

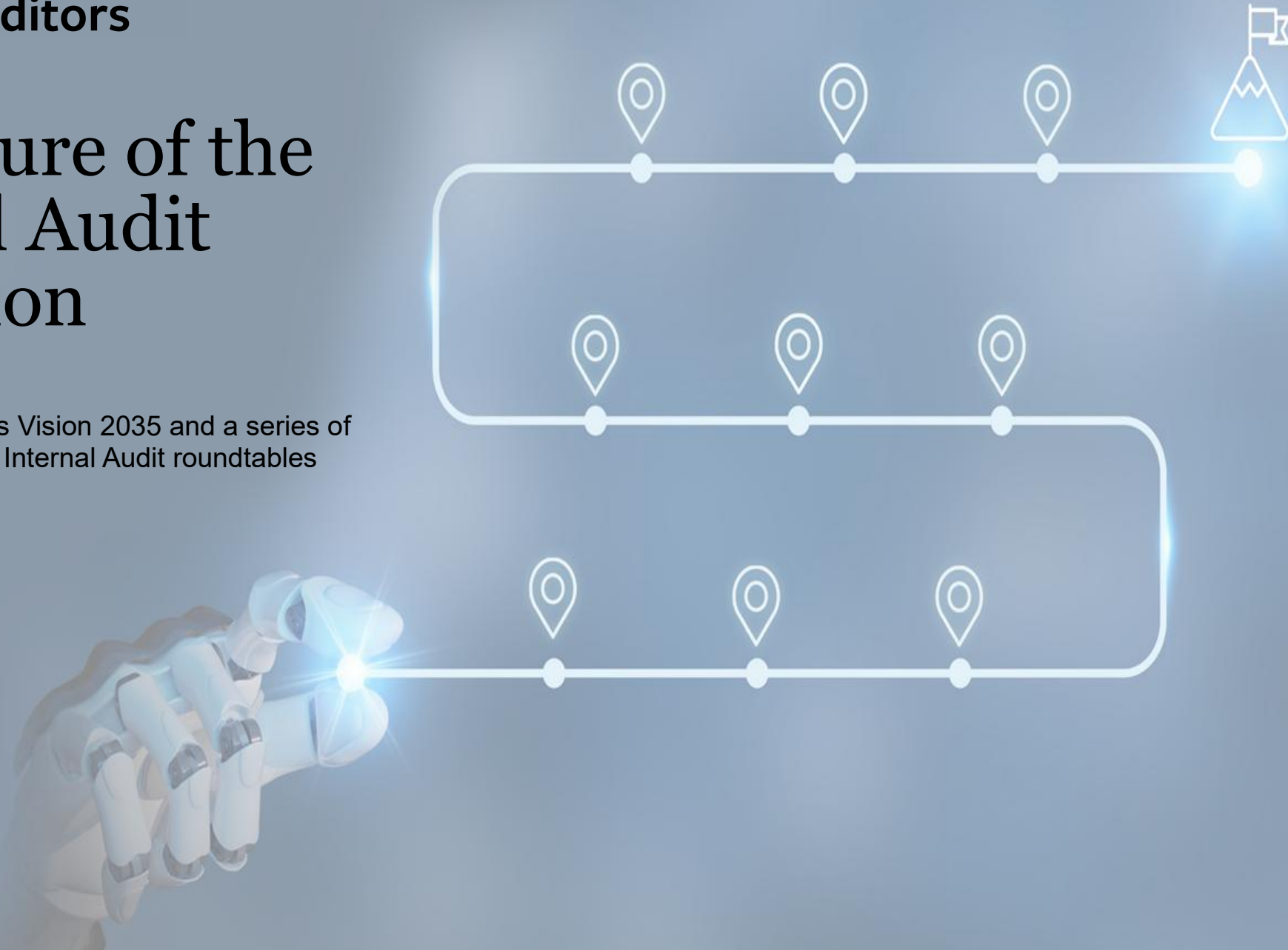


**Chartered
Institute of
Internal
Auditors**

The Future of the Internal Audit Profession

Insights from The IIA's Vision 2035 and a series of Chartered Institute of Internal Audit roundtables conducted in 2025.

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Executive Summary

The internal audit profession in the UK and Ireland stands at a pivotal moment, marked by both maturity and opportunity. Insights from The IIA's Vision 2035 survey reveal that the region's internal audit functions are already operating at a "managed/optimised" level of maturity, with a strong emphasis on adding value, robust governance assurance, and a forward-looking approach to technology and strategic risk.

Roundtable discussions reinforce this strength, highlighting a profession ready to embrace digital transformation, global uncertainty, and evolving organisational expectations. Participants consistently emphasised that although internal audit's purpose remains grounded in assurance and trust, its methods must evolve—moving toward continuous auditing, real-time insight, and a more strategically influential role within organisations.

At the same time, the future demands a bold transformation in skills, culture, and methodology. The research shows strong consensus that digital fluency, critical thinking, communication, and strategic acumen

will be indispensable for tomorrow's auditors. Preparing for this future requires targeted investment in technology, modernised audit approaches, and innovative talent strategies that attract diverse expertise into the profession.

By strengthening stakeholder relationships, integrating culture and ethics into core audit work, and demonstrating value with greater clarity, internal audit can elevate its role as a trusted advisor and governance leader.

This report lays out a clear roadmap to help the profession not only adapt but thrive, ensuring it is ready to meet the needs of organisations in 2035 and beyond, and to fulfil the aspiration voiced by participants: to support not just the profession of today, but the profession of the future.

Introduction & Purpose

Over a 12-month period, The IIA's Internal Audit Foundation embarked on a groundbreaking initiative called, **Internal Audit: Vision 2035 – Creating Our Future Together**. This collaborative project was designed to envision the future state of the internal audit profession and chart the steps necessary to make that future a reality. The project was driven by two critical questions:

- What will the internal audit profession be in 2035?
- What should the internal audit profession aspire to become by the year 2035?

The resulting report was published in 2024. The Chartered Institute of Internal Auditors (Chartered IIA) subsequently analysed the relevant regional data and has conducted roundtables. This report shares the results of the UK & Ireland specific research as well as recommendations which will help the internal audit profession deliver what organisations need in 2035.



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1. Vision 2035, UK data

When analysing the UK only results from the survey, we see findings which are in places markedly different. These differences indicate that the UK internal audit profession is more mature than the average world-wide positions and are therefore at a different starting point than found in other parts of the world.

Essentially, the current position for the UK internal audit profession is:

- Maturity is assessed to be 'managed/optimised' (76%)
- Adding value is of the utmost importance (94% rated as important or most important)
- Audit plans are providing significant assurance on governance (87%), IT, and cyber security (82%), with less time spent on compliance than in other parts of the world (77%)
- the focus of engagements is on internal policies (86%), risk management (86%) and governance (83%), strategic alignment, and compliance (both 74%)

With this different level of maturity as a starting point, then this likely impacted on the views around the future balance of assurance vs advisory work. In the UK, this shift is not expected to be as significant as in other parts of the world, with only a 70:30 ratio of assurance vs advisory respectively being predicted.

There were other findings where the UK data was not significantly different. For example: innovative technologies are seen as an opportunity; challenges relating to being misunderstood, undervalued, lacking support and skill set; chief audit executives having other responsibilities such as compliance, risk management, whistleblowing, and SOX; and

most reassuringly independence is fundamental to the practice of internal audit.

For a full detailed comparison of the Vision 2035 findings and those of the UK, read our separate publication: **Vision 2035 - UK**

The full [Vision 2035](#) report is also available.



2. UK & Ireland

2.1. Future Working World

The working world is undergoing profound changes. The speed of change is unprecedented, and internal audit must adapt to these developments to maintain effectiveness, relevance and achieve the goal of being a trusted advisor.

2.1.1. Digital Transformation and Automation

Automation and artificial intelligence (AI) are redefining business processes. Auditors will increasingly provide assurance and advice in environments where routine tasks are automated, requiring a shift towards higher-value activities such as strategic risk assessment and advisory roles. Several participants emphasised that technology will not replace internal auditors but will augment their capabilities, enabling real-time assurance and continuous monitoring. This consensus underscores the need for internal auditors to embrace data analytics and automation tools as integral to their work.

2.1.2 Remote and Hybrid Working Models

The pandemic accelerated the adoption of remote working, and this trend is here to stay. Internal audit functions must develop robust methodologies for auditing in virtual environments. Participants agreed that remote auditing introduces challenges in verifying controls and engaging stakeholders but also offers opportunities for efficiency and global collaboration. The future working world will demand flexibility,

‘AI is already making quite an impact in the working world... automation will get stronger and the rest of the work will become increasingly automated.’

with auditors leveraging digital platforms for communication and evidence collection.

2.1.3 Globalisation and Geopolitical Risks

Organisations are increasingly exposed to geopolitical uncertainties, supply chain disruptions, and regulatory divergence across jurisdictions. Internal auditors will need to navigate these complexities by adopting a global mindset and understanding cross-border compliance requirements. Several participants highlighted that geopolitical risk monitoring will become a core component of internal audit planning, reflecting consensus on its growing importance.

2.1.4 Culture and Ethics in a Digital Age

As organisations digitise, maintaining ethical standards and corporate culture becomes challenging. Internal audit will play a critical role in assessing cultural resilience and ethical practices in virtual settings. Participants agreed that auditing “soft controls” such as culture and behaviour will gain prominence alongside traditional financial and operational audits.

2.2. Future Purpose of Internal Audit

Internal audit must shift from traditional compliance work to delivering forward looking insights, identifying emerging risks such as cyber security and ESG, enabling organisational agility through real-time reporting, and positioning itself as a strategic driver of resilience and value creation.

At the same time, internal audit must strengthen its role as a guardian of governance and trust by reinforcing ethical conduct, transparency, and accountability across the organisation, while meeting rising stakeholder expectations for assurance over non-financial and sustainability related risks.

2.2.1 From Compliance to Strategic Insight

Historically, internal audit focused on compliance and control testing. The future demands a shift towards providing insights that drive organisational resilience and value creation. Participants concurred that internal audit should proactively identify emerging risks, such as cyber security threats and ESG (Environmental, Social, Governance) issues, and advise on mitigation strategies. Internal audit needs to drive home the impact of their findings on the organisation's direction of travel.

2.2.2 Enhancing Organisational Agility

Internal audit will contribute to organisational agility by delivering timely insights that enable rapid decision-making but needs to be able to pivot easily in a world of near constant change. Several participants noted that traditional audit cycles are too slow for today's dynamic environment. Continuous auditing and real-time reporting will become standard practices, reflecting consensus on the need for speed and adaptability.

2.2.3 Championing Governance and Trust

In an era of misinformation and regulatory scrutiny, internal audit's role in safeguarding governance and trust is paramount. Participants agreed that internal audit must reinforce ethical conduct, transparency, and accountability across all organisational layers. This expanded purpose aligns with stakeholder expectations for greater assurance on non-financial risks, including sustainability and social responsibility.

‘I think the use of internal audit will be different. Routine audits will just turn into compliance audits... we might move more into meetings, strategy days and future-focused work.’

2.3. Future Skills and Competencies

Internal auditors must build strong digital, analytical, and strategic capabilities, combining data proficiency, business acumen, and the ability to communicate insights with influence, to meet the demands of a rapidly evolving risk landscape. Success will depend on their commitment to continuous learning, agility and the emotional intelligence needed to collaborate effectively and drive meaningful change across diverse organisational environments.

2.3.1 Digital and Analytical Proficiency

Participants unanimously agreed that proficiency in data analytics, AI, and cyber security will be non-negotiable. Auditors must be able to interpret complex datasets, identify anomalies, and leverage predictive analytics to anticipate risks. This consensus reflects the profession's pivot towards technology-driven assurance.

‘You won’t be able to sit there as an internal auditor without some digital capability... critical thinking is going to become absolutely essential for auditors of the future.’

2.3.2 Business Acumen and Strategic Thinking

Beyond technical skills, auditors will need deep business understanding to provide relevant insights. Several participants emphasised that auditors should grasp industry trends, competitive dynamics, and strategic objectives to align audit activities with organisational priorities.

2.3.3 Communication and Influence

Effective communication will be critical for auditors to convey complex findings in a clear, actionable manner. Participants agreed that influencing skills will enable auditors to drive change and foster collaboration with stakeholders. Emotional intelligence and cultural awareness were also highlighted as essential for operating in diverse, global environments.

2.3.4 Continuous Learning and Adaptability

The pace of change necessitates a commitment to lifelong learning. Internal auditors must stay abreast of emerging technologies, regulatory developments, and evolving risk landscapes. Consensus emerged around the need for structured professional development programmes that emphasise agility and innovation.

‘We’re going to have to become mini experts in a much wider range of things.’

2.4. Preparing for the future

Internal audit functions must embrace modernisation by investing in advanced technology, evolving their methodologies toward agile and continuous approaches, and developing future-ready talent with strong digital, strategic, and interpersonal capabilities. To secure their strategic position within organisations, internal auditors must also strengthen relationships with boards and stakeholders through initiative-taking engagement, transparent communication, and clear demonstration of the value they deliver.

2.4.1 Investing in Technology and Infrastructure

Participants agreed that internal audit functions must invest in advanced tools for data analytics, continuous monitoring, and remote auditing. Building robust IT infrastructure will enable auditors to deliver timely, high-quality assurance in digital environments.

2.4.2 Redefining Audit Methodologies

Traditional audit methodologies must evolve to incorporate agile principles and risk-based approaches. Several participants highlighted the importance of integrating continuous auditing techniques and leveraging automation to enhance efficiency.

2.4.3 Talent Strategy and Upskilling

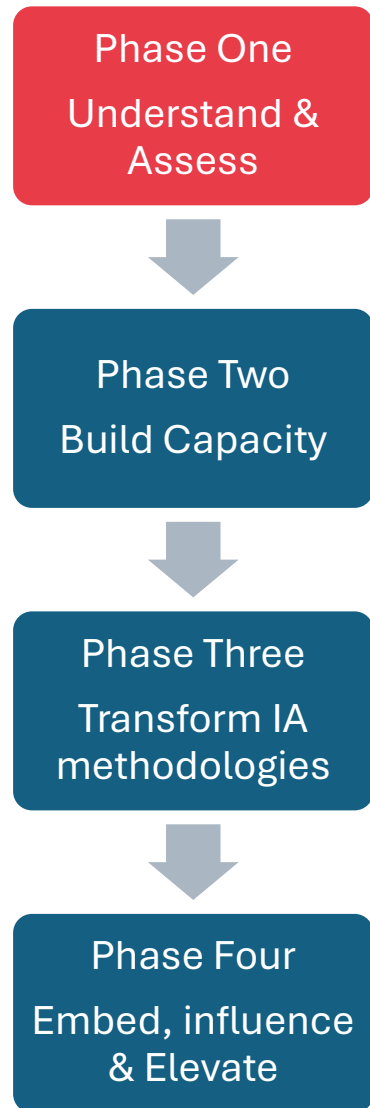
Developing future-ready auditors requires targeted recruitment and upskilling initiatives. Consensus emerged around the need for training programmes focused on digital literacy, strategic thinking, and soft skills. Partnerships with professional bodies and academic institutions can support this transformation.

2.4.4 Strengthening Stakeholder Relationships

Internal audit must engage proactively with boards, management, and external stakeholders to align expectations and demonstrate value. Participants agreed that transparent communication and collaboration will be key to securing internal audit's strategic position within organisations.

‘I don’t think the traditional pathway of junior auditor to head of audit belongs in the future... we need to make our profession a place where business experts come in because they can influence at the top table.’

4. Roadmap to the future



1. Assess current Maturity and Future readiness.

- Evaluate the IA function's current maturity relative to the Vision 2035 findings.
- Map the current assurance and advisory mix vs. the expected shift to a 70:30 UK target.
- Identify gaps in areas where UK IA already shows stronger focus, such as governance (87%) and IT/cybersecurity (82%) compared to global figures.

2. Analyse Tech, Workforce and Risk Trends

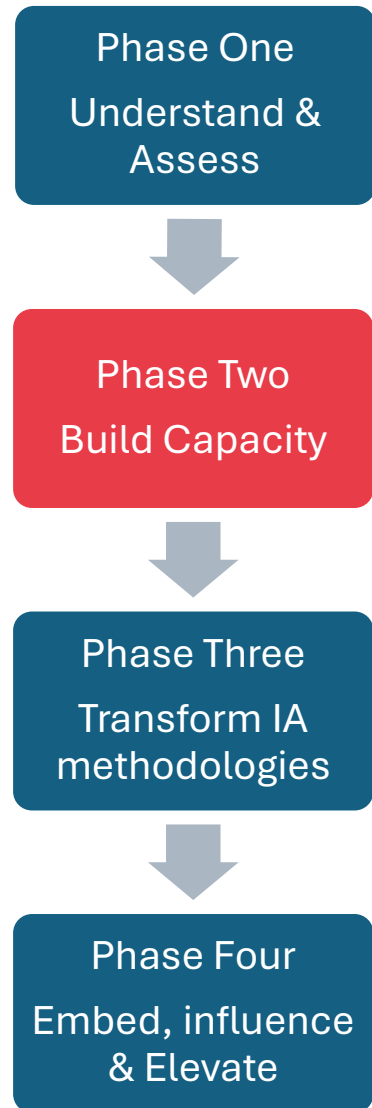
- Review organisational digital transformation plans and assess how automation/AI will impact audit work.
- Assess exposure to geopolitical, supply-chain and regulatory divergence risks.
- Evaluate remote/hybrid working implications for control verification and evidence gathering.

3. Understand Stakeholder Expectations

- Assess whether IA is positioned as a trusted advisor or perceived still as compliance-focused ("police").
- Review board expectations considering findings that 80% already rely on IA to help achieve organisational objectives.

‘There’s still this perception of internal audit being police-like... checking the books and transactions. There’s a whole body of work to be done to change those perceptions.’

‘If you want to be that trusted advisor... you need to be engaged and have strong relationships. Seeing the whites of people’s eyes – that dynamic is so much better.’



4. Strengthen Digital, Data and Cyber Capabilities

Develop a structured digital-skills programme emphasising:

- Data analytics
- Automation tools
- Predictive risk capabilities
- Cybersecurity understanding

Digital and analytical proficiency is non-negotiable.

5. Broaden Strategic Business Acumen

Train auditors in:

- Industry dynamics
- Strategic alignment principles
- ESG and sustainability risk

Future IA work is moving toward IT, strategic alignment, cost reduction, cybersecurity, and sustainability.

6. Build Communication, Influence and Soft-Control Assessment Skills

- Provide targeted development in:
 - Influencing senior stakeholders
 - Storytelling with data
 - Assessing culture and behaviours

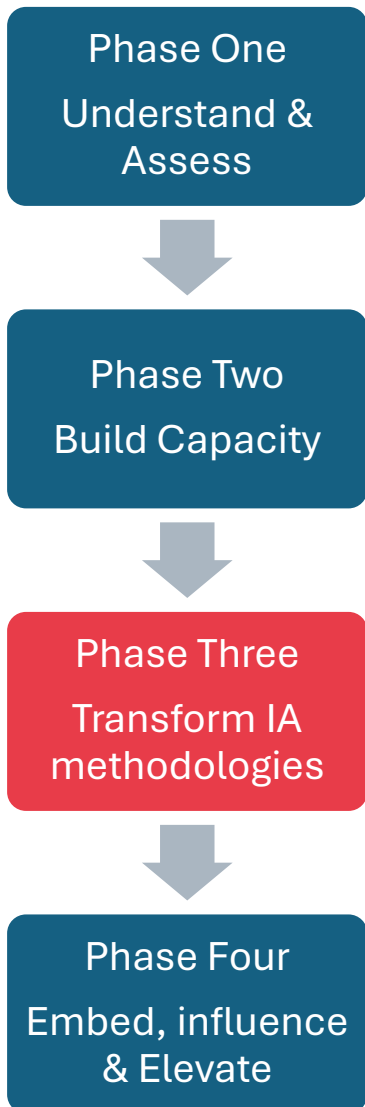
(“soft controls” highlighted as increasingly important)

- Embed expectations for clearer, more compelling reporting.

7. Enhance Talent Strategy

- Recruit for hybrid skill profiles (tech × business × interpersonal).
- Introduce structured continuous-learning pathways and professional development aligned with future competencies.
- Partner with universities/professional bodies to combat barriers to entry (e.g., misconceptions about the profession; lack of understanding and role models).

‘There needs to be more of a strategic role for internal audit... not so much the routine checks but ensuring we’re looking at the right things and adding insight.’



8. Modernise the Audit Approach

Transition from traditional cycles to:

- Agile auditing
- Continuous auditing
- Real-time reporting

9. Enhance Risk-Based Planning

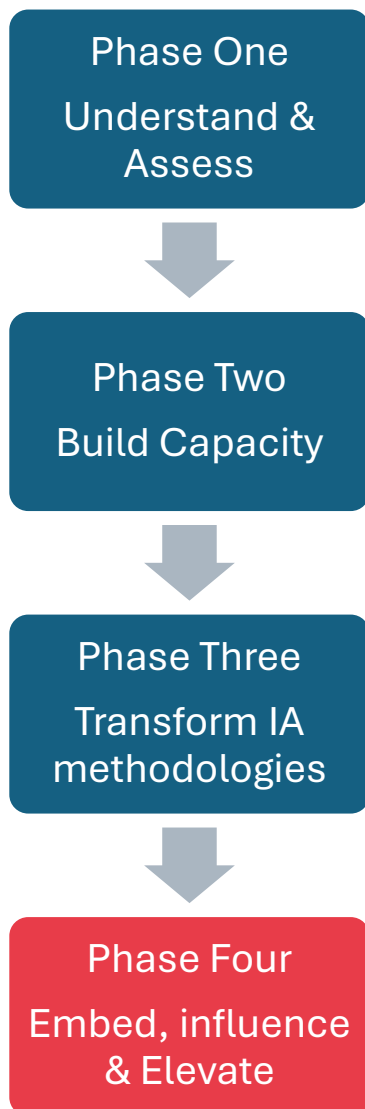
- Integrate emerging risks consistently into planning:
 - Geopolitical
 - Cyber
 - Sustainability
 - Digitisation-driven risks
- Reflect UK’s stronger focus on governance, IT, internal policies, and risk management in future plans.

10. Update Assurance vs Advisory Model

- Shift planning to accommodate a future UK ratio of 70:30, ensuring:
 - Advisory work aligns with strategy.
 - Assurance remains robust in core areas.
- Develop protocols for maintaining independence while expanding advisory roles.

11. Invest in Technology & Infrastructure

- Deploy:
 - Continuous monitoring tools
 - Collaboration platforms for remote auditing
 - Automation support for testing and data extraction
- Ensure secure cloud-based environments for evidence gathering.



12. Strengthen Stakeholder Relationships

- Implement regular board and management touchpoints.
- Promote transparency on resource use, technology adoption, and skill uplift.
- Position IA as a governance champion reinforcing trust, ethics, and accountability.

13. Integrate Culture & Ethics into Core Audit Work

- Build culture reviews and behaviour-based assessments into audit programmes.
- Use qualitative methods highlighted in the findings (e.g., thematic analysis) to provide deeper insights.

14. Demonstrate Value Clearly

- Use KPIs aligned to:
 - Strategic impact
 - Cost reduction
 - Timeliness
 - Real-time insights
- Communicate value in ways that counter the “misunderstood/undervalued” perception.

15. Prepare a Future-Focused IA Strategy (2030–2035 horizon)

Develop a documented long-term strategy including:

- Talent roadmap
- Technology roadmap
- Advisory capability growth
- Independence and governance safeguards
- Alignment to organisational transformation programmes

‘You need to be in the room to build trust... committees work better when everyone is there – the dynamic is stronger than on Teams.’

5. Conclusion

This research highlights a profession at a critical inflection point.

The UK and Ireland internal audit community enters the next decade from a position of relative maturity and strength, yet this advantage brings with it a responsibility to act decisively.

The findings from the Vision 2035 data and the roundtable discussions are unequivocal: while internal audit's core purpose of providing assurance, insight and trust remain constant, the context in which it operates is changing at unprecedented speed.

Technology, geopolitical uncertainty, evolving business models, and heightened expectations around culture, ethics and sustainability demand a fundamental shift in how internal audit delivers that purpose.

The roadmap set out in this report makes clear that readiness for the future will not be achieved through incremental change alone. It requires deliberate investment in digital capability, a reimagining of audit methodologies, and an initiative-taking approach to developing the skills, mindsets and diverse pathways needed for the next generation of internal auditors.

Equally, it calls for stronger engagement with boards and stakeholders to ensure internal audit is understood, valued and positioned as a strategic partner in organisational resilience and value creation.

As one roundtable participant observed:

‘We really need to be thinking about this now... ensuring we support the profession of 10 years’ time, not just today.’

Future-proofing the internal audit profession is not a distant aspiration but an immediate priority. By acting now to embed the changes identified, the profession can ensure it remains relevant, credible, and influential - fully equipped to meet the needs of organisations in 2035 and to sustain its role as a trusted cornerstone of good governance well beyond.

Appendix A – Methodology and Participant Profile

Methodology

The IIA's Vision 2035 methodology can be found within the report published here: [Internal Audit Vision 2035](#)

The UK and Ireland data sets were requested from The IIA Research Foundation, and while the UK data was provided that of Ireland could not be shared. It is noted, though that the number of responses from Ireland was two, meaning that the number was not statistically valid to analyse separately. On receipt of the data, statistics using the same structure as the Vision 2035 were calculated and compared with the total participant results. Some differences were noted and as a result roundtables were conducted to explore the UK and Ireland internal audit profession perspectives.

Senior internal audit professionals were invited to a series of roundtables. The first was conducted in Dublin to capture a view from the region where data was not available from The IIA's survey. Two followed in person - Glasgow and Birmingham. One was planned for Wales but with only one participant confirmed one week before this was moved to online to facilitate greater numbers - and this was achieved.

Four key questions were asked in the roundtables which were conducted under strict confidentiality:

1. What will the working world be like in 10 years?
2. What will internal audit's purpose and role be in 10 years?

3. What competencies will internal auditors need in 10 years?
4. How do we make sure internal audit professionals are ready for this future?

On conclusion of the roundtables the meeting notes and recordings were analysed using qualitative methodologies and have been brought together with the key survey findings to expand on the UK and Ireland position in the key areas. Recommendations have been drawn from both the Vision 2035 Report and roundtable discussions.

Participants

The Vision 2035 Survey distributed by The IIA was completed by 43 individuals from the UK, 81% of whom worked in an internal audit role, and 9% were an audit committee or board member. Diverse levels of internal audit role were represented with 74% at a senior level (audit manager or above) and a high proportion also had over 5 years' experience in internal audit with a median of 21 years.

Nine percent of participants from the UK were internal audit stakeholders, covering a variety of related professions such as board members, coaching, education, operations, and risk management.

Four roundtables were conducted by the Chartered IIA in 2025, with three in person (Dublin, Glasgow, and Birmingham), and one on-line. All

Appendix A – Methodology and Participant Profile

attendees were seasoned professionals in senior internal audit roles and spanned multiple sectors and industries.

It needs to be acknowledged that participation is low, in both The IIA's survey and the roundtables. More success was seen in the online roundtable with attendance much higher, however on-line can hinder the quality of the discussion. It was always intended that the roundtables would have no more than 15 attending each, however, the total number did not reach this.

Therefore, the findings of this research need to be tempered with the number of views that have been gathered and analysed.

Acknowledgements

Thank you to all our roundtable participants.

About us

We are the Chartered Institute of Internal Auditors (Chartered IIA), the professional body dedicated exclusively to championing and supporting the vital work of internal auditors in the UK and Ireland since 1948. We are the leading voice for over 10,000 internal audit professionals in organisations spanning all sectors of the economy.

The Chartered IIA provides members with exceptional learning opportunities and we work to ensure everyone within the profession has a positive and rewarding future. We are the only internal audit organisation in the world with a Royal Charter and therefore the authority to award chartered status.