution of AI tools in finance and audit requires both Accountants and Auditors to continuously update their knowledge. This means actively engaging in professional development related to AI, data analytics, and adapting their methodologies.

15 **Blockchain & Distributed Ledger Technology (DLT) Integration.** While distinct, AI can analyze DLT data. Accountants are beginning to use AI to track and manage transactions on blockchain platforms, while Auditors are exploring AI to verify the integrity and immutability of distributed ledgers.

§ 04 CAUSES 10 DRIVERS

What is pushing this change

01 **High Volume of Repetitive, Rule-Based Tasks.** Financial tasks like data entry, reconciliation, and basic reporting are highly repetitive and ideal for automation.

02 **Advancements in Optical Character Recognition (OCR) and Intelligent Document Processing (IDP).** AI has made significant strides in "reading" and understanding text from various financial documents (invoices, receipts, bank statements).

03 **Growth of Robotic Process Automation (RPA).** Software robots can mimic human interactions with digital systems to automate repetitive data input tasks directly within accounting software.

04 **Demand for Increased Efficiency & Cost Reduction.** Companies are continuously seeking ways to reduce operational costs and increase throughput in financial processing and auditing.

05 **Need for Improved Data Accuracy & Consistency.** AI can process financial data with higher consistency and lower error rates than manual human input over large volumes.

06 **Digitization of Financial Documents & Workflows.** The shift from paper-based to digital financial records provides the necessary digital input for AI and RPA systems.

07 **Availability of Affordable Cloud-Based AI/RPA Tools.** The accessibility and affordability of AI and RPA solutions via cloud services enable wider adoption, even for smaller businesses.

08 **Labor Shortages & High Turnover in Manual Accounting Roles.** Difficulties in recruiting and retaining staff for repetitive financial roles, coupled with rising labor costs, drive automation investment.

09 **Demand for Real-Time Financial Data & Insights.** Businesses require immediate access to up-to-date financial data for real-time decision-making and agile reporting.

10 **Regulatory Complexity & Compliance Demands.** AI can help monitor and comply with increasingly intricate national and international accounting and tax regulations.

§ 05 VARIATION 5 SECTORS

Impact by sector

The headline figure is an average. Where you work changes the picture.

Management Accountants (FP&A)	High augmentation for budgeting, forecasting, variance analysis. Focus shifts to strategic business partnering and financial insights.
External Auditors (Public Accounting)	High augmentation for audit sampling, data analytics, and compliance testing. Focus on risk assessment, complex judgment, and client advisory.
Tax Accountants	AI for compliance checks, tax preparation assistance, and identifying optimization opportunities. Focus on complex tax planning and advisory.
Internal Auditors	AI for continuous auditing, fraud detection, and risk assessment. Focus on internal controls design, process improvement, and strategic assurance.
Bookkeepers (Transactional)	Very High automation for data entry, reconciliation, and basic report compilation. Role shifts to oversight, exception handling, and advisory.

§ 06 PREPARATION 8 SKILLS

Skills to build

The skills that keep the human part of this work valuable as the routine part is automated.

01 **AI/ML Literacy & Data Science Fundamentals.** Understanding AI/ML concepts, their applications in accounting/auditing, and ability to work with financial datasets and interpret AI-driven insights.

02 **Financial Acumen & Accounting Principles.** Deep knowledge of accounting standards (GAAP, IFRS), financial statements, and auditing principles to apply human judgment where AI falls short.

03 **Critical Thinking & Validation of AI Outputs.** Ability to scrutinize AI-generated analyses, reports, or audit findings for accuracy, potential biases, and limitations before making decisions.

04 **Ethical Judgment & AI Bias Awareness.** Upholding professional ethics, ensuring data privacy, and understanding the societal impact of AI's use in financial decisions and audit.

05 **Data Analysis & Interpretation.** Ability to collect, clean, analyze, and interpret large volumes of financial data from various sources (including AI-generated outputs).

06 **Problem-Solving & Exception Handling.** Diagnosing why AI failed to process certain data, identifying root causes of financial discrepancies, and finding solutions for complex cases.

07 **Communication & Advisory Skills.** Clearly articulating complex financial insights, audit findings, and AI model results to clients, management, and non-technical stakeholders.

08 **Regulatory & Compliance Expertise.** Deep knowledge of tax laws, auditing standards, and financial regulations, and the ability to apply AI tools for compliance monitoring.

§ 07 INSTRUMENTS 11 ENTRIES

Tools in use

KINDS OF TOOL WORTH KNOWING

01 **Intelligent Document Processing (IDP) Software.** Software that uses AI to automatically extract, classify, and validate data from various financial documents (invoices, receipts, bank statements).

02 **Robotic Process Automation (RPA) Platforms.** Platforms that enable the creation and management of software robots to automate repetitive, rule-based tasks within accounting and auditing workflows.

03 **AI-Powered Audit & Analytics Tools.** Specialized software that leverages AI for automated audit sampling, continuous monitoring, and identifying anomalies or potential risks in financial data.

04 **Cloud Accounting Software with AI Features.** Online accounting platforms that embed AI features for bank reconciliation, transaction categorization, and basic financial reporting.

05 **AI for Fraud Detection & Anomaly Detection.** AI models specifically designed to analyze financial transactions and employee data for patterns indicative of fraud or suspicious activity.

06 **Financial Forecasting & Planning Software (AI-enhanced).** Software that incorporates AI/ML algorithms to improve accuracy in financial forecasting, budgeting, and scenario planning.

NAMED TOOLS ALREADY IN USE

UiPath / Automation Anywhere VISIT

Leading Robotic Process Automation (RPA) platforms that enable the configuration of software robots to automate repetitive data entry and processing tasks.

Abbyy FineReader / Kofax Capture VISIT

Advanced Intelligent Document Processing (IDP) and Optical Character Recognition (OCR) software for extracting structured and unstructured data from financial documents.

AuditBoard / CaseWare Analytics (with AI features) VISIT

Platforms specializing in audit management and data analytics, increasingly integrating AI for automated testing and anomaly detection.

QuickBooks Online / Xero / Sage Intacct VISIT

Widely used cloud accounting software platforms that have embedded AI for bank reconciliation, smart categorization, and automated reporting.

Palantir Foundry / DataRobot (for custom fraud models) VISIT

Advanced data platforms that can be used to build and deploy custom AI/ML models for large-scale fraud detection and anomaly analysis.

§ 08 EXAMPLES 5 EXAMPLES

In practice

Ways people in this role are already using AI, and what they get from it.

Automate Invoice Processing

EXAMPLE 1

HOW Implement AI-powered Intelligent Document Processing (IDP) software to automatically extract data from incoming vendor invoices, validate it against purchase orders, and post it to the accounting system for payment.

GAIN Dramatically reduces manual data entry time, minimizes errors, and speeds up accounts payable processes.

Streamline Bank Reconciliation

EXAMPLE 2

HOW Use AI features in cloud accounting software to automatically match bank statement transactions with recorded entries in the general ledger, flagging unmatched items or discrepancies for manual review.

GAIN Significantly reduces manual reconciliation time, improves accuracy, and ensures real-time visibility into cash positions.

Enhance Fraud Detection in Transactions

EXAMPLE 3

HOW Deploy an AI model that continuously monitors all financial transactions, identifying unusual patterns, outlier amounts, or suspicious payment recipients that may indicate fraudulent activity, and generating alerts for investigation.

GAIN Provides a more robust and proactive defense against financial crime, reducing losses and improving overall financial security.

Automate Audit Testing for Expense Claims

EXAMPLE 4

HOW Utilize AI-powered audit tools to analyze 100% of employee expense claims, automatically checking for policy violations, duplicate submissions, or unusual spending patterns, providing a targeted list for auditor review.

GAIN Significantly increases audit efficiency and coverage, allowing auditors to focus on high-risk areas and complex judgments rather than manual testing.

Generate Real-Time Financial Reports EXAMPLE 5	HOW	Configure AI-powered business intelligence tools to automatically pull data from various financial systems and generate daily or weekly performance dashboards and preliminary financial reports, reducing manual compilation.
	GAIN	Provides immediate access to up-to-date financial performance insights, supports faster decision-making, and reduces the time spent on manual reporting.

§ 09 CONTEXT

How this role compares

Three neighbouring roles chosen to show the direction of travel.

Bookkeepers (Transactional Data Entry) MORE EXPOSED	AI IMPACT	Very High (AI can automate data entry, reconciliation, accounts payable/receivable processing, and basic report compilation)
	WORK MOVES TO	Role shifting towards exception handling, data quality assurance, managing automated systems, and more advisory tasks.
Financial Data Scientists / AI Audit Specialists DIFFERENT SKILLS, GROWING	AI IMPACT	Foundational (They build the AI models, algorithms, and platforms that Accountants and Auditors will utilize.)
	WORK MOVES TO	Deep expertise in AI/ML algorithms, data science, software engineering, and specific financial/audit domain knowledge.
Chief Financial Officers (CFOs) / Financial Strategists COMPLEMENTARY, LESS EXPOSED	AI IMPACT	High Augmentation (Leverage AI-driven insights for strategic decision-making, capital allocation, investor relations), but core leadership, strategic vision, and stakeholder management are human.
	WORK MOVES TO	Overall financial strategy, capital structure, M&A, risk appetite, communication with the board and investors.

§ 10 VERDICT

Closing judgement

> For Accountants and Auditors, AI is a powerful force of change, automating the mundane and amplifying analytical capabilities. The future professional in these fields will be an AI-augmented expert, focusing on strategic interpretation, critical validation of AI outputs, and providing high-value advisory services. Adaptability, continuous learning, and a strong ethical compass will be essential to thrive in this evolving financial landscape.

§ 11 BASIS REVISED 5 OCTOBER 2026

Evidence and revisions

What the exposure figure rests on, what changed when it was last revised, and the published work cited for this role.

SCORE

65 to 64

WINDOW

1-4 years (unchanged)

The 5 October 2026 review moved the score down by 1 points.

Exposure Index v2. Inputs: task applicability 39/100 (Microsoft AI applicability score 0.19 for Accountants and auditors); observed usage 46/100 (Anthropic observed exposure 0.35); official exposure tier 100/100 (BLS: very high); labour-market trajectory 38/100 (BLS projects employment to grow 5% over 2025–35); published adoption rating 85/100 (very high adoption). Weighted base 59.4. Editorial adjustment +5: OCR, RPA and audit-analytics platforms automate capture, reconciliation and sampling outside the generative-AI measures. Final score 64. The previous figure of 65 was lowered by 1 point, a small change that comes from moving off scores rounded to the nearest five. The change window is unchanged.

HOW THE FIGURE IS BUILT (EXPOSURE INDEX V2)

Task applicability — Microsoft Research, AI applicability score	39 × 35%	13.6
Observed usage — Anthropic Economic Index, observed exposure	46 × 20%	9.3
Official exposure tier — US BLS AI-exposure category	100 × 20%	20.0
Labour-market trajectory — US BLS projected employment change 2025–35	38 × 10%	3.8
Published adoption rating — This report's adoption level	85 × 15%	12.8
Weighted base		59.4
Editorial adjustment: OCR, RPA and audit-analytics platforms automate capture, reconciliation and sampling outside the generative-AI measures.		+5
Exposure score		64

MEASURES BEHIND THE SCORE

US Bureau of Labor Statistics · *Employment Projections 2025–35 and AI Exposure Categories* (27 August 2026)

AI-exposure tier: Very high. Projected employment change 2025–35: +5.0%. Matched to Accountants and auditors.

PUBLISHER PDF ARCHIVED COPY

Microsoft Research · *Working with AI: Measuring the Applicability of Generative AI to Occupations* (10 July 2025)

AI applicability score 0.20 (percentile 68 of 785 occupations) for SOC 13-2011.

PUBLISHER PDF ARCHIVED COPY

Anthropic · *Anthropic Economic Index report: Cadences* (26 June 2026)

Observed exposure 0.35 for SOC 13-2011 (percentile 94 of 756 occupations).

PUBLISHER PDF

World Economic Forum · *The Future of Jobs Report 2025* (7 January 2025)

Accountants and auditors appear on the WEF fastest-declining list for 2030, while fintech engineers and big-data specialists lead the growing list; finance roles that pivot toward data and judgement fare best.

PUBLISHER PDF

UK Department for Science, Innovation and Technology · *Assessment of AI capabilities and the impact on the UK labour market* (28 January 2026)

UK context: around 70% of UK workers are in occupations with tasks AI could perform or enhance, above the US average; a one-standard-deviation rise in exposure was associated with a 3.9% fall in UK job postings.

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ALSO CITED FOR THIS ROLE

PwC · *2026 Global AI Jobs Barometer* (May 2026)

PwC finds the most exposed roles adding judgement- and empathy-heavy tasks 2.5 times faster than the least exposed, and a 62% wage premium for AI skills: exposure in finance is raising the value of advisory work.

PUBLISHER PDF

Archived copies are served only where the licence permits; otherwise the link goes to the publisher. Full research library: https://www.careerguard.ai/sources

§ 12 APPENDIX

Method and sources

Each report was written from a large body of published research. The exposure score itself is computed, not written: it is the CareerGuard Exposure Index, a weighted average of occupation-level measures from the US Bureau of Labor Statistics (AI-exposure classification and 2025–35 projections), Microsoft Research (AI applicability scores) and Anthropic (observed exposure), together with the adoption rating published on the report. The organisations and publications below are the standing literature behind the narrative sections. Every source, with dates, licences and archived copies where we are permitted to hold them, is catalogued in the research library.

Exposure Index v2 (October 2026). Each input is scaled to 0–100 and weighted: task applicability 35% (Microsoft AI applicability score ÷ 0.5), observed usage 20% (Anthropic observed exposure ÷ 0.75), official exposure tier 20% (BLS very high = 100, high = 70, moderate = 40, low = 10), labour-market trajectory 10% (50 2.5 × projected % employment change), published adoption rating 15% (very high = 85, high = 70, medium-high = 55, medium = 40, low-medium = 25, low = 10). Inputs not measured for an occupation are dropped and the remaining weights renormalised. An editorial adjustment of at most ±12 points is allowed only for automation channels the measures cannot see (robotics, self-service, machine vision, medical imaging, RPA/OCR, generative video) and is always logged with its reason. Scores are whole numbers, not rounded to five. The change window shifts one notch (a year at each end) per ten points of movement.

I GLOBAL AND MACROECONOMIC IMPACT OF AI ON WORK

World Economic Forum
The Future of Jobs Report series — Employer survey of expected job growth and decline, skill shifts and technology adoption (2020, 2023 and 2025 editions); Artificial Intelligence and the Future of Entry-Level Work (2026).
AI governance and transformation reports — Frameworks on ethical AI, talent strategy and industry transformation.

McKinsey Global Institute
AI, Automation and the Future of Work series — Research quantifying automation potential by task, sector and demographic, from "Jobs Lost, Jobs Gained" to "Agents, robots, and us" (2025).
Industry-specific reports — Financial services, healthcare, manufacturing and others.

PwC
Global AI Jobs Barometer — Annual analysis of job postings and productivity by AI exposure (2024–2026 editions).
Upskilling Hopes and Fears survey — Employee perceptions and readiness.

Microsoft Research and Anthropic
Working with AI (2025); Anthropic Economic Index (2025–2026) — Occupation-level usage data from Copilot and Claude conversations, the two observed-usage measures behind the 2026 revision.

Stanford Digital Economy Lab and Stanford HAI
Canaries in the Coal Mine? (2025–2026); AI Index Report (annual) — Payroll evidence on early-career employment in exposed occupations; annual measurement of AI capability, investment and adoption.

Deloitte
Human Capital Trends series — Workforce, talent and HR technology trends.
Tech Trends series — Emerging technologies and their business implications.

Accenture
Technology Vision series — Forward-looking analysis of emerging technology, with emphasis on AI.
Fjord Trends — Design, innovation and human experience in a digital world.

Boston Consulting Group
AI/ML insights and industry solutions — "The AI Revolution in the Workplace" and related research.

EY
AI and workforce reports — Adoption, talent strategy and ethics.

IBM Institute for Business Value
AI and automation studies — Business models, workforce evolution and leadership.

OECD
AI Policy Observatory — International data and policy on AI, labour markets and skills.
Employment Outlook — Labour-market trends including technological impact (2023–2026 editions).

International Labour Organization
Generative AI and Jobs: A Refined Global Index of Occupational Exposure (2025) — Task-level exposure gradients for every ISCO occupation; successor to the 2023 global index.

International Monetary Fund
Staff Discussion Notes on AI and work (2024, 2026) — Complementarity framing: where AI augments and where it substitutes.

UK Department for Science, Innovation and Technology
Assessment of AI capabilities and the impact on the UK labour market (2026) — UK occupational exposure and job-posting evidence.

Brookings Institution
AI and automation research — Economic and social implications, displacement and skills.

Yale Budget Lab and Goldman Sachs Research
Tracking the Impact of AI on the Labor Market; AI and the US labour market (2026) — Aggregate labour-market monitoring; macro displacement estimates.

Oxford University (Oxford Martin School)
The Future of Employment — Frey & Osborne and subsequent research on susceptibility to automation.

MIT Technology Review
AI & Work — Reporting on AI research and its implications for industries and jobs.

Gartner
Hype Cycle for Artificial Intelligence — Maturity and adoption of AI technologies.
Future of Work reports — Workplace models and talent strategy.

U.S. Bureau of Labor Statistics
Employment Projections 2025–35; AI Exposure Categories; Occupational Outlook Handbook — Ten-year employment projections and, from the 2025 cycle, an AI-exposure tier for every detailed occupation.

Indeed Hiring Lab
AI at Work Report (2025) and posting-market updates — Skill-level transformation estimates and job-posting trends by occupation.

II CORE AI AND MACHINE-LEARNING RESEARCH

OpenAI
Research papers, blog and API documentation — Large language models, generative AI, safety and societal impact.

Google DeepMind
Research papers and blog — Reinforcement learning, AI for science, AGI and ethics.

Meta AI
Research papers and blog — Large language models, computer vision, AI for social good.

Hugging Face
Transformers library and model hub — Open-source state-of-the-art NLP models.

TensorFlow and PyTorch
Documentation and community forums — Core frameworks illustrating practical capability.

arXiv
cs.AI, cs.LG, cs.CV, cs.CL — Pre-print research.

NeurIPS and ICML
Conference proceedings — Top-tier academic research.

ACM and IEEE
Journals and proceedings — ACM Computing Surveys; IEEE Transactions on AI.

Kaggle
Datasets and competition solutions — Applied machine learning on real-world problems.

The Alan Turing Institute
Research and reports — Responsible and applied AI.

III ETHICAL AND RESPONSIBLE AI DEPLOYMENT

NIST
AI Risk Management Framework — Voluntary framework for managing AI risk.

European Commission
AI Act — Risk-tiered legal framework for AI.
Ethics Guidelines for Trustworthy AI — Principles for responsible development.

Partnership on AI
Research and best practice — Responsible AI development.

AI Now Institute
Annual reports — Social implications: power, inequality, rights.

ACM FAccT
Proceedings — Fairness, accountability and transparency.

Data & Society
Publications — Social implications of data-centric technology.

WIPO
Conversation on IP and AI — Intellectual-property implications of AI.

IEEE Global Initiative on Ethics of A/IS
Ethically Aligned Design — Recommendations for ethical AI design.

Center for AI and Digital Policy
Policy briefs — Accountable AI policy.