

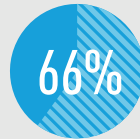
AUDIT OF THE *FUTURE*

Audits play a fundamental role in the capital markets, contributing to investors' ability to make informed and confident decisions. However, our latest survey of more than 250 financial statement preparers, audit committee members, and financial statement users reveals a growing consensus that the traditional audit must evolve in response to rising expectations for quality, information access, and timeliness.

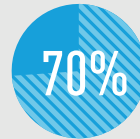


FUNDAMENTAL AND ESSENTIAL

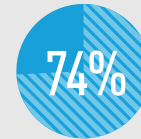
More than two-thirds of all respondents agree the audit profession is fundamental to maintaining confidence in capital markets.



66%
FINANCIAL STATEMENT USERS



70%
AUDIT COMMITTEES



74%
FINANCIAL STATEMENT PREPARERS



VALUED AND TRUSTED

Investors view audited information sources as much more important than unaudited sources such as social and traditional media.



AUDITED INFORMATION SOURCES



UNAUDITED INFORMATION SOURCES



NEEDING TO ADAPT

Percentage of respondents who see an opportunity for the audit profession to be more proactive in addressing evolving demands.



46%

AUDIT COMMITTEES



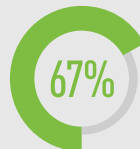
59%

FINANCIAL STATEMENT USERS



EXPANDING THE VIEW

All respondent groups agree auditors should provide assurance on information beyond traditional financial statements.



67%
FINANCIAL STATEMENT USERS



66%
AUDIT COMMITTEES



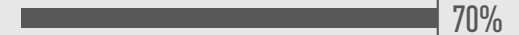
66%
FINANCIAL STATEMENT PREPARERS



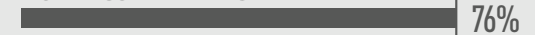
HARNESSING INNOVATION

Most respondents believe auditors should use advanced technologies more extensively.

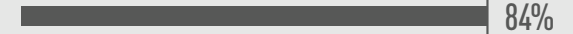
FINANCIAL STATEMENT USERS



AUDIT COMMITTEES



FINANCIAL STATEMENT PREPARERS



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