



Los Lunes del Instituto de Auditores Internos

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Risk in Focus 2022

Hot Topics for Internal Auditors

27 de septiembre de 2021

Jesús M^a Lafita Fernández

Contenido Técnico – IAI España

La sesión de hoy

Risk in Focus 2022 – Hot topics for internal auditors



01

Metodología

02

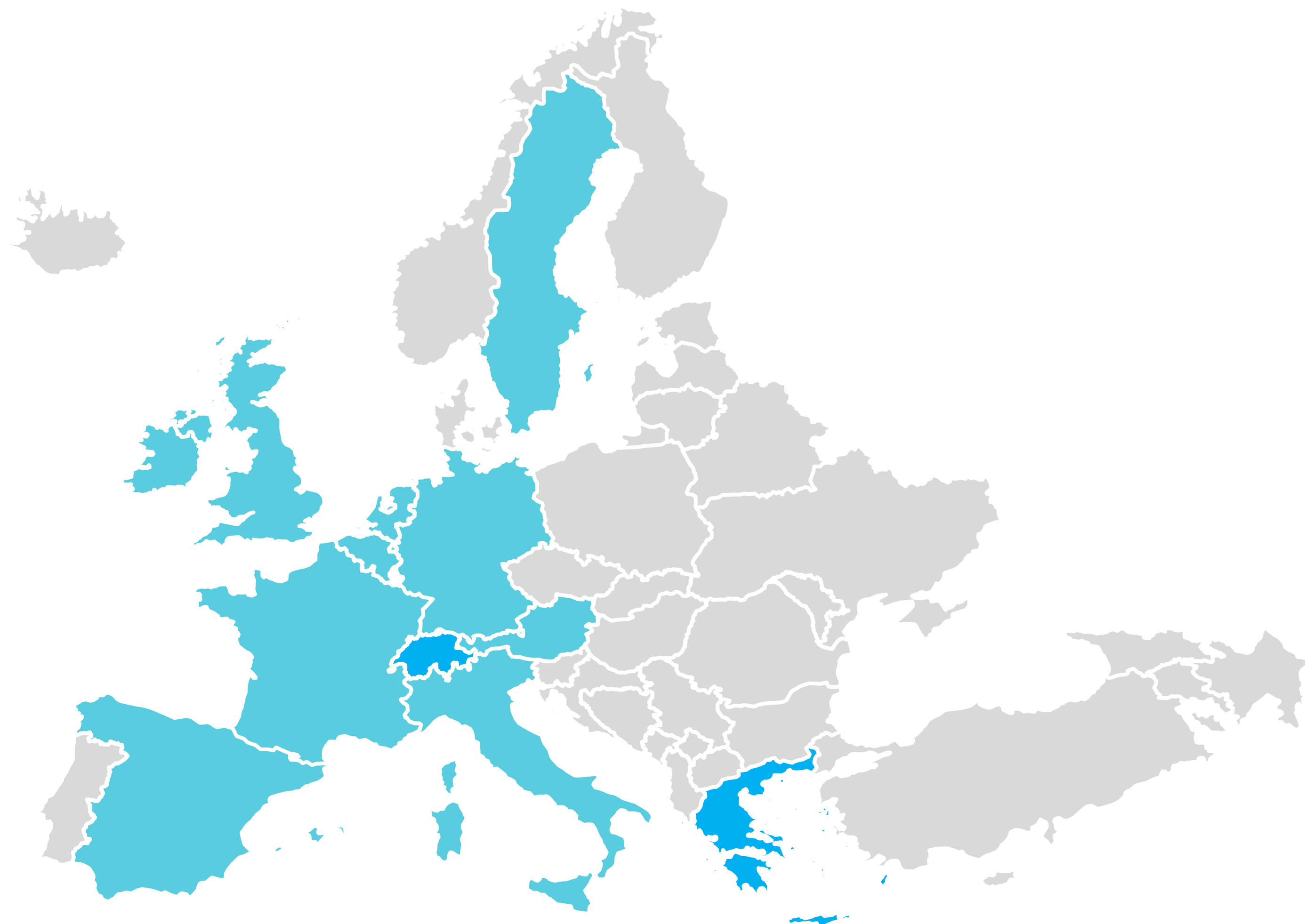
Resultados

03

Turno de preguntas

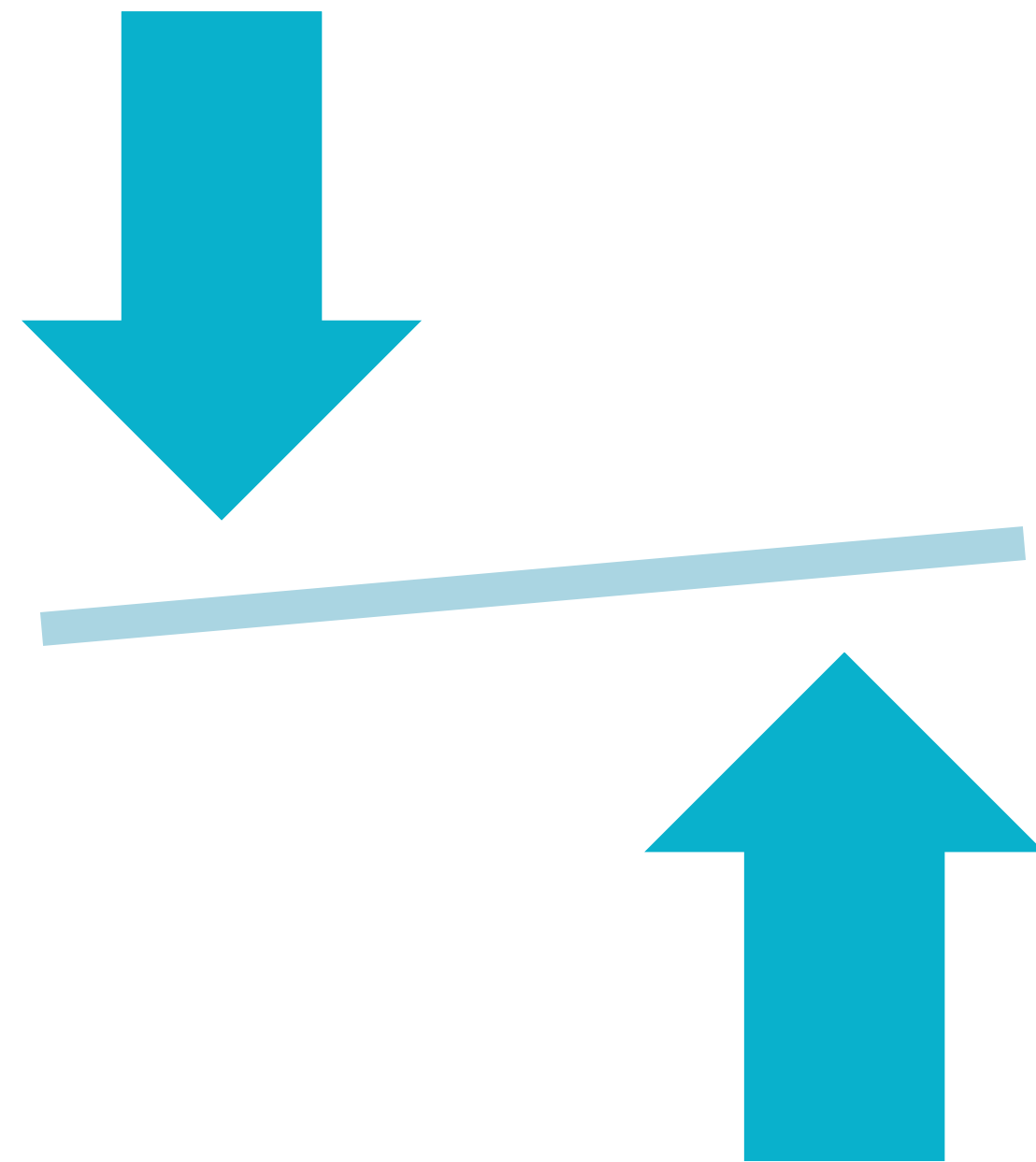
Metodología: Participantes

Risk in Focus 2021 – Hot topics for internal auditors



Metodología aplicada al Estudio

Risk in Focus 2022 – Hot topics for internal auditors



- **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')
- 6ª edición (marzo a mayo) basada en:
 - *Enfoque cuantitativo*:
 - ✓ Encuesta: 738 DAIs (+27%)
 - *Enfoque cualitativo*:
 - ✓ Entrevistas a 35 DAIs
 - ✓ Entrevistas a 12 miembros de la CdA
 - ✓ Entrevistas a 3 CEOs

Resultados: Top-10 de Riesgos

Risk in Focus 2022 – Hot topics for internal auditors

-  Ciberseguridad y protección de datos
-  Cambios en leyes y regulaciones
-  Disrupción digital, nuevas tecnologías e Inteligencia Artificial
-  Capital Humano, diversidad y gestión del talento
-  Continuidad del negocio, gestión de crisis y respuesta ante desastres
-  Riesgos financieros, de liquidez e insolvencias
-  Incertidumbre macroeconómica y geopolítica
-  Cambio climático y sostenibilidad medioambiental
-  Cadenas de suministro, externalizaciones y terceras partes
-  Salud, protección y seguridad

Resultados: Evolución de Riesgos

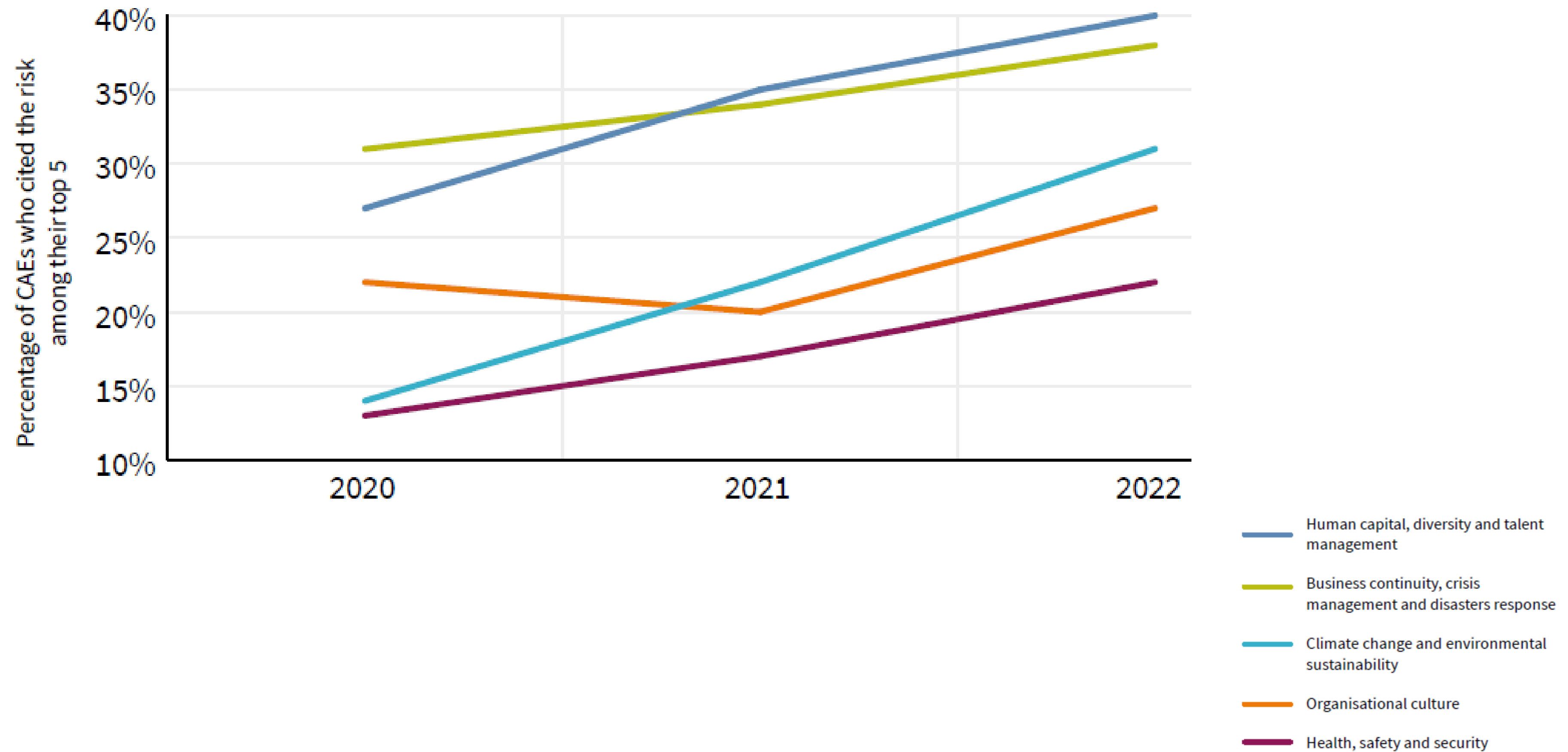
Risk in Focus 2022 – Hot topics for internal auditors

2022	2021	2020	2019	2018
1. Cybersecurity and data security	1. Cybersecurity & data security	1. Cybersecurity + data privacy	1. Cybersecurity (..third parties)	1. GDPR and data protection
2. Changes in laws and regulations	2. Regulatory change & compliance	2. Increasing regulatory burden	2. Data protection/strategies	2. Cybersecurity
3. Digital disruption, new technology and AI	3. Digitalization, new technology & AI	3. Digitalisation & business model disruption	3. Digitalisation	3. Regulatory complexity and uncertainty
4. Human capital, diversity and talent management	4. Financial, capital & liquidity risk	4. Looking beyond third parties	4. Sustainability	4. Pace of innovation
5. Business continuity, crisis management and disasters response	5. Human Capital & talent management	5. Business resilience, brand value and reputation	5. Bribery and anti-corruption compliance	5. Political uncertainty
6. Financial, liquidity and insolvency risks	6. Disasters and crisis response	6. Financial risk	6. Communications risk: protecting brand&reputation	6. Vendor risk and third party assurance
7. Macroeconomic and geopolitical uncertainty	7. Macroeconomic & geopolitical uncertainty	7. Geopolitical instability & the macroeconomy	7. Workplace culture	7. The culture conundrum
8. Climate change and environmental sustainability	8. Supply chains, outsourcing & "nth" party risk	8. Human capital	8. A new era of trade: protectionism and sanctions	8. Workforces: planning for the future
9. Supply chain, outsourcing and 'nth' party risk	9. Corporate governance and reporting	9. Corporate, ethics & culture	9. Risk governance&controls: adapting to change	9. Evolving the IAF
10. Organisational culture	10. Communications, management & reputation	10. Climate change	10. Audit the right risks	
11. Organisational governance and corporate reporting	11. Corporate culture			
12. Health, safety and security	12. Bribery, fraud & other financial crime			
13. Communications, reputation and stakeholder relationships	13. Climate change & environmental sust.			
14. Fraud, bribery and the criminal exploitation of disruption	14. Health & safety			
15. M&A	15. M&A			



Resultados: Tendencias Hot Topics

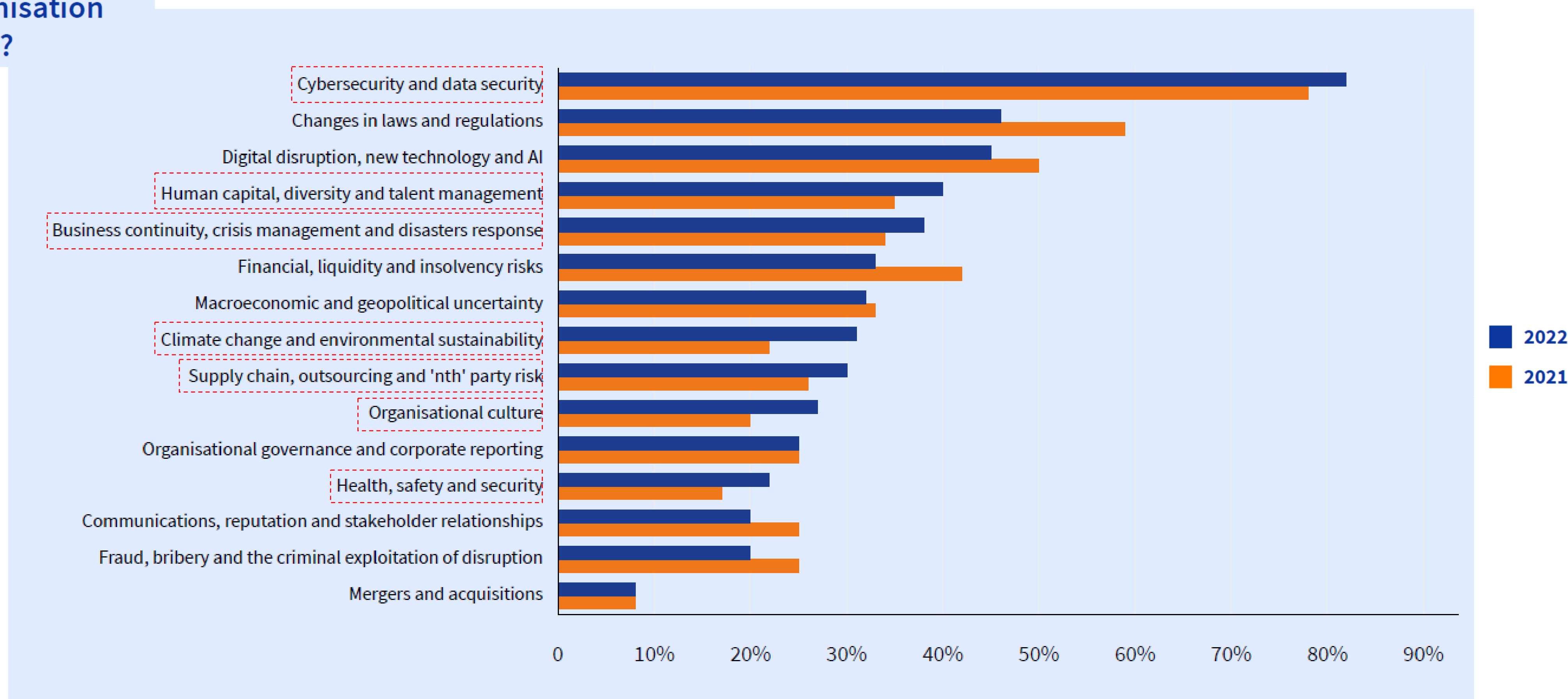
Risk in Focus 2022 – Hot topics for internal auditors



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

Risk in Focus 2022 – Hot topics for internal auditors

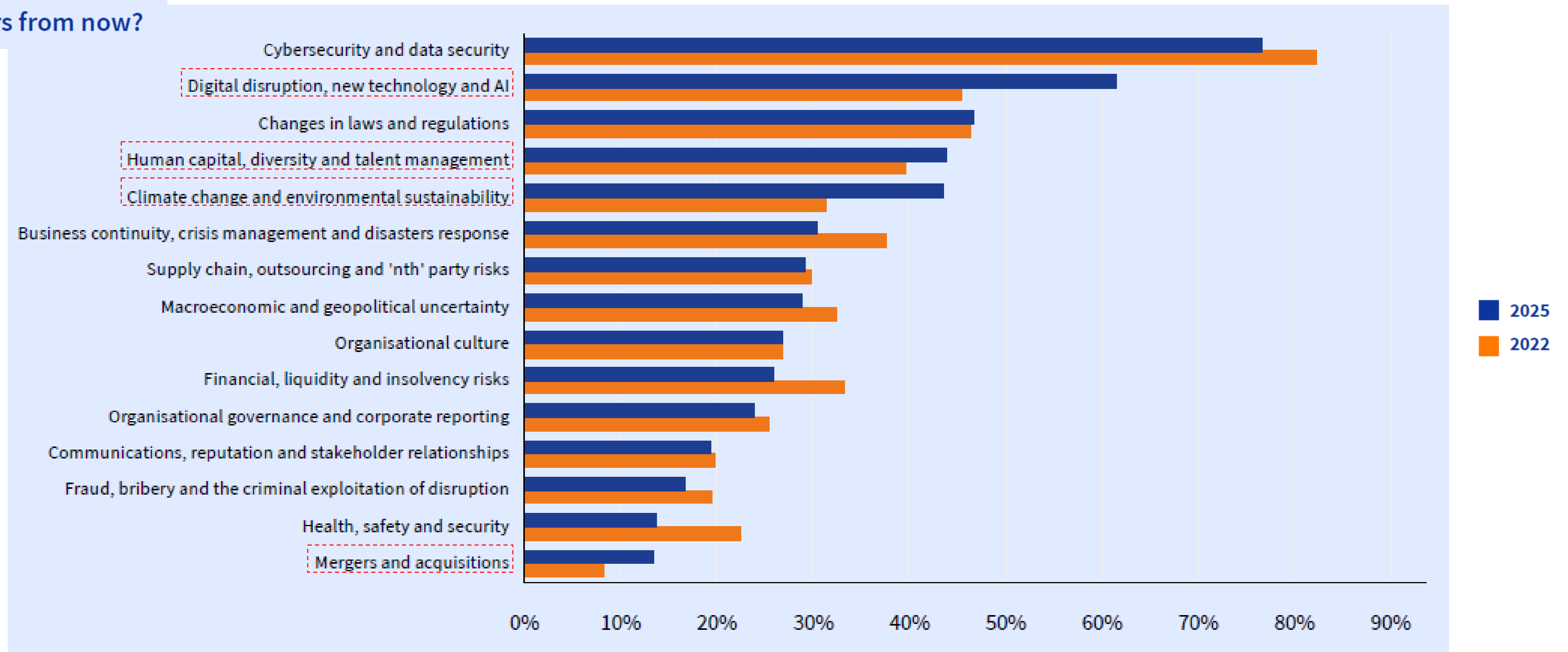
What are the top five risks that your organisation currently faces?



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?

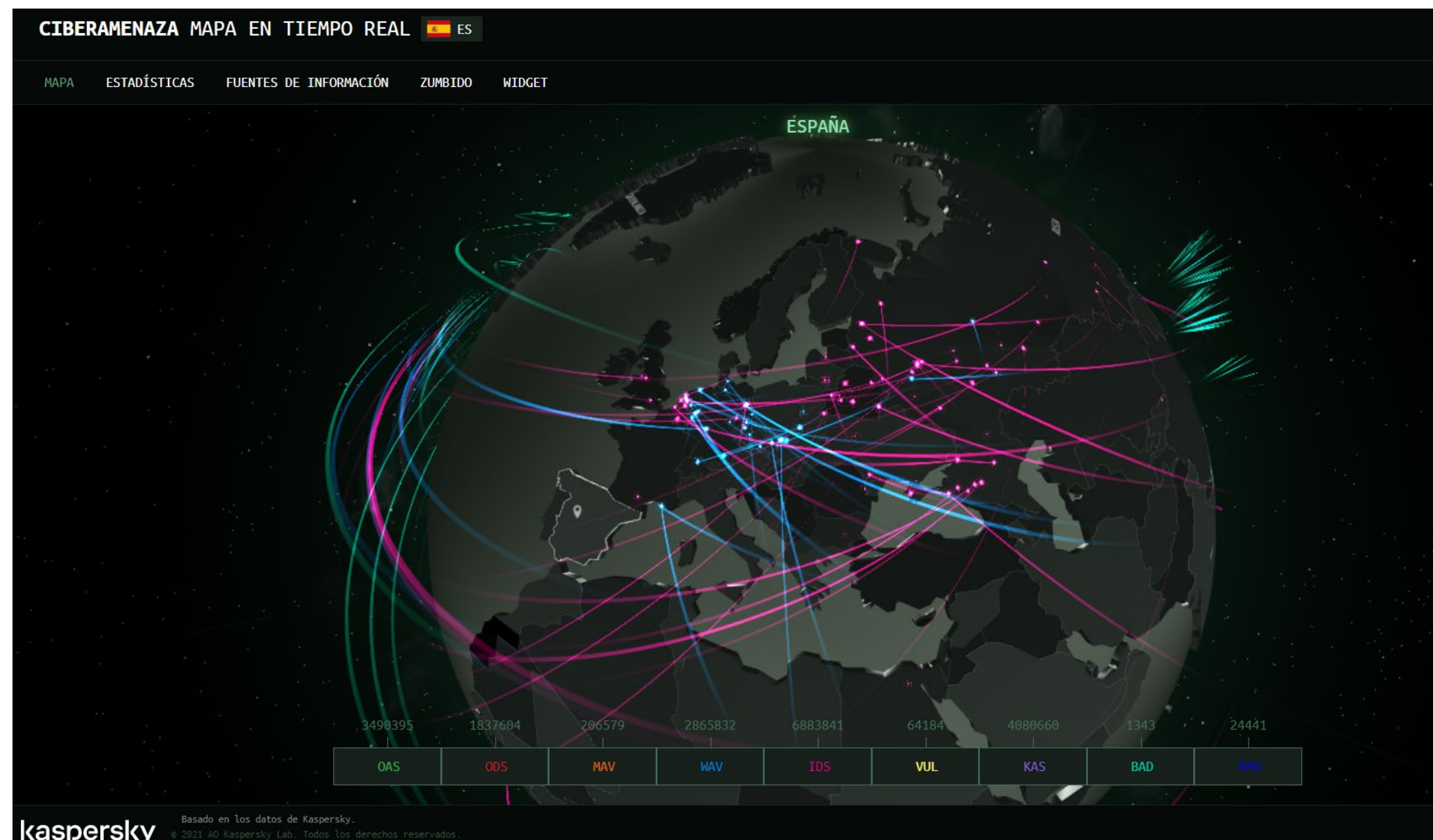


Ciberseguridad y seguridad de datos

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82% de los DAIs → en el Top-5 de riesgos
34% → riesgo nº 1 de su organización



<https://cybermap.kaspersky.com/es>

europapress / portaltic / ciberseguridad

Publicado 14/09/2021 15:00 CET

Los ciberataques aumentan en el primer semestre de 2021 y el sector bancario es uno de los principales objetivos

<https://www.europapress.es/portaltic/ciberseguridad/noticia-ciberataques-aumentan-primer-semester-2021-sector-bancario-principales-objetivos-20210914150039.html>

europapress / portaltic / ciberseguridad

Actualizado 26/07/2021 16:14 CET

Los errores humanos están detrás de los ciberataques sufridos por más de 300.000 pymes en 2021

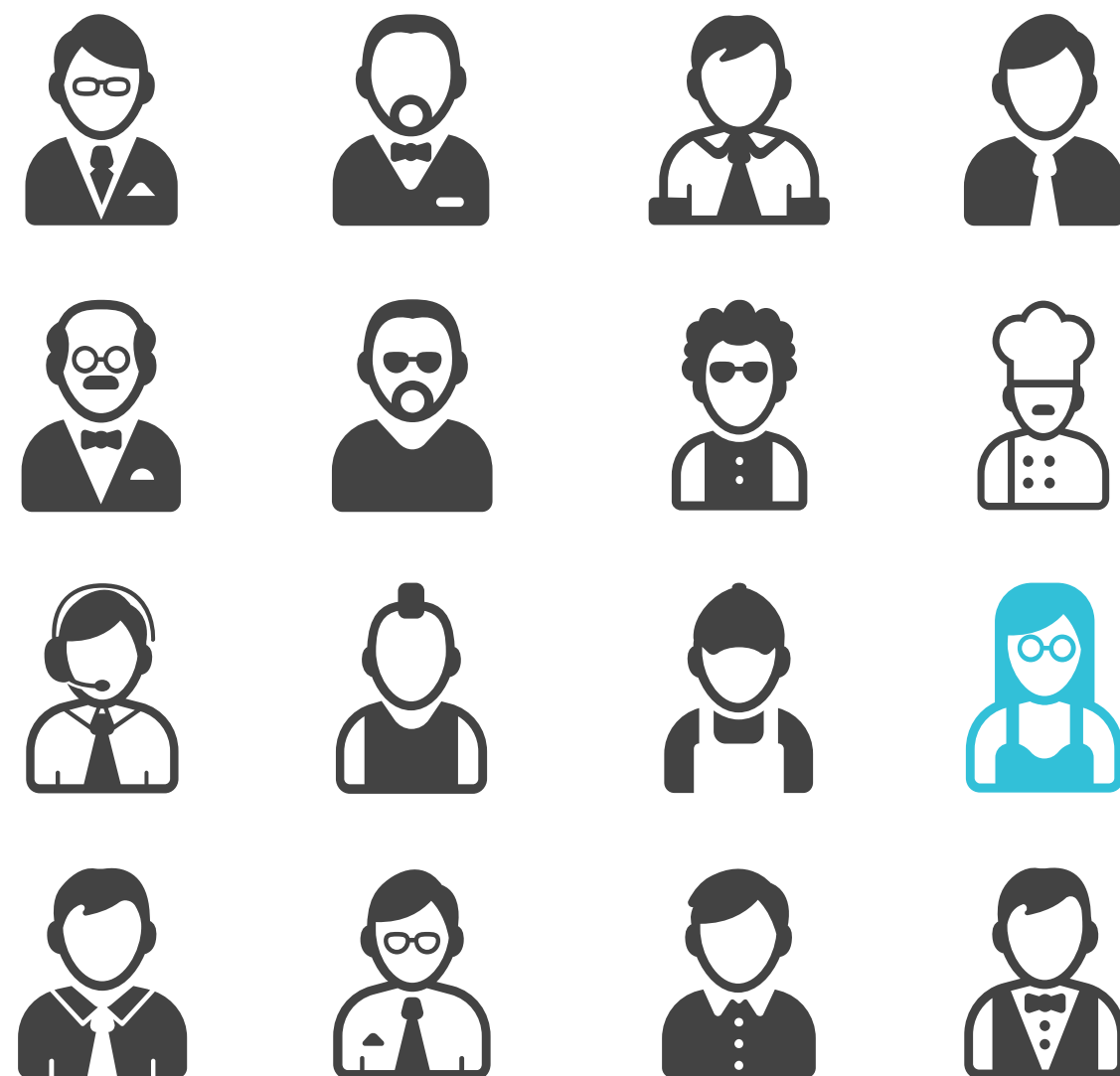
<https://www.europapress.es/portaltic/ciberseguridad/noticia-mas-300000-pymes-sufrido-ciberataques-2021-principalmente-errores-humanos-20210726161323.html>

Capital humano, diversidad y gestión del talento



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40% de los DAIs dice que está entre el Top-5 de riesgos



BerkeleyHaas
Haas School of Business
University of California, Berkeley

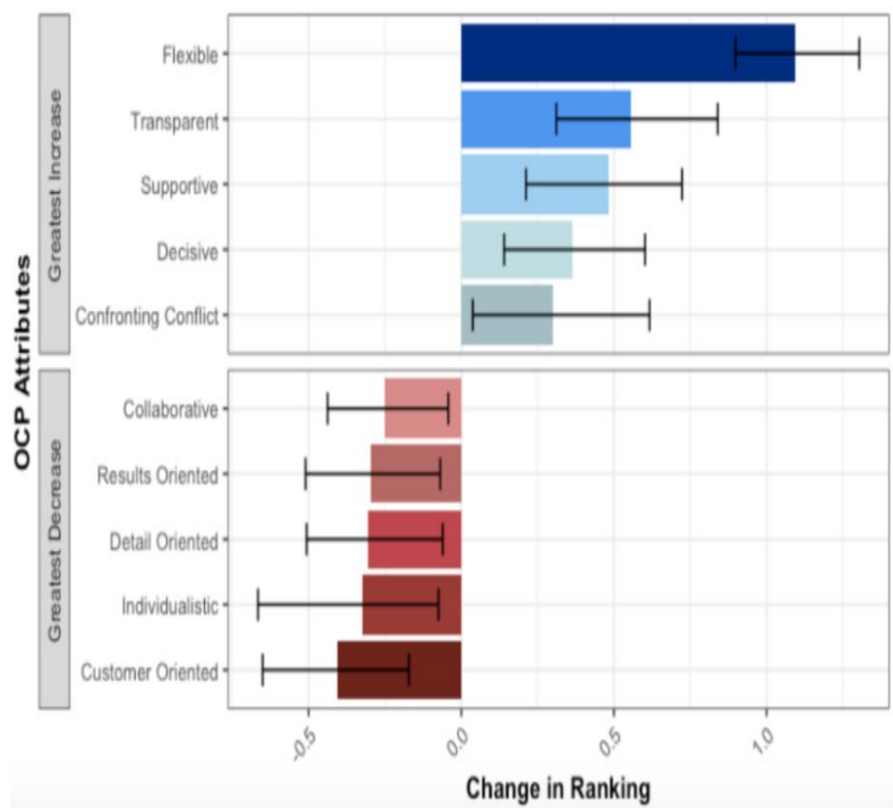
California
Review
Management

CULTURE

How Have Organizational Cultures Shifted During the COVID-19 Pandemic

by N. Derek Brown, Yixi Chen, Hope Harrington, Paul Vicinanza, Jennifer A. Chatman, Amir Goldberg, and Sameer B. Srivastava

<https://cmr.berkeley.edu/2021/07/how-have-organizational-cultures-shifted/>



	Regular Leadership Communication	Culture Change	In-person Conversation	Access to Resources	Team Collaboration	Conference Call
1	weekly	much	meeting	require	team	video
2	employee	culture	face	access	less	call
3	leadership	become	person	issue	make	conference
4	company	also	event	new	harder	challenge
5	regular	think	conversation	additional	personal	happen
6	meeting	play	almost	place	collaboration	great
7	example	field	document	several	decision	clearly
8	monthly	flexible	lunch	process	feel	digital

Statistically significant topic predicts more POSITIVE experience
Statistically significant topic predicts more NEGATIVE experience

How The Pandemic Is Transforming Company Culture



Ginger Dhaliwal Forbes Councils Member
Forbes Technology Council COUNCIL POST | Membership (fee-based)
Innovation

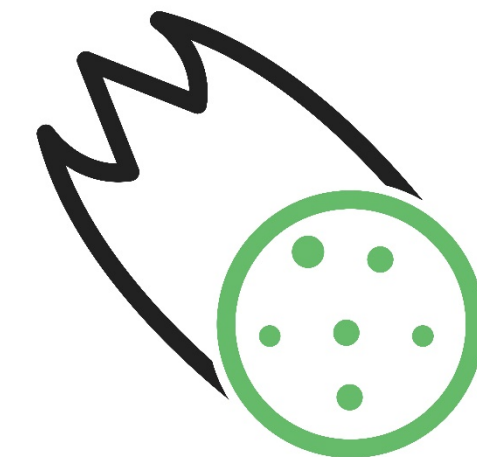
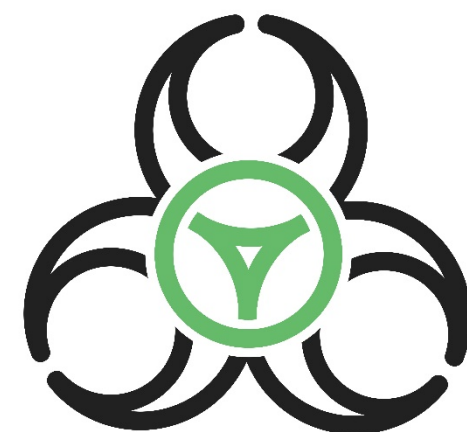
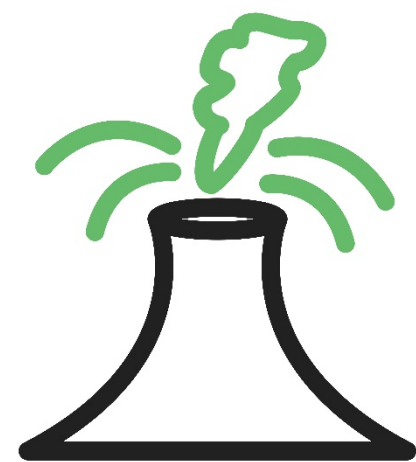
<https://www.forbes.com/sites/forbestechcouncil/2020/12/04/how-the-pandemic-is-transforming-company-culture/?sh=b0487467b109>

Continuidad del negocio, gestión de crisis y respuesta ante desastres

Risk in Focus 2022 – Hot topics for internal auditors



38% de los DAIs dice que está entre el Top-5 de riesgos



<https://www.economist.com/>

Cambio climático y sostenibilidad medioambiental

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31% de los DAIs dice que está entre el Top-5 de riesgos



Cadenas de suministro, externalizaciones y riesgo de terceras partes

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1/3 de los DAIs dice que está entre el Top-5 de riesgos



elEconomista.es
15 Años

El precio del transporte marítimo se triplica y no volverá al nivel pre-Covid

<https://www.eleconomista.es/empresas-finanzas/noticias/11049734/02/21/El-precio-del-transporte-maritimo-se-triplica-y-no-volvera-al-nivel-preCovid.html>



La crisis de los semiconductores es la consecuencia de una tormenta perfecta: por qué no es tan fácil resolverla simplemente fabricando más chips

<https://www.xataka.com/componentes/crisis-semiconductores-consecuencia-tormenta-perfecta-que-no-facil-resolverla-simplemente-fabricando-chips>

Salud, protección y seguridad

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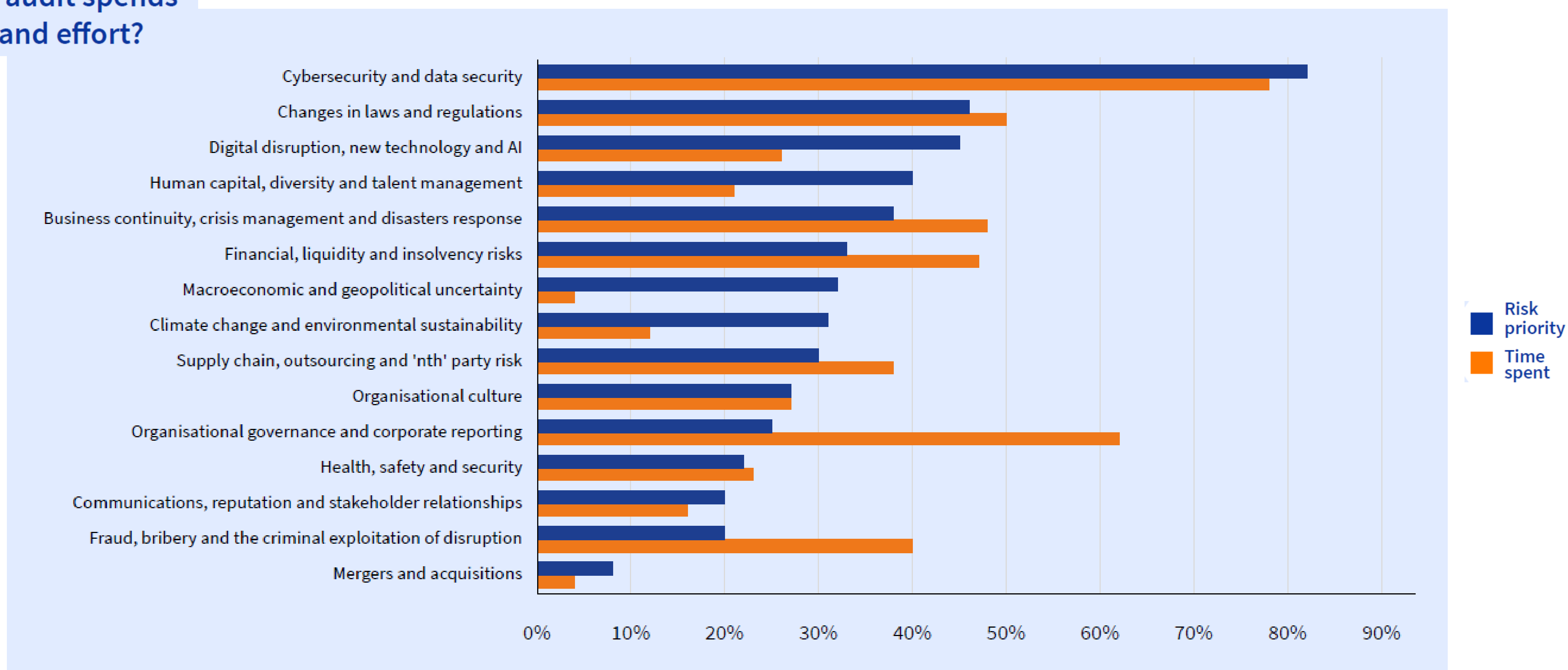
22% de los DAIs dice que está entre el Top-5 de riesgos



Resultados: Mayor tiempo y esfuerzo de AI

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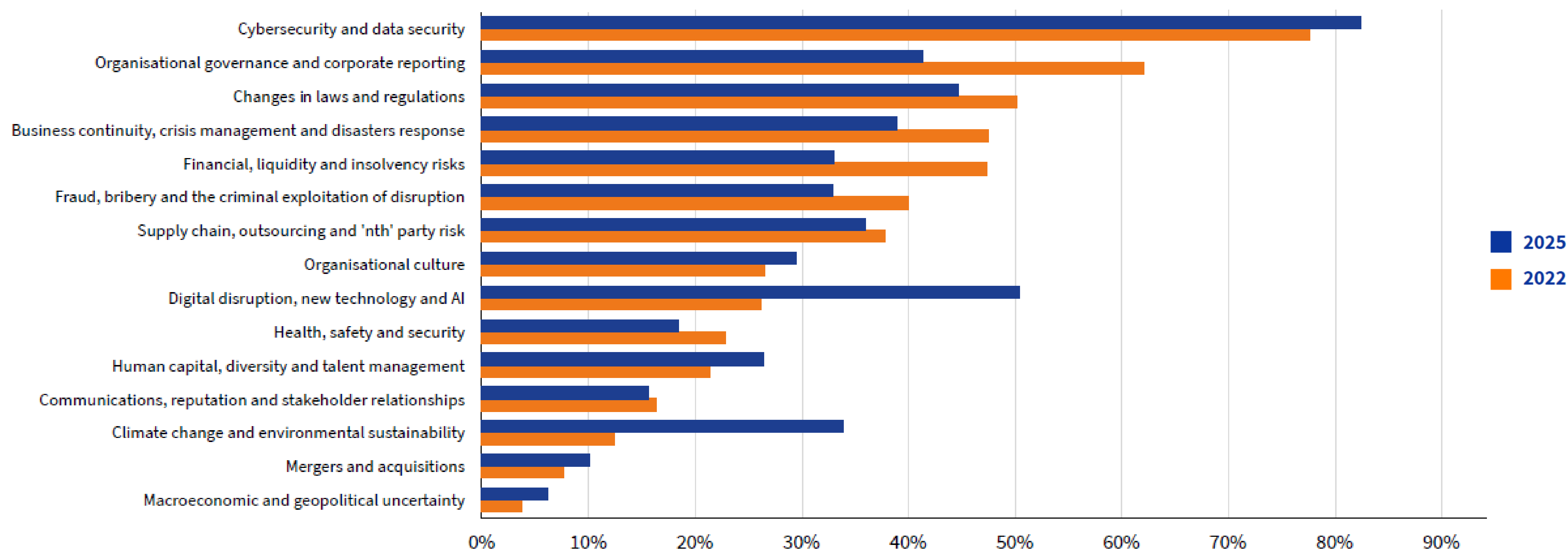
What are the top 5 risks on which internal audit spends the most time and effort?



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?



Descarga el Informe

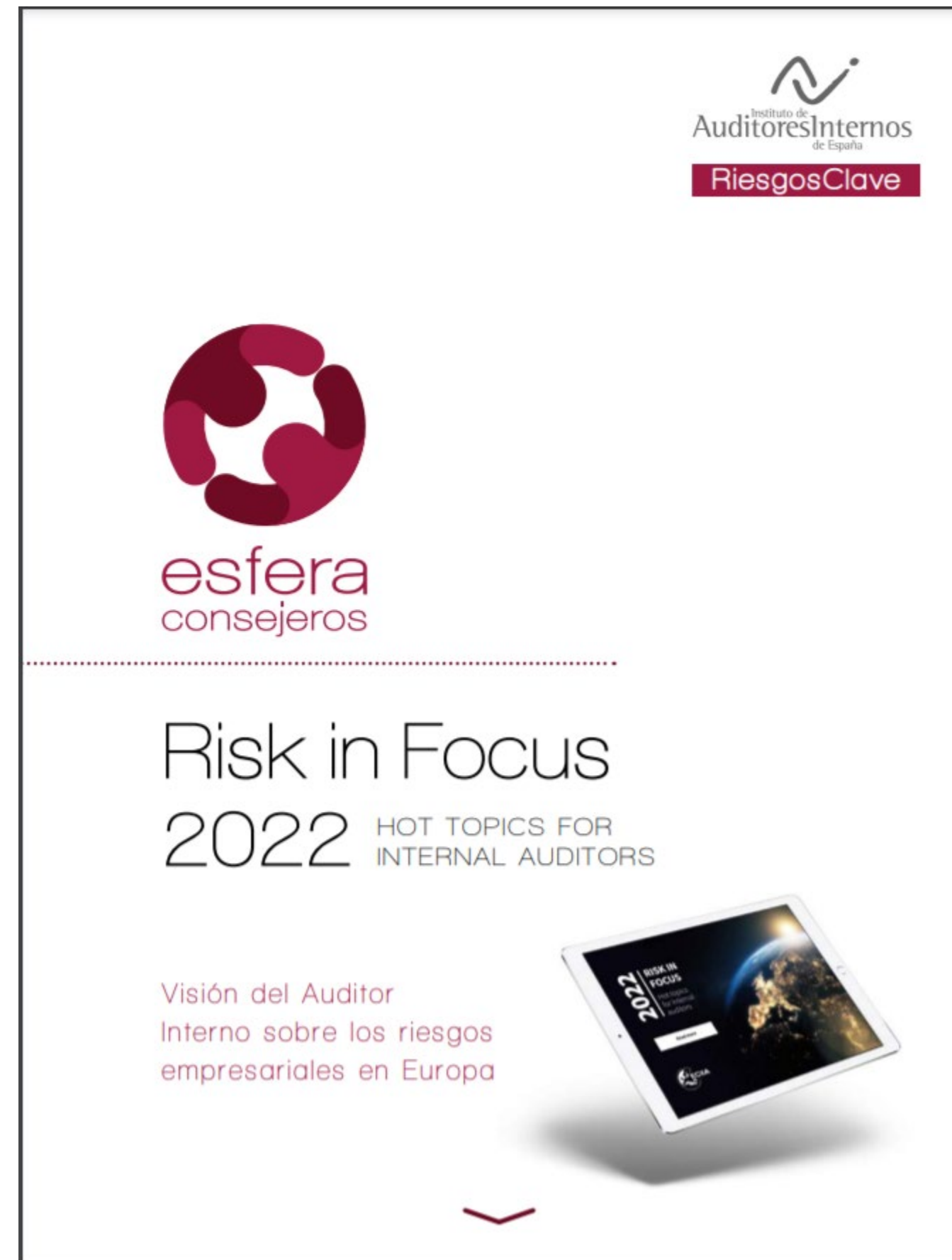
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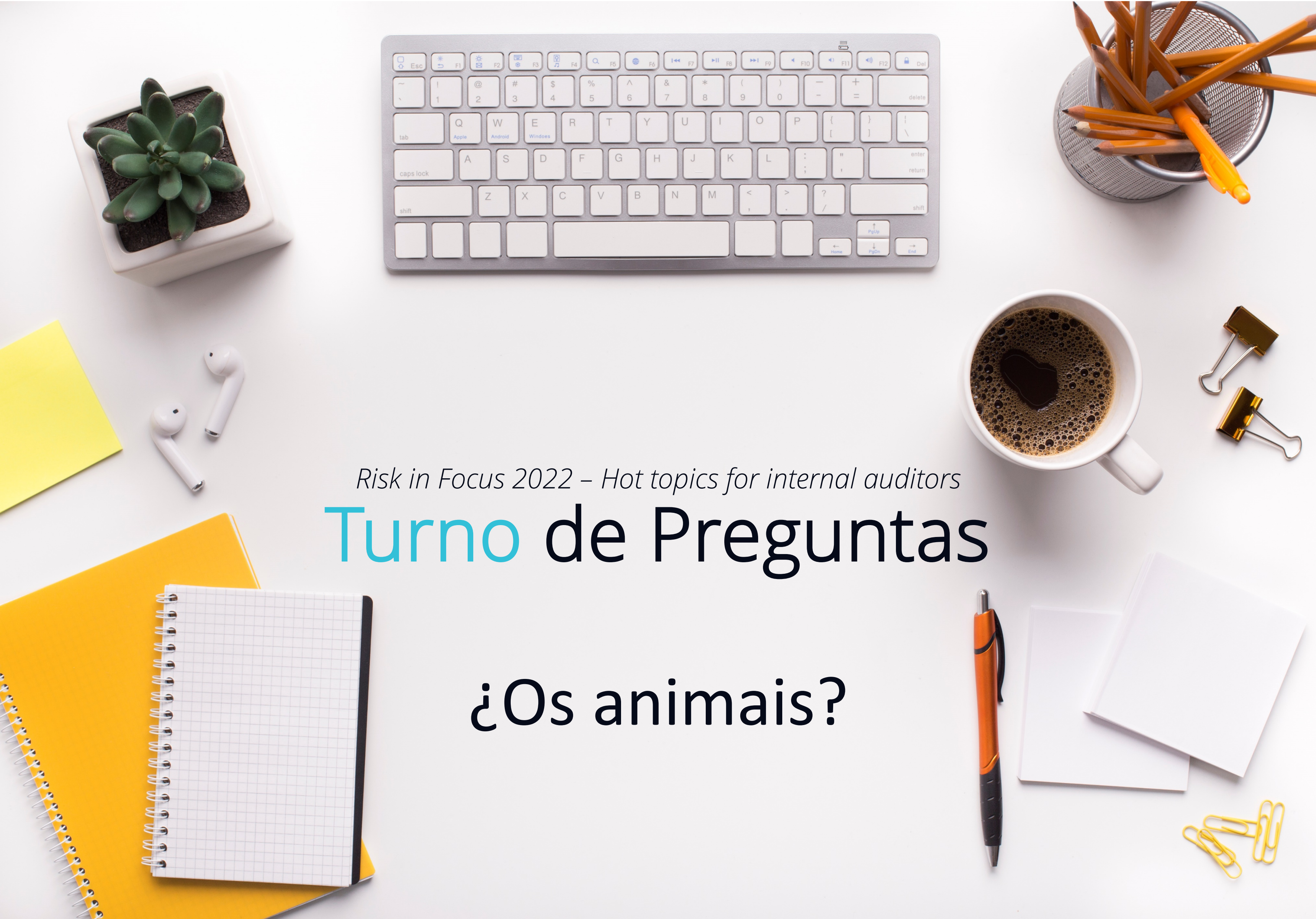
https://auditoresinternos.es/uploads/media_items/risk-in-focus-2022.original.pdf

Versión Esfera Consejeros

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https://auditoresinternos.es/uploads/media_items/esfera-consejeros-2021-09-riesgosclave-risk-in-focus-2022.original.pdf



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Turno de Preguntas

¿Os animais?

¡¡Gracias!!

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