The Audit Professional of the Future

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Main Emerging Issues as seen by the EUROSAI Community

SAI capacity-building will take into account change trends in the audit environment:

- Digitalization, technology & data development, AI
- Environment and climate, sustainability
- Societal changes, aging population, migration
- Changes in politics and media, truth and validity
- Building partnerships and increasing co-operation
- Changes in audit work generally

“Which are the most important emerging issues for SAI work in the 2020’s?” – 190 answers from the September 2018 EUROSAI survey
Skills Track for Future Audit Professionals

Changes in working methods and in the stakeholder expectations link to the required competences and skills of future professionals:

- Timely, accessible and relevant audit information: foresight skills, flexible planning skills, project skills
- Together we are more: team-working skills and multi-policy, multi-methodology know-how
- Shared knowledge-base and open access to information both internally and with partners: communication, visualization and service design skills
- Shared leadership and coaching: leadership skills
- Standards and guidelines are to be updated as the rapidly changing audit practices integrate new technologies and methods -> methodology change
Organizational structure supports the will to change in order to stay relevant.
Change Leadership

- The Change Curve, adapted to organizational change from 1969 Elisabeth Kubler-Ross illustration. [Source: www.educational-business-articles.com/change-curve/]

The Change Curve

- Stage 1: Information
- Stage 2: Support
- Stage 3: Direction
- Stage 4: Encouragement

Time

Confidence, Morale & Effectiveness

Looking to the past Looking to the future
Leadership requires change management skills and expert work requires leadership skills.
Thank you for your attention.