Where insights lead
Nine ways to strengthen Internal Audit’s impact and influence in the organization
Among the most disturbing findings of Deloitte’s Global Chief Audit Executive Survey - 2016 is Internal Audit’s lack of impact and influence within the organization. Only 28 percent of chief audit executives (CAEs) believe their functions have strong impact and influence in their organizations, while 16 percent felt that Internal Audit has little to no impact and influence.

Yet almost two-thirds of CAEs believe it will be important for Internal Audit to have strong impact and influence in the coming years. We believe that the disparity between current and needed impact and influence must be addressed, for the good of Internal Audit, its stakeholders, and the organization.

Boards, audit committees, senior executives, risk managers, and the business need Internal Audit’s best efforts in this time of ongoing disruption and increasing risk. They also need Internal Audit’s objective, enterprise-wide perspective, and its rigorous observational and analytical skills in more areas than ever.

Yet the key to increasing Internal Audit’s impact and influence is not simply to do more, but to do more of the right things and to do them well. The right things will relate to the risks and challenges that are most important to Internal Audit stakeholders. While stakeholders expect more from Internal Audit—more insight, more foresight, and more services—deliverables must focus on the areas that are of most concern to stakeholders. Deliver more in those areas, and Internal Audit’s impact and influence will inevitably increase.

We have identified nine proven ways in which CAEs have responded effectively to stakeholders’ needs and, in doing so, increased their functions’ impact and influence. These are not quick fixes or magical solutions. They require effort and commitment. But they work.

Diligently implementing these methods will, within months, increase your reach, improve your services, and strengthen your impact and influence. Once that happens, you may notice a snowball effect—the more needs you address, the more relevance you will demonstrate, and the more stakeholders will appreciate your impact and welcome your influence.

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Nine ways to strengthen Internal Audit’s impact and influence in the organization

Develop and launch a brand identity

Your brand is simply what you are known for. In your organization, what comes to mind when people hear the words “internal audit”? Do they think innovative, value-adding teams of advisors? Or do they think something else? To change their thinking, change your brand.

What stakeholders need

Stakeholders need to know what Internal Audit stands for. They need to know that the function will meet their most important needs for assurance, advisory, and risk anticipation services. To generate that knowledge, you must consistently deliver those services well—and use some tools from the branding toolbox.

How to get moving (or move faster)

The Internal Audit brand in your organization has come about over time, based on experience and on anecdotes and ideas about the role of your function. It has probably developed more or less on its own, without much deliberation and how you fulfill it. It has probably developed anecdotally and ideas about the role of your function and how you fulfill it. It has probably developed more or less on its own, without much deliberation on anyone’s part. Effective branding is deliberate reputation building.

Here are suggestions on how to go about it:

1. Decide what you want Internal Audit to be known for. Do you want Internal Audit to be known for adding value and providing insights? Then expand advisory services while providing assurance more efficiently. Fifty-five percent of surveyed CAEs expect the proportion of their time spent delivering advisory services to expand in the next three to five years. Advisory services add value beyond assurance, helping stakeholders to solve problems, anticipate risks, and address strategic issues.

2. Develop your value proposition. A brand promises value that is relevant to the customer. While Internal Audit’s “customers” are primarily (but not only) internal stakeholders, the value proposition can focus the Internal Audit on those stakeholders’ needs. If you promise only fair and accurate assurance, you may be communicating low value and limited relevance to stakeholders. Aim higher by building a value proposition that targets their key business goals, risks, and concerns. Deliver value in those areas by helping them to enhance operational excellence, risk management, and governance.

3. Build your basic messaging. Your messaging encompasses all communications to stakeholders, from initial contact through to the final report. Ask your internal marketing function for help. Stay “on message” by embedding your value proposition into all written and spoken communications—in Internal Audit’s charter, in hallway conversations, at the Internal Audit website, in correspondence and reporting, and elsewhere. Whether you are delivering assurance or advisory services, strive for clarity, insight, and relevance.

4. Deliver on the brand promise. Two rules: First, do not make brand promises that you can’t deliver on. Second, deliver on the brand promises you do make. Better still, deliver more value than stakeholders expected.

Effects on impact and influence

As an objective, trusted, and skilled resource, with an enterprise-wide mandate and a clear role in risk governance, Internal Audit has a lot to offer. Branding focuses on how you present what you offer. Do branding well—and live up to your brand—and you will, over time, upgrade stakeholders’ perceptions of Internal Audit and its services.

Link advisory activities to assurance work

If you would like to provide more advisory services, you might start with senior management’s goals and the strategies for reaching them. Yet that may seem overwhelming or a bit remote, especially if you’re new to advisory services or feel mired in assurance activities. Although you should always seek to understand management’s goals and strategies, there are other entry points to advisory services.

What stakeholders need

Stakeholders, including the audit committee, want Internal Audit to provide assurance services while also helping to improve processes and controls and anticipate risks. This implies that Internal Audit can use assurance services as a springboard to advisory activities.

How to get moving (or move faster)

Don’t just report on issues from audit findings and, in effect, tell the stakeholder to fix them. Instead, provide advice, direction, and assistance. Of course, Internal Audit must maintain its independence and be mindful of who owns the processes, risks, and decisions in question. Yet providing suggestions, citing risks, and pointing out pros and cons of decisions are well within Internal Audit’s purview.

The following steps are generally useful:

1. Develop the right mind-set. An advisory mind-set goes beyond identifying problems to seeking solutions. Consider the underlying cause of an audit finding: Is it in the design of controls, or in the implementation? Is the cause rooted in the process, in the system, in human behavior, or somewhere else? What would need to be changed for this to be fixed? What’s the best solution?

2. Bring in external data or benchmarks. Your organization is probably not the first to encounter a particular issue in; for example, your approach to supply chain, due diligence, or cyber issues. Tools and techniques used in other companies could work in yours. It may take some research, but facts, figures, and experiences from peer organizations can enable you to help stakeholders who are considering potential solutions.

3. Network with peers. Regular communication with industry and professional peers enables you to do informal research. While guarding and respecting competitive information, internal auditors can share solutions to shared problems, particularly in areas such as controls, compliance, and specific risks such as cyber. Also, encourage stakeholders to network with their peers to discover solutions to common challenges.

4. Provide advice on the path forward. Bring ideas, points of view, and potential solutions to the table. Doing your homework positions you to speak to the pros and cons of a given recommendation. Frame the dimensions of a decision and, when possible, quantify the parameters for stakeholders, bearing in mind that they make the decision and own the outcomes. Eventually, you can offer—or will be asked to contribute—insights earlier rather than later as decisions and initiatives come up, and you’ll want to be prepared.

Effect on impact and influence

To expand advisory work, begin with quick wins in areas where you feel confident success will result. You are working toward a new way of operating, and building the business case for resources to support advisory work. If you get it right while moving briskly, you will find that advisory services offer the surest way to increase Internal Audit’s value to stakeholders.
Nine ways to strengthen Internal Audit’s impact and influence within the organization

Provide cyber assurance services

As you’ve no doubt heard, it’s not a matter of whether—but when—your organization will experience a cyber attack. Cyber risks are therefore at the top of board and audit committee agendas and will likely remain there.

1. **What stakeholders need**

   Boards and audit committees expect Internal Audit to offer perspectives on cyber risk management, from both assurance and advisory standpoints. Reports from the chief information officer, chief technology officer, or chief information security officer typically focus on IT initiatives and technical risks. This can make it difficult for board members to connect those reports to business objectives. Stakeholders need objective assurance that validates IT initiatives, considers the cyber risk profile, and addresses management’s handling of cyber risks.

2. **How to get moving (or move faster)**

   This potentially complex area calls for a methodical approach starting with three high-level steps:

   - **1. Adopt a framework.** A cyber risk framework promotes an understanding of cyber risks. Various organizations have issued such frameworks, including the National Institute of Standards and Technology, the International Organization for Standardization, the Committee of Sponsoring Organizations of the Treadway Commission, and the Center for Internet Security. Deloitte has also developed and issued a framework. An organization should adopt or adapt the framework that works best as its basis for identifying, assessing, and addressing its cyber risks.

   - **2. Conduct a risk assessment.** Many organizations have taken a fragmented, tools-focused approach to cyber risk management. In contrast, a risk-based approach begins with an inventory of digital assets and the risks to those assets. In this approach, the organization identifies the “crown jewels” that must be protected, and systematically evaluates all threats, vulnerabilities, and likely impacts. This assessment would then drive cyber risk management and cyber assurance efforts going forward.

   - **3. Establish an assurance cycle.** An assurance cycle ensures that all cyber risks receive targeted levels of audit attention. This cycle should reflect the value of digital assets and likely threats, rather than a rigid periodic cycle. Scheduled cyber audits of specific domains will help ensure that all areas are reviewed, but the cycle should be dynamic rather than static. The assurance cycle should reflect regulatory mandates while recognizing that cyber threats usually outpace regulators’ ability to monitor them, and thus many review and reporting requirements.

**Effect on impact and influence**

Cyber permeates every business activity. Cyber threats are rising, and the board and audit committee need to understand these risks and how management is addressing them. Although cyber requires specialized skills, it is currently among those areas that enable Internal Audit to have the greatest impact and influence within the organization.

Audit the end-to-end risk management function

As the third line of defense in risk management, Internal Audit has a crucial role in providing assurance on the effectiveness of risk management activities performed by the first and second lines of defense. First and second lines of defense include business units, which own and manage risk and various risk management and compliance activities, such as Corporate Compliance, Legal, Enterprise Risk Management, and quality control. Deloitte’s CAE survey found that 54 percent of internal audit groups had reviewed their organizations’ risk management function in the past three years and 70 percent expect to in the next three years. Those that don’t plan to might consider doing so; those that do should be as rigorous as possible.

1. **What stakeholders need**

   In many organizations, stakeholders—and even Internal Audit—need a clearer understanding of the end-to-end risk management activities. For example, some businesses mistakenly believe that “risk management” should occur in the second line functions, when it is actually the first line’s role. Management and the board need to know the risk-related roles and responsibilities of each unit and function, and who is responsible for managing and facilitating the management of various risks. Stakeholders need assurance not only on the risk-related activities of the first line, but also those of the second line of defense. In some cases, regulators also require that Internal Audit evaluate the end-to-end risk management process and function.

2. **How to get moving (or move faster)**

   Most internal audit activities aim to provide assurance that policies, procedures, and controls in the first line are working well; therefore, this activity naturally builds on the work that Internal Audit is already doing. Auditing the second line of defense can be more challenging, but is certainly not impossible.

   Here are suggestions on how to proceed:

   - **1. Think strategically.** Consider the goals of the organization, the organization’s underlying business assumptions and senior management’s strategies. Be certain to consider strategic risks—risks that could undermine achievement of the strategy and/or impact competitive advantages as well as enterprise-level risks, and whether they are being adequately managed.

   - **2. Think universally.** Confirm that the entire risk universe has been identified and whether the organization has the people, processes, and technology to address the risks it faces, and remember that applicable risks may exist in areas not previously considered (e.g., Emerging risks and threats in other industries or markets could be applicable soon). Also, identify emerging risks and the forces shaping the risk universe and therefore the organization’s own risk profile.

   - **3. Think tactically.** Learn which risks the board and audit committee are most concerned about and provide assurance targeted to those risks. What concerns do they have regarding specific risks or businesses? What do they like and dislike about current risk reporting? Use the answers to direct your efforts. From an advisory standpoint, learn what a world-class, end-to-end risk management process looks like, show that picture to the audit committee, and point out how the organization’s process compares. Then recommend enhancements.

**Effect on impact and influence**

Providing assurance around the end-to-end risk management process strengthens the impact and influence of Internal Audit by bringing clarity to an area that often suffers from a lack of it. Fragmented, siloed risk management creates costs, gaps, and redundancies and can expose organizations to unanticipated risk consequences. This activity not only stands firmly within Internal Audit’s purview—it is also one that Internal Audit should be vigorously engaged in.

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See Where insights lead: Cybersecurity and the role of Internal audit: An urgent call to action. Deloitte, 2015


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Review the strategic planning process

According to Deloitte’s global CAE survey, 53 percent of CAEs expect their functions to be evaluating their organization’s strategic planning process or function in the next three years, up from 35 percent in the past three years. Perhaps as indicated by the 21 percent who were “not sure” about this, more Internal Audit groups may need to upgrade their knowledge, skills, and capabilities in order to be credible and add value in this area.

What stakeholders need
In our disruptive environment, strategic planning has become a logical candidate for increased Internal Audit involvement. Boards are recognizing that their role goes beyond approving management’s plan, to assisting in development, ensuring communication, and overseeing the results of the strategy. In this context, the board needs assurance that an appropriate planning process exists and has been utilized.

How to get moving (or move faster)
Internal Audit functions harboring doubts about providing assurance on the strategic planning process should jettison them. Yes, it involves senior executives and high-level matters but, provided you have or can access the needed skills, this is not only appropriate but a necessary area for Internal Audit review, along the following lines:

1. Start with the basics. Ascertain that the organization has a clearly articulated strategy and that the strategy is the product of a clearly mapped process. If either a strategy or a strategic planning process is missing, management has work to do.

2. Understand the process. Who is involved in developing the strategy and where? How is it developed?

What information sources are used? What modeling and scenario development occurs? What assumptions underlie the strategy? What is the board’s role? Who approves the strategy?

How is the strategy communicated, within the organization and externally? How is performance relative to the strategy monitored?

3. Follow the plan. Some organizations develop strategic plans, then fail to use them except to analyze variances in actual versus planned results, mainly from the financial perspective. Ascertain how the plan is used in the business and how adjustments for changing conditions are decided and implemented. Most basically, how did the plan perform and how did management perform against the plan?

4. Wear your advisory hat. Many strategic plans provide too few details about alternative scenarios and how to adjust the strategy, if necessary. Many lack performance indicators beyond basic financial targets. Internal Audit should suggest that the organization develop strategic flexibility and ways to know when course correction would be useful. The function can help to develop performance and risk indicators that improve feedback on plan implementation and effectiveness. Challenging and validating management’s sources of data and strategic assumptions would be an invaluable service, as would identifying risks of and to the strategy.

Effect on impact and influence
In many organizations, Internal Audit will, in effect, be prompting the audit committee to ensure that the board is fully engaged in strategic planning. It’s a key governance and oversight issue, particularly with regard to the data that management relies upon, the models planners use, and the assumptions management makes. From his or her seat at the table, the CAE provides a critical challenge function and reality check on strategic plans, while improving follow-on monitoring.

Adopt analytics

Deloitte’s global CAE survey found that, while 86 percent of respondents use analytics, only 24 percent do so at an intermediate level and a mere 7 percent are at an advanced level. Two-thirds use basic, ad hoc analytics, such as spreadsheets, or no analytics. Yet, for a variety of reasons, adopting analytics may be the single most impactful and influential step an Internal Audit function can take.

What stakeholders need
Stakeholders need—and want—Internal Audit to provide insight and foresight on key risks and concerns. Insights emerge from analysis of data, particularly combinations of data sets. Although external data is often useful, most of the needed data is within the organization. As the function with access to virtually all organizational data, Internal Audit is well positioned to adopt, and foster use of, data analytics.

How to get moving (or move faster)
Data analytics refers to tools and methods of analyzing data sets to discover variations, relationships, trends, and anomalies that would otherwise escape notice. Useful steps include the following:

1. Ascertain the current state. A maturity model like that developed by Deloitte (see exhibit) can help you understand your current capabilities, various levels of maturity, and how to proceed.*

2. Target achievable goals. Analytics can enable you to perform existing audits faster and cheaper, and perform more targeted audits. Analytics can also enable you to identify risk issues and address related concerns. Depending on your resources and stakeholders’ needs, you can readily find areas in which analytics will yield benefits.

Effect on impact and influence
Internal Audit can leverage analytics capabilities across the business to the benefit of virtually every area of the organization. Analytics leads directly to cost savings via more targeted, effective, and efficient audits, and frees up time for the advisory activities that it enables. Again, Deloitte sees adopting or pushing more deeply into analytics as the single biggest step most Internal Audit groups can take to enhance their impact and influence.

*Maturity of Internal Audit analytics

<table>
<thead>
<tr>
<th>Initial</th>
<th>Developing</th>
<th>Advanced</th>
<th>Leading</th>
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<tbody>
<tr>
<td>No or limited capabilities</td>
<td>The organization that exhibited a basic set of capabilities.</td>
<td>Capabilities are developed and adopted consistently.</td>
<td>Capabilities are well defined and institutionalized.</td>
</tr>
<tr>
<td>Ad hoc activities resulting in unsatisfactory performance</td>
<td>Used processes that are rudimentary and loosely woven.</td>
<td>Capabilities are used to drive some Audit activities.</td>
<td>The department has differentiated itself based on its capabilities.</td>
</tr>
<tr>
<td>Success is based on individual competence and not on repeatable processes</td>
<td>Success is repeatable with similar application and scope, but not consistent across organization.</td>
<td>Management defines goals and objectives for standardized processes and confirms they are communicated.</td>
<td>Continuous improvement methodologies are used to adopt to future changes.</td>
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Contemoperize Internal Audit reporting

The audience for Internal Audit reports now extends well beyond the audit committee, to include the business and control functions, as well as external parties such as regulators and statutory auditors. Yet reporting is often geared mainly to the audit committee’s needs. With risk management and oversight now recognized as the responsibility of multiple functions—and with Internal Audit’s mandate expanding—reports must provide value to all stakeholders who manage or oversee risk. Meanwhile, communication has generally become briefer, more visual, and more real time, and Internal Audit reporting should reflect this reality.

What stakeholders need

Stakeholders need clear reports that address business issues and risks that could hamper or undermine their ability to achieve business goals. They need objective, truthful, straightforward reporting that takes a point of view. They need shorter, more visual, more dynamic reporting that keeps them updated on changes in the risk landscape and risk profile.

How to get moving (or move faster)

Much Internal Audit reporting serves needs that are irrelevant or tangential to stakeholders’ concerns. Reporting done mainly for compliance and regulatory purposes should be as automated as possible, so that stakeholders can be directed to key risks and purposes should be as automated as possible, so that stakeholders can be directed to key risks and they should care.

4. Paint a picture. The written word will never die but, more than ever, a picture is worth a thousand words. Use visuals like heat maps, bubble charts, graphs, word clouds, and dashboards to portray trends, variations, and relationships among data. You will find these tools force you to have good points and to make them clearly—and improve the look and feel of your reports. Deloitte’s CAE survey found that 35 percent of CAEs expect their functions to adopt dynamic visualization tools in the next three to five years, up from 7 percent currently using them.

5. Move to new media. If you are reporting mainly in long documents or decks, move on. Deloitte’s CAE survey found that use of static word-processing reports will decrease to 58 percent of respondents in the next three to five years, down from the current 78 percent. Plan to quickly adopt real time, or at least dynamic, reporting. Delivering “old news” in old ways will brand Internal Audit as backward looking.

Effects on impact and influence

A lot of excellent Internal Audit work goes unnoticed or lacks impact due to outdated approaches to reporting. The right enhancements to reporting will get that work noticed and give stakeholders vivid evidence of change in Internal Audit.

Enhance Internal Audit’s skills and capabilities

Deloitte often sees skill deficits or shortages as a root cause of Internal Audit’s limited impact and influence. Indeed, more than half (57 percent) of CAEs surveyed by Deloitte are not convinced that their teams have the skills needed to deliver on stakeholders’ expectations. In addition, CAEs cite specific areas where skills are lacking, including specialized IT (42 percent), data analytics (41 percent), model risk validation (27 percent), innovation (26 percent), and fraud prevention/detection (24 percent).

What stakeholders need

The organization needs Internal Audit to provide assurance and advice on controls, reporting, and risk management, and to anticipate risks, issues, and problems. Stakeholders need Internal Audit to be engaged in decisions and initiatives before problems occur, not to only cite what went wrong after the fact.

How to get moving (or move faster)

Given the organization’s evolving needs, Internal Audit’s skills must evolve if the function is to remain relevant, let alone increase its impact and influence. With that in mind, Internal Audit should:

1. Use the right approach. Internal Audit often either limits itself to areas where it is comfortable with its skills or tries to tackle new activities without the necessary skills. The first approach keeps the function in a rut; the second can produce poor work or provide false assurance. Both approaches limit impact and influence. In some audit areas, reports that lack medium- or high-priority items may actually indicate lack of requisite skills—and the resulting false assurance can be dangerous.

2. Gauge which skills are needed. Needed skills will be dictated by management’s strategy, business models, and uses of technology, and the organization’s regulatory and risk environment. Therefore, Internal Audit must continually monitor those factors and the requisite skills.

3. Pursue alternative sourcing models. Even large, well-resourced Internal Audit functions need to consider alternative resourcing models. These include guest auditor and rotation programs to tap internal expertise, and cosourcing and outsourcing to tap external skills. Each has pros and cons, which Internal Audit should consider.

4. Diversify hiring practices. Regularly required skills are often skills that reside within the function. This calls for transferring knowledge to Internal Audit, from internal or external sources, and for hiring and retaining the right talent. This in turn calls for transforming Internal Audit into a career destination by, for example, expanding advisory services and driving innovation. If you resist this notion, we ask that you awaken to the opportunities posed to Internal Audit in these disruptive times.

Effect on impact and influence

When Internal Audit exercises skills to fulfill stakeholders’ needs, its impact and influence are inevitably enhanced. By the same token, impact and influence diminish when the function fails to a static skill set or ventures into areas where it lacks expertise. In fact, keeping Internal Audit skills updated will itself keep stakeholders engaged, as they see the function keeping abreast of their needs.
Nine ways to strengthen Internal Audit’s impact and influence in the organization

Heighten your personal impact

CAEs must lead by example. Impact and influence come not only from identifying and fulfilling needs and acquiring the right technical skills. They also result from strong interpersonal skills—communication, presentation, collaboration, teambuilding, consensus-building, and leadership skills. Overlook soft skills and you can undermine all other efforts to strengthen impact and influence.

What stakeholders need
Organizations need credible, collaborative CAEs who think, talk, and act like business leaders. They want assurance at the right level—that is, neither unduly rosy nor overly pessimistic, with clear framing of risks and rewards. They want recommendations based on well-researched and thought-through solutions. They want the CAE to be objective and tell the truth. (If they do not want the truth, then you have a career decision to make.)

How to get moving (or move faster)
Some Internal Audit leaders adopt an advisory and collaborative approach naturally, while others have to work at it. If you are in the latter category, consider the following steps:

1. Develop your soft skills. The term soft skills seems to imply less importance relative to technical skills, but if you’ve spent time in an organization you’ve seen how essential they are to success. If it’s been a while since you’ve had training or coaching in communication, presentation, management, or leadership skills, it may be time for a refresher in those areas.

2. Understand yourself, and others. Deloitte’s Business Chemistry® and other similar tools, can help you understand your communication style and those of others. This understanding generally improves business interactions and relationships, as you adjust your communications to match stakeholders’ interests and styles. This, in turn, generates greater engagement on both sides and better positions you and the Internal Audit team to make a real impact.

3. Develop a service orientation. A service orientation focuses on the customer. In this case your internal customer. This helps to shift the perception of Internal Audit from that of policing function to advisory function. This also flows through to the items you review—are they important to the stakeholder or only to the Audit Committee or the regulator or you? If they lack relevance to stakeholders, find ways to execute those activities more efficiently so you can devote more resources to what matters most.

4. Focus planning on organizational priorities. Focusing on what matters most to stakeholders begins with the planning process. Of course, audit plans must include assurance on controls and compliance and regulatory matters. However, dispatching those tasks as efficiently as possible frees up time and resources to focus on key initiatives, strategic and emerging risks, and deeper concerns—all of which should also be reflected in audit plans.

Effect on impact and influence
Your personal impact as an Internal Audit leader will set the tone and affect stakeholders’ perceptions of the function and, by extension, Internal Audit’s impact and influence. The truth is that, in practice, organizations respect and reward soft skills far more than they generally realize or admit.

The path to greater impact and influence

Increasing impact and influence is not about changing Internal Audit’s focus just to stay current or using new techniques just to “wow” audiences. In fact, overly direct attempts at increasing impact and influence generally fail. It’s more useful to view greater impact and influence as a by-product of doing more of the right things more effectively.

Again, the right things are the things that stakeholders, from the executive team and the audit committee through the first and second lines of defense, are most concerned about. By focusing on—the issues, risks, and challenges that matter most to stakeholders—and by speaking their language and providing relevant insight and foresight—Internal Audit can engage stakeholders in new ways and intentionally drive the evolution of the function within the organization.

Impact and influence accrue over time, with each process that is improved, each cost that is reduced, and each risk that is better managed. Focusing on the areas covered in this document, and on others that matter to your organization, sets Internal Audit on a journey up the value chain. Along the way, compliance becomes more efficient, reporting more relevant, and advisory more credible, useful, and supportive. We have repeatedly seen that when Internal Audit dedicates its best efforts to what matters most, its impact and influence are inevitably enhanced.

So, align your vision for Internal Audit with the strategic vision of the organization, your resources with stakeholders’ needs, and your professional approach to stakeholders’ ways of working. Then you need only to follow American comedian and actor Steve Martin’s advice:

Be so good they can’t ignore you.

Nine ways to strengthen Internal Audit's impact and influence in the organization

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