

# Chief Audit Executive Mission-Critical Priorities (MCPs)

MCPs

**Turning AI Potential Into Measurable Improvements in Audit Performance**

71% of CAEs cite that embedding GenAI into audit department workflows is a top strategic priority for 2026

**Providing Real-Time Assurance in a Volatile Risk Environment**

Only 37% of CAEs feel their functions can redesign risk assessment processes at the speed necessary to effectively cover evolving risks

**Enhancing Organizational Risk Response with Actionable Audit Insights**

59% of CAEs indicate that translating audit findings into actionable insight for the business is a top challenge

Journey Steps

- Inventory Access to AI Tools and AI-Ready Data
- Align Expectations for AI Use to Department Strategy
- Pilot Audit Specific Used Cases
- Develop AI- Literate Auditors
- Scale Use Case with Proven ROI
- Measure, Report and Reassess AI Impact

- Improve Risk Assessment Insight
- Account for Risk Coverage from Other Risk and Control Groups
- Use Data – Driven Insights to Shape Coverage Priorities
- Adjust Resourcing in Real Time
- Adapt Methodologies to Business and Assurance Objectives
- Communicate Rationale for Audit Plan Changes

- Collaboratively Define Success Criteria for Each Audit
- Reduce Auditors' Exercise of Unnecessary Judgement
- Align Audit Findings to Management's Risk Tolerance
- Recognize Strong Risk Management Behaviors
- Prepare Management to Enact Change