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EMPOWERING PEOPLE, ELEVATING AUDIT IN THE AGE OF AI

Elevating IA talent and organizations for a transformative future

July 10, 2026

MAKING AN IMPACT THAT MATTERS since 1845

Speaker Introductions

Grant Williams

Ace Gleeson

Learning Objectives

Identify leading practices and discover ways to develop a long-term talent strategy that builds agility in responding to changing requirements and develops a strong foundation for the future.

As organizations and their operating environments become more complex so do the associated risks. Internal Audit (IA) talent and organizations need to evolve rapidly to respond to these risks and become a strategic enabler to the enterprise. How can leaders reexamine the talent strategy and reframe the talent experience to thrive in the increasingly complex environment?

Today we'll discuss:

1. Changing talent expectations and implications on IA organizations
2. Future IA skills requirements
3. A five-step methodology to build a resilient and talent-focused organization

The world is changing

01 V — Volatility

- International conflicts potential for escalation
- The pandemic

Evolving role requirements

02 U — Uncertainty

- Macro economic and geopolitical
- Supply chain disruption

Competitive market and talent retention

03 C — Complexity

- Distributed workforce
- Remote and hybrid working

Skills gap

04 A — Ambiguity

- Advent of AI and new technologies
- Workforce makeup

Career progression

Our work is changing

Internal Audit 4.0: Purpose driven, agility enabled, digitally powered

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PURPOSE | Purpose | Vision | Strategy

Remit

Assure
- Core processes
- Greatest risks
- Decision governance
- Change risk
- Behaviors
- Second line functions
- Digital technologies

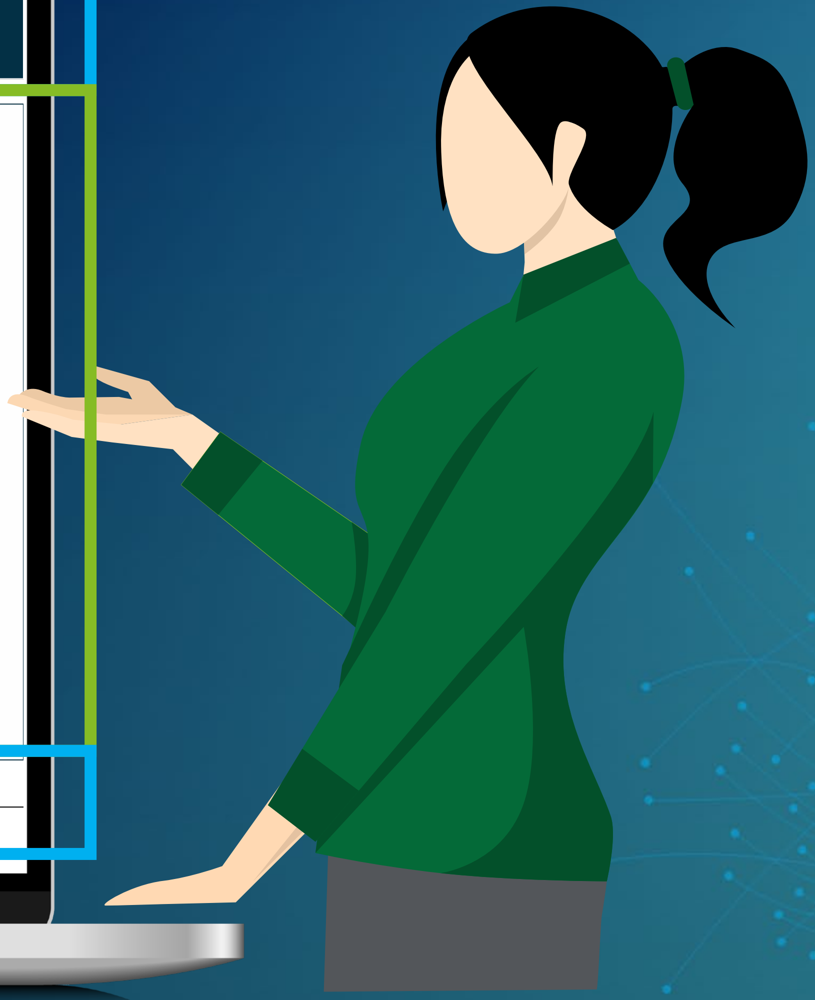
Advise
- Risk & assurance strategy
- External & leading practice

Anticipate
- Emerging & dynamic risk

Accelerate
- Organizational learning
- Management action

Core Operating System
- Position & organization
- Process & technology
- People & knowledge
- Performance & communication

AGILE | MINDSET | DIGITAL



Deloitte's Global Chief Internal Audit Executive Survey[1] overview and navigation page

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200 Chief Audit Executives representing

6000+ Professionals

35 Countries

Internal audit's impact

The digital revolution

Transforming talent

On the edge of innovation

1. Peter Astley et al., 2024 Global Chief Audit Executive Survey, Deloitte, 2024.

Internal Audit's impact

The digital revolution

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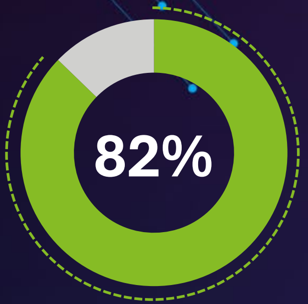
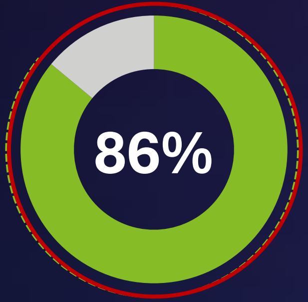
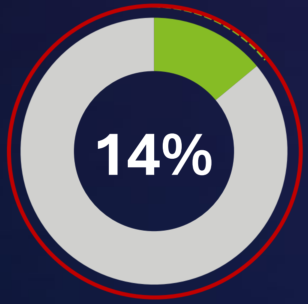


...of functions have improved their impact in the last three years



...of functions said they are not achieving their potential



...of functions feel they make a "very strong impact"

Markers of "very strong impact" functions

Impact by design

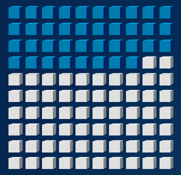
- Being purpose driven
- 93% have a documented strategy
- 55% of less impactful functions have a documented strategy

Technology plan

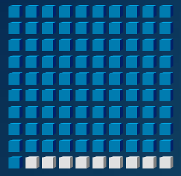
- 64% have a digital strategy
- 38% survey average

Improvement culture

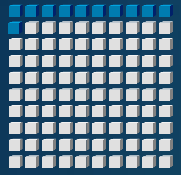
- 46% have a dedicated innovation program
- 23% survey average



38% ... of functions have a digital strategy.



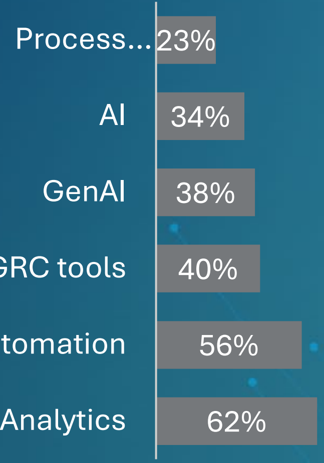
91% ... of CAEs are investing in digital training and development with a focus on analytics, AI and GenAI.



11% ... of functions have begun to invest in GenAI proofs of concepts. We expect this number to increase rapidly

The dawn of a digital revolution

CAE technology investment focus areas in the next 1-3 years



- Internal Audit functions are not maximizing the value from the audit management systems
- Over half of all CAEs surveyed plan to invest in automation

Transforming talent

61% ... of CAEs feel it has become more difficult to attract and retain top talent

35% ... of functions are planning to increase spending on training

52% ... of functions cited less than 10% turnover

The race for talent

Not only digital skills, but for critical thinking, communication, agility, creativity and innovation, and relationship management.

CAEs need to improve how to market the function to attract the best talent.

CAEs may not be investing enough to prevent a stagnation in talent.

More can be done to innovate skills and capabilities development.

On the edge of innovation

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47% ... expect their budgets to increase in the next 1-2 years.

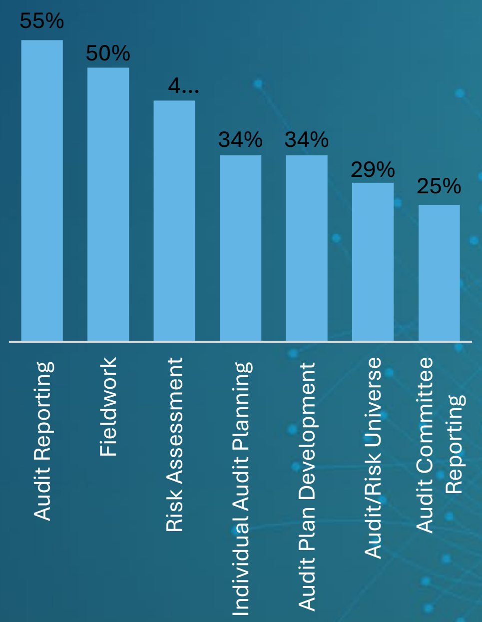
3% ... the average time dedicated by functions to continuous improvement activities

55% ... of auditors not truly empowered to innovate

The impact of GenAI

We expect a surge in investment around GenAI, audit management systems, and automation over the coming 12-24 months.

Top GenAI IA applications



Three ways to enable future-forward Internal Audit talent

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Internal Audit leaders can drive excellence by fostering innovation, empowering their teams, and adapting the workplace

Rearchitect the WORK — 01

The activities performed and technology applied to produce work outcomes and create value

- Provide context
- Develop capabilities
- Encourage interactions

Unleash the WORKFORCE — 02

The combination of skills, talent options, jobs, and teams to perform the work and the broader workforce experience

- Develop a structure
- Build skills and talent
- Enhance the experience

Adapt the WORKPLACE — 03

The context and environment in which work is done including physical design and technologies, collaboration, culture, and workforce preferences

- Encourage collaboration
- Build culture
- Foster environment

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Which of these do you think your employees care about the most?

01 The work

02 The workforce

03 The workplace

04 Don’t know/not applicable

Auditors need a balance of skills to succeed

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Technical skills

Human capabilities

Some believe auditing is logical and technical and forget the creativity and “art” that makes a good auditor

Technology is changing at breakneck speed

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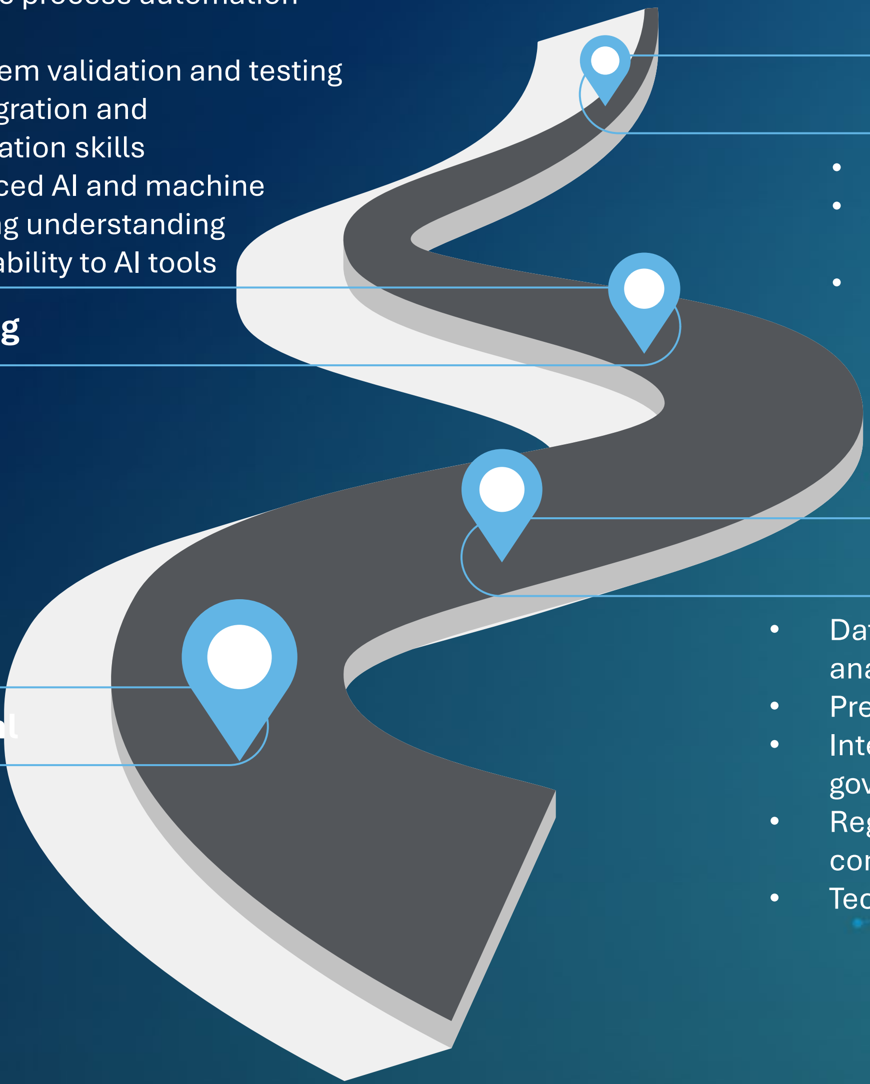
01

Technical skills

- Accounting and financial knowledge
- Strategic risk assessment
- Advanced IT audit skills
- Auditing Standards and procedures



Foundational

Evolving

- Cybersecurity for AI systems
- Robotic process automation (RPA)
- AI system validation and testing
- AI integration and automation skills
- Advanced AI and machine learning understanding
- Adaptability to AI tools

Maturing

- Data science and analytics
- Predictive analytics
- Integrated data governance
- Regulatory and ethical compliance
- Tech-savvy auditing

Leading

- AI governance
- Innovation management
- Strategic thinking in AI integration

Thriving in a VUCA world is not just about tools, but the people who use them

Volatility
Uncertainty
Complexity
Ambiguity

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02

Enduring human capabilities

Curiosity

The desire for more information, typically leading to exploratory behavior toward gaining that information

Resilience

The willingness to persevere in the face of rapid change or challenging circumstances, aided by the ability to take stock of support mechanisms and to pause during and after action to identify what is and isn't working.

Divergent thinking

The ability to think differently – specifically, to look laterally, find commonality in seemingly different things, and generate new ideas through synthesis.

Social and emotional intelligence

The ability to recognize, regulate, and express emotions while interacting with others In an empathetic and morally grounded manner.

Informed agility

The ability to continuously accumulate, filter, and integrate information - and pivot quickly to address new needs or environments. The focus is not on speed, but on flexibility.

Connected teaming

The ability to collaborate effectively across geographic and organizational boundaries, ensuring that all members of the team a sense of belonging.

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New leadership is required to truly elevate internal audit talent

Capabilities

Energize	Empower	Connect	Grow
Inspiring	Driving Agility	Influencing	Innovating
Creating Purpose	Building Capability	Collaborating	Creating Value

Attributes

THINK differently	ACT differently	REACT differently
Experimenting	Inclusive	Driven
Decisive	Socially flexible	Resilient
Conceptual	Lead taking	Risk taking
Broad	Challenging	Emotionally intelligent

Individual contributor | **Managers** | **Director** | **VPs** | **ExCo**

Coaching for innovation and continuous learning

Coaching is inherently a leadership role. It's about guiding, influencing, and empowering others. It's about creating high- performing teams and a thriving culture that supports new ways of working.

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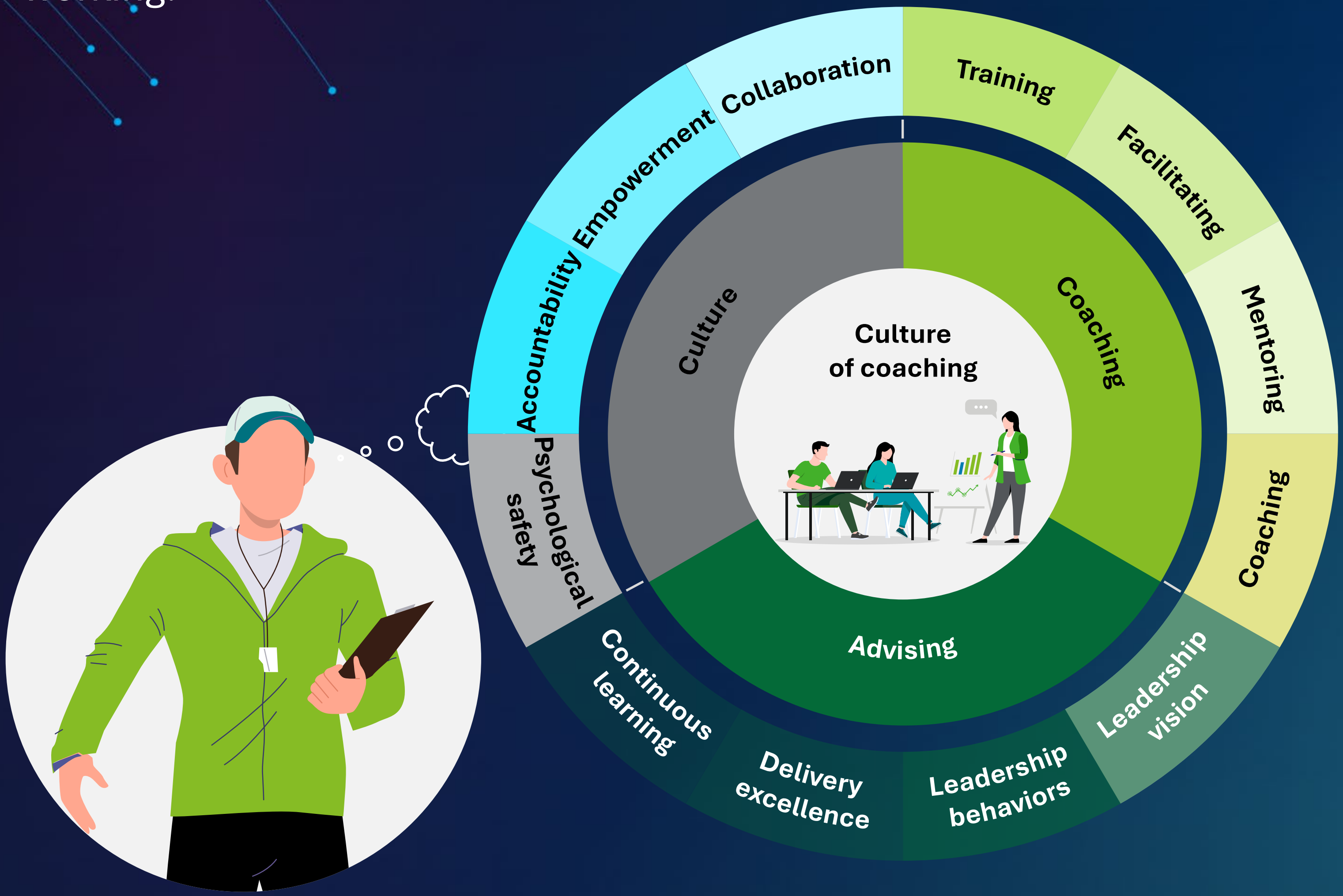

1 **People**

Coaches call out and reinforce human capabilities, and support professionals in adopting new ways of working.

2 **Process**

Coaches reinforce technical, and human capabilities. Coaches help adopt an agile, iterative approach to enable team-level actioning and decision-making.

3 **Technology**

Coaches facilitate the adoption of new technologies, enabling teams to have greater focus on continuous improvement.

Where do you believe your talent organization needs to evolve the most?

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01 **Technical skills**

02 **Enduring human capabilities**

03 **Leadership skills**

04 **Don’t know/not applicable**

Call to action

Where can Internal Audit leaders start to make change?

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Anticipate the pitfalls and enable the success criteria

To address existing gaps and seize opportunities, define what success looks like for your initiatives and **establish specific KPIs and metrics to track progress** with leadership alignment.

Establish purpose, vision, mandate - driven strategy

To craft a robust Talent Philosophy, it's crucial to **establish a guiding “North Star" that aligns with Internal Audit’s strategic objectives**. This involves defining what a "winning" talent strategy signifies for your organization based on the business priorities.

Enable strategy / identify the skill sets needed to enable vison

Identify critical roles and skills in Internal Audit, particularly those that are challenging to fill/ hard to find and retain. By pinpointing specific areas facing the largest challenges, organizations can **strategically plan future talent needs**

Identify and prioritize talent program opportunities

To successfully compete and win key talent, organizations should **clearly define and communicate** a compelling employee value proposition backed by comprehensive talent programs that provide Internal Audit talent **with specific benefits and career progression opportunities**.

Make it real / establish a roadmap

To ensure the success of your priority areas, it is essential to **evaluate whether you have established the appropriate infrastructure**, including effective ways of working, operational models, flexibility, and strategic resourcing, supported by the right level of investment.

Which of the 6 enduring human capabilities are important to you and your function?

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01 **Curiosity**

02 **Resilience**

03 **Divergent thinking**

04 **Social and emotional intelligence**

05 **Informed agility**

06 **Connected teaming**

07 **Don’t know/not applicable**

What's next?

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V	U	C	A
Volatility	Uncertainty	Complexity	Ambiguity
Vision 01	Understanding 02	Clarity 03	Agility 04

Questions?

thank you

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Presentation Run of Show

Segment ownership and timing plan for a 45-minute live presentation

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Segment	Slides	Presenter	Content block	Time allocated	Total time
Opening & VUCA	2–5	**Grant**	Opening, objectives, VUCA setup	**7:30**	**7:30**
IA evolution & CAE survey	6–10	**Ace**	Skills-gap poll, IA 4.0, survey insights	**10:30**	**18:00**
Future-ready talent model	11–17	**Grant**	Work, workforce, workplace; skills, leadership, coaching	**14:00**	**32:00**
Application & close	18–21	**Ace**	Talent evolution poll, call to action, VUCA close	**8:00**	**40:00**
Q&A	22	**Grant + Ace**	Audience questions	**5:00**	**45:00**

Timing excludes the opening blank and legal disclaimer slides; Q&A is included in the 45-minute total.

Total: 45:00