



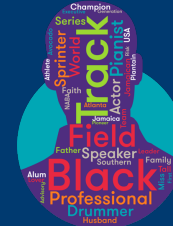
Internal Audit Unscripted

PRESENTERS:

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About Me





BT BENNETT
THRASHER

**Real Conversations
on Skills, Emerging
Risks, and the
Future of Audit.**



YOU

Objectives



To connect.



To share knowledge.



To inspire meaningful dialogue.



And most importantly, to ensure that you leave with practical insights you can apply within your function and organization.

Before We Get Started



- *Which industry or sector you're in?
(e.g., Financial Services, Healthcare,
Manufacturing, Tech, Public Sector,
etc.)*
- *How many years of experience do you
have?*
 - *<5 years*
 - *5 – 10 years*
 - *10 – 15 years*
 - *15+*

Audience-Side Chat (15-20 minutes)



- *“What’s one skill that has helped you most in your audit career?”*
- *“What’s changed most in audit in the past 3–5 years?”*
- *“What advice do you wish you had earlier?”*

Open Floor Discussion (15-20 minutes)



- *2026 Audit Plan*
- *Hot Topics*

Hot Topics = 2026 Audit Plan



Category A


1. Cybersecurity & Ransomware
2. AI and Automation
3. Third-Party & Supply Chain Risk
4. ESG (Environmental, Social, Governance)
5. Data Privacy & Regulatory Compliance
6. Fraud Risk & Anti-Corruption
7. Enterprise Risk Management (ERM) Integration
8. IT Governance & Cloud Security
9. Internal Audit Transformation (Agile, RPA, Analytics)


Category B


1. Remote & Hybrid Work Risks
2. Fraud
3. Human Capital
4. Data Governance
5. Business Continuity
6. Disaster Recovery
7. T&E
8. Vendor and Payment
9. User Access Reviews and Segregation of Duties

Hot Topics = 2026 Audit Plan



-  **1. Cybersecurity & Ransomware Risk**
- a) Focus on ransomware preparedness, incident response, and third-party cyber risk.
 - b) Alignment with frameworks like NIST, ISO 27001, and regulatory expectations.

-  **2. AI and Automation Risk**
- a) Governance and ethical use of AI tools.
 - b) Validation of AI/ML models and auditing for bias or data misuse.

-  **3. Third-Party & Supply Chain Risk**
- a) Vendor risk management, SLAs, and exit strategies.
 - b) Resilience and operational continuity planning.

-  **4. ESG (Environmental, Social, Governance)**
- a) Assurance over ESG metrics and reporting.
 - b) Greenwashing risks and compliance with global disclosure standards.

Hot Topics = 2026 Audit Plan



5. Data Privacy & Regulatory Compliance

- a) Evolving regulations (e.g., GDPR, CCPA, global trends).
- b) Data governance, retention, and breach notification protocols.



6. Fraud Risk & Anti-Corruption

- a) Enhanced analytics to detect fraud and anomalies.
- b) Compliance with anti-bribery and whistleblower regulations.



7. Enterprise Risk Management (ERM) Integration

- a) Stronger ties between risk assessments and audit planning.
- b) Real-time dashboards and scenario planning.



8. IT Governance & Cloud Security

- a) Evaluating cloud migration strategies and data security controls.
- b) Zero trust architectures and ITGCs in DevOps environments.

Hot Topics = 2026 Audit Plan



9. Remote & Hybrid Work Risks

- a) Internal controls over remote operations and data access.
- b) HR risks, culture, and employee monitoring ethics.

10. Internal Audit Transformation

- a) Use of RPA, continuous auditing, and agile methodologies.
- b) Upskilling internal audit teams with data and tech capabilities.

Small Group Breakouts of 4-6 People (15-20 minutes)

- *“What’s one audit skill you’re currently working on?”*
- *“How do you stay up to date with changes in the field?”*
- *“What keeps you motivated in this profession?”*



Wrap Up / Next Steps (5-10 minutes)



THANK YOU



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Let's Stay Connected!
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Top Internal Audit Hot Topics (2025)

1. Cybersecurity & Ransomware Risk

- Increased frequency and sophistication of cyberattacks.
- Audit focus on incident response, ransomware preparedness, and third-party vulnerabilities.
- Alignment with NIST, ISO 27001, and other frameworks.

2. AI and Automation Risk

- Oversight of AI governance, ethical use, and model validation.
- Auditing AI algorithms for bias, transparency, and compliance.
- Risks related to AI-generated data and decision-making.

3. Third-Party & Supply Chain Risk

- Assessing vendor risk management frameworks.
- Resilience planning and due diligence.
- Regulatory scrutiny on outsourcing and subcontractor risks. Audits of cloud migration strategies (e.g., Azure, AWS, GCP).
- Zero trust architecture assessments.
- ITGCs and system change management in agile/devops environments.



Top Internal Audit Hot Topics (2025)

4. Environmental, Social & Governance (ESG)

- Verification of ESG disclosures (e.g., emissions data, DEI metrics).
- ESG reporting frameworks (e.g., ISSB, CSRD, SEC climate rules).
- Auditing greenwashing risks and sustainability practices.

5. Data Privacy & Regulatory Compliance

- Compliance with evolving data protection laws (e.g., GDPR, CCPA, APAC regulations).
- Cross-border data transfers and retention policies.
- Privacy audits tied to AI/ML applications.

6. Fraud Risk & Anti-Corruption

- Use of forensic data analytics to detect anomalies.
- Bribery, corruption, and FCPA/UKBA compliance.
- Increased pressure from whistleblower protection laws.



Top Internal Audit Hot Topics (2025)

7. Enterprise Risk Management (ERM) Integration

- Stronger link between audit plans and strategic risk assessments.
- Real-time risk monitoring and dashboarding.
- Focus on non-financial risks (reputation, operational disruption).

8. IT Governance & Cloud Security

- Audits of cloud migration strategies (e.g., Azure, AWS, GCP).
- Zero trust architecture assessments.
- ITGCs and system change management in agile/devops environments.

9. Remote & Hybrid Work Risks

- Evaluating control environment in decentralized workplaces.
- Data security in remote settings.
- HR, wellness, and productivity impacts.



Top Internal Audit Hot Topics (2025)

10. Internal Audit Transformation

- Use of RPA, data analytics, and continuous auditing.
- Agile internal audit methodologies.
- Talent upskilling in tech, ESG, and strategic advisory.