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INTERNAL AUDIT STRATEGY ROADMAP 2030

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Member of the Public Oversight Board and part of the Qualification and Certification Commission for Public Internal Auditors, actively shaping the profession in Albania.
IIA Albania Board active contributor part of IIA Global, highly engaged in advancing the internal audit profession.
Certified Internal Auditor, Certified Public Internal Auditor, MBA in Finance, Chairwoman of Internal Audit Committee in the banking sector, co-author, and international speaker, panelist, and moderator in leading conferences and universities.Drivi ng impact through strong governance, risk management, and control frameworks.

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WHY WE MUST ACT NOW

The environment in which Internal Audit operates is evolving at an unprecedented pace. Digital transformation is accelerating across industries, while regulatory requirements continue to grow in both scope and complexity. At the same time, stakeholders expect faster, deeper, and more insightful assurance. New risks such as artificial intelligence, cybersecurity threats, ESG pressures, and geopolitical instability are reshaping the risk landscape. In this context, Internal Audit can no longer afford to remain reactive; it must anticipate risks and proactively support the organization. Standing still is no longer a viable option.

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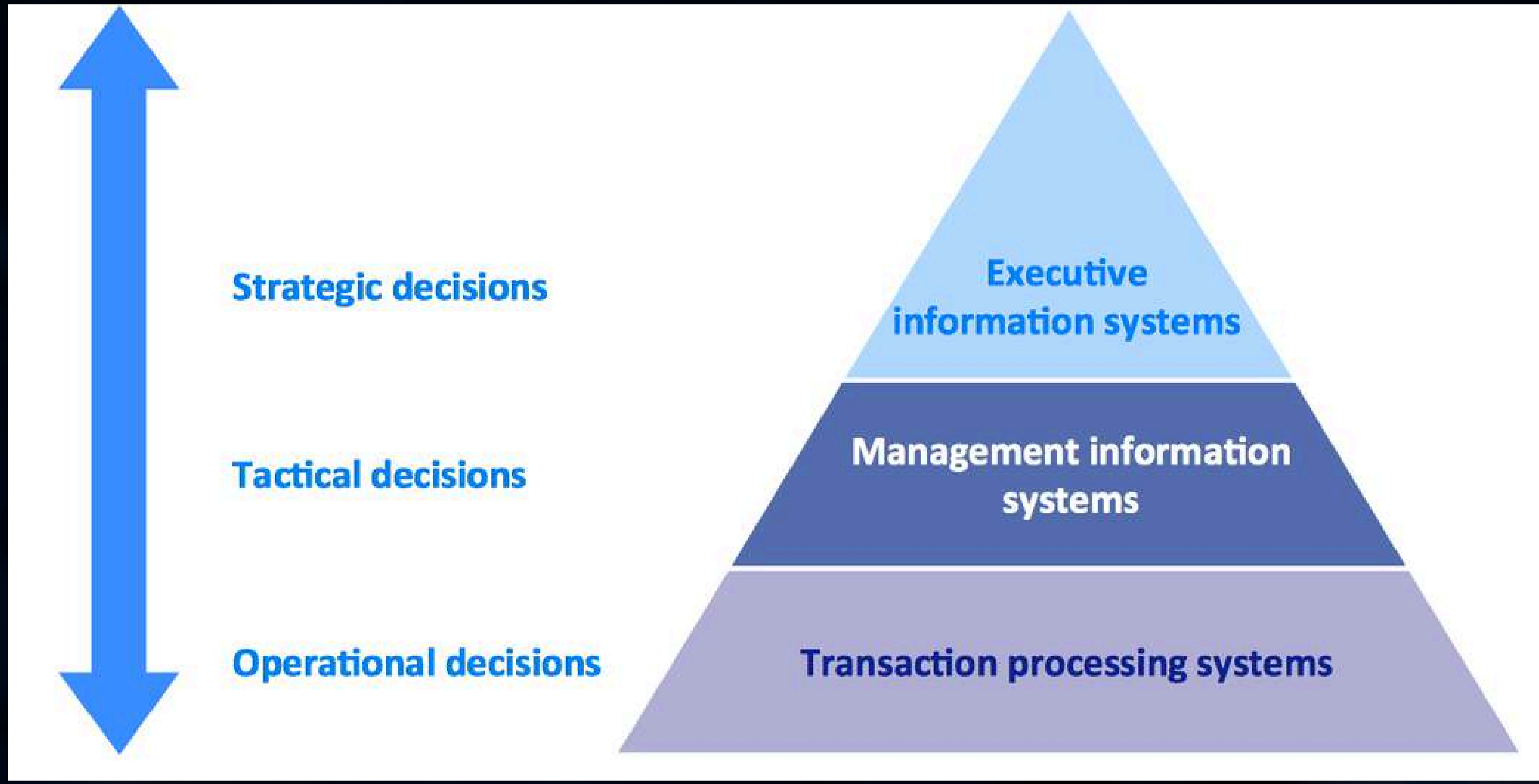
VISION 2030

By 2030, Internal Audit will be positioned as a trusted advisor to the Board and Executive Management, delivering real-time, data-driven assurance that goes beyond traditional controls testing. It will provide integrated insights across all risk domains and operate as an agile, technology-enabled function. The ultimate ambition is for Internal Audit to act as a catalyst for sustainable value, helping organizations navigate uncertainty with confidence and clarity.



STRATEGY OVERVIEW

The Internal Audit Strategy Roadmap 2030 is built on three core pillars that together define the transformation journey.

- The first pillar focuses on establishing a clear and consistent focus on improvement.
- The second pillar aims to significantly increase Internal Audit's impact on governance and decision-making.
- The third pillar emphasizes the adoption of innovative processes, advanced tools, and the development of future-ready auditors. Together, these pillars form a comprehensive and forward-looking strategy.

PILLAR 1: A CLEAR FOCUS ON IMPROVEMENT

The first pillar represents a fundamental shift in how Internal Audit delivers value. Instead of focusing primarily on identifying issues, the function must actively contribute to improvement and organizational performance.

We should focus to improve our processes, tools, people, therefore our strategy.

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MOVING BEYOND TRADITIONAL AUDITING

Traditional auditing approaches often concentrate on identifying what went wrong in the past. However, the future of Internal Audit lies in asking how processes and controls can be improved moving forward. This involves deeper root cause analysis, providing practical and actionable recommendations, and working closely with management to implement meaningful changes. Collaboration becomes a key element in delivering sustainable improvements.

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REDEFINING AUDIT SUCCESS

Success in Internal Audit should no longer be measured solely by the number of audits completed or findings identified. Instead, it should be evaluated based on the extent to which recommendations are implemented, the tangible value delivered to the business, and the effectiveness in reducing key risks. Additionally, stakeholder satisfaction becomes an essential indicator of how well Internal Audit meets expectations and supports the organization.

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PILLAR 2: INCREASED GOVERNANCE IMPACT

The second pillar focuses on strengthening Internal Audit's role within the governance framework. This involves deeper engagement with the Board and Audit Committee, enhancing oversight across the enterprise, and supporting strategic decision-making. Internal Audit must play a central role in promoting accountability, transparency, and a strong governance culture throughout the organization.

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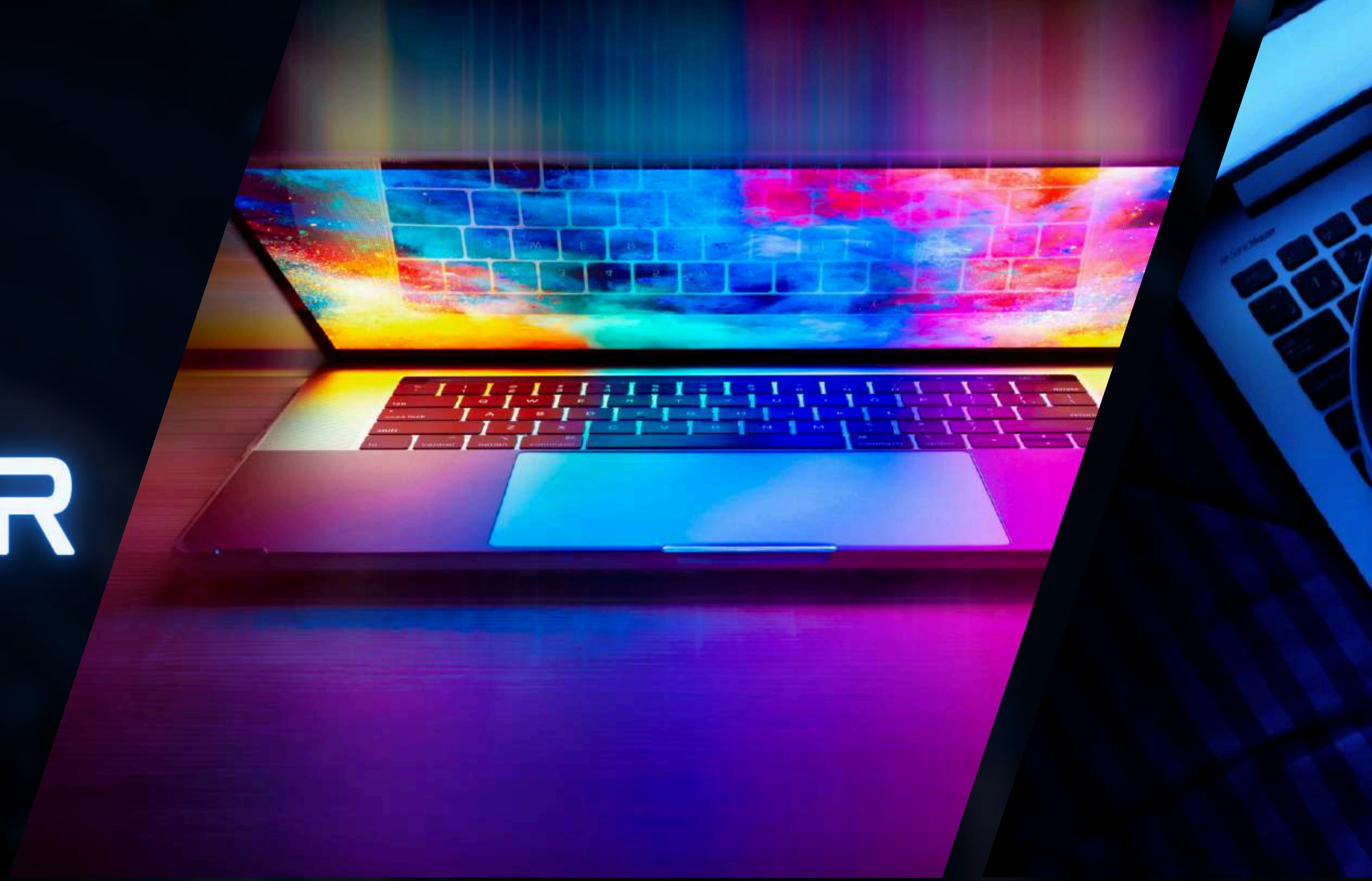
AUDIT AS A GOVERNANCE PARTNER

Internal Audit should evolve into a true governance partner by providing independent and objective insights that support leadership decisions. This includes aligning audit activities with the organization’s strategic priorities, identifying emerging risks before they materialize, and contributing to the development of a strong risk culture. The function’s value lies in its ability to offer a forward-looking perspective.



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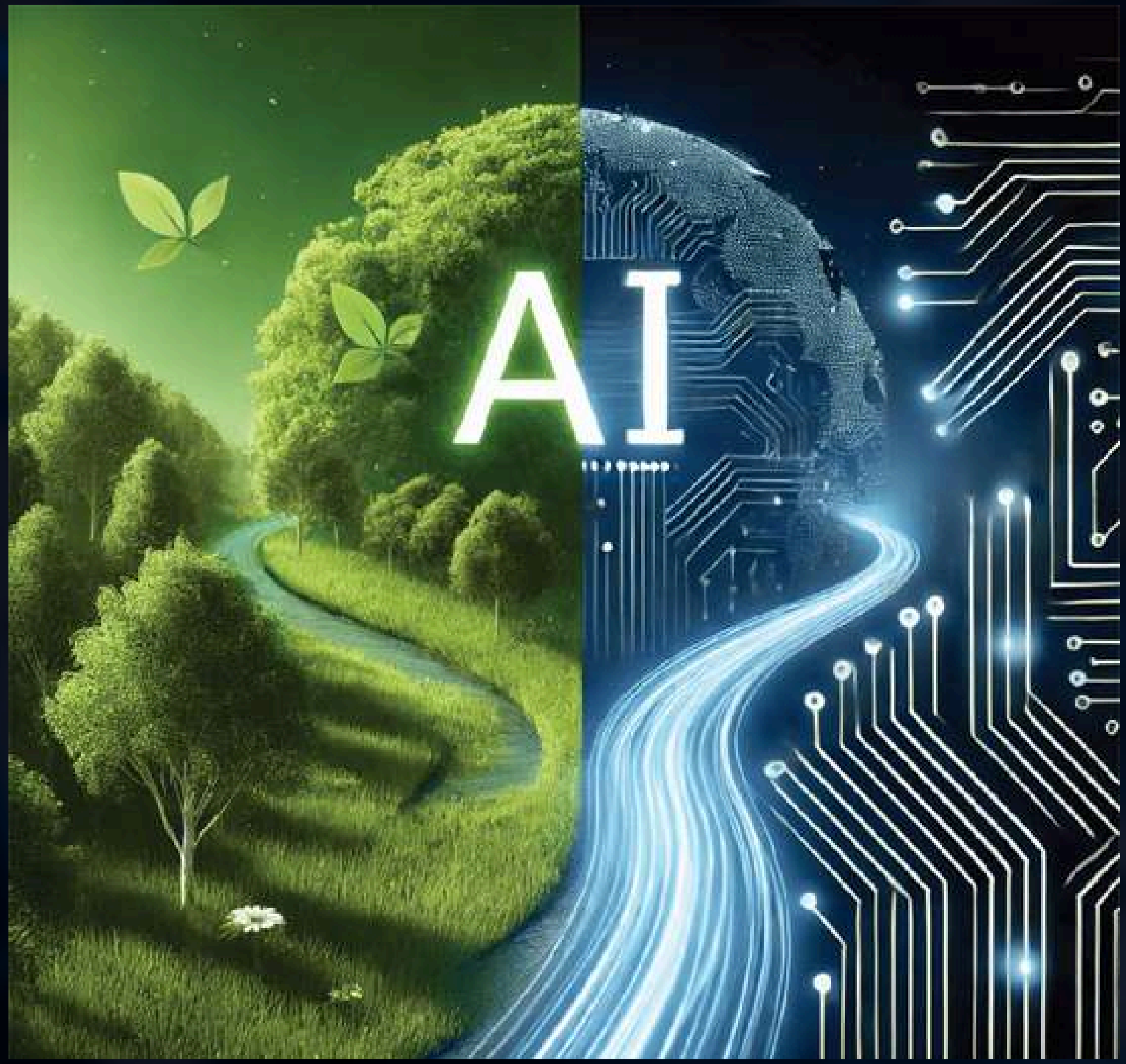
KEY RISK DOMAINS TO 2030



Looking ahead to 2030, several key risk domains will require continuous attention. Cybersecurity and data privacy will remain critical as digitalization expands. Artificial intelligence introduces both opportunities and new risks that must be understood and managed. Human Capital and ESG considerations will increasingly influence business strategies, while regulatory pressures will continue to evolve. In addition, operational resilience will be essential in ensuring business continuity in a volatile environment.

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CONTINUOUS ASSURANCE

Internal Audit must transition from periodic reviews to a model of continuous assurance. By leveraging technology, audits can be supported through real-time monitoring, allowing risks to be identified earlier and addressed more effectively. This approach enables faster decision-making and provides management with timely insights, significantly enhancing the overall value of the audit function.

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PILLAR 3: INNOVATIVE PROCESSES, TOOLS, AND PEOPLE

The third pillar highlights the importance of innovation as a key enabler of transformation. It focuses on building strong digital foundations, embedding advanced analytics into audit processes, and empowering auditors with the skills and mindset needed for the future. Technology and people must evolve together to ensure sustainable success.

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ADVANCED ANALYTICS

Advanced analytics will play a central role in transforming how audits are conducted. Data-driven approaches allow for deeper insights, while predictive analytics helps anticipate risks before they occur. By analyzing full data populations rather than samples, Internal Audit can achieve greater accuracy and confidence in its conclusions. Artificial intelligence and machine learning further enhance these capabilities.

TECHNOLOGY IN ACTION

Practical applications of technology demonstrate its value in Internal Audit. Data analytics can be used to detect fraud patterns, monitor transactions continuously, and identify anomalies that may indicate risks. Dynamic risk dashboards provide real-time visibility, allowing both auditors and management to respond quickly and effectively.

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EMPOWERING FUTURE-READY AUDITORS

The transformation of Internal Audit depends heavily on its people. Auditors must develop strong digital and analytical skills while also enhancing their critical thinking and advisory capabilities. An agile mindset is essential to adapt to change, and collaboration across functions becomes increasingly important in delivering comprehensive insights.

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TALENT STRATEGY

Building the audit team of the future requires a strategic approach to talents. Teams must combine expertise in auditing, technology, and business operations. Continuous learning should be embedded into the culture, while efforts must be made to attract and retain digital talent. Leadership development is also critical in guiding the transformation journey.

ROADMAP TO 2030

The journey to 2030 will take place in phases. The initial phase focuses on building strong foundations and achieving quick wins. The next phase involves scaling successful initiatives and integrating capabilities across the organization (by analyzing each initiative's current status, where we are today, alongside the desired future state, where we aim to go. We can identify the key activities/actions needed to bridge the gap and acheive our goals).
By 2030, the goal is to achieve a fully mature, data-driven Internal Audit function that operates at a strategic level.

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KEY CHALLENGES

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CRITICAL SUCCESS FACTORS

Success will depend on several key factors. Strong leadership support is essential to drive change, while alignment with the organization’s strategy ensures relevance. Investment in technology must be prioritized, and continuous upskilling of audit teams will enable the function to keep pace with evolving demands.

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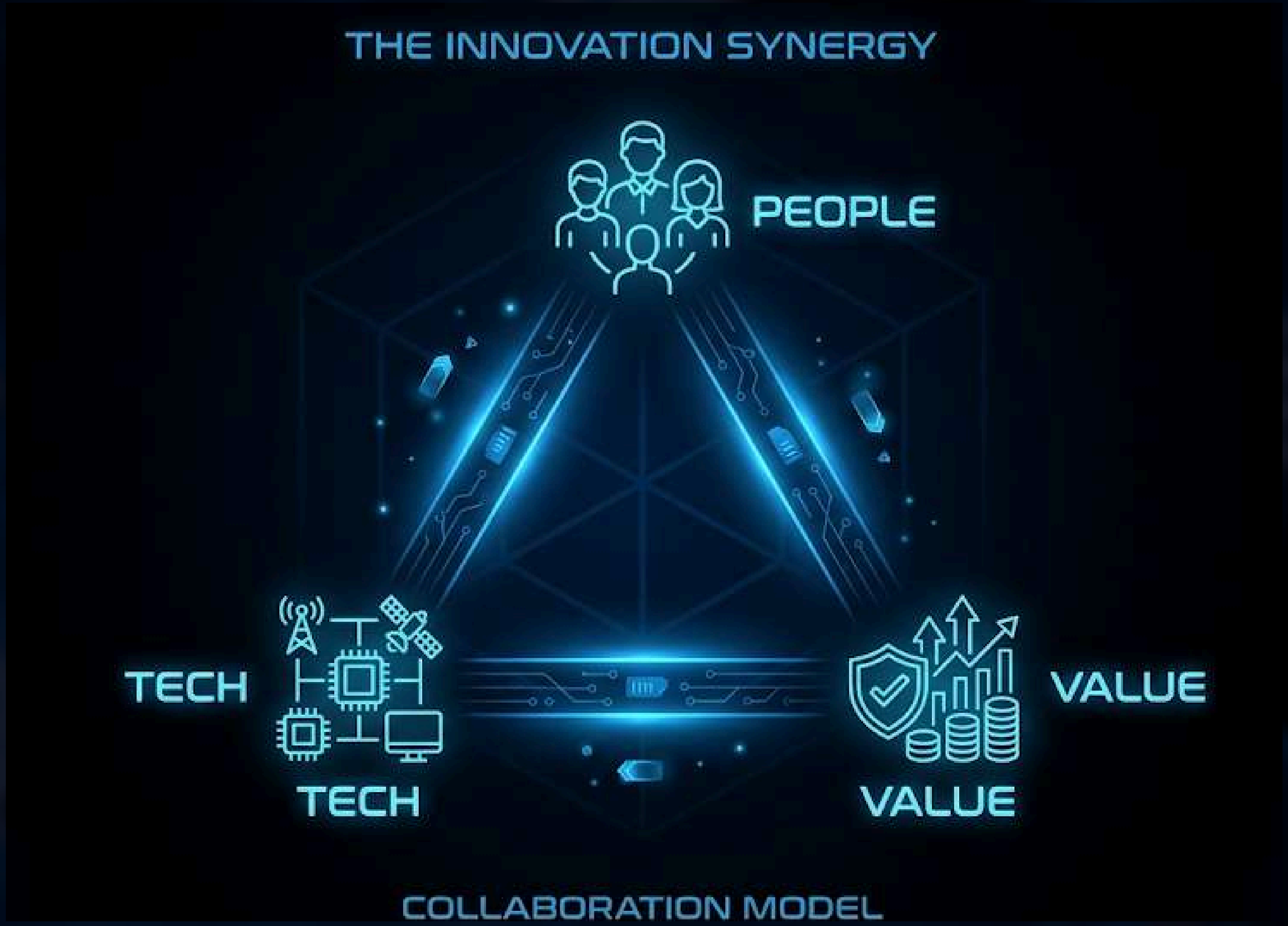
EXPECTED IMPACT BY 2030

By 2030, Internal Audit will deliver significantly greater value to the organization. It will enhance governance structures, improve risk management capabilities, and increase overall resilience. The function will be recognized as a strategic partner that contributes directly to organizational success.

KEY TAKEAWAYS

Internal Audit must evolve to remain relevant in a rapidly changing environment. The focus must shift toward value creation, supported by technology as a key enabler. At the same time, people remain at the core of this transformation, as their skills and mindset ultimately determine success.



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THE FUTURE STARTS NOW

The transformation of Internal Audit is not a distant goal but an ongoing journey that begins today. By embracing change and taking proactive steps, Internal Audit can position itself as a strategic partner that drives value and supports long-term success. The future is shaped by the actions taken now.

THANK YOU!

Feel free to ask any questions!