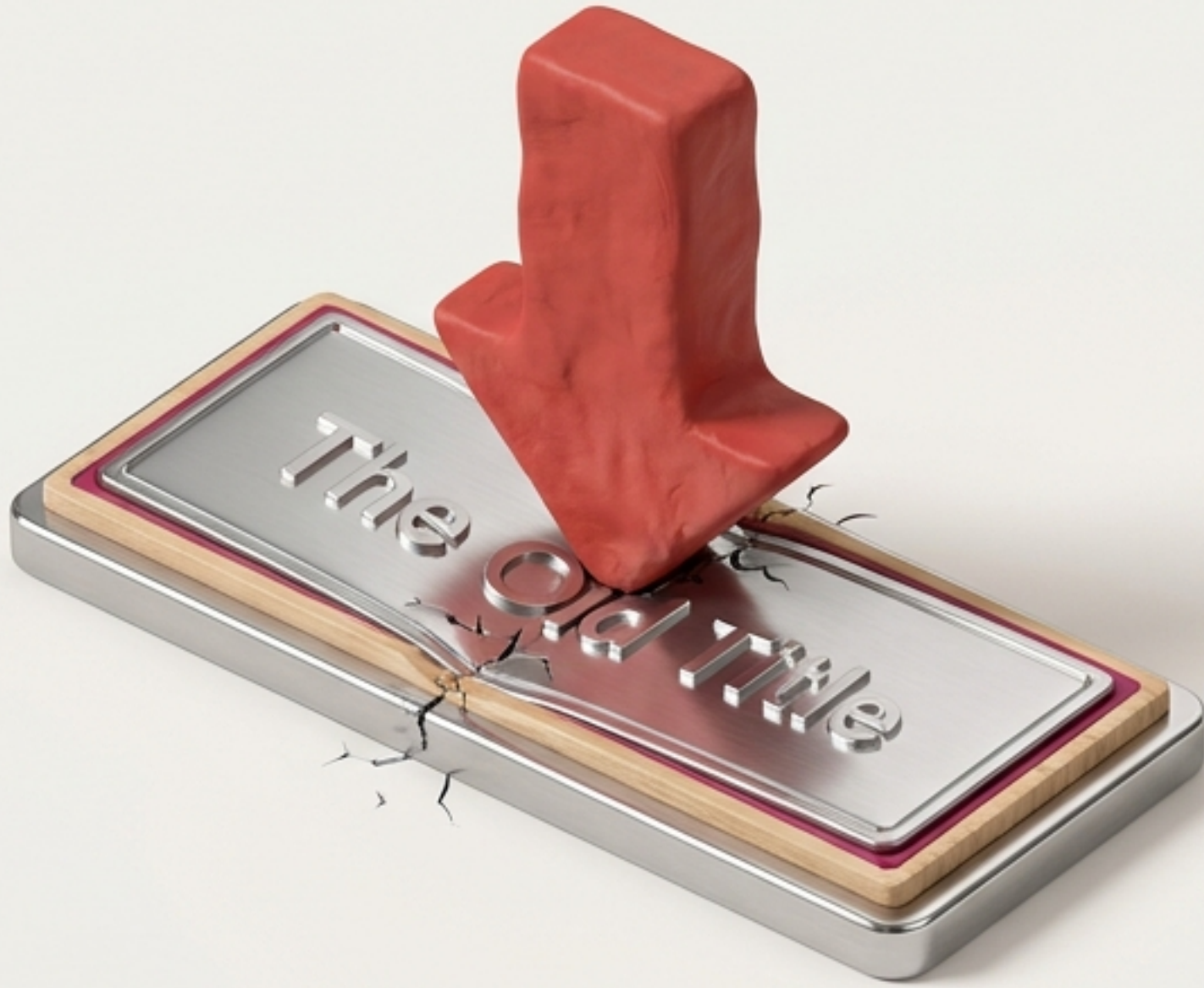


The Death of the Chief Audit Executive

(Not literally.)



The role is under pressure because the work is fundamentally changing.



The old title may soon describe the past better than the future.
The death is really about the death of an operating model.



Internal Audit is not losing relevance in the AI era.
In many ways, the opposite is true.

The Legacy Human Machinery



For decades, the CAE sat at the top of a largely human system.

Auditor Execution

- Performed the fieldwork
- Reviewed the evidence
- Tested the controls
- Interviewed stakeholders
- Wrote the reports

CAE Leadership

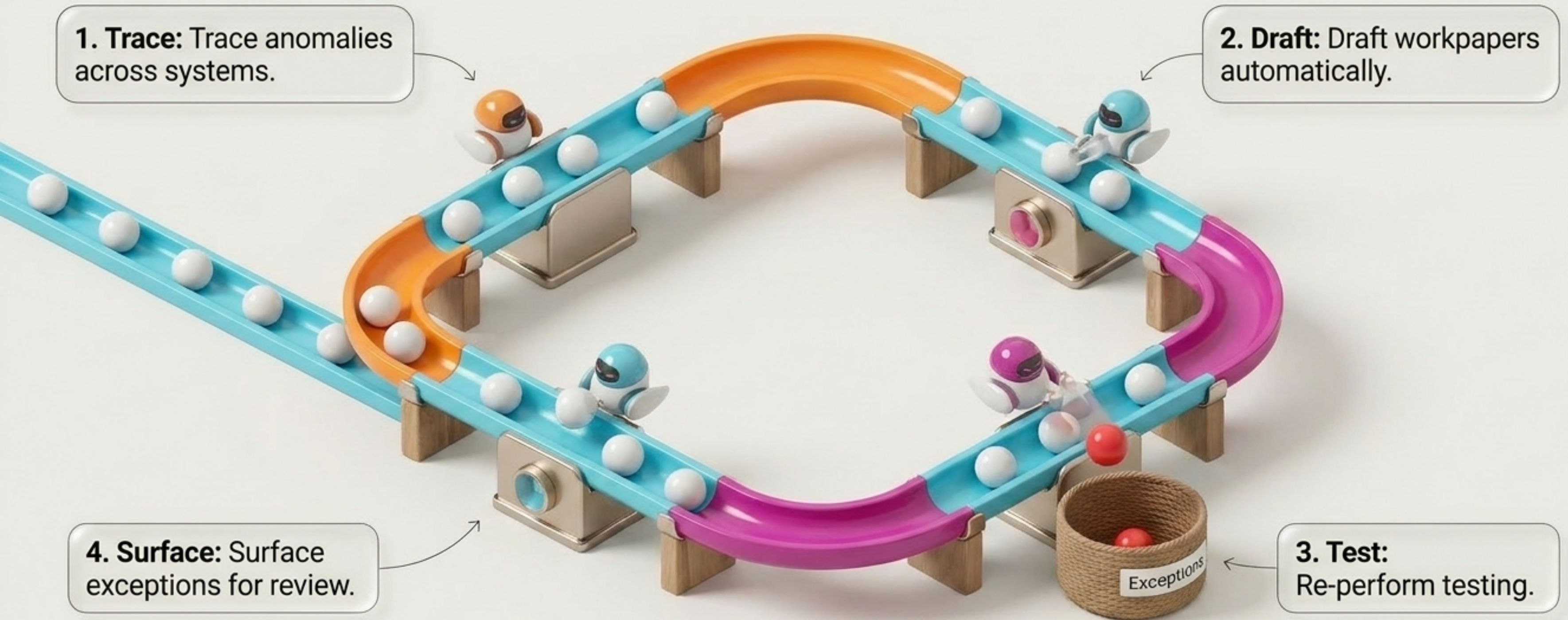
- Set direction
- Allocated resources
- Managed relationships
- Applied judgement
- Carried accountability

Audit work is breaking apart.

The old model made sense when audit work was mainly done by people.
It makes less sense when audit work starts being done by agents.



The Automated Workflow



All performed at a speed no human team can match.

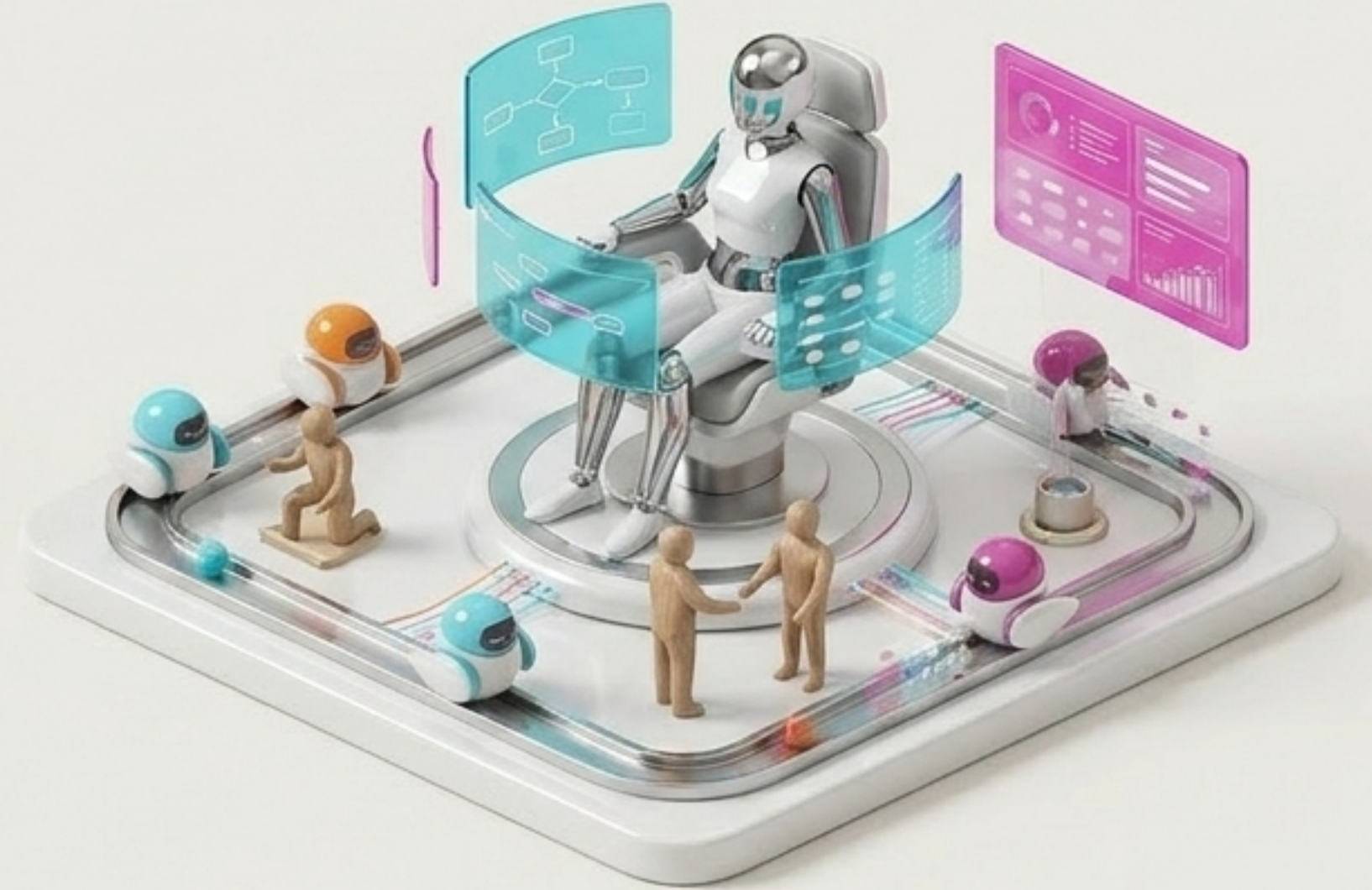
The Leadership Challenge Changes

The Past: Managing Auditors



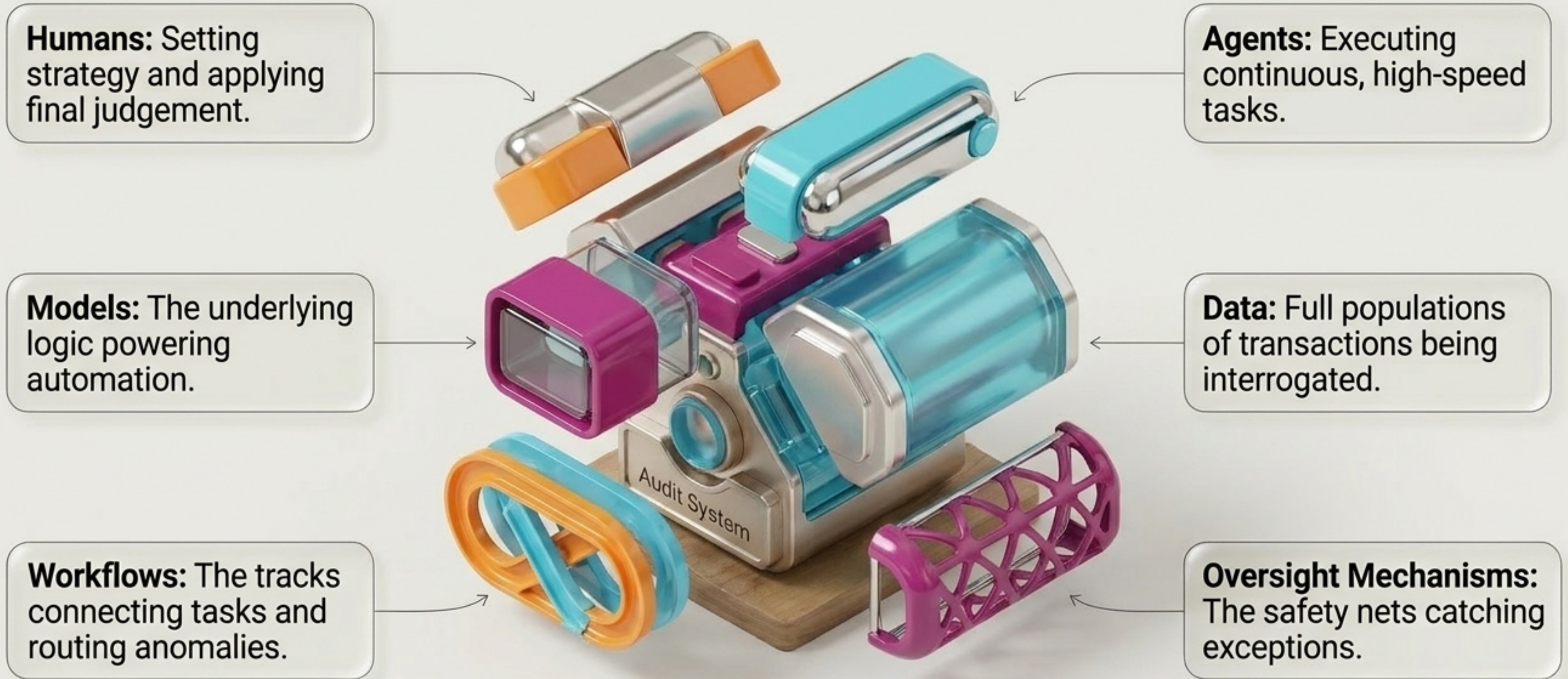
- The old CAE managed auditors doing audit work.
- **Key focus:** Do we have the right plan, enough staff, and clear reports?

The Future: Managing a System



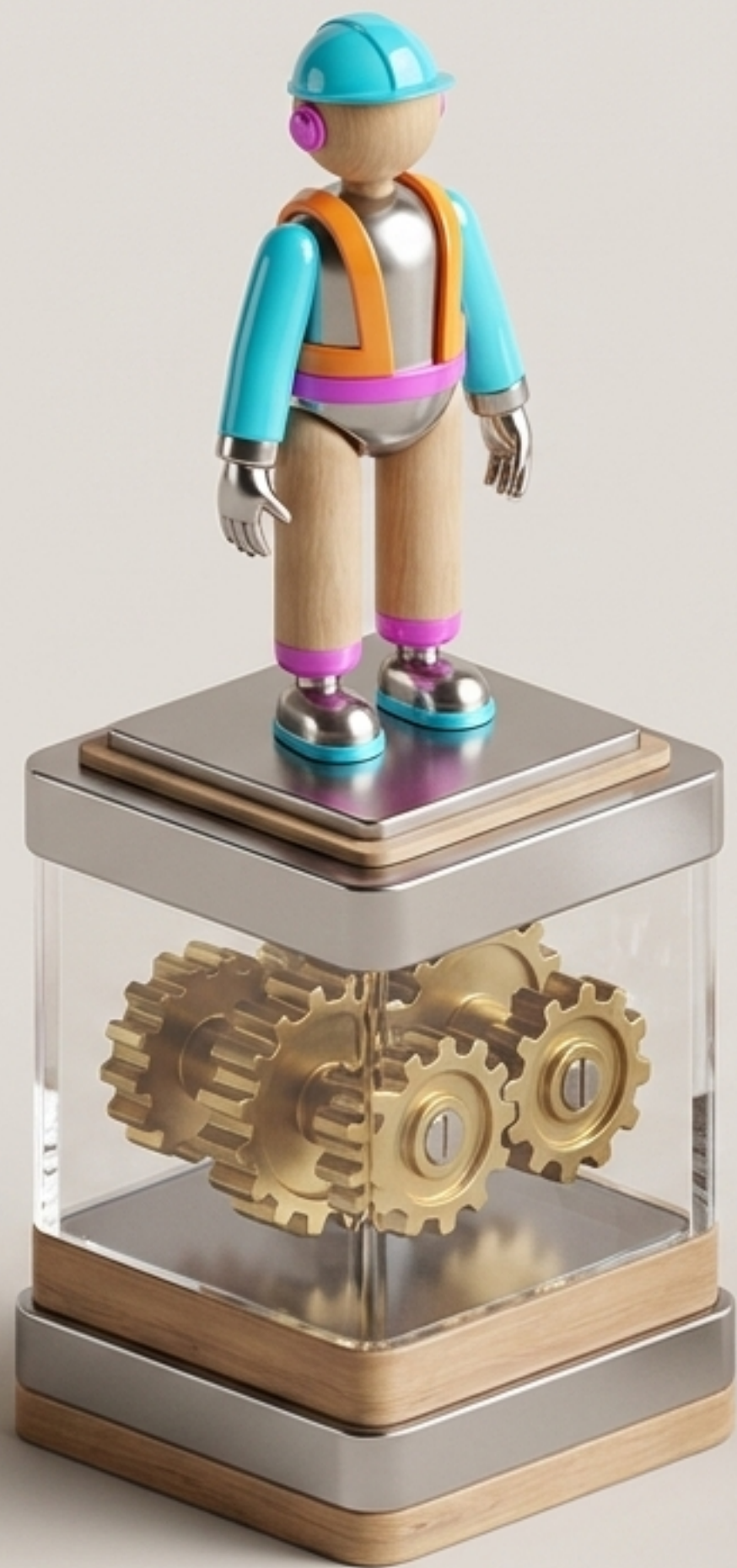
- The next version of the role manages a complex assurance ecosystem.
- **Key focus:** Orchestrating humans, agents, and oversight mechanisms.

Anatomy of the New Assurance System



The Harder Role: New Pillars of Accountability





The Unchanging Foundation

The (very near) future leader of Internal Audit will still require human fundamentals.



Judgement



Courage



Credibility



Independence

The Architect's Skill Tree



The System Orchestrator



Yes, the **Chief Audit Executive** role may die.
It won't be because Internal Audit has lost relevance.

It will die because leading auditors is no longer the same thing as leading audit.