

# The integrated assurance journey:

Embracing commonalities  
for a mature assurance  
environment



Organizations are progressively facing a multitude of risk domains, permeating various aspects of their operations and strategies. Evidently, adopting risk frameworks has become standard practice—but is this approach sufficient in an ever-evolving landscape where new risks continually emerge, threatening the stability and growth of an entity?

Navigating the complexities of today's business environment requires a unique approach to risk management and assurance. What was once a fragmented, reactive approach-focused heavily on compliance and historical performance—is no longer adequate in addressing the multifaceted nature of modern risks. Hence, organizations have established various functions that may address the topic of risk on different levels. In response, integrated assurance<sup>1</sup> has emerged as the holistic solution designed to provide a unified and proactive strategy to identify, assess, and mitigate risk. With organizations striving to implement integrated assurance, the evolving trends within audit committees play a key pivotal role in this transformation.

### Turning insight into action: The reporting revolution in audit committees

As the corporate landscape evolves, audit committees are facing increasing demands for real-time oversight and strategic foresight. Enhanced reporting has emerged as a critical enabler in meeting these expectations, transforming audit committees from traditional oversight bodies into proactive, data-driven decision-makers. Internal audit reporting is no longer limited to compliance and historical reviews;<sup>2</sup> it now integrates digital advancements to provide real-time, predictive analysis.

The shift toward digitized assurance, governance frameworks, and future foresight underscores the need for a structured, technology-driven approach to reporting. By leveraging enhanced reporting mechanisms, audit committees can ensure not only compliance but also resilience and adaptability in an increasingly volatile business environment.

### Audit committee trends and expectations

#### Expansion beyond traditional oversight

The latest audit committee trends for 2025 summarize expectations in the development of the field of internal audit and internal controls, risk management, financial reporting, and regulatory matters.

Cybersecurity dominates the agenda – it is the #1 priority for 50%<sup>3</sup> of audit committees, highlighting how they now play a key role in corporate risk oversight, not just compliance. This shift underscores the increasing recognition of cyber threats as critical business risks that can impact financial performance, organizational reputation, and regulatory compliance. Audit committees must invest more resources in understanding and mitigating these risks, ensuring robust cybersecurity frameworks are in place, and continuously monitoring the evolving technology landscape to protect their organizational assets as companies experiment with and rethink controls and processes.

With cybersecurity now the top priority, the need for more sophisticated risk monitoring and assurance mechanisms have never been greater. 71%<sup>4</sup> of committees discuss cybersecurity quarterly, but only 31%<sup>5</sup> feel they have adequate expertise to oversee it effectively.

This gap highlights the growing demand for technology-driven assurance tools that can provide real-time risk insights and automate monitoring.

At the same time, digital assurance is reshaping the way audit committees approach oversight beyond cybersecurity. The rise of AI-powered analytics, machine learning (ML), and robotic process automation (RPA) is driving a shift from traditional reviews to real-time, predictive assurance models. However, this transformation brings its own challenges: committees must ensure that digital tools are reliable, auditable, and aligned with regulatory expectations. With 82%<sup>6</sup> of audit committee members believing there is more value to extract from internal audit, leveraging digital assurance effectively could be the key to strengthening governance across the board.

**Navigating the complexities of today's business environment requires a unique approach to risk management and assurance. What was once a fragmented, reactive approach-focused heavily on compliance and historical performance—is no longer adequate in addressing the multifaceted nature of modern risks.**

### Breaking silos and unifying audit

With audit committees expanding their expectations, organizations must enhance their assurance landscape and ensure greater collaboration between audit, risk, and compliance functions. Traditional siloed approaches to assurance are no longer sufficient in today's complex risk environment. Instead, an integrated assurance model enables a seamless, enterprise-wide view of risk. By enhancing risk visibility, organizations can provide audit committees with structured, data-driven reporting that improves oversight and accountability.

#### Enhancing risk visibility and governance:

- Provides a comprehensive enterprise-wide risk view
- Strengthens accountability and structured reporting to the audit committee

#### Aligning compliance and regulatory oversight:

- Ensures consistency in risk and control assessments
- Harmonizes regulatory frameworks across audit, risk, and compliance functions

#### Driving efficiency and proactive risk management:

- Reduces duplication of assurance efforts
- Enables real-time collaboration to mitigate risks before escalation

By leveraging enhanced reporting mechanisms, audit committees can ensure not only compliance but also resilience and adaptability in an increasingly volatile business environment

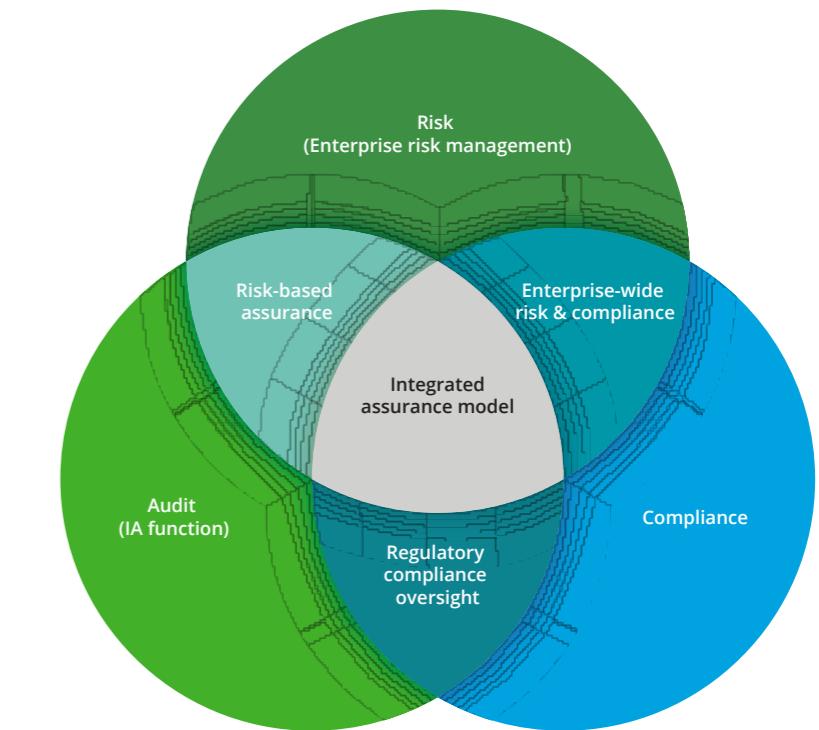


Figure 1: Integrated risk assurance model: Unifying risk, audit, and compliance functions



### The shift from reactive to predictive assurance

Presenting a digital shift in internal audit from periodic auditing to real-time, AI-driven continuous assurance with predictive capabilities: this evolution enables internal audit to move beyond compliance and risk monitoring, providing audit committees with forward-looking insights that drive proactive decision-making.

- Intelligent and predictive audit
- Digital and automated audit
- Traditional audit



### Embracing intelligent assurance

With 96%<sup>7</sup> of experienced internal auditors emphasizing the need to enhance their technology skills to stay relevant, the future of internal audit isn't just digital—it's intelligent.

Traditional audit methods show steady improvement over time. However, predictive risk-based auditing demonstrates a significantly sharper increase in both efficiency and risk prediction capabilities:

With audit committees expanding their expectations, organizations must enhance their assurance landscape and ensure greater collaboration between audit, risk, and compliance functions



Figure 2: The journey from traditional to intelligence



Figure 3: Risk prediction vs. traditional audit efficiency



### Key insights:

- Digital transformation boosts efficiency with automation, real-time analytics, and continuous monitoring.
- Predictive auditing, driven by AI for risk forecasting and anomaly detection, is seen as essential by 74%<sup>8</sup> of organizations, though only few have fully integrated AI.
- Digital disruption risks are expected to rise from 34% to 55% in three years,<sup>9</sup> making AI-driven audits a necessity.

The upward trend reflects the ongoing transformation of internal audit from a manual, reactive function to a predictive assurance model. This evolution signifies a paradigm shift:<sup>10</sup> internal audit is no longer just about compliance but about providing forward-looking, strategic risk insights to drive organizational resilience.

As internal audit steps into the future, it must evolve to stay relevant and impactful. The revolution in audit committee reporting is shifting from mere insights into actionable strategies, enhancing its dynamism. Essentially, audits are becoming more unified and collaborative. The transition from reactive to predictive assurance underscores a major leap, positioning audits as proactive rather than just compliance checks. Embracing intelligent assurance through AI and advanced analytics isn't just beneficial - it's essential. This transformation ensures that internal audits not only meet today's demands but also anticipate and adapt to future challenges, providing robust governance and strategic value.

By **Dina Fakih** and **Firas Haddad**,  
Partners, Risk, Regulatory, and  
Forensics, Deloitte Middle East

With 96%<sup>7</sup> of experienced internal auditors emphasizing the need to enhance their technology skills to stay relevant, the future of internal audit isn't just digital—it's intelligent

### Endnotes

1. Integrated Risk Management Report, 2018. Deloitte.
2. Audit Committee Practices Report: Common Threads Across Audit Committees, 4th edition.
3. Internal Audit Foundation, Internal Audit: VISION 2035, 2024.
4. Ibid.
5. Ibid.
6. Ibid.
7. Ibid.
8. Ibid.
9. Ibid.
10. Wolters Kluwer, Harnessing Generative AI for internal audit activities, 2024.