



Agile Internal Audit four years on Better, faster, happier? A retrospective

October 2021



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Out of the challenges presented by the pandemic, one positive outcome has emerged: a trend toward intensive self-reflection. Values have been reassessed, priorities questioned, habits scrutinized.

This development has not been limited to individuals. Organizations are reconsidering operating models, office space needs, business travel, and more.

In our 2015 publication "[Adapt or Disappear](#)," we noted that "to help the company adapt, Internal Audit must also change." In our 2018 paper, "[Internal Audit 3.0](#)," we counselled that "the future of Internal Audit has become clear, and the time to upgrade is now." Today, that advice resonates with even greater urgency, as the COVID-19 pandemic further illuminates the need to improve Internal Audit's resilience and its ability to respond and adapt; its speed to monitor risk and provide value and insights; and its overall ability to deliver what organizations truly need.

More than four years ago, Deloitte recognized the potential of Agile in transforming and upgrading the internal audit profession. Since that time, we've been a leader in applying Agile IA, helping functions embrace Agile as a means of enhancing quality, speed, responsiveness, and adaptability.

As positive outcomes continue to accumulate, and the potential for even greater gains becomes apparent, we recently conducted a comprehensive survey on the use of Agile in Internal Audit. You can find the intriguing results on the following pages, but we'll start you off with one key takeaway: Simply stated, Agile Internal Audit works.

Our survey results show correlation between the drivers for functions considering, and the benefits realized by functions who have implemented, Agile IA. Many functions report multiple and wide ranging benefits which help them achieve better impact, faster insight, and happier and more engaged stakeholders.

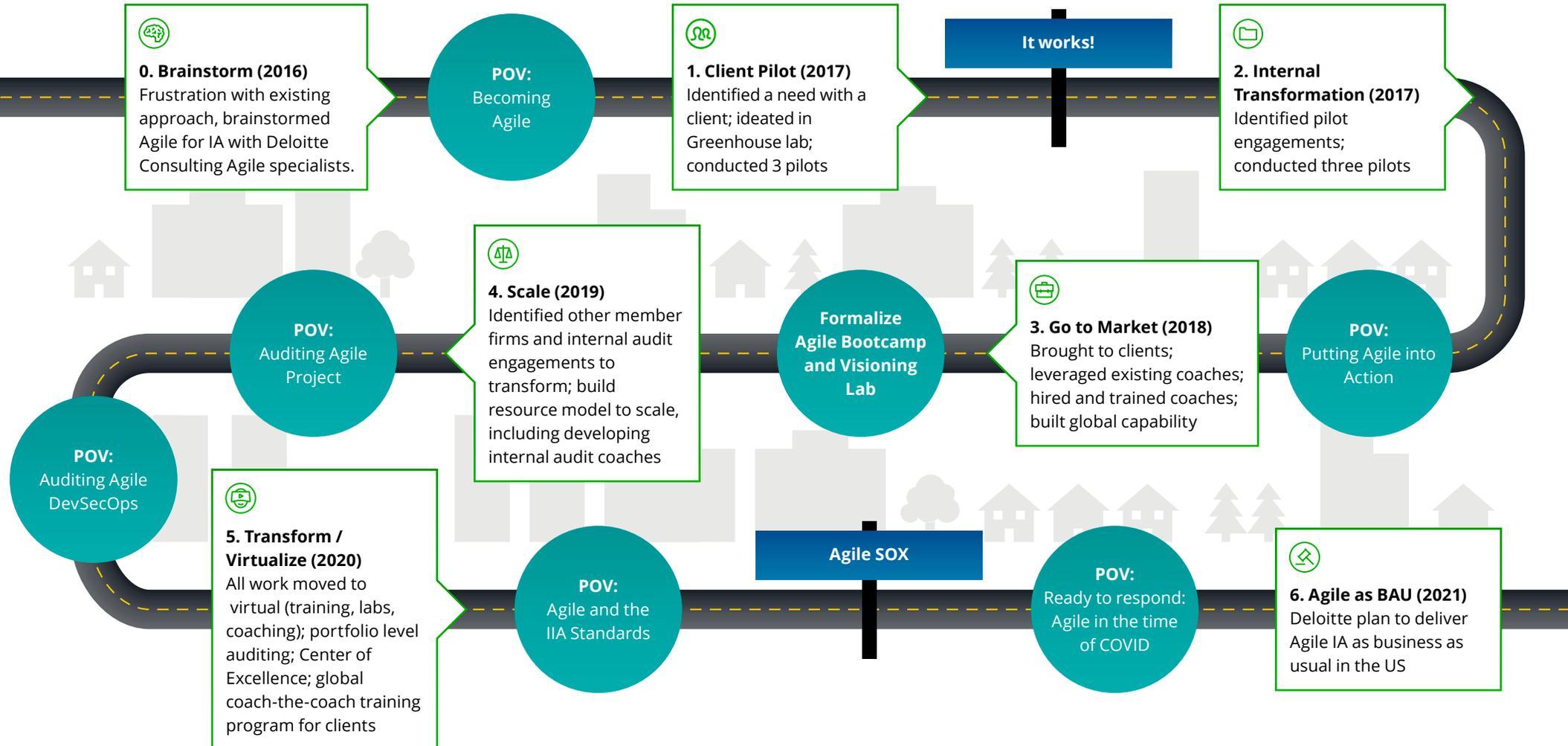
As a pioneer in the application of Agile in Internal Audit, Deloitte is pleased to provide these survey results, overlaid with our insights and experience as we worked through challenging moments, collected practical knowledge, and earned a few battle scars along the way. We hope you find this report useful as you consider whether Agile is right for your internal audit group. Please drop us a line and let us know your thoughts!

Our survey results show evidence that Agile IA is helping functions to achieve better impact, faster insight, and happier and more engaged stakeholders.



Deloitte's Agile IA journey

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Since Deloitte assisted its first client with Agile Internal Audit implementation more than four years ago, we have observed a significant expansion of interest in and deployment of Agile in IA functions around the world.

The beneficial impact on organizations and teams was initially limited to leading and large functions, but has since spread, transcending industry, geography, and size of function.

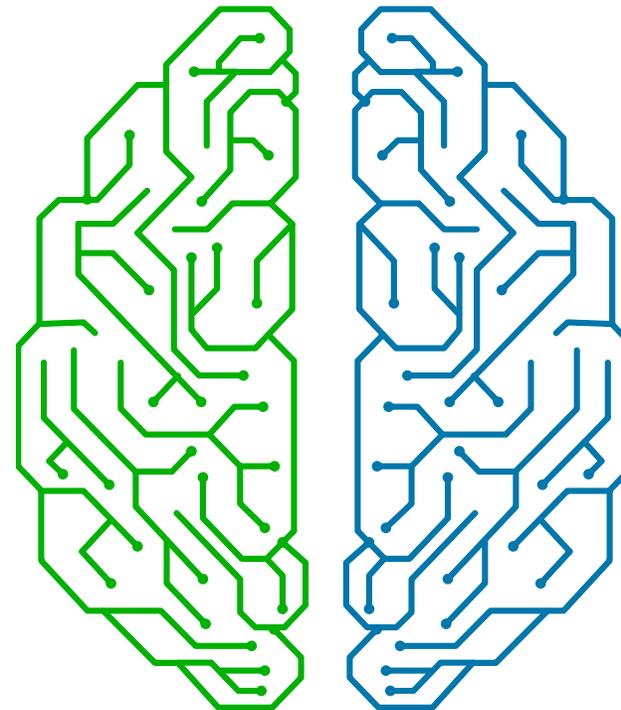
Given Agile's potential to help the profession more broadly, we felt compelled to share insights about its use. The information that follows is intended for those who have yet to take their first step—to help them get started; for those who are already mid-adoption—to learn from others; and for those who are leading the way—to identify untapped areas where additional value can be realized.

In conducting our survey, we reached out to organizations across the globe to document Agile ways of working within Internal Audit. We tallied responses from 181 organizations, making this the largest survey of Agile in Internal Audit ever conducted.

What does Agile IA really mean?

Agile IA is a way of working based on iterative development where audit requirements and solutions evolve through collaborative, self-organizing teams that are focused on delivering the most important business value and continuous improvement, ultimately creating better, faster, happier, and more resilient functions.

- ✓ Value by design
- ✓ Iterative planning and delivery
- ✓ Early and frequent value
- ✓ Listening to feedback
- ✓ Collaboration
- ✓ Transparency
- ✓ Responding to change
- ✓ The power of stable teams
- ✓ Impact over input and value
- ✓ Continuous growth



A way of working

The family of practices, frameworks, and methods (e.g. Scrum, Kanban and Lean) embody these beliefs into **tangible, practical, and sustainable ways of working.**

Agile Internal Audit is the application of the agile mindset and ways of working in the context of Internal Audit to create **better, faster, happier, and more resilient functions.**



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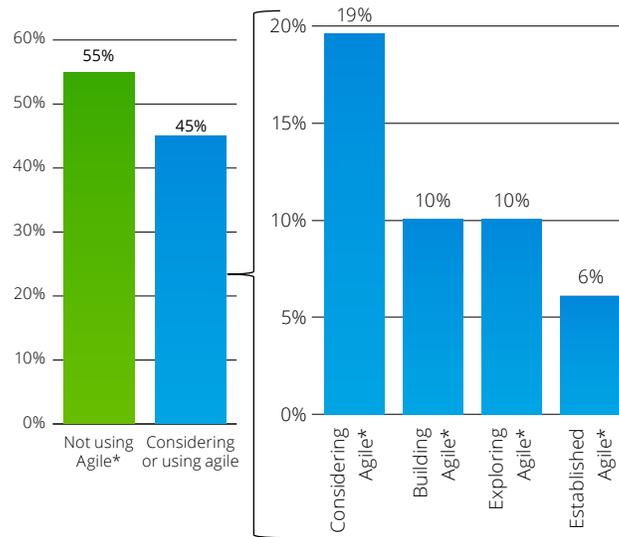
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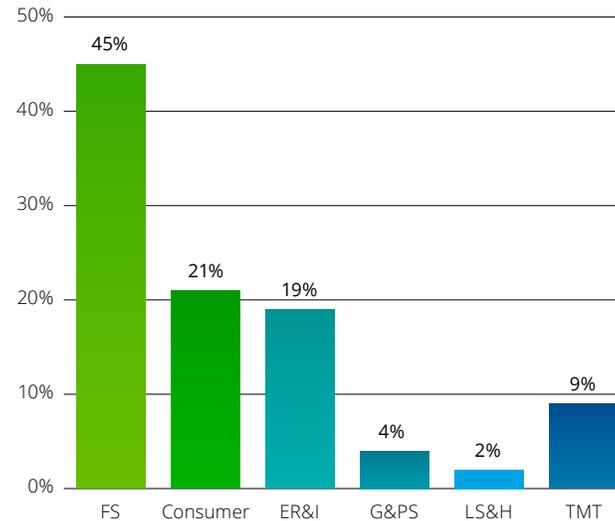
Agile Internal Audit: global survey

Figure 1. Current state of Agile IA



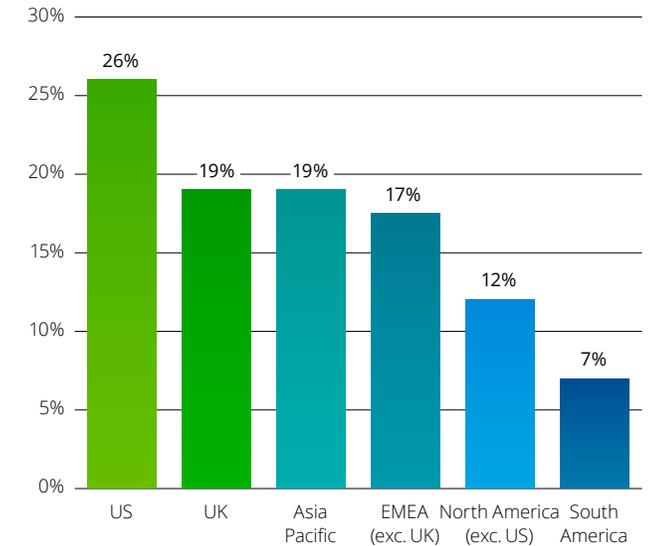
The use of Agile in Internal Audit has nearly doubled in three years. In our 2018 Chief Audit Executive survey, 14 percent of respondents were using Agile IA. Today, 45 percent of survey participants are engaged with Agile some fashion—either considering (19 percent), exploring (10 percent), building (10 percent), or established (6 percent).

Figure 2. Agile IA by industry



Agile is easy to understand conceptually, but there is no substitute for seeing it in practice. Therefore, it's no surprise to see clusters of Agile IA exist in industries that were early adopters and where benefits and lessons learned have been regularly shared. Currently, the top four industries account for 85 percent of Agile IA adoption by survey respondents. However, we are witnessing rapid expansion across all industry sectors that will quickly reshape this allocation.

Figure 3. Agile IA by geography



While Agile IA adoption has primarily been concentrated in EMEA (inc. UK) (36 percent) and North America (38 percent), Agile IA is rapidly emerging in regions worldwide, e.g., Asia Pacific (19 percent). We expect this trend to accelerate organically over the next couple of years. As success stories spread and benefits accrue, we are seeing a significant increase in demand from the Asia Pacific and Latin America regions.

*Not using Agile—we have not yet started any agile initiatives, **Considering Agile**—we are considering starting an agile initiative, **Building**—we are rolling out agile across audit delivery teams, **Exploring**—we are piloting agile in parts of our function, **Established**—the whole function is applying agile ways of working in areas outside of audit delivery



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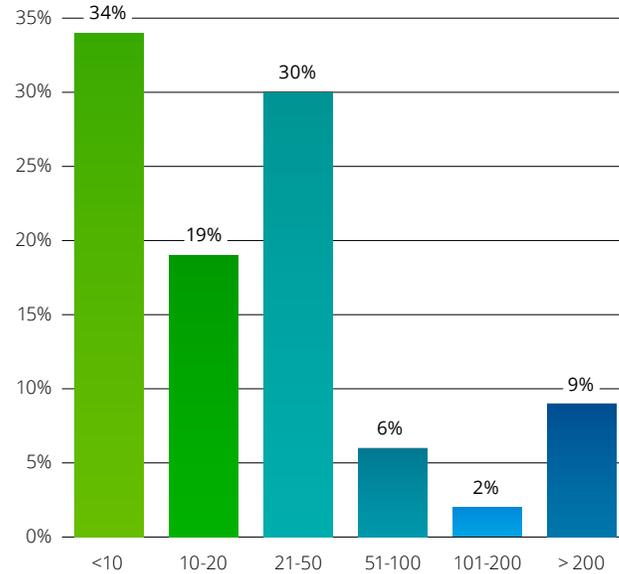
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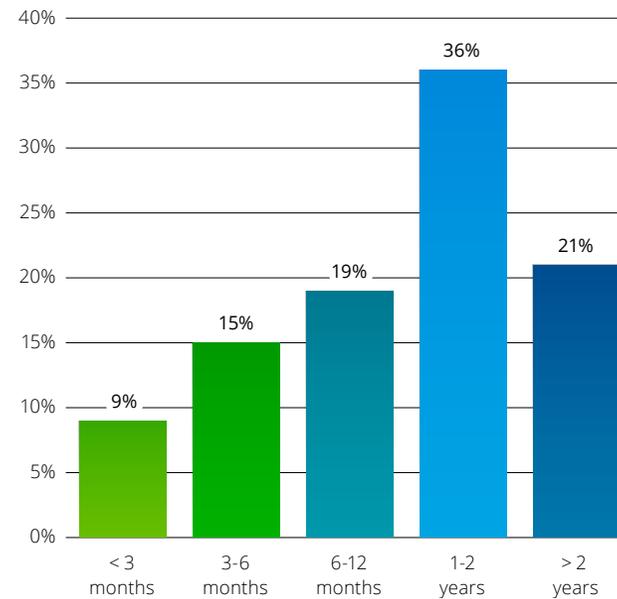
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Figure 4. Agile IA by size of function (FTE)



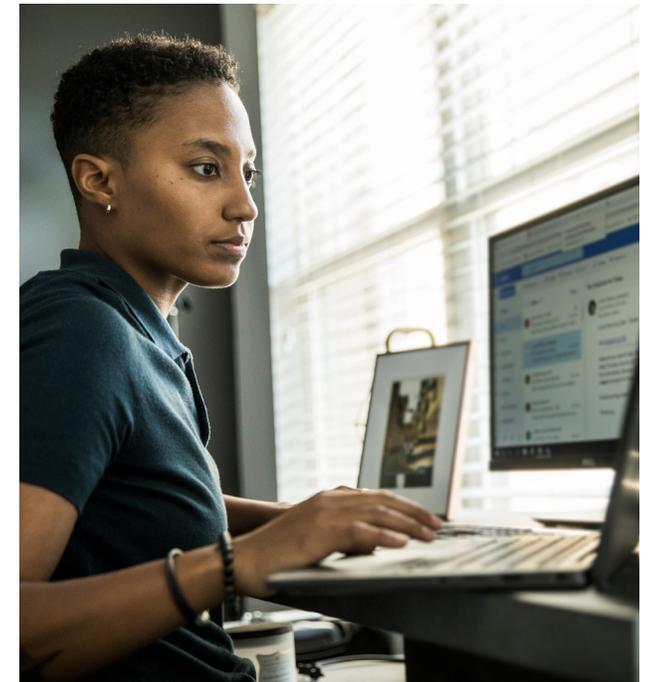
Although the earliest, most publicized examples of Agile adoption were often at very large functions, our survey shows usage by teams of a wider range of sizes. This trend appears primarily due to the greater resources available to larger functions, which had the budget and person-power to pilot innovative approaches. But once the value of Agile IA had been demonstrated, this provided ammunition and impetus for smaller functions to follow.

Figure 5. Use of Agile IA by duration



Once organizations adopt Agile IA, they tend to stick with it. In fact, of the 181 organizations responding to our survey, only one abandoned the methodology after implementation, a failure attributable to too-rapid change of methodologies, HR processes, and the like without the necessary transparency and learning required for such changes. This staying power is unsurprising, considering the overwhelmingly positive outcomes that Internal Audit groups have realized from implementation of the methodology.

“The use of Agile in Internal Audit has nearly doubled in the last three years.”





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We asked organizations what was driving their adoption of Agile IA and what they hoped to get out of it.

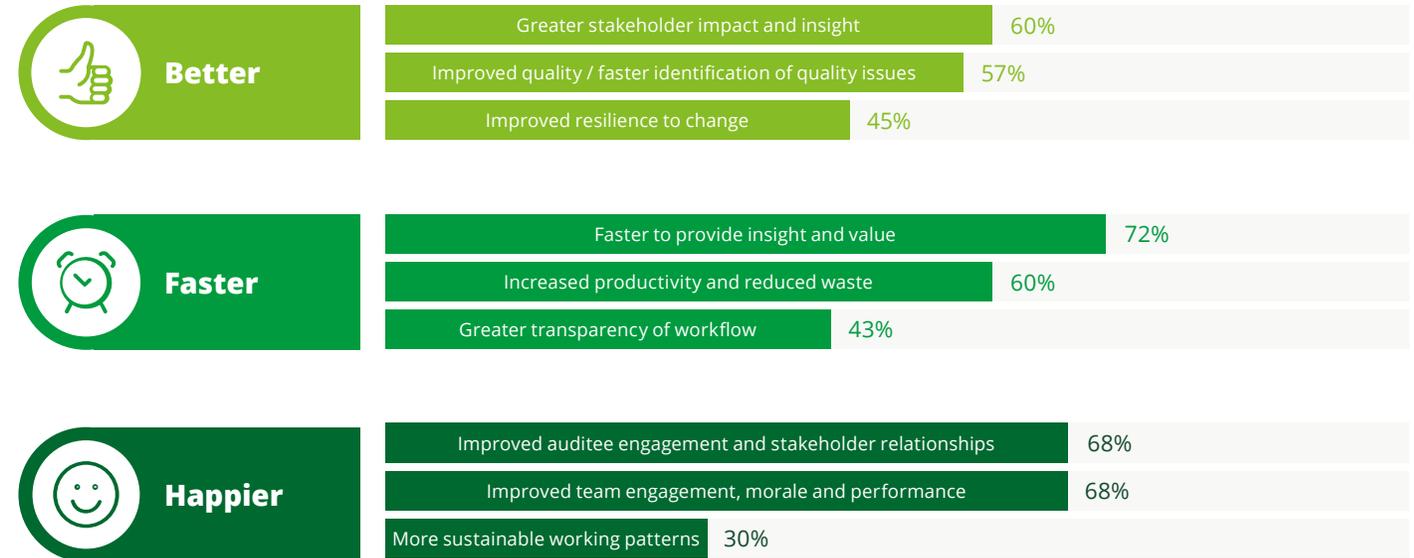
We discovered close alignment between the motivations of those considering Agile IA (Figure 6) and the outcomes reported by those who have already embarked upon their Agile IA journey. Of those functions considering agile, they are seeking greater adaptability, improved productivity, increased focus on value and greater speed to insight for their organizations.

The vast majority of respondents realized gains across multiple categories through their implementation of Agile IA, often above and beyond their initial drivers for adoption. The full list of reported outcomes can be matched against three attributes of Agile IA—Better, Faster, and Happier—as shown in the chart here (Figure 7). It should be noted that the benefits, as detailed in the chart below, are not singular. Functions reported benefits across a range of categories.

Figure 6. Top rated drivers for considering agile



Figure 7. The percentage of functions reporting benefits through Agile IA (by benefit category)





...and more resilient

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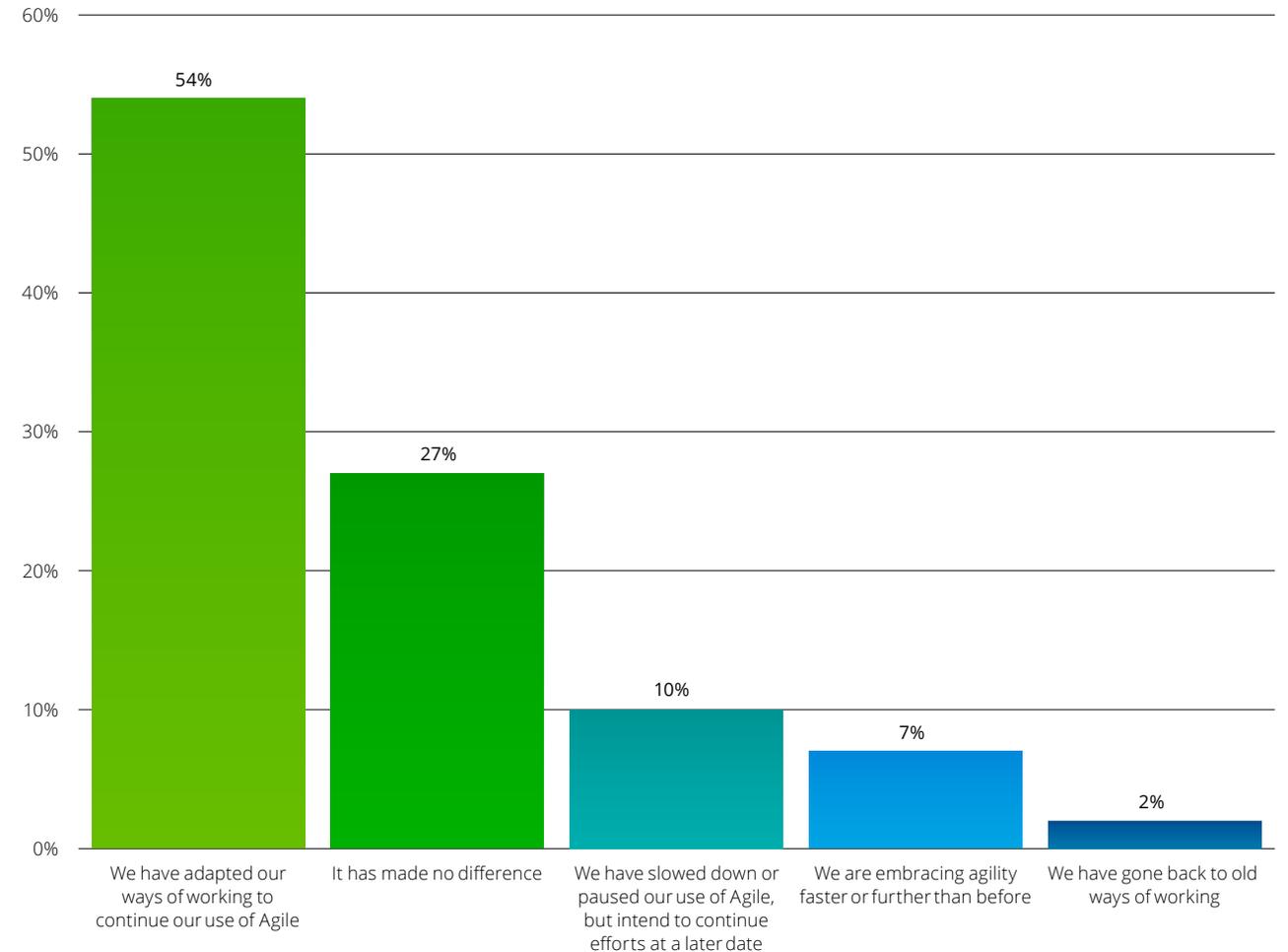
These favourable outcomes have not been blunted by the movement to remote working prompted by the COVID-19 pandemic. In fact, survey participants reported that in many cases, Agile IA helped them to better adapt, pivot, and respond to the many challenges posed by the outbreak. This benefit will likely endure beyond the pandemic, as Agile helps foster a sustainable means of being responsive to a crisis, one that avoids the fire drill/all-hands-on-deck chaos that often characterizes a typical response.

What was the impact of COVID-19 on your Agile IA team?

In fact, 87 percent of functions said Agile IA had made a positive difference in helping the function respond to the challenges presented by COVID-19. For those familiar with Agile, this should come as no surprise, as adaptability is one of the key features of the Agile approach.

The pandemic did upend one of the conventional wisdoms about Agile working better with co-located (i.e. in-person) teams. During the height of the pandemic, functions working remotely successfully piloted, scaled, and extended their application of Agile IA, and realized the associated benefits of doing so. If anything, Agile enabled teams to be better connected and work more sustainably in a remote environment.

Figure 8. What was the impact of COVID-19 on your Agile IA team?





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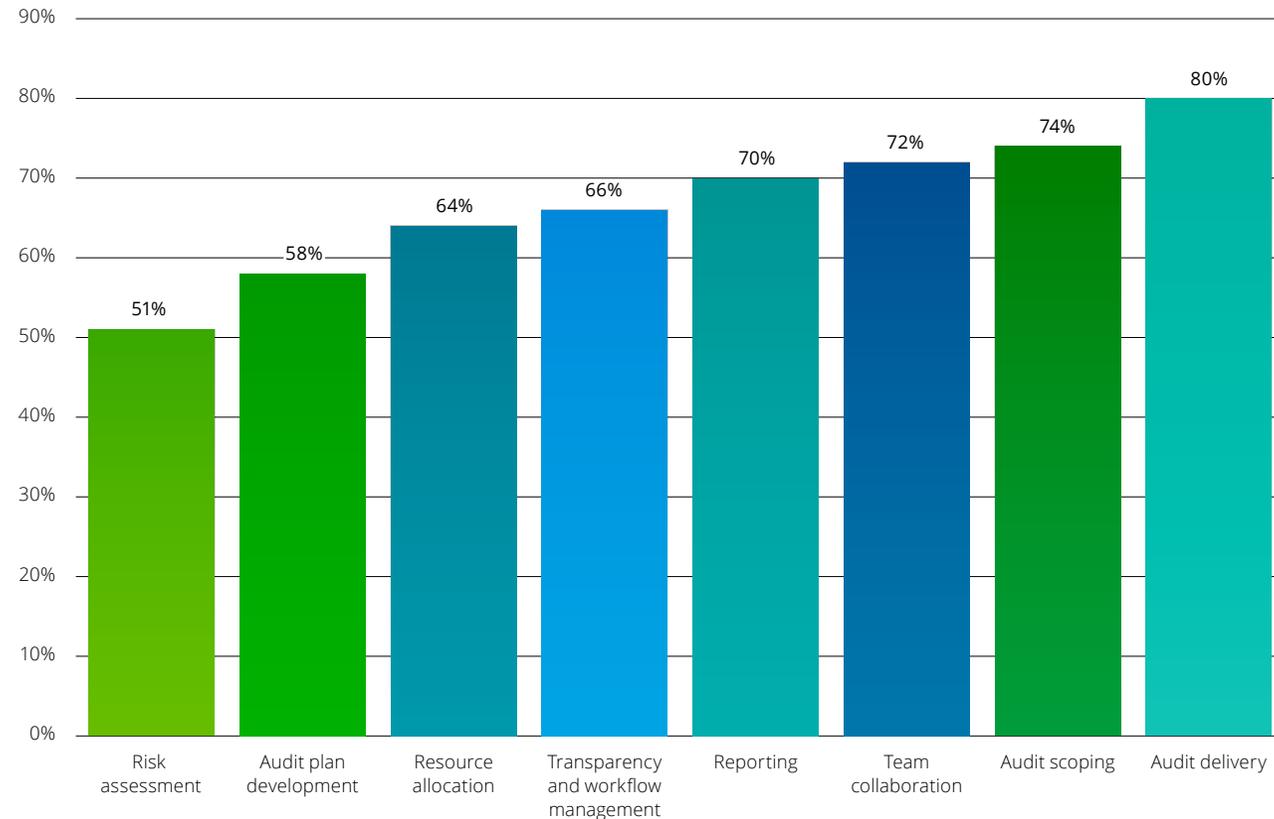
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Broad benefits have been realized across the audit lifecycle in helping functions respond to COVID-19. Survey respondents said leveraging Agile IA during the pandemic made a positive impact the following audit areas/activities:

In summary, Agile IA worked exceedingly well throughout the pandemic—and we expect it to continue to work well in the face of whatever comes next.

Figure 9. Functional activities which have benefit from agility during COVID-19



Case study

A large global internal audit function with over 500 people in ten countries have been on their Agile journey for the last three years. They began their journey small – four audit pilots in two countries. This approach allowed them to test with an energized team and an engaged audience to get real feedback on how to refine approach for the broader team roll out. Since then, they were able to successfully design and roll out a center for excellence for Agile and build in house coaching capability which was an accelerator for their transformation.

There were some key lessons learned from this organization in the past three years:

There was tangible value derived from the more frequent interactions with key business stakeholders – insights delivered real time and new information being iteratively incorporated into the scope to allow for tighter focus on key and emerging risks.

There was an increased level of engagement and empowerment of the whole team facilitated through stand-ups. Teams developed a better understanding of why the audit was on plan, and what the key risks were.



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Training and coaching are key. These are new concepts, new terminology, but once they got going with support from coaches, the team absolutely loved this new way of working. Coaches were also instrumental in helping teams build on their agile muscles – it is easy to slip into other ways of working when in duress and the coaches help with avoiding the slippage.

External coaches were essential to learning and developing new habits. Once the value was established, the organization was quick to bring it in-house and trained up their people to take on that role. A formal coach-the-coach program was adopted helping shape the new skillset.

While everyone is tired of talking about the effects of the pandemic, going Agile actually helped the team cope with a virtual-all ways of working. Agile had created the structure and framework to enable the teams to seamlessly move from an in-person to virtual. A few months into the remote workforce, their chief audit executive reflected that they wished all teams were Agile since the teams that were already Agile were the ones that were more productive, happier and more resilient with the changes.



“Training and coaching are key.”



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Potholes in the road to Agility

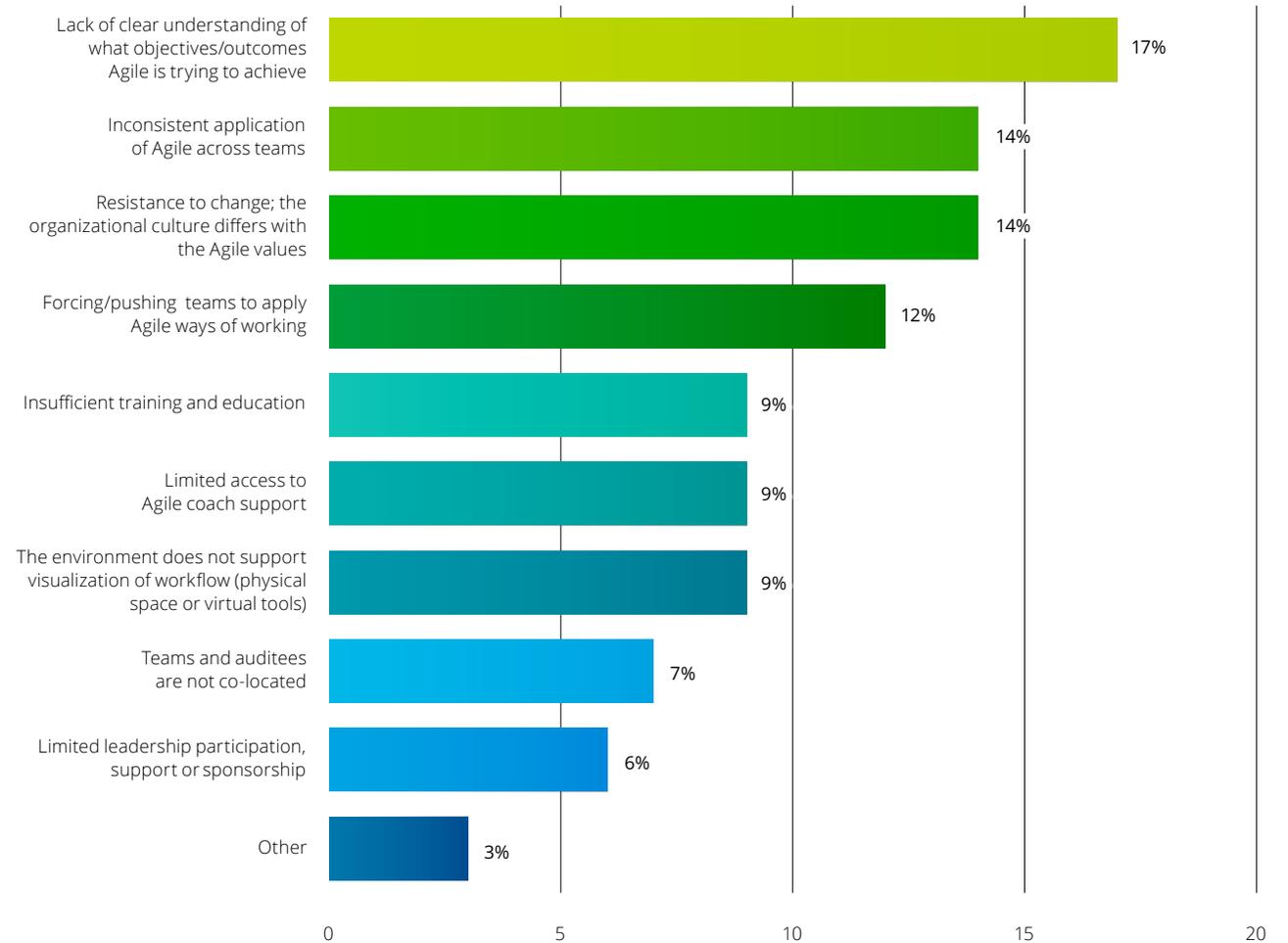
A dose of realism is called for: Agile is not a panacea, nor a quick fix, nor any other silver bullet cliché that comes to mind. Adoption takes commitment and time. Implementation requires top-level support and ground-level enthusiasm, along with a dash of flexibility and a dose of humor.

Agile is a mindset as well as a collection of tools and frameworks. Functions that have gone Agile invariably report that adopting an agile approach is as much a cultural change program as it is adopting an executing agile events. And let's be frank: cultural change can be difficult.

While benefits are increasingly clear and tangible for many early adopter functions, the road to achieving them has not always been straightforward. Even here at Deloitte—as a proponent, consultant, and implementer of Agile IA—we hold regular retrospectives as an Agile IA community of practice and have learned from some mistakes along the way.

“Cultural change can be difficult.”

Figure 10. Challenges in adopting Agile IA





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Interestingly, there's a close correlation between the challenges that functions have had to overcome in their Agile IA adoptions and the barriers those who hadn't yet tried Agile thought might prevent them from being successful:

- Lack of clarity around how Agile can be adopted by IA
- Uncertainty around what outcomes can be achieved in adopting Agile IA
- Limited perceived benefits for smaller functions
- Lack of a pull factor from audit teams
- Lack of leadership support

The good news for those considering Agile IA is that others who have embarked on the journey did so with the same perceptions—and overcame them.



“You must learn from the mistakes of others. You can't possibly live long enough to make them all yourself.”

Sam Levenson Humorist, writer, and teacher



Regrading the road to Agility

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In helping organizations overcome the above-cited barriers, we compiled a compendium of key lessons learned, including the following:



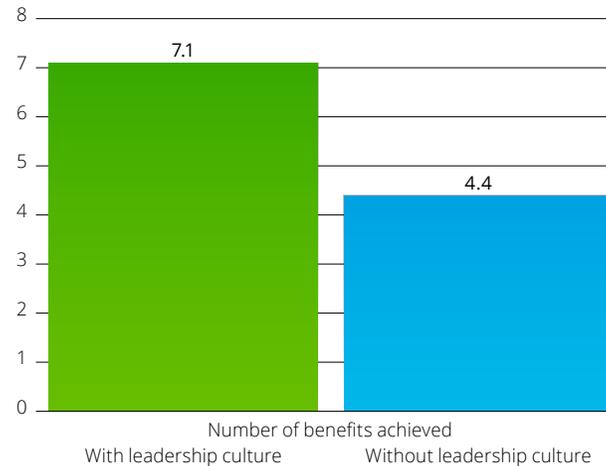
1) Put leaders out front

Successful implementation of Agile IA is as much a change of mindset as it is an adoption of new tools and frameworks. Changing the way people work together requires a clearly communicated vision from leadership.

Our survey results unequivocally show that more benefits—such as adaptability, productivity, value, insight—are realized from Agile IA when functions have the strong support of leadership. In functions using Agile, those with strong leadership return an average of 7.1 benefits across the audit lifecycle vs. 4.4 that don't (Figure 11).

“More benefits are realized when functions have the strong support of leadership.”

Figure 11. The impact of leadership



How do leaders lead in regards to Agile IA implementation?

Based on our experience, here are a few actions that are correlated with success:

- Declare clear priorities, and re-prioritize regularly
- Help teams identify, visualize, and resolve impediments
- Encourage teams to begin work early—even before a formal plan is developed
- Emphasize team performance over individual performance
- Favor intent-based leadership over command-and-control leadership

The benefits experienced by Internal Audit functions who've adopted Agile

1. Improved auditee engagement and stakeholder relationships
2. Improved team engagement, morale and performance
3. More sustainable working patterns
4. Faster to provide insight and value
5. Increased productivity and reduced waste
6. Improved resilience to change
7. Greater stakeholder impact and insight
8. Improved quality/faster identification of quality issues
9. Greater transparency of workflow



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2) Stabilize your teams

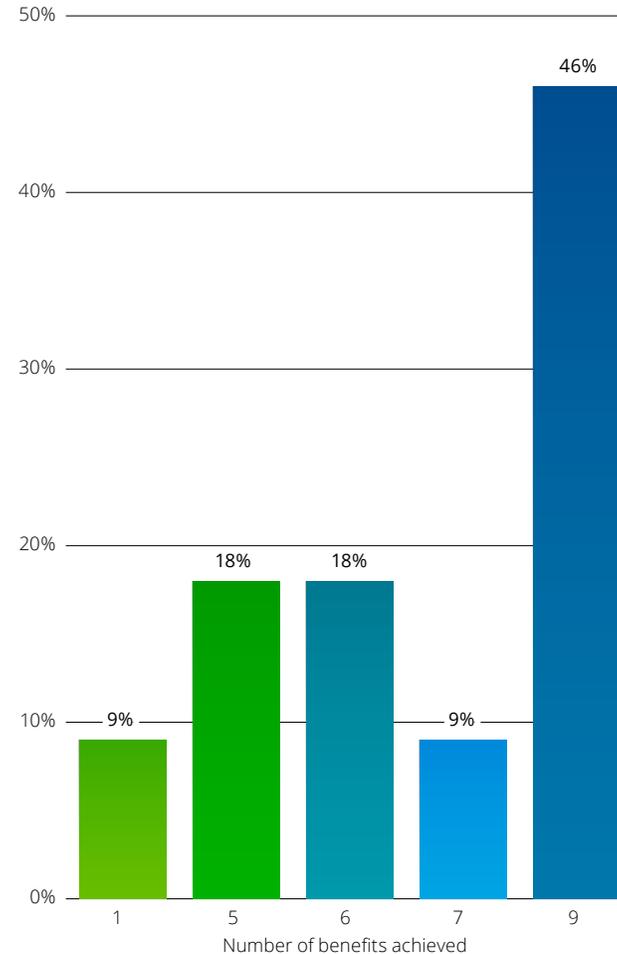
In our recent publication, *'Optimizing Internal Audit: Developing top-flight teams,'* we wrote:

“Teams generally achieve higher levels of performance when they maintain stability. Put simply, the longer a team stays together, the better each member will understand the working styles, strengths, and behaviors of the other team members.”

While this quote relates to Internal Audit teams in general, it is even more important for functions adopting Agile IA: Internal Audit groups that have stable teams generally achieve a higher number of benefits from their Agile implementation. In our survey, 55 percent of functions achieved greater than seven benefits when using stable teams, compared to 19 percent of functions that didn't use stable teams (Figure 12).

Currently, out of all surveyed organizations using Agile IA, 34 percent have adopted the concept of stable teams.

Figure 12. Average number of benefits seen from Agile IA where stable teams are used



What are the key steps in creating stable teams?

Consider the following:

- Build teams to between four and seven people in size
- Bring audits to teams rather than people to audits
- Design teams around core and complementary skills
- Value team stability — aim for longer-lived teams than you have now



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3) Appoint a coach

Agile IA is structured to reinforce the agile concepts of empowerment, teaming, collaboration, reflection and iteration; creating new habits to bring new benefits. In times of stress (and who isn't stressed these days?), people tend to revert to bad habits. And old habits—be they ignoring the alarm clock or the closing bell or the chief medical officer—often precede bad outcomes.

A coach can redirect those who have strayed to help them get back on track. In the case of Agile IA, this may mean:

- holding teams accountable for delivery and learning
- prioritizing individual over team success
- emphasizing intent-based leadership (how to think) over command-and-control leadership (what to do)

Critically, coaches can help foster an environment of “psychological safety,” which, as reported in our ‘Top-flight teams’ paper, “is one of the single most important factors to help teams improve. Team members must be able to ask for support, admit mistakes, and critically assess the team’s performance without fear. Teams must embrace the mindset that everyone did the best job they could, given what they knew at the time, their skills and abilities, the resources available, and the situation at hand; and from this, they learn how to improve.”

Coaches are not necessarily a permanent fixture in Agile IA. Our survey results indicate that most organizations use coaches in the early, building phase of their implementation, with the role fading as Agile becomes more established. When coaches are deployed, organizations are more likely to reap a higher number of benefits: 85 percent of functions achieve six or more benefits when a coach is in the mix; only 8 percent of functions achieve similar number of benefits without coaches (Figure 13).

Figure 13. Average number of benefits realized with and without coaches



“Our survey results indicate that most organizations use coaches in the early, building phase of their implementation, with the role fading as Agile becomes more established.”



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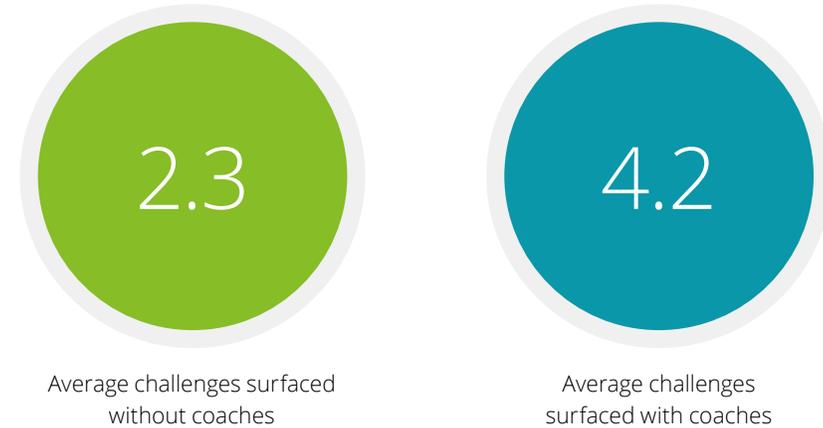
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We also noted an unexpected symbiosis between coaches and leaders. That is: in Agile IA rollouts that deploy coaches, leadership is more likely to be supportive. In fact, 69 percent of functions using coaches attract leadership support across four-plus categories, compared to only 17 percent of functions that don't use coaches.

Additional benefits: Internal Audit groups that use coaches in their Agile deployment are more likely to attain the goal of creating stable teams, and they are more likely to reach the "established" phase of their Agile journey, rather than stalling or stopping.

Lastly, Agile IA adoption efforts that include coaches tend to report more challenges in deployment, but also more benefits. This survey result illustrates a significant point: All Agile IA efforts will experience challenges, but a coach can shine a light on the issues and help teams resolve them. Without a coach, these same deficiencies may go unacknowledged and unaddressed (Figure 14).

Figure 14. Average number of challenges surfaced with and without coaches



“Internal Audit groups that use coaches in their Agile deployment are more likely to achieve success.”



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What does an agile coach do?

The most significant part of the coach role is to help the team understand the Agile mind-set, accelerating the shift from 'doing' agile to 'being agile'. Coaches play a wide and varied role in helping teams adopt agility. Amongst the different areas of support, a coach may:

- Help teams understand and apply the Agile values and principles
- Create a psychologically safe environment for teams to learn, give feedback and improve
- Guide leaders to understand agile principles and foster the environment to support agility
- Facilitate collective learning through real-time interventions and reflections with teams
- Teach teams how to apply agile methods and practices

Coaches can help you..



Empower teams



Build capability



Accelerate learning



Support change





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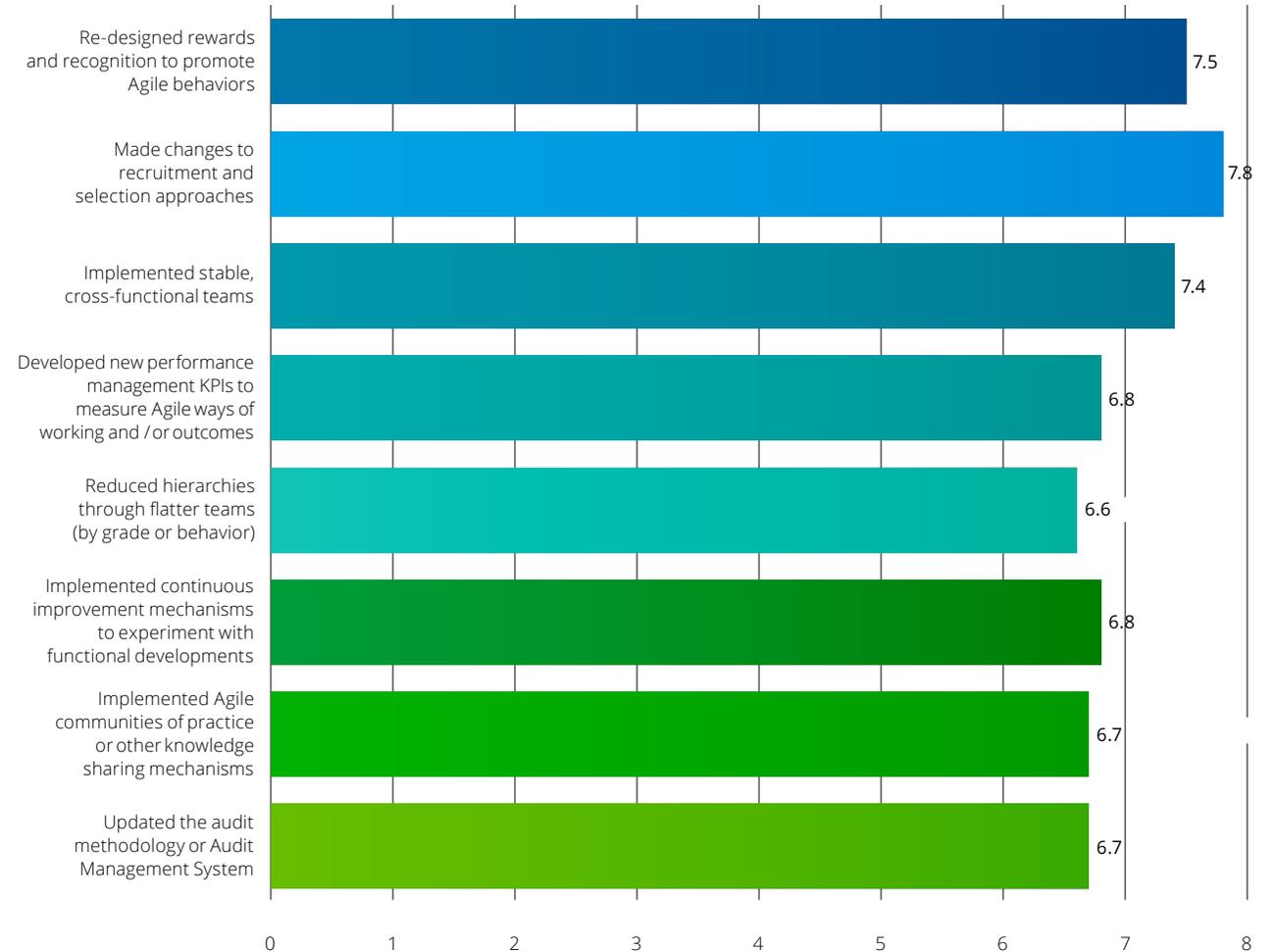
4) Challenge yourself to keep improving

Even within organizations that have a well-established Agile IA program in place, we've noted a great deal of untapped potential that can be realized over time.

For early stages, the most popular areas of operational improvement are focused on tools (methodology, AMS,) and structures (e.g., construction of teams). Less widespread but more impactful are the benefits attained by functions that focus on operational improvements designed to change culture and mindset of the function, e.g., recruitment and selection; reward recognition; and KPIs around measurement and incentivization of how you want people of behave (Figure 15).

“Focusing on culture and mindset can help maximize the benefits from agile.”

Figure 15. Average benefits seen by operational improvement area





Turbocharge your Agile adoption

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As we've helped clients navigate the road to Agility, we've noted certain actions that can help sustain momentum and accelerate progress, including the following:

-  **Engage leadership** early to help them become Agile leaders with visible involvement in pilots. Leadership support is highly correlated with and crucial to success.
-  **Create stable team structures.** Focus on team results over individual accomplishments. This is where leadership role modelling is crucial—leaders need to support the changes.
-  **Create a safe space** for learning and experimentation. In an environment dedicated to continuous improvement, mistakes will inevitably happen. Avoid blaming and embrace learning.
-  **Bring quality assurance in** from the start. With most functions looking at methodology first to help expand Agile use across the function, QA will have a critical role to play.

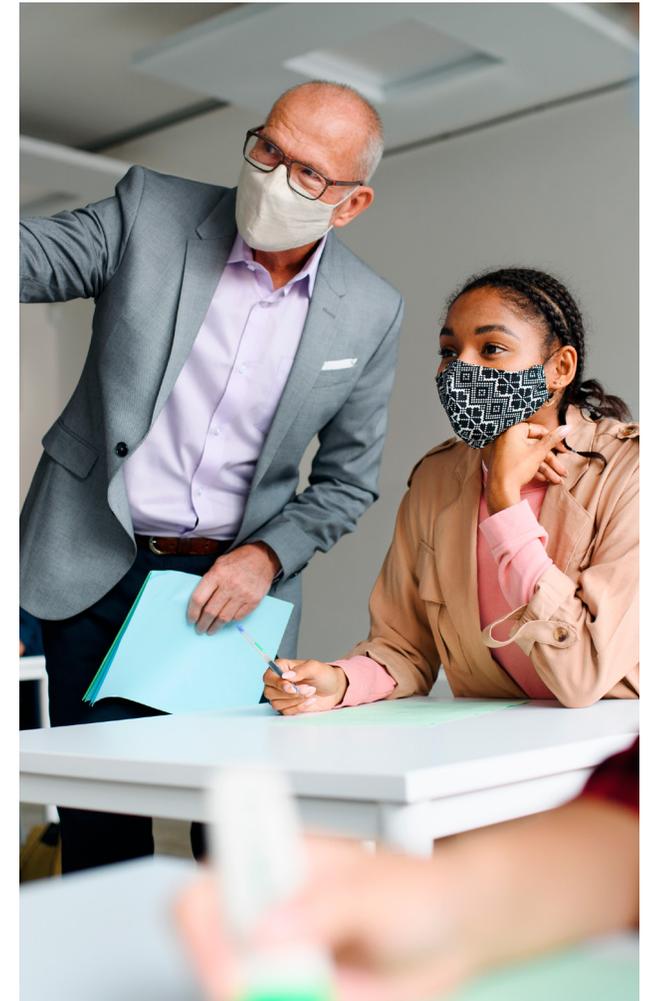
 **Don't rush to immediately change your methodology,** audit systems, and reporting suites. But do make sure that you bring the custodians of those areas in your department along with you for the ride.

 **Scrum is not for all audits**—sometimes Kanban is better.

 **Think about longer transformational elements** (e.g. tools, operating model, and performance management systems) while still piloting. However, don't drop the basics too soon or commit to a new design prematurely. Rather, encourage your function to talk, share best practices, and learn before you define your target operating model (TOM).

 **Bring all work into your backlog.** Team members may have activities from previous audits, or even outside of actual auditing, that should be considered when capacity planning. Full transparency is needed.

 **Celebrate success.** Don't be shy about publicizing your accomplishments, both within the function and throughout the organization at large. Promoting the benefits of Agile IA will engender additional support and enthusiasm.





Revitalize, energize, and elevate Internal Audit

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Just as it transformed software development, Agile is profoundly altering Internal Audit. At Deloitte, we have witnessed many trends within Internal Audit come and go over the years, but we believe that Agile IA will have unique staying power.

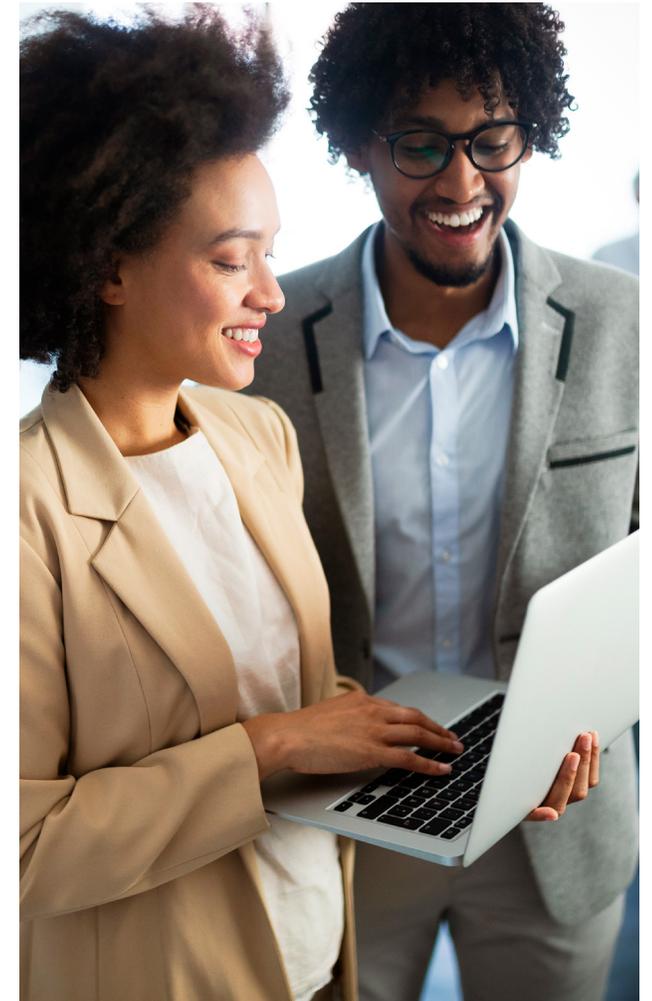
As illustrated in this paper, the benefits—individual, functional, and organization—potentially gained are simply too great to ignore.

As such, we strongly believe that Agile should be on the radar of every chief audit executive:

- Still evaluating whether Agile is appropriate for your organization? We hope this paper has convinced you of its potential. Reach out for more information.
- Currently piloting Agile? Talk to your industry peers and professional advisors to take advantage of their learnings to accelerate your broader adoption.
- Fully deployed? Talk to us about untapped areas of functional development that can take you to another level of Agile capability and performance.

We have acknowledged in this paper that Agile IA is no panacea—like any worthwhile endeavor, time and effort must be expended to reap the benefits. But this reality in no way dampens our enthusiasm—nor should it dampen yours—for Agile, which has the potential to revitalize, energize, and elevate Internal Audit in a manner that is, in our experience, unprecedented.

Our final recommendation echoes our *'Top-flight teams'* paper. That is, a focus on your work environment will yield the greatest rewards. Agile is a way of working; a mindset shift that empowers teams; that gives control to create leaders. Spend more time on people and culture and your Internal Audit group will emerge better, faster, and happier.





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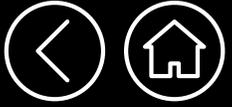
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