

State of the profession

VISION 2035

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Board member IIA Global (2024-2026)

Past Chair IIA Belgium (2021-2024)

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WHAT IS OUR ROLE?

Risks & uncertainty?

Poli-crisis?

Interdependencies?

ARE WE FUTUREPROOF?

Strategic advisor?

Independence?







Internal Audit: **VISION** **2035**

CREATING OUR FUTURE TOGETHER



Internal Audit
FOUNDATION



Current Perception



54%

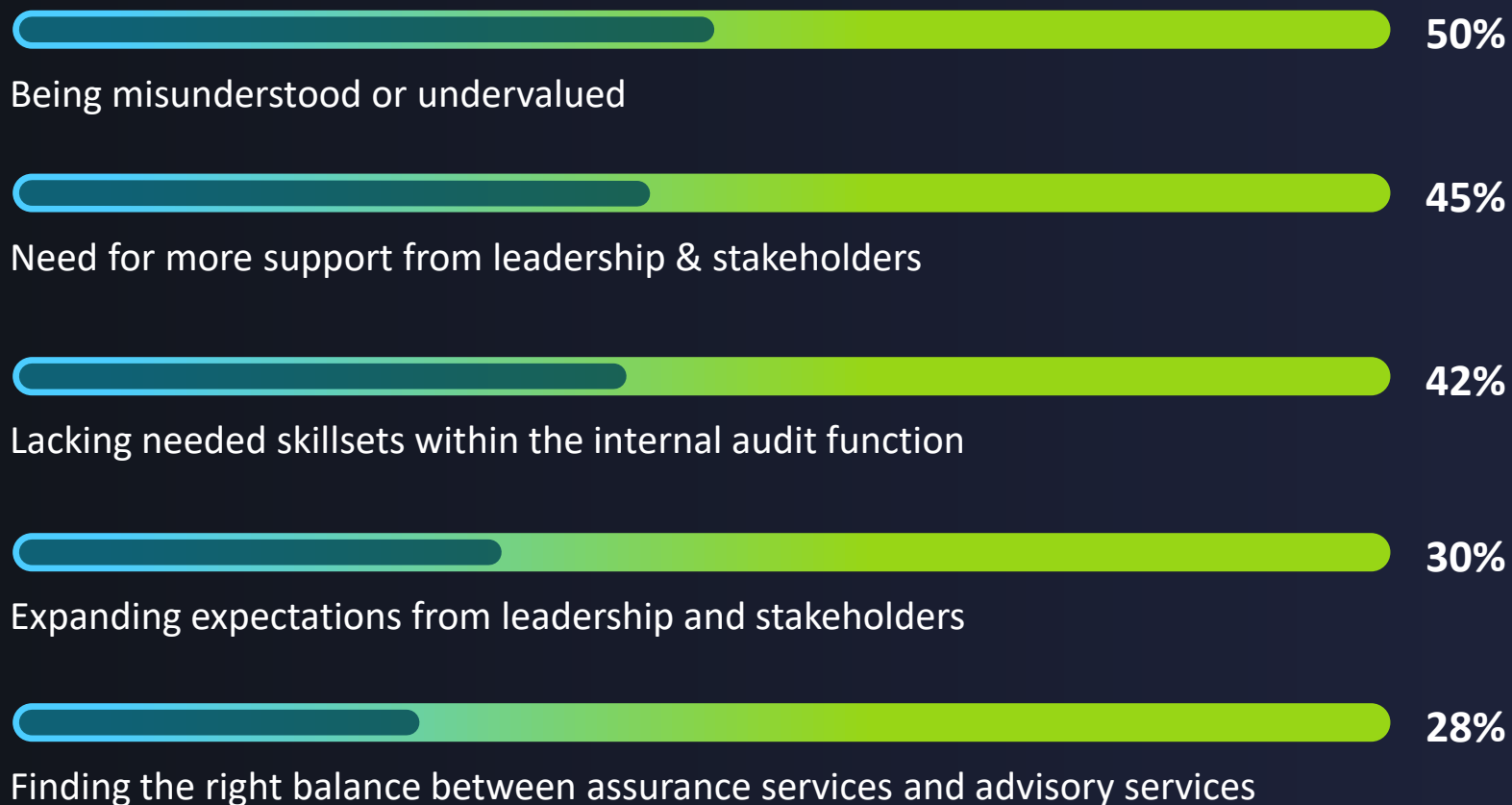
believe internal audit
today is viewed as
compliance-focused.



51%

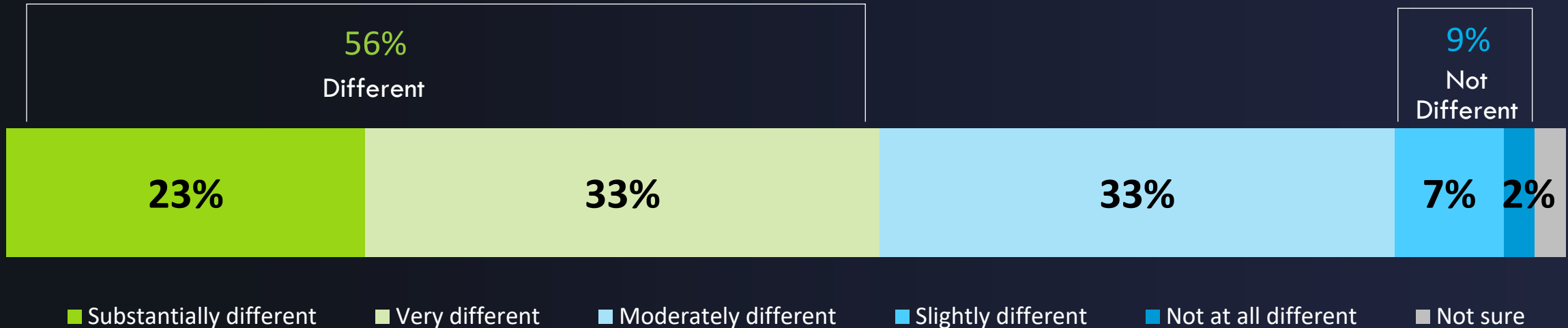
believe internal audit
today is viewed as
independent.

Greatest Challenges Facing Internal Audit



Future of the Internal Audit Profession

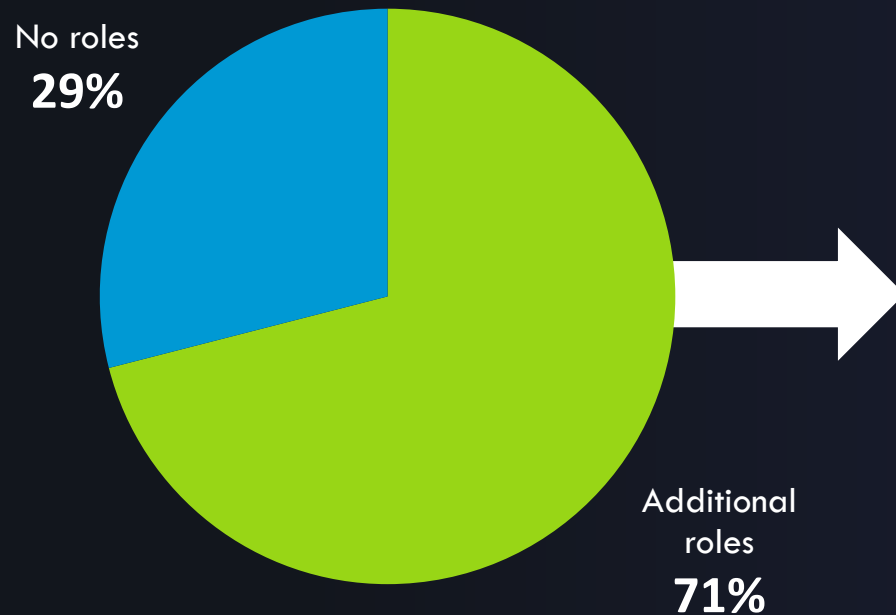
How Different Role of IA Will Be in 10 Years





CAE Roles are Already Expanding

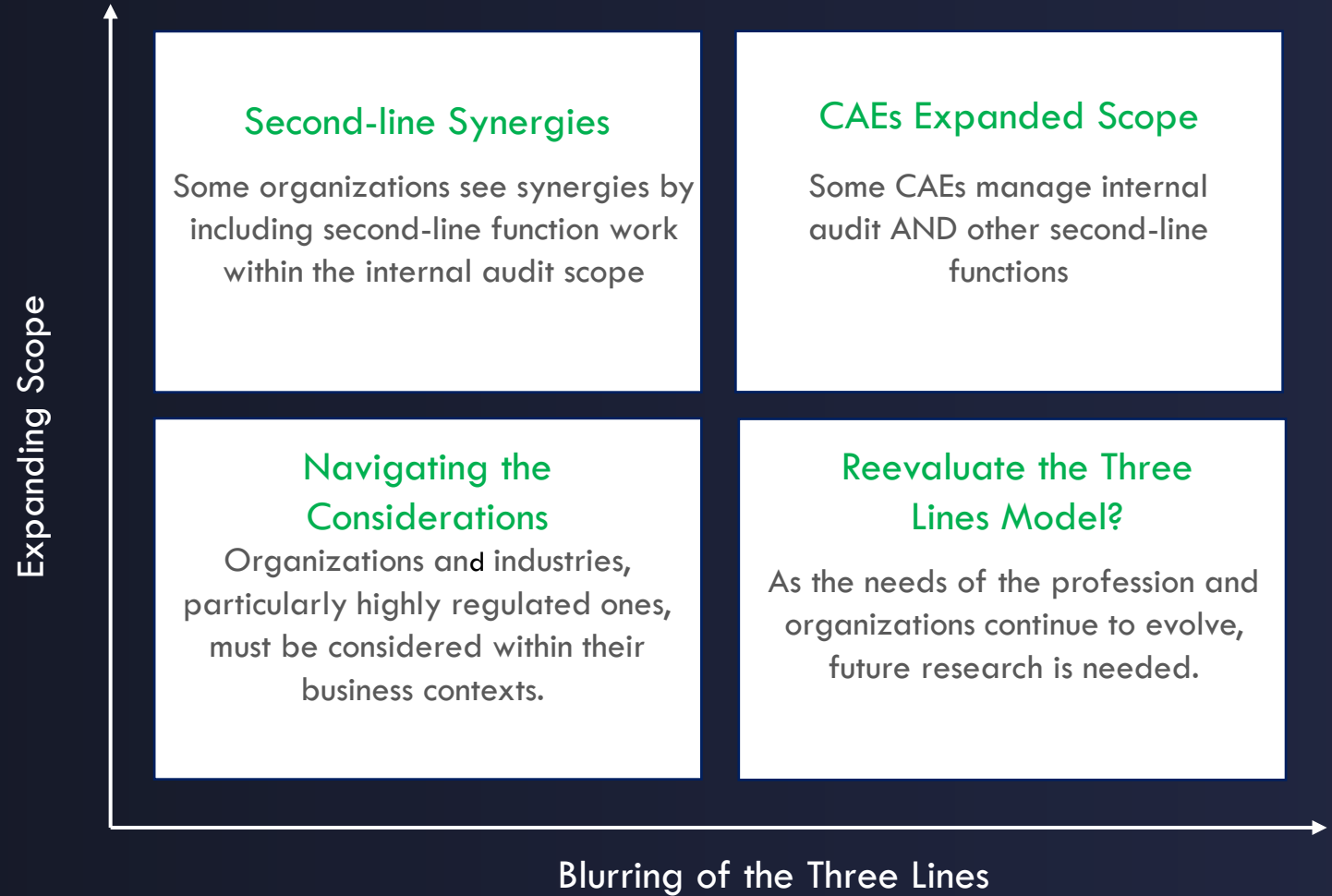
71% of respondents have roles outside of **Internal Audit**





The IIA's Three Lines Model

The Three Lines are
already being
blurred





TRANSFORM NOW

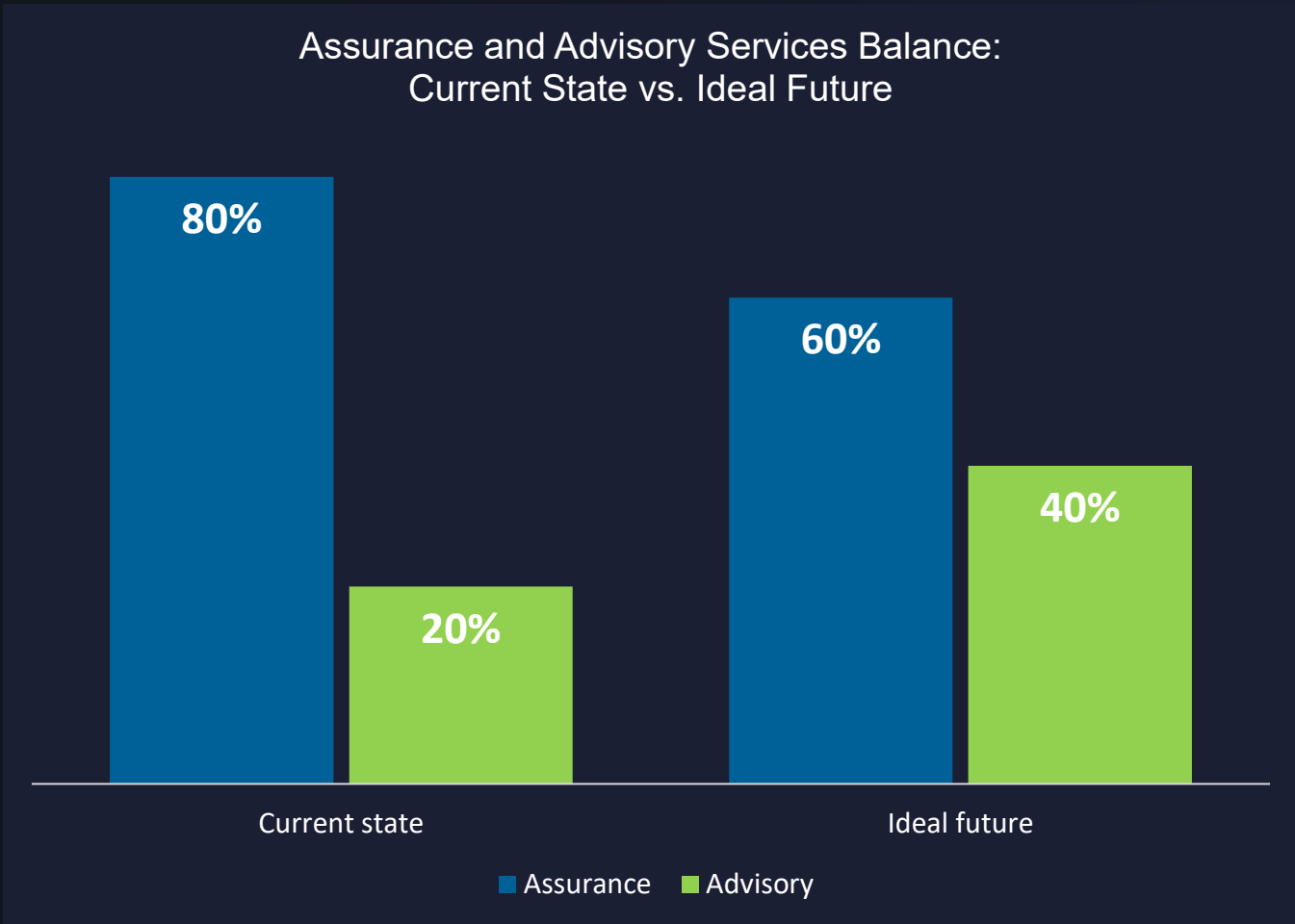
Or Risk Becoming Irrelevant by 2035



Work on perception



A New Era for Internal Audit: Aligning Assurance and Advisory



In an ideal future, CAEs say internal audit activity would be **60%** assurance and **40%** advisory



Work on perception



Our Expanding Role in ERM



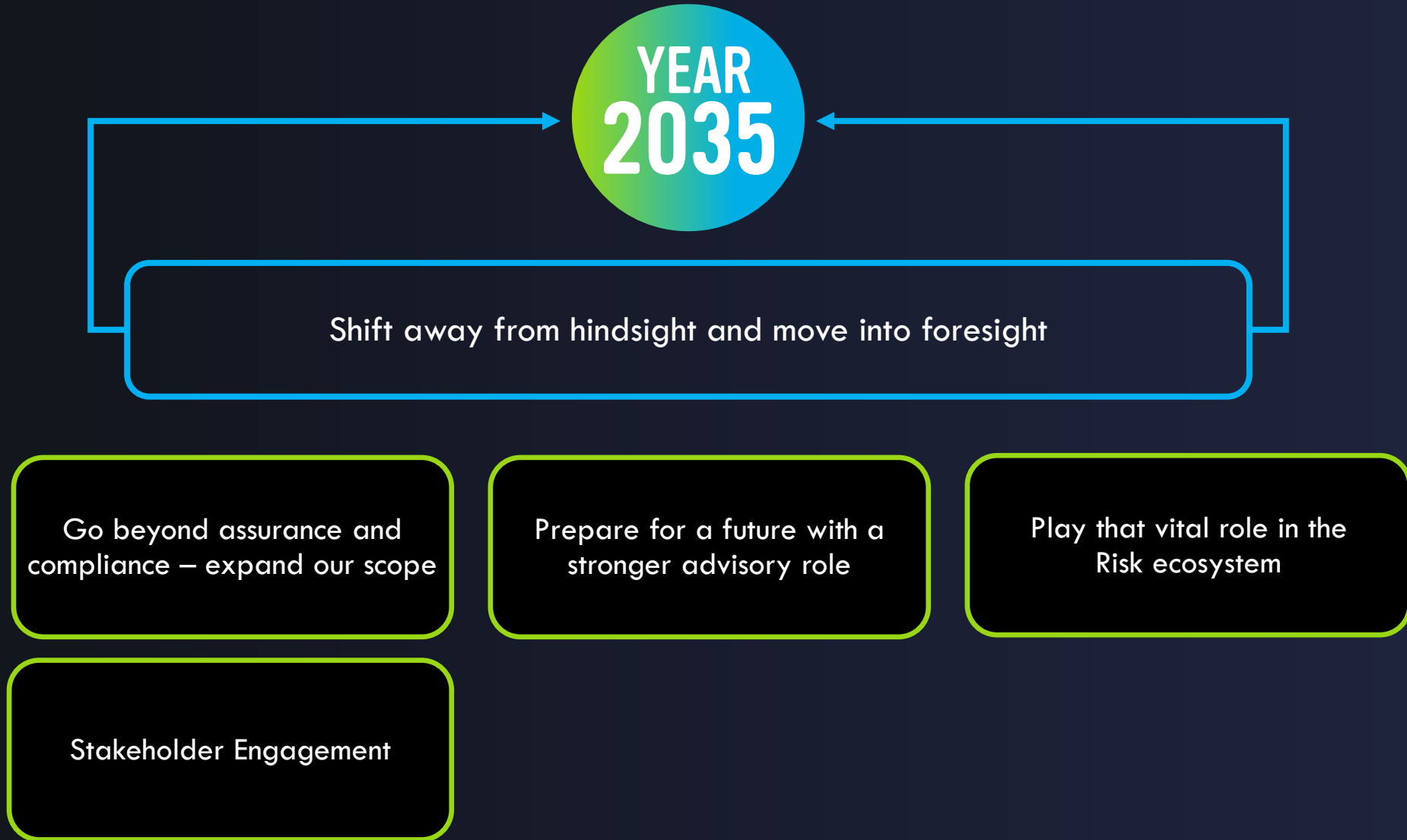
We Illuminate Risk

We Don't Manage It





Work on perception





Work on perception





Work on perception

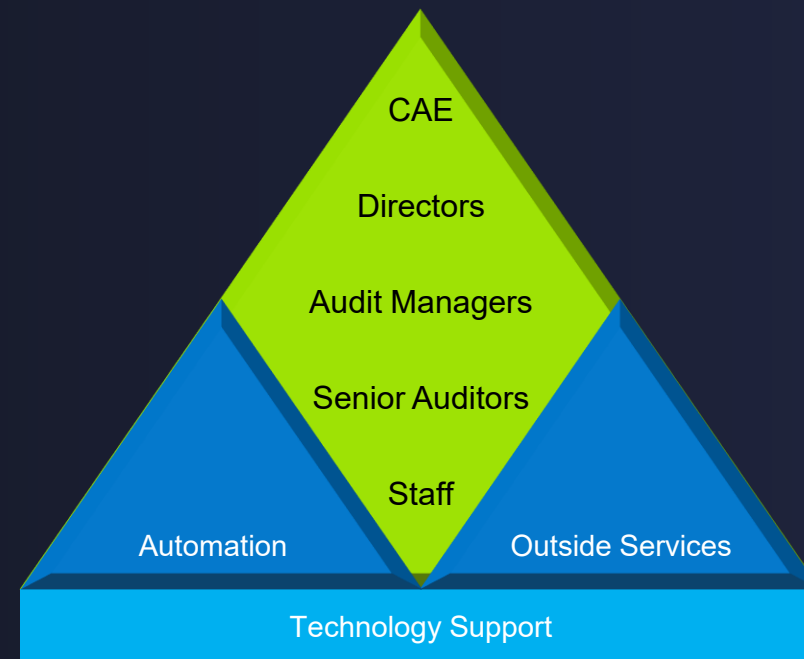


Moving to a New Organizational Model

As demand for qualified and experienced internal auditors outpaces supply, CAEs must shift how internal audit departments will conduct daily activities



Traditional Model



New Model

IA Competency Framework

 IIA
INTERNAL AUDITING
Competency Framework



**INTERNAL
AUDITING**



PROFESSIONALISM



**GOVERNANCE
& RISK**



OPERATIONS



We Must Shift Current Perceptions of Internal Audit by
BECOMING STRATEGIC ADVISORS &
FUTUREPROOF



The Role of The IIA in Shifting Current Perceptions



Evolving our Standards



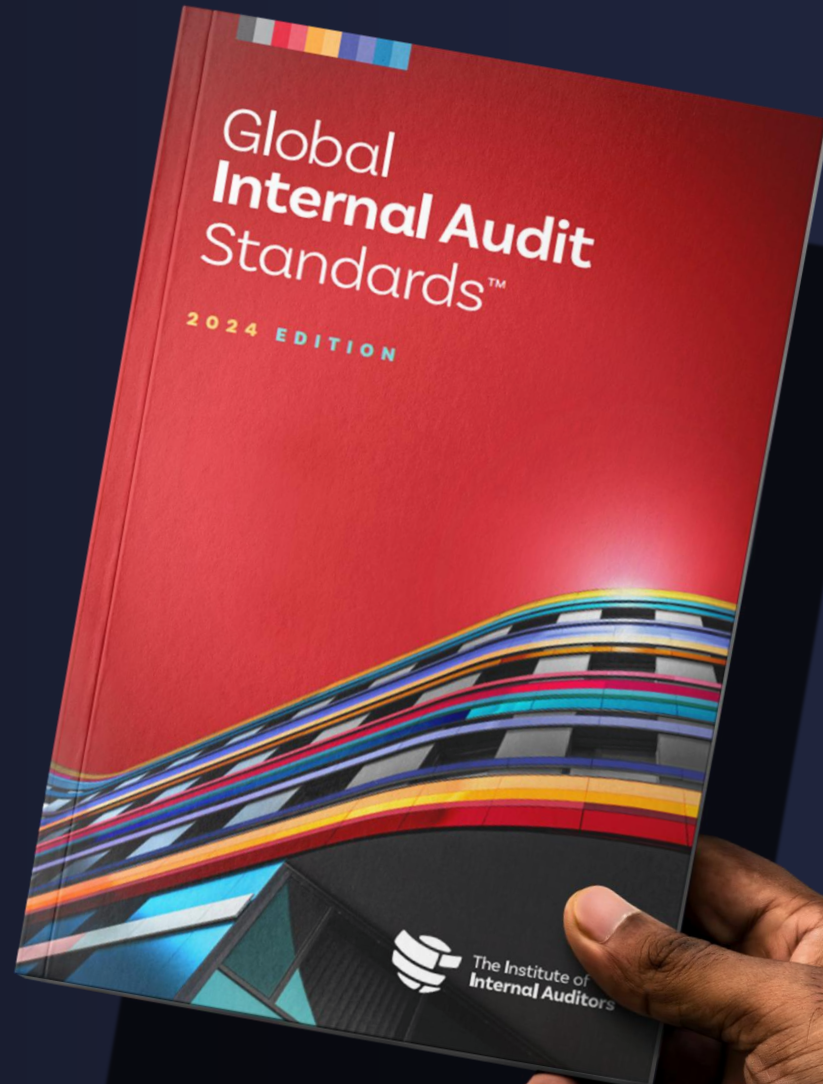
Producing insightful, actionable research



Advocating for the profession globally



Providing best-in-class tools and resources





Topical Requirements

Why We Need Topical Requirements

Topical Requirements are a systematic, disciplined approach to guide the scope of audit engagements to include governance, risk management, and control processes in specific risk areas.

Issued

- Cybersecurity (Effective February 5, 2026)
- Third-Party (Effective September 15, 2026)

Open Public Consultation

- Organizational Resilience (Comment by November 17, 2025)

Upcoming Release

- Organizational Behavior (Coming December 2025)



Other topics Approved by Global Guidance Council

- Anti-Corruption/Bribery
- People Management
- Fraud Risk Management
- Sustainability: ESG



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**Thank you for your
attention!**

Please connect!

**#BeTheFuture
#BuildingBridges**

