

Instituto de
Audidores Internos
de España

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Risk in Focus 2023

Hot Topics for Internal Auditors

26 de septiembre de 2022

Jesús M^a Lafita Fernández

Contenido Técnico – IAI España

La sesión de hoy

Risk in Focus 2023 – Hot topics for internal auditors

Proyecto

01

Resultados del estudio

02

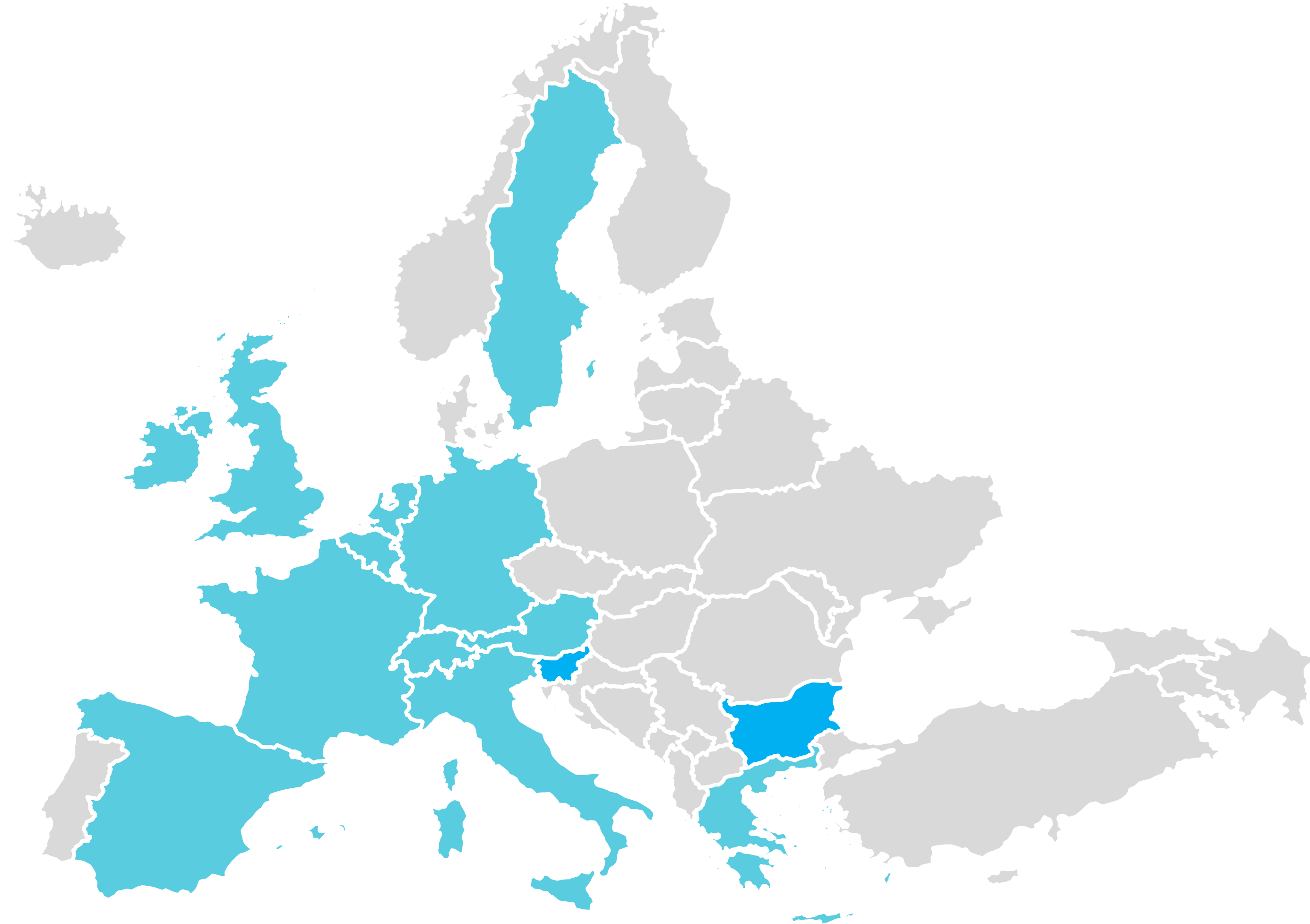
Preguntas

03



Metodología del proyecto: Participantes

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Metodología aplicada al Estudio

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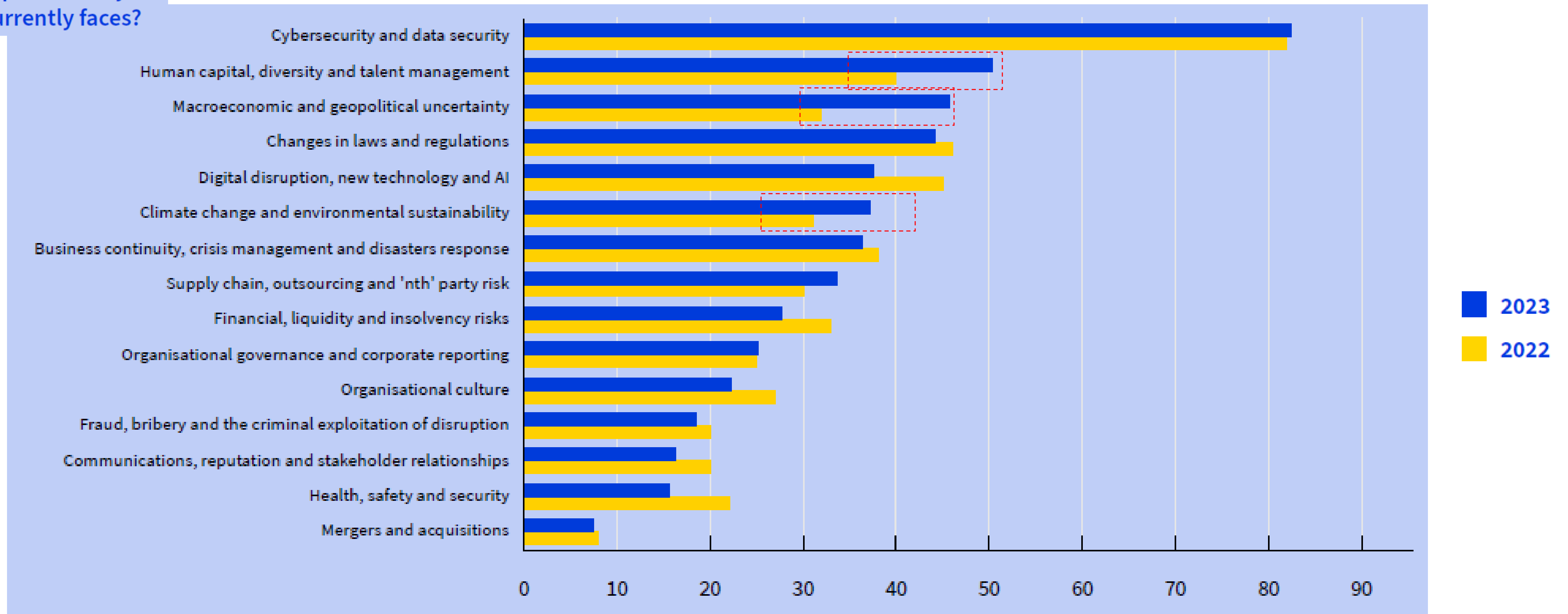
- Objetivo: Anticipar una visión sobre los **retos** a los que se enfrentarán las organizaciones y Auditoría Interna, para **ayudar** a definir los **planes de auditoría**.
- Estudio anual desde 2016 ('Hot topics 2017')
- 7ª edición (marzo a mayo) basada en **equilibrio**:
 - *Enfoque cuantitativo*:
 - ✓ Encuesta: 834 DAIs (+13%)
 - *Enfoque cualitativo*:
 - ✓ 4 Mesas redondas: 39 DAIs participantes
 - ✓ 9 Entrevistas *one-to-one* con DAIs, miembros de CdA y expertos.



Resultados: Top-5 riesgos (a c/p)

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What are the top five risks your organisation currently faces?



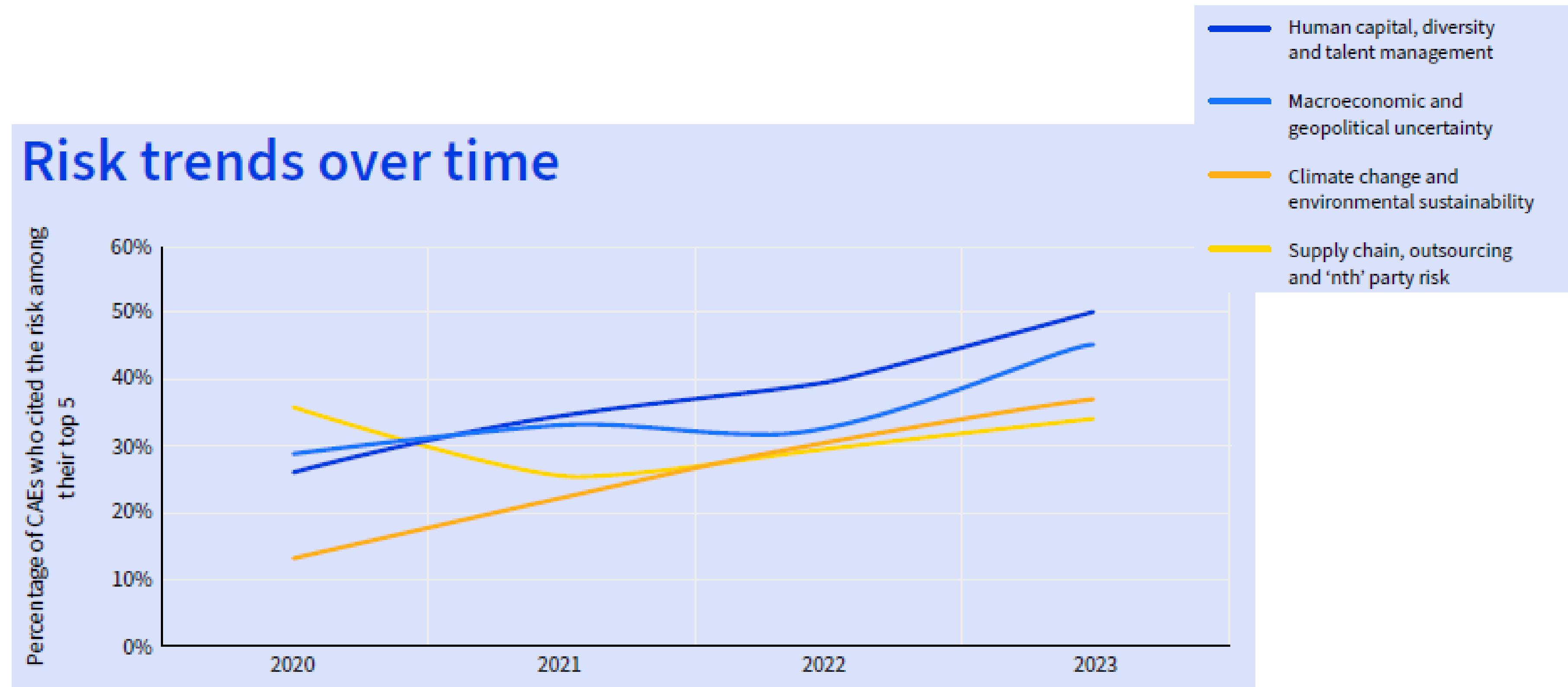
Resultados: Top-10 de Riesgos 2023

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Evolución vs 2022	2023	2022
=	1. Cybersecurity and data security	1. Cybersecurity and data security
↑	2. Human capital, diversity and talent management	2. Changes in laws and regulations
↑	3. Macroeconomic and geopolitical uncertainty	3. Digital disruption, new technology and AI
↓	4. Changes in laws and regulations	4. Human capital, diversity and talent management
↓	5. Digital disruption, new technology and AI	5. Business continuity, crisis management and disasters response
↑	6. Climate change and environmental sustainability	6. Financial, liquidity and insolvency risks
↓	7. Business continuity, crisis management and disasters response	7. Macroeconomic and geopolitical uncertainty
↑	8. Supply chain, outsourcing and 'nth' party risk	8. Climate change and environmental sustainability
↓	9. Financial, liquidity and insolvency risks	9. Supply chain, outsourcing and 'nth' party risk
↑	10. Organisational governance and corporate reporting	10. Organisational culture
↓	11. Organisational culture	11. Organisational governance and corporate reporting
↑	12. Fraud, bribery and the criminal exploitation of disruption	12. Health, safety and security
=	13. Communications, reputation and stakeholder relationships	13. Communications, reputation and stakeholder relationships
↓	14. Health, safety and security	14. Fraud, bribery and the criminal exploitation of disruption
=	15. M&A	15. M&A

Resultados: Tendencias *Hot Topics*

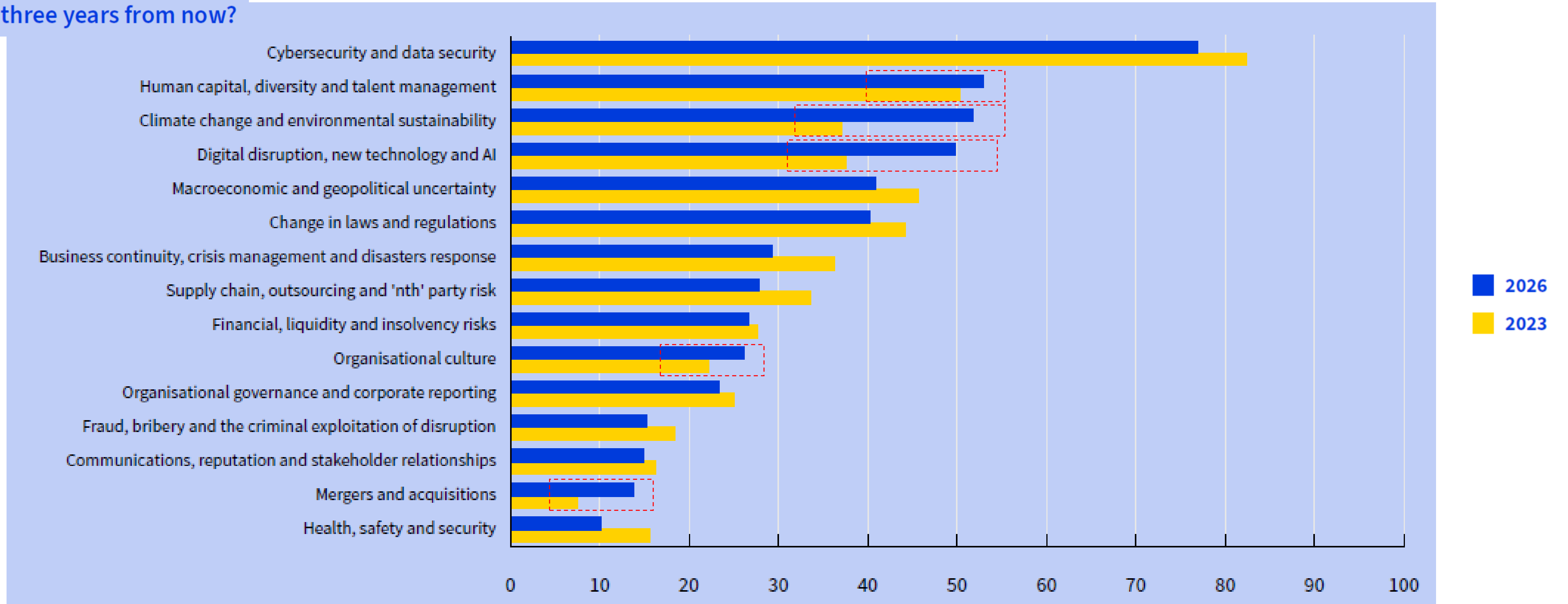
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Resultados: Top-5 riesgos (a m/p)

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



Ciberseguridad y seguridad de datos

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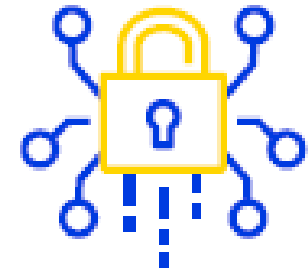
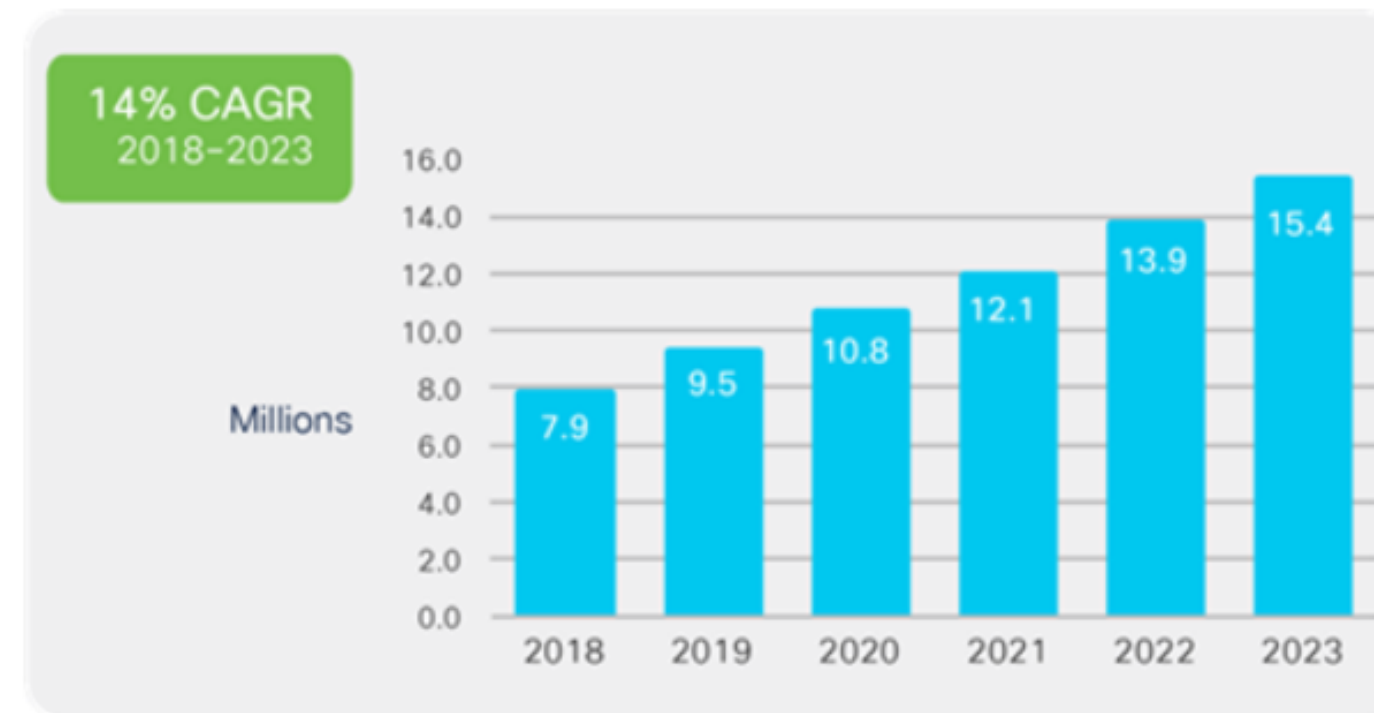


Figure 21. Number of DDoS attacks: Attacks will double to 15.4 million by 2023 globally



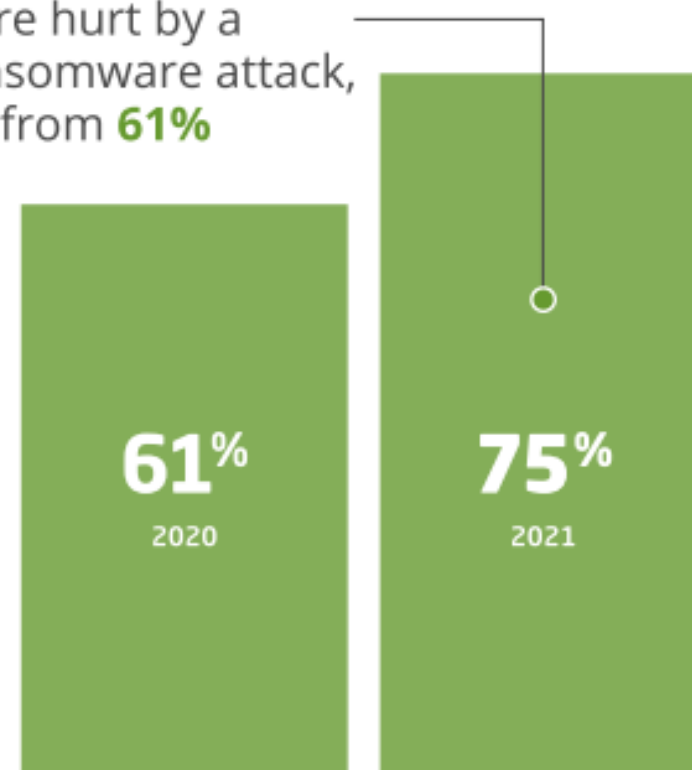
Fuente: Cisco Annual Internet Report, 2018-2023

mimecast

Confronting the
**NEW WAVE OF
CYBERATTACKS**

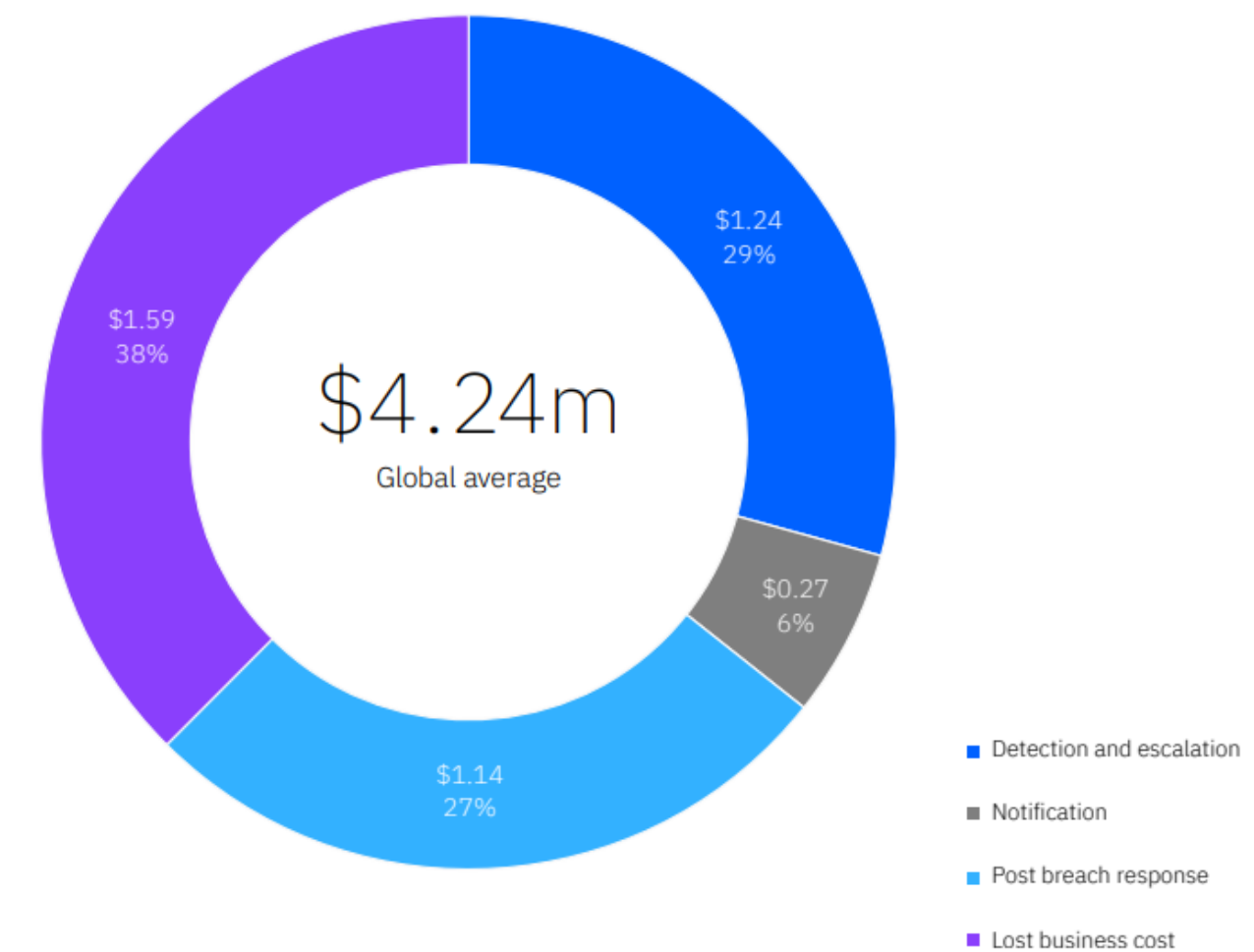
The State of Email Security 2022

75% of companies were hurt by a ransomware attack, up from 61%



Average total cost of a data breach divided into four categories

Measured in US\$ millions



IBM Security

Fuente: IBM Cost of Data Breach Report 2021

https://assets.mimecast.com/api/public/content/2eb94094d7594556b73a6d6183b7d435?v=8fa06ef0&_ga=2.101298561.107181020.1649073572-463073932.1649073572

Capital humano, diversidad y gestión del talento

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Talent Shortages Over Time

From manufacturing to marketing, transport to trade, employers cannot find the people they need with the right blend of technical skills and human strengths.



Top Five In-Demand Roles

Whoever holds the talent holds the future. These are the most sought-after professions by employers globally.

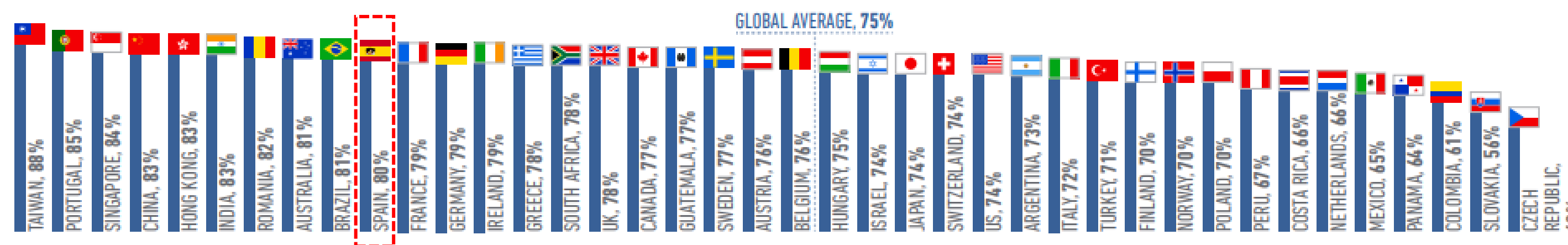
- 1 IT & DATA
- 2 SALES & MARKETING
- 3 OPERATIONS & LOGISTICS
- 4 MANUFACTURING & PRODUCTION
- 5 CUSTOMER FACING & FRONT OFFICE

Top Five Soft Skills

As every aspect of life becomes more tech enabled, human strengths stand out in the digital age.

- 1 RELIABILITY & SELF-DISCIPLINE
- 2 RESILIENCE & ADAPTABILITY
- 3 REASONING & PROBLEM-SOLVING
- 4 CREATIVITY & ORIGINALITY
- 5 CRITICAL THINKING & ANALYSIS

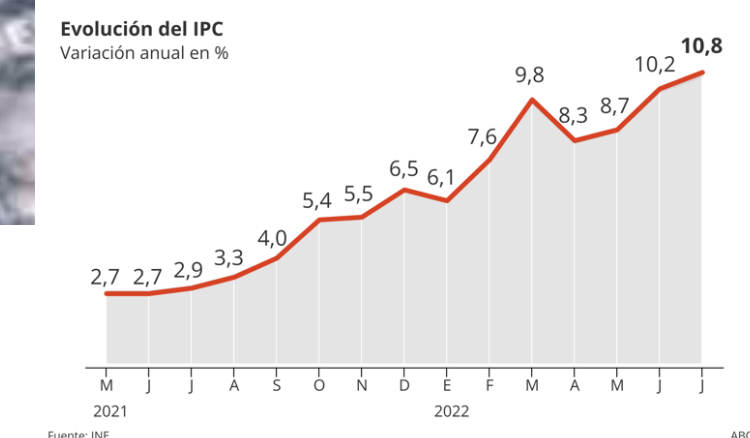
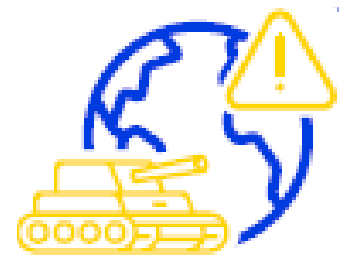
Talent Shortages Around the World



<https://go.manpowergroup.com/hubfs/Talent%20Shortage%202022/MPG-Talent-Shortage-Infographic-2022.pdf>

Incertidumbre macroeconómica y geopolítica

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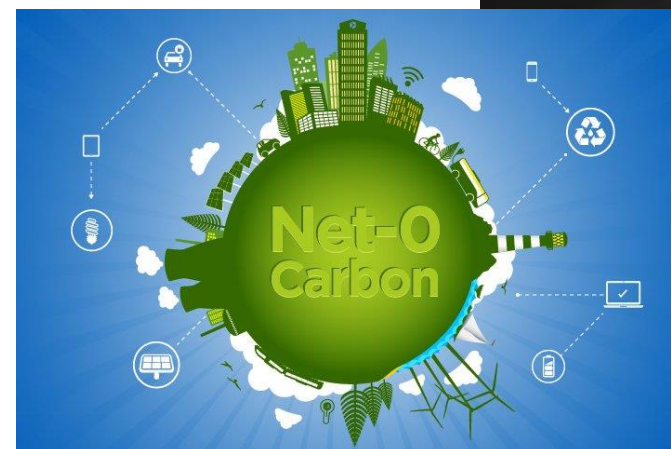
Disrupción digital y nuevas tecnologías

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Cambio climático y sostenibilidad medioambiental

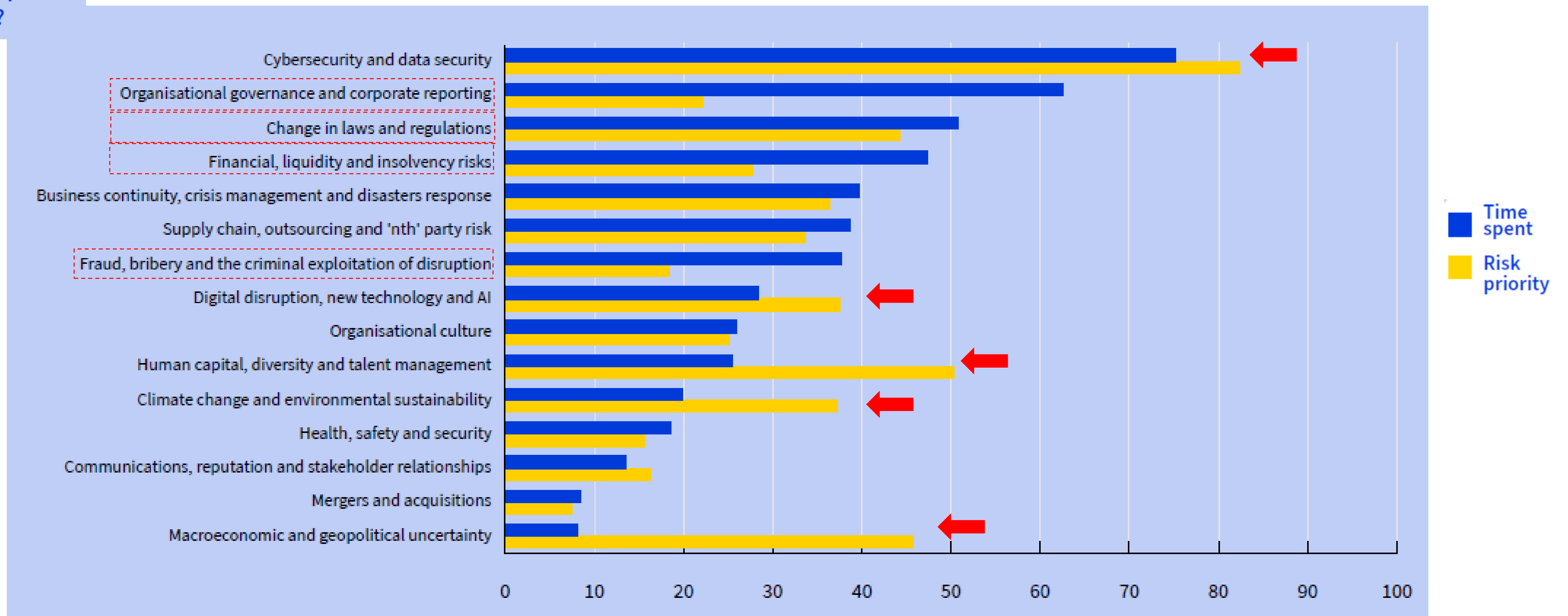
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Resultados: Mayor tiempo y esfuerzo de AI

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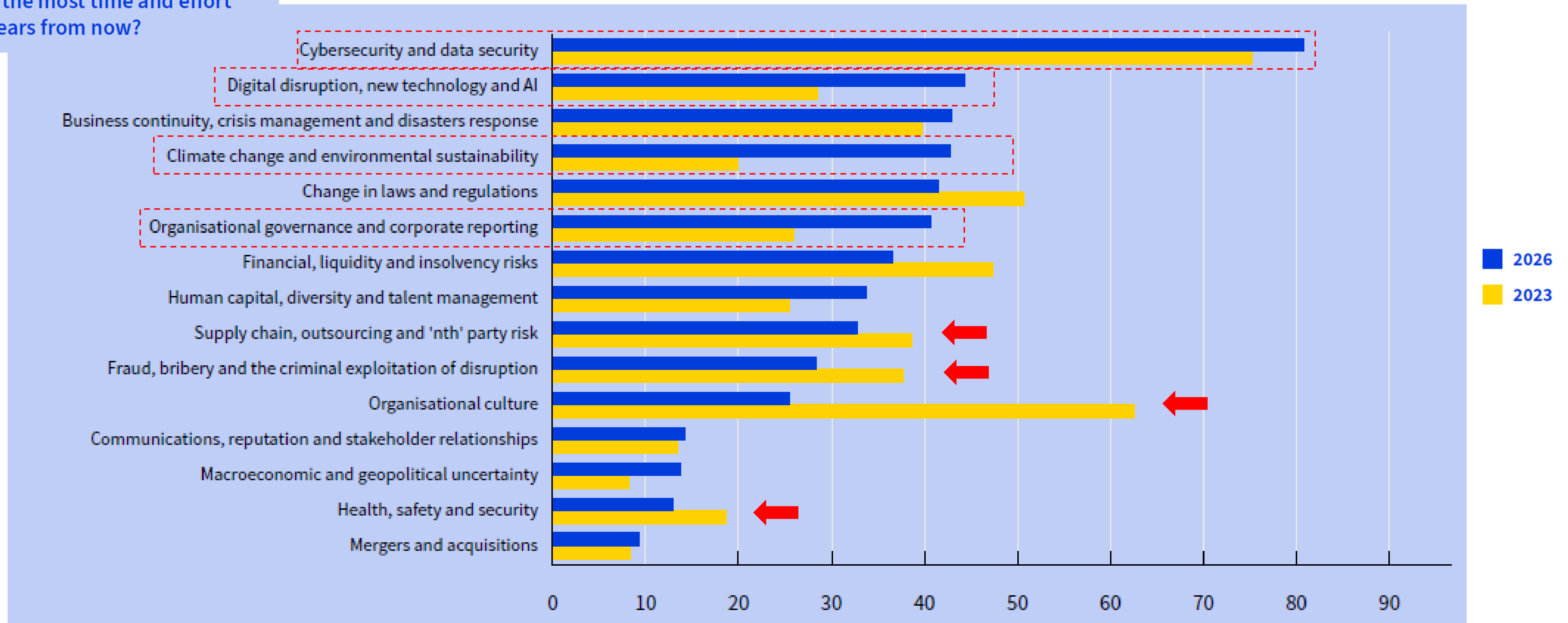
What are the top 5 risks on which internal audit spends most time and effort?



Resultados: Mayor esfuerzo en 3 años

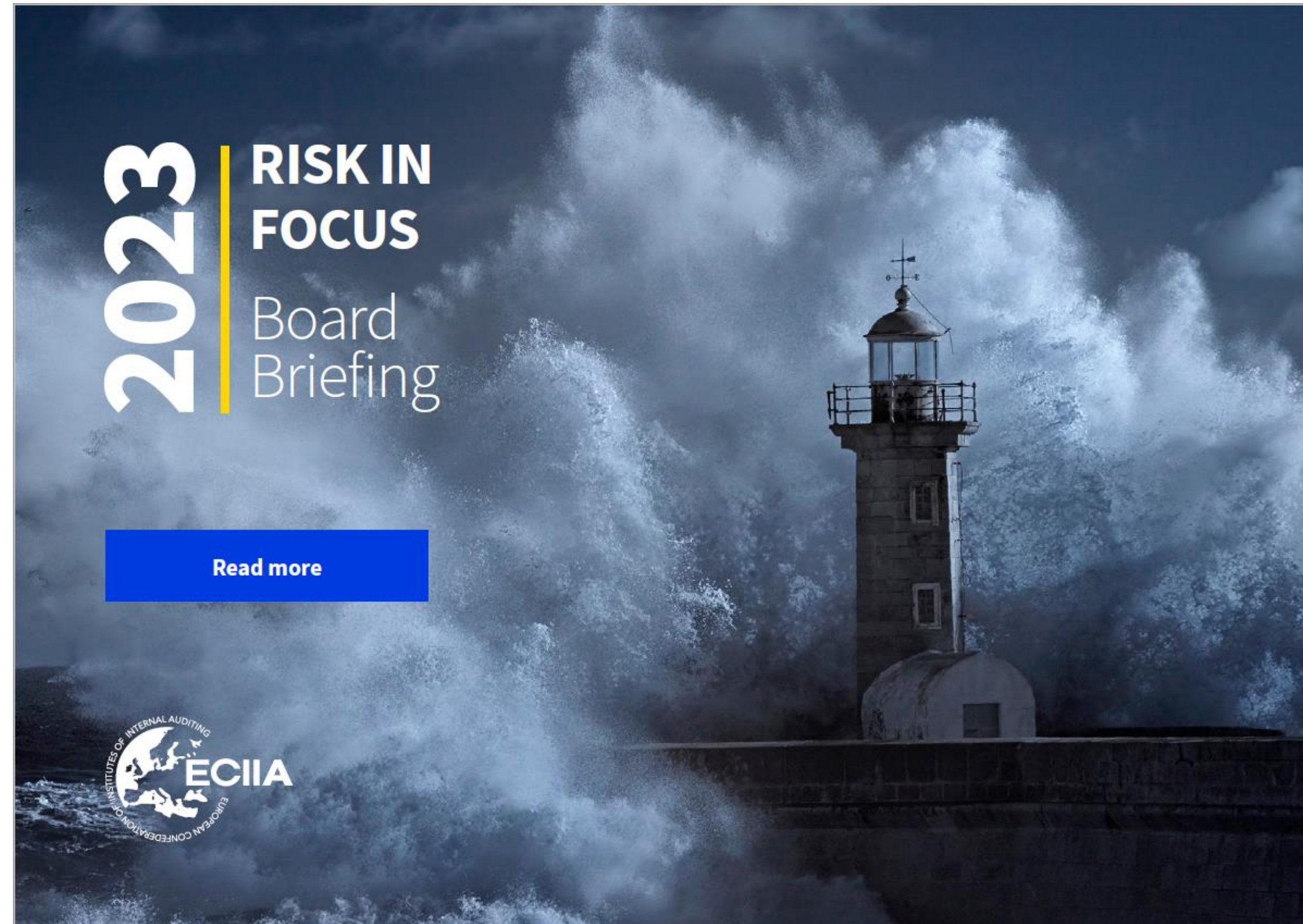
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What are the top 5 risks you expect internal audit to spend the most time and effort addressing 3 years from now?



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Versión Esfera Consejeros

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Turno de Preguntas

¿Os animáis?

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