


Chapter 9


The Adoption of Artificial Intelligence in Internal Audit as a Managerial Innovation in the Public Hospital Sector in Morocco

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ABSTRACT

The health sector in Africa is often marked by a number of technical and managerial dysfunctions. To remedy this situation and modernize its practices, health organizations have resorted to adopting new management tools. In this respect, internal

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auditing is an investigative and evaluative process that provides assurance to the healthcare organization about risk control and the reliability of information. With technological developments, the use of artificial intelligence tools in internal audit activities should further improve the quality of audit processes, manage potential risks and guarantee hospital performance. The aim of this chapter is to analyze the perceptions of internal auditors regarding the use of AI-driven tools in public healthcare organizations in Morocco. To explore this issue, we employed a quantitative research approach based on hypothetico-deductive reasoning. The results offer practical insights into promoting AI use in audit activities, emphasizing the role of awareness, professional experience, and the challenges faced in public hospitals.

I. INTRODUCTION

Against a backdrop of demographic change and technological transformation, all sectors are confronted with new practices, moving from a juxtaposition of traditional practices to digitized ones (Andaloussi, 2024). Among these new practices is artificial intelligence, which has been around since the 50s, but since the crisis of covid 19 we've seen a surge in AI in all sectors, with thousands of jobs being lost and new digital jobs being created.

The healthcare sector is no as artificial intelligence has the potential to revolutionize the healthcare sector. According to the OECD 2024 report, AI can help to meet a number of challenges facing the healthcare sector, such as personnel management, analysis of patient records and advanced detection of various patient pathologies.

All the more so as the immersion of artificial intelligence in healthcare organizations promotes a significant advance in the fight against medical errors and the challenges associated with healthcare management. In 2023, artificial intelligence saved the lives of almost 163,000 people in Europe as a result of advanced detection of pathology in patients, as well as improving communication between different services. Among the benefits of artificial intelligence is its ability to improve communication in order to mitigate medical errors, providing healthcare professionals with accurate and relevant information, helping to save lives and improve health outcomes.

The use of artificial intelligence within the healthcare sector also leads to the processing of a mass of clinical data, such as the analysis of medical images and the review of patient records, facilitating the presentation of accurate diagnoses in record time for patients. AI helps optimize the effectiveness and efficiency of healthcare staff by making some administrative tasks automatic, saving time and expense in non-clinical activities. According to (Chebrolu Kumar, 2020) this would enable healthcare professionals to focus on their core objective of presenting direct patient

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