



Internal Audit Beyond 2025

**Transformation Strategies, Technology, and
Innovation in a Changing Landscape**

KPMG LLP hosted two recent installments of the *On the CAE Agenda* KnowledgeCast series in June and July 2025. Each session featured in-depth conversations with senior leaders from the internal audit (IA) and risk communities, alongside polling of over 2,000 professionals across various organizations to uncover the trends, priorities, and challenges shaping the future of the profession.

Here's what we discovered...



Rapid transformation is prompting internal audit teams to rethink how they lead, innovate, and deliver strategic value in a shifting risk landscape

Participants highlighted the challenges of adapting to a fast-changing environment while preserving core capabilities and principles within their teams:

64%

of respondents said their teams already have access to GenAI tools that can be used to enhance internal audit execution.



41%

of respondents identified Generative AI as the technology expected to have the greatest impact on their teams over the next 12 months.



Nearly 50%

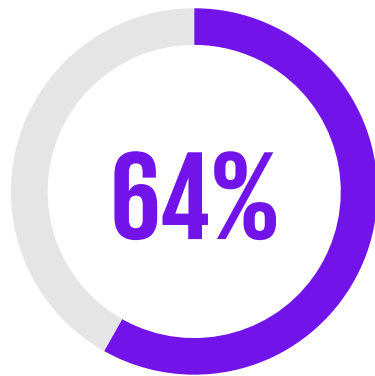
of respondents pointed to analytics or AI as their teams' most needed skills, yet just as many emphasized the continued importance of core capabilities, including IT audit, regulatory compliance, and various foundational audit disciplines.



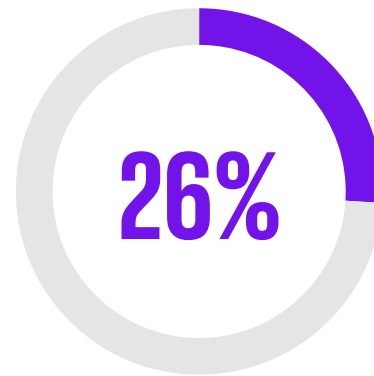
Those results highly corresponds with some of the key insight from our webcasts guests:

- #1 Technology Must Support Audit Priorities** - Technology should be deployed against clear outcome-oriented objectives rather than activity-based metrics in order to get maximum benefit.
- #2 Soft Skills Still Matter Most** - Communication, empathy, and curiosity are more predictive of success than technical skills alone.
- #3 Relationships Drive Impact** - Stakeholder trust is earned through consistent engagement, listening, and delivering actionable insights.
- #4 Integrated Audits Create Value** - Cross-functional collaboration between business generalists and technology auditors leads to richer insights and more impactful outcomes.

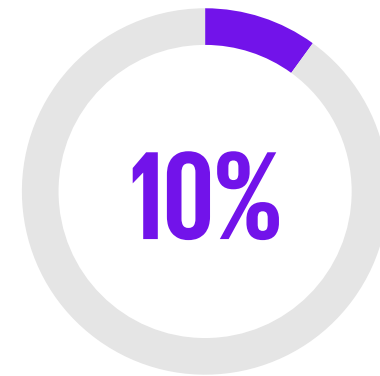
Does your team have a GenAI tool that can be used at work?



Yes



No



Unsure

What skill sets is your team currently most in need of?

48%

Analytics or
AI skills

19%

Specialty skills,
e.g. regulatory,
cybersecurity, etc.

18%

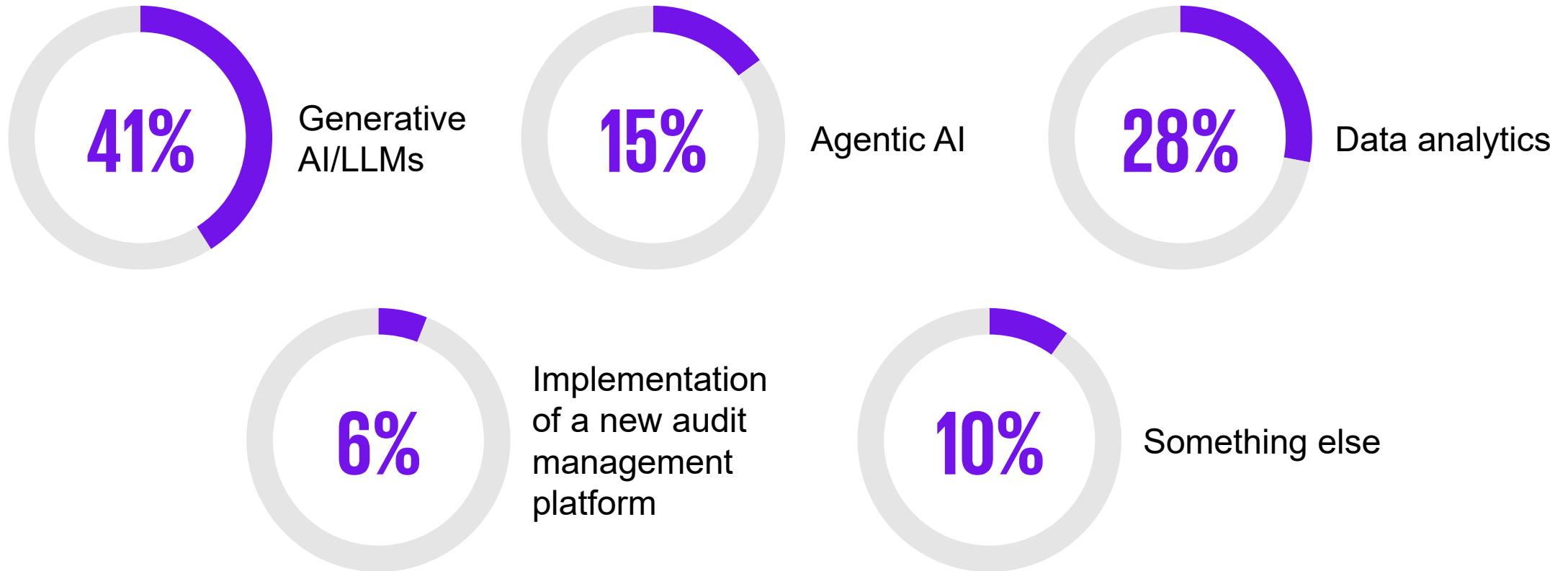
Technical/IT
audit skills

15%

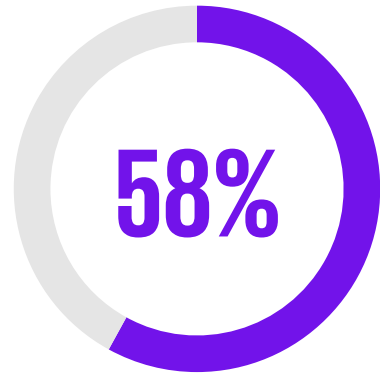
Core audit
skills/generalists



Which technology do you expect to have the most impact on your team in the next 12 months?



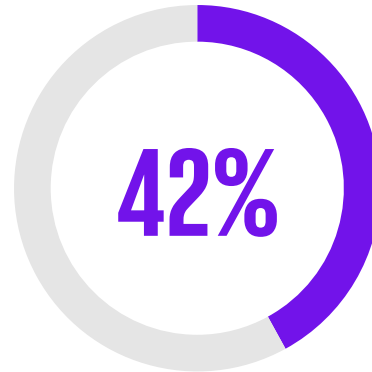
What do you perceive to be a bigger risk to your team's objectives?



Having the wrong team members



Not having enough team members

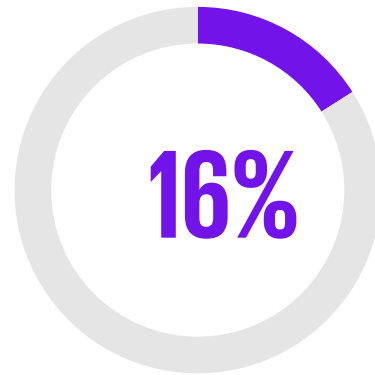


In your opinion, what is the most important thing for a new CAE to do in the first 100 days?



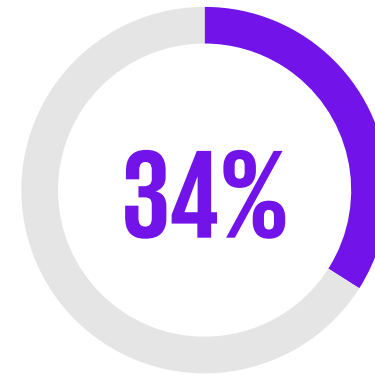
36%

Understand
business
operations



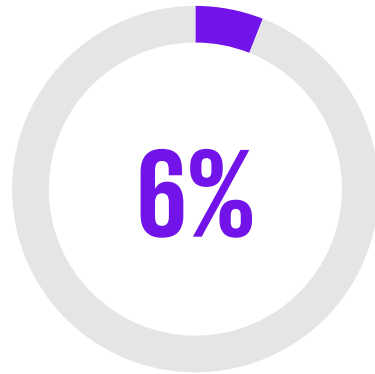
16%

Assess your
team's skills



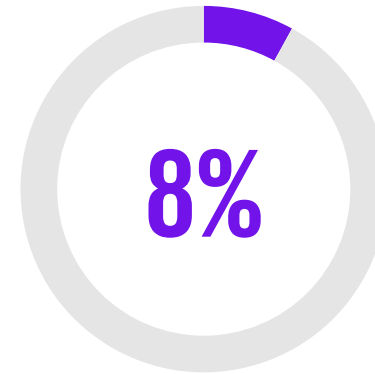
34%

Build
relationships
with executive
stakeholders



6%

Streamline
audit processes



8%

Something else

Learn how KPMG can help

KPMG has been recognized as the top provider for quality in AI advice and implementation services in Source’s annual survey, Perceptions of Consulting in the US in 2024. Microsoft named KPMG the Supplier of the Year in 2024. Moreover, our firm’s Google Cloud Center of Excellence has been created to accelerate adoption of GenAI technologies. KPMG is the premier collaborator for GenAI in IA.



Here are examples for GenAI approaches that we can help IA teams with:



Experience in AI auditing: Leverage our broad knowledge and experience

01



Tailored AI solutions: Customized to fit your organization’s needs

02



Strengthened AI governance: Help ensure alignment and compliance

03



Enhanced cybersecurity: Protect your AI systems

04



Skilled audit teams: Bridge skills gaps with training

05

Explore more by reading our recently-published thought leadership



For more internal audit insights, visit our thought leadership webpage:

[The KPMG Future of Internal Audit](#)

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