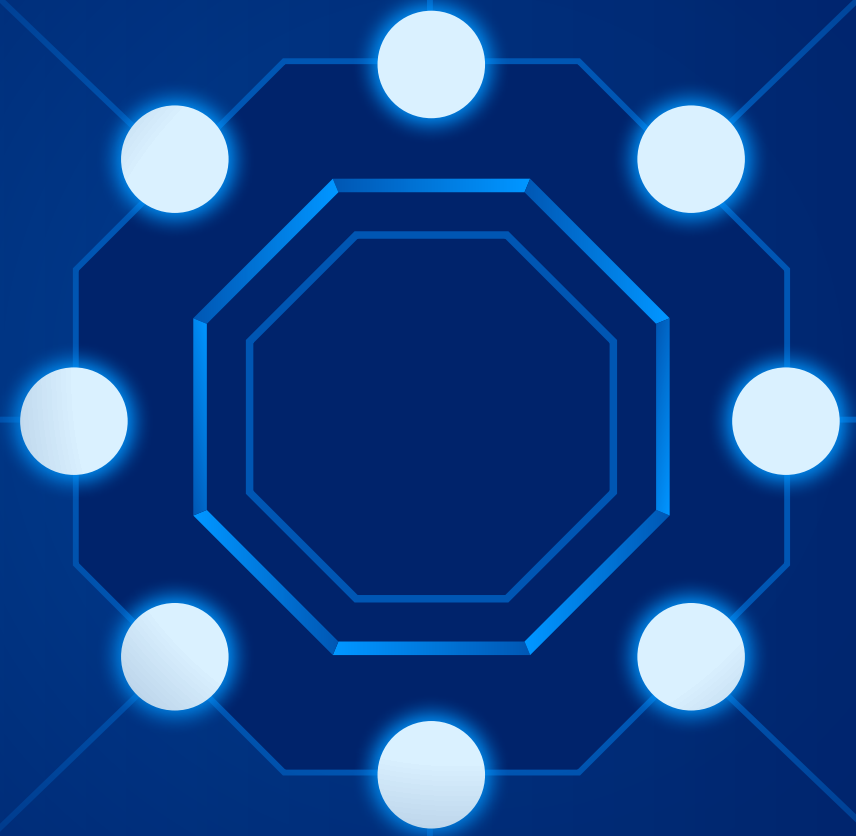
Gartner

Audit 2030:
Key Forces Reshaping Internal Audit



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Volatility, technological disruption and evolving stakeholder expectations are reshaping the risk landscape at an unprecedented pace. To remain effective, chief audit executives (CAEs) must rethink how they plan, allocate resources, develop talent and leverage technology.

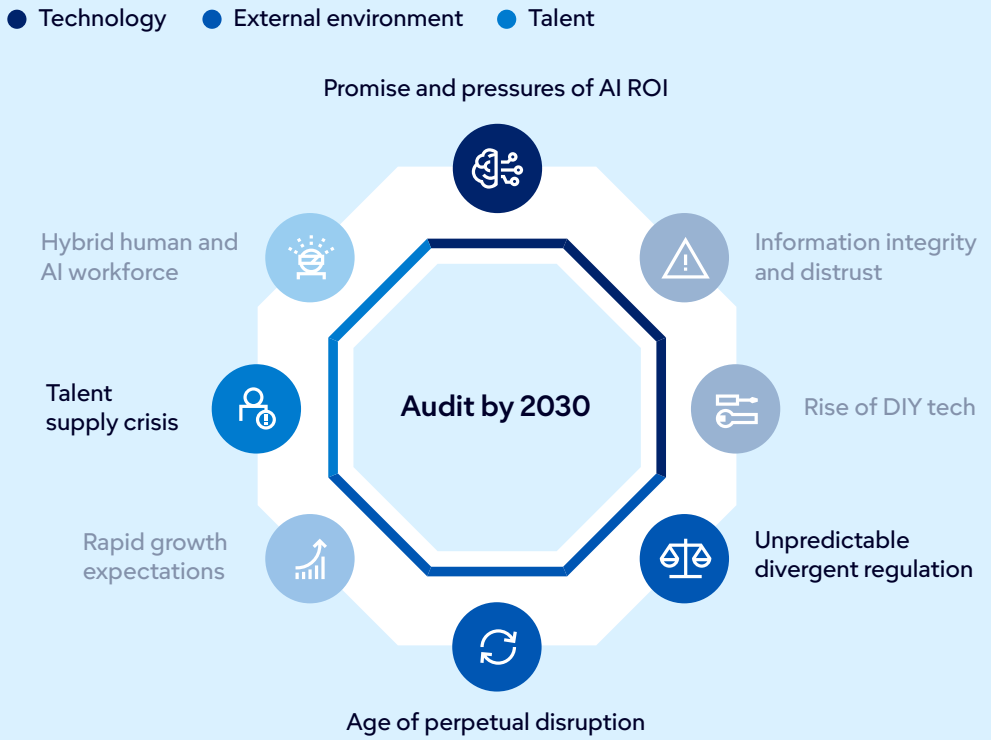
The audit functions that adapt today will be best positioned to deliver trusted assurance, provide strategic insights and help the business make faster, risk-informed decisions.

In this report, we explore the key forces redefining internal audit through 2030 and outline practical actions audit leaders can take to strengthen their impact and prepare for what's next. Our insights enable you to improve the following:

- **Executive education.** Engage the audit committee and senior management on macro trends across technology, talent and regulation to establish a shared perspective on future governance needs.
- **Risk identification and assessment.** Prioritize emerging risk exposures — including AI model performance, information distrust and regulatory divergence — to modernize audit risk assessments.
- **Audit strategic planning.** Translate prioritized forces into actionable response plans, update the departmental vision and restructure talent development to focus auditors on high-value activities.

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Key forces reshaping internal audit



Source: Gartner

Technological Force

Promise and pressures of AI ROI

Market speculation drove rapid experimentation and C-suite mandates to launch AI initiatives, often prioritizing technology over clear business outcomes and resulting in abandoned proof-of-concept projects.

By 2030, leading organizations target AI strategies to achieve specific business outcomes, evaluating immediate benefits against consumption costs and reliability concerns of advanced tools like agentic automation.

What this means for audit as an assurance provider

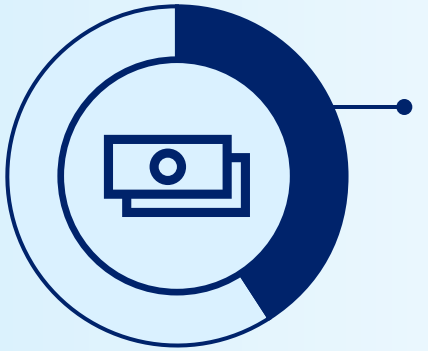
- Evaluate AI project prioritization, cost predictions and value realization against enterprise risk tolerance.
- Audit runtime policy enforcement and conduct continuous evaluations of model and agent quality.
- Assess interrelated risks across data governance, third-party vendor ecosystems and cybersecurity.

What this means for audit as a function

- Build business cases that prioritize high-impact AI use cases before selecting specific software tools.
- Direct technology investments toward capabilities that enhance enterprise risk management rather than isolated departmental productivity.

Organizational AI spending is expected to reach

$5.95 trillion by 2030



Only 41%

of senior functional leaders allocate AI funding based on clearly defined ROI.

Source: Gartner

External Environment Force

Unpredictable divergent regulation

By 2030, rapid technological change, geopolitical competition and sovereignty priorities will make regulatory requirements unpredictable, divergent and, at times, incompatible. This will create conflicts that organizations cannot reconcile by adopting a single, highest global standard.

What this means for audit as an assurance provider

- Assess the speed and effectiveness of regulatory tracking and response mechanisms.
- Evaluate operational trade-offs between global efficiency, local compliance and risk appetite.
- Verify that strategic scenario planning maintains viable alternative providers, tech architectures and supply routes.

What this means for audit as a function

- Execute real-time monitoring of regulatory shifts to update audit plan coverage.
- Restructure data management to comply with local storage, access and data sovereignty restrictions.



Source: Gartner

External Environment Force

Age of perpetual disruption

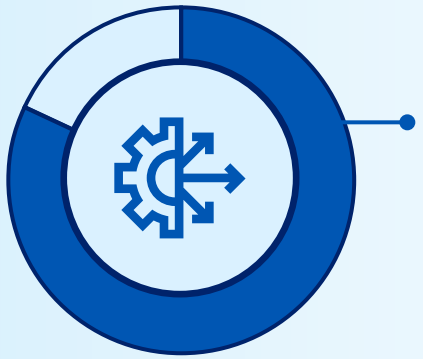
By 2030, disruption in the business landscape will no longer be characterized by occasional, isolated events. Rather, it will increasingly become a constant and systemic force that includes a complex web of interrelated, disruptive factors, such as geopolitical instability and fragmentation, rapid technological advancements, vulnerabilities among third-party partners and shifting employee expectations.

What this means for audit as an assurance provider

- Pivot coverage from evaluating historical control effectiveness to assessing total organizational resilience.
- Lead initiatives that drive front-line business ownership of risk and control design.
- Evaluate and coach secondary assurance partners to unify enterprise risk oversight.

What this means for audit as a function

- Prioritize rapid coverage pivots over rigid annual planning precision.
- Deploy versatile auditors comfortable with ambiguity on short, targeted engagements.



82%
of leaders already agree their organization's mitigations focus on the wrong risks.

Source: Gartner

Talent Force

Talent supply crisis

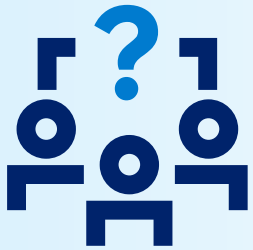
The world's largest economies will soon see a greater proportion of the workforce reach retirement age. This wave of retirement will lead not only to lost institutional knowledge, but also to a gap in employee experience that quickly needs filling.

What this means for audit as an assurance provider

- Audit workforce strategies to ensure alignment with future skill requirements and talent gaps.
- Assess the depth, readiness and viability of internal succession pipelines for key enterprise roles.

What this means for audit as a function

- Shift recruitment criteria to value candidate adaptability and learning capacity over traditional credentials.
- Integrate AI assistants trained on audit methodology for real-time, in-role staff upskilling.
- Deploy technology-enabled simulations to test and build auditor risk judgment at scale.



Talent is scarce, with the U.S. labor force participation rate at its lowest in five years (61.4%, down nearly a percentage point year over year).

Source: Gartner

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