



Internal Audit leadership in the age of uncertainty.

Olivier Elst





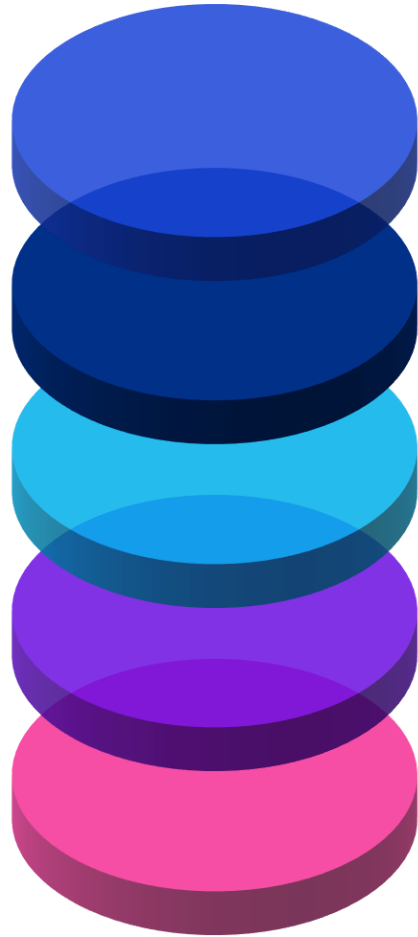
“Liquid time”

Zygmunt Bauman

8 leadership shifts for CAE's



01. IA Hub VS IA Department



01

Increasing need for subject matter expertise

02

Cost pressure challenges classical sourcing models

03

Industry expertise as prerequisite for strategic insights

04

Tight market of Internal Auditors speaking the national languages

05

Well integrated GRC systems more relevant than ever

02. Outside in VS Internal



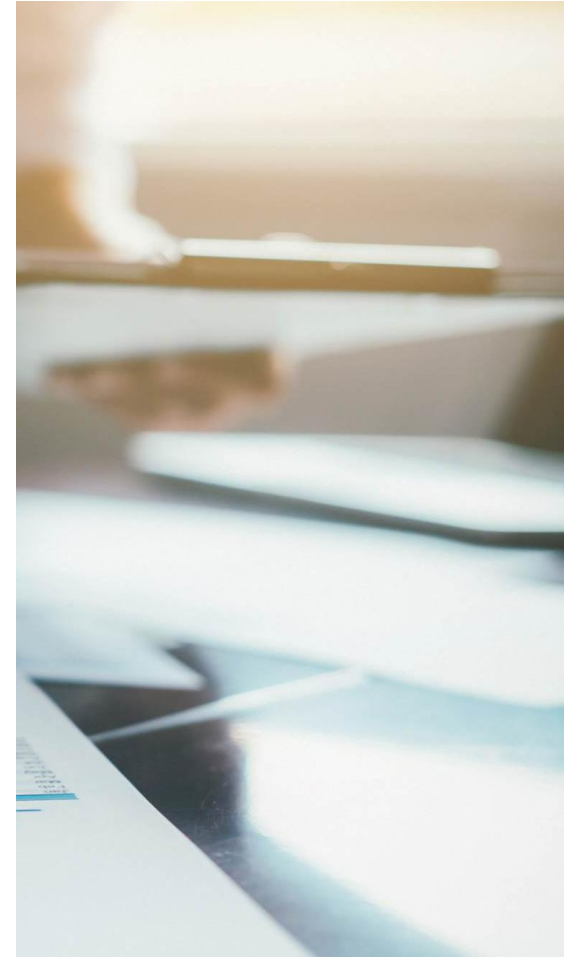
ORCA, Strategy & ERM integration



Sector & strategy knowledge

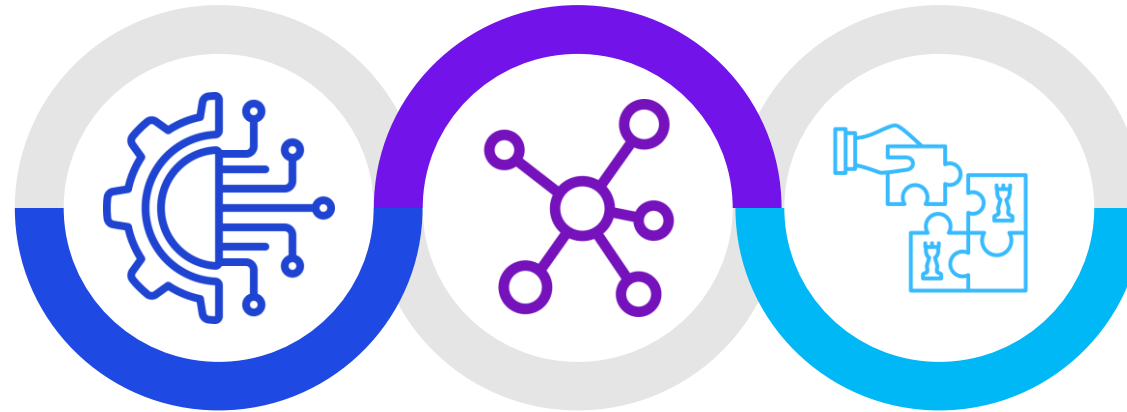


Regulatory watch



03. Tech enabled VS IT & Business Auditors

All auditors are tech enabled



Strategic approach towards AI

Complemented by tech
SME's, blended in your IA
Hub

04. Plan as backlog VS Plan as calendar

Agile planning as backlog

***“Uncertainty
punishes rigidity”***

**Dynamic risk assessment &
emerging signals**



Prioritize in rolling waves

05. Learning VS business case focus



Learning through
failure



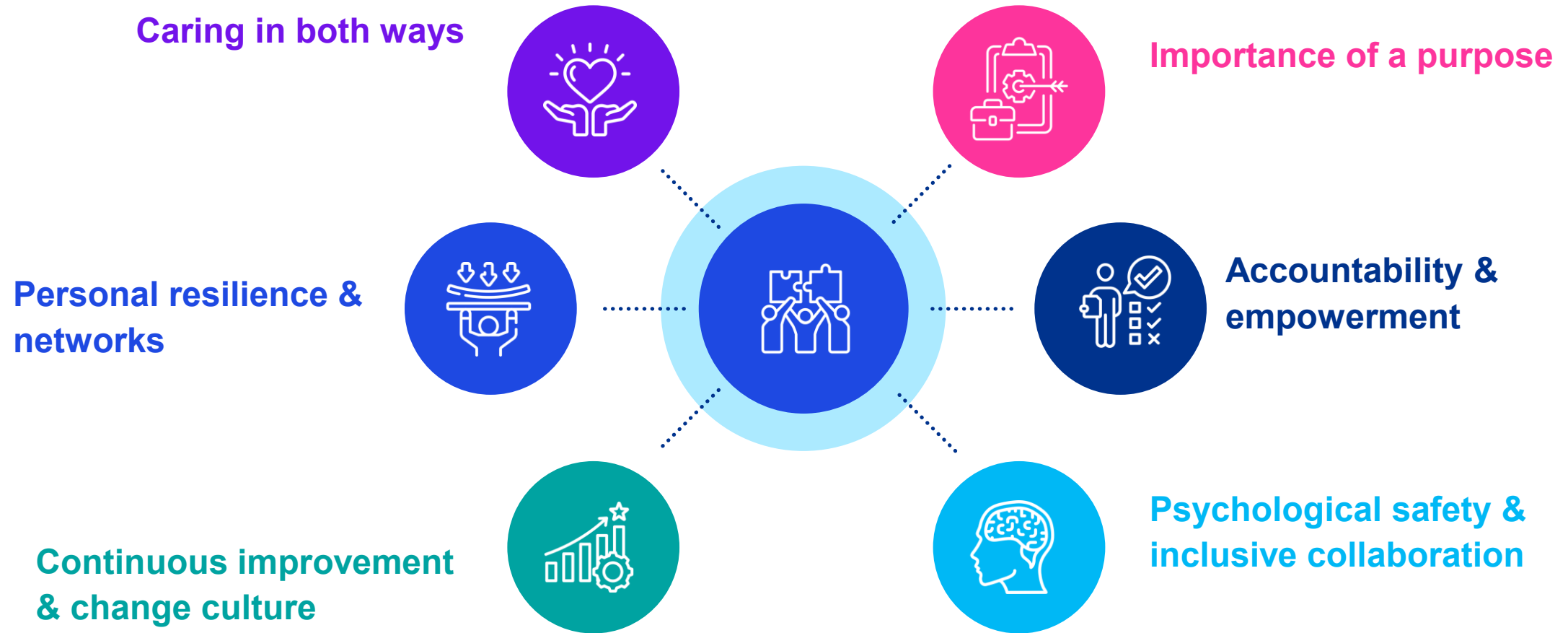
The hurdle of classical
business case thinking



Strategic direction
towards innovation

“95% of AI projects fail”

06. Resilience culture VS systems & process fetish



07. Networking in the office VS working from home



01

**Delicate
balance**

02

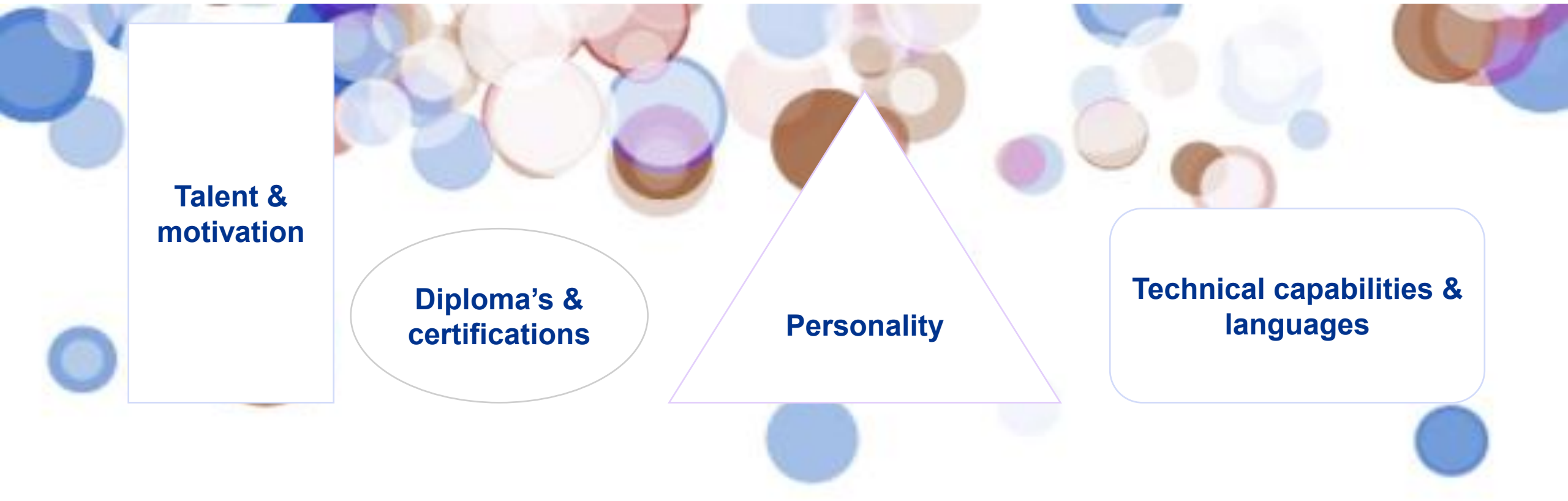
**Flexibility as
differentiator
& contributor
to wellbeing**

03

**Organise for
networking**



08. Diversity as a consequence VS an objective



Future CAE leadership characteristics

01

**Orchestrates the
IA Hub**

02

**Has an outside in
perspective
towards the
organisation**

03

**Ensures that the
IA team is tech
enabled**

04

**Plans as backlog
& prioritizes in
rolling waves**

05

**Stimulates
learning and
experimenting**

06

**Installs a culture
of resilience**

07

**Organizes for
networking**

08

**Embraces
diversity**



"Inner certainty, trust & courage"

- Søren Kierkegaard