

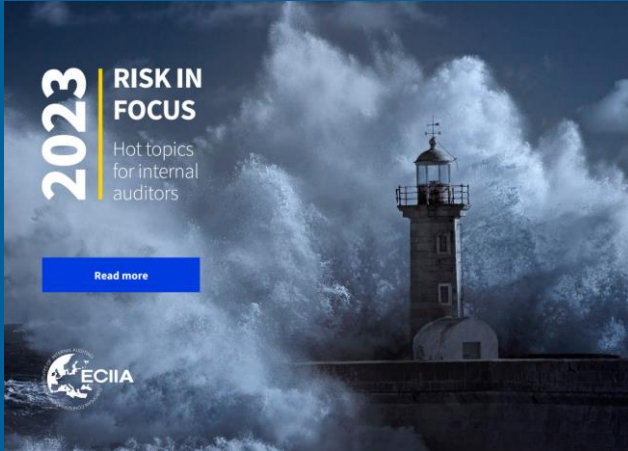


European Confederation of
**Institutes of
Internal Auditing**

Meeting with Accountancy Europe CGPG

8 May 2023

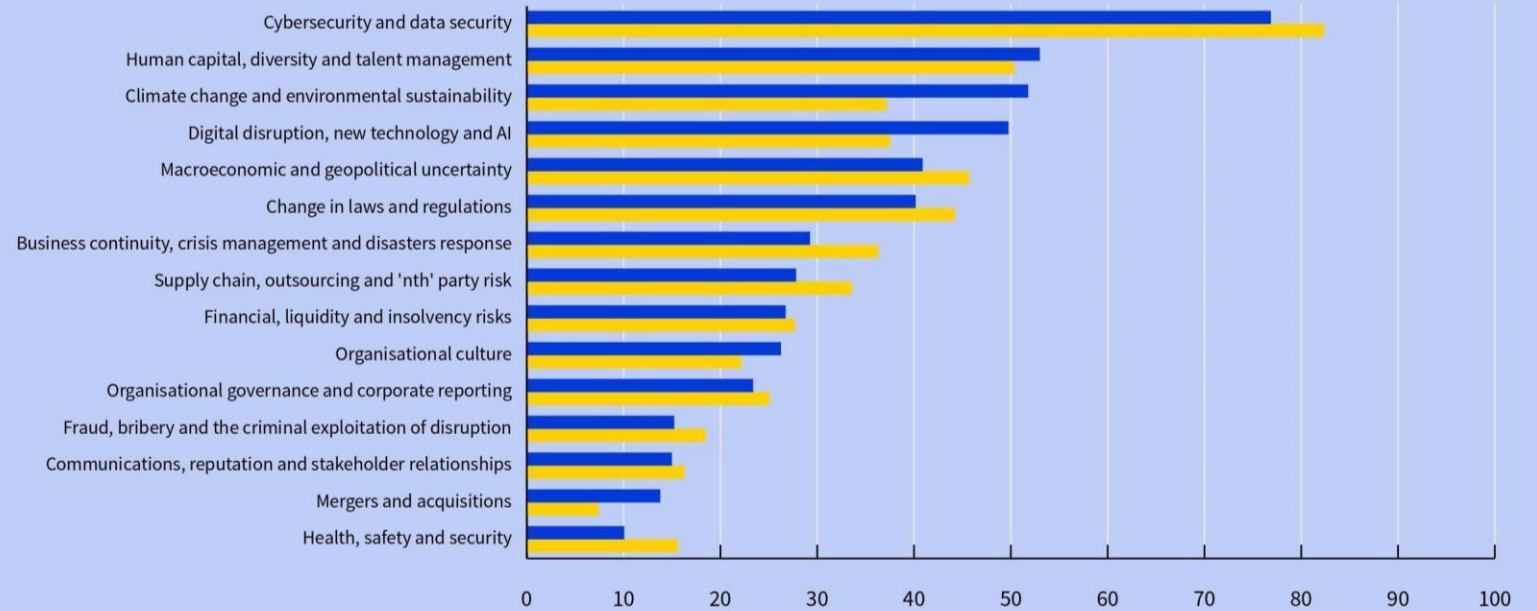
Enhancing governance through internal audit



What are the top 5 risks that your organisation will face three years from now?

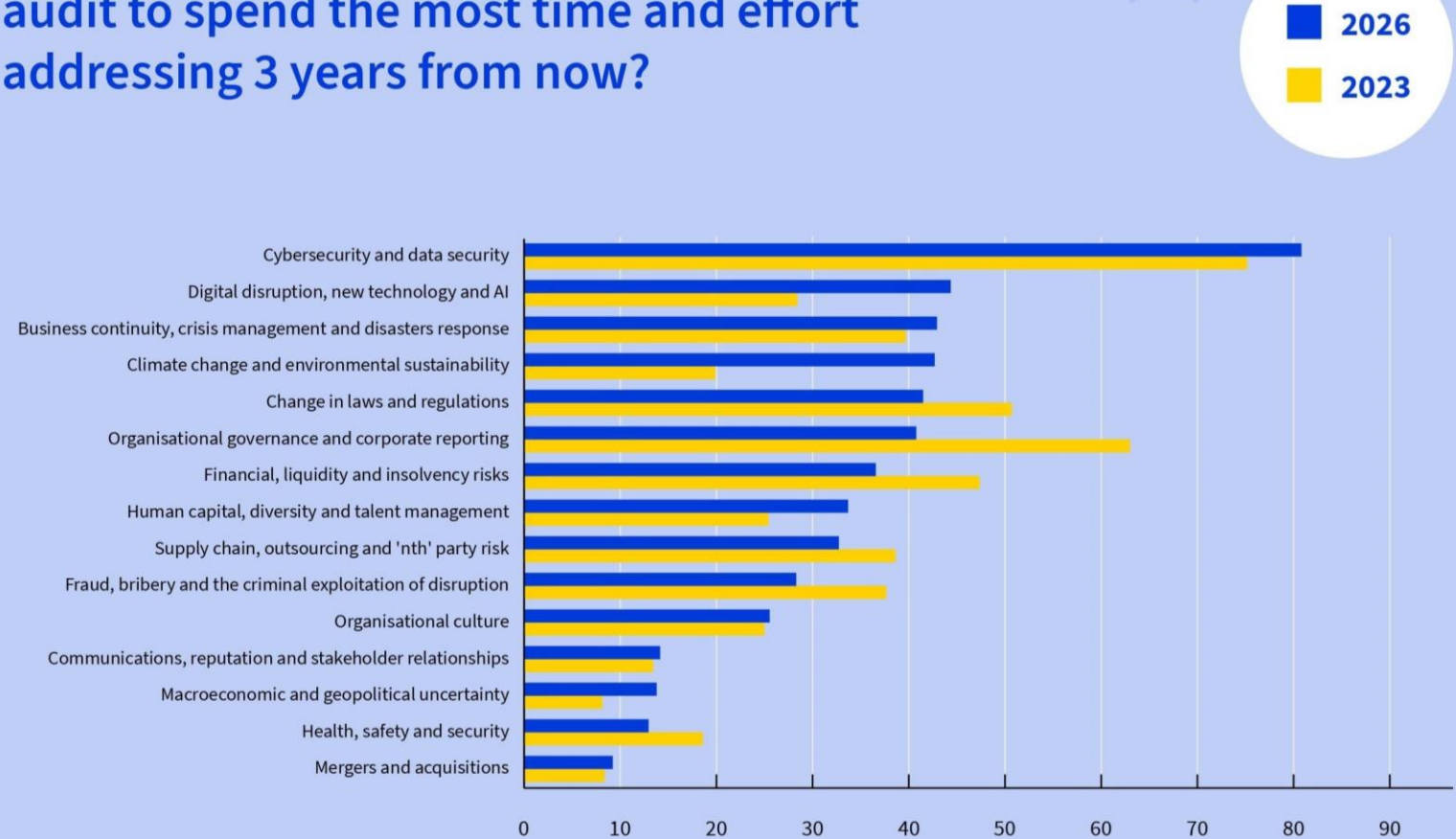


Cybersecurity and data risk is set to remain the number one risk to organisations.





What are the top 5 risks you expect internal audit to spend the most time and effort addressing 3 years from now?



Current priorities in governance



ESG (CSRD, CSDD, ESRS, SFRD...)

Governance:

- 3 Lines Model
- Role of IA in assurance chain
- Cooperation with EA



Digitalisation

(AI act, cyber security act,
e privacy act...)



Resilience (DORA,...)



The 3 Lines model



Future governance themes

- ESG remains, risk of compliance/reporting focus (greenwashing)
- Boundaries: Regulators/Board, Board/company management
- Human capital
- Dialogue with extended stakeholders
- Tone in the middle culture
- How to cover all knowledge areas in boards?



Working with Accountancy Europe

- Promote strong corporate governance together
- Agree on common key messages for the Regulators



**Together we are
stronger!**



**Thank you for your
attention!**

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