

MIDDLE EAST

Risk in Focus 2025

Middle East Board Briefing

Know your risks. Plan strategically.



About Global Risk in Focus

Global cooperation produces new insights

01

Practical, data-driven research to help internal auditors and their stakeholders understand today's risk environment and update their audit plans.

02

Survey results, regional roundtables, and interviews reveal key insights from internal audit leaders worldwide.

03

Partnership between the Internal Audit Foundation and European Institutes Research Group (EIRG).



Today's Global Risk Landscape

Around the corner and
around the world.



Risk in Focus is a worldwide collaborative partnership facilitated by the Internal Audit Foundation. It provides practical, data-driven research to help internal auditors and their stakeholders understand today's risk environment and prepare audit plans for the year ahead.

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MIDDLE EAST



Summary

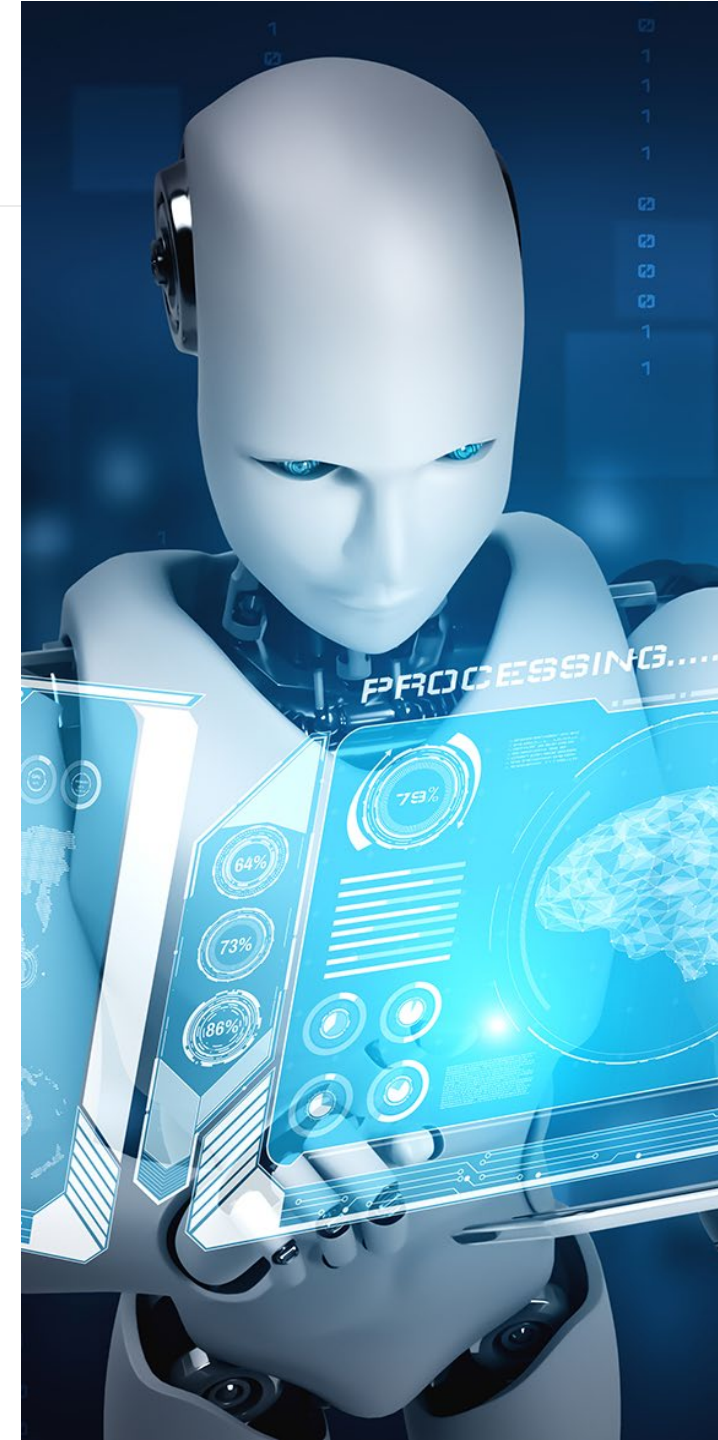
Middle East Summary

- Fastest growing risks in next 3 years
 - Digital disruption (including AI)
 - Climate change
- None of the other risks are expected to have such large increases
- Trend is expected by internal auditors in Middle East and worldwide



Middle East Summary, Continued

- Ongoing high risks for Middle East
 - Cybersecurity
 - Business continuity
 - Human capital
- Roundtable discussions provide insight into risk drivers and leading practices for climate change and digital disruption



Survey Demographics



Research Methodology

Global participation



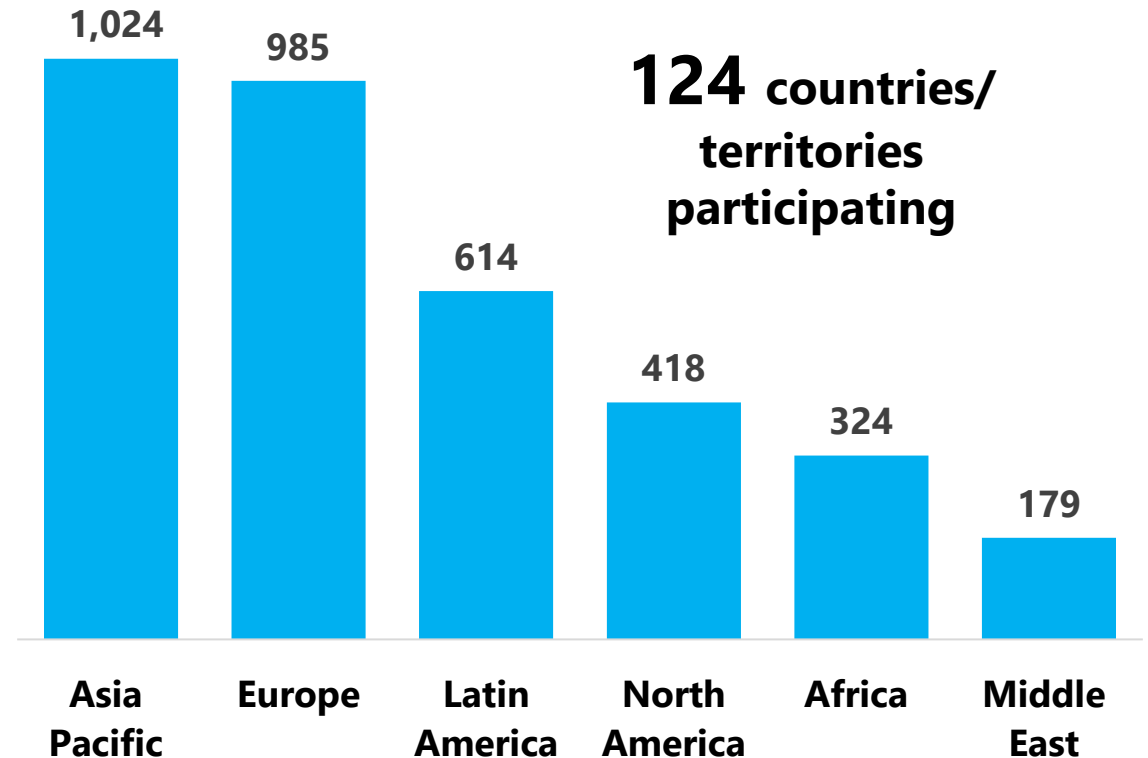
Research Phases

Global survey of CAEs and directors:
4 March to 20 May 2024

18 roundtables with 138 participants: May 2024

27 in-depth interviews with internal audit experts: June 2024

Survey response total: 3,544



Survey Approach

16 risk areas were explored



Survey Questions

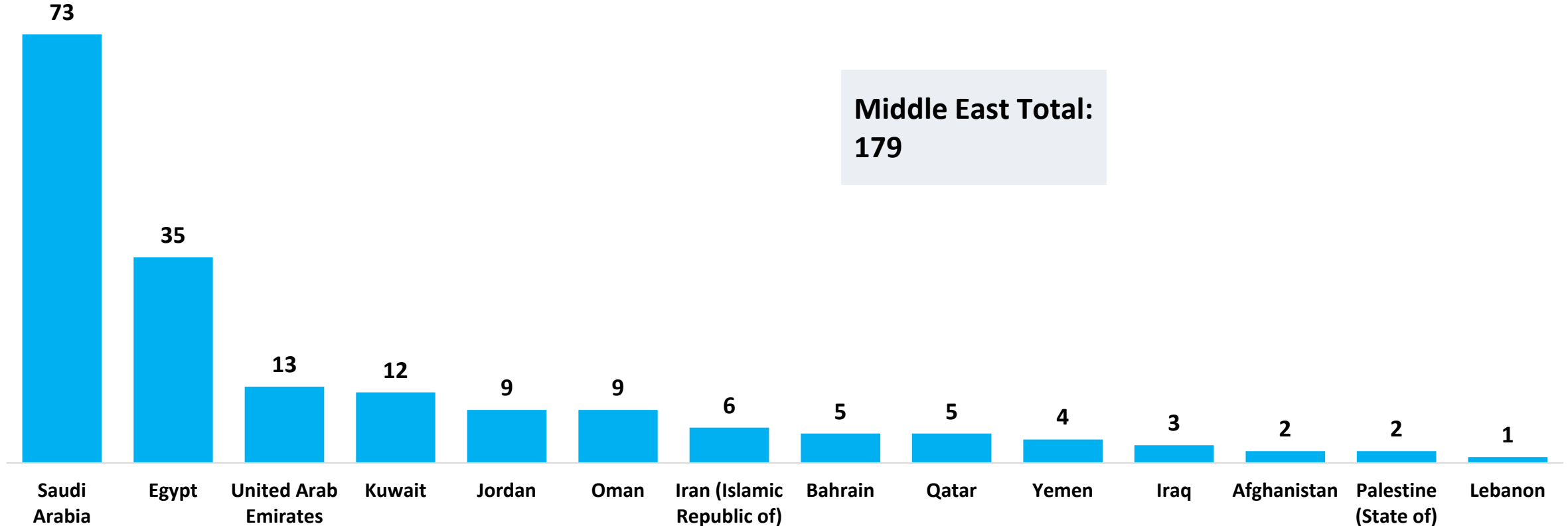
- What are the top 5 risks your organization faces?
- What are the top 5 areas on which internal audit spends the most time and effort?



	Risk Name	Risk Description Used in the Survey
1	Business continuity	Business continuity, operational resilience, crisis management, and disaster response
2	Climate change	Climate change, biodiversity, and environmental sustainability
3	Communications/reputation	Communications, reputation, and stakeholder relationships
4	Cybersecurity	Cybersecurity and data security
5	Digital disruption (including AI)	Digital disruption, new technology, and AI (artificial intelligence)
6	Financial liquidity	Financial, liquidity, and insolvency risks
7	Fraud	Fraud, bribery, and the criminal exploitation of disruption
8	Geopolitical uncertainty	Macroeconomic and geopolitical uncertainty
9	Governance/corporate reporting	Organizational governance and corporate reporting
10	Health/safety	Health, safety, and security
11	Human capital	Human capital, diversity, and talent management and retention
12	Market changes/competition	Market changes/competition and customer behavior
13	Mergers/acquisitions	Mergers and acquisitions
14	Organizational culture	Organizational culture
15	Regulatory change	Change in laws and regulations
16	Supply chain (including third parties)	Supply chain, outsourcing, and 'n th ' party risk

Middle East Survey Demographics

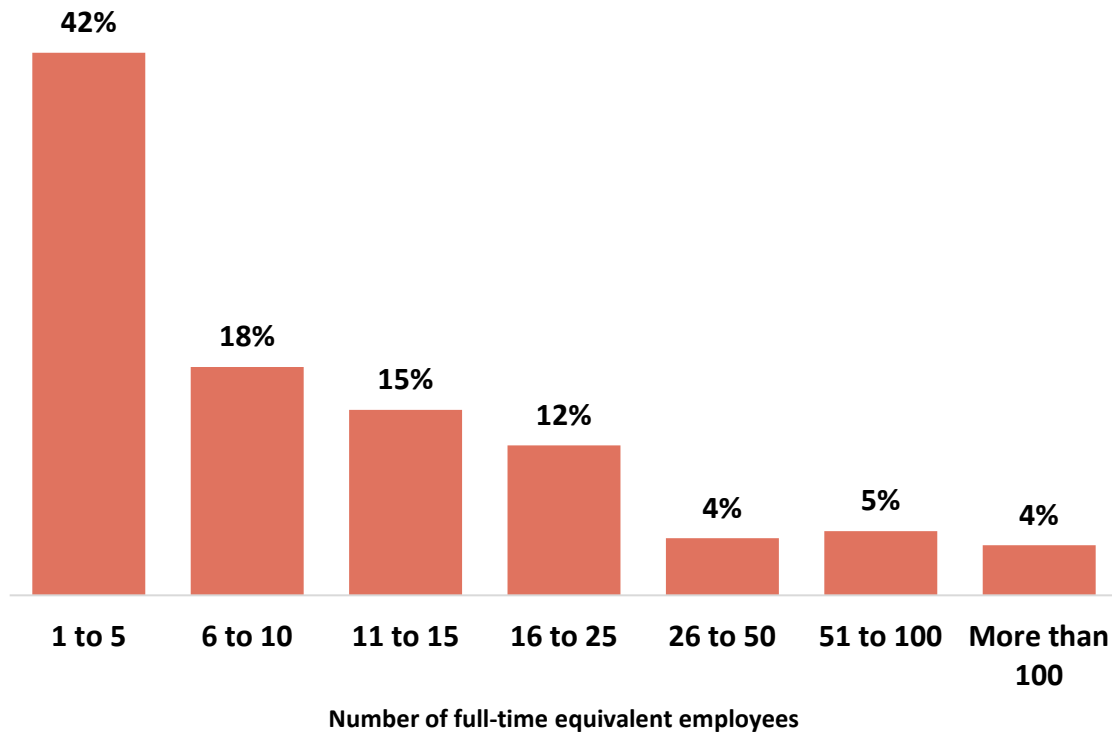
Response rate per country/territory



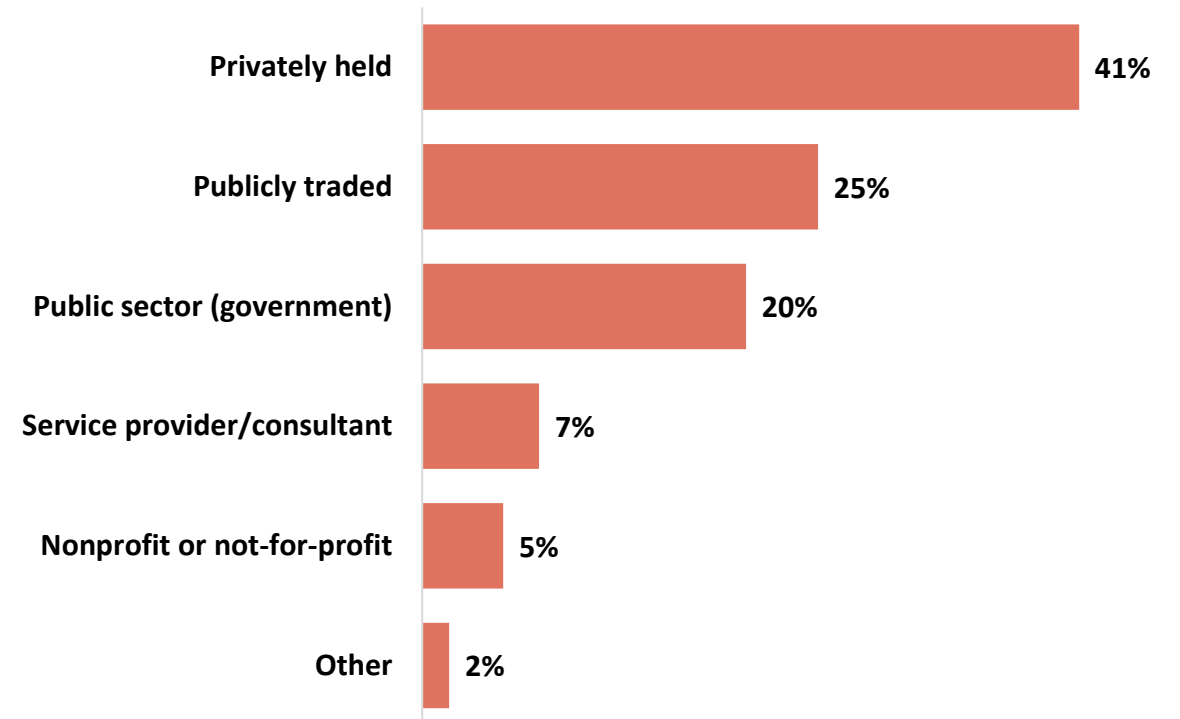
Middle East Survey Demographics

Function size and organization type

Middle East – Internal Audit Size

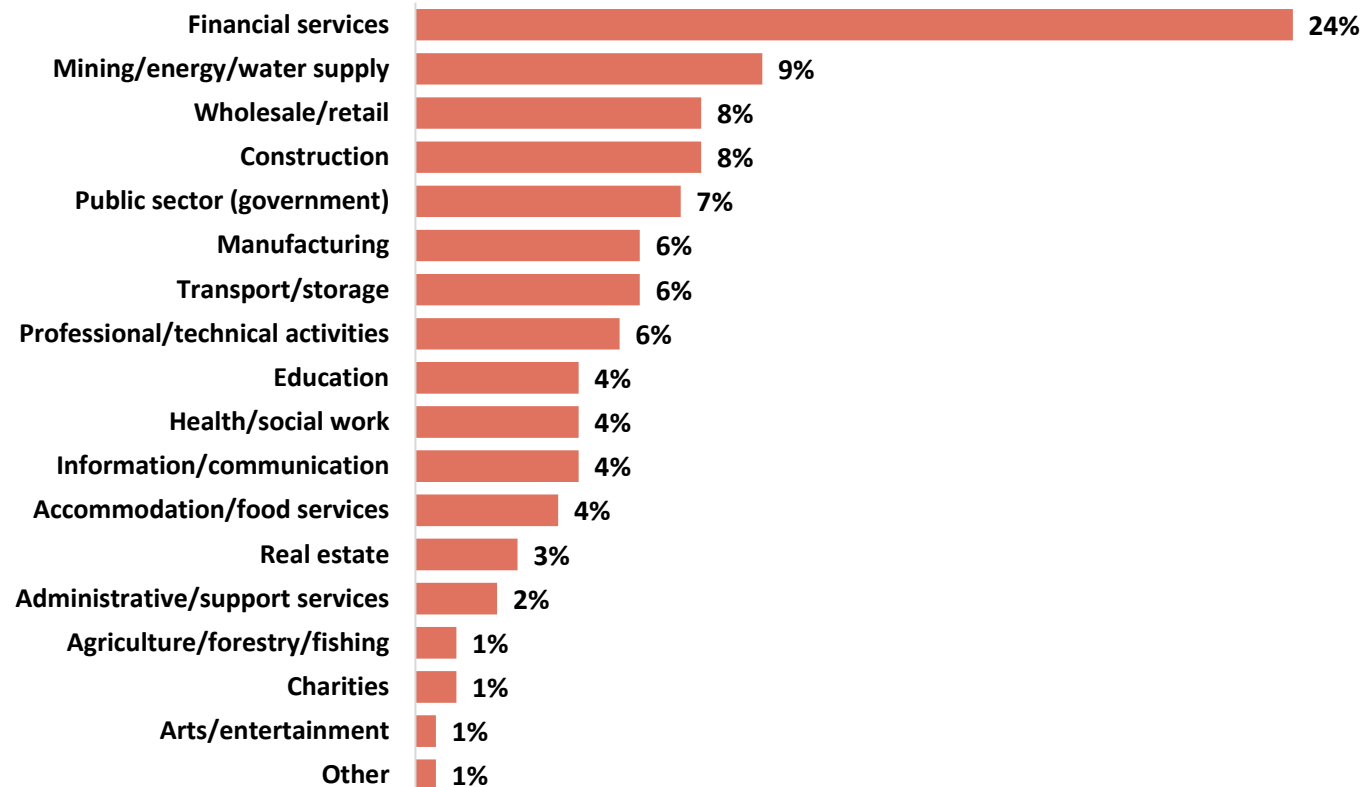


Middle East – Organization Type



Middle East Survey Demographics

Industry



Risk Trends



Middle East Risk Trends

What are the top 5 risks your organization faces?

Last Year's Risk		Current Year's Risk		Risk Expectations in 3 Years				
1	Cybersecurity	70%	1	Cybersecurity	66%	1	Cybersecurity	67%
2	Business continuity	53%	2	Business continuity	63%	2	Digital disruption (including AI)	57%
3	Human capital	46%	3	Human capital	43%	3	Business continuity	54%
4	Governance/corporate reporting	45%	4	Governance/corporate reporting	41%	4	Human capital	35%
5	Financial liquidity	38%	5	Digital disruption (including AI)	38%	5	Climate change/environment	32%
6	Regulatory change	33%	6	Financial liquidity	38%	6	Financial liquidity	32%
7	Digital disruption (including AI)	32%	7	Market changes/competition	29%	7	Regulatory change	30%
8	Organizational culture	30%	8	Geopolitical uncertainty	27%	8	Geopolitical uncertainty	30%
9	Communications/reputation	28%	9	Fraud	27%	9	Governance/corporate reporting	28%
10	Supply chain (including third parties)	28%	10	Regulatory change	27%	10	Supply chain (including third parties)	28%
11	Fraud	27%	11	Supply chain (including third parties)	26%	11	Market changes/competition	28%
12	Market changes/competition	27%	12	Organizational culture	21%	12	Organizational culture	20%
13	Geopolitical uncertainty	16%	13	Communications/reputation	21%	13	Communications/reputation	20%
14	Mergers/acquisitions	10%	14	Climate change/environment	12%	14	Fraud	18%
15	Climate change/environment	10%	15	Health/safety	12%	15	Mergers/acquisitions	11%
16	Health/safety	9%	16	Mergers/acquisitions	8%	16	Health/safety	8%

Middle East Risk Trends Analysis

Digital disruption (including AI) and climate change are expected to increase most

- Digital disruption (including AI)
 - Currently ranked fifth (38%)
 - In 3 years, expected to be ranked second (57%)
- Climate change/environment
 - Currently ranked fourteenth (12%)
 - In 3 years, expected to be ranked fifth (32%)
- Cybersecurity, business continuity, and human capital consistently stay at the top of the risk rankings

Global Risk Trends

What are the top 5 risks your organization faces?

Last Year's Risk		Current Year's Risk		Risk Expectations in 3 Years	
1	Cybersecurity 73%	1	Cybersecurity 73%	1	Cybersecurity 69%
2	Human capital 51%	2	Business continuity 51%	2	Digital disruption (including AI) 59%
3	Business continuity 47%	3	Human capital 49%	3	Business continuity 47%
4	Regulatory change 39%	4	Digital disruption (including AI) 39%	4	Human capital 42%
5	Digital disruption (including AI) 34%	5	Regulatory change 38%	5	Climate change/environment 39%
6	Financial liquidity 32%	6	Market changes/competition 32%	6	Regulatory change 37%
7	Market changes/competition 32%	7	Financial liquidity 31%	7	Geopolitical uncertainty 31%
8	Geopolitical uncertainty 30%	8	Geopolitical uncertainty 30%	8	Market changes/competition 30%
9	Governance/corporate reporting 27%	9	Governance/corporate reporting 25%	9	Financial liquidity 25%
10	Supply chain (including third parties) 26%	10	Organizational culture 24%	10	Supply chain (including third parties) 24%
11	Organizational culture 26%	11	Fraud 24%	11	Governance/corporate reporting 22%
12	Fraud 24%	12	Supply chain (including third parties) 23%	12	Fraud 21%
13	Communications/reputation 21%	13	Climate change/environment 23%	13	Organizational culture 20%
14	Climate change/environment 19%	14	Communications/reputation 20%	14	Communications/reputation 15%
15	Health/safety 11%	15	Health/safety 11%	15	Health/safety 10%
16	Mergers/acquisitions 6%	16	Mergers/acquisitions 6%	16	Mergers/acquisitions 9%

Global Risk Trends Analysis

Digital disruption (including AI) and climate change are expected to increase most

- Digital disruption (including AI)
 - Currently ranked fourth (39%)
 - In 3 years, expected to be ranked second (59%)
- Climate change/environment
 - Currently ranked thirteenth (23%)
 - In 3 years, expected to be ranked fifth (39%)
- Cybersecurity, business continuity, and human capital risks remain high

Current Risk Levels



Middle East Risk Levels – Industry Comparison

What are the top 5 risks your organization faces?



Analysis

Cybersecurity, business continuity, and human capital are considered high risk across nearly all industries. Governance/corporate reporting risk is especially high for construction and manufacturing.

5 highest risk areas per industry >>

Risk area	All	Financial services	Mining/energy/water supply	Construction	Wholesale/re tail	Public sector (government)	Transport/storage	Manufacturing
Cybersecurity	66%	84%	47%	36%	57%	69%	64%	64%
Business continuity	63%	60%	76%	64%	50%	77%	55%	91%
Human capital	43%	42%	41%	50%	50%	38%	36%	9%
Governance/corporate reporting	41%	28%	35%	36%	57%	38%	64%	27%
Financial liquidity	38%	40%	24%	64%	29%	15%	18%	45%
Digital disruption (including AI)	38%	47%	35%	14%	43%	54%	45%	27%
Market changes/competition	29%	19%	24%	36%	64%	0%	36%	36%
Geopolitical uncertainty	27%	44%	6%	43%	21%	31%	27%	27%
Regulatory change	27%	33%	29%	0%	21%	31%	45%	27%
Fraud	27%	35%	12%	36%	21%	23%	9%	27%
Supply chain (including third parties)	26%	12%	41%	36%	36%	31%	9%	55%
Communications/reputation	21%	23%	24%	36%	14%	15%	18%	18%
Organizational culture	21%	12%	29%	29%	29%	15%	36%	0%
Health/safety	12%	0%	47%	14%	0%	15%	18%	27%
Climate change/environment	12%	12%	24%	0%	0%	38%	9%	9%
Mergers/acquisitions	8%	12%	6%	7%	7%	8%	9%	9%

Note: All top risk percentages are shaded in the same color, even if there is a tie.

Middle East Risk Level Analysis

Overall results

Cybersecurity, business continuity, and human capital top the risk levels across all industries.

- Digital disruption is already a top five risk overall, with highest risk levels in financial services, public sector, and transport/storage.
- Risks for governance/corporate reporting and supply chain are high in many industries, but not all.
- Risk for geopolitical uncertainty is highest in financial services, construction, and public sector.


Global Risk Levels – Region Comparisons

What are the top 5 risks your organization faces?



Analysis

There is broad consensus worldwide about the four highest risk areas. However, each region also has some unique areas of concern.

 5 highest risk areas per region



Risk area	Global Average	Africa	Asia Pacific	Europe	Latin America	Middle East	North America
Cybersecurity	73%	64%	64%	83%	74%	66%	88%
Business continuity	51%	57%	62%	32%	49%	63%	41%
Human capital	49%	44%	57%	52%	47%	43%	54%
Digital disruption (including AI)	39%	34%	36%	40%	37%	38%	48%
Regulatory change	38%	32%	32%	46%	45%	27%	47%
Market changes/competition	32%	15%	49%	32%	26%	29%	41%
Financial liquidity	31%	42%	19%	27%	33%	38%	28%
Geopolitical uncertainty	30%	23%	30%	39%	37%	27%	26%
Governance/corporate reporting	25%	31%	22%	20%	18%	41%	16%
Organizational culture	24%	34%	23%	21%	28%	21%	21%
Fraud	24%	42%	22%	14%	32%	27%	9%
Supply chain (including third parties)	23%	16%	24%	29%	17%	26%	29%
Climate change/environment	23%	25%	26%	33%	29%	12%	12%
Communications/reputation	20%	26%	21%	14%	17%	21%	20%
Health/safety	11%	10%	11%	12%	9%	12%	13%
Mergers/acquisitions	6%	4%	4%	8%	4%	8%	8%

Note: If there is a tie for a top ranking, the tied percentages are shaded in a lighter color.

Global Risk Level Analysis

General consensus about highest risks

- Highest risk areas globally
 - Cybersecurity
 - Business continuity
 - Human capital
 - Digital disruption (including AI)
- Regional concerns
 - **Africa** – financial liquidity and fraud
 - **Asia Pacific** – market changes/competition
 - **Europe** – geopolitical uncertainty and regulatory change
 - **Latin America** – geopolitical uncertainty and regulatory change
 - **Middle East** – governance/corporate reporting
 - **North America** – regulatory change and market changes/competition

Emerging Risk Drivers



Risk Drivers for Emerging Risks

Direct pressure and indirect pressure

Regulations

Specific regulations and consequences for noncompliance

Financial impact

Impact on revenues or assets (including fraud)

Business opportunity

Advantage for business, or risk of falling behind



Politics

Political priorities or trends related to the risk area

Public opinion

Pressure from the public, the market/customers, or stakeholders

Social impact

Harm or benefit for people or society in general

Risk Drivers for Emerging Risks

Understanding direct and indirect influences

- Direct influence
 - Regulations
 - Financial impact
 - Business opportunity
- Indirect influence
 - Politics
 - Public opinion
 - Social impact
- Climate change
 - Direct influence from regulations and financial impact of extreme weather
- Digital disruption (AI)
 - Direct influence from business opportunity and financial impact of falling behind

Audit Priorities



Middle East Audit Priorities – Industry Comparison

What are the top 5 areas where internal audit spends the most time and effort?



Analysis

Cybersecurity, business continuity, and governance/corporate reporting rank as top 5 audit priorities for almost all industries. Digital disruption priority was particularly high for financial services and public sector.

5 highest audit priorities per industry

Audit area	All	Financial services	Mining/energy/ water supply	Construction	Wholesale/ retail	Public sector (government)	Transport/ storage	Manufacturing
Cybersecurity	65%	77%	59%	57%	57%	85%	73%	55%
Business continuity	60%	65%	53%	50%	79%	46%	45%	82%
Governance/corporate reporting	59%	47%	65%	64%	79%	62%	73%	36%
Financial liquidity	50%	56%	41%	50%	43%	46%	27%	55%
Fraud	40%	44%	24%	43%	57%	23%	36%	27%
Human capital	35%	37%	24%	29%	29%	46%	45%	45%
Regulatory change	35%	37%	35%	29%	14%	46%	55%	18%
Supply chain (including third parties)	31%	12%	53%	50%	36%	8%	18%	64%
Digital disruption (including AI)	31%	44%	24%	14%	14%	54%	27%	18%
Organizational culture	22%	19%	35%	14%	21%	31%	18%	18%
Market changes/competition	18%	16%	12%	7%	36%	15%	9%	45%
Communications/reputation	18%	21%	24%	29%	7%	8%	18%	0%
Health/safety	17%	7%	47%	14%	21%	15%	45%	27%
Geopolitical uncertainty	9%	9%	6%	21%	7%	0%	0%	0%
Mergers/acquisitions	7%	5%	0%	21%	0%	8%	9%	0%
Climate change/environment	5%	5%	0%	7%	0%	8%	0%	9%

Middle East Audit Priority Analysis

Cybersecurity is highest for audit priority and risk levels overall

- Across industries, areas of highest audit effort for the Middle East are cybersecurity, business continuity, and governance/corporate reporting.
- Financial liquidity is high in most industries except for mining/energy/water supply and transport/storage.
- Public sector organizations are leading the way in audit priority for digital disruption, with more than half saying it is a top 5 priority.

Global Audit Priorities – Region Comparisons

What are the top 5 areas where internal audit spends the most time and effort?



Analysis

69% say cybersecurity is one of the 5 areas where internal audit spends the most time and effort.

Other top priority areas are governance/corporate reporting (56% of respondents) and business continuity (55% of respondents).

5 highest audit priorities per region

Audit area	Global Average	Africa	Asia Pacific	Latin America	Europe	Middle East	North America
Cybersecurity	69%	56%	63%	67%	74%	65%	87%
Governance/corporate reporting	56%	55%	55%	46%	64%	59%	58%
Business continuity	55%	58%	60%	49%	47%	60%	53%
Regulatory change	46%	39%	52%	47%	51%	35%	54%
Financial liquidity	45%	55%	30%	49%	40%	50%	46%
Fraud	41%	48%	43%	52%	36%	40%	29%
Supply chain (including third parties)	31%	29%	28%	29%	36%	31%	35%
Human capital	31%	36%	33%	29%	28%	35%	27%
Digital disruption (including AI)	25%	24%	23%	19%	23%	31%	33%
Organizational culture	23%	25%	25%	30%	24%	22%	15%
Communications/reputation	20%	24%	23%	22%	14%	18%	17%
Market changes/competition	16%	12%	25%	17%	13%	18%	10%
Health and safety	16%	15%	16%	13%	18%	17%	16%
Climate change/environment	12%	9%	16%	11%	20%	5%	9%
Geopolitical uncertainty	8%	10%	6%	12%	6%	9%	3%
Mergers/acquisitions	6%	4%	2%	7%	7%	7%	10%

Global Audit Priority Analysis

Overall consistency with small differences per region

- Cybersecurity is a top 5 audit priority for 69% of respondents
- Governance/corporate reporting (56% of respondents)
- Business continuity (55% of respondents)
- Comparatively low priority areas per region:
 - **Africa** – regulatory change
 - **Asia Pacific** – financial liquidity
 - **Latin America** – governance/corporate reporting
 - **Europe** – fraud
 - **Middle East** – regulatory change
 - **North America** – fraud

Risk Compared to Priority

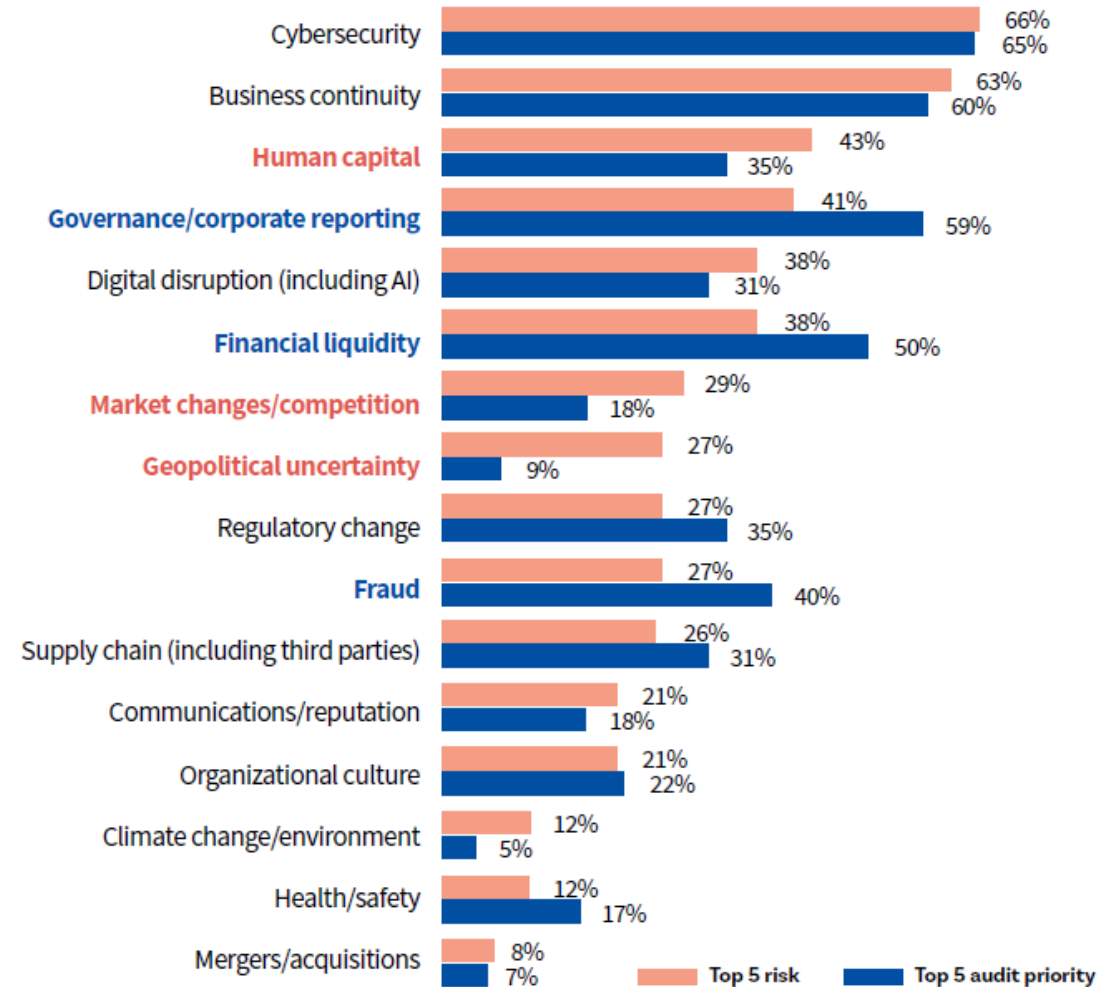


Risk vs. Priority

Comparing risk levels and audit priority

- Orange text shows where audit priority is low, compared to risk:
 - Human capital (-8)
 - Market changes/competition (-11)
 - Geopolitical uncertainty (-18)
- Blue text shows where audit priority is high, compared to risk:
 - Governance/corporate reporting (+18)
 - Financial liquidity (+12)
 - Fraud (+13)

Middle East – Top 5 Risk Levels vs. Top 5 Audit Priorities



Balancing Risk and Audit Priority

Understanding audit priority survey results

- Audit priority is contingent on how much action is possible for the organization and/or internal audit related to the risk.
- For example, geopolitical uncertainty may be a top risk but not a top audit priority if there is little direct action that internal auditors can take related to that risk.
- Audit effort related to geopolitical uncertainty may be incorporated in related areas, such as business continuity, supply chain, etc.
- Audit priority results show the percentage who ranked a risk as one of the five where internal audit spends the most time and effort. (It is *not* the percentage of the audit plan.)

Roundtable Insights: Climate Change



Climate Change Perspectives

Climate change risks are expected to rise in all regions in the next 3 years

01

United States and Middle East currently rate climate change risks significantly lower than other world regions but expect risk to rise rapidly.

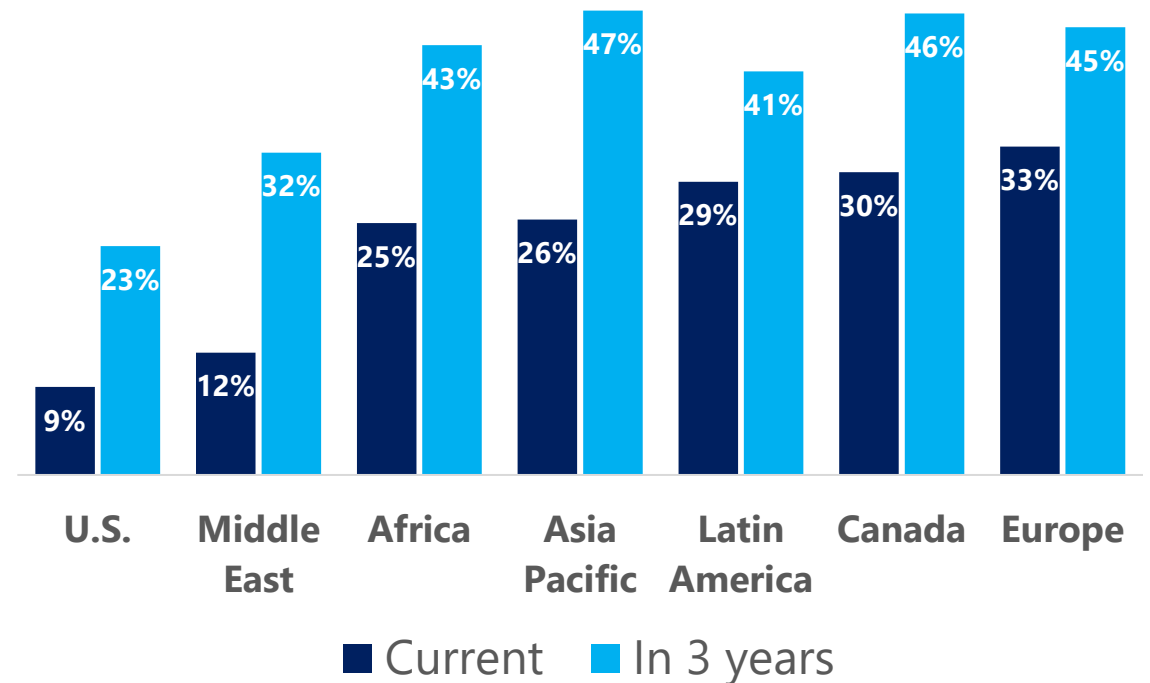
02

Internal audit involvement in climate change risks is driven by regulatory requirements and/or material impacts from extreme weather.

03

Greenwashing is a growing fraud risk in jurisdictions where regulatory requirements are in place and/or customers seek “green” businesses or investments.

Global: Climate Change as a Top 5 Risk



Middle East – Climate Change

Boosting climate-related resilience

- Extreme weather and regulations are pushing the issue up the board agenda.
- CAEs are focusing on advice, governance, and practical support.
- Organizations are hurrying to address talent deficit.

Middle East – Climate Change

Leading practices from the roundtables

- Evaluate how well the three lines are aligned on roles and responsibilities in the governance structure.
- Present the cost of necessary climate-related controls in terms of compliance requirements.
- Re-evaluate the organization's insurance, disaster recovery, and operational costs in light of emerging extreme weather risk.
- Assess how well staff are trained to cope with both risk mitigation and strategic opportunities.
- Raise awareness with the board and support an understanding of how climate change impacts strategic goals.

Roundtable Insights: Digital Disruption



Digital Disruption Perspectives

Artificial intelligence (AI) connects to many risk areas

01

The top risk areas negatively impacted by AI worldwide are cybersecurity, human capital, and fraud.

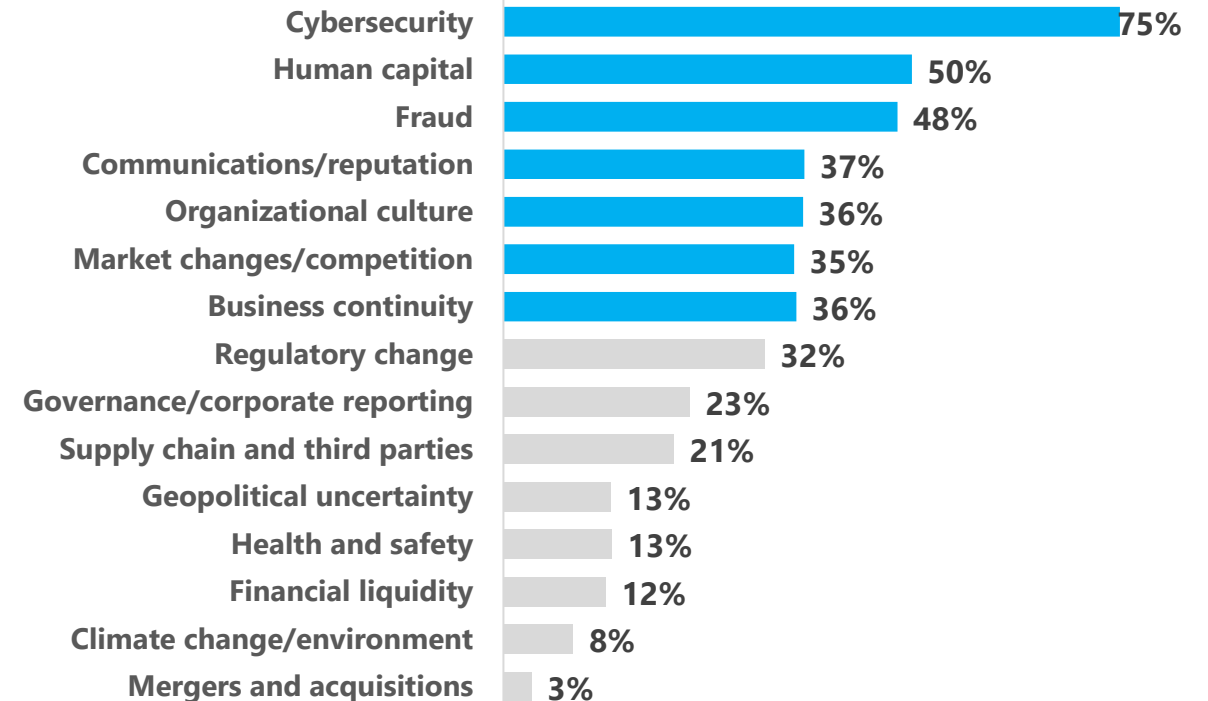
02

Organizations feel the need to adopt AI to keep pace with competition. As AI is implemented, internal audit provides advisory services to set up processes and controls. After these are in place, internal audit provides assurance.

03

Some internal audit functions are finding ways to test AI and integrate it into internal audit processes. This helps internal audit build AI knowledge needed to provide assurance for their organizations.

Global: Areas with Highest Levels of Risk Related to Artificial Intelligence



Middle East – Digital Disruption

Strategic clarity needed for AI investment

- Understand impact of investments for meeting strategic goals.
- Integrate and leverage AI to aid decision making.
- Have a clear AI and digital skills' strategy.

Middle East – Digital Disruption

Leading practices from the roundtables

- Evaluate how well investment in digital technologies and AI supports the business strategy to maximize return on investment.
- Weigh the balance between entering strategic AI partnerships and developing in-house technologies.
- Conduct pre-implementation reviews to enhance innovation.
- Conduct post-implementation reviews to ensure technology is working as planned, is compliant with regulation, and is cyber secure.
- Leverage existing technologies to enhance decision making tools.
- Partner across the three lines to boost the development of key talent in line with the organization's digital talent strategy.

Acknowledgments

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About The IIA

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The Internal Audit Foundation provides insight to internal audit practitioners and their stakeholders, promoting and advancing the value of the internal audit profession globally. Through the Academic Fund, the Foundation supports the future of the profession through grants to support internal audit education at institutions of higher education. For more information, visit theiia.org/Foundation.

2025

RISK IN FOCUS

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