

The Strategic Soul of Assurance and Advisory:

Blurring Lines in a Systemically Transformed Landscape



IIA Belgium Conference – Auditing Beyond Today

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What is expected from the Internal Auditor of tomorrow?



Listen to the field

Tune into the spaces in between



How does the Internal Audit work change?

1. Strategic Influence and Value Creation

Offering forward-looking insight rather than backward-looking critique.

2. Tech Fluency and Data-Driven Assurance

Making sense of data, from sampling to sensing connecting risk, strategy and performance.

3. Adaptive Risk and Systems Thinking

From siloed control to systemic awareness.

4. Human and Ethical Intelligence

From procedures to purpose.

5. Collaboration and Cross-Functional Agility

From independence as isolation to independence through relevance.

The internal auditor of tomorrow will be:
a strategic, tech-empowered, ethically grounded systems thinker
who delivers **trust, foresight, and transformation insight** — not just assurance.

From retrospective assurance to real-time insight and foresight

Taking an *outside – in* and *future back* perspective

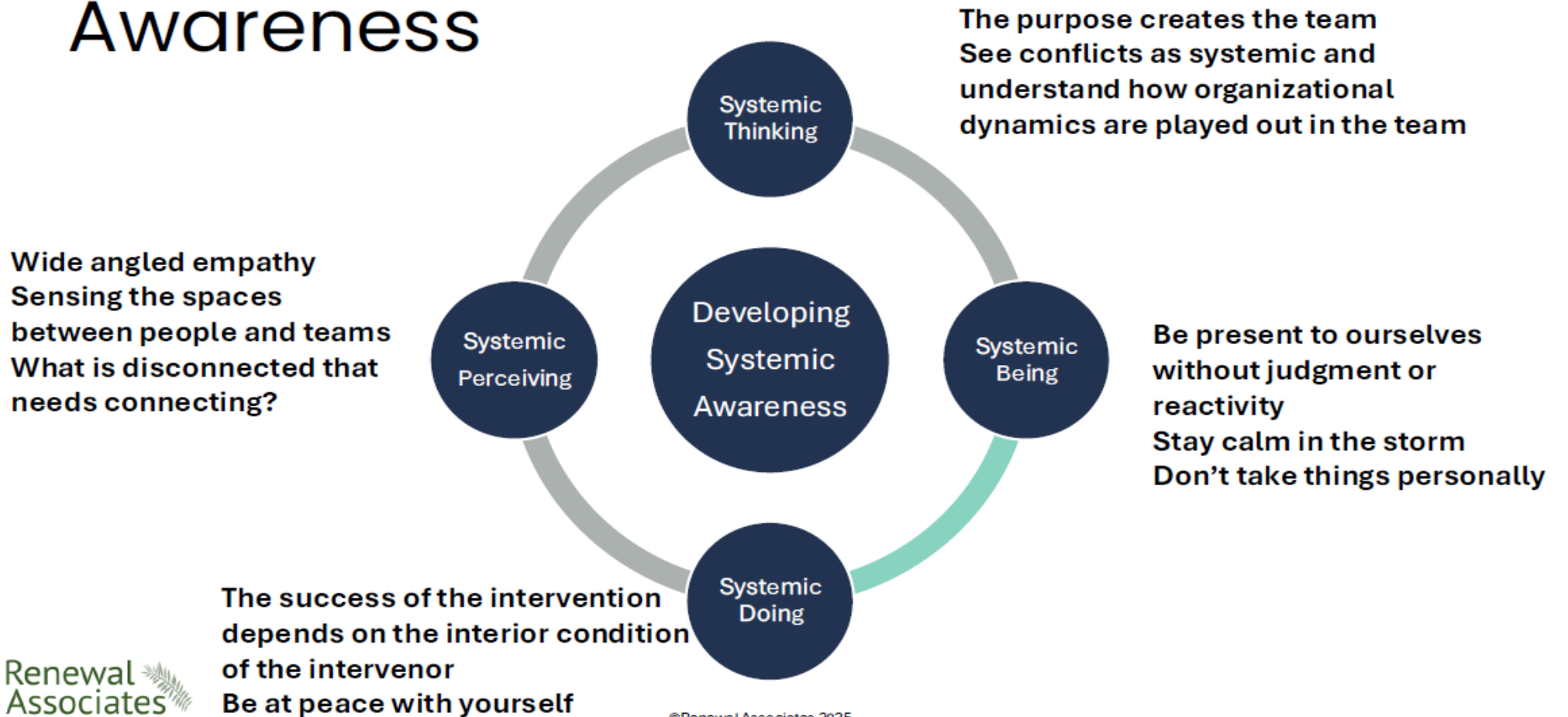


What shifts do internal auditors need to make?

To become tomorrow's strategic advisors, we need to start today by shifting our perspectives, and *enhancing our awareness to the point, where even when nothing changed around us, everything changed because we shifted the way we listen, observe and the way we invite for answers.*

What shifts do internal auditors need to make?

Developing your Systemic Awareness



From Lines (of defense) to a Systemic Team of Teams

Team of Teams



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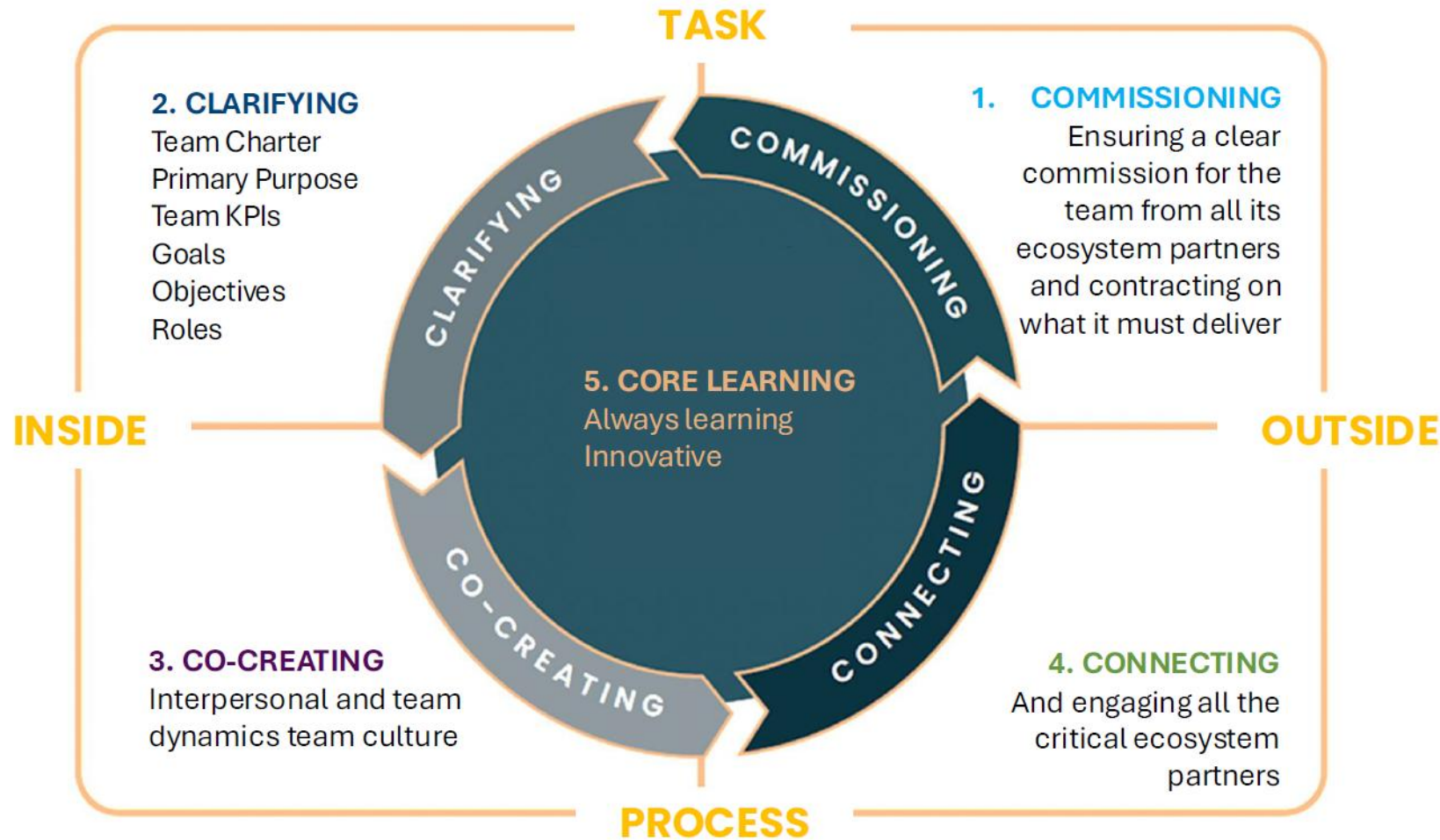
Creating a Team of Teams

- ❑ **Align** with other GRC functions under a shared purpose and mission
- ❑ **Think systemically, integrate and connect** various outcomes to deliver systemic and organisation wide impact and added value.
- ❑ **Co-learning to create shared awareness and collective consciousness** to ensure **fast adaptability** for a constantly changing organisation

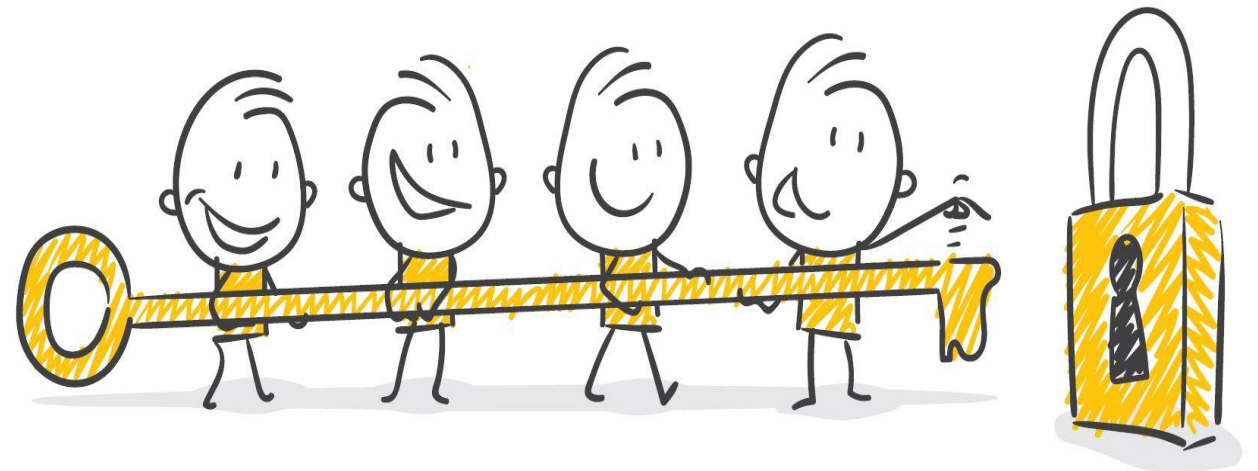
Working as a Team of Teams together with other assurance functions

- ☐ Map your stakeholders
- ☐ Bring their voice into the room when making decisions
- ☐ Identify shared stakeholders and their needs
- ☐ Include future risks in today's assessments, when taking actions
- ☐ Bring the heart into the house!

5 Disciplines of High Value Creating Teams



WRAP IT UP!



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Thank You



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