

The Engagement Team of the Future

How human-AI collaboration delivers
quality at scale

The future is humans + AI

Audit and advisory firms are operating under increasing structural pressure. Demand for assurance continues to expand—driven by regulatory complexity, data growth, and rising client expectations — while the supply of qualified professionals is contracting.

The talent pipeline is weakening. The number of candidates sitting for the CPA exam has declined meaningfully over the past decade, reflecting a broader contraction in the accounting talent pool.¹ At the same time, demographic trends indicate that a substantial portion of the profession is nearing retirement, further tightening supply.²

This imbalance is translating into a measurable capacity gap. Industry estimates suggest that audit and advisory firms already face a **shortfall exceeding 100 million hours annually**, with projections indicating the gap could **grow to over 450 million hours by 2030**. This represents a structural constraint on growth, as traditional models rely on linear headcount expansion to meet demand.

Rising demand, constrained capacity,
and sustained quality pressure is
not cyclical.

It reflects a fundamental shift in the
operating model of the profession.

450M

Hours — the projected annual capacity shortfall
for audit and advisory firms by 2030, up from a gap
already exceeding 100 million hours

The strain is also evident in workforce dynamics. Our independent research showed that heavy workloads and repetitive manual tasks remain a primary driver of burnout, with **60% of professionals citing workload as the leading factor**. Despite advances in technology, **88% of firms still rely heavily on manual data collection** and **80% on manual documentation** — placing increasing pressure on practitioners to process growing volumes of information with near-perfect accuracy.

At the same time, audit quality expectations continue to rise. PCAOB inspection results show that **39% of audits reviewed in 2024 contained deficiencies**. While this rate is down from **46% in 2023**, it's still **4 of every 10 audits**, underscoring the persistent challenge of maintaining consistent execution in an increasingly complex environment.³

This combination of rising demand, constrained capacity, and sustained quality pressure is not cyclical. It reflects a fundamental shift in the operating model of the profession.

The firms that will lead in this environment are not those that simply work harder or hire more. They are those that adopt a new execution model — one built on human-AI collaboration. Fieldguide enables this shift through an end-to-end, AI-native platform that embeds professional-grade AI agents directly into engagement workflows.

By allowing AI agents to handle high-volume, repeatable, and data-intensive work, firms can expand capacity, improve consistency, and elevate practitioners to focus on judgment, insight, and client trust.

The future of audit and advisory is not humans or AI. It is humans and AI working together — at scale.

1. American Institute of CPAs (AICPA), 2023 Trends: A Report on the State of the Accounting Profession. <https://www.aicpa-cima.com/resources/download/2023-trends-report.pdf>

2. AICPA, Accounting Profession Pipeline & Workforce Data; see also industry summaries. <https://www.aicpa-cima.com/resources/article/accounting-pipeline.pdf>

3. Public Company Accounting Oversight Board (PCAOB), Staff Update and Preview of 2024 Inspection Observations. <https://assets.pcaobus.org/pcaob-dev/docs/default-source/documents/staff-update-2024-inspection-activities-spotlight.pdf>

60%

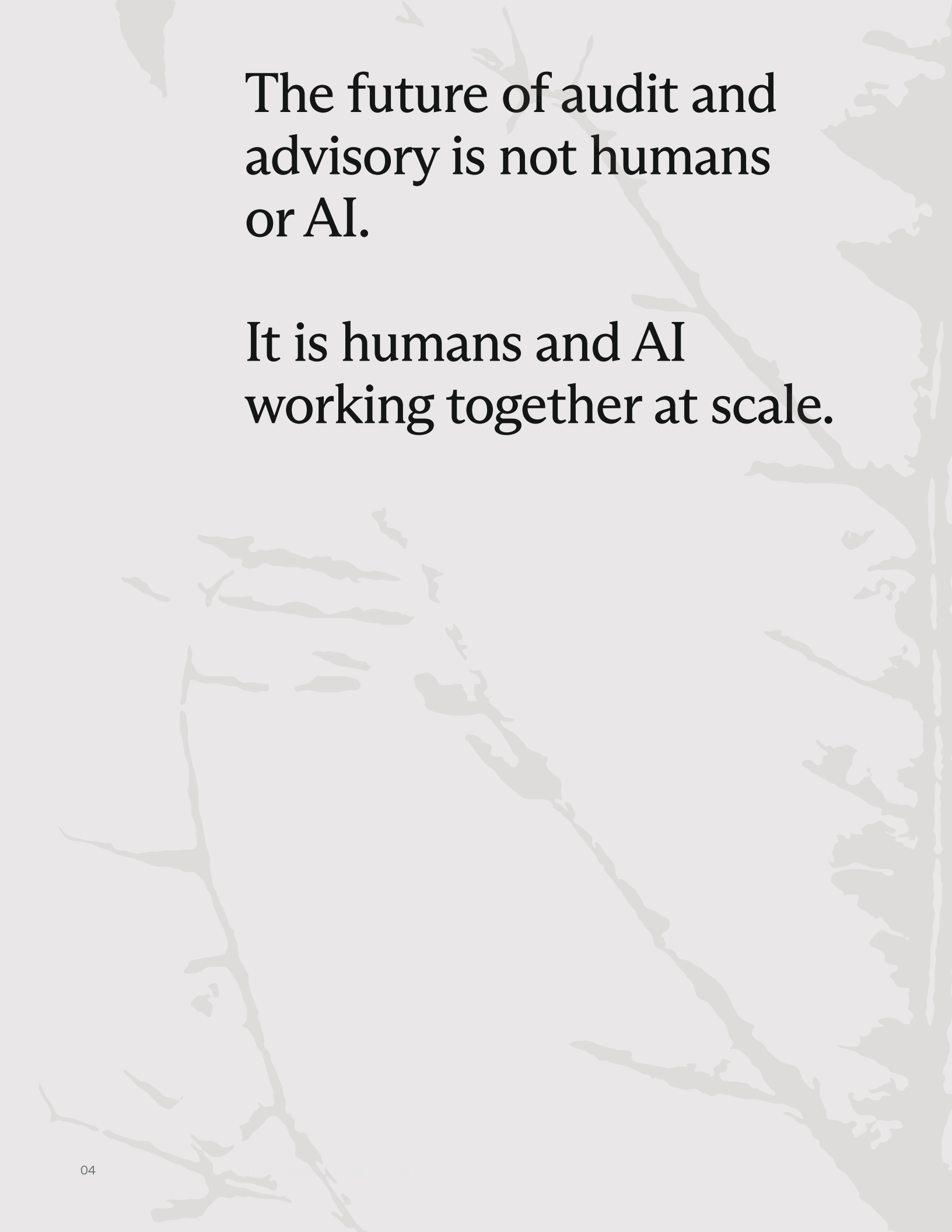
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The problem with bolt-on AI

Most firms aren't starting from zero with AI. They are piloting and testing AI tools, but firmwide adoption continues to stall. This is the AI adoption paradox: Firms believe in AI's value, but struggle to operationalize it.

Fieldguide's independent research shows that:

94%

say engagements are faster with AI.

81%

attribute profitability gains to AI.

83%

say their firm's vision does not translate into execution.

Why? Because most AI today is bolted onto existing workflows. These tools sit alongside the engagement, not inside it.

The limitations of bolt-on AI:

1. Fragmented efficiency

AI speeds up individual tasks, but the engagement remains fragmented. Bottlenecks shift instead of disappearing.

2. No understanding of workflow context

Audit and advisory work is interconnected. Risk informs testing. Testing informs conclusions. Documentation supports judgment. Bolt-on AI cannot reason across these relationships.

3. Integration gaps stall adoption

85% of firms cite lack of integration as a key barrier to scaling AI.

4. Humans remain the system integrators

Practitioners still reconcile outputs, chase data, and ensure consistency across disconnected tools.

The result is predictable: Incremental efficiency gains without meaningful transformation in quality, scalability, or practitioner experience.

How agentic AI changes everything

Solving a structural problem requires a structural solution. Agentic AI represents that shift.

Unlike copilots or assistants, professional-grade AI agents are embedded directly into the engagement lifecycle and operate within firm workflows and methodologies.

Fieldguide's platform enables this through an end-to-end, AI-native architecture where agents:

Execute multi-step workflows across the engagement.

Understand dependencies between planning, testing, and reporting.

Continuously update outputs as new data is introduced.

Maintain traceability, documentation, and auditability by default.

Rather than task assistance or automation, this is engagement execution.

Agents become active members of the engagement team, working alongside practitioners and under their direction. What closes the adoption gap is the shift from AI being a tool teams use to an integral part of how the work gets done.

Redefining the division of labor

The most important shift in AI adoption is not technological. It is human. Today's model forces highly trained professionals to spend a significant portion of their time on repetitive, manual work like data collection, reconciliation, documentation, and formatting.

This creates two problems:

- Humans are asked to process large volumes of data with near-perfect accuracy
- Burnout increases, and quality risk follows.

60% of professionals cite workload as the primary driver of burnout, and repetitive manual tasks are a leading contributor because they aren't what humans are optimized to do. Adding AI agents to the team allows for a division of labor that allows practitioners to focus on the uniquely human parts of the engagement, like analysis, judgment, and relationship management, and leaves the rest to technology.

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AI Agents handle:

- Data ingestion and normalization across systems
- Evidence matching, extraction, and validation
- Repetitive testing procedures (up to ~70% of testing in many cases)
- Documentation generation and updates
- Cross-workpaper consistency and traceability

Humans focus on:

- Risk assessment and scoping
- Investigating exceptions and anomalies
- Applying professional judgment
- Synthesizing findings into insight
- Client communication and advisory expansion

Agentic AI won't take a practitioner's job, but it will unlock capacity for that practitioner to move faster and smarter.

Practitioners move from execution to orchestration, from checking boxes to delivering insight.

From sampling to full-population assurance

Traditional audits rely on sampling because humans cannot process entire datasets efficiently or consistently.

Agentic AI changes this constraint.

AI agents can ingest and analyze full populations of data continuously, consistently, and without fatigue.

The result:

- Broader coverage across transactions
- Earlier detection of anomalies and risk
- Reduced reliance on statistical inference
- Higher confidence in conclusions

This is a fundamental shift in how quality is achieved — not inspected after the fact, but engineered into the workflow itself.

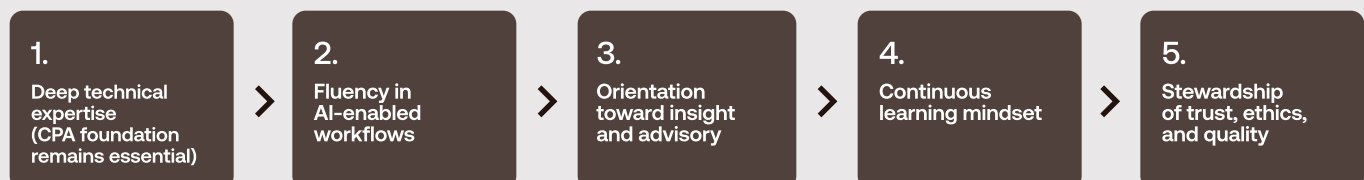
The future practitioner

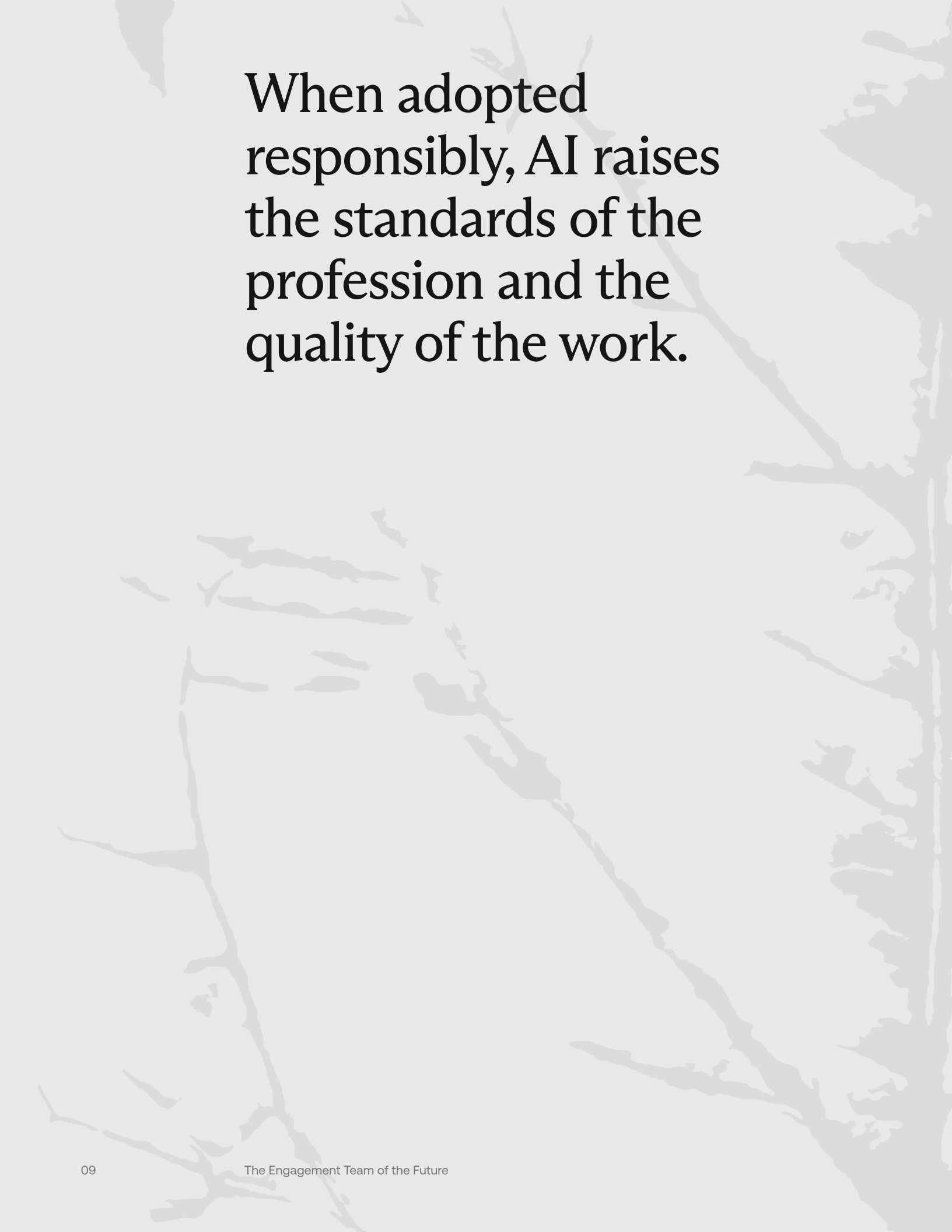
As firms move up the AI maturity curve, the role of the practitioner evolves. The AI Maturity Framework makes it clear that the end goal is human elevation, not absence. Practitioners shift from doers to orchestrators, from reviewers to strategic advisors. This shift has led to the emergence of new roles for auditors, which will only grow as firms scale their use of agentic AI.

New roles include:

- **AI Engagement Orchestrator** oversees agent-driven workflows and ensures execution aligns with methodology
- **Exception & Risk Specialist** investigates anomalies surfaced by agents
- **Strategic Insight Lead** translates outputs into client-facing insights and recommendations
- **Prompt & Workflow Designer** designs how agents operate within engagements
- **Governance & Quality Advisor** ensures compliance, traceability, and ethical AI usage

Across these roles, five core attributes of the practitioner define success:



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When adopted
responsibly, AI raises
the standards of the
profession and the
quality of the work.

Building the firm of the future

The operating model of audit and advisory has already changed. Rising complexity, constrained talent, and increasing expectations have exposed the limits of manual, fragmented approaches that can't scale.

What's replacing them is a new model; one where human expertise and AI agents work together inside the engagement. Not as separate tools, but as a coordinated system where execution, analysis, and quality are continuously aligned.

Fieldguide is built for this shift. As an end-to-end, AI-native platform, it embeds professional-grade AI agents directly into workflows, executing testing, maintaining documentation, and enforcing consistency in real time.

This transforms how firms operate, turning work that was once manual and variable into something continuous, standardized, and reliable by design.

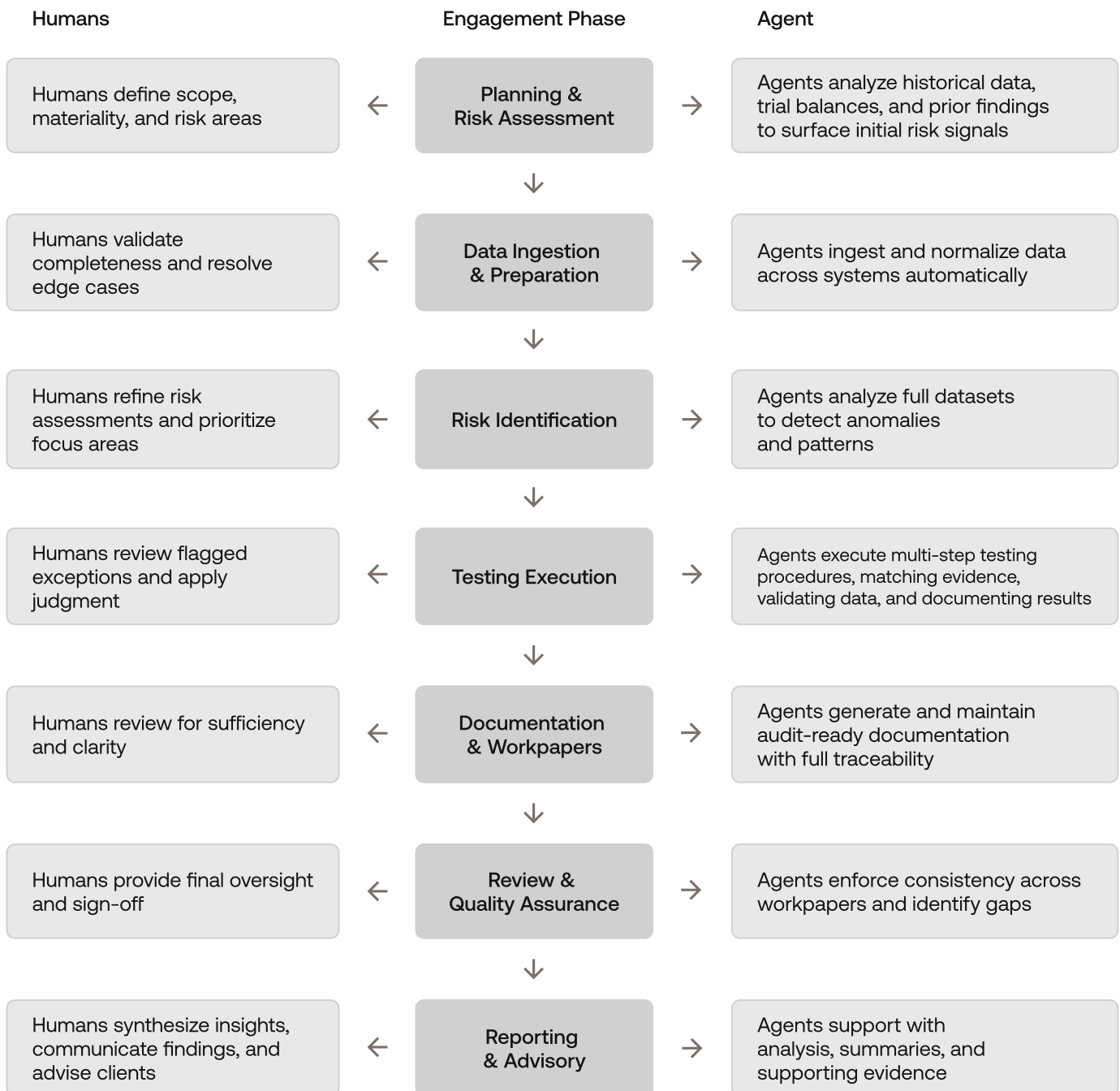
The impact is both operational and human. Firms gain the ability to scale without relying on headcount alone, while practitioners are freed to focus on judgment, insight, and client relationships. Capacity expands, quality improves, and the work itself becomes more aligned with the expertise the profession is built on.

The engagement team of the future reflects this change: A more capable, more resilient system where humans and AI agents work together to deliver trust at scale.

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A future engagement workflow: Humans & agents in practice

The engagement of the future is collaborative, with humans and agents operating in parallel, continuously exchanging context and outputs. Rather than handoffs, it's a coordinated system where agents handle scale and consistency, and humans provide judgment and accountability.



About Fieldguide

Fieldguide is the industry's only end-to-end AI-native platform purpose-built for audit and advisory. Fieldguide brings professionals and agentic AI together to modernize engagement delivery from planning through close, enabling audit and advisory practitioners to deliver higher-quality work, strengthen client experiences, and unlock growth for the decade ahead.

Fieldguide is also the recipient of multiple Accounting Today Top New Products Awards as well as a five-time winner of the CPA Practice Advisor Technology Innovation Award.

Fieldguide is headquartered in San Francisco and backed by Growth Equity at Goldman Sachs Alternatives, Bessemer Venture Partners, 8VC, Thomson Reuters, and other leading investors.

[Learn more at fieldguide.com.](https://fieldguide.com)