ד"ר נועם קוריאט

LEVEL 5
Strategic and Optimized
Mindset Shaping and Strategic Impact with Continuous Improvement

LEVEL 4
Managed
Technology-Based POC Competency

LEVEL 3
Defined
Data Analytics POC Competency

LEVEL 2
Repeatable
Systematic Real Time Audit

LEVEL 1
Initial
Reactive and Ad-Hoc

Koriat, N. (2025). Future-Ready: An Audit Maturity Model for Shifting Impact with Action. ISACA Journal, 6 (Tomorrow's Tech, Today), Online Exclusive.

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Crant (2000) defines proactive behavior as:

Reacting to the past

"…taking initiative in improving current circumstances
or
creating new ones;

Shaping the future

it involves **challenging the status** *quo rather than* **passively adapting to**
present conditions.*"*

Crant, J. M. (2000). Proactive behavior in organizations. Journal of management, 26(3), 435-462.

Agents of Change

- Change is continuous, rapid, and uncompromising.
- We must confront our limitations with honesty and commit to continuous improvement.
- Progress requires letting go of familiar yet obsolete processes and embracing unconventional ways of thinking.
- Technology must be leveraged intentionally and not randomly.
- Expanding our skill sets in communication, innovation, and proactive thinking.
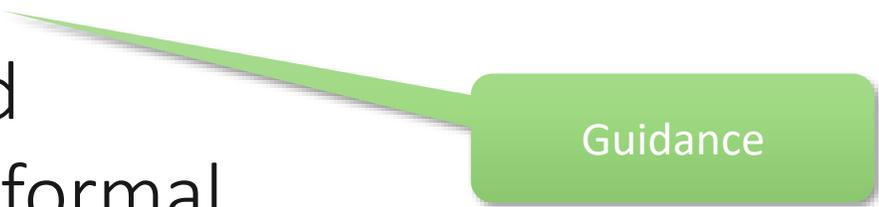- Independence and objectivity are features by design, not bugs

A Driver of Innovation

Chambers, R. F., & Perez, R. (2021). Agents of change: Internal auditors in an era of disruption. Internal Audit Foundation.
Koriat, N. (2023). Internal Audit as a Driver of Innovation. ISACA Journal, 4(The Evolution of The Global Information Environment), 21-25.

IPPF Domain I ("Purpose of Audit")

- Serve as a central driver of informed decisions and sustained value creation.
- Extending assurance beyond its traditional boundaries toward advice, insight and foresight.
- Advisory services that provide direction and professional judgment without executing a formal assurance engagement.

Digital Business Agility

Guidance

The Institute of Internal Auditors. (2024, May 7). International standards for the professional practice of internal auditing. https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/free-documents/complete-global-internal-audit-standards/
Pinchot, G., & Pinchot, E. (1994). *The end of bureaucracy and the rise of the intelligent organization*. Berrett-Koehler Publishers.
Wade, M., & Tarling, A. (2016). *The digital business agility imperative: How companies can fight digital disruption*. International Institute for Management Development.

ITAF sections 2001.2.3, 2003.5.2, and 2003.8

- Ad-hoc advisor or reviewer for IT projects and controls
- IT auditors may participate in steering, implementation, or evaluation teams.

Where decisions are made

ISACA. (2020). *IT audit framework (ITAF)* (4th ed.). ISACA.

Audit Proactivity Maturity Model (APMM)

In terms of proactive behavior

LEVEL 1
Initial
Reactive and Ad-Hoc

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Audit Proactivity Maturity Model (APMM)
Level 1 – Initial
Reactive and Ad-Hoc

In terms of proactive behavior

Impact ······
Value ······
Relevance ······
Decision Proximity ··

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- Reacts rather then proacts

- Annual audit engagement plan based on traditional assurance

- Proactive activities are random and ad-hoc

- Low influence and Impact

- Theoretical, no value demonstration

- Audit operates at a great distance

from where decisions are made

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Audit Proactivity Maturity Model (APMM)
Level 2 – Repeatable
Systematic Real Time Audit

- Traditional assurance occupies a substantial share of the annual plan

- Real time audit embedded on a recurring basis within the annual plan

- Agile audit methodology is utilized to facilitate timely insights

- Moderate improved impact and auditee engagement; Low value demonstration, mostly theoretical

- Audit operates at a distance from where decisions are made (mostly in project level)

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Audit Proactivity Maturity Model (APMM)
Level 3 – Defined
Data Analytics POC Competency

Impact ....
Value ....
Relevance ....
Decision Proximity ....

- Systematic use of data analytics and AI POCs
- Increasing the share of proactive audit activities over traditional assurance.
- Data analytics and AI-based techniques, such as ML and data mining, provide a practical foundation for validating and demonstrating automated controls.
- Applying Agile practices in all activities.

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Audit Proactivity Maturity Model (APMM)
Level 4 – Managed
Technology-Based POC Competency

Impact
Value
Relevance
Decision Proximity

- Systematic execution of full scale POCs

- Operational and technology-related recommendations require more effort to secure auditee acceptance.

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Audit Proactivity Maturity Model (APMM)
Level 4 – Managed
Technology-Based POC Competency

- Full scale POC consists of:
  - Build and run solutions in a controlled internal environment.
  - Connect and interface with existing systems and data.
  - AI, low-code or no-code tools reduce the entry barrier for rapid full stack, full scale POC development.
  - Utilizing OKR-based methodology to clearly define business aligned objectives and respected key-results.

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Audit Proactivity Maturity Model (APMM)
Level 4 – Managed
Technology-Based POC Competency
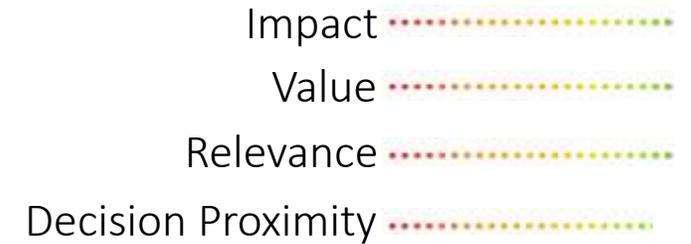
- Challenge: Feasible POCs face budget and prioritization barriers

- Implications: Theoretical and unimplemented recommendations, resulting in low value and limited auditee engagement

- Mitigation:
  - Dedicated risk-based audit funding for POC-based recommendations.
  - Reserved priority slots in the organizational project portfolio.
  - KPIs to track the effectiveness of implemented recommendations with or without promoting mechanisms.

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Audit Proactivity Maturity Model (APMM)
Level 4 – Managed
Technology-Based POC Competency

Impact ·······················
Value ·······················
Relevance ·······················
Decision Proximity ·······················
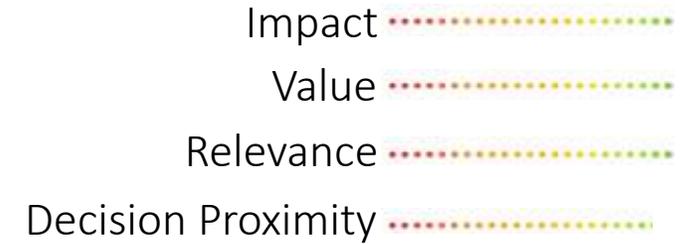
- Challenge: Risks for audit independency and objectivity.

- Implication: Blurring boundaries across the three lines of defense governance weakens perceived independence and undermines objectivity in subsequent audits.

- Mitigation:
  - Keep POCs as examples and not working solutions.
  - Monitor dependency risk through budget and prioritization slots KRIs.

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Audit Proactivity Maturity Model (APMM)
Level 5 - Strategic and Optimized
Mindset Shaping and Strategic Impact with Continuous Improvement

Impact ·······························
Value ·······························
Relevance ·······························
Decision Proximity ·······························

- Legacy decision workflows often reinforce outdated paradigms.
- Boards and committees may suffer from group-think and overshadowing.
- Dominant voices can suppress alternative views.

  More Views
  More knowledge
  Better decisions

- Reduced psychological safety limits knowledge sharing and innovation.
- Even significant value demonstration may face resistance due to rigid organizational mindsets.

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Audit Proactivity Maturity Model (APMM)
Level 5 - Strategic and Optimized
Mindset Shaping and Strategic Impact with Continuous Improvement

- Continuous presence in committees and executive forums
- This role should be formalized through a clear charter that defines the practice of audit presence in those forums:
  - Audit is proposed to act as Red Team/Devil's Advocate
  - Structured time slots and workflow to ensure alternative views and insights are heard and discussed.

Facilitating sound informed decision making process

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