

2025

RISK IN FOCUS

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NORTH AMERICA



Internal Audit
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ABOUT GLOBAL RISK IN FOCUS

Know your risks. Plan strategically.

Risk in Focus provides practical, data-driven research to help internal auditors and their stakeholders understand the current risk landscape and manage their internal audit programs.

Using survey results and regional roundtables, Risk in Focus reveals key insights from internal audit leaders worldwide about:

- Current risk levels and audit priorities.
- Risk level changes in the past year.
- Risk drivers per region.
- Leading practices for addressing top risks.

Global Risk in Focus is a collaborative partnership facilitated by the [Internal Audit Foundation](#) with generous support from IIA regional bodies, IIA institutes, and corporate sponsors. The Foundation gratefully acknowledges the participation of all IIA regional bodies:

- African Federation of Institutes of Internal Auditors ([AFIIA](#))
- Arab Confederation of Institutes of Internal Auditors ([ARABCIIA](#))

- Asian Confederation of Institutes of Internal Auditors ([ACIIA](#))
- European Confederation of Institutes of Internal Auditors ([ECIIA](#))
- Fundación Latinoamericana de Auditores Internos ([FLAI](#))

Risk in Focus was originally created in 2016 by the European Institutes Research Group (EIRG), which continues to publish the report in Europe through the ECIIA.

Designed as a resource for internal auditors and their stakeholders, Risk in Focus will spark conversations and bring new insights to risks that impact your organization, and the world.

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RESEARCH PARTICIPATION WORLDWIDE

124
countries/
territories

3,544
survey
responses

18
roundtables with
138
participants

27
in-depth
interviews



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EXECUTIVE SUMMARY – NORTH AMERICA

Prioritizing audit effort in the face of fast-growing risks

Survey responses from more than 3,500 internal audit leaders globally paint a clear picture of the two fastest growing risk areas for North America and the entire world — digital disruption (including AI) and climate change.

None of the other 14 risk areas are expected to see such dramatic changes. The Risk in Focus report this year concentrates on these escalating risks and how internal auditors are preparing for them. At the same time, internal audit leaders say cybersecurity, business continuity, and human capital continue to hold the top three spots in risk rankings.

North American internal audit leaders are keenly aware of digital disruption as an expanding risk area, particularly with added pressures created by the rapid adoption of generative AI tools. Driving the growing audit effort in this area are impacts on cybersecurity, fraud, human capital, communications/reputation, and regulatory compliance.

- Internal audit leaders recognize governance and transparency as key to effective use of AI and other digitally disruptive technologies. Early assurance and advisory efforts are focused on these areas.
- Organizational culture and risk management maturity also are recognized as important factors in digital disruption/AI risk management. Internal audit leaders see their role as one of alerting/educating stakeholders and providing advisory services when appropriate.
- Long-term focus includes upskilling, training, and recruitment to support digital disruption/AI risk management.

Climate change risk ratings in North America were significantly lower than the global average, driven

NORTH AMERICA RESEARCH PARTICIPATION

- 418 survey responses from CAEs and directors
- Countries: U.S. (338), Canada (69), Caribbean (9)
- 2 roundtables with 14 participants
- 3 in-depth interviews

NORTH AMERICA REPORT SPONSOR



EXECUTIVE SUMMARY – NORTH AMERICA

largely by low ratings from the United States. However, risk levels are expected to double in the next three years.

- Internal audit leaders said regulatory requirements are the primary drivers for climate change risk and involvement from boards, management, and internal audit.
- Extreme weather can impact other risk areas, including supply chain, disaster planning, and more.
- Some organizations are promoting climate-friendly practices to meet consumer/investor expectations, which can lead to false claims (“greenwashing”).

Enhanced risk analysis

New this year for Risk in Focus, the survey data analysis incorporates comparisons for industry. Findings for North America include:

- Across industries, risk is considered high for cybersecurity, human capital, and business continuity.
- Digital disruption is also considered a top 5 risk for most industries, with the notable exceptions of manufacturing and mining/energy/water supply.

- For many industries, regulatory change is *not* a top 5 risk.
- Climate change risk is highest for mining/energy/water supply, where more than half ranked it as top 5.

Risk drivers for emerging risks

Based on discussions with audit leaders around the world, the research project identified six risk drivers for emerging risks worldwide:

Direct influence

- Regulations
- Financial impact
- Business opportunity

Indirect influence

- Politics
- Public opinion
- Social impact

Awareness and understanding of these risk drivers can help internal audit leaders and their stakeholders with short-term and long-term strategic decision-making.

REGIONAL REPORTS

Gain insights from regional Risk in Focus reports for:

- Africa
- Asia Pacific
- Europe
- Latin America
- Middle East
- North America

BOARD BRIEFING

Download the North America 2025 Board Briefing (a summary of key findings for stakeholders)



theiia.org/RiskInFocus



INTRODUCTION

Risk drivers for emerging risks

Based on discussions with audit leaders around the world, six risk drivers were identified as key elements that influence how internal audit leaders rank and respond to risks. These were divided into two types — direct pressure and indirect pressure.

The risk drivers that create direct pressure were regulations, financial impact, and business opportunity. These have a strong influence on how the board sets priorities and internal audit scope, particularly in the short term.

Indirect risk drivers — politics, public opinion, and social impact — may take longer to influence risk levels at the organizational level. However, indirect pressure may ultimately lead to direct pressure. For example, political priorities can lead to regulations, while public opinion can turn into market pressure. In addition, social impact can lead

to new priorities for both the public and private sector. The interplay between direct and indirect pressure creates long-term influence on risk levels and audit priority.

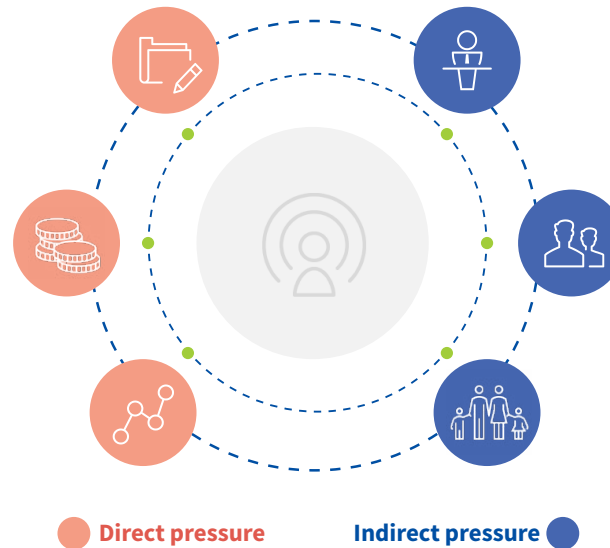
During Risk in Focus roundtables and interviews, these risk drivers were evident in how organizations worldwide approach climate change and digital disruption (including AI). Awareness of these risk drivers can help internal audit leaders and their stakeholders with short-term and long-term strategic decision-making.

Risk Drivers for Emerging Risks

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



INTRODUCTION

How we do the research

Each year, Risk in Focus research starts with a survey of CAEs and heads of internal audit to identify current and emerging risks for each region. Results are used to identify areas for follow-up roundtables and interviews with CAEs and other industry experts. The survey focuses on 16 risk categories, shown below. Respondents were asked two key questions:

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

To assess risk trends, respondents were also asked about their expectations for risk levels and audit priorities three years in the future.

The global survey for all regions except Europe was conducted from 21 March 2024 to 20 May 2024 and received 2,559 responses. The survey specifically for Europe was conducted from 4 March 2024 to 1 April 2024 and received 985 responses. Combined, the two surveys received a total of 3,544 responses. Both surveys were conducted online through contacts associated with IIA institutes and regional bodies.

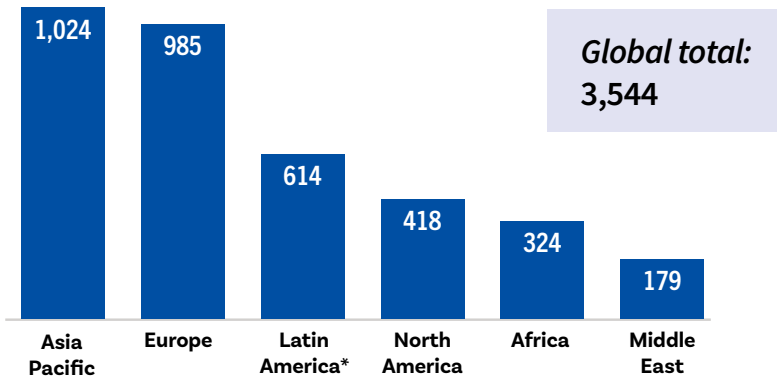
Risk Areas Included in the Report

	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 'nth' party risk

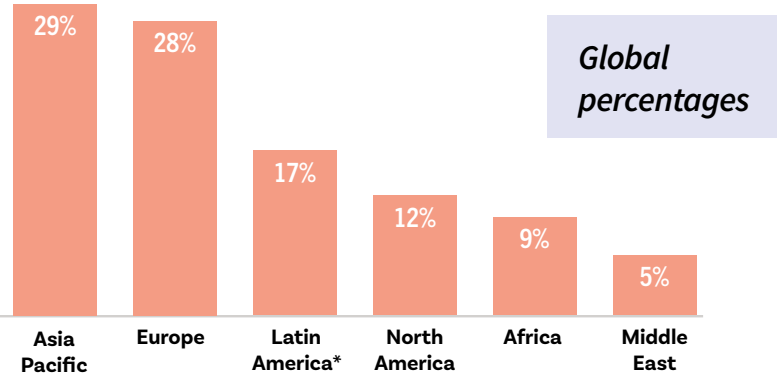
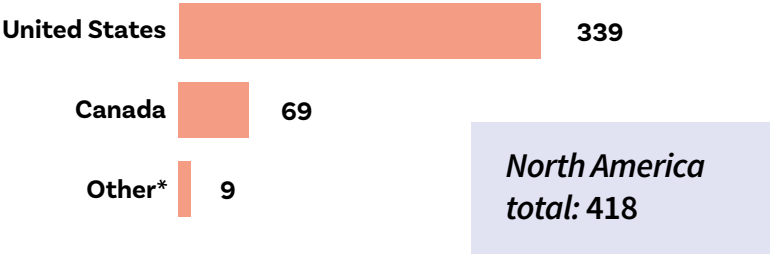


SURVEY RESPONSE RATES

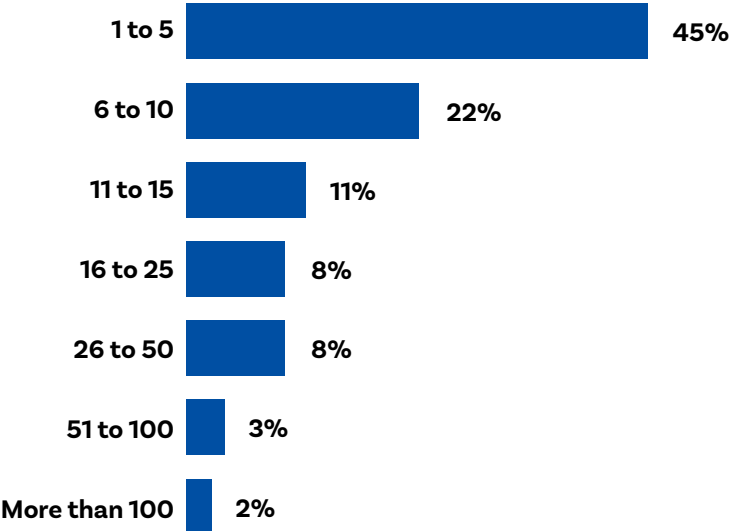
Global – Survey Responses per Region



North America – Survey Responses per Country



North America – Internal Audit Size



*Caribbean countries that speak English or Dutch are included with North America. (These were Trinidad and Tobago, Jamaica, Bahamas, Barbados.) Caribbean countries that speak Spanish are included with Latin America. Note: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. n=418 for North America.



North America – Demographics

North America – Industry per Country

Industry	United States	Canada	Other	All	Total per industry
Financial services	34%	28%	40%	33%	138
Manufacturing	12%	7%	0%	11%	44
Public sector (government)	8%	16%	0%	9%	39
Professional/technical activities	9%	4%	10%	9%	36
Education	7%	12%	10%	8%	32
Health/social work	8%	6%	0%	8%	32
Mining/energy/water supply	6%	14%	0%	7%	29
Wholesale/retail	4%	3%	10%	4%	15
Transport/storage	3%	4%	0%	3%	13
Arts/entertainment	3%	1%	0%	3%	11
Information/communication	2%	1%	0%	2%	7
Construction	1%	0%	30%	2%	7
Accommodation/food services	1%	1%	0%	1%	6
Agriculture/forestry/fishing	1%	0%	0%	0%	2
Charities	1%	0%	0%	0%	2
Administrative/support services	0%	0%	0%	0%	1
Real estate	0%	1%	0%	0%	1
Other	1%	0%	0%	1%	3
Total per country	339	69	10	100%	418

Note 1: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. n=418 for North America.

Note 2: Respondents from Other countries associated with North America were from Trinidad and Tobago, Jamaica, Bahamas, and Barbados.



NORTH AMERICA – RISK TRENDS

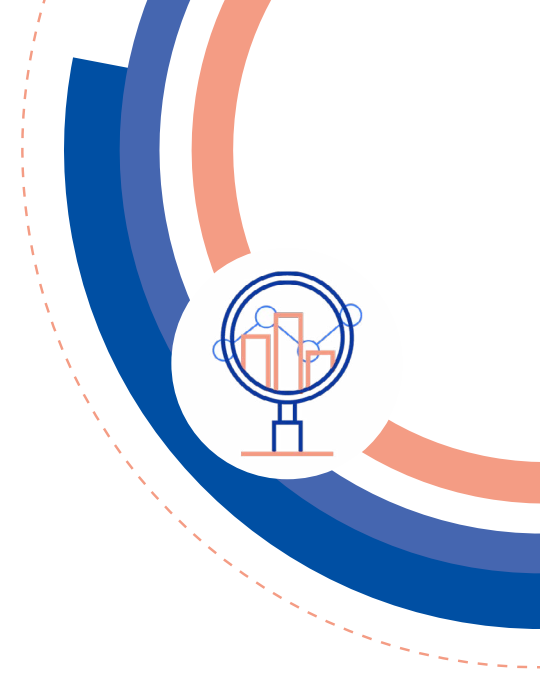
Short-term and long-term trends

Digital disruption/AI risk ratings climb, while climate change maintains status quo in the United States.

This year's survey reflects the increasing impact of artificial intelligence (AI) tools since their introduction less than two years ago. User-friendly platforms such as ChatGPT, Microsoft's Copilot, and others, along with the near-zero cost of usage, positioned generative AI to become the most quickly adopted technology in history.

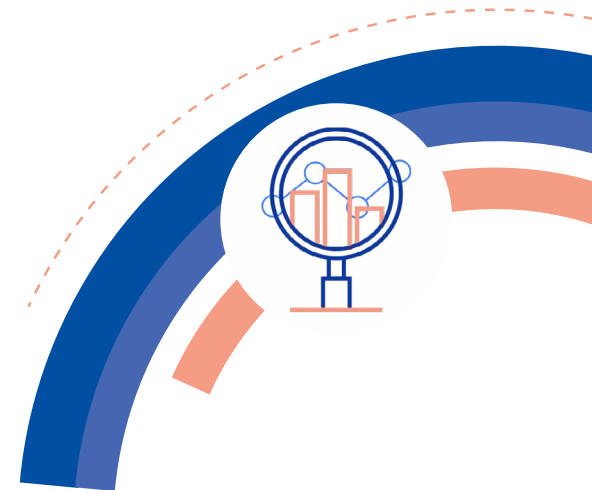
In North America, the most dramatic change from last year's risk ratings was digital disruption's leap to the third highest-ranked risk, up from sixth the prior year. It joins cybersecurity and human capital at the top of the North American risk rankings, reflecting a 12-point increase from the prior year in the percentage of audit leaders who rate it as a top five risk. Further, digital disruption is expected to be a close second only to cybersecurity risk in three years, according to survey participants.

No such dramatic changes were seen in North America in the climate change category. While the risk level grew by a single percentage point to 13%, it remained in fourteenth place among the 16 risk categories. However, the forecasted jump in three years is significant — more than doubling from current levels and climbing to eighth place on the list. The United States was the driver for lower risk ratings for climate change, while Canada's risk levels were more similar to the rest of the world. (For more detail, see the graphs in the climate change section of this report.)



NORTH AMERICA – RISK TRENDS

Rankings for the two highest risk areas have stayed consistent from the previous year, with cybersecurity and human capital at the top. Regulatory change risk was edged out by digital disruption, falling to fourth place from third place. Digital disruption risk increased 12 percentage points from the prior year to now rank as North America’s third highest risk. Climate change risk levels are expected to increase dramatically in three years but have changed little since last year.



North America – Top 5 Risk Levels – Trend

Survey questions: What are the top 5 risks your organization currently faces?
What do you think the top 5 risks will be 3 years in the future?

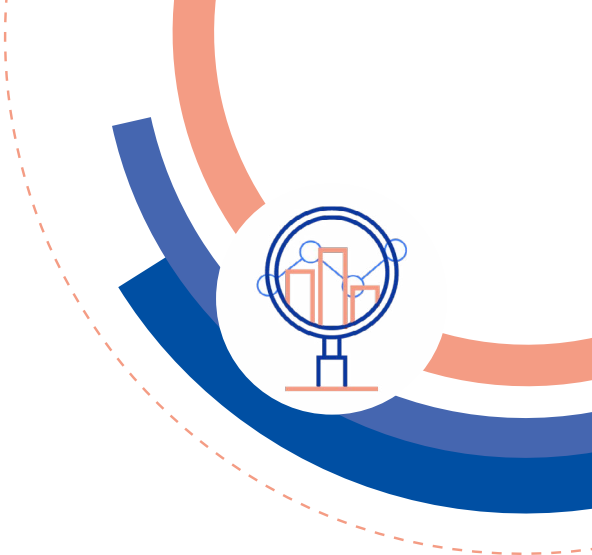
Last Year’s Risk		Current Year’s Risk		Risk Expectations in 3 Years	
1. Cybersecurity	85%	1. Cybersecurity	87%	1. Cybersecurity	79%
2. Human capital	65%	2. Human capital	54%	2. Digital disruption (including AI)	70%
3. Regulatory change	43%	3. Digital disruption (including AI)	48%	3. Regulatory change	48%
4. Market changes/competition	41%	4. Regulatory change	47%	4. Human capital	41%
5. Business continuity	36%	5. Business continuity	41%	5. Business continuity	38%
6. Digital disruption (including AI)	36%	6. Market changes/competition	41%	6. Market changes/competition	34%
7. Supply chain (including third parties)	36%	7. Supply chain (including third parties)	29%	7. Supply chain (including third parties)	28%
8. Geopolitical uncertainty	28%	8. Financial liquidity	28%	8. Climate change/environment	27%
9. Financial liquidity	28%	9. Geopolitical uncertainty	26%	9. Geopolitical uncertainty	26%
10. Communications/reputation	21%	10. Organizational culture	21%	10. Financial liquidity	23%
11. Organizational culture	21%	11. Communications/reputation	20%	11. Governance/corporate reporting	20%
12. Health/safety	17%	12. Governance/corporate reporting	16%	12. Organizational culture	17%
13. Governance/corporate reporting	16%	13. Health/safety	13%	13. Fraud	13%
14. Climate change/environment	12%	14. Climate change/environment	13%	14. Communications/reputation	13%
15. Fraud	9%	15. Fraud	9%	15. Mergers/acquisitions	12%
16. Mergers/acquisitions	8%	16. Mergers/acquisitions	8%	16. Health/safety	9%

Note: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. n = 418 for North America.



GLOBAL – RISK TRENDS

Cybersecurity, business continuity, and human capital risks remain high. Looking to the future at the global level, digital disruption is expected to increase 20 percentage points to rank second in three years. At the same time, climate change is expected to increase 16 percentage points to be ranked fifth in three years.



Global – Top 5 Risk Levels – Trend

Survey questions: What are the top 5 risks your organization currently faces?
What do you think the top 5 risks will be 3 years in the future?

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%

Note 1: The global average is calculated by summing the averages from each region and dividing by the number of regions.
Note 2: Risk in Focus surveys conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation and the European Institutes Research Group. n = 3,544.



HOT TOPIC – DIGITAL DISRUPTION

Internal audit focuses on advisory work

North American internal audit leaders are keenly aware of digital disruption as an evolving risk area, particularly with added pressures created by the introduction and rapid adoption of generative AI tools.

Balancing risk and opportunity

Organizations are trying to balance opportunities created by AI and other disruptive technologies and understanding and managing risks associated with them. Indeed, 55% of organizations already report limited or aggressive adoption of AI into business operations, according to one industry report.² What's more, AI market value is predicted to nearly double from \$184 billion in 2024 to \$415 billion by 2027.³ Boards and executive management recognize the potential for improved efficiency and productivity the new

technologies offer and are particularly focused on how they can provide a competitive edge in the marketplace.

“A lot of times people think of disruption only from the downside. They look at disruption as a traumatic event,” said Theresa “Terry” Grafenstine, chief audit executive at PennFed Credit Union and current IIA global board chair. “However, disruption often can be equally traumatic if you miss an opportunity. It's a matter of trying to figure out which one of these technology advancements is a toy or a fad versus one where you had better get on board and adapt your business model to incorporate this thing, or you're going to be irrelevant or not exist. Same thing with AI.”

Digital Disruption

North America Survey Results

48%
Say it is a top 5 risk now

70%
Expect it to be a top 5 risk in 3 years

1. [CompTIA IT Industry Outlook 2024](#) report.

2. [Artificial Intelligence – Worldwide](#), Statista.com, accessed June 2024.



DIGITAL DISRUPTION

Internal audit leaders recognize the need for governance and transparency as key to effective use of AI and other digitally disruptive technologies within their organization. Their early efforts are focused on these areas, according to North American CAEs at a Risk in Focus roundtable discussion on the issue.

Roundtable participants report varying approaches and levels of maturity in balancing risk and opportunity in this risk area. Controls associated with digital transformation, such as effective data security, data compliance, patch management, and software security, are generally understood and accepted at the board and C-suite levels. However, the zeal to keep pace with the opportunities created by generative AI is driving rapid adoption, sometimes without sufficient consideration for supporting governance and controls. Strategies or policies for using and managing AI are inconsistent, uncoordinated or, in some cases, nonexistent.

On the positive side, roundtable participants report they are generally involved in providing at least some level of advisory support, including support on building effective governance structures, updating risk assessments, and generally educating the board and executive management on related technology risks. This corresponds with what IIA president and CEO Anthony Pugliese is hearing from IIA members globally.

“It’s a great indicator that boards and audit committees and management are asking internal auditors to help

with implementation,” he said. “Generally, we’d love to see that continue to increase and have internal audit more engaged with the implementation of AI across all companies.”

Pugliese added that boards and executive management are receptive to learning what kind of controls need to be in place. “I guess boards and management are more attuned to the fact that there’s a lot they don’t know and using internal audit to assist.”

No room for restraint

While internal audit’s involvement on the forefront of a significant and widespread evolution in business strategy is eagerly welcomed, one internal audit leader questioned whether the profession is prepared to take on that responsibility. Richard Chambers, senior audit advisor at AuditBoard, noted the profession’s historic resistance to technology adoption. “As a profession, we have not been out there as early adopters of technology,” he said. Instead, Chambers noted, internal audit has typically waited for technology to mature and become integrated into the mainstream before incorporating it into internal audit processes.

However, failing to adopt AI could prove disastrous, Chambers warned. “I’m more worried about our use of AI and our ability to audit AI risks,” he said. “I’m worried that our lack of expertise leaves our organizations



DIGITAL DISRUPTION

vulnerable.” He encourages practitioners to learn AI through hands-on experience. “You have to be willing to get your hands dirty.”

Roundtable participants described some first steps in leveraging AI on low-risk internal audit processes to help learn about the capabilities and risks for their organization. For example, one described using ChatGPT to identify “best-in-class” risk assessment questions for an engagement. “It fed me back about 20 questions and the 20 questions were excellent, and they eventually got incorporated into my survey,” he said. “So, make sure you’re on both ends of AI, both the risk and the opportunities to employ it.”

Interconnected risk

Internal audit leaders are keenly aware of how AI could impact other risk areas negatively and singled out cybersecurity as the most vulnerable. AI’s novel uses in business are easily matched by hackers who leverage the technology to enhance phishing techniques and other schemes. Indeed, the power and automation of AI applied to malicious attacks could increase cyber risk exponentially.

“AI-enhanced cyberattacks represent an evolution in the long history of cyberattack automation,” according to

an article from the Center for European Policy Analysis (CEPA). “AI disseminates malicious software across networks or devices, expediting the theft of sensitive data from compromised systems. Automated credential stuffing tests millions of stolen usernames and password combinations against multiple online login pages, enabling rapid account takeover at speed and scale.”³

Similar vulnerabilities can be associated with AI-enhanced fraud schemes worthy of a Hollywood script. For example, Hong Kong authorities reported a finance worker at a multinational firm was tricked into paying out \$25 million to fraudsters using deepfake technology to pose as the company’s chief financial officer in a video conference call.⁴

Public sector auditors face vulnerability in fraud risk compounded by the growing number of retirees and the subsequent loss of institutional knowledge. One public sector audit leader listed one of his key responsibilities as educating people on fraud risk, including what to look for and reviewing existing controls. He cited a recent incident where a public sector employee failed to follow controls on updating vendor payment information and was duped into sending \$850,000 to a fraudulent account.

3. “[Beware of AI-enhanced Cyberattacks](#),” CEPA, January 30, 2024.

4. “[Finance worker pays out \\$25 million after video call with deepfake ‘chief financial officer’](#),” CNN.com, February 4, 2024.



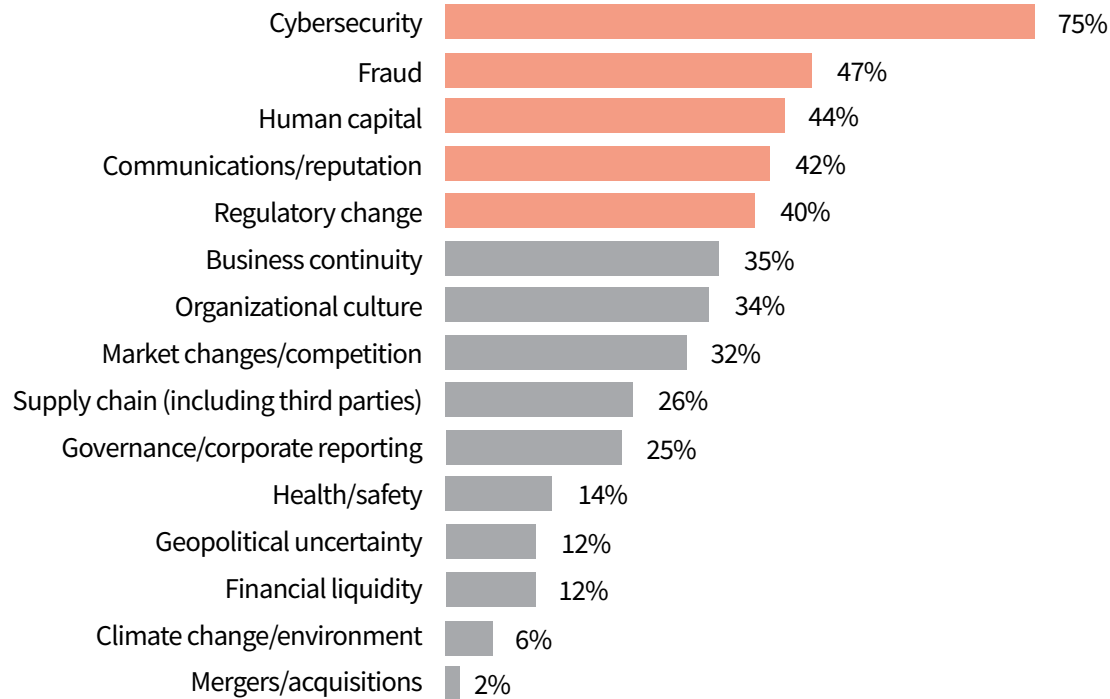
“As a profession, we have not been out there as early adopters of technology.”



DIGITAL DISRUPTION

North America – Highest Risk Levels Related to AI

Survey question: What are the top 5 areas where artificial intelligence has the most negative impact?



Note: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. $n = 416$ for North America.



DIGITAL DISRUPTION

Filling the skill gap with collaboration and training

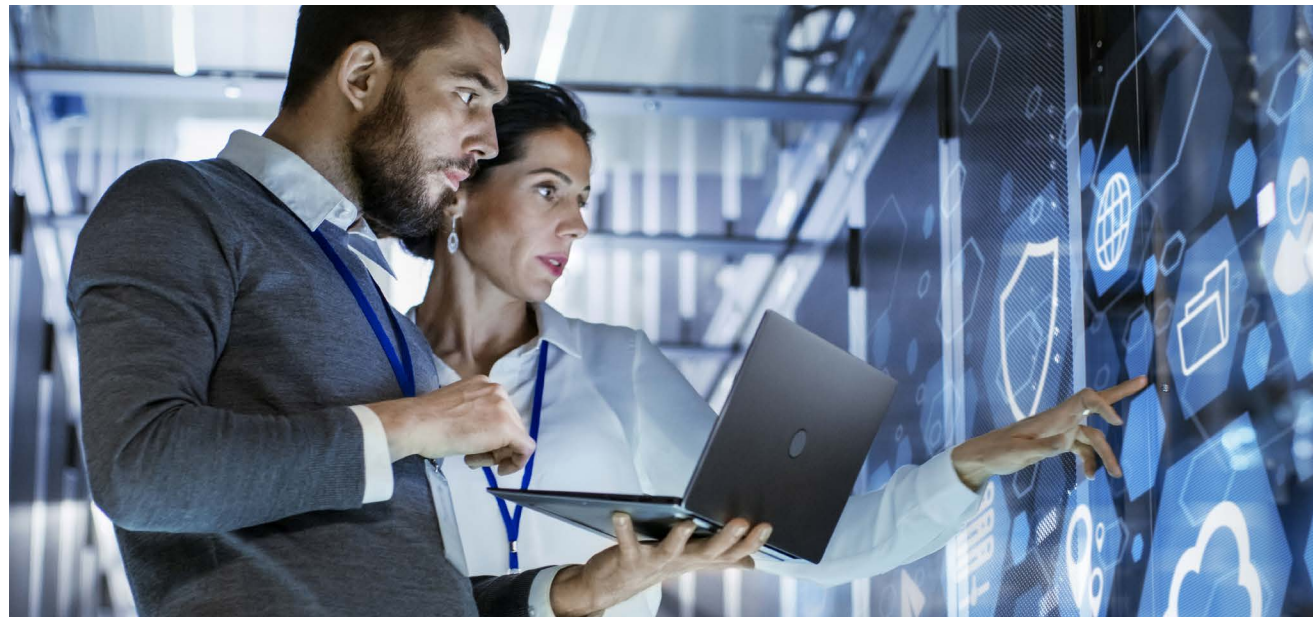
Audit leaders expressed particular interest and concern on the longer-term impacts of digital disruption/AI on internal audit staffing, training, and recruitment. The theme of balancing need and risk priorities again took center stage in this discussion.

Pugliese agreed staffing, training, and recruitment are major concerns among internal audit leaders. “I can understand that is a formidable learning curve, especially in an area that is changing so dramatically and so constantly,” he said, adding that gaining an understanding of AI will be crucial to internal audit adding value in this area.

Part of the solution is collaboration with first-line functions, which establish and maintain risk management processes, including internal control, and second-line functions, which support, monitor, and challenge risk management. Internal audit leaders in the roundtable described finding eager partners in their IT counterparts and elsewhere. Bringing in

specialists as needed to support risk management also provides an opportunity to have audit teams learn from the experts. Others, whose purview includes enterprise risk management, saw this as an advantage to understanding the risk across the organization and using that to leverage additional training. Upskilling or reskilling by embedding internal audit employees with IT or other digital teams was identified as another option.

The anticipated demand for tech-savvy workers across all industries is viewed as a significant complication as digital disruption continues its unyielding influence in the marketplace.



DIGITAL DISRUPTION

Risk in Focus Roundtable Insights

Audit

- Assess AI awareness and knowledge, including the board's, to ensure that AI is understood across the organization.
- Review and evaluate governance policies and procedures, including those addressing bias and ethics.
- Review and evaluate current AI usage and determine existence and effectiveness of controls.
- Assess data usage in support of AI-related controls to ensure accuracy, timeliness, relevance, completeness, and protection.
- Assess how data privacy is managed as data is leveraged for AI.
- Assess collaboration and alignment across functions managing AI risk (board, executive management, IT, CIO, CISO).
- Assess AI usage for competitiveness with industry, sector, and business rivals.

Advisory

- Educate board and executive management on need for effective AI governance and controls.
- Address acceptable AI use and ethics considerations.
- Examine with board and executive management implications of AI's impact on FTEs and replacing people with machines.

Board Considerations

- Become educated on the opportunities AI offers and related risks generally, and specifically within the organization and industry.
- Set the tone at the top for acceptable AI uses and articulate how AI fits within the existing strategies and risk appetite.
- Establish with executive management a strategy and supporting governance structure for AI use and seek timely updates on this rapidly evolving risk area.
- Remain vigilant to evolving AI uses within the organization and seek assurance on their adherence to relevant strategies, controls, and articulated risk appetite.

For auditing resources, see Appendix B: Artificial Intelligence Resources



HOT TOPIC – CLIMATE CHANGE

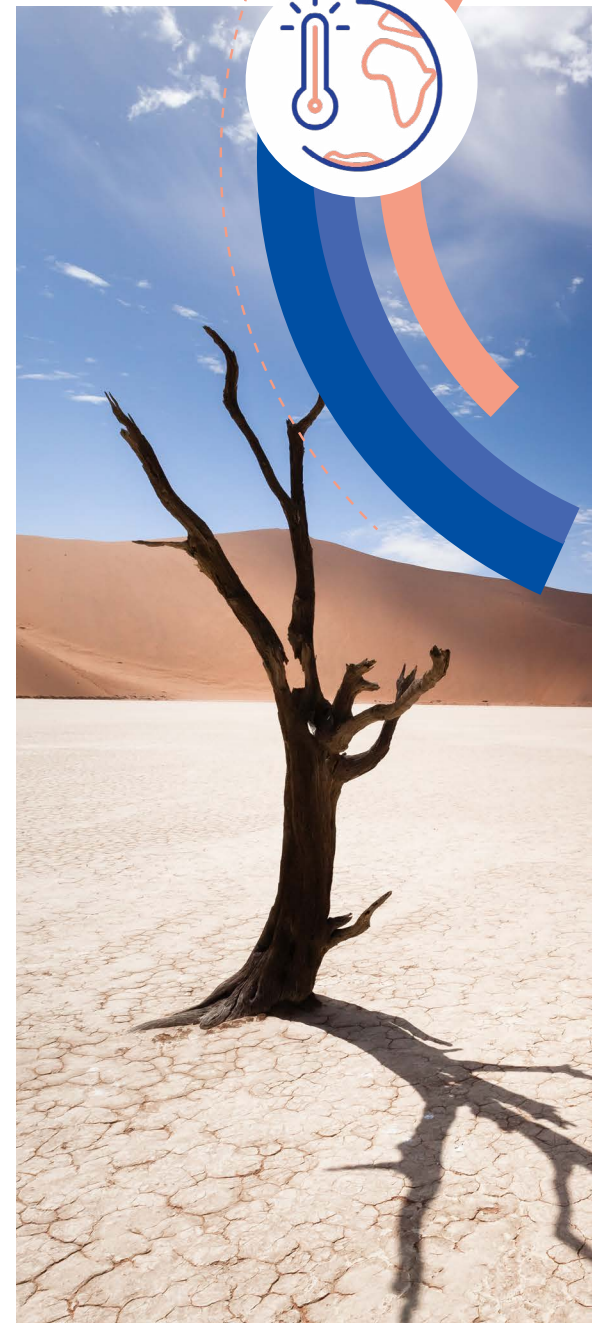
Limited regulation makes climate audits rare in U.S.

North American internal audit leaders say climate risk will remain a lower priority until regulations apply to their organizations. This pragmatic approach was described by one internal audit leader as the “tyranny of the urgent.”

Impact and likelihood are the fundamental drivers for allocating internal audit resources. This ultimately requires prioritizing assurance service on the most pressing risks, while providing advisory services and limited assurance to help organizations prepare for what’s coming. Climate change audits are difficult to justify unless there are pressing regulatory requirements or the risks have direct relevance to an organization’s risk portfolio, Grafenstine noted.

This balancing act has pushed climate change down the list of audit priorities in North America. In particular, climate change risk is rated lower in the United States

because few requirements related to climate change reporting have been implemented there. In contrast, in 2023, Canada introduced reporting requirements, including requiring banks and federally incorporated or registered insurance companies to report climate-related financial risks. Additional details on Canadian disclosure rules are outlined below.



Climate Change
North America Survey Results

13%
Say it is a top 5 risk now

27%
Expect it to be a top 5 risk in 3 years



CLIMATE CHANGE

Tyranny of the urgent

An internal audit leader from a major professional services organization explained: “[Climate change] becomes victim to the prioritization and the tyranny of the urgent within most organizations.” However, he said the tyranny of the urgent may play out in a different way after regulations are in place. “When the regulatory environment changes — and there’s every reason to think that will pretty soon — the tyranny of the urgent will no longer apply. Or maybe it will apply because then it will be the urgent.”

Chambers notes that risk assessments, on which organizations and internal audit rely, typically focus on the short term. “Until the risks associated with climate change are imminent, we are unlikely to see the kind of prominence in the audit plan that it should have,” he said.

He added that the focus should be on ensuring the planet has a healthy future. “In some parts of the world, they are far more serious about this and have begun to truly appreciate the dangers that climate change presents to the future of their countries and their regions.”

5. [“CBS News poll finds big majority of Americans support U.S. taking steps to reduce climate change,”](#) Jennifer DePinto, et al, CBSNews.com, April 21, 2024.
6. [“As sea levels rise, DeSantis signs bill deleting climate change mentions from Florida state law,”](#) CNN.com, May 15, 2024.

Climate change heats up politics

Another contributing factor in the United States is that climate change has long been politicized. Grafenstine, a former inspector general for the U.S. House of Representatives, recalled doing climate audits in the late 2000s in connection with then House Speaker Nancy Pelosi’s “Green the Capitol” initiative. “Regardless of what I was looking at, it became a proxy political battle,” she recalled. “It’s like, ‘If you’re for it, you must be on the left, and if you’re against it, you must be on the right.’”

That partisan approach to climate change discussion and regulation has only become more pronounced in the intervening years. Even as recent polling shows a majority of Americans feel action on climate change is necessary,⁵ the issue continues to generate backlash in more conservative areas, with one state governor going so far as to remove the term *climate change* from state laws (Florida).⁶

“I worked for an organization before this where I was softly prohibited from talking about climate change. I had to bring it up in other ways,” said one roundtable participant who worked for state government. “So, it’s



CLIMATE CHANGE

real, and unfortunately that is the state of climate risk in the United States.”

Politics and limited regulation have muted efforts to incorporate climate change into North American audit plans. The same roundtable audit leader summed it up this way: “The regulation, the compliance aspect of it, is what drives the internal auditor to put it on their risk register and audit it,” he said. “Without that, you are not going to have support for it. In the U.S., the politics prevent the regulation from happening.”

U.S. regulations

As of 2024, there were few mandatory climate disclosure regulations in effect in the United States. Organizations are not required to disclose how their operations impact climate. However, some are required to report greenhouse gas emissions to measure and identify pollution sources.

Federal

The U.S. Environmental Protection Agency’s (EPA) Greenhouse Gas Reporting Program (GHGRP) requires covered entities such as fuel and industrial gas suppliers, iron and steel manufacturers, and other large industrial facilities to report annually on their greenhouse gas emissions.⁷

In March 2024, the U.S. Securities and Exchange Commission (SEC) adopted climate disclosure rules

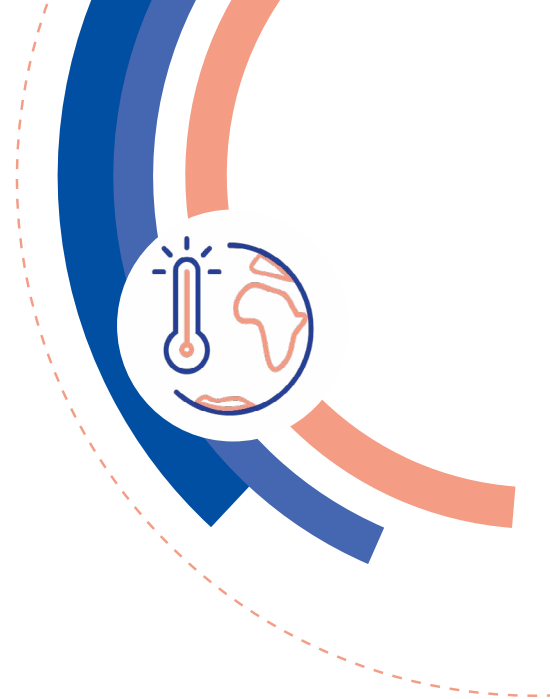
for certain publicly traded companies. While many publicly traded and private companies currently publish sustainability reports that include information on climate-related risks, strategies, and goals, the SEC action introduces compliance considerations by requiring disclosures in registration statements and annual reports for affected companies.

However, in April, the SEC paused implementation of the rule pending resolution of several lawsuits.⁸

California

In 2023, California became the first state to pass climate reporting legislation. One law requires companies that do business in the state and have more than \$1 billion in annual revenue to disclose emission data annually starting in 2026.⁹ Failure to comply could lead to fines of up to \$500,000 for the approximately 5,400 public and private companies affected.

A second law requires organizations with \$500 million in annual revenue to disclose every other year how climate change impacts their business, including reporting certain climate-related financial risks and their plans for addressing those risks.¹⁰ These disclosures also begin in 2026 and will affect about 10,000 companies. However, funding to implement supporting regulations and enforcement of these laws remains in limbo.



Politics and limited regulation have muted efforts to incorporate climate change into North American audit plans.

7. [“Learn About the Greenhouse Gas Reporting Program \(GHGRP\),”](#) Greenhouse Gas Reporting Program (GHGRP), U.S. Environmental Protection Agency.
8. [“Amid legal challenges, the SEC pauses its climate disclosure rule,”](#) PBS.org, April 5, 2024.
9. [“SB-253 Climate Corporate Data Accountability Act,”](#) California Legislative Information, State of California, 2023.
10. [“SB-261 Greenhouse gases: climate-related financial risk,”](#) California Legislative Information, State of California, 2023.



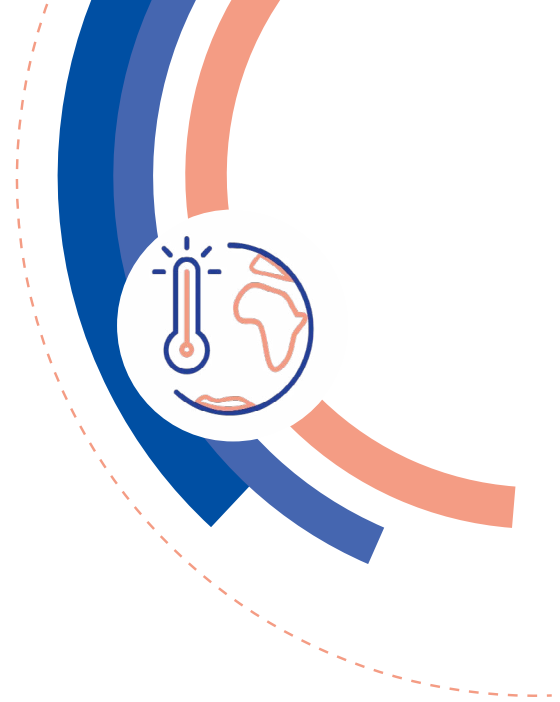
CLIMATE CHANGE

Canada

Canada has moved ahead with climate-related disclosure requirements at the national level. Canada now requires banks and federally incorporated or registered insurance companies to report climate-related financial risks following the Task Force on Climate-Related Financial Disclosures (TCFD) framework. Financial institutions also are expected to collect and assess information on climate risks and emissions from their clients.¹¹

Internal audit leaders rank climate risk levels higher at organizations in Canada (30%) than in the United States (9%). Risk levels are expected to go up for both countries in the next three years, but Canada still ranks climate risk much higher than the United States (46% for Canada vs. 30% for the U.S.).

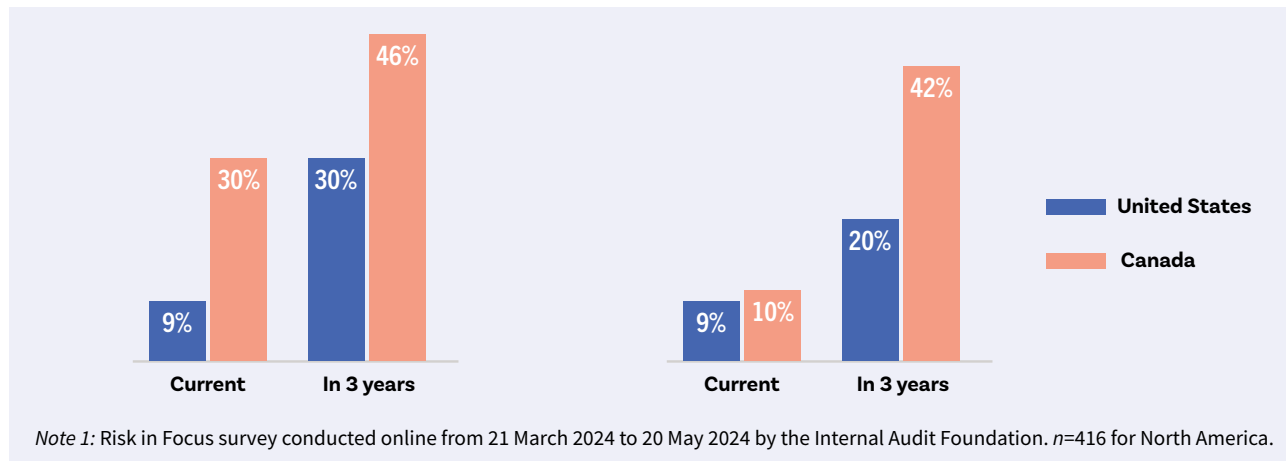
In terms of audit priority, currently about 1 in 10 for both Canada and the U.S. say that climate change is one of their top five audit priority areas. However, going forward three years, 20% of U.S. respondents expect climate change to be a top five audit priority at their organization, and in Canada, that figure leaps to 42%. (See the graphs for more details.)



United States and Canada Compared

Climate Change as a Top 5 Risk Level

Climate Change as a Top 5 Audit Priority



CLIMATE CHANGE

Industry differences

As noted earlier, climate change risk ranks higher among certain industry groups. One utility internal audit leader said environmental issues have long been on the risk register and a topic of discussion with the board. “We talk about it all the time with the board, the audit committee, and the risk committee,” he said. “It’s definitely discussed, and it’s on our scorecard, so we can’t get around it.”

Audit leaders also report investing time and resources on reputational risk, which often includes consideration of the organization’s voluntary sustainability reporting and the related dangers of greenwashing. Indeed, the percentage of organizations that voluntarily report on sustainability is growing. According to the WSJ Pro’s Sustainable Business Survey, 63% of respondents from publicly traded companies in the U.S. said they disclosed sustainability and ESG information in 2023, up from 56% the previous year.¹²



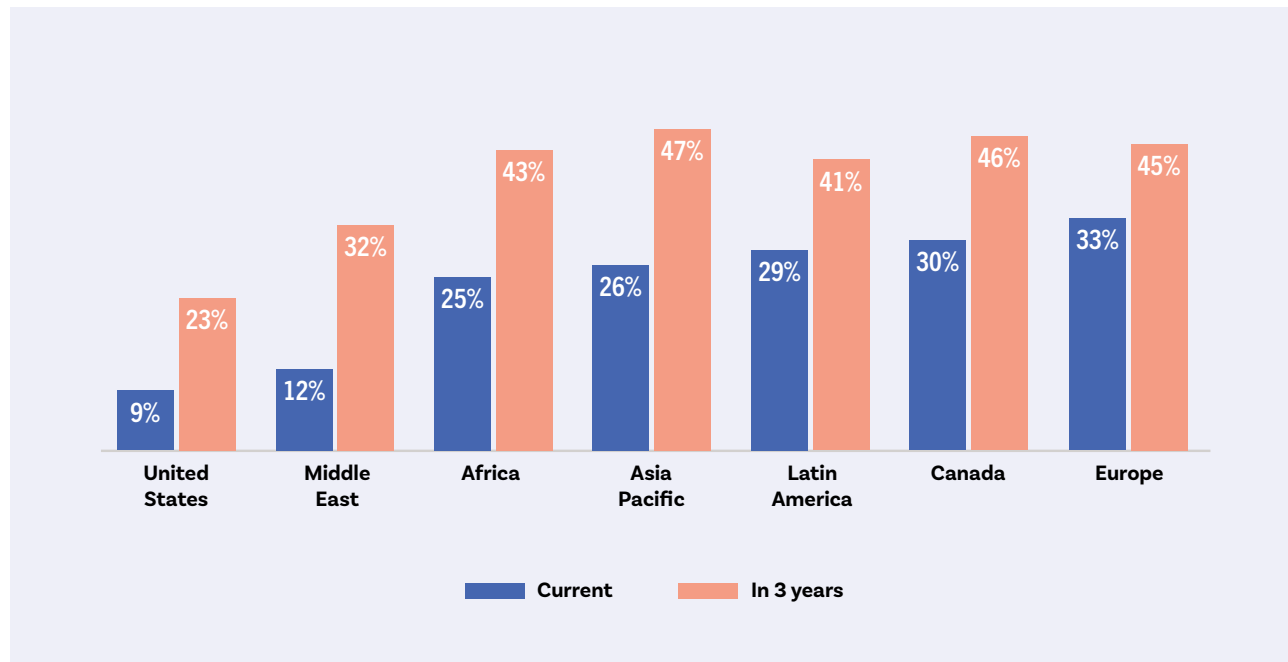
12. “[More Companies Are Disclosing Their ESG Data, But Confusion on How Persists](#),” Wall Street Journal, September 21, 2023.



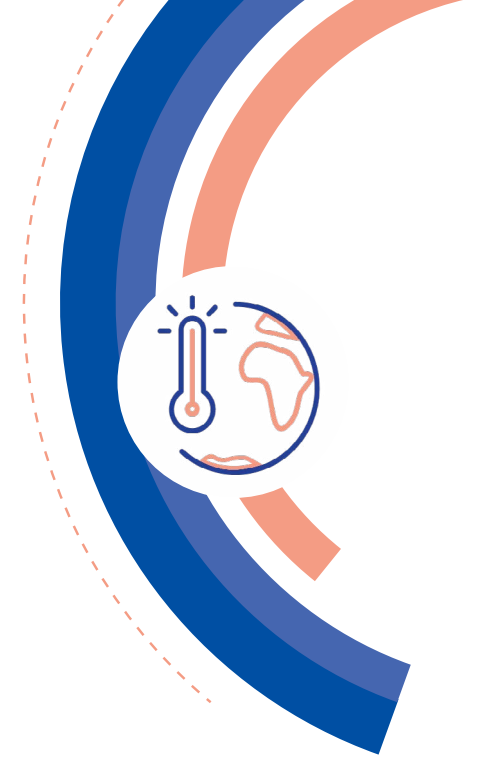
CLIMATE CHANGE

Global – Climate Change as a Top 5 Risk Level per Region

Survey question: What are the top 5 risks your organization currently faces? What do you think the top 5 risks will be 3 years in the future? Topic: Climate change/environment



Note 1: The United States and Canada are shown separately because of significant differences in their responses.
Note 2: Risk in Focus surveys conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation and the European Institutes Research Group. $n = 3,544$.



CLIMATE CHANGE

Risk in Focus Roundtable Insights

Audit

- Assess compliance readiness as climate disclosure regulations grow.
- Assess data being used to report on climate — whether voluntary or mandated — and related controls to ensure accuracy, timeliness, relevance, consistency, and completeness.
- Assess physical assets and vulnerabilities to natural disasters or extreme weather events.
- Review and evaluate disaster preparedness, recovery, and business continuity planning related to natural disasters or extreme weather events.
- Assess reputational risks relating to client and investor expectations on climate change.

Advisory

- Provide insights on dangers of reputational damage from greenwashing and guidance on oversight of voluntary climate reporting.
- Provide insights on data governance and importance of data being accurate, timely, relevant, consistent, and complete.
- Explore opportunities for scenario planning and testing of disaster preparedness, recovery, and business continuity plans.

Board Considerations

- Set the tone for the organization's position on climate change in the short and long term.
- Set expectations for executive management on regulatory compliance with any new climate change rules, particularly in defining materiality.
- Set expectations for executive management around reporting data accuracy, timeliness, relevance, consistency, and completeness.
- Set expectations for executive management and internal audit on testing of disaster preparedness, recovery, and business continuity plans.

For auditing resources, see Appendix A: Climate Change Resources



NORTH AMERICA ANALYSIS

Comparing risk and priority

In the survey, respondents were asked two questions:

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

Audit priority data reflects the percentage of respondents who ranked a risk as one of the five where they spend the most time and effort. For example, 87% of respondents said cybersecurity was one of the five highest audit priorities at their organization.

This graph shows differences between risk levels and audit priorities.

Blue text shows where audit priority is *comparatively high* compared to risk levels:

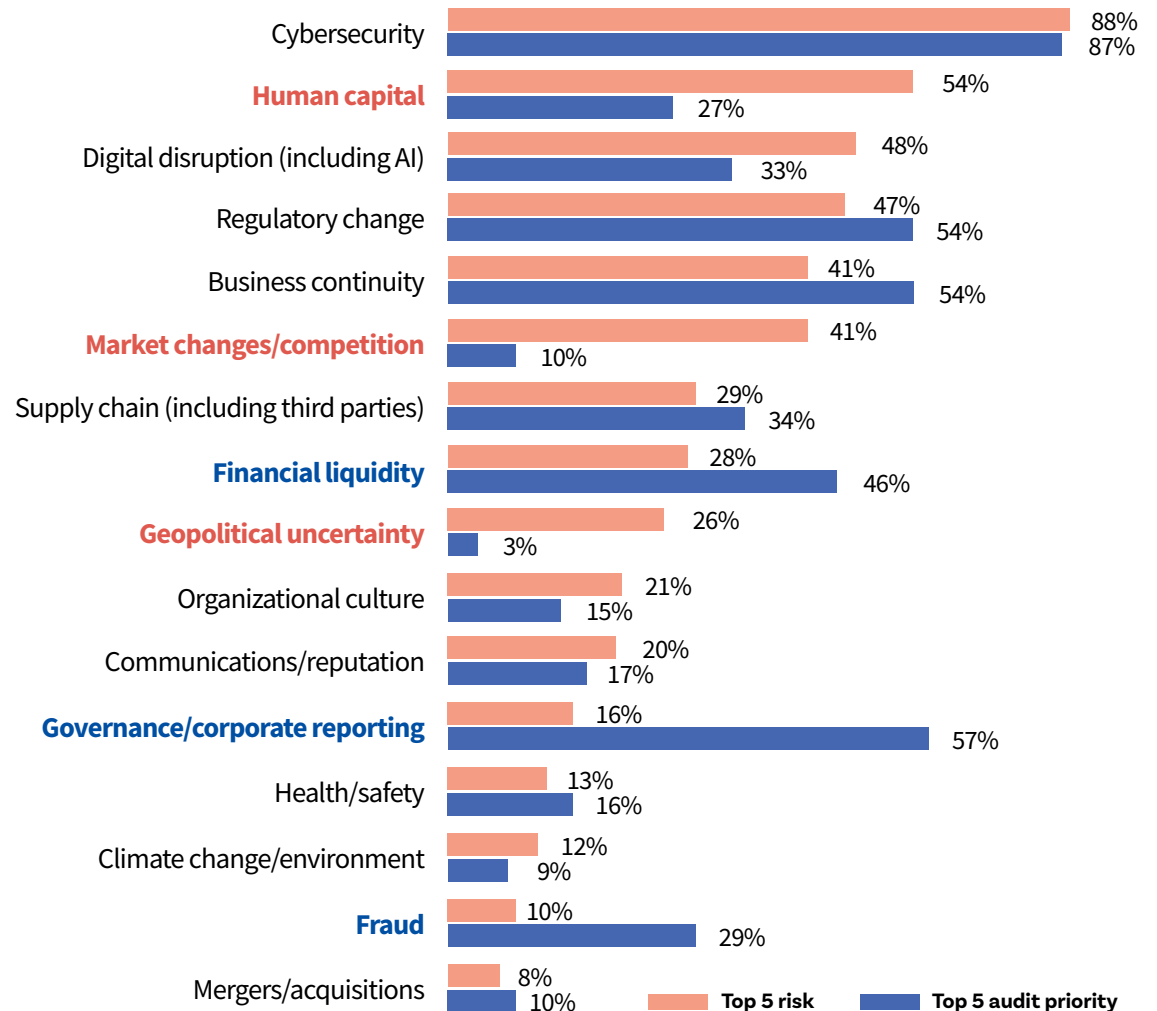
- Financial liquidity (+18)
- Governance/corporate reporting (+41)
- Fraud (+19)

Orange text shows where audit priority is *comparatively low* compared to risk levels:

- Human capital (-27)
- Market changes/competition (-31)
- Geopolitical uncertainty (-23)

It should be noted that internal audit priority is contingent on how much action the organization can take 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. Another consideration is that internal audit effort for geopolitical uncertainty could be included in other risk areas, such as business continuity, regulatory change, or supply chain.

North America – Top 5 Risk Levels vs. Top 5 Audit Priorities



Note 1: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. n=416 for North America.

Note 2: Top 5 audit priority indicates whether an activity is one of the five where internal audit spends the most time and effort. It is **not** a measure of whether the activity is on the audit plan.



North America – Risk levels

Risk is considered high across industries for cybersecurity, human capital, and business continuity. Digital disruption is also considered a top 5 risk for most industries, with the notable exceptions of manufacturing and mining/energy/water supply. For many industries, regulatory change is not a top 5 risk. Climate change risk is highest for mining/energy/water supply, where more than half ranked it as top 5.

North America – Top 5 Risk Levels per Industry

Survey question: What are the top 5 risks your organization currently faces?

Risk area	All	Financial services	Manufacturing	Public sector	Professional/technical activities	Education	Health/social work	Mining/energy/water supply
Cybersecurity	88%	89%	79%	82%	89%	88%	97%	93%
Human capital	54%	47%	56%	79%	36%	78%	63%	45%
Digital disruption (including AI)	48%	57%	40%	46%	61%	41%	56%	24%
Regulatory change	47%	64%	35%	38%	36%	22%	47%	59%
Business continuity	41%	36%	44%	44%	44%	44%	47%	48%
Market changes/competition	41%	42%	53%	13%	58%	34%	34%	21%
Supply chain (including third parties)	29%	18%	63%	26%	36%	6%	38%	31%
Financial liquidity	28%	44%	21%	13%	19%	38%	22%	14%
Geopolitical uncertainty	26%	23%	42%	18%	28%	16%	9%	28%
Organizational culture	21%	15%	14%	46%	19%	25%	22%	7%
Communications/reputation	20%	16%	5%	38%	19%	44%	13%	17%
Governance/corporate reporting	16%	20%	12%	18%	11%	16%	9%	10%
Health/safety	13%	1%	9%	21%	8%	22%	28%	41%
Climate change	13%	7%	14%	5%	8%	16%	3%	52%
Fraud	9%	15%	0%	13%	11%	13%	3%	0%
Mergers/acquisitions	8%	7%	14%	0%	14%	0%	9%	10%

 **5 highest risk areas per industry**

Note 1: Some industries are not included because the response rate was too low for analysis.

Note 2: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. n=416 for North America.



North America – Audit priorities

Internal auditors in North America were largely aligned for their top audit priority areas in cybersecurity, governance/corporate reporting, regulatory change, and business continuity. At the same time, some industries had unique areas of high effort; for example, manufacturing and health/social work – supply chain; public sector and education – human capital; mining/energy/water supply – health/safety.

North America – Top 5 Audit Priorities per Industry

Survey question: What are the top 5 audit areas on which internal audit spends the most time and effort?

Audit area	All	Financial services	Manufacturing	Public sector	Professional/technical activities	Education	Health/social work	Mining/energy/water supply
Cybersecurity	87%	90%	84%	69%	92%	84%	91%	93%
Governance/corporate reporting	58%	62%	65%	62%	58%	44%	59%	48%
Regulatory change	54%	66%	51%	59%	33%	56%	63%	41%
Business continuity	54%	56%	47%	49%	53%	56%	59%	62%
Financial liquidity	46%	65%	30%	31%	31%	38%	41%	59%
Supply chain (including third parties)	34%	26%	60%	26%	36%	16%	50%	41%
Digital disruption (including AI)	33%	37%	28%	28%	53%	22%	19%	21%
Fraud	29%	24%	26%	44%	39%	34%	13%	21%
Human capital	27%	19%	14%	46%	25%	53%	44%	14%
Communications/reputation	17%	16%	2%	36%	6%	31%	9%	17%
Health/safety	16%	2%	19%	21%	17%	22%	16%	45%
Organizational culture	15%	12%	19%	23%	6%	28%	13%	10%
Mergers/acquisitions	10%	7%	14%	0%	25%	0%	19%	3%
Market changes/competition	10%	12%	16%	3%	11%	9%	3%	0%
Climate change/environment	9%	4%	23%	0%	11%	6%	0%	24%
Geopolitical uncertainty	3%	2%	2%	5%	6%	0%	3%	0%

5 highest audit priority areas per industry

Note 1: Audit priority reflects the percentage of respondents who ranked a risk as one of the five where they spend the most time and effort. Audit priority does not reflect whether the risk is on the audit plan.

Note 2: Some industries are not included because the response rate was too low for analysis.

Note 3: Risk in Focus survey conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation. n=416 for North America.



GLOBAL VIEW

Global – Risk levels per region

Worldwide, there was general consensus that risks are high for cybersecurity, business continuity, human capital, and digital disruption (including AI). However, each region also had some unique areas of concern: 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.

Global – Top 5 Risk Levels per Region

Survey question: What are the top 5 risks your organization currently faces?

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%

 5 highest risk areas per industry

If there is a tie for the fifth highest percentage, both percentages are highlighted in a lighter color.

Note 1: The global average is calculated by summing the averages from each region and dividing by the number of regions.

Note 2: Risk in Focus surveys conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation and the European Institutes Research Group. n = 3,544.



Global – Audit priority per region

Worldwide, there was broad consensus about the areas where internal audit concentrates its time and effort, starting with 69% who chose cybersecurity as one of their top 5, followed by governance/corporate reporting (56% of respondents) and business continuity (55% of respondents). However, each region had one audit area where audit priority was uniquely low. These were: Africa – regulatory change; Asia Pacific – financial liquidity; Latin America – governance/corporate reporting; Europe – fraud; Middle East – regulatory change; North America – fraud.

Global – Top 5 Audit Priorities per Region

Survey question: What are the top 5 audit areas on which internal audit spends the most time and effort?

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/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%

5 highest audit priorities per region

Note 1: Top 5 audit priority is **not** a measure of whether the risk is on the audit plan. Top 5 audit priority indicates whether the risk was chosen as one of the 5 highest areas for audit time and effort.

Note 2: The global average is calculated by summing the averages from each region and dividing by the number of regions.

Note 3: Risk in Focus surveys conducted online from 21 March 2024 to 20 May 2024 by the Internal Audit Foundation and the European Institutes Research Group. $n = 3,544$.



APPENDIX A: CLIMATE CHANGE RESOURCES

Regulations, standards, and frameworks

- Canada: Office of the Superintendent of Financial Institutions, Climate Risk Management guidance. <https://www.osfi-bsif.gc.ca/en/guidance/guidance-library/climate-risk-management#fnb11>
- COSO (Committee of Sponsoring Organizations of the Treadway Commission): Achieving Effective Internal Control over Sustainability Reporting (ICSR). Supplemental guidance for sustainability reporting based on the globally recognized COSO Internal Control-Integrated Framework (ICIF). <https://www.coso.org/new-icsr>
- EU (European Union): Corporate Sustainability Due Diligence Directive. https://commission.europa.eu/business-economy-euro/doing-business-eu/corporate-sustainability-due-diligence_en
- EU (European Union): Corporate Sustainability Reporting Directive. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en
- EU (European Union): Regulation on Deforestation-free products. EU rules to guarantee the products EU citizens consume do not contribute to deforestation or forest degradation worldwide. On 29 June 2023, the Regulation on deforestation-free products entered into force. https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en
- GRI (Global Reporting Initiative). GRI Standards provide a framework for creating standalone sustainability or non-financial reports, or integrated ESG reports (multiple languages available). <https://www.globalreporting.org/standards/download-the-standards/>
- IFRS (International Financial Reporting Standards): IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information. <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/sustainability-pdf-collection>
- IFRS (International Financial Reporting Standards): IFRS S2: Climate-related Disclosures. <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/sustainability-pdf-collection>
- IFRS (International Financial Reporting Standards): Sustainability Standards: Press release and summaries. <https://www.ifrs.org/news-and-events/news/2023/06/issb-issues-ifrs-s1-ifrs-s2/>
- NYSE (New York Stock Exchange): Best Practices for Sustainability Reporting. <https://www.nyse.com/esg-guidance>
- Philippines: Extended Producer Responsibility Act of 2022. <https://emb.gov.ph/wp-content/uploads/2023/04/EPR-Frequently-Asked-Questions.pdf>
- SEC, United States (Security and Exchange Commission): Comprehensive Analysis of the SEC's Landmark Climate Disclosure Rule (Deloitte), <https://dart.deloitte.com/USDART/home/publications/deloitte/heads-up/2024/sec-climate-disclosure-rule-ghg-emissions-esg-financial-reporting>



- SASB (Sustainability Accounting Standards Board, now part of IFRS Foundation): Disclosure standards for the sustainability issues most relevant to investor decision-making in each of 77 industries. <https://sasb.ifrs.org/knowledge-hub/>
- TCFD (Task Force on Climate-Related Financial Disclosures, now part of the IFRS Foundation). Access is still available for previously developed resources. <https://www.fsb-tcf.org/>
- TNFD (Taskforce on Nature-related Financial Disclosures). “Our aim is to support a shift in global financial flows away from nature-negative outcomes and toward nature-positive outcomes, aligned with the Global Biodiversity Framework.” <https://tnfd.global/> or <https://tnfd.global/publication/getting-started-with-adoption-of-the-tnfd-recommendations/#publication-content>
- UK Financial Conduct Authority (FCA): Anti-Greenwashing Rule. “Sustainability-related claims about their products and services must be fair, clear, and not misleading.” <https://www.fca.org.uk/publication/finalised-guidance/fg24-3.pdf>
- UN (United Nations): 2024 Climate Risk Landscape Report. <https://www.unepfi.org/wordpress/wp-content/uploads/2024/04/Climate-Risk-Landscape-2024.pdf>
- United States: U.S. Federal Sustainability Resources and Guidance. <https://www.sustainability.gov/resources.html>

Credentials

- IIA (Institute of Internal Auditors): ESG Certificate. Hands-on practical application of critical ESG metric identification and reporting. <https://www.theiia.org/en/products/learning-solutions/course/esg-certificate-internal-auditing-for-sustainable-organizations/>
- IFRS (International Financial Reporting Standards): Fundamentals of Sustainability Accounting (FSA) Credential®. Understanding the link between sustainability and financial performance. <https://www.ifrs.org/products-and-services/sustainability-products-and-services/fsa-credential/>
- GRI (Global Reporting Initiative): GRI Certified Sustainability Professional. <https://www.globalreporting.org/reporting-support/education/gri-academy/>



APPENDIX B: ARTIFICIAL INTELLIGENCE RESOURCES

Regulations, standards, and frameworks

- EU (European Union): Artificial Intelligence Act, Summary. <https://www.europarl.europa.eu/topics/en/article/20230601STO93804/eu-ai-act-first-regulation-on-artificial-intelligence>
- EU (European Union): Artificial Intelligence Act. <https://artificialintelligenceact.eu/>
- IIA (Institute of Internal Auditors): Artificial Intelligence Auditing Framework (IIA members only). <https://www.theiia.org/en/content/tools/professional/2023/the-iias-updated-ai-auditing-framework/>
- IIA (Institute of Internal Auditors): Artificial Intelligence Knowledge Center. <https://www.theiia.org/en/resources/knowledge-centers/artificial-intelligence/>
- NIST (National Institute of Standards and Technology, U.S. Department of Commerce): Artificial Intelligence Risk Management Framework (AI RMF 1.0). <https://www.nist.gov/itl/ai-risk-management-framework>
- NIST (National Institute of Standards and Technology, U.S. Department of Commerce): Artificial Intelligence Risk Management Framework Playbook. https://airc.nist.gov/AI_RM_F_Knowledge_Base/Playbook
- NIST (National Institute of Standards and Technology, U.S. Department of Commerce): Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile. <https://airc.nist.gov/docs/NIST.AI.600-1.GenAI-Profile.ipd.pdf>
- UNESCO (United Nations Educational, Scientific, and Cultural Organization): Ethics of Artificial Intelligence. <https://www.unesco.org/en/artificial-intelligence/recommendation-ethics>
- UNICRI (United Nations Interregional Crime and Justice Research Institute): Malicious Uses and Abuses of Artificial Intelligence. <https://unicri.it/node/3278>



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