

# Beyond Compliance: Reimagining EHS audits for strategic impact

February 2026



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# Introduction & key findings



How confident are you that your Environment, Health, and Safety (EHS) audit program addresses key risks and provides assurance to stakeholders? Are your audits truly helping your business stay ahead of the rapidly evolving risk landscape? And do they generate insights that you and your leaders can act upon?

EHS audits must deliver meaningful business value, and this imperative is stronger today than ever before. This is because the operating environment has fundamentally shifted: societal expectations on EHS performance continue to ramp up, global supply chains are becoming more complex and risk-prone, and the EHS regulatory landscape continues to evolve in different regions and with changes in emphasis and direction of travel. At the same time, EHS performance is increasingly intertwined with broader sustainability goals and disclosure expectations. Effective audit programs now play a critical role in supporting credible sustainability reporting, demonstrating operational resilience, and linking compliance assurance with corporate commitments on environmental and social performance.

As a result, audits can no longer simply function as periodic compliance checks. They need to generate insights that help companies anticipate risks, improve operations, and demonstrate credible EHS performance to stakeholders. And in today's cost-constrained world,

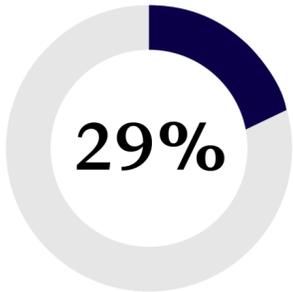
where organizations are being asked to do more with less, it is essential for audit programs to produce actionable outcomes, drive efficiency, and directly support strategic decision-making so that every audit hour delivers tangible impact and value.

Since publishing our June 2025 blog, 'From compliance to catalyst: How EHS audits must drive business value', ERM has continued to deepen its understanding of the evolving audit landscape.<sup>1</sup> Through a survey and a series of roundtables with leaders from global corporations, we gathered insights from more than 50 EHS professionals across a diverse range of industries and countries. The roundtable discussions identified persistent challenges in auditing and highlighted practical solutions that organizations are deploying to deliver more effective audits and extract greater business value.

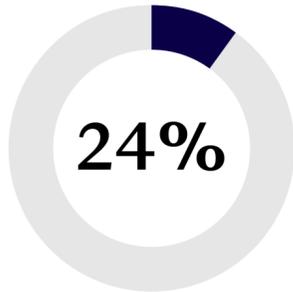
Survey respondents' industry, remit, and organization size are reflected in the data below.



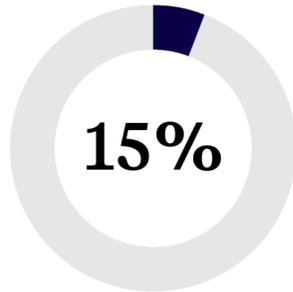
**Industry sectors:**



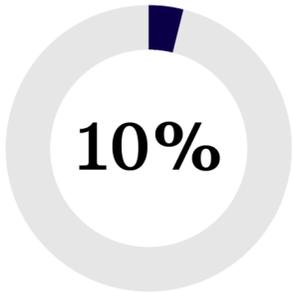
Chemical



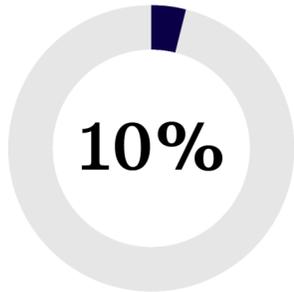
Manufacturing



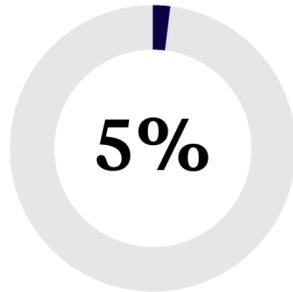
Pharmaceutical/  
Healthcare



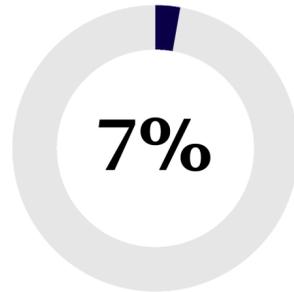
Power



Technology

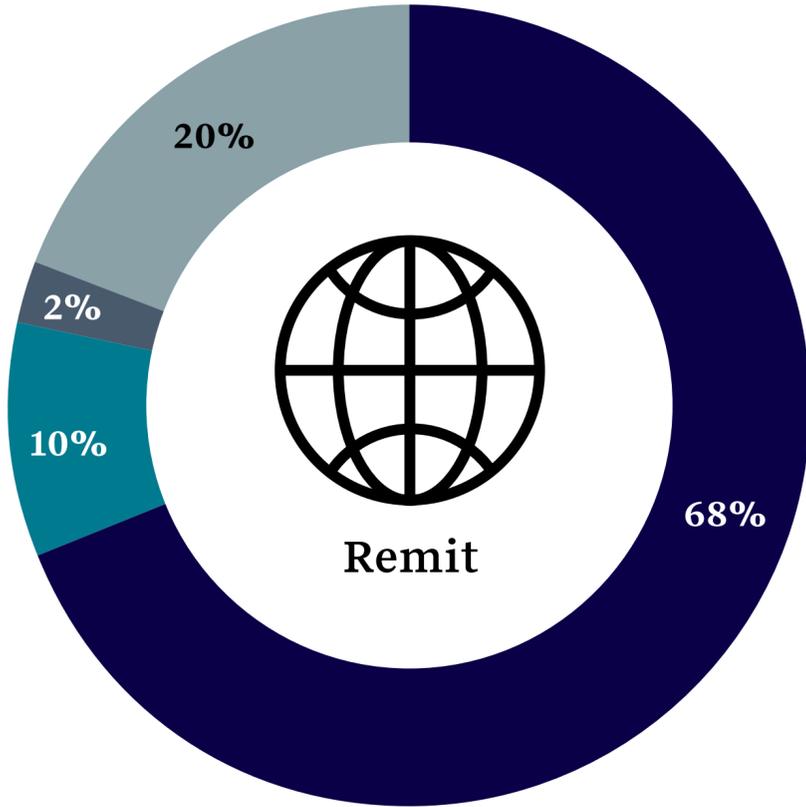


Oil & Gas



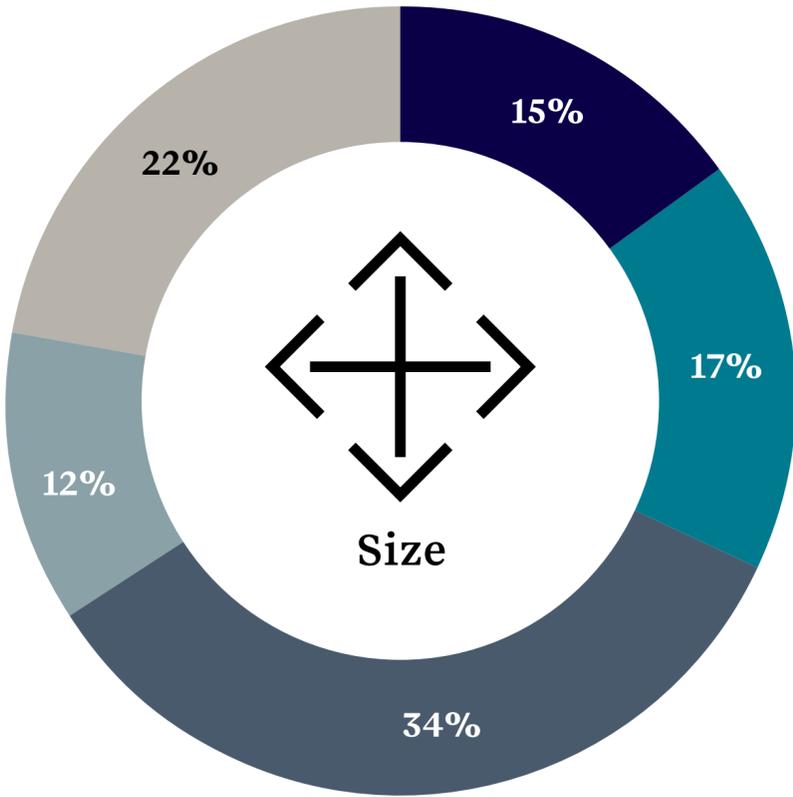
Other

**Organization remit:**



- Global
- Regional / Segment
- Business Unit
- Site

**Organization size (number of employees):**



- <500
- 500-4,999
- 5,000-24,999
- 25,000-49,999
- 50,000 or more

EHS audits, and the assurance they provide, remain a core element of EHS programs. **Almost every respondent (93 percent) told us they intend to maintain (35 percent) or increase (58 percent) levels of investment in their EHS audit programs over the next 12 to 18 months;** see Figure 1 for additional details. Our findings on planned investment in EHS audits are consistent with broader C-suite sentiment: recent global CEO and corporate surveys show that roughly nine in ten leaders now see sustainability as a stronger business imperative and a long-term value creation opportunity, and nearly all intend to maintain or expand their sustainability commitments.<sup>2</sup> It is clear that companies must extract more value from audits since more investment and less impact is not an option.

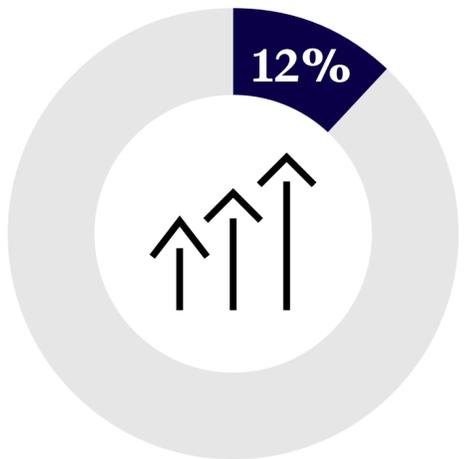
While leaders recognize EHS as a strategic priority, organizations continue to face challenges in implementing effective EHS programs. This article expands on the key areas companies are prioritizing for audit improvement, including gaps in safety culture, misalignment between strategic value and risk management, and insufficient investment in digital tools.

What follows are practical examples of solutions that organizations can adopt to unlock greater value from their EHS audit programs and self-reflection questions you should consider as you evolve your approach.

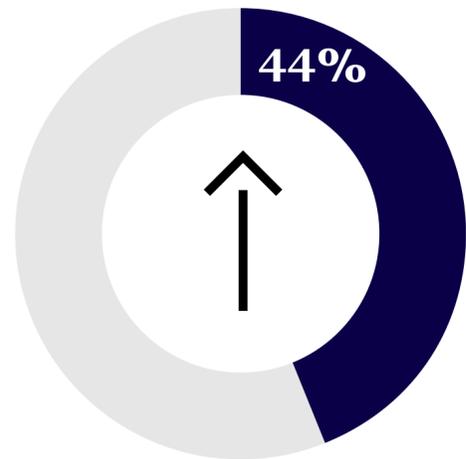
**Figure 1: Respondents expect to increase investment in EHS auditing over the next 12-18 months**

**SURVEY QUESTION**

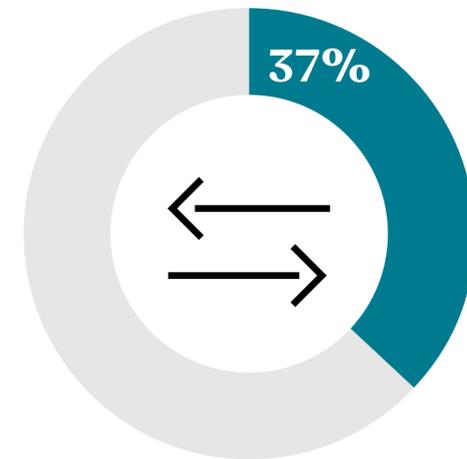
HOW DO YOU EXPECT YOUR ORGANIZATION'S INVESTMENT IN EHS AUDITING TO CHANGE OVER THE NEXT 12-18 MONTHS?



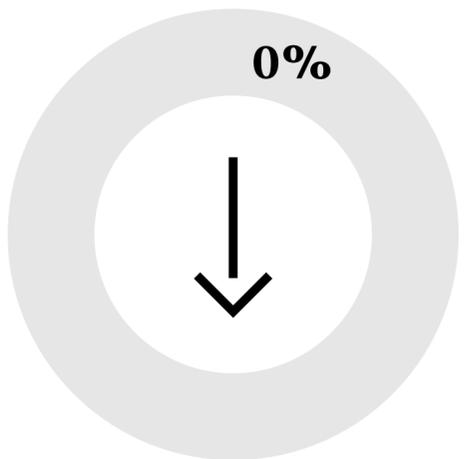
Increase significantly



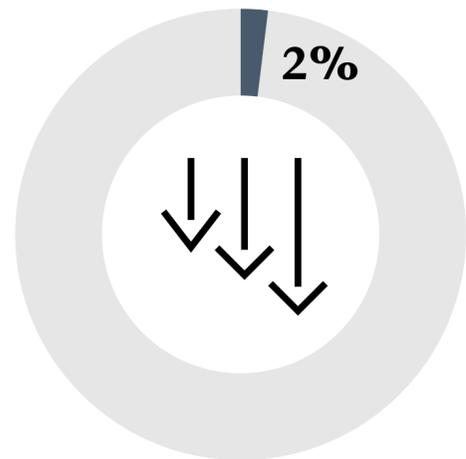
Increase



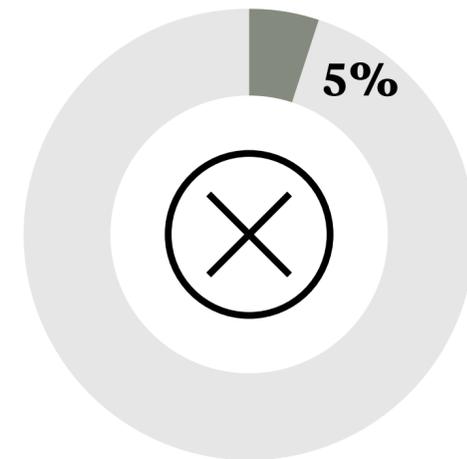
Stay the same



Decrease



Decrease significantly



Not sure

Source: ERM

# Key findings

## Audit investment trends

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93%

of leaders plan to maintain or increase investment in EHS audit programs over the next 12 to 18 months.

## Confidence in audit effectiveness

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Only 7%

of EHS leaders are very confident that audits address root causes, highlighting a need for deeper analysis and corrective actions.

## Digital enablement and AI usage

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66%

While all leaders report the use of digital tools for audits, 66 percent have not integrated AI, revealing untapped potential for advanced analytics.

## Strategic challenges

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53%

of EHS leaders consider incorporating environment, health, safety and quality into wider business operations a strategic priority, underscoring a need for audit findings and follow-up actions to be communicated effectively across wider business operations.

# Unlocking strategic value through risk- aligned audits



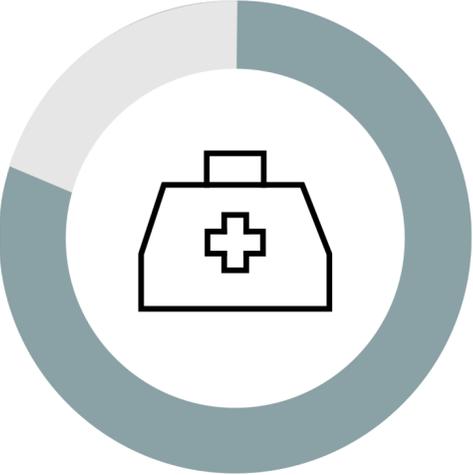
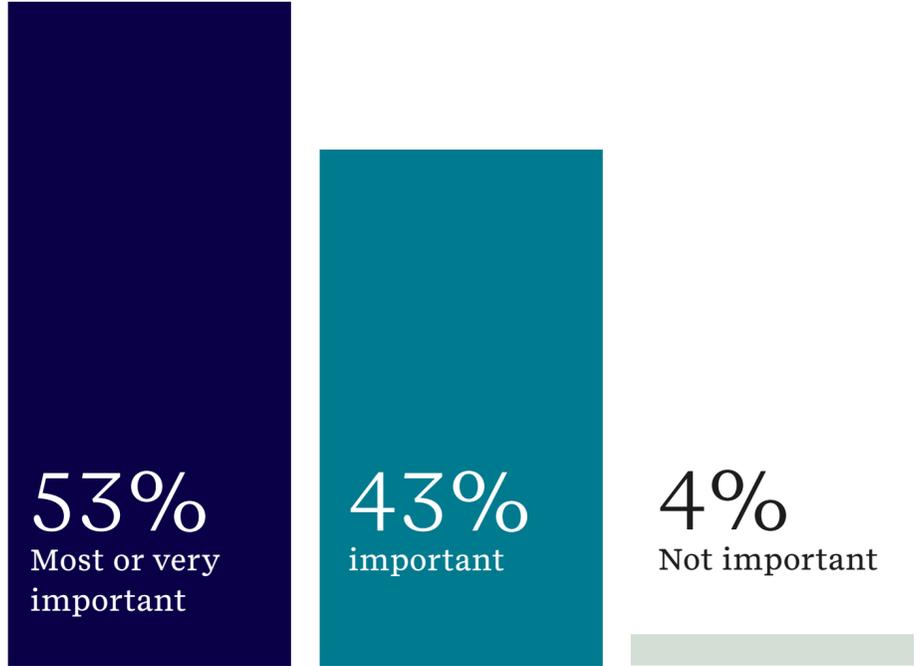
Organizations frequently point to two major limitations within their EHS audit programs: audit findings and follow-up actions are not communicated effectively across the business, and valuable audit data often goes underused. As a result, audit outcomes are not consistently translated into strategic insights or performance-driven decisions.

The organizations deriving strategic value from audits use them to provide confidence that risks are managed (i.e., identified, understood, and controlled) to inform investment decisions, benchmark performance across company sites, and accelerate sustainability outcomes such as energy efficiency and waste minimization. Integrating EHS audits into the organization’s broader risk management rhythm (e.g., the integrated risk management cadence) and aligning planning with internal audit and sustainability assurance helps eliminate duplication of effort and elevates executive focus on systemic challenges.

This resonates well with findings from the 2025 Verdantix Global Corporate EHS Survey, an annual global survey that asked 304 EHS executives (with revenues of at least \$250 million, across 24 industries) about their environment, health, safety, and quality (EHSQ) operational priorities over the next two years:<sup>3</sup>

**Figure 2: EHSQ operational priority areas over the next two years**

Importance of incorporating EHSQ into business operations



**80%** of participants responded that reducing serious injuries and fatalities was most or very important over the next two years.

Source: Verdantix Global Corporate EHS Survey 2025



The solutions which organizations have adopted or are in the process of adopting to evolve their audit programs and unlock strategic value include the following:

# 1

## Supporting performance improvement

- **Standardization and methodology enhancements:** Companies are harmonizing audit processes (e.g., common rating principles and templates) to improve consistency and enable better data analytics.
- **Action-oriented audits:** Auditors are encouraged to provide recommendations for the actions needed to close gaps – sharing solutions and best practices, not just identifying issues.
- **Follow-up and visibility:** Companies are increasing their focus on the closure of gaps, encouraging the sharing of results with senior management to increase audit transparency and impact.

# 2

## Enabling strategic decision-making

- **Risk-based auditing:** Companies are increasingly targeting audit activity to specific risk topics and locations where additional assurance is required. The insights from this are used to provide confidence to stakeholders that critical risks are controlled, to plan interventions, and to drive performance improvement.
- **Best practice sharing:** Many companies are using audits as a route to identify and share examples of good practices across their organization. Respondents cautioned that this requires a strong degree of openness and curiosity, from both auditor and auditee, and a desire to learn from each other. While it is not always easy, this approach is vitally important to organizations looking to create additional value.
- **Integration with business strategy:** EHS audits are being aligned with strategic, sustainability, and risk prevention objectives with the audit outcomes being used to feed into OPEX / CAPEX planning.

# 3

## Aligning with enterprise risk

- **Enterprise risk matrix integration:** Embedding EHS audit processes - from planning to managing findings - into organizational enterprise risk management frameworks can provide real value. Noting not all EHS risks are enterprise risks, but aligning these processes can enable them to complement and strengthen each other.
- **Predictive risk monitoring:** While audits only provide a ‘snapshot in time’ view of performance, if done well, they provide a mechanism by which to identify causal and/or contributing factors that lead to sub-optimal EHS performance. Understanding these factors and establishing actions to tackle them (e.g., treating the underlying condition rather than the symptom), can help organizations avoid repeat occurrences of events and non-conformance.
- **Stakeholder engagement:** Clearly liaising more widely with stakeholders (typically internal) results in a wider set of perspectives on what aspects of EHS assurance are important, why they are important, and to whom. This engagement generates greater understanding and appreciation of the role audits can play and the value they create.

“We do not see audits purely as a tool to ensure compliance, but to detect deficiencies and close them out. The outcome and implications of all audits are bundled in an annual management review, supporting strategic decision-making.”

EHS Leader from Germany, Global Power Company



**SELF-REFLECTION:**

How are you evolving your audit program to support performance improvement, strategic decision-making, and enterprise risk alignment?

# Looking beyond surface-level findings

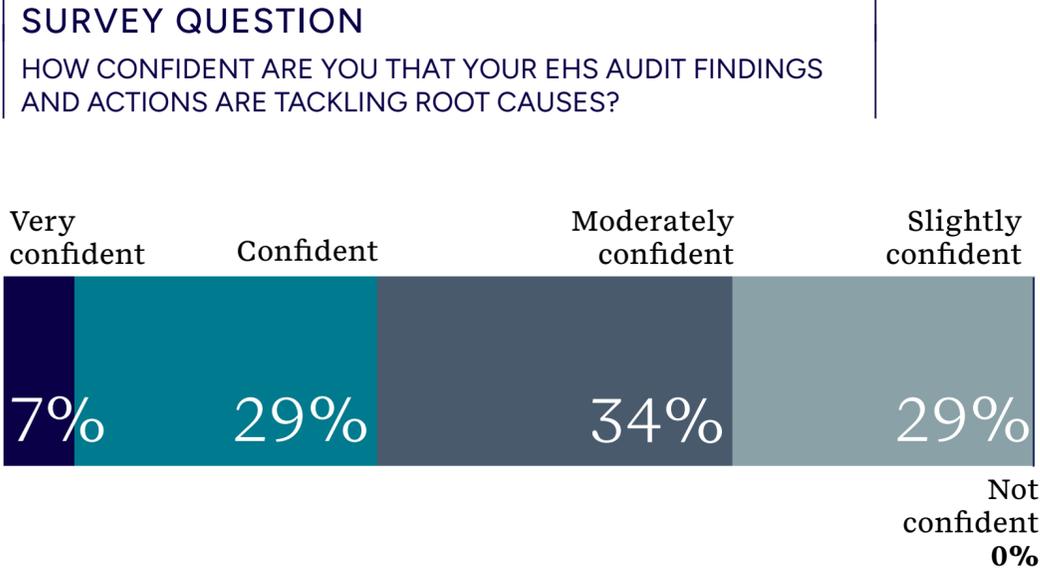


Building resilience requires audit programs that look beyond surface-level issues and focus on the underlying factors that drive EHS performance.

We asked EHS leaders how confident they were that their EHS audit findings and actions were tackling root causes, addressing the point shared elsewhere about using audits to surface the factors that lead to sub-optimal performance rather than focusing on the symptoms.

While all respondents had some degree of confidence, only 7 percent reported being very confident. Additional details are reflected in Figure 3.

**Figure 3: Corporate perceptions of how well EHS audit activities are addressing systemic root causes**



Source: ERM



There were also common challenges that organizations shared during audit engagements. These included:

- 
**Limited root cause analysis (RCA) skills:**  
Auditors need more training to perform effective root cause analysis. They observe and report the symptoms as findings
- 
**Time vs. depth:**  
Finding true root causes requires more time, which can conflict with audit length and resource availability
- 
**Surface-level actions:**  
Actions often address symptoms only rather than underlying systemic or behavioral factors
- 
**Cultural resistance:**  
Limited understanding and appreciation of RCA highlights the need for a collective mindset shift
- 
**Inconsistent follow-up:**  
Actions may not fully resolve root causes nor be tracked properly

“To truly strengthen audit impact, we must go beyond closing findings - by building RCA capability, embedding it into culture, and ensuring actions address the real risks, not just the visible ones.”

EHS Leader

Participants shared a variety of ways they embed RCA techniques into their audit programs to contribute to continuous improvement and resilience:

- **Mandatory RCA for major deviations:** Making RCA a requirement for critical and regulatory findings before closure.
- **Training and capability building:** Upskilling teams and auditors to conduct effective RCA and understand what “good” looks like.
- **Cultural shift:** Sensitizing staff to the value of deep RCA and embedding it into organizational culture.
- **Expert review and follow-up:** Technical experts review RCAs and assess effectiveness 6 months post-implementation.
- **Use of formal RCA tools:** Encouraging consistent use of structured RCA methods across findings.

Respondents commonly acknowledge that not all findings and associated actions currently reach deep enough, and there is a push to improve by going beyond the observation or surface symptom. RCA can be a luxury, but companies doing deeper assessments to understand the causal or contributing factors and diving into systemic reviews are reporting benefits.

Some respondents considered that the audit itself is not intended to investigate the root cause, which should be part of post-audit activities and corrective action plans.

### Enhancing audit processes



- **Standardization and repository development:** Creating centralized systems for audit findings and actions.
- **Lessons learned workshops:** Facilitating cross-functional learning and benchmarking to tackle systemic issues.

### Improving action effectiveness



- **Rigorous closure criteria:** Ensuring findings are only closed once root causes are properly addressed.
- **Performance metrics:** Using key performance indicators (KPIs) to evaluate audit effectiveness and guide continuous improvement.
- **Follow-up mechanisms:** Linking findings management to closure status and tracking overdue actions by severity.



## Key considerations and recommendations:

Irrespective of root cause approach adopted or when it takes place, what truly matters is ensuring auditors look beyond surface symptoms to uncover the systemic issues creating them. This level of insight is what enables organizations to create a more effective and targeted set of actions, that not only addresses immediate issues but also minimizes recurrence and delivers lasting improvements and real impact post-audit.

### SELF-REFLECTION:

How confident are you that your audit findings and actions are tackling systemic issues to prevent recurrence? What actions will you take to strengthen this?

# Strengthening culture, trust & engagement



“I think the auditors might not be the problem. The problem is the organizational culture towards audits.”

EHS Leader from the UK, Global Chemical Company

A strong culture of trust and engagement is essential for EHS audits to deliver meaningful insights rather than simply reinforce compliance. When employees feel safe, informed, and included, audits become opportunities for learning and improvement and not exercises in scrutiny. Yet many organizations still struggle with barriers such as excessive formality, fear of consequences, and limited pre-audit communication, all of which can undermine transparency and openness. Strengthening psychological safety and making audits more of a team effort helps shift them from something done to sites to something done with them, which makes it much easier for audits to genuinely improve EHS performance and add value.

Survey respondents mentioned that some of the key barriers they face include the following:

- Excessive formality which can hinder openness and transparency.
- Fear of consequences as auditors may hesitate to report issues due to fear of negative impact on themselves and/or the auditee.
- Insufficient pre-audit engagement, leading to anxiety and resistance.
- Lack of engagement as without trust and clarity, audits risk being seen as box-ticking exercises.

An audit by itself cannot create a psychologically safe environment, but the way it is conducted can certainly erode or enhance it. Creating psychological safety is critical for employees to feel comfortable sharing information openly during audits and to ensure a willingness to collectively learn and improve when shortcomings are uncovered.



Several companies shared how they were able to change their organization's culture around audits, such that EHS audits became viewed as a key tool to improve EHS performance – a shift from 'done to' to 'done with' the sites and operations. The four key changes organizations mentioned we see as critical are:

## 1 Leadership influence and engagement

Leadership plays a critical role in shaping the effectiveness of EHS audits - whether in the boardroom or on the ground. When leaders genuinely value the purpose and insights audits can provide, that mindset cascades throughout the organization. Strengthening support and visibility is equally important, including making audit outcomes more transparent and ensuring the right people are involved in determining the actions required to successfully address findings and the underlying causes. Meaningful senior management engagement also matters as sharing results and underlying causes with leadership helps reinforce accountability and drives sustained improvement.

## 2 Reframing the purpose of the audit

Reframing the purpose of the audit requires shifting the focus from pure compliance toward reducing risks, preventing incidents, and building coaching into the process. This means positioning audits as opportunities for learning and improvement rather than formal checks. It also involves treating the audit as far more than an administrative exercise; it involves spending more time on-site observing real risks and engaging with operations, rather than relying solely on documentation review.

## 3 Cross-functional collaboration

Involving expertise from other functions (such as operations, engineering, and procurement), not just EHS, ensures that actions are understood and better align with other enterprise aspects implemented across the organization.

## 4 Communication and transparency

Effective communication (written and verbal) and transparency are essential throughout the entire audit process. This begins with clearly articulating the purpose of the audit and terms of reference, and continues through pre-engagement and into onsite activities. Using every interaction to frame the audit as a partnership rather than a policing exercise helps build openness and trust. This mindset can also carry through to the post-audit phase, where supporting sites in resolving nonconformities reinforces collaboration and shared accountability.



### Key considerations and recommendations:

Creating a strong audit culture goes beyond refining processes and methodologies - it requires actively engaging leaders. When leaders understand the strategic value of audits and see how they drive performance improvement, audits shift from being a compliance exercise to a collaborative, learning-focused experience. This fosters a culture where audits are done with the business, not to the business. Achieving this means breaking silos and bringing together teams from different functions. At its core, an effective audit mindset is open, transparent, and rooted in learning, with auditors enabling improvement, not enforcing compliance.

#### SELF-REFLECTION:

How does your audit culture foster collaboration and transparency, or could the way your audits are currently conducted be undermining trust?

# Unlocking potential with digital & AI enablement



As EHS risks grow more complex and organizations demand faster, deeper insight, advancing audit systems through digital and AI enablement has become essential. Modern tools, from automated data capture to predictive analytics, can significantly enhance the accuracy, consistency, and strategic value of audits. By reducing manual effort and surfacing patterns that might otherwise go unnoticed, digital and AI enabled systems allow auditors to focus on higher value analysis and engagement. The result is a more intelligent, efficient, and forward-looking audit program that strengthens risk management and drives better performance across the enterprise.

Our study found that all survey respondents are using digital tools, albeit to varying degrees, to support their audit process, **but 66 percent of respondents have not yet integrated AI into their audit programs.** Additional details can be found in Figure 4.

There is strong consensus that greater use of technology - whether enterprise EHS software or workflows built on common business software applications - is essential to streamline data capture, simplify reporting, and improve action tracking.

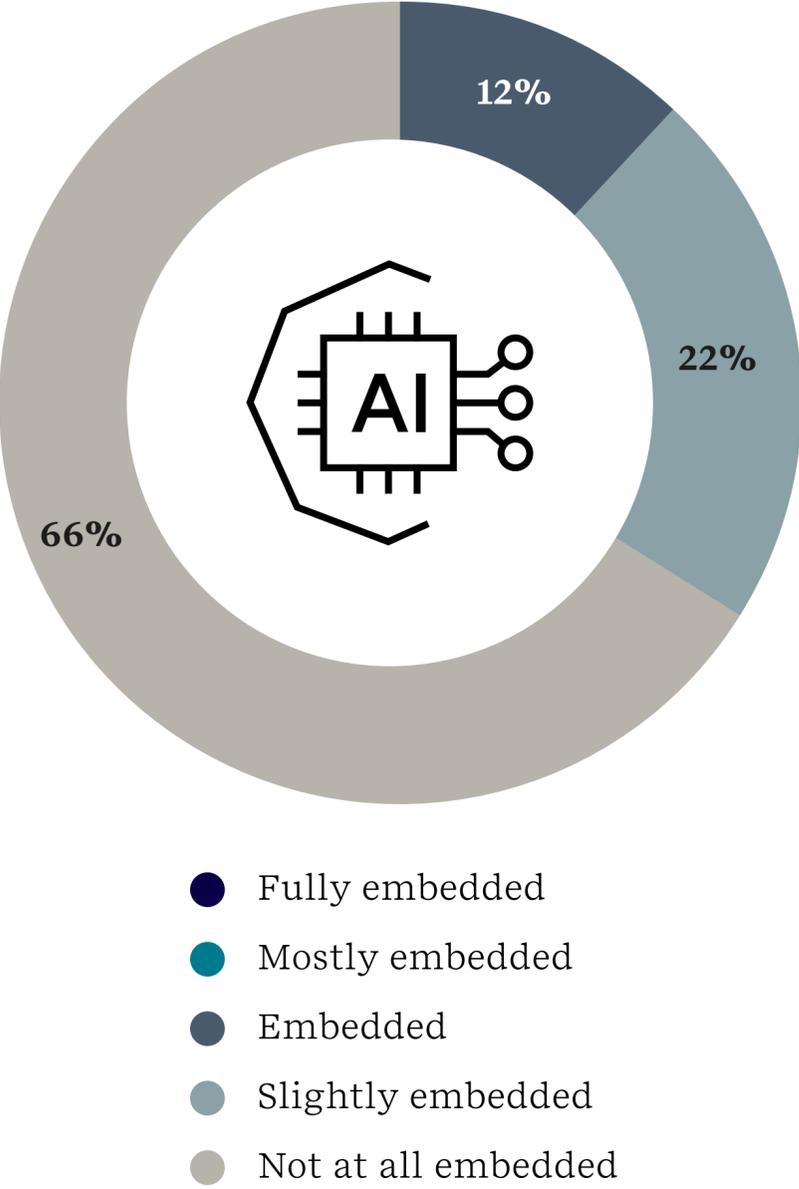
We also found that most companies believe utilizing AI is inevitable and likely urgent to avoid falling behind.

This aligns with the results of the latest Verdantix EHS Global Corporate Survey which found that 95 percent of EHS executives view the use of AI to automate programs and save time as important or very important, underscoring the strong momentum behind digital and AI enabled audit transformation.<sup>4</sup>

Many organizations are at early-stage exploration with several noting that projects are either upcoming or in initial phases. Some are unsure or unaware of current plans, indicating a lack of visibility or centralized communication on digital EHS strategy.

**Figure 4: Perceptions of how deeply AI is embedded in current audit initiatives**

**SURVEY QUESTION**  
HOW EMBEDDED IS AI IN YOUR AUDIT PROCESSES AND PROGRAMS?



Source: ERM

## Key themes from our research include:

# 1

## Skill development and team enablement

- Participants highlight the need to train teams to use digital tools effectively and develop AI-related skills. There is recognition that this capability building is essential to extract meaningful value from these technologies.

# 2

## Tool implementation and integration

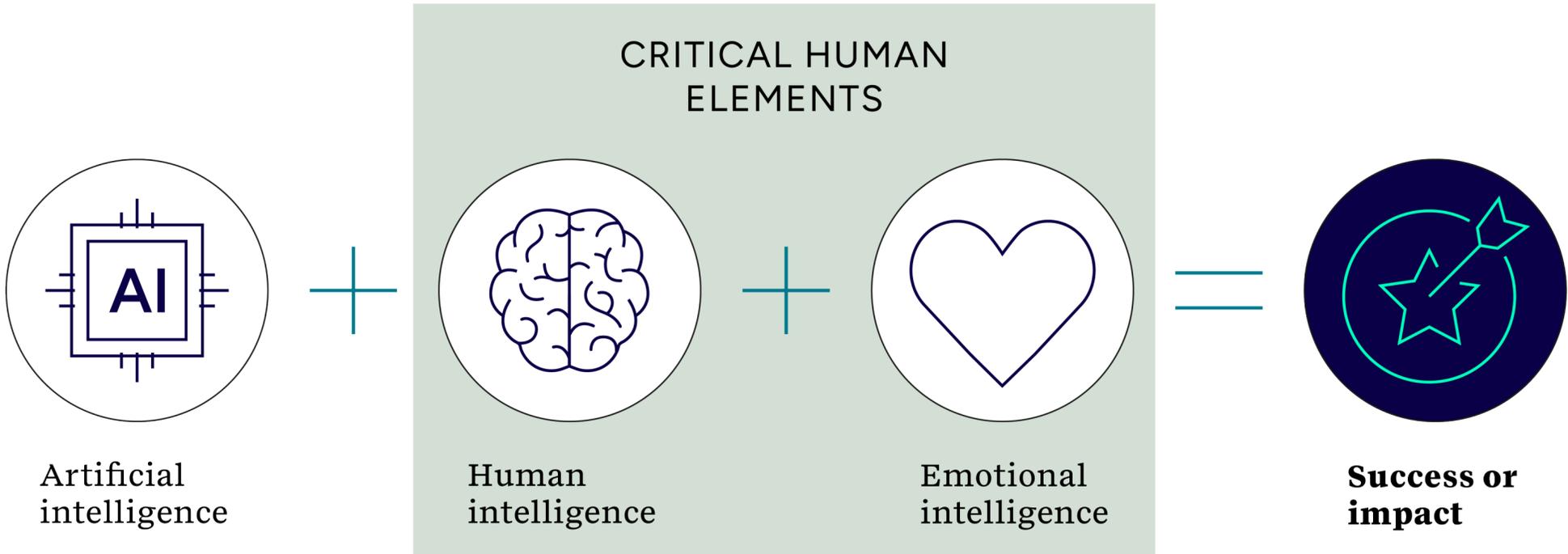
- Some organizations are implementing AI assistants for auditors and insights, pre-audit document review and translation, analyzing large datasets, report writing, and tracking the status of actions.
- A few are developing AI personas for pre-audit checks and compliance support.
- Companies are also integrating AI with existing platforms (e.g., EHS systems and M365 Copilot) as a way to streamline data, insights, and actions.
- Effective monitoring of dashboards can provide a clear picture of where gaps are and how action plans are progressing, and can be a vehicle for mid-year course corrections.

# 3

## Value expectations

- Organizations expect AI to help with trend identification (including clustering of findings), root cause analysis, predictive analytics, efficiency, and agility in audits (including preaudit scoping analytics) and data governance pitfalls (e.g., anomaly detection in large datasets).
- Proven and perceived gains include efficiency improvements that free auditors to spend more time on-site and dig deeper into issues, balancing technology with human judgment.

**Figure 5: Formula for success: Leveraging technology and AI in EHS auditing**



**Key considerations and recommendations:**

AI and technology already play - and will increasingly play - a critical role in enhancing the effectiveness of all EHS programs, including audits. However, they cannot replace the active involvement of humans. Human insights, experience, and emotional intelligence are essential for building trust, fostering transparency, and ensuring meaningful outcomes. The future lies in striking the right balance: organizations must embed technology and AI into their processes while preserving the human elements that drive collaboration and accountability.

**SELF-REFLECTION:**

What specific AI use cases have you identified for your audit program, and how clearly are they linked to business value?

Source: ERM

Advancing capability  
for greater impact

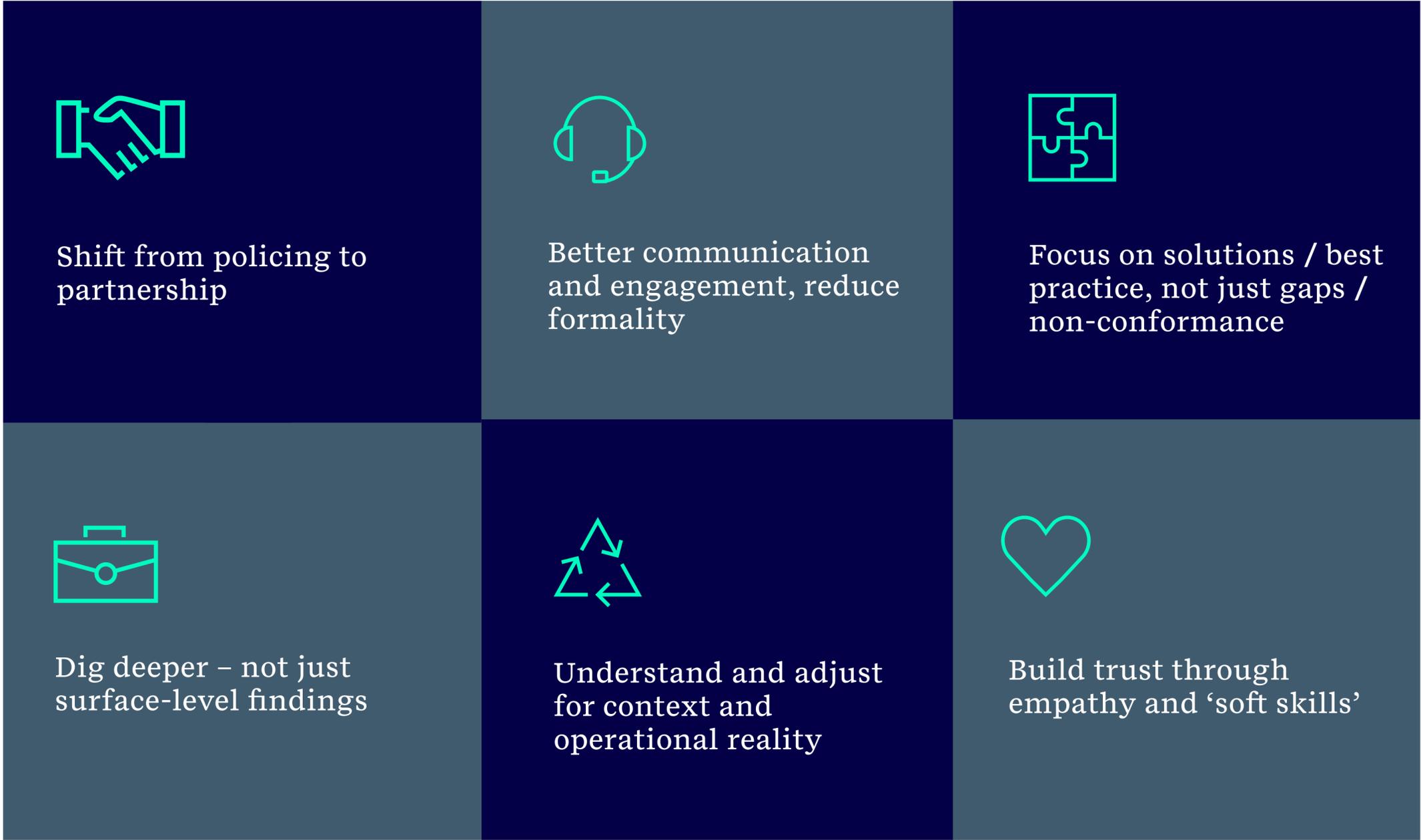


EHS auditors can only drive meaningful impact when they have the skills, confidence, and judgment to look beyond compliance and uncover the factors that truly influence business performance.

As the scope and complexity of risks continue to expand, organizations increasingly need auditors who can interpret patterns, engage effectively with sites, and translate findings into actionable insights. Building capability - through deeper technical training, stronger analytical skills, and enhanced interpersonal effectiveness - is therefore essential. When auditors are equipped to provide strategic, forward-looking guidance, audits shift from routine checks to powerful levers for improvement and resilience.

We received a vast array of survey responses to what auditors need to do differently to improve their performance, but a few themes were consistent throughout; these are reflected in Figure 6.

Figure 6: What auditors need to do differently: key themes from survey participants



Source: ERM

“By focusing on partnership rather than policing, auditors can help create a culture of transparency and continuous improvement.”

EHS Leader from the U.S., Global Pharmaceutical Company



Organizations are increasing the capability of their audit teams to strengthen their skill sets and ensure a combination of technical and soft skills, recognizing the critical importance of the auditors in the audit program. In addition to investing in formal training programs, some roundtable participants mentioned coaching auditors “on the job”, as well as workshops on broader leadership development topics such as influencing skills and report writing, which benefit both the audit process and the auditors’ wider roles.

Numerous organizations are combining auditors with different areas of focus, and **45 percent of respondents use a combination of internal and external resources to bring a blend of perspectives to their audit programs.** This blended approach strengthens audit quality by combining deep knowledge of the organization’s systems and culture with a pragmatic view of compliance—one that considers operational constraints, incorporates insights into what good looks like elsewhere, and, where necessary, draws on subject matter experts.

Internal auditors provide context and continuity, while external specialists bring fresh perspectives and technical depth. Together they improve risk identification, reduce blind spots, and enhance credibility with senior leaders and regulators; particularly in complex or high-risk areas.

As the Institute of Internal Auditors (IIA) stated in its 2024 Global Internal Audit Standards, the purpose of internal auditing is to “strengthen the organisation’s ability to create, protect and sustain value by providing insight and foresight.”<sup>5</sup>

Audits are increasingly seen as catalysts for ongoing improvement, not just corrective action. Some key examples organizations shared were:

- They are used successfully to upskill site teams being audited by raising their awareness of what requirements they need to fulfill and good practices to achieve this.
- Peer review processes are being implemented to develop experience and to share knowledge across sites and business units, especially with respect to what good looks like.
- Individuals are shadowing audits at other facilities and taking the learning to their own sites.
- Meaningful conversations are taking place during the audit (rather than a tick-the-box exercise) that uncover operational realities, and contextual insights that shape meaningful recommendations and resultant actions.
- Some respondents commented on the benefit of involving the auditors post-audit to support the resolution the issues identified, not just for identification of gaps.



## Key considerations and recommendations:

Adding value to audit programs combines investing in both auditor development and site team learning. Developing auditors to act as coaches - not enforcers - requires a blend of technical expertise and soft skills. They need the subject matter knowledge to make robust EHS assessments and the interpersonal skills to build trust, influence, and engage effectively. These capabilities not only strengthen audits but also enhance auditors' broader roles by improving their ability to communicate persuasively and drive change. Equally, audits raise awareness and increase capabilities among site teams when those being audited understand what "good" looks like.

Companies should invest in auditor development that blends technical expertise with coaching and communication skills, enabling auditors to act as trusted partners rather than enforcers. At the same time, use audits as learning opportunities for site teams by clearly showing what 'good' looks like to build capability and engagement.

### SELF-REFLECTION:

How well does your current auditor training balance technical expertise with soft skills like empathy and communication?



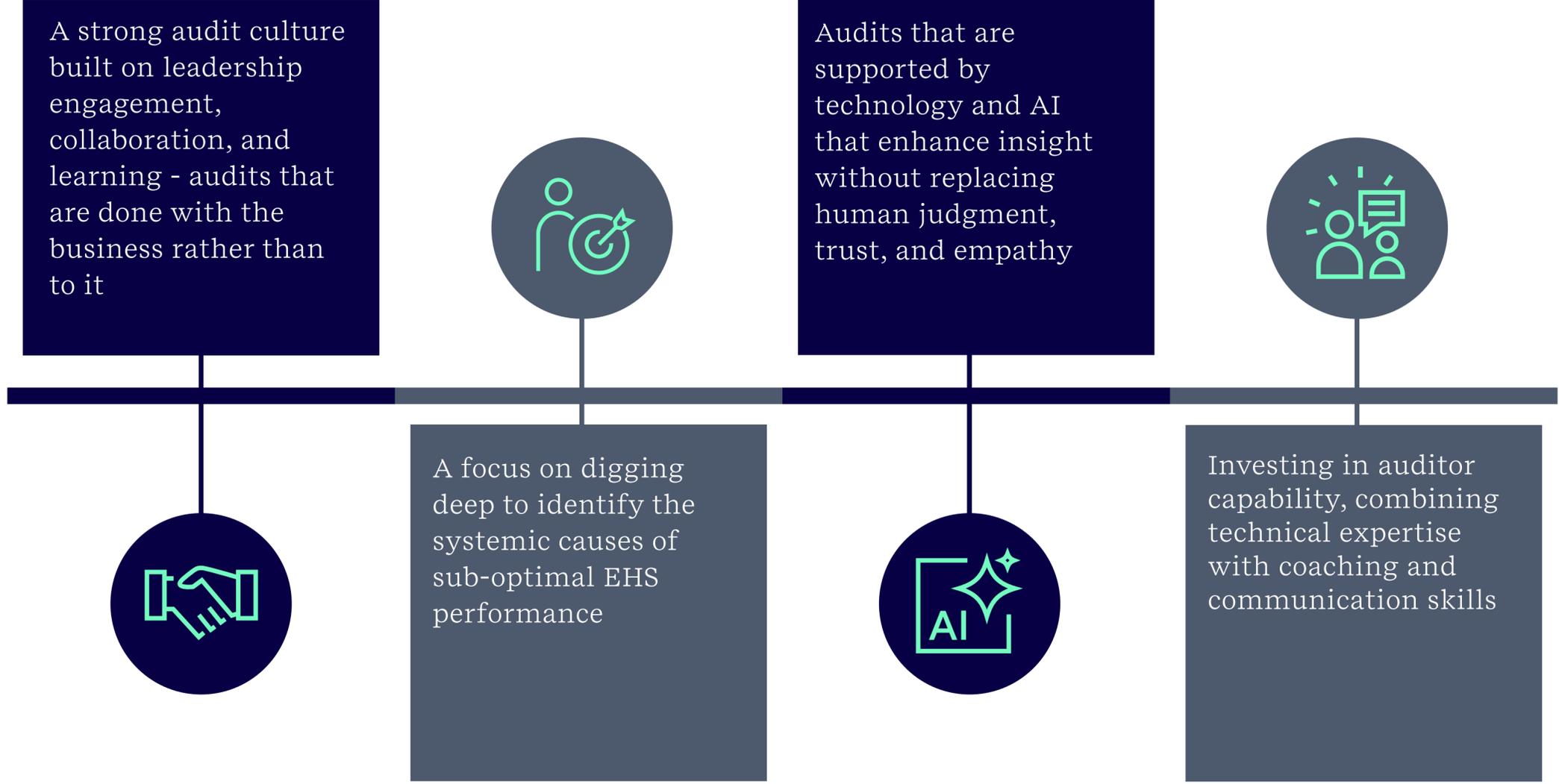
# Conclusion



To remain relevant and valuable, EHS audit programs must move beyond isolated compliance activities and become an integrated, insight-driven part of how organizations manage risk and performance. When audit findings are effectively communicated, analyzed, and embedded into the broader risk management programs, audits provide confidence that risks are understood and controlled, inform smarter investment decisions, and highlight systemic issues that constrain performance. The real value of audits lies not in identifying surface-level non-conformances, but in uncovering root causes and organizational weaknesses that, once addressed, reduce recurrence and deliver lasting improvement.

Achieving this shift requires a strong audit culture built on leadership engagement, collaboration, and learning. Audits are most effective when they are done *with* the business rather than *to* it, supported by technology and AI that enhance insight without replacing human judgment, trust, and empathy. Investing in auditor capability, combining technical expertise with coaching and communication skills, and using audits as learning opportunities for site teams helps reposition auditors as trusted partners. Together, these elements transform audits into a powerful mechanism for building capability, driving accountability, and improving EHS and sustainability outcomes over the long term.

**Figure 7: Key aspects of a successful EHS audit**



Source:ERM

# Endnotes

- 1 ERM. 2025. From compliance to catalyst: How EHS audits must drive business value. Online posting. ERM. Accessed 16 January 2026. <https://www.erm.com/insights/from-compliance-to-catalyst-how-ehs-audits-must-drive-business-value/#dive>
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- 3 Idris, Z. and Pennington, B. 2025. Global Corporate Survey 2025: EHS Budgets, Priorities And Tech Preferences. Online posting. Verdantix. Accessed 16 January 2026. <https://www.verdantix.com/venture/report/global-corporate-survey-2025--ehs-budgets--priorities-and-tech-preferences>
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- 5 The Institute of Internal Auditors. 2024. Global Internal Audit Standards. Online posting. The Institute of Internal Auditors. Accessed 16 January 2026. <https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/>





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## The ERM Sustainability Institute

The ERM Sustainability Institute is ERM's primary platform for thought leadership on sustainability. The purpose of the Institute is to define, accelerate, and scale sustainability performance by developing actionable insight for business. We provide an independent and authoritative voice to decode complexities. The Institute identifies innovative solutions to global sustainability challenges built on ERM's experience, expertise, and commitment to transformational change.

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