

Risk in Focus 2025 Benchmarking

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Purpose of this presentation

Rankings from all responses

Rankings from UK & Ireland only

Rankings from Specific sectors/industries

Purpose of this presentation

Following the publication of the Risk in Focus 2025 research report, this presentation is designed to provide a breakdown of the survey responses:

1. Slide 3 – the results from all responses
2. Slide 4 - the results from responses received purely from the UK & Ireland participants. This breakdown is for all sectors and industries.
3. Slides 5 to 12 - the results for different sectors and industries. These are for across the EU, as respondent numbers were not sufficiently large to do this only for UK & Ireland. Not all industries have this breakdown as again numbers may not have been sufficiently high.

The rankings (1 = highest to 16 = lowest) provided in the tables should assist chief audit executives (CAEs), audit committees and senior management by providing a benchmark to evaluate both the internal audit plan for 2025 and the drivers for the internal audit strategy around the future resourcing needs of the internal audit function.



All Responses (985)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Human Capital, diversity, talent management and retention	2	8	3	7
Changes in laws and regulations	3	3	5	4
Digital disruption, new technology and AI	4	10	2	2
Macroeconomic and geopolitical uncertainty	5	16	6	15
Climate change, biodiversity and environmental sustainability	6	11	4	6
Business continuity, operational resilience, crisis management and disasters response	7	4	7	3
Market changes, competition and changing customer behaviour	8	14	8	12
Supply chain, outsourcing and 'nth' party risk	9	7	9	9
Financial, liquidity and insolvency risks	10	5	10	8
Organisational culture	11	9	11	11
Organisational governance and corporate reporting	12	2	12	5
Fraud, bribery and the criminal exploitation of disruption	13	6	13	10
Communications, reputation and stakeholder relationships	14	13	14	14
Health, safety and security	15	12	15	13
Mergers and acquisitions	16	15	16	16



UK & Ireland Only Responses (145)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Human Capital, diversity, talent management and retention	2	5	3	8
Financial, liquidity and insolvency risks	3	3	8	5
Macroeconomic and geopolitical uncertainty	3	16	5	16
Supply chain, outsourcing and 'nth' party risk	5	6	9	7
Business continuity, operational resilience, crisis management and disasters response	6	4	11	4
Changes in laws and regulations	7	7	7	3
Climate change, biodiversity and environmental sustainability	8	9	4	11
Market changes, competition and changing customer behaviour	9	14	6	14
Organisational culture	10	12	10	9
Digital disruption, new technology and AI	11	13	2	10
Health, safety and security	12	10	14	12
Communications, reputation and stakeholder relationships	13	11	13	13
Organisational governance and corporate reporting	14	2	12	2
Mergers and acquisitions	15	15	15	15
Fraud, bribery and the criminal exploitation of disruption	16	8	16	6



Public Sector Only Responses (241)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Human Capital, diversity, talent management and retention	2	5	3	4
Changes in laws and regulations	3	4	6	6
Business continuity, operational resilience, crisis management and disasters response	4	3	5	3
Digital disruption, new technology and AI	5	10	2	2
Organisational culture	6	6	9	10
Financial, liquidity and insolvency risks	7	8	7	9
Organisational governance and corporate reporting	8	2	8	5
Climate change, biodiversity and environmental sustainability	9	13	4	7
Macroeconomic and geopolitical uncertainty	10	15	10	14
Communications, reputation and stakeholder relationships	11	9	12	11
Fraud, bribery and the criminal exploitation of disruption	12	7	14	8
Supply chain, outsourcing and 'nth' party risk	13	10	11	12
Market changes, competition and changing customer behaviour	14	14	13	15
Health, safety and security	15	12	15	13
Mergers and acquisitions	16	16	16	16



Private Sector Non-Financial Services Only Responses (393)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Human Capital, diversity, talent management and retention	2	8	4	9
Macroeconomic and geopolitical uncertainty	3	16	5	15
Market changes, competition and changing customer behaviour	4	13	7	11
Supply chain, outsourcing and 'nth' party risk	5	3	8	6
Changes in laws and regulations	6	4	6	5
Climate change, biodiversity and environmental sustainability	7	10	3	4
Digital disruption, new technology and AI	8	11	2	3
Business continuity, operational resilience, crisis management and disasters response	9	5	9	2
Financial, liquidity and insolvency risks	10	7	12	10
Health, safety and security	11	9	14	12
Organisational culture	12	12	10	13
Organisational governance and corporate reporting	13	2	11	7
Communications, reputation and stakeholder relationships	14	15	16	16
Mergers and acquisitions	15	14	13	14
Fraud, bribery and the criminal exploitation of disruption	16	6	15	8



Financial Services Only Responses (283)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Changes in laws and regulations	2	2	3	2
Digital disruption, new technology and AI	3	8	2	3
Human Capital, diversity, talent management and retention	4	12	5	10
Macroeconomic and geopolitical uncertainty	5	14	7	13
Market changes, competition and changing customer behaviour	6	11	6	11
Financial, liquidity and insolvency risks	7	4	9	7
Climate change, biodiversity and environmental sustainability	8	9	4	5
Business continuity, operational resilience, crisis management and disasters response	9	5	8	4
Fraud, bribery and the criminal exploitation of disruption	10	7	13	9
Supply chain, outsourcing and 'nth' party risk	10	6	10	8
Organisational culture	12	10	12	12
Organisational governance and corporate reporting	13	3	11	6
Communications, reputation and stakeholder relationships	14	13	14	14
Mergers and acquisitions	15	15	15	15
Health, safety and security	16	16	16	16



Retail & Wholesale Only Responses (68)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Market changes, competition and changing customer behaviour	2	9	9	11
Human Capital, diversity, talent management and retention	3	11	5	10
Supply chain, outsourcing and 'nth' party risk	4	2	4	3
Macroeconomic and geopolitical uncertainty	5	16	6	16
Changes in laws and regulations	6	5	8	4
Climate change, biodiversity and environmental sustainability	7	12	3	5
Digital disruption, new technology and AI	8	13	2	7
Business continuity, operational resilience, crisis management and disasters response	9	4	7	2
Organisational governance and corporate reporting	10	3	10	6
Financial, liquidity and insolvency risks	11	7	11	9
Organisational culture	12	10	12	15
Communications, reputation and stakeholder relationships	13	14	13	12
Fraud, bribery and the criminal exploitation of disruption	14	6	16	8
Health, safety and security	15	8	14	13
Mergers and acquisitions	16	15	15	15



Manufacturing Only Responses (121)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Macroeconomic and geopolitical uncertainty	2	16	3	14
Human Capital, diversity, talent management and retention	3	12	5	9
Supply chain, outsourcing and 'nth' party risk	4	3	7	5
Market changes, competition and changing customer behaviour	5	13	6	10
Climate change, biodiversity and environmental sustainability	6	8	2	6
Digital disruption, new technology and AI	7	11	4	3
Changes in laws and regulations	8	4	9	7
Business continuity, operational resilience, crisis management and disasters response	9	5	8	2
Organisational culture	10	10	10	12
Organisational governance and corporate reporting	11	2	12	4
Health, safety and security	12	9	16	13
Financial, liquidity and insolvency risks	13	7	15	11
Mergers and acquisitions	14	14	11	15
Fraud, bribery and the criminal exploitation of disruption	15	6	13	8
Communications, reputation and stakeholder relationships	16	15	14	16



Mining, energy and water supply Only Responses (77)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Cybersecurity and data security	1	1	1	1
Climate change, biodiversity and environmental sustainability	2	9	3	4
Macroeconomic and geopolitical uncertainty	3	16	6	16
Changes in laws and regulations	4	5	5	6
Human Capital, diversity, talent management and retention	5	11	4	8
Business continuity, operational resilience, crisis management and disasters response	6	3	8	3
Supply chain, outsourcing and 'nth' party risk	7	6	7	9
Health, safety and security	8	7	11	10
Market changes, competition and changing customer behaviour	9	14	9	14
Digital disruption, new technology and AI	10	10	2	2
Financial, liquidity and insolvency risks	11	8	13	11
Organisational governance and corporate reporting	12	2	12	5
Organisational culture	13	12	10	12
Communications, reputation and stakeholder relationships	14	13	16	13
Fraud, bribery and the criminal exploitation of disruption	15	4	14	7
Mergers and acquisitions	16	15	15	15



Health and social work Only Responses (50)

Risk Category	2025 risk priority	2025 audit coverage	2028 risk priority	2028 audit coverage
Human Capital, diversity, talent management and retention	1	4	2	2
Cybersecurity and data security	2	1	1	1
Changes in laws and regulations	3	6	5	8
Financial, liquidity and insolvency risks	4	5	4	5
Digital disruption, new technology and AI	5	11	3	4
Supply chain, outsourcing and 'nth' party risk	6	9	7	7
Business continuity, operational resilience, crisis management and disasters response	7	3	6	3
Organisational culture	8	10	8	12
Health, safety and security	9	7	11	13
Macroeconomic and geopolitical uncertainty	10	Not on plans	14	15
Market changes, competition and changing customer behaviour	11	14	10	14
Organisational governance and corporate reporting	12	2	12	6
Communications, reputation and stakeholder relationships	13	12	13	10
Climate change, biodiversity and environmental sustainability	14	13	9	9
Fraud, bribery and the criminal exploitation of disruption	15	8	15	11
Mergers and acquisitions	16	15	16	16





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