



**Gartner®**

# Chief Audit Executive Leadership Vision 2022

**3 Strategic Actions for Success**

### From Chris Howard, Chief of Research, Gartner

As we head into 2022, we continue to feel the human toll of the global pandemic, but we already know it has been a watershed period in which attitudes and norms have permanently shifted — in our everyday lives and at work.

Living through COVID-19 has increased social awareness — as have growing demands for equity for those who are underrepresented.

Businesses have also changed. For many organizations, the pandemic has catalyzed digital business initiatives as we adapt to the demands of employees, customers and other stakeholders, who were forced into new digital options that they have now come to favor.

B2B purchasers are happy to buy digitally, without a sales representative; B2C consumers are buying off social media platforms; employees are physically distributed and communicating asynchronously — and IT infrastructures must secure the organization despite this “anytime, anyway, anywhere” way in which we’re operating.

---

You and your team may be burning out, and it’s never been more important to prioritize your time and energy.

---

In your role as a leader, you’ve now spent months adapting to change and delivering new solutions at speed. You and your team may be burning out, and it’s never been more important to prioritize your time and energy. To help with that, Gartner Leadership Vision provides top-level guidance to leaders and their teams on where to focus — based on our data-driven research.

We’re providing detailed insights to our clients across dozens of roles, and we’re now excited to share excerpts with the business community beyond our clients. We hope this will help you to focus discussions with your teams, peers and other leaders, so you can more quickly and effectively diagnose priorities and actions, especially as you solidify your strategic plans for 2022.



**Chris Howard**  
Chief of Research, Gartner

# Focus Areas for the Chief Audit Executive (CAE) in 2022

## Three challenges requiring CAE leadership

 **Advancing audit's use of technology**

Of audit departments, **60%** plan to increase technology spend, but only **15%** are confident that they can effectively leverage more advanced analytics applications. **CAEs must get more from their technology investments to keep up with growing assurance demands.**



### CAE challenges

How do I accelerate digitalization of the audit department?



### CAE actions

Advance technology use to improve audit efficiency and quality of work.

 **Influencing risk and control decision making**

Of CAEs, **95%** report that organizational changes lead to control gaps, as senior leaders are increasingly emphasizing speed of digital change. **CAEs must improve their team's ability to provide timely risk and control advice at the speed of business.**



How do I influence risk governance and decision making in the organization?



Improve real-time assurance to provide more timely support to the business.

 **Attracting and retaining audit talent**

Evolving employee expectations of work and greater job mobility means audit departments need to rethink how they attract and retain needed talent. **CAEs must reinvent their employee value proposition (EVP) to create a more sustainable audit department.**



How do I attract and retain talent in the current environment?



Make good on the "human deal" to improve EVP.

# Three Ways to Advance Audit's Use of Technology

**To more effectively use technology to improve audit efficiency and quality of work, CAEs should:**



## **Improve the data literacy of the entire audit department**

Train all in the department to understand and speak data as a common language, including audit leaders who set the tone for a data-driven culture within the department.



## **Protect the time of specialized talent**

Redesign auditor data-related responsibilities and expectations to free up specialized talent (for example, data specialists) to focus on high-value-added activities, such as automation and continuous auditing and monitoring.

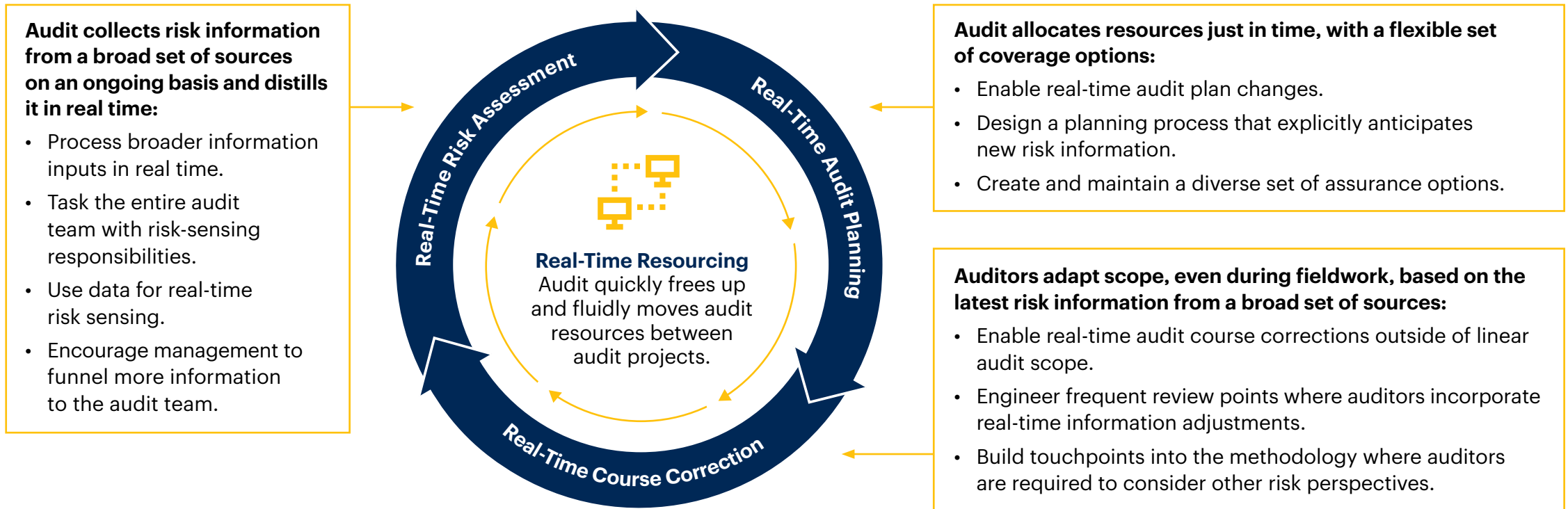


## **Create dedicated, safe spaces for innovation**

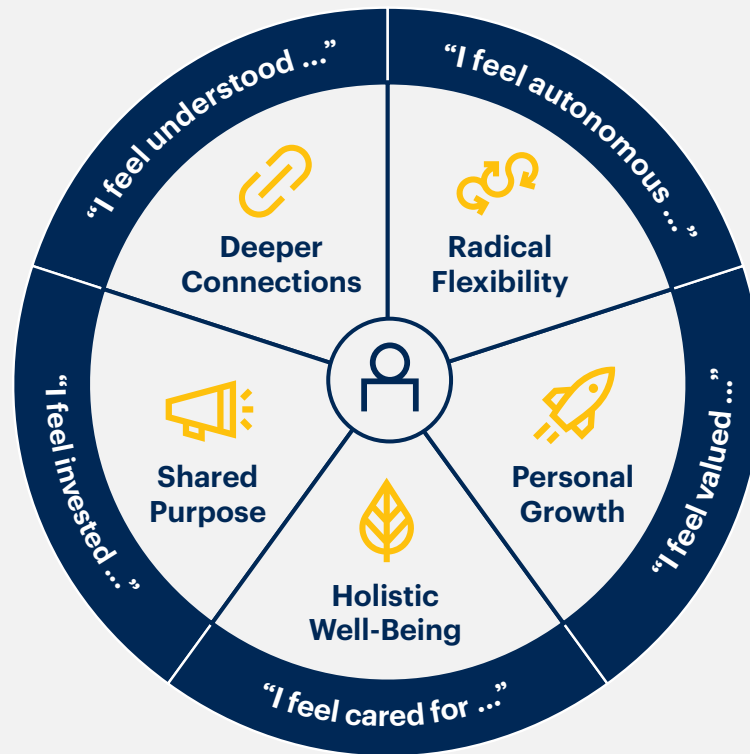
Carve out dedicated, uninterrupted time for staff to practice using new technology and analytics techniques, and provide a safe space for them to propose new ideas for digital projects.

# Improve All Aspects of Real-Time Assurance

To improve their department's ability to provide timely support to the business as changes are being implemented, CAEs should improve their ability to provide real-time assurance.



# The Human Deal Framework Caters to the Entirety of a Person's Identity



## Don't just tinker with the existing EVP

Connect the organization with employees' life and work experiences and drive more positive feelings in the following ways:

### Create deeper connections

CAEs should help employees strengthen their family and community connections, not just work relationships.

### Provide radical flexibility

CAEs should provide flexibility on all aspects of work, not just when and where employees work.

### Enable personal growth

CAEs should help employees grow as people, not just professionals.

### Focus on holistic well-being





CAEs should actively encourage employees to use holistic well-being offerings, not just ensure they are available.

### Develop a shared purpose

CAEs should help the department take collective action on purpose, not just make statements.

# Actionable, objective insight

Explore these additional complimentary resources and tools for audit leaders:

 <p><b>Research</b> Audit Plan Hot Spots</p> <p>Effectively identify risks to your organization and highlight key audit risks for stakeholders.</p> <p><a href="#">Download Report</a></p>	 <p><b>Research</b> Build a Better Strategic Plan for Your Function</p> <p>Turn your strategy into action with our tools and templates.</p> <p><a href="#">Download Templates</a></p>	 <p><b>Resource Hub</b> Future of Work Reinvented</p> <p>Reinvent where, when and how we work to maximize employees' engagement and productivity.</p> <p><a href="#">Learn More</a></p>	 <p><b>Journal</b> Gartner Business Quarterly</p> <p>Stay up to date with the most compelling research on organizational issues that cut across the C-suite.</p> <p><a href="#">Download Now</a></p>
---	--	--	---

Already a client?  
Get access to even more resources in your client portal. [Log In](#)

# Get More.

Get actionable, objective insight to deliver on your most critical priorities. Our expert guidance and tools enable faster, smarter decisions and stronger performance. Contact us to become a client:

**U.S.:** 1 855 811 7593

**International:** +44 (0) 3330 607 044

[Become a Client](#)

**Learn more about Gartner for Audit Leaders**

[gartner.com/en/audit-risk](https://gartner.com/en/audit-risk)

**Stay connected to the latest insights**

